Local Fund Audit

Chennai District

Greater Chennai Corporation Part I Audit related certifications

2025-2026 Year of Audit Report

To,

The Commissioner,
Greater Chennai Corporation
Chennai - 600 003.

Subject: Audit Report for the Financial Year 2025-2026

1. Introduction

This report is issued in connection with the annual accounts of **Greater Chennai Corporation Part I Audit related certifications** for the Financial Year **2025-2026**.
We have examined the accompanying financial statements, which include:

- The Annual Accounts Statement for the financial years ended 31/03/2026 as well as Records/Registers and work plan as per CAMS.

2. Management's Responsibility

The Management of the **Greater Chennai Corporation Part I Audit related certifications** is solely responsible for the preparation and presentation of the Statement. This responsibility includes:

- Maintaining all necessary accounting records and supporting documents.
- Designing, implementing, and maintaining internal controls relevant to the accurate preparation of the Statement.
- Ensuring that the information provided to the auditors complies fully with the statutory requirements of the relevant Act, Rules, Manuals and Govt Orders prescribed in this regard.
- Making accounting estimates that are reasonable in the circumstances.

3. Auditor's Responsibility

As required by the relevant Rules and Manuals, our responsibility is to conduct an independent examination and provide reasonable assurance on the following matters:

- Whether the annual accounts are maintained in the prescribed manner so as to give a true and fair view of the affairs of the institution audited.
- Whether the Assets and Liability figures arrived are true and fair.

We audited the accounts of the auditee institution in accordance with the source of authority of audit as well as the prescribed manuals and standards and in compliance with the orders and circulars issued by the Government / Director General Audit.

5. Opinion

Qualified Opinion

6. Intended Use

This certificate is issued solely for the use of the auditee institution concerned for the specific purpose as per the source of authority of audit. The auditee institution shall take necessary remedial action at the earliest to rectify the defects pointed out, if any, in this report and shall place the audit report before the Board / Council / Governing Body etc., and also file necessary action taken report on this audit report with the Head of Department / Government / Legislative Assembly as per the Act and/or Rules concerned.

Team Head
K A GEETHARANI
(Deputy Inspector)

Team Members
1. Keerthi S
(Assistant Inspector)

2. P NISHINTHA
(Assistant Inspector)

3. V Sundar
(Assistant Inspector)

4. Govarthanan M
(Assistant Inspector)

Date: 30/06/2026

PART - I

AUDIT CERTIFICATE

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, **except for the effects of the matter described in the Basis for Qualified Opinion section** (given below), the aforesaid annual accounts including the receipts and payments and schedule of accounts, balance sheet etc give the information required in the manner so required and give a **true and fair view** in conformity with the for the year ended on 31/03/2026.

Basis for Qualified Opinion

1. Serious mistakes in the annual account, such as uncertainty with amount not tallying with the subsidiary book of accounts and other relevant records

Irregularities in the annual accounts, such as amounts not tallying with the subsidiary books of accounts and other relevant records, along with the following defects notified in Annual Accounts.

The closing balance of the bank accounts as on 31-03-2026, maintained by GCC is not certified by concerned Bank authorities.

Payments are made from the bank accounts without corresponding Bank payment vouchers in the Bank Book.

The annual accounts are not freezed as on 31-03-2026, due to which the data is being updated even after 31-03-2026.

Bank Payment Vouchers are generated but the payments are not made.

Break up of Add/ Less entries in the BRS is not produced to audit . Correctness could not be verified.

Adjustment entries of previous financial years are long pending without necessary adjustments.

The Closing Balance as per bank Book in Trial Balance is different from Closing Balance as per bank book in BRS.

The Closing Balance as per bank statement is different from the closing balance as per bank statement mentioned in BRS

BRS of few accounts not submitted to audit

Bank statements of few accounts not submitted to audit.

All the bank accounts maintained by GCC are not included in Trial Balance

Dormant accounts are still open. Action not initiated to close the accounts.

In BRS statement, the details for Unrealised cheques and Uncashed cheques are not produced to audit

The hard copy of bank statement is not submitted to audit.

1. <u>**AUDIT OBSERVATIONS**</u>

1. The Closing Balance of following accounts as per Trial balance (Bank Book) is different from the Closing Balance of the Bank Book mentioned in the Bank Reconciliation Statement

S.No	**Account Code**	**Bank**	**Account Number**	**Bank book CB as per BRS**	**Trial balance CB 2025-26**	**Difference**
1	**450210902**	CB	976201032312	6401050.5	0	6401050.5
2	**450320238**	IDFC	10207192874	1086112210	1312337300	226225090
3	**450320000**	I.C.I.C.I	901125449	159570	0	159570
4	**450320207**	S.B.I	40810424385	-3510726.5	3510726.5	7021453

2. The significant difference between the Closing balance as per Bank statement in the BRS and the closing balance as per the bank statement is tabulated below

S.No	**ACCOUNT CODE**	**BANK NAME**	**ACCOUNT NUMBER**	**BANK STATEMENT CB as per BRS 2025-26**	**BANK STATEMENT CB 2025-26**	**Difference**
1	**450210200**	IOB	171102000005496	518772.9	5,30,022.90	11250
2	**450210800**	IOB	171102000002437	247653281	247752479.56	99198.56
3	**450222204**	HDFC	50200039327260	10623341.68	69672891.1	59049549.42

3. Bank Reconciliation Statements for the following accounts are not produced to audit.

Sl. No	Account Code	Bank	Bank Account Number	Account Head
Earmarked Fund				
1	450320216	IOB	168101000016569	Namakku Name Thittam
2	450411300	RBI	6188501009	GPF Account
Capital Fund				
3	450210200	IOB	171102000005496	Property Tax Collection Account
4	450210800	IOB	17110200002437	Treasury Collection
5	450412500	IOB	171101000004848	TURIF – Receipt and Payment Account

4. Bank Book closing balance in debit:

On verification of the annual accounts it was found that in some heads, expenditure was made more than the balance which resulted on debit balance in Trial balance.

5. Advances:

In the advance register (ACC) only expenditure is recorded. This register has not been certified by concerned authority. Thus, all the advance registers under the advance head has to be maintained in the proper format and produced to audit.

6. Investment and Fixed Deposit:

Registers in respect of investments and fixed deposits were not properly maintained. The registers and records to be closed properly and produced to audit for verification of the following investments.

Sl.	GJV No	DETAILS	AMOUNT (Rs.)

1.	**2/GJV/4318 08/01/2026**	**EQUITY SHARES - TUFIDCO SHARE for 02-Capital Fund from 01/04/2025 to 31/03/2026 under A-Accounts Central Cell**	**10,00,000**
2	**2/GJV/625 13/05/2025**	**CLOSURE OF DSRF F.D IN INDIAN BANK F.D.NO.6755307779 AND AMOUNT DEPOSITED IN A/C NO.420158505. AND RENEWED ON 13.05.2025.**	**42,49,712**
3	**2/GJV/4127 01/04/2025**	**RENEWAL OF B.G F.D. 2024-2025**	**29,88,776**
4	**2/GJV0621/ 23/05/2025**	**RENEWAL OF B.G F.D IN INDIAN BANK F.D.R. NO.6636056550.**	**31,94,112**
5	**2/GJV/4121 16/01/2026**	**RENEWAL OF DSRF F.D.0976401003493/17 (CB)**	**45,90,865**
6	**2/GJV/4110 29/01/2026**	**RENEWAL OF DSRF F.D.6976786329 (IB**	**2,87,84,682**

7. Loans:

The loan outstanding report as on 31.03.2026 has to be obtained from the concerned lending institution, and produced to audit for verification of the balances shown in Trial Balance and Balance sheet under the loans head and outstanding amount.

Sl.No.	Account Head	Account Head	Loan Outstanding
1	330 100 101	JNNURM –Bridges	44,35,996
2	330 100 102	JNNURM –SWD	11,11,13,526
3	330 200 201	ISWD – Kovalam Basin	630,00,00,000
4	330 300 101	TUFIDCO – own Funds	13,40,14,000
5	330 300 200	MIDF Loan	298,61,88,354
6	330 300 300	TNUDF	12,39,10,379

7	330 300 300	World Bank - TNSUDP	610,45,10,768
8	330 600 005	Other loan – Term loan SBI	57,41,56,365

8. Grants:

Grant Receipts Register with details of Government grants received under revenue, capital and earmarked fund accounts along with relevant grant approval orders has to be maintained and produced for audit. Action has to be taken to credit the grant details in the respective head (account code) as soon as grant is received.

Upon receipt of Administrative sanction, a work – wise register for estimates and allocation is not maintained to ascertain the details regarding works allocated, works progress and assetization details. The schedule of grants under the following heads as per Balance sheet is to be produced to audit:

Sl No.	Account Code	Heading	31.03.2026 Trial Balance
1	Municipal Fund Schedule –I - 06	Various Grants	443,52,00,760
2	Capital Fund Schedule –B - 03	Grants, contribution for specific purpose.	215,18,94,806

9. Internal Control System:

Return of Security Deposits and retention money is to be linked with the respective CJV before releasing the payment.

Proper mechanism to monitor the Lapsed deposit and refund of lapsed deposits is to be followed. Steps should be taken to transfer unclaimed deposits after a period of nine years to the receipts of the corporation

10. DCB Difference:

The outstanding balance (receivables) of property tax, profession tax, company tax, trade licence fee and shop rent as per annual accounts is significantly different from the outstanding balance certified by revenue department. The difference is to be reconciled and produced to audit.

The advances paid to the staff is pending for years together. Hence, it is insisted in audit to adjust advances within three months from the date of receipt of advances.

11. In GCC, the Property Tax is collected through various modes like Cheques, Demand drafts and online payment gateways. The online payment received by the GCC is processed through 05 payment gateways linked to the GCC Bank accounts. During the audit of online property tax collection through random sampling method, the collection of one day per quarter is analysed through the abstract of Property tax collections received at Bank (MIS reports), the receipts as per ERP software and DCB of revenue department.

On verification it is noticed that a difference has been identified between the property tax collections in the MIS report to ERP, ERP to revenue department report. Hence it is insisted in audit to ensure whether all the collections received on the above modes have been brought under revenue of GCC without any omission,

GIST OF AUDIT OBJECTIONS

S.No	Para No	Details of Observation	Amount
1	0001	Bank Reconcilation Statement - மத்திய கணக்கு குழுமம்- பகுதி - 1 – 2025 - 26 ஆம் ஆண்டு - ஒதுக்கப்பட்ட நிதி (EARMARKED FUND) - பங்களிப்பு ஓய்வூதிய திட்டம்- வங்கி கணக்கு எண் : 2511000102953773 - லிருந்து தவறுதலாக ஒப்பந்ததார நிறுவனங்களுக்கு தொகை ரூ.54,73,098/- செலவினம் மேற்கொண்டது-தணிக்கையாண்டில் இவ்விழப்புத் தொகை மீளப்பெறப்படாமல் CPS செலவினமாக நேர் செய்யப்பட்டது - மற்றும் இதர குறைபாடுகள்-நிதி இழப்பு-ரூ.60,35,096/-	60,35,096
2	0002	Audit of DCB Statement - Budget Estimate	0
3	0003	Audit of DCB Statement - Revenue Fund – Income and Expenditure	0
4	0004	Audit of DCB Statement - Note on Resource Mobilization and Own Revenue	0
5	0005	Audit of Annual Accounts and T. B - Expenditure	0
6	0006	Audit of Annual Accounts and T. B - Operation and Maintenance expenses	0
7	0007	Audit of Annual Accounts and T. B - Depreciation expense	0
8	0008	Financial Analysis and Consolidation works - Property tax Demand collection and balance details	0
9	0009	Audit of Budget - Profession tax	0
10	0010	Financial Analysis and Consolidation - Company Tax	0
11	0011	Financial Analysis and Consolidation - Trade Licence Fee	0
12	0012	Financial Analysis and Consolidation - Shopping Complex Rent	0
13	0013	Financial Analysis and Consolidation - Revenue of rent from Corporation properties:	0
14	0014	Financial Analysis and Consolidation - Education tax	0
15	0015	Financial Analysis and Consolidation - Major Revenue sources of GCC – A comparison	0
16	0016	Financial Analysis and Consolidation - Analysis of balance sheet - MUNICIPAL FUND	0
17	0017	Financial Analysis and Consolidation - ANALYSIS OF BALANCE SHEET	0
18	0018	Financial Analysis and Consolidation - ANALYSIS OF BALANCE SHEET - EARMARKED FUND	0
19	0019	Financial Analysis and Consolidation - iNVESTMENTS	0

S.No	Para No	Details of Observation	Amount
20	0020	Financial Analysis and Consolidation - Details regarding loans of the Greater Chennai Corporation for the year 2025-26	0
21	0021	Financial Analysis and Consolidation - Details regarding grants of the Greater Chennai Corporation for the year 2025-26	0
22	0022	Financial Analysis and Consolidation - Implementation details of project work carried out in 2025-2026	0
23	0023	Financial Analysis and Consolidation - Revenue Fund – Details of liabilities and receivables	0
24	0024	Financial Analysis and Consolidation - CAPITAL FUND	0
25	0025	Financial Analysis and Consolidation - Government Grants – Namakku Naame Thittam – Regarding.	0
26	0026	Financial Analysis and Consolidation - Advances pending – A Review:	0
27	0027	Financial Analysis and Consolidation - LEGAL COMPLIANCE EXPENDITURE –	0
28	0028	Financial Analysis and Consolidation - ADVANCES PENDING	0
29	0029	Financial Analysis and Consolidation - DEPOSIT WORKS & CAPITAL FUND - PROJECTS IN PROGRESS	0
30	0030	Financial Analysis and Consolidation - Refund of Deposits	0
31	0031	Financial Analysis and Consolidation - Details of employees	0
32	0032	Financial Analysis and Consolidation - Details of expenses for maintenance work carried out by private contractors	0
33	0033	Financial Analysis and Consolidation - ABRIDGED BALANCE SHEET	0
34	0034	Financial Analysis and Consolidation - ABRIDGED CASH FLOW STATEMENTS	0
35	0035	Financial Analysis and Consolidation - ABRIDGED INCOME & EXPENDITURE STATEMENT	0
36	0036	Financial Analysis and Consolidation - RATIO ANALYSIS FOR THE YEAR 2025 – 2026	0
37	0037	Analysis on Fund - Pension Expenditure : Details of Pensionary Benefits provided from the Primary Education and General Fund Accounts for the year 2025-26 :	0
38	0038	Analysis on Fund - Municipal fund – CMDA – Amount due to Chennai Metropolitan Development Authority – to be remitted.	0
39	0039	Analysis on Fund - Audit for the year 2025 – 2026 - A study on contributory pension funds.	0
40	0040	Analysis on Fund - Functioning of Amma Unavagam	0
41	0041	Analysis on Fund - Grants – Received grants from Central and State Governments for various projects - Grants unutilized for a long time – Defects.	0

S.No	Para No	Details of Observation	Amount
42	0042	Financial Analysis and Consolidation works - Review on Revenue and Expenditure – General Fund	0
43	0043	Financial Analysis and Consolidation works - Moveable Properties – Vehicles	0
44	0044	Financial Analysis and Consolidation works - Earmarked funds – CMDA – Amount due to Chennai Metropolitan Development Authority – to be remitted.	0
		Total Amount Involved	**60,35,096**

Audit report of the Annual Account of Greater Chennai Corporation Part I Audit related certifications for Financial Year 2025-2026

1) Name of the Auditors	:	**Team Head** K A GEETHARANI (Deputy Inspector) **Team Members** 1. Keerthi S (Assistant Inspector) 2. P NISHINTHA (Assistant Inspector) 3. V Sundar (Assistant Inspector) 4. Govarthanan M (Assistant Inspector)
2) Period of Audit Conducted	:	05-05-2026 to 23-06-2026

3) Officials of the Institution:

S.No	Name & Designation	Service Period
1	Tmt R PRIYA , Hon'ble Mayor	01-04-2025 to 31-03-2026
2	Thiru. M. Magesh Kumaar , Respectful Deputy Mayor	01-04-2025 to 31-03-2026
3	Thiru. J. Kumaragurubaran, IAS, , Commissioner	01-04-2025 to 31-03-2026
4	Dr. V. Jaya Chandra Bhanu Reddy, IAS, , Additional Commissioner (Health)	01-04-2025 to 19-06-2025

S.No	Name & Designation	Service Period
5	Thiru. M. Birathiviraj, IAS, , Additional Commissioner (Health) (I/C)	19-06-2025 to 27-06-2025
6	Thiru. V. Sivakrishnamoorthy, IAS., , Additional Commissioner (Health) (I/C)	27-06-2025 to 02-07-2025
7	Thiru. V.P. Jayaseelan, IAS, , Deputy Commissioner (Health)	02-07-2025 to 31-03-2026
8	Dr. J. Vijaya Rani, IAS, , Joint Commissioner (Education)	01-04-2025 to 26-06-2025
9	Thiru. M. Birathiviraj, IAS, , Deputy Commissioner (Education) (i/c)	24-06-2025 to 02-10-2025
10	Tmt. K. Karpagam, IAS, , Joint Commissioner (Education)	03-10-2025 to 31-03-2026
11	Thiru. M. Birathiviraj, IAS, , Deputy Commissioner (R & F)	01-04-2025 to 31-03-2026
12	Thiru. V. Sivakrishnamoorthy, IAS., , Deputy Commissioner (Works)	01-04-2025 to 31-03-2026
13	Thiru. Katta Ravi Teja, IAS, , Regional Deputy Commissioner (North)	01-04-2025 to 31-03-2026
14	Thiru. K.J. Praveen Kumar, IAS., , Regional Deputy Commissioner (Central)	01-04-2025 to 24-06-2025
15	Thiru. Katta Ravi Teja, IAS, , Regional Deputy Commissioner (Central)(i/c)	25-06-2025 to 30-06-2025
16	Thiru. H.R. Koushik, IAS, , Regional Deputy Commissioner (Central)	30-06-2025 to 31-03-2026
17	Thiru. M.P. Amith, IAS, , Regional Deputy Commissioner (South)	01-04-2025 to 23-06-2025
18	Thiru. Aftab Rasool, IAS, , Regional Deputy Commissioner (South)	26-06-2025 to 31-03-2026

S.No	Name & Designation	Service Period
19	Selvi. Umamaheswari Ramachandran , Assistant Commissioner (G.A.&P)	01-04-2025 to 31-03-2026
20	Thiru. M. Govindaraju , Financial Adviser	01-04-2025 to 31-07-2025
21	Thiru. T. Karunakaran , Financial Adviser (i/c)	03-08-2025 to 31-10-2025
22	Thiru. P. Velayudam , Financial Adviser	01-11-2025 to 31-03-2026
23	Thiru. T. Karunakaran , Chief Accounts Officer (Budget)i/c	01-04-2025 to 15-06-2025
24	Thiru T.K.Thamaraiselvan , Chief Accounts Officer (Budget)i/c	16-06-2025 to 20-06-2025
25	Thiru. T. Karunakaran , Chief Accounts Officer (Budget)i/c	21-06-2025 to 07-07-2025
26	Thiru. T. Karunakaran , Chief Accounts Officer (Budget)	07-07-2025 to 31-03-2026
27	Thiru.T.K.Thamaraiselvan , Chief Accounts Officer (Establishment)	01-04-2025 to 22-02-2026
28	Thiru. T. Karunakaran , Chief Accounts Officer (Establishment) i/c	23-02-2026 to 01-03-2026
29	Thiru.T.K.Thamaraiselvan , Chief Accounts Officer (Establishment)	02-03-2026 to 31-03-2026
30	Thiru.M. Ramachandran , Senior Accounts Officer (ACC)	01-04-2025 to 31-05-2025
31	Tmt.L.Anandhalakshmi , Senior Accounts Officer (ACC)(i/c)	01-06-2025 to 01-03-2026
32	Tmt.L.Anandhalakshmi , Senior Accounts Officer (ACC)	02-03-2026 to 31-03-2026

S.No	Name & Designation	Service Period
33	Tmt.L.Anandhalakshmi , Senior Accounts Officer (FM UNIT(Audit))	01-04-2025 to 01-03-2026
34	Tmt.L.Anandhalakshmi , Senior Accounts Officer (FM UNIT(Audit))i/c	02-03-2026 to 31-03-2026
35	Thiru.R. Anbarasu , Chief Accounts Officer (Head quarters)	01-04-2025 to 12-05-2025
36	Thiru. T. Karunakaran , Chief Accounts Officer (Head quarters) (i/c)	13-05-2025 to 15-06-2025
37	Thiru.T.K.Thamaraiselvan , Chief Accounts Officer (Head quarters) (i/c)	16-06-2025 to 20-06-2025
38	Thiru. T. Karunakaran , Chief Accounts Officer (Head quarters) (i/c)	21-06-2025 to 25-08-2025
39	Thiru.R. Anbarasu , Chief Accounts Officer (Head quarters)	26-08-2025 to 31-03-2026

4) AUTHORITY OF AUDIT

The Audit on the accounts of the Greater Chennai Corporation for the year 2025 – 26 is conducted through Comprehensive Audit Management System (CAMS) by the Local Fund Audit Department as per Rule 16 to 20, Schedule V of The Madras City Municipal Corporation Act, 1919 and Amendment to Tamil Nadu Urban Local Bodies Rules – 2023 and Section 4 of the Tamil Nadu Local Fund Audit Act, 2014 and Rule 4 of the Rules, 2016.

5) A Brief introduction about Auditee Institution

Overview of the Institution

The Madras City Municipal Corporation Act, 1919, Tamil Nadu Urban Local Bodies Act – 1998 and Amendment to Tamil Nadu Urban Local Bodies Rules – 2023 provides the basic statutory authority for the administration now.

ADMINISTRATIVE SET UP

The Council of 200 councilors is headed by the Honorable Mayor and Council meets ordinarily once in a month. The executive wing is headed by the Commissioner. There are 4 Deputy Commissioners (Revenue & Finance, Works, Health and Education), 3 Regional Deputy Commissioner Offices (North, South and Central), various Heads of Departments and 15 Zonal Officers at present.

DEPARTMENTS AND ZONES IN GREATER CHENNAI CORPORATION – DETAILS

The total extent of Greater Chennai Corporation is 426 square kilo meters comprising of 27 Departments, 15 Zones and 3 Regional Offices. The 15 zones have been divided into 200 Divisions, and 45 Unit Offices with 1 Unit Offices for 5 Divisions.

DEPARTMENTS:-

Sl.No.	Departments
1.	Accounts Central Cell
2.	Bridges Department
3.	Bus Route RoadsDepartment
4.	Buildings Department
5.	Chief Engineer (Bridges(and) Projects)
6.	Chief Engineer (S.W.M.& Buildings)
7.	Chief Engineer (General)
8.	Special Projects
9.	Council Department
10.	Medical Services Department
11.	Primary Education Fund
12.	Education Department
13.	Electricity Department
14.	General Department
15.	Public Health Department
16.	Land & EstatesDepartment
17.	Legal Department
18.	Mechanical Engineering Department
19.	Parks (&) SportsDepartment
20.	Pension Fund Department
21.	Provident Fund / Contributory Provident Fund
22.	Projects & Training Department
23.	Revenue Department
24.	Storm Water DrainsDepartment
25.	Solid Waste Management Department
26.	Taxation Appellate Committee
27.	Town Planning Department

Regional Offices:-

Regional Deputy Commissioner's Office – North
Regional Deputy Commissioner's Office – Central
Regional Deputy Commissioner's Office – South

Details of the Chennai Corporation Regional Deputy Commissioner Office – Zones functioning under the same:

Sl.No.	Circle Office	Zone	Location
I	North	1 2 3 4 5	Tiruvotriyur Manali Madhavaram Tondiarpet Royapuram
II	Central	6 7 8 9 10	Thiru vi Ka Nagar Ambattur Anna Nagar Teynampet Kodambakkam
III	South	11 12 13 14 15	Valasaravakkam Alandur Adayar Perungudi Sholinganallur

2. **Organizational Structure**

GREATER CHENNAI CORPORATION - EXECUTIVE CHART

GREATER CHENNAI CORPORATION – ADMINISTRATIVE CHART

6) Accounts and general informations

No account Details

&) Filing Status

a)TDS Filed Details

TDS Filing Status Not Available

b) Issues in IT filing

c) GST Return filed details(GSTR-3B)

Financial Year- 2024 -2025

Period	Whether remittance on time	Filed before due date
Q1	Yes	Yes
Q2	Yes	Yes
Q3	Yes	Yes
Q4	Yes	Yes

d)Labour welfare fund(LWF)

S.No	Details	Remarks
1	Whether 1% LWF on estimation deducted from vendor payments	Yes
2	If 'No' whether is shortfall in deduction (including planning permission if any)	
3	Whether 1% LWF collected been remitted to the TNCWWB (including planning permission if any)	No
4	If 'No' what is the shortfall in remittance	

e)Legal compliances

f)Financial Review

Details of Receipt of annual accounts

As per Rule 7(1) of the Tamil Nadu Local Fund Audit Act 2014 (Act 24 of 2014) and Rule 17, the annual accounts are to be produced to audit within three months from the close of the financial year i.e. by 30th June. The annual accounts of Greater Chennai Corporation for the year 2025-26, was received at the Audit Office on 19.05.2026 without BRS and other relevant annexures. The Bank Reconciliation Statements were submitted to audit on 05-06-2026

The Greater Chennai Corporation (GCC) operates under SEBI (Issue and Listing of Municipal Debt Securities) Regulations, 2015 for issuing municipal bonds and green bonds, focusing on structured, private placement, and strict escrow management to ensure timely debt servicing. As of 2025-2026, the GCC has filed multiple, updated, Preliminary Placement Memorandums with SEBI for debt securities, including green bond issues, complying with transparency, disclosures, and risk management standards.

MUNICIPAL BONDS

The Greater Chennai Corporation successfully issued Tamil Nadu’s first municipal bond under the SEBI (Issue and Listing of Municipal Debt Securities) Regulations, 2015, and the bonds were listed on the National Stock Exchange of India.

The Administrative sanction was obtained from the Government vide G.O (D). No. 110, Municipal Administration and Water Supply (MC.1) Department dated 03.03.2025 for raising municipal bonds amounting Rs.200 Crore.

Property tax collections from Zones 5 and 7 were earmarked as escrow funds, covering approximately 1.5 to 1.65 times the issue size.

GREEN BONDS

Green Bonds are debt securities designed to raise capital exclusively for green initiatives and sustainable urban development. Globally, such bonds are governed by rigorous frameworks including the Climate Bonds Standard and Certification Scheme by the Climate Bonds Initiative (CBI) and the Green Bond Principles (GBP) developed by the International Capital Market Association (ICMA) which ensures transparency, external verification, and regular reporting of impact to investors.

GCC raised Rs. 205.59 Crore through the green bonds and the funds raised through the green municipal bond issuance will be utilized to finance the reclamation of land at Kodungaiyur dump through Bio-mining project.

GCC has obtained Government approval vide G.O (Ms). No. 404, Municipal Administration and Water Supply (MC.1) Department dated 14.11.2025 for raising green municipal bonds for upto Rs.205.64 Crore.

Property tax collections from Zones 3 and 9 were earmarked as escrow funds, covering a minimum of 2 times the issue size.

PART - II

Serious Irregularities

1) Bank Reconcilation Statement

> மத்திய கணக்கு குழுமம்- பகுதி - 1 – 2025 - 26 ஆம் ஆண்டு - ஒதுக்கப்பட்ட நிதி (EARMARKED FUND) - பங்களிப்பு ஓய்வூதிய திட்டம்- வங்கி கணக்கு எண் : 2511000102953773 -லிருந்து தவறுதலாக ஒப்பந்ததார நிறுவனங்களுக்கு தொகை ரூ.54,73,098/- செலவினம் மேற்கொண்டது-தணிக்கையாண்டில் இவ்விழப்புத் தொகை மீளப்பெறப்படாமல் CPS செலவினமாக நேர் செய்யப்பட்டது - மற்றும் இதர குறைபாடுகள்-நிதி இழப்பு-ரூ.60,35,096/-

அ) தணிக்கையாண்டில் பெருநகர சென்னை மாநகராட்சியில் பணிபுரியும் பணியாளர்களின் ஊதியத்திலிருந்து பிடித்தம் செய்யப்படும் பங்களிப்பு ஓய்வூதிய சந்தா தொகைகள் பஞ்சாப் நேஷனல் வங்கியில் கணக்கு எண் 2511000102953773 பேணப்பட்டு வருகிறது.இவ்வங்கி கணக்கின் ரொக்கபுத்தக இறுதி இருப்பிற்கும் ,வங்கி கணக்கின் இறுதி இருப்பிற்கும் தணிக்கையாண்டிற்கான இறுதி இருப்பு இணக்கச் சான்றினை தணிக்கையில் ஆய்வு செய்த போது,கீழ்காணும் கடுக்குறைபாடு கண்டறியப்பட்டது.

2024-25 ஆம் ஆண்டிற்கான இத்திட்ட வங்கி இறுதி இருப்பு இணக்கச் சான்றின்படி, கழிக்க இனத்தில் இவ்வங்கி கணக்கில் கீழ்காணும் விவரப்படி தொகைகள் ரூ.54,73,098/-ஒப்பந்ததார நிறுவனங்களுக்கு செலவினம் மேற்கொள்ளப்பட்டுள்ளது.

வ.எண்	**நாள்**	**நிறுவனம்**	**தொகை(ரூ)**
1	25.10.2024	SMT TRADERS	805408
2	25.10.2024	VU ASSOCIATES	1822744
3	25.10.2024	KSK ENGINEERS	2844946
		Total	**5473098**

2025-26 ஆம் ஆண்டில் பங்களிப்பு ஓய்வூதிய திட்டத்தின் ரொக்க புத்தகத்தின்படி, மேற்படி தொகை.ரூ.54,73,098/-இவ்வங்கி கணக்கிற்கு மீளப்பெறப்படாமல் GJV NO/Date: 1765/ 01.04.25 மூலம் CPS செலவினமாக காண்பிக்கப்பட்டு நேர்செய்யப்பட்டுள்ளதை தணிக்கையில் கண்டறியப்பட்டது. இதனால் இத்திட்டக் கணக்கிற்கு தொகை.ரூ.54,73,098/-நிதி இழப்பு ஏற்பட்டுள்ளதை பொறுப்பான அலுவலர்களிடம் ஈடுசெய்யப்படவேண்டும்.

ஆ) பங்களிப்பு ஓய்வூதிய திட்டக் கணக்கில் 2024-25 ஆம் ஆண்டு முதல் மேற்படியாக தொகை.ரூ.54,73,098/-விவரமில்லாமல் ஒப்பந்த நிறுவனத்திற்கு கழிக்கப்பட்டதால் , இணைப்பில் கண்ட விவரப்படி தொகை.ரூ. 5,61,998/- வட்டிக்கான நிதி இழப்பு ஏற்பட்டுள்ளது. இத்தொகையினை பொறுப்பான அலுவலர்களிடம் ஈடுசெய்யப்படவேண்டும்.

வ.எண்	**ஆண்டு**	**வட்டி இழப்பு(ரூ)**
1	2024-25	161912
2	2025-26	400086
	மொத்தம்	**561998**

Proposal for Claiming P.F Interest for Subscriptions									
Name of Institution : GCC									
						Rate of Interest	:	**7.1%**	
District	**:**	**Chennai**							
Year	**:**	**2024-25**							
Month	**Opening**	**Remittance**	**Amount Not Taken**	**Net Credit**	**Withdrawn**	**Amount Not**	**Payment taken**	**Monthly**	**Cumulative**
	Balance	**during this**	**into Account for**		**During this Month**	**into Account for**	**for Interest**	**Balance**	**Balance**
		Month	**Interest**			**Interest**			
Apr/2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May/2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun/2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jul/2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aug/2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sep/2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oct/2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov/2024	54,73,098.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,73,098.00
Dec/2024	54,73,098.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,73,098.00
Jan/2025	54,73,098.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,73,098.00
Feb/2025	54,73,098.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,73,098.00
Mar/2025	54,73,098.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,73,098.00
Total	**2,73,65,490.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**27365490.00**
						Interest = 27365490 / 12) X 7.1 / 100)			
						Closing Balance		:	**54,73,098.00**
						(+) Interest		:	**161912.00**
						Opening Balance for 2025-26:			**56,35,010.00**
Proposal for Claiming P.F Interest for Subscriptions									
Name of Institution : GCC									
						Rate of Interest	:	**7.1%**	
District	**:**	**Chennai**							
Year	**:**	**2025-26**							
Month	**Opening**	**Remittance**	**Amount Not Taken**	**Net Credit**	**Withdrawn**	**Amount Not**	**Payment taken**	**Monthly**	**Cumulative**

	Balance	during this	into Account for		During this Month	into Account for	for Interest	Balance	Balance
		Month	Interest			Interest			
Apr/2025	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
May/2025	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Jun/2025	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Jul/2025	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Aug/2025	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Sep/2025	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Oct/2025	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Nov/2025	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Dec/2025	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Jan/2026	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Feb/2026	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Mar/2026	56,35,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,35,010.00
Total	**6,76,20,120.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**67620120.00**
						Interest = 67620120 / 12) X 7.1 / 100)			
						Closing Balance		:	**56,35,010.00**
						(+) Interest		:	**400086.00**
						Opening Balance for 2026-27:			**60,35,096.00**

இ) இத்திட்டக் கணக்கின் BRS ஆய்விட்ட போது.தணிக்கையாண்டில் இத்திட்ட வங்கி கணக்கில் கீழ்காணும் விவரப்படி, விபரங்கள் ஏதுமின்றி தொகை ரூ.28,05,016/- வரவாக்கம் செய்யப்பட்டுள்ளது. இத்தொகையானது பங்களிப்பு ஓய்வூதிய திட்டக் கணக்கிற்கு தொடர்பு இல்லாத தொகைகளாகும். எனவே இத்தொகைகளின் விவரங்களை ஆய்வு செய்து ,உரிய வங்கி கணக்கிற்கு திரும்ப செலுத்தப்பட்டு விவரம் தணிக்கைக்கு காண்பிக்கப்பட வேண்டும்.

Credit In Bank Statement Details 2025-2026		
Tran Date	**Details**	**Credit**
16-06-2025	NEFT/RBISN52025061616702965/GOVT OF TAMILNADU E-Pa	25,55,193
14-07-2025	BY INST 827722: CTO81- 1 DAY LAT	55,785
18-07-2025	BY INST 937638: CTO81- 1 DAY LAT	3,978
19-07-2025	BY INST 994111: CTO81- 1 DAY LAT	78,905
31-07-2025	NEFT/RBISN52025073120578781/GOVT OF TAMILNADU E-Pa	55,785
04-08-2025	NEFT/RBISN52025080441363817/GOVT OF TAMILNAD	3,978
07-08-2025	BY INST 506843: CTO81- 1 DAY LAT	44,713
07-08-2025	BY INST 506831: CTO81- 1 DAY LAT	6,448
07-08-2025	BY INST 506838: CTO81- 1 DAY LAT	231
	Total	**28,05,016**

PART - II

Non Serious Irregularitie

2) Audit of DCB Statement

Budget Estimate

As per the revised estimates for 2025-26, Rs.2530.67 crore has been collected out of the target of Rs. 2956.00 crore for tax revenue. Under the heading of Other Receipts, out of the project estimated target of Rs. 2482.09 crore. Rs.2557.13 crores has been collected. As per the revised estimates for the year 2025-26, the expenditure (excluding depreciation) is estimated at Rs.5511.77 crore . For the year 2024-25, the actual expenditure (excluding depreciation) was Rs.5242.47 crore.

Hence the expenditure is more than the income

3) Audit of DCB Statement

Revenue Fund – Income and Expenditure

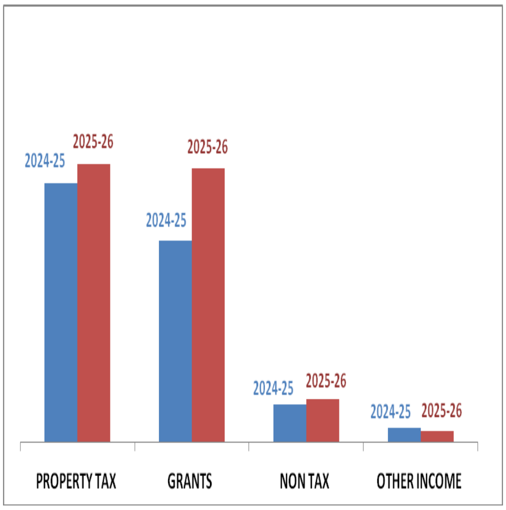
The total revenue for the year 2025-26 is Rs.4,72,789.57 lakhs. When compared to previous year, there has been an increase in total revenue of Rs.71359.93 lakhs (Rs. 4,72,789.57 - Rs. 401429.64). Which is 17.77% higher than the previous year.

The revenue for the year 2025-26 in project supervision fees, interest receivables and receivables Rs.255126.66 lakhs, excluding the grants received from the Central and State Governments and revenue items allocated by the Government amount to Rs.213111.77 lakhs.

The total expenditure for the year 2025-26 is Rs. 591301.95 lakhs. Compared to the total expenditure of the previous year, there has been an increase of Rs.65351.12 lakhs (Rs. 591301.95 - Rs. 525950.84). Which is 12.42% higher than the previous year.

The total expenditure for the year 2025-26 is Rs. 591301.95 lakhs, of which depreciation is Rs. 123740.48 lakhs, excluding this amount, net expenditure is Rs.467561.47 lakhs.

	Income (Rs. in Crore)					
Year	**Tax Revenue**	**Assigned revenue & Compensation**	**Fee & user Charges**	**Revenue Grants, Contribution & Subsidies**	**Other Income**	**Total**
2024-25	2021.31	1347.98	293.16	228.97	122.88	4014.30
2025-26	2170.75	1687.59	303.29	443.52	122.74	4727.89


2024-25
2025-26
2024-25
2025-26
2024-25
2025-26
2024-25
2025-26
PROPERTY TAX
GRANTS
NON TAX
OTHER INCOME

4) Audit of DCB Statement

Note on Resource Mobilization and Own Revenue

The total income for the years 2023-24 to 2025-26 reflects a mix of **own revenue** (Property Tax, Other Tax, Other Income) and **external grants**.

1. **Own Revenue and Fiscal Capacity:**

Own revenue accounts for **58.6% of total revenue receipts in 2025-26.**

2. **Property Tax as the Primary Resource:**

   a. Property Tax remains the **largest single contributor** to own revenue, rising sharply to **64.3%of own resources in 2025-26**.

   b. While this shows improved mobilization of property-based revenue, it also highlights **heavy reliance on a single source**, posing potential risks if collections fluctuate.

3. Other Revenue Sources:

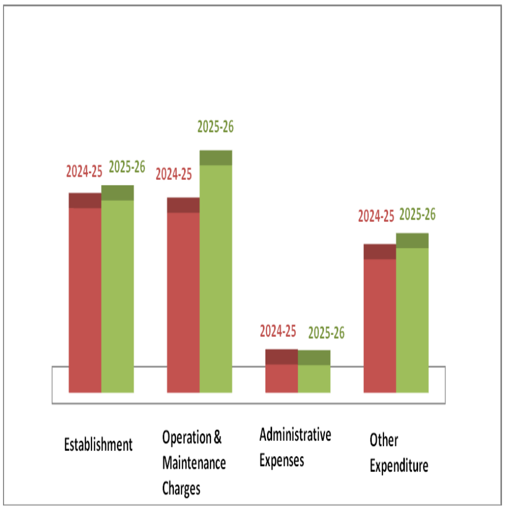
Contributions from Other Taxes (Profession tax, Company tax, Trade license fee,)and Other Income have **declined sharply**, reducing revenue diversification and financial flexibility.

Strengthening own revenue and diversifying sources is recommended.

5) Audit of Annual Accounts and T. B

Expenditure

	Expenditure (Rs. in Crore)					
Year	Establishment Expenses	Operation & Maintenance Expenses	Administrative expenses	Other expenditure	Depreciation	Total
2024-25	1844.86	1798.74	282.36	162.35	1171.19	5259.50
2025-26	1921.83	2272.37	274.90	206.51	1237.40	5913.01
Percentage Rise/ decline	4.17 %	26.3 %	- 2.64%	27.2%	5.65 %	12.42%



· In **2024-25**, total expenditure rose to Rs. 5259.50 crore. The highest increases were in operation & maintenance (Rs. 1798.74 crore) and establishment cost (Rs. 1844.86 crore). Administrative expenses and other expenditure also increased to Rs. 282.36 crore and Rs. 1333.55 crore respectively.

· In **2025-26**, total expenditure further rose to Rs. 5913.01 crore. The highest increases were in operation & maintenance (Rs. 2272.37 crore) and establishment cost (Rs. 1921.83 crore). Administrative expenses slightly decreased to Rs. 274.90 crore and other expenditure increased to Rs. 1443.90 crore.

6) Audit of Annual Accounts and T. B

Operation and Maintenance expenses

As per the accounts for the year 2025-26, the amount under this head is Rs.2272.37/-crores. The expenditure for the previous year was a sum of Rs.1798.74/- crores, which is 26.33 % increase over previous year expenditure.

iNTEREST AND FINANCIAL EXPENSES

A sum of Rs.7427.93 lakhs has been spent during the year 2025-26 under the head Interest paid on loans which is decreased by 8.36 % when compared to the previous year expenditure of Rs.8106.41 Lakhs.

7) Audit of Annual Accounts and T. B

Depreciation expense

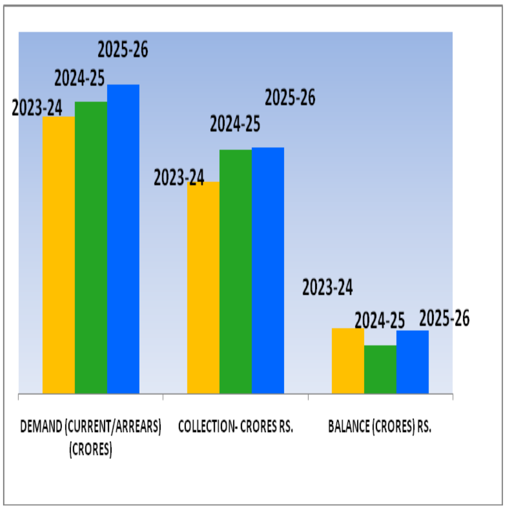
During 2025 – 2026 annual depreciation expense is Rs.123740.48 lakhs. This is Rs.6620.73 lakhs (5.65%) more than the depreciation expenditure of Rs. 117119.75 lakhs of the previous year 2024-25. The depreciation expense is higher in roads, bridges and electric light categories

8) Financial Analysis and Consolidation works

Property tax Demand collection and balance details

The details of the property tax collection and balance of this corporation for the current and previous years are as follows.

Yearwise	Demand (Current/ Arrears) (Crores) Rs.	Collection – (Crores) Rs.	Balance (Crores) Rs.	Total collection %
2023-24	2293.98	1755.96	538.02	76.54
2024-25	2424.07	2023.89	400.18	83.49
2025 - 26	2564.14	2043.05	521.09	79.67



During the year **2023-24 to 2024-25**, demand increased from Rs.2293.98 crore to Rs.2424.07 crore, Collections increased from Rs.1755.96 crore to Rs.2023.89 crore, improving the collection percentage from **76.54% to 83.49%,** while the outstanding balance decreased from Rs.538.02 crore to Rs.400.18 crore.

The demand for the year 2025-26 has increased by Rs.140.07 crore when compared to the demand for the year 2024-25. The collection percentage was 83.49 percent in 2024-2025 which decreased to 79.67 percent in 2025-26.

Government Order (Ms) No.53, Department of Municipal Administration and Water Supply (M.A.-IV), dated 30.03.2022 and Resolution No.63/2022, dated 23.05.2022 of Municipal Council of Greater Chennai Municipal Corporation, property tax revision has been implemented in the areas under Greater Chennai Corporation and has been implemented from the first half of the year 2022-23.

a. The balance of Property tax demand to the tune of Rs.52109.00 lakhs for the Year 2025 – 26 is to be collected. Necessary administrative action should be taken to collect property tax arrears and records should be maintained in a proper manner.

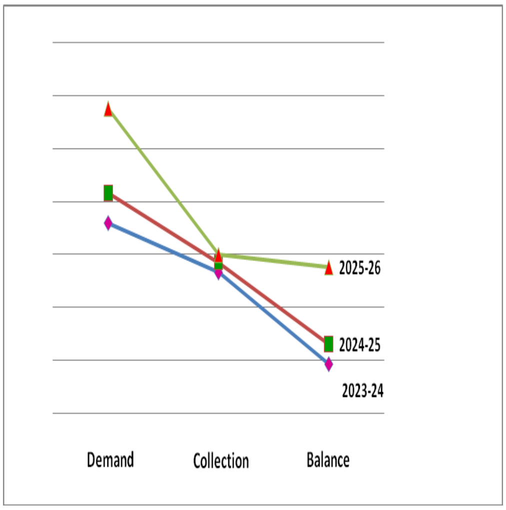
b. With regard to the levy of vacancy land Tax, separate tax numbers should be provided and demand should be entered in a systematic manner and collection balance details should be monitored.

c. There is a possibility of lapses in property tax due to lack of proper documentation and coordination between engineering department issuing building license and reven ue department levying new property tax after completion of construction. It is insisted that all the constructions completed after obtaining building license should be taxed without any omission. Deviation and unauthorized constructions constructed without the permission and completed without obtaining building license are to be monitored properly and to be duly reported and taxed, and the demand of property tax collection and arrears details are to be properly maintained and produced for audit.

9) Audit of Budget

Profession tax

Yearwise	**Demand** (Current/ Arrears) (Crores)Rs..	**Collection - Crores (rs.**	**Balance (Crores) Rs.**	**collection** %
2023-24	719.78	533.21	186.57	74.08
2024-25	833.72	571.28	262.44	68.52
2025-26	1151.26	598.77	552.49	52.00

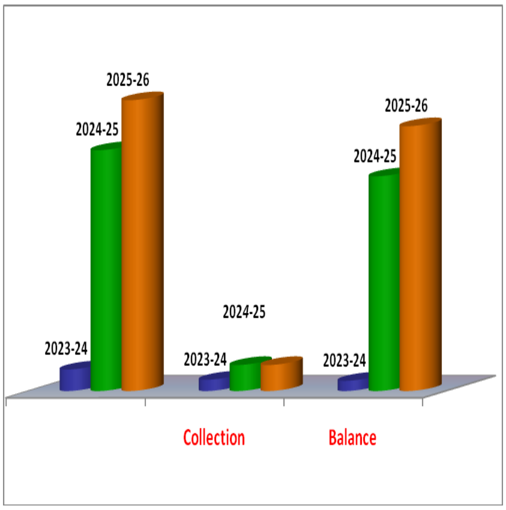


As per the section 138B of the Madras City Municipal Corporation Act, 1919, profession tax is collected. In the year 2025-26, a revenue of a sum of Rs.598.77 crores has been earned as profession tax. Administrative action should be taken to collect the outstanding amount of Rs.552.49 crore.

10) Financial Analysis and Consolidation

Company Tax

Year wise	**Demand** (Current/ Arrears**)** **(**Crores)Rs.	**Collection – (Crores) Rs.**	**Balance (Crores) Rs.**	**collection** %
2023-24	4.54	2.38	2.16	52.42%
2024-25	50.85	5.49	45.35	10.80%
2025-26	61.41	5.49	55.92	8.94%



Company tax is levied as per Section-110 of the Madras City Municipal Corporation Act,1919. In 2025-26, the revenue earned through Company Tax is a sum of Rs.5.49 crores. The outstanding amount at the end of the audit year is Rs.55.92 crores as per the annual accounts.

The demand of Company tax for the year 2023-24 was Rs.4.54 crores which was increased to Rs.50.85 crores for the year 2024 – 25 subsequently increased to 61.41 crores, but the collection remained stagnant. The correctness of the increase in demand and decreased collection has to be verified and details to be furnished to Audit.

11) Financial Analysis and Consolidation

Trade Licence Fee

The details of the Trade License Fee collection and balance of this Corporation for the current and previous years are as follows:

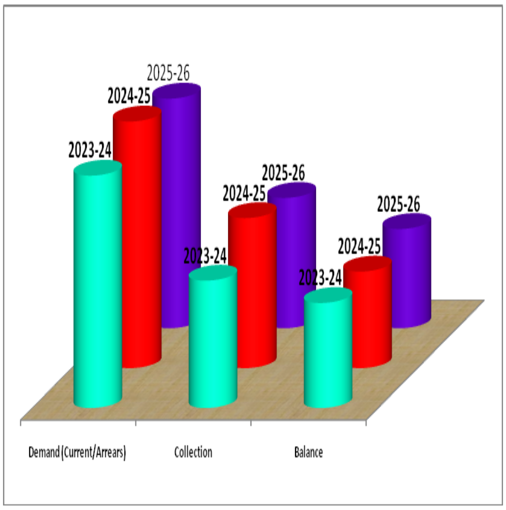
Yearwise	Demand(Current& Arrears) (Crores) Rs.	Collection - Crores)Rs.	Balance (Crores)Rs	Collection %
2023-24	19.66	14.45	5.21	73.4
2024-25	0	22.11	0	
2025-26	14.75	12.23	2.52	82.91

12) Financial Analysis and Consolidation

Shopping Complex Rent

The details of the Shopping complex rent collection and balance of this Corporation for the current and previous years are as follows:

Yearwise	**Demand (**Curren/ Arrears**)** **(**Crores) Rs.	Collection - Crores (rs.	Balance (Crores) Rs.	collection %
2023-24	40.26	22.07	18.19	54.81
2024-25	42.73	26.00	16.73	60.85
2025-26	39.79	22.58	17.20	56.74



The demand for shopping complex rent for the year 2024 – 2025 was Rs.42.73 crores and for the year 2025 – 2026 is 39.79 crores. The reason for declining the demand may be examined and administrative action may be to rectify the same .Out of the total demand for 2025 – 2026 only 56.74% was collected.

13) Financial Analysis and Consolidation

Revenue of rent from Corporation properties:

The Demand Collection Balance of rent on land and buildings owned by GCC is not maintained in ERP. The physical assets owned by GCC are to be digitized and periodically updated in ERP. The overall demand for rent is also not assessed and raised by the GCC

The following are the rental income received from land, building and others for the year 2025-26:

Account Code No.	Particulars	Collection for the year 2025-26	Collection for the year 2024-25
		Rs. (in crores)	
130100100-130800300	Rental on Land and Building	30.68	27.56

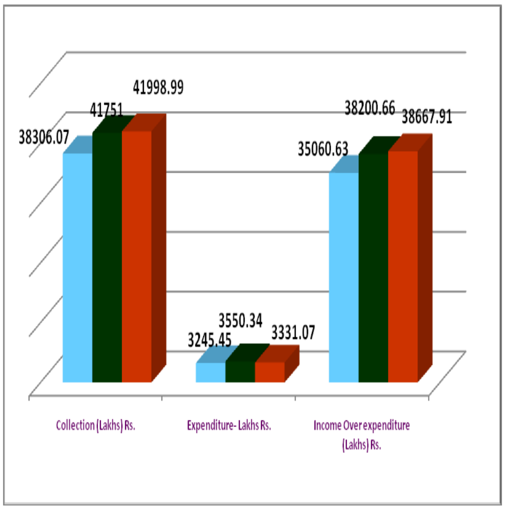
The rental Revenue collection of land and buildings was increased by Rs.3.12 crores when compared to previous year.

14) Financial Analysis and Consolidation

Education tax

There is a surplus of a sum of Rs.38667.91 lakhs in the education fund of Greater Chennai Corporation for the year 2025-26. This amount can be utilized for education related capital works. The income and expenditure of as education tax from 2023-24 to 2025-26 in the Greater Chennai Corporation is as follows.

S.No.	Collection Year	Income	Expenditure	Income over Expenditure
		Rs. (in lakhs)		
1	2023-2024	38306.07	3245.45	35060.63
2	2024-2025	41751.00	3550.34	38200.66
3	2025-2026	41998.99	3331.07	38667.91



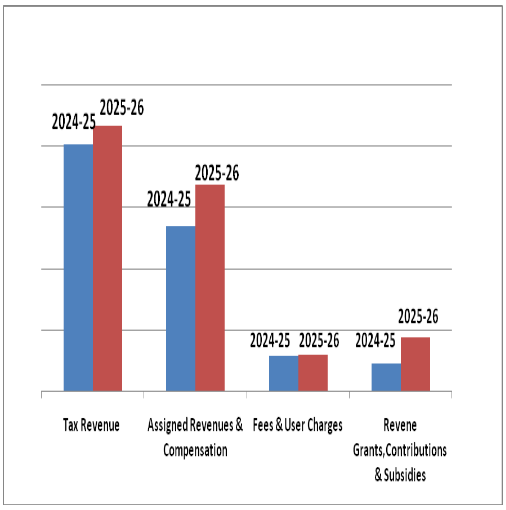
15) Financial Analysis and Consolidation

Major Revenue sources of GCC – A comparison

The details of the Major revenue sources for Financial year 2024-25 and 2025-26 are true and correct and accurately sourced and derived from the Audited Financial Statements.

Rs. in Crores

Revenue Receipt Type	FY 24-25	FY 25-26
Tax Revenue	2,021.31	2170.75
Assigned Revenues & Compensation	1,347.98	1687.59
Fees & User Charges	293.16	303.29
Revenue Grants, Contributions & Subsidies	228.97	443.52
Total	**3,891.42**	**4605.15**



16) Financial Analysis and Consolidation

Analysis of balance sheet - MUNICIPAL FUND

Liabilities

31.03.2025 (in Lakhs)	Account No.	Account Head	**31.03.2026** (in Lakhs)
344420.11	311110100	Income Fund – Capital Account	234343.29
245709.56	311110200	Primary Education Fund	284916.37
1807.37	311110300	Limited Fund	-4579.97
5361.26	311140000	CMDA Developmentcharges	14268.96
0	311140001	Regulation charges -2017	0
0	311140002	Development Charges (GCC – 17)	0
0	311170000	Demolition levy fund	0
5450.46	311200000	Open space reservation charges fund	6452.52
0	311570001	Clean India Scheme	0
-685.73	311760000 311179000	Pension and Family Benefit Fund HBA SPECIAL F.B.F	-670.51
54465.78	311820001	TNMWG Welfare Fund(Building Plan)	65255.55
0	330600006	Other debts	0
31786.46	340100203-340800100 341100404-341200101	Deposit work Depositreceived	34485.17
-394953.61	310100000 310900000	Collective Deficit balance	-333454.83
114925.76	350100101-900 350200102-350410100	Others – to be paid	99728.35
0	350110100-350113400	Recovery on Salaryof Employees – to be paid	1203.47
408287.42	**Total Liabilities**		**401948.37**

Municipal Fund - Assets

31.03.2025 (in lakhs)	Account No.	Account Head	31.03.2026 (in lakhs)
400.00	420800100	Investments	200.00
46.08	430100102-902	stores Balance	109.48
245186.96	431100100-431101300	Property Tax to be collected	269195.45
81757.62	431190100	Profession Tax to be collected	82338.17
896.51	431190200	Company Tax to be collected	1116.15
81.51	431300100	Trade License Fee to be collected	433.80
1600.18	431400100	Rent to be collected	4914.09
41074.31	450110000-450420300	Cash Bank Balance	4264.03
1180.75	460100200-460101201	Employees Advance, Arrears	2074.89
36061.86	460400102-460600200	Other Advances, Arrears	37302.31
408285.78	**Total Assets**		401948.37

In Trial Balance –cash and bank balances (B-10) Head the Trial balance difference of Rs.1,79,317 is shown.The details for this amount to be produced to audit along with relevant documents.

17) Financial Analysis and Consolidation

ANALYSIS OF BALANCE SHEET

Capital Fund – Liabilities

1.

As on 31.03.2025 Rs. (in lakhs)	Account No.	Liabilities	As on 31.03.2026 Rs. (in lakhs)
-534012.14	311100100-311520000	Fund Control	-462771.12
1162917.75	312100000-312130000	Contributions	1525292.94
285995.40	320100203-320800001	Grants forspecific purpose	21518.95
163383.29	330100101-330600005	Secured Loans	222188.98
4236.34	340100502-340800200	Depositsreceived	6763.94
79717.74	341100300-341200102	Deposit Works	87644.45
11082.67	350100102-350900200	Other Liabilities	8336.20
1173321.05	**Total Liabilities**		**1408974.34**

12.4. Capital Fund - Assets

As on 31.03.2025 Rs. (in lakhs)	Account No.	Assets	As on 31.03.2026 Rs. (in lakhs)
1956602.66	410100101 - 410800002	Fixed Assets	2081492.11
626655.94	412100101-412404000	Capital Works in progress	867134.57
12992.00	420300000-420800100	Investments	14717.14

45.56	430100501-430100901	Stock in Hand	3710.16
-63951.30	450210903-450420200	Cash and Bank Balances	-79903.38
16347.39	460300100-460600200	Loans, Advances and Deposits	20916.64
0	470100101-470100302	Other Assets	0
-1375371.20	411200100–411800000	Accumulated Depreciation	-1499092.90
117,33,21.05	**TOTAL ASSETS**		**1408974.34**

18) Financial Analysis and Consolidation

ANALYSIS OF BALANCE SHEET - EARMARKED FUND

In 2010-11 certain items were separated from the Revenue Fund and Capital Fund Accounts and a new fund created as Earmarked Fund and maintained from 2011-12 onwards. Details of liabilities and assets as on 31.03.2026 are as follows.

Liabilities :

As on 31.03.2025 Rs. (in lakhs)	**Account No.**	**Liabilities**	**As on 31.03.2026 Rs. (in lakhs)**
158730.41	311130000 - 3111810002	Earmarked Fund	183009.59
70.32	320200301- 320200303	Grants, Contributions for Specific Purposes	70.32
19554.66	350100502- 350200403	Other Liabilities	33194.93
1,78,355.4		**Total Liabilities**	**216274.86**

Assets :

As on 31.03.2025 Rs. (in lakhs)	Account No.	Assets	As on 31.03.2026 Rs. (in lakhs)
6606.59	412100300- 412100600	Capital Works in Progress	14533.33
134239.01	421800001– 421800009	Other Investments	152277.81
37509.80	450211600- 460500700	Cash and Bank Balance	49463.72
1,78,355.4		Grand Total	**216274.86**

19) Financial Analysis and Consolidation

iNVESTMENTS

The details of the amounts invested in various institutions and banks by the Greater Chennai Corporation for the year 2025-26 are as follows:.

S. No.	Fund (Account No.)	Opening Balance – Rs.	Investments – Rs.	Amount withdrawn – Rs.	Closing balance Rs.
1	Capital Fund Fixed Deposits (420800100)	1298201626	110504470	92991789	1315714307
2	Earmarked Fund - SPFGS Fund (421800001)	1317072716	20000000	38291011	1298781705
3	Earmarked Fund - Contributory Pension Scheme Fund(421800003)	12103728671	1822049593	0	13925778264
4	Earmarked Fund - Fixed deposit – Training fund (421800002)	3100000	121532	0	3221532
5	Earmarked Fund - Fixed deposit – Endowment fund (421800009)	0	0	0	0
6	Municipal fund-INVESTMENT - FIXED DEPOSIT WITH BANKS (420800100)	40000000	20000000	40000000	20000000
	TOTAL	**14762103013**	**1972675595**	**171282800**	**16563495808**

20) Financial Analysis and Consolidation

Details regarding loans of the Greater Chennai Corporation for the year 2025-26

S.No.	Account number	Account Head	Opening balance as on 01.04.2025 (in lakhs) Rs.	Loan availed in 2025-26 in lakhs) Rs.	Amount paid in 2025-26 in lakhs)Rs.	Closing balance as on 31.03.2026 (in lakhs) Rs.	The amount of interest paid in 2025-26 (in lakhs) is Rs.
I. State government interest-free loans							
1	330100101	J.N. Urban Renewal Mission – Bridges	44.36	0	44.36	0	0
2	330100102	J.N. Urban RenewalMission – Stormwater Drainage Board	1111.13	287.74	1398.88	0	0
3	330100103	J.N. Urban Renewal Mission - Ancient monuments	0	0	0	0	0
4	330200102	Ways andMeans - Advance capital	0	0	0	0	0
5	330200201	KFW-ISWD Kovalam Basin (M3)	63000.00	27500.00	0	90500.00	0
II. Loans withinterest							
6	330300200	Public Sector companies – TUFIDCO– MIDF	29861.89	0	5946.48	23915.39	1097.89
7	330300101	TUFIDCO–OWN FUNDS	1340.14	6560.00	1339.46	6560.67	289.5
8	330300300	Public Sector companies – TNUDF–KFW	1239.10	1327.00	516.39	2049.71	122.06
9	330300301	TNUDF-QWN FUND	0	0	3344.00	3344.00	0
10	330300400	Public Sector companies – WORLD BANK- TNSUDP(I-SWD)	61045.10	0	5784.90	55260.20	5077.15
11	330600005	Other loans-SBI	5741.56	0	5741.56	0	38.32
Total			**99227.79**	**7887**	**22672.79**	**91129.97**	**6624.92**

21) Financial Analysis and Consolidation

Details regarding grants of the Greater Chennai Corporation for the year 2025-26

S. No.	Account number	Account Head	Opening balanceas on 01.04.2026 Rs.	Grant amount receivedin 2025-26 is Rs.	Grant amount transferred to other headsis Rs.	Closing balance as on 31.03.2025 Rs.
Grants received from the Central Government						
1	320100207	National Urban Health Mission	243485367	0	243485367	0
2	320100208	Swatch Bharat	1755369466	0	1755369466	0
3	320100210	NIRBHAYA FUND	650731735	142600000	291915752	501415983
4	320100213	CENTRAL GOVERNMENT- CFC-URBAN HEALTH WELLNESS CENTRE	201517523	0	201517523	0
Total			**2851104091**	**142600000**	**2492288108**	**501415983**
Grants received from the State Government						
5	320200600	TAMIL NADU URBAN ROAD INFRASTRUCT RE FUND	0	1628630627	1628630627	0
6	320201200	State Govt., TNUDF	4400000	132700000	0	137100000
7	320201600	Swach Bharat Mission	2534712271	0	2534712271	0
8	320201800	State Government - SFC-CGF and O&M Grand	3532384155	0	3532384155	0
9	320201801	State Government - CMCDM (2018-19)	163400000	0	163400000	0
10	320201802	State Government – Nirbhaya Fund	735017249	0	194610501	540406748
11	320201803	State Government – CMCDM (2019-20)	590542797	0	590542797	0
12	320201804	State Government – CMCDM (2020-21)	775118512	0	775118512	0
13	320201805	State Government – ISWD-ADB- Kosar Thalaiyar	4462096655	0	4462096655	0
14	320201806	STATE GOVERNMENT - SINGARA CHENNAI 2.0	7509630880	1621006366	9130637246	0
15	320201807	STATE GOVERNMENT - INFRASTRUCTURE AND AMENITIES FUND	777490525	256075419	777490525	256075419
16	320201808	STATE GOVERNMENT - STATE DISASTER MITIGATION FUND	2481134432	120000000	2481134432	120000000
17	320201810	STATE GOVERNMENT – VADA CHENNAI VALARCHI THITTAM	0	225000000	225000000	0
18	320300000	Other Government Agencies	0	546581514	596581514	50000000
19	320300002	Other government Agencies – CRRT	224738623	109133266	224738623	109133266
20	320300003	Other government Agencies– Smart City	1242294138	210023912	1242294138	210023912
21	320800001	CSR fund	128067380.50	99672097	0	227739477.50
Total			**25161027617.5**	**4948823201**	**28559371996**	**1650478822.5**

Grants received from the WorldBank						
21.	320201500	GRANT FROM WORLDBANK - TNSUDP (I - SWD)	660382000	0	660382000	0
Total			660382000	0	660382000	0
Grand total			**28672513709**	**5091423201**	**31712042104**	**2151894806**

As per the above, the closing balance of the grant as on 31.03.2026 is Rs. 215,18,94,806 /- the grants received to be utilized and its details should be submitted to audit.

22) Financial Analysis and Consolidation

Implementation details of project work carried out in 2025-2026

<u>Implementation details of project work carried out in 2025-2026</u>

SL.NO	Code	Scheme Name	Allocation OF Fund in R.E	Amount Received 2025-2026 (Crore)				Expenditure incurred in 2025-2026(Crore)
				GOI GRANT	GOTN GRANT	LOAN	TOTAL	
1	320100207	CENTRAL GOVERNMENT-NUHM	27.00	0.00	0.00	0.00	0.00	26.75
2	320100208	CENTRAL GOVERNMENT-SWACHH BHARAT MISSION	57.40	0.00	0.00	0.00	0.00	46.05
3	320201600	STATE GOVERNMENT - SWACHH BHARAT MISSION						
4	320100212	CENTRAL GOVERNMENT-SWATCHH BHARAT MISSION URBAN 2.0	204.90	0.00	0.00	205.00	231.54	191.61
5	320201200	GRANT FROM TNUDF		0.00	13.27	0.00		
6	330300300	TNUDF KFW LOAN		0.00	0.00	13.27		
7	320100210	CENTRAL GOVERNMENT - NIRBHAYA FUND	7.30	14.26	0.00	0.00	14.26	1.01
8	320201802	STATE GOVERNMENT-NIRBHAYA FUND						
9	320100213	CENTRAL GOVERNMENT -CFC-URBAN HEALTH WELLNESS CENTRE	4.60	0.00	0.00	0.00	0.00	2.76
10	320200600	STATE GOVERNMENT -TURIF	331.81	0.00	162.86	0.00	162.86	202.33
11	320201801	STATE GOVERNMENT-CMCDM(2018-2019)	4.26	0.00	0.00	0.00	0.00	3.63
12	320201804	STATE GOVERNMENT-CMCDM(2020-2021)	0.00	0.00	0.00	0.00	0.00	0.00
13	320201805	STATE GOVERNMENT -ISWD-ADB-Kosasthalaiyar	365.00	0.00	0.00	200.00	200.00	362.70
14	320201806	STATE GOVERNMENT-SINGARA CHENNAI 2.0	87.10	0.00	162.10	0.00	162.10	81.45
15	320201807	STATE GOVERNMENT-INFRASTRUCTURE AND AMENITIES FUND	174.00	0.00	25.60	0.00	25.60	158.67
16	320201808	STATE GOVERNMENT -STATE DISASTER MITIGATION FUND	22.93	0.00	12.00	0.00	12.00	18.72
17	320201810	VADA CHENNAI VALARCHI THITTAM	136.20	0.00	22.50	0.00	22.50	135.20
18	320300002	OTHER GOVERNMENT AGENCIES-CRRT	15.09	0.00	10.91	0.00	10.91	12.01
19	320300003	OTHER GOVERNMENT AGENCIES-SMART CITY	21.00	0.00	21.00	0.00	21.00	20.67
20	330200101	TUFIDCO OWN FUNDS	80.00	0.00	0.00	65.60	65.60	54.14

21	330300301	TNUDF OWN FUNDS	111.15	0.00	0.00	33.44	33.44	93.28
22	330200201	LOAN FROM STATE GOVERNMENT-KfW-ISWD KOVALAM BASIN(M3)	425.00	0.00	0.00	275.00	275.00	424.35
TOTAL			**2074.74**	**14.26**	**430.24**	**792.31**	**1236.81**	**1835.33**

23) Financial Analysis and Consolidation

Revenue Fund – Details of liabilities and receivables

The accumulated deficit in 2025 - 26 is Rs.118512.37 lakhs, after adjusting this amount from the Corporation Fund, the total liability is Rs.401948.37/- lakhs.

Liabilities :

The Liabilities of the Greater Chennai Corporation are as categorized below.

S.No.	Categories of the liabilities	Amount – Rs. Lakhs
1.	Bank Loan (330)	0
2.	Deposit categories (340)	34485.17
3.	Employee payroll deductions (350110100 – 350113700)	1203.49
4.	Income Tax (350200102)	745.11
5.	Service Tax (350200303, 304 & 305)	0
6.	Library cess (350300100)	0
7.	Goods and Services Tax (State Government) (350200206)	392.89
8.	Goods and Services Tax (Central Government) (350200207)	392.54
9.	IGST (350200210)	10.30
10.	Construction Workers Welfare Fund (350200401)	0
11.	GST- Community Centre– (350200306)	12.50
12.	GST- Shopping Complex– (350200307)	35.07
13.	GST- Lease Lands-(350200308)	0
14.	GST- Lease Buildings-(350200309)	0.06
15.	GST-Play Grounds (350200310)	0.35
16.	TN MWGWF – Maintenance Works(350200402)	0
	Total	**37277.48**

Revenue Receivables :

S.No.	Revenue categories	Amount – Rs. Lakhs

1	Property tax and other tax categories (431100100 to 431190200)	352649.77
2	Earnest Money Deposit (460400102 & 202)	309.08
3	Other advance	38650.34
4	Other charges to be collected (431300100, 431400100)	5347.91
Total		396957.1

24) Financial Analysis and Consolidation

CAPITAL FUND

Liabilities

The following items are the liabilities in the capital fund.

S.No.	Liabilites	Amount – Rs. Lakhs
1	Loans (330100101 to 330800000)	222188.98
2	Deposits (340100502 – 340800200)	6763.94
3	Other liabilities (350100102-350900200)	8336.20
Total		**237289.12**

Capital fund – Asset

S.No	Type of balance	Amount – Rs. Lakhs
1	Stock in Hand	3710.15
2	Cash and bank balance	-79903.38
3	Loans, advances and fixed deposits	20916.64
Total		**-55276.59**

25) Financial Analysis and Consolidation

Government Grants – Namakku Naame Thittam – Regarding.

The government grants allocated for the Namakku Naame project has been in the bank balance from 2011-12. Currently, the following balance is outstanding in the bank account for this project fund for the year 2025-2026

S.No.	Account No.	Name of the Project	Bank A/c No.	2023-24	2024-25	2025 - 26
				(Rs. Lakhs)		
1	450-410-500	Namaku Naame project	754639936	94.65	94.65	99.93

26) Financial Analysis and Consolidation

Advances pending – A Review:

The advances paid to the employees as well as the Institutions were not settled promptly. Hence, necessary administrative actions has to be taken to reconcile the balances as per the annual accounts and the balances as per the advance register and long pending advances should be settled immediately.

S. No.	Fund	Account No.	Account Head	Debit Balance	Credit Balance
				(Rs. Lakhs)	
1	Revenue fund	460400102	Advance to suppliers – Revenue	309.08	-
2	Revenue fund	460500101	Advance Corporation Election Expenses	307.53	-
3	Revenue fund	460500102	Advance Parliament Election Expenses	4624.00	-
4	Revenue fund	460500103	Advance State Assembly Election Expenses	4034.20	-
5	Revenue fund	460500119	Office expense - advance	24768.39	-
6	Revenue fund	460500121	Flood advance	2426.50	-
7	Revenue fund	460500600	Court deposits	176.05	
8	Revenue fund	460500700	Other advances	238.78	
9	Capital fund	460400101	Advance to Suppliers	4305.94	-
10	Capital fund	460400201	Advance to Contractor	5131.68	-
11	Capital fund	460500112	Tansi advance	595.84	-
12	Capital fund	460500114	Elcot advance	1104.54	-
13	Capital fund	460500700	Other advance amount	7695.67	-

27) Financial Analysis and Consolidation

LEGAL COMPLIANCE EXPENDITURE –

It is highlighted that there is a significant increase in the expenditure for the year 2025-26 when compared to 2024-25, related to legal compliances . The effectiveness and economic viability is required to be examined by GCC. Periodic review of pending court cases and legal costs should be undertaken.

A/c CODE	A/c HEAD	2025-26	2024-25	PERCENTAGE
220510101	LEGAL EXPENSES - CORPORATION STANDING COUNCILS	14738877	8635403	70.68
220510102	LEGAL EXPENSES - OTHER STANDING COUNCILS	25890000	21517233	20.32
220510200	LEGAL EXPENSES - EXPENSES FOR FILING CASES	144938	355136	-59.19
220510300	LEGAL EXPENSES - ARBITRATION FEE	4325000	3050000	41.80
220510400	LEGAL EXPENSES - RETAINER FEE	4933740	2880000	71.31
220510500	LEGAL EXPENSES - OTHER LEGAL EXPENSES	3586200	1933180	85.51
TOTAL		**53618755**	**38370952**	**39.74**

28) Financial Analysis and Consolidation

ADVANCES PENDING

The advances pending from employees under the following heads,

S.No.	Fund	Account No.	Account Head (Advance)	Debit Balance	Credit Balance
				Amount (Lakhs) Rs.	
1.	Revenue Fund	460100600	Two Wheeler Advance	6.80	-
2.	Revenue Fund	460100700	Car advance	3.34	-
3.	Revenue Fund	460100800	Marriage advance	103.31	-
4.	Revenue Fund	460100900	Advance for house building	200.75	-
5.	Revenue Fund	460101200	Advance for computer	12.90	-

During the audit on the Annual accounts for the year 2025-26, the election advances made under the following account heads in advance account have not been adjusted and are pending for a long time.

S.NO.	Account No. (Revenue Fund)	Account Head	Amount – Rs. (Lakhs)
1.	460500101	Advance - Corporation Election Expenses	307.53
2.	460500102	Advance - Member of Parliament Election Expenses	4624.00
3.	460500103	Advance - Member of Assembly Election Expenses	4034.20

Therefore the above items to be examined and appropriate action should be taken to settle the long pending advances.

Election Expenditure - Unclaimed from Election Commission a sum of Rs.8658.20/- Lakhs.

A sum of Rs.8658.20/- lakhs was paid as advance to meet the election expenses of the Chennai City Municipal Corporation. Action may be taken for the adjustment of the pending advance.

S.No.	Details	Amount (in lakhs) Rs.
1	Parliamentary Election 460500102	4624.00
2	Tamil Nadu StateLegislative Election 460500103	4034.20
	Total	**8658.20**

29) Financial Analysis and Consolidation

DEPOSIT WORKS & CAPITAL FUND - PROJECTS IN PROGRESS

The amount of progressive expenses (Receipt / Capital Fund) accumulated on the following account heads as per Annual accounts in capital fund as on 31.03.2026 to be identified and adjusted against the respective heads. The remaining amount should be identified and classified as property or road and storm water drainage improvement.

S. No.	Account No.	Account Head	Balance as 31.03.2026	
			Debit	Credit
			Amount – Rs. (Lakhs_	
1.	341100500	Deposit Works – Private Street	-	10063.14
2.	341100401-404	Deposit Works - Road Cut	-	64334.00
3.	341100300	Deposit Works – Storm water Drainage Work	-	12459.38
4.	341200102	Deposit Works – Street Lighting Work	-	75.45
5.	460500800	Private street - recoverable	26.23	-
6.	460600100	Deposits with external agencies (TNEB)	-	-

Capital fund-project - in progress

On verification of the Annual Accounts for the year 2025 – 2026 – in Capital Fund under the head “Capital Project s in progress” -

S.NO	Account No.	Account Head	Amount – Rs. (Lakhs 2024 - 25	Amount – Rs. (Lakhs) 2025 - 26
1.	412200100	Deposits	1688.97	2325.15
2.	412100101-412404000	Others	626655.94	864809.41
Total			**628344.91**	**867134.56**

The following observations are made:-

The completed works on the above heads of accounts to be assetized and the details to be furnished to audit. It is insisted to maintain digital asset registry with special focus on land and building.

a. Appropriate action to be taken to expedite the completion of pending works.

b. Details of works in progress as on 31.03.2026 to be listed account head wise, work wise and produced for audit.

c. The particulars of long pending works, work in progress and abandoned work, if any are to be produced to audit.

30) Financial Analysis and Consolidation

Refund of Deposits

Deposits collected from the contractors/suppliers of materials and security deposits received from the contractor etc. was Rs.34,485.18/- lakhs as on 31.03.2026 are mentioned as refundable in the annual accounts. A register should be maintained and reconciled with the closing balance of the annual accounts and produced for audit.

S.No.	Account No.	Head of Account	Amount Rs. (in lakhs)
1.	340100203	Tender deposit-EMD	3935.49
2.	340200200	Security Deposit – Building License	27422.89
3.	340800100	Deposit Amount – Others	2630.86
4.	340800101	Deposit-community centre	495.94
		TOTAL	**34485.18**

31) Financial Analysis and Consolidation

Details of employees

As per Government Order No. 96 M.A & W.A. (MC3) Department Dated 14.10.2012, 24754 posts have been sanctioned to GCC. As per General Department Report of the Greater Chennai Corporation for the year 2025-26, there are total of 18435 post as on 31.03.2026, the details are as follows:-

Name of the post	Sanctioned	Filled	Vacancy
Deputation	41	39	2
Class IA	26	18	8
Class IB	22	13	9
Class II	695	381	314
Class III	6909	3973	2936
Class IV	10745	8375	2370
Total	**18438**	**12799**	**5639**

Expenditure – Establishment Expenditure :

Expenditure for the year 2025- 26 for staff expenditure and pension benefits is as mentioned below :

Details	2025-26	2024-25	**2023-24**	
	Rs. (in lakhs)			
Staff Expenditure	142375.89	136092.91	125838.00	
Pensionary Benefits	49807.17	48392.78	44715.00	
Total	**192183.06**	**184485.69**	**1,70,553**	

The above expenditure of Rs.192183.06 lakhs in the year 2025-26 which is 40.65% of the total revenue of Rs.472789.58 lakh.

Salary expenditure has been made less than 49 percent of total revenue -

As per the Annual Accounts of Greater Chennai Corporation for the year 2025-26, the net revenue receipt Rs.4727.89 crore. Expenditure for the salary and pensioner benefits of employees of the Greater Chennai Corporation is Rs.1921.83 Crores. This amount is 40.65% of the total revenue earned.

32) Financial Analysis and Consolidation

Details of expenses for maintenance work carried out by private contractors

The following works are carried out by private contractors in the Greater Chennai Corporation. The year-wise comparison of the expenditure incurred for the below mentioned heads are as follows.

S.No.	Head	Amount (Lakhs) 2024-25	Amount (Lakhs) 2025-26	Percentage Difference
1.	House Keeping (230150100)	86874.33	93277.83	7.37%
2.	Slaughterhouse maintenance (230150300)	9.6	7.30	-23.95%
3.	Park maintenance (230150400)	5485.10	5442.82	-0.77%
4.	School maintenance (230150500)	2212.15	1375.41	-37.82%
5.	Burial groundmaintenance (230150600)	528.69	426.31	-19.36%
6.	Public Convenience maintenance (230150800)	2588.86	2873.56	11%
	Total	**97698.73**	**103403.23**	**5.84%**

The expenditure under all the above categories in 2025-26 Rs. 5704.5 lakhs more than the expenditure of the previous year (2024-25).

The Expenditure incurred on the Conservancy works of the zones was Rs.12040.71 lakhs have been spent on the salaries and maintenance of the Corporation Conservancy staff under Account code. No. 210100601 and Rs.93277.83 lakhs under the head salaries and maintenance of the private contract staff under Account code. No. 230150100.

33) Financial Analysis and Consolidation

ABRIDGED BALANCE SHEET

Abridged Balance Sheet		
Particulars	**F.Y.2025-26**	**F.Y.2024-25**
Sources of Funds		
Municipal (General) Fund		
General Fund	(2,947.87)	(3,567.53)
Earmarked Funds	2,919.61	952.57
Reserves	15,252.93	11,629.18
Total Reserves and Surplus	**15,224.67**	**9,014.22**
Grants, Contributions for specific purposes	**215.89**	**2,859.95**
Loans		
Secured Loans		
Unsecured Loans	2,221.89	1,633.83
Total Loans	**2,221.89**	**1,633.83**
Current Liabilities and Provisions		
Deposits Received	412.49	357.30

Deposit works	876.44	800.11
Other Liabilities (Sundry Creditors)	1,425.24	1,260.69
Provisions	-	-
Total Current Liabilities	**2,714.18**	**2,418.10**
Total of Sources of Funds	**20,376.63**	**15,926.10**
Application of Funds		
Fixed Assets		
Gross Block	21,017.63	19,769.47
Less: Accumulated Depreciation	15,090.36	13,847.58
Net Block	**5,927.27**	**5,921.89**
Capital Work-in-Progress	8,816.68	6,266.56
Total Fixed Assets	**14,743.95**	**12,188.45**
Investments		
Investment - General Fund	1,671.95	133.92
Investments - Other Funds	-1.00	-
Total Investments	**1,670.95**	**133.92**
Current Assets, Loans and Advances		
Stock in Hand (Inventories)	38.20	0.92
Sundry Debtors (Receivables)	3,579.98	3,295.23

Prepaid Expenses	-	-
Cash and Bank Balances	-260.46	-228.34
Loans, advances and deposits	603.03	535.93
Total Current Assets	**3,960.74**	**3,603.74**
Other Assets		
Miscellaneous Expenditure (to the extent not written off)		
Total of Application of Funds	**20,375.63**	**15,926.10**

34) Financial Analysis and Consolidation

ABRIDGED CASH FLOW STATEMENTS

Particulars	F.Y.2025-26	F.Y.2024-25
Cash flows from Operating Activities: (A)		
Gross surplus/(deficit) over expenditure	(798.44)	(863.21)
Add:		
Depreciation	1,242.78	1,176.56
Interest & finance expenses	74.28	81.06
Less:		
Investment income	8.32	9.40
Interest income received	33.96	26.19
Adjusted incomeover expenditurebefore effectingchanges in current assets and current liabilities and extra-ordinary items.	**476.33**	**358.83**
Changes in current assets and current liabilities		
(Increase)/decrease in Sundry debtors	(284.75)	1,320.78

(Increase)/decrease in Stock in Hand	(37.28)	0.39
(Increase)/decrease in Prepaid Expenses	-	-
(Increase)/decrease in other current assets	(67.09)	2.08
(Decrease)/increase in Deposits received	55.19	63.97
(Decrease)/increase in Deposits Work	76.34	(675.58)
(Decrease)/increase in other current liabilities	164.55	(175.30)
(Decrease)/increase in Provisions	-	-
Net cash generated from/(used in) operating activities (A)	**383.28**	**895.16**
B. Cash flows from Investing Activities		
(Purchase) of fixed assets & CWIP	(3,798.28)	(2,241.04)
Increase/(Decrease) in Municipal Fund	7,008.90	3,195.44
Grant towards Capital fund received	(2,644.06)	(2,387.09)
Sale/(Purchase) of Investments	(1,538.03)	10.65
Add:	-	-
Investment income received	8.32	9.40

Interest income received	33.96	26.19
Net cash generated from/ (used in) investing activities (B)	**(929.18)**	**(1,386.45)**
C. Cash flows from Financing Activities		
Add:		
Loans from Banks/Others Received (Unsecured & Secured)	795.78	181.69
Loan Recovered	-	-
Less:		
Deposits Made	-	-
Repayment of Loan (Unsecured & Secured)	207.72	336.63
Loans & Advances to Employees	-	-
Loans & Advances to Others	-	-
Interest & Finance Expenses	74.28	81.06
Net cash generated from/(used in) financing activities (C)	**513.78**	**(236.00)**
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**(32.12)**	**(727.29)**
Cash and cash equivalents at beginning of the period	(727.29)	-
Cash and cash equivalents at end of the period	(759.41)	(727.29)

Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		
Cash balances		
Bank balances	(260.46)	(228.34)

35) Financial Analysis and Consolidation

ABRIDGED INCOME & EXPENDITURE STATEMENT

Particulars	**F.Y.2025-26**	**F.Y.2024-25**
Income		
Tax Revenue	2,590.74	2,438.82
Assigned Revenues & Compensation	1,687.60	1,347.98
Rental Income from Municipal Properties	30.68	27.56
Fees & User Charges	303.30	293.16
Sale & Hire Charges	4.25	7.41
Revenue Grants, Contributions & Subsidies	443.52	228.97
Income from Investments	8.32	9.40
Interest Earned	33.96	26.19
Other Income	45.51	52.30
Total Income	**5,147.89**	**4,431.81**
Expenditure		
Establishment Expenses	1,927.17	1,850.22
Administrative Expenses	277.78	286.33
Operations & Maintenance	2,285.02	1,807.48

Interest & Finance Expenses	74.28	81.06
Programme Expenses	31.77	3.14
Revenue Grants, Contributions & subsidies	-	-
Provisions &Write off-Property Tax	-	-
Miscellaneous Expenses	107.34	90.08
Depreciation	1,242.97	1,176.70
Other Expense	-	-
Total Expenditure	**5,946.33**	**5,295.01**
Expenditure Over Income	**798.44**	**863.21**

36) Financial Analysis and Consolidation

RATIO ANALYSIS FOR THE YEAR 2025 – 2026

Ratio	Formula	Value
Current ratio	Current Assets ÷ Current Liabilities	1.46
Cash & Bank Balance Ratio	Cash & Bank Balance ÷ Total Expenditure	-0.04
Working capital	Current Assets – Current Liabilities	12,46,55,89,210
Operating ratio	(Total Expenses ÷ Total Revenue) × 100	1.15
Capital Fund Ratio	Capital Fund ÷ Total Assets	0.69
Debt to Capital Fund Ratio	Total Liabilities/ Capital Fund	0.69
Own income ratio	Own Income /Total Income	0.59
Grant Dependency ratio	Govt. Grants / Total Income	0.086
Salary Expenditure ratio	Salary & allowance/ Total Expenditure	0.24
Pension Expenditure ratio	Pension Expenditure / Total Expenditure	0.08
Administrative expenses ratio	Administrative expenses / Total Expenditure	0.046
Asset Utilization ratio	Total Income/ Fixed Asset	0.34
Operating surplus ratio	Deficit/ Total Income	-0.15

37) Analysis on Fund

Pension Expenditure : Details of Pensionary Benefits provided from the Primary Education and General Fund Accounts for the year 2025-26 :

1. Pension, DCRG and other Expenditure under Elementary Education Fund for teaching and non-teaching staff as per Annual Accounts of Greater Chennai Corporation for the year 2025-26, is as follows:

Type of Pensionary Benefits	Account code.	General Fund (in lakhs)	Primary Education (in lakhs)	Total (in lakhs)
Super annuation Pension	210300100	29348.11	0	29348.11
Pensions (Added Area)	210300101	1256.85	0	1256.85
Commutation	210300200	3525.84	0	3525.84
Gratuity	210400200	6060.47	0	6060.47
Family Pension	210300300	15676.33	0	15676.33
Encashment of Leave	210400101, 102, 401, 402,404 407	5516.67	0	5516.67
Pension contribution for Foreignservice employees	210300401 210300407 210400500 210300404	442.35	0	442.35
Total		**61826.62**		**61826.62**

b. As per Government Order in No. 702/Education, dated: 23.05.1986, the salary and ot her allowances of the teaching and non-teaching staff working in Chennai Corporation Schools shall be borne by the Government. In Government Order No.1194/Fund (Pension) dated:15.11.90, pensionary benefits of teaching and non-teaching staff should be met from Chennai Corporation Fund. Action may be taken to reimburse the expenditure incurred on pension and other pensionary benefits paid to the retired employees during the period from 01.04.1990 to 30.09.2002 from the Govern ment, as per G.O. Ms.No.171/MAWS dept., Dated:26.11.2002.

Details of Greater Chennai Corporation and Education Department employees receiving pension and family pension as on 31.03.2026 (audit year 2025-26) are as follows:-

Employees of GreaterChennai Corporation		TOTAL
Pensioners	Family Pensioners	
8527	7687	16214

Although it was decided to maintain a separate pension and gratuity fund by including the surplus in the revenue fund, no separate fund has been created till date.

38) Analysis on Fund

Municipal fund – CMDA – Amount due to Chennai Metropolitan Development Authority – to be remitted.

On examining accounts of the Greater Chennai Corporation, ACC for the year 2025-26, the development fee payable to the Chennai Metropolitan Development Authority under Revenue Fund Account Code No. 311140000, 311140001 is Rs.142,68,96,926.00/- still held in Corporation Account. This amount has to be transferred to the account code. 311140000, 311140001 of the allocated fund and paid to the Chennai Metropolitan Development Authority and remittance details to be furnished to audit.

S.No.	Account No.	Account Head	Amount- Rs.
1.	311140000	CMDA Development Charges	1426896926
2.	311140001	Regularisation Charges (CMDA – 2017)	0
Total			1426896926

39) Analysis on Fund

Audit for the year 2025 – 2026 - A study on contributory pension funds.

The particulars of the subscription deducted under CPS and payments made to the appropriate fund and the closing balance of the Corporation's Contributory Pension Scheme Fund for the year 2025-26 is as follows.

Subscription deducted	-	120,72,20,096.00
Amount paid into CPS bankaccount	-	120,72,20,096.00

Excess paid - 0.00

Account code.	Details	Liability amount	Balance amount – Rs.
311730000	Contributory pension fund	1401,19,03,057.19	-
421800003	Contributory pension fund investment		1392,57,78,264.00
450211600	Contributory Pension Fund BankBalance		327,06,013.14
	Total	**1401,19,03,057.19**	**1395,84,84,277.14**

Contributory Pension Fund not remitted to government head – Rs. 1395.84 crores.

As per Government Order No. 259 Finance (Pension) Department dated 06.08.2003, the Contributory Pension Scheme shall be applicable to the employees of Government and Local Body employees appointed on/after 01.04.2003.

The contribution amount deducted from the employees of local government institutions to be paid into the government account as per Government Order No. 430 Finance (Pension) Department dated 06.08.2004 and Government Letter No. 54950 Finance (Pension)/2005, dated 29.09.2005.

Further, as per Government Order No. 201 Finance (Pension) Department dated

21.05.2009, the details of the employees of local body to be sent to the Government Data Center, Chennai and employee-wise account numbers to be obtained.

Out of the amount received under this scheme (421800003), only Rs. 1392.57 crore has been invested in Tamil Nadu Power Finance Company till 2025-26. As per annual accounts, as on 31.03.2026, including bank balance (450211600) Rs.3.27 crores, totaling Rs.1395.84/- crores, has not been maintained in the Government A/c as per the above G.O mentioned above.

40) Analysis on Fund

Functioning of Amma Unavagam

As per Government Order No. 21 Municipal Administration and Water Supply (MC-1) Department, dated 17.01.2013, permission was granted to open 200 Nos. Amma Unavagam, Canteen one in each division in 200 divisions of Chennai Corporation to provide affordable and hygienic food to the workmen, labours and the lower class people.

On 19.02.2013, 15 Amma Unavagam Canteens were opened in the first phase. Subsequently, 207 Amma Unavagam Canteens were opened and operational in 2014-15.

Further, in 2015-16, as per Government Order No. 118 M.A. & W.S. Department dated 26.09.2014, 100 Amma Unavagams were opened, and from 24.09.2016,

During the Audit period 383 Amma Unavagams are functioning in GCC In 2025-26, payment of Rs.3055.34 lakhs (A/C 210100608) Paid to causal staffs of amma unavagam and Rs.513.48 lakhs (A/C Code 230510305) paid to maintenance of amma unavagam buildings

But as per Acoount code 180801400 Rs.2057.66 lakhs amount was received as receipt from amma unavagam

<u>The budget of Amma Canteen Centers is as follows:</u>

S.No.	**Financial year**	**Total Amma Canteens**	**Administrative and Maintenance expenses – Rs.**	**Amma Unavagam - Rs.**	**Expenditure in excessof revenue (4-5) Rs.**	**Amma Unavagam Capital Expenditure Rs.**	**Total (6+7) Rs.**
1	2	3	4	5	6	7	8
1	2024-25	383	1,06,89,23,710	14,78,67,636	92,10,56,074	383 X 2500000	
2	2025-26	383	1,00,39,37,122	20,57,65,737	79,81,71,385		
	Total		2,07,28,60,832	35,36,33,373	1,71,92,27,459	95,75,00,000	2,67,67,27,459

As per the Annual Accounts of Greater Chennai Corporation for the year 2025-26, the net revenue receipt Rs.4727.89 crore. Expenditure for the salary of employees of the Greater Chennai Corporation is Rs.1921.83 Crores. This amount is 40.65% of the total revenue earned.

41) Analysis on Fund

Grants – Received grants from Central and State Governments for various projects - Grants unutilized for a long time – Defects.

Grants have been received from the Central and State Governments for various projects to be undertaken in the Greater Chennai Corporation and the projects are being implemented. The details of expenditure incurred and not capitalised; and the details of expenditure not incurred/ not capitalised , submitted for audit are attached herewith. In that, the grants received under the following account heads amounting to Rs. **215,18,94,806/**- are pending and not spent. If the work under these schemes has been completed, appropriate steps should be taken to assetize the property.

Details of the grant received, not spent and outstanding in 2025-26

S No	Account number	Account Head	Opening balanceas on 01.04.2025 Rs.	Subsidy amount received in 2025-26 is Rs.	The subsidy amount transferred to otherheads is Rs.	Closing balanceas on 31.03.2026 Rs.
1	320100207	National Urban Health Mission	243485367	0	243485367	0
2	320100208	Swach Bharat	1755369466	0	1755369466	0
3	320100210	NIRBHAYA FUND	650731735	142600000	291915752	501415983
4	320201200	TNUDF	4400000	132700000	0	137100000
5	320201600	(Swach Bharat) Mission	2534712271	0	2534712271	0
6	320201800	State Government - SFC-CGF and O&M Grand	3532384155	0	3532384155	0
7	320201801	State Government- CMCDM(2018-19)	163400000	0	163400000	0

8	320201802	State Government – NIRBHAYA Fund	735017249	0	194610501	540406748
9	320201803	State Government – CMCDM (2019-20)	590542797	0	590542797	0
10	320201804	State Government – CMCDM (2020-21)	775118512	0	775118512	0
11	320201805	State Government – ISWD-ADB-Kosas Thalaiyar	4462096655	0	4462096655	0
12	320201807	STATE GOVERNMENT - INFRASTRUCTURE AND AMENITIES FUND	777490525	256075419	777490525	256075419
13	320201808	STATE GOVERNMENT - STATE DISASTER MITIGATION FUND	2481134432	120000000	2481134432	120000000
14	320300000	Other Government Organisations	0	596581514	546581514	50000000
15	320300002	Other Government Organisations – CRRT	224738623	109133266	224738623	109133266
16	320300003	Other Government Organisations – Smart City	1242294138	210023912	1242294138	210023912
17	320800001	CSR Fund	128067380.50	99672097	0	227739477.50
Total			**20300983306**	**1666786208**	**19815874708**	**2151894806**

42) Financial Analysis and Consolidation works

Review on Revenue and Expenditure – General Fund

For the year 2025-26, the revenue accrued but uncollected is Rs.357997.67 lakhs. Depreciation on expenditure has been classified at Rs.123740.48 lakhs.

	Rs. (in lakhs)
Property Tax to be collected	269195.45
Profession Tax to be collected	82338.17
Company Tax to be collected	1116.15
Trade License Fee tobe collected	433.81
Shop rentals to be collected	4914.09
Interest on FixedDeposits	0
Total	357997.67

The details of net revenue and expenditure for the year 2025 - 26 are as follows :

Total Revenue	472789.57
Less	
Taxes to be collected	357997.67
Net Revenue	114791.9
EXPENDITURE	
Expenditure excluding depreciation	467561.47
Net income	(-)3,52,769.57
The net deficit after the above adjustments is Rs.3,52,769.57	

43) Financial Analysis and Consolidation works

Moveable Properties – Vehicles

The details of the number of vehicles used for various public works in the Greater Chennai Corporation are as follows:

S. No	Details	2023-24	2024-25	2025-26
1	Big Compactor HMV	88	82	77
2	Small Compactor LMV	84	87	85
3	Tipper Lorries (HMV)	93	93	88
4	Tipper Lorries (LMV)	5	5	5
5	Taurus (Multi Axle Lorries)	8	9	6
6	Water Tanker (HMV)	17	16	13
7	Water Tanker (LMV)	3	3	1
8	Electrical Ladder (LMV)	0	0	0
9	Mechanical Sweeper (LMV)	14	14	12
10	Front End Loader	13	11	7
11	Skid steer Loader	51	77	75
12	Hydraulic Excavator (Poclain)	10	10	9
13	Cattle Catching Vehicle	20	20	20
14	Vehicle Mount high capacity suction cum jetting machine with recycling facility	7	7	7

15	Dog Catching Vehicle	19	23	29
16	Beach Cleaning Machine	7	8	9
17	Bull Dozers	2	2	1
18	Closed LMV Van	4	4	4
19	Tractor With Trailer	0	0	0
20	Other Vehicles (HMV)	3	1	1
21	Other Vehicle (LMV)	4	16	12
22	Inspection Vehicles	223	208	246
23	Amphibian Vehicle	2	2	2
24	Mini Amphibian Vehicle	3	3	3
25	Robotic Excavator	4	6	6
26	LMV Sewage vehicle	1	0	0
27	Mobile Toilet	15	0	0
28	TATA ACE	10	5	5
29	Battery operator vehicle (BOV)	2107	2457	2039
30	Tree Pruning Machine	6	9	15
31	Mobile Amma Unavagam	3	3	3
32	Battery operated tricycle	101	78	0
33	Garbage sucker vehicle	15	15	15
34	Trailer mounted sewage sucker	1	0	0
35	Recycler vehicle	0	0	0

36	Tele handler	1	1	1
37	Battery sprayer vehicle	25	0	0
38	Spraying canon mist blower	1	1	1
39	Ambulance	14	14	14
40	MDU(RNTCP)	7	7	7
41	Ambulance (DPH Vehicle)	5	6	6
42	Truck Mounted Crane	5	5	5
43	Trailer Mounted She Toilet	4	15	15
44	Water Service Equipment		25	0
45	All Terrain Vehicle		3	3
46	Ride on Sweeper	0	0	4
47	Water tanker HMV (CNG)			6
48	Mobile Rabbies Control Vehicle			3
49	Small Battery Operated Mechanical Sweeper			2
50	Battery Operated Vehicle LS			2
51	Mini Truck with CNG Tipper			15
52	EV Passenger Vehicle			2
53	Amphibian Excavator			3
TOTAL		**3005**	**3351**	**2884**

Compared to the previous year, the vehicle stock of 2025-26 for the following vehicles reduced significantly.

S. No	Details	2024-25	2025-26	Reduction in stock
1	Battery operated tricycle	78	0	78
2	Battery operator vehicle (BOV)	2457	2039	418

Repairs and maintenance :

1. A sum of Rs.3330.12 lakhs was spent under the head of Storm Water Drain in municipal fund (Account Code No.230540100) covering all the zones from 1 to 15. Similarly, an amount of Rs.5188.36 lakhs has been spent for maintenance of roads (Concrete and black topped) and pavements (Account No.230580101, 102, 200).

1. For the year 2025-26, allocations have been made in the Budget Estimates for the following account headings. In some categories, Expenditure has been less than expected. In some other categories, expenditure has been spent more than expected.

S. No.	Account No.	Type	Actual cost for the year 2023-24	Actual cost for the year 2024-25	Actual cost for the year 2025-26
			(In lakhs)		
1.	230800300	Maintenanceof Heavy Vehicles	2870.57	2828.05	3345.99
2.	230300102, 230200306	Fuel for Heavy Vehicles –Purchases	8696.15	7201.58	7526.54
3.	230201900	Purchase(Insecticides)	1018.82	963.04	1092.21
4.	230300401, 230300402	Medicines Purchase	0	215.27	0
5.	230800400	Vehicle RentalFee	4997.96	7508.72	10901.64
6.	230800600	Other operating Expenditure	3220.95	4702.36	12499.32
7.	230801100	Urban Medical Plan (NUHM)	-	-	-
8.	230200900, 1000, 230201100	Amma Canteen Foodstuffs Purchase	5919.82	6801.18	6470.55
9.	230201301-305	Electrical Items Purchase	3273.34	3487.16	5898.97

44) Financial Analysis and Consolidation works

Earmarked funds – CMDA – Amount due to Chennai Metropolitan Development Authority – to be remitted.

Gradation of Greater Chennai Corporation based on Financial Performance

Sl. No	Criteria	Marks Allotted	Marks Scored
1	Double entry Accounts to be maintained in Computerized accounting package	10	10
2	Maintenance of Accounts with all Standards prescribed by National Municipal Accounting Manual	5	5
3	Compliance of Audit objections raised in the previous year Audit Report (>75 %)	10	3
4	Audit Report is published and presented before Council	10	5
5	Increasing trend in Percentage of Demand collection for past 3 years	10	10
6	**Tax compliance** i) IT ii) GST_	 5 5	5 5
7	Pension corpus creation and annual contribution defined by the Government / Council	10	–
8	Expenditure made with approved budget limit and No expenditure made without budget approval / allocation	5	5
9	Fully digitized fee collection / Cash collection, if any	10	5
10	Annual Stock entry verification done.	5	–
11	Assetization of Property	5	3
12	Timely Settlement of Advances	10	5
	TOTAL	**100**	**61**

Sl. No	Criteria	Marks Allotted	Marks Scored
1	i) Non Compliance of IT / GST ii) i.e Penalty paid	– 5 – 5	– –
2	Persistant Irregularaties (Action not taken for more than 3 years)	– 10	– 5
3	Pending Advance Settlement more than 3 months	– 5	– 5

	TOTAL	- 25	- 10

Total Score - 51

Score	Ranking
Above 90	A
75 - 90	B
50 - 75	C
Below 50	No rank

Greater Chennai Corporation has scored 51 marks, as a result, the Greater Chennai Corporation has been assigned a 'C' rank in the current assessment.

Audit Fees / Audit Levy Ceritificate

AUDIT FEES

The cost of Audit of Accounts for GCC as per Tamilnadu Local Fund Act-2014, Rules-2016, under section-16 is Fifty percent of the actual cost as prescribed in the G.O(Ms)No:62, Finance(LF) Department, Dated: 17.01.1994.

The Audit fee of the Greater Chennai Corporation for the year 2025-26 is worked out as Rs.3,17,98,722 /-.

(HEAD OF ACCOUNT)

"0070 Other Administrative Service HO Fees for Government Audit AA Fees for Government Audit - DP Code-0070-60110-AA-22706".

Pending Paras Details

Pending audit objections

The audit report generation of the audit year 2025-26 is in progress. Post generation of audit reports, the final number of pending objections will be arrived and informed. Necessary steps may be taken to settle the audit objections by producing relevant replies along with supporting documents.

Sl.No	Time	Pending Paras 0	Amount Rs.in lakhs
1	Upto 2003 - 04	2209	32482.95
2	2004-05	**229**	2884.36
3	2005-06	**323**	8712.03
4	2006-07	**325**	6024.34
5	2007-08	**262**	9783.79
6	2008-09	**304**	6253.47
7	2009-10	**225**	10795.39
8	2010-11	**557**	4055.19
9	2011-12	**372**	8342.45
10	2012-13	**124**	1232.69
11	2013-14	**193**	25149.19
12	2014-15	**259**	14332.27
13	2015-16	**171**	9034.78
14	2016-17	**190**	3269.96
15	2017-18	**221**	4502.63
16	2018-19	**275**	2133.69
17	2019-20	**337**	15990.64
18	2020-21	**474**	10717.23
19	2021-22	**555**	32880.90
20	2022-23	**626**	16914.23
21	2023-24	**1342**	52470.65
22	2024-25	**6921**	110145.69
23	2025-26*	87	31450.91
TOTAL		16581	419559.43

*2025-26 – the number of audit paras and audit objection amount corresponds to the audit report (ACC) generated up to Jun – 2026.

Current Year Para Count

S.No	Audit Report Para No	Amount
1	0001	60,35,096
2	0002	0
3	0003	0
4	0004	0
5	0005	0
6	0006	0
7	0007	0
8	0008	0
9	0009	0
10	0010	0
11	0011	0
12	0012	0
13	0013	0
14	0014	0
15	0015	0
16	0016	0
17	0017	0

18	0018	0
19	0019	0
20	0020	0
21	0021	0
22	0022	0
23	0023	0
24	0024	0
25	0025	0
26	0026	0
27	0027	0
28	0028	0
29	0029	0
30	0030	0
31	0031	0
32	0032	0
33	0033	0
34	0034	0
35	0035	0
36	0036	0
37	0037	0
38	0038	0

39	0039	0
40	0040	0
41	0041	0
42	0042	0
43	0043	0
44	0044	0
	Total Amount Involved	**60,35,096**

Local Fund Audit

Chennai District

Greater Chennai Corporation Part I Audit related certifications

2025-2026 Year of

Audit Report

PART - III

1) List of Annexures

Annexure No	Subject	Para No	Attachments
No annexure found			

2) List of Accounts and Statements

Annexure No	Subject
1	DCA SChedule 1
2	DCA SChedule 2
3	DCA SChedule 3
4	DCA SChedule 4
5	DCA SChedule 5
6	DCA SChedule 6
7	DCA SChedule 7
8	DCA SChedule 8
9	DCA SChedule 9
10	DCA SChedule 10
11	DCA SChedule 11
12	DCA SChedule 12
13	DCA SChedule 13

1. DCA SChedule 1

GREATER CHENNAI CORPORATION

MUNICIPAL FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st March 2026

(In Rupees)

Account Code	Head of Account	Schedule No	31-Mar-2026	31-Mar-2025
	ABSTRACT			
	INCOME			
110	TAX REVENUE(DEMAND)	I-01	21,70,75,49,282	20,21,31,03,923
120	ASSIGNED REVENUE AND COMPENSATIONS	I-02	16,87,59,77,303	13,47,98,44,663
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I-03	30,68,01,541	27,56,42,231
140	FEES AND USER CHARGES	I-04	3,03,29,72,341	2,93,16,19,671
150	SALE AND HIRE CHARGES	I-05	4,25,07,704	7,40,83,284
160	REVENUE GRANTS, CONTRIBUTION AND SUBSIDIES	I-06	4,43,52,00,760	2,28,97,29,637
170	INCOME FROM INVESTMENT	I-07	8,32,25,128	9,40,29,246
171	INTEREST EARNED	I-08	33,96,12,204	26,18,91,986
180	OTHER INCOME	I-09	45,51,11,338	52,30,19,826
A	**TOTAL INCOME**		**47,27,89,57,600**	**40,14,29,64,468**
	EXPENDITURE			
210	ESTABLISHMENT EXPENSES	I-10	19,21,83,05,630	18,44,85,69,731
220	ADMINISTRATIVE EXPENSES	I-11	2,74,90,38,231	2,82,36,37,427
230	OPERATION AND MAINTENANCE EXPENSES	I-12	22,72,37,55,129	17,98,74,07,952
240	INTEREST AND FINANCE CHARGES	I-13	74,27,93,985	81,06,41,538
250	PROGRAMME EXPENSES	I-14	31,76,71,419	3,13,85,160
271	MISCELLANEOUS EXPENSES	I-15	1,00,45,82,831	78,14,67,474
272	DEPRECIATION	I-16	12,37,40,48,368	11,71,19,74,617
B	**TOTAL**		**59,13,01,95,594**	**52,59,50,83,898**
B-A	**EXPENDITURE OVER INCOME**		**11,85,12,37,994**	**12,45,21,19,430**

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DEPUTY COMMISSIONER (R&F)

COMMISSIONER

GREATER CHENNAI CORPORATION

MUNICIPAL FUND

BALANCE SHEET AS ON 31stMARCH 2026

Account Code	Head of Account	Schedule No	31-Mar-26	31-Mar-2025
	LIABILITIES			
	RESERVES AND SURPLUS			
310	FUND BALANCE	B-01	-33,34,54,83,117	-39,49,53,61,371
311	FUND CONTROL	B-02	59,99,86,22,808	65,65,28,80,684
	TOTAL		**26,65,31,39,691**	**26,15,75,19,313**
	CURRENT LIABILITIES AND PROVISIONS			
340	DEPOSITS RECEIVED	B-03	3,44,85,17,941	3,14,93,48,745
341	DEPOSIT WORKS	B-04	0	2,92,97,799
350	OTHER LIABILITIES	B-05	10,09,31,80,305	11,49,25,76,995
	TOTAL		**13,54,16,98,246**	**14,67,12,23,538**
	TOTAL LIABILITIES		**40,19,48,37,937**	**40,82,87,42,851**
	ASSETS			
	FIXED ASSETS			
	CURRENT ASSETS LOANS AND ADVANCES			
420	INVESTMENT	B-06	2,00,00,000	4,00,00,000
430	STOCK IN HAND	B-07	1,09,48,607	46,08,628
431	SUNDRY DEBTORS (RECEIVABLES)	B-09	35,79,97,68,838	32,95,22,82,857
450	CASH AND BANK BALANCES	B-10	42,64,02,601	4,10,75,87,537
460	LOANS ADVANCES AND DEPOSITS	B-11	3,93,77,17,891	3,72,42,63,830
	TOTAL		**40,19,48,37,937**	**40,82,87,42,851**
	TOTAL ASSETS		**40,19,48,37,937**	**40,82,87,42,851**

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2. DCA SChedule 2

GREATER CHENNAI CORPORATION

CAPITAL FUND

BALANCE SHEET AS ON 31st MARCH 2026

Account Code	Head of Account	Schedule No	31-Mar-26	31-Mar-25
	ABSTRACT			
	LIABILITIES			
	RESERVES AND SURPLUS			
311	FUND CONTROL	B-01	-46,27,71,12,826	-53,40,12,14,876
312	RESERVE	B-02	1,52,52,92,94,041	1,16,29,17,75,245
	TOTAL		**1,06,25,21,81,215**	**62,89,05,60,369**
	GRANTS CONTRIBUTIONS FOR SPECIFIC PURPOSES			
320	GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES	B-03	2,15,18,94,806	28,59,95,40,442
	TOTAL		**2,15,18,94,806**	**28,59,95,40,442**
	LOANS			
330	SECURED LOANS	B-04	22,21,88,98,160	16,33,83,29,388
	TOTAL		**22,21,88,98,160**	**16,33,83,29,388**
	CURRENT LIABILITIES AND PROVISIONS			
340	DEPOSITS RECEIVED	B-05	67,63,93,987	42,36,34,576
341	DEPOSIT WORKS	B-06	8,76,44,45,239	7,97,17,74,528
350	OTHER LIABILITIES	B-07	83,36,20,150	1,10,82,67,050
	TOTAL		**10,27,44,59,376**	**9,50,36,76,154**
	TOTAL LIABILITIES		**1,40,89,74,33,556**	**1,17,33,21,06,352**
	ASSETS			
	FIXED ASSETS			
410	FIXED ASSETS	B-08	2,08,14,92,11,201	1,95,66,02,66,100
411	ACCUMULATED DEPRECIATION	B-09	-1,49,90,92,90,288	-1,37,53,71,20,862
412	CAPITAL WORK IN PROGRESS	B-10	86,71,34,56,962	62,66,55,94,437
	TOTAL		**1,44,95,33,77,874**	**1,20,78,87,39,675**
	INVESTMENTS			
420	INVESTMENT GENERAL FUND	B-11	1,47,17,14,307	1,29,92,01,626
	TOTAL		**1,47,17,14,307**	**1,29,92,01,626**
	CURRENT ASSETS, LOANS AND ADVANCES			
430	STOCK IN HAND	B-12	37,10,15,694	45,56,041
450	CASH AND BANK BALANCES	B-13	-7,99,03,38,572	-6,39,51,30,010
460	LOANS, ADVANCES AND DEPOSITS	B-14	2,09,16,64,253	1,63,47,39,021
	TOTAL		**-5,52,76,58,625**	**-4,75,58,34,949**
	TOTAL ASSETS		**1,40,89,74,33,556**	**1,17,33,21,06,352**

18/05/2026 18/05/2026

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DEPUTY COMMISSIONER (R&F) COMMISSIONER

3. DCA SChedule 3

GREATER CHENNAI CORPORATION

ELEMENTARY EDUCATION FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2026

Account Code	Head of Account	Schedule No	31-Mar-2026	31-Mar-2025
	INCOME			
110	TAX REVENUE (DEMAND)	**I-01**	4,19,98,99,194	4,17,51,00,806
A	**TOTAL INCOME**		**4,19,98,99,194**	**4,17,51,00,806**
	EXPENDITURE			
210	ESTABLISHMENT EXPENSES	**I-02**	5,34,36,652	5,36,64,032
220	ADMINISTRATIVE EXPENSES	**I-03**	2,87,86,506	3,96,37,792
230	OPERATION AND MAINTENANCE EXPENSES	**I-04**	12,64,43,301	8,73,80,437
271	MISCELLANEOUS EXPENSES	**I-05**	6,88,33,611	11,93,66,342
272	DEPRECIATION	**I-06**	5,56,07,601	5,49,85,908
B	**TOTAL EXPENDITURE**		**33,31,07,671**	**35,50,34,511**
A-B	**INCOME OVER EXPENDITURE**		**3,86,67,91,523**	**3,82,00,66,295**

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COMMISSIONER

GREATER CHENNAI CORPORATION

ELEMENTARY EDUCATION FUND

BALANCE SHEET AS ON 31 MARCH 2026

Account Code	Head of Account	Schedule No	31-Mar-26	31-Mar-25
	LIABILITIES			
	RESERVES AND SURPLUS			
310	FUND BALANCE	B-01	3,86,67,91,523	3,82,00,66,295
311	FUND CONTROL	B-02	-2,82,63,51,982	-2,72,59,74,454
	TOTAL		**1,04,04,39,541**	**1,09,40,91,841**
	CURRENT LIABILITIES AND PROVISIONS			
350	OTHER LIABILITIES	B-03	61,09,522	61,00,222
	TOTAL		**61,09,522**	**61,00,222**
	TOTAL LIABILITIES		**1,04,65,49,063**	**1,10,01,92,063**
	ASSETS			
	FIXED ASSETS			
410	FIXED ASSETS	B-04	2,02,70,43,766	2,03,44,19,833
411	ACCUMULATED DEPRECIATION	B-05	-99,42,93,334	-93,86,85,733
	TOTAL		**1,03,27,50,432**	**1,09,57,34,100**
	CURRENT ASSETS, LOANS AND ADVANCES			
450	CASH AND BANK BALANCES	B-06	1,29,19,235	41,15,567
460	LOANS, ADVANCES AND DEPOSITS	B-07	8,79,396	3,42,396
	TOTAL		**1,37,98,631**	**44,57,963**
	TOTAL ASSETS		**1,04,65,49,063**	**1,10,01,92,063**

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4. DCA SChedule 4

GREATER CHENNAI CORPORATION

EARMARKED FUND

BALANCE SHEET FOR THE YEAR ENDING MARCH 2026

Account Code	Head of Account	Schedule No	31-Mar-26	31-Mar-25
	LIABILITIES			
	RESERVES AND SURPLUS			
311	EARMARKED FUNDS AND FUND CONTROL	B-01	18,30,09,59,961	15,87,30,41,581
	TOTAL		**18,30,09,59,961**	**15,87,30,41,581**
	GRANTS CONTRIBUTIONS FOR SPECIFIC PURPOSES			
320	GRANTS, CONTRIBUTION FOR SPECIFIC PURPOSES	B-02	70,32,700	70,32,700
	TOTAL		**70,32,700**	**70,32,700**
	CURRENT LIABILITIES AND PROVISIONS			
340	DEPOSITS RECEIVD	B-03	0	20,952
350	OTHER LIABILITIES	B-04	3,31,94,93,862	1,95,54,46,024
	TOTAL		**3,31,94,93,862**	**1,95,54,66,976**
	TOTAL LIABILITIES		**21,62,74,86,523**	**17,83,55,41,257**
	ASSETS			
410	FIXED ASSETS	B-05	0	31,36,063
412	CAPITAL WORK IN PROGRESS	B-06	1,45,33,32,748	65,75,23,549
	TOTAL		**1,45,33,32,748**	**66,06,59,612**
	INVESTMENTS			
421	INVESTMENT AND OTHER FUNDS	B-07	15,22,77,81,501	13,42,39,01,387
	TOTAL		**15,22,77,81,501**	**13,42,39,01,387**
	CURRENT ASSETS			
450	CASH AND BANK BALANCES	B-08	4,94,63,72,274	3,75,09,80,257
	TOTAL		**4,94,63,72,274**	**3,75,09,80,257**
	TOTAL ASSETS		**21,62,74,86,523**	**17,83,55,41,257**

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COMMISSIONER

5. DCA SChedule 5

Zone	Newly Booked		Total Licence to be Renewed as on 31.03.2026		Renewed as on 31.03.2026		Non-Renewed as on 31.03.2026	
	No. of Licence	Amount	No. of Licence	Amount	No. of Licence	Amount	No. of Licence	Amount
1	3	7,500	1352	35,88,600	1065	28,94,600	287	6,94,000
2	15	52,000	1179	40,67,400	1003	35,43,100	176	5,24,300
3	18	37,000	2199	71,93,000	1779	60,59,700	420	11,33,300
4	8	15,200	3633	1,17,28,500	2902	97,58,900	731	19,69,600
5	45	76,700	6969	1,92,70,200	4803	1,43,30,100	2166	49,40,100
6	24	46,600	2708	1,02,19,600	2070	86,72,100	638	15,47,500
7	15	33,100	3047	1,35,99,100	2173	1,11,08,900	874	24,90,200
8	13	27,700	3804	1,80,07,000	3068	1,57,13,700	736	22,93,300
9	39	61,400	4152	1,89,38,500	3321	1,62,75,300	831	26,63,200
10	18	72,000	2437	1,05,28,700	1717	81,57,100	720	23,71,600
11	10	21,500	1765	61,28,000	1247	47,48,900	518	13,79,100
12	10	16,400	1486	55,80,800	1262	49,71,700	224	6,09,100
13	19	35,300	2095	1,03,23,900	1665	89,79,500	430	13,44,400
14	3	6,200	657	27,27,500	541	22,96,300	116	4,31,200
15	15	25,200	1135	56,98,700	928	48,44,300	207	8,54,400
Total	**255**	**5,33,800**	**38618**	**14,75,99,500**	**29544**	**12,23,54,200**	**9074**	**2,52,45,300**

6. DCA SChedule 6

Profession Tax Demand,Collection and Balance as on 31.03.2026

(Rs. in lakhs)

Zone	No. of Bills	Demand			Collection			Balance			%		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
N01	8,426	938.06	328.32	1266.38	274.31	190.44	464.75	663.75	137.88	801.63	29.24	58.00	36.70
N02	4,232	453.44	287.35	740.79	273.64	228.59	502.24	179.80	58.76	238.56	60.35	79.55	67.80
N03	10,003	622.99	348.66	971.64	346.44	253.70	600.15	276.54	94.95	371.50	55.61	72.77	61.77
N04	18,388	951.38	379.63	1331.00	334.97	214.67	549.64	616.40	164.96	781.37	35.21	56.55	41.30
N05	70,178	13920.10	3417.56	17337.66	2750.60	2210.01	4960.62	11169.50	1207.55	12377.04	19.76	64.67	28.61
North	**1,11,227**	**16885.96**	**4761.52**	**21647.48**	**3979.98**	**3097.41**	**7077.39**	**12905.99**	**1664.10**	**14570.09**	**23.57**	**65.05**	**32.69**
N06	19,716	2091.10	534.84	2625.94	350.45	264.94	615.39	1740.65	269.89	2010.55	16.76	49.54	23.44
N07	20,187	4882.64	2333.09	7215.73	2123.73	1785.24	3908.97	2758.92	547.85	3306.76	43.50	76.52	54.17
N08	25,884	5040.63	2280.98	7321.61	2032.82	1383.64	3416.46	3007.81	897.34	3905.15	40.33	60.66	46.66
N09	53,489	17800.84	6922.87	24723.71	6751.38	5102.68	11854.06	11049.46	1820.19	12869.65	37.93	73.71	47.95
N10	41,868	6633.95	2590.67	9224.62	2219.75	1569.69	3789.44	4414.20	1020.98	5435.18	33.46	60.59	41.08
Central	**1,61,144**	**36449.17**	**14662.44**	**51111.61**	**13478.12**	**10106.20**	**23584.32**	**22971.04**	**4556.24**	**27,527.29**	**36.98**	**68.93**	**46.14**
N11	15,627	1934.56	1254.44	3189.00	1190.06	929.23	2119.29	744.50	325.21	1069.71	61.52	74.08	66.46
N12	9,852	2503.92	1990.72	4494.65	2012.96	1803.14	3816.10	490.96	187.58	678.55	80.39	90.58	84.90
N13	27,415	10109.06	7012.83	17121.89	6407.62	5511.88	11919.49	3701.45	1500.95	5202.40	63.38	78.60	69.62
N14	11,770	6839.37	3309.77	10149.14	2760.39	2265.88	5026.27	4078.99	1043.89	5122.87	40.36	68.46	49.52
N15	8,705	4084.35	3328.69	7413.04	3317.08	3017.69	6334.76	767.27	311.00	1078.27	81.21	90.66	85.45
South	**73,369**	**25471.27**	**16896.44**	**42367.71**	**15688.10**	**13527.82**	**29215.92**	**9783.17**	**3368.63**	**13151.80**	**61.59**	**80.06**	**68.96**
Total	**3,45,740**	**78806.40**	**36320.40**	**115126.80**	**33146.20**	**26731.43**	**59877.63**	**45660.20**	**9588.97**	**55249.17**	**42.06**	**73.60**	**52.01**

7. DCA SChedule 7

COLLECTABLE PROPERTY TAX DEMAND, COLLECTION & BALANCE STATEMENT AS ON 31-Mar-2026

2025-26

Rs. In Lakhs

ZONE	No. of Assessees	DEMAND			NO DUES COUNT	COLLECTION					BALANCE			PERCENTAGE			
		ARREAR	CURRENT	TOTAL		Adj.	Arrear	Current	ADV.	Total	AREAR	CURRENT	AMOUNT	ARR.	CURR.	TOTAL	BILLS
1	45,511	1,407.47	3,270.09	4,677.56	23,331	124.29	637.46	2,425.39	47.76	3,187.15	770.01	720.40	1,490.41	45	78	68	51
2	34,183	1,989.63	2,628.50	4,618.13	16,243	171.01	1,441.22	1,920.24	152.75	3,532.46	548.42	537.25	1,085.67	72	80	76	48
3	71,662	2,125.96	5,945.22	8,071.18	42,648	211.17	1,428.13	4,367.05	108.31	6,006.35	697.83	1,367.00	2,064.83	67	77	74	60
4	82,696	2,607.24	7,127.16	9,734.40	50,405	287.31	1,656.79	5,290.70	132.91	7,234.81	950.44	1,549.15	2,499.59	64	78	74	61
5	70,378	7,226.05	24,652.76	31,878.81	48,155	943.92	5,634.36	19,305.31	455.36	25,883.59	1,591.69	4,403.53	5,995.22	78	82	81	68
NORTH	3,04,430	15,356.35	43,623.73	58,980.08	1,80,782	1,737.70	10,797.96	33,308.70	897.09	45,844.36	4,558.39	8,577.33	13,135.72	70	80	78	59
6	90,350	2,933.12	7,405.15	10,338.27	60,221	419.68	1,563.32	5,260.87	204.84	7,243.87	1,369.80	1,724.60	3,094.40	53	77	70	67
7	1,33,783	7,537.15	16,975.30	24,512.45	84,250	647.77	5,394.64	12,242.99	406.67	18,285.40	2,142.51	4,084.54	6,227.05	72	76	75	63
8	1,15,004	5,968.78	17,639.30	23,608.08	77,890	833.89	3,884.56	13,825.67	357.51	18,544.12	2,084.22	2,979.74	5,063.96	65	83	79	68
9	1,16,771	10,210.66	37,038.50	47,249.16	84,871	1,565.99	7,639.96	29,632.12	719.18	38,838.06	2,570.71	5,840.39	8,411.10	75	84	82	73
10	1,50,185	5,616.97	17,924.33	23,541.30	1,07,206	962.00	3,749.63	13,638.87	525.97	18,350.49	1,867.35	3,323.46	5,190.81	67	81	78	71
CENTRAL	6,06,093	32,266.67	96,982.58	1,29,249.25	4,14,438	4,429.33	22,232.10	74,600.52	2,214.17	1,01,261.94	10,034.57	17,952.74	27,987.31	69	81	78	68
11	99,953	2,028.56	7,134.63	9,163.19	67,531	483.97	1,920.55	5,677.26	142.47	8,081.78	108.01	973.40	1,081.41	95	86	88	68
12	74,921	2,226.46	6,404.14	8,630.60	54,148	266.35	1,721.46	5,277.81	377.41	7,265.62	505.00	859.98	1,364.98	77	87	84	72
13	1,25,275	6,248.06	24,064.98	30,313.05	88,159	1,289.26	5,266.12	19,235.42	834.01	25,790.80	981.94	3,540.30	4,522.25	84	85	85	70
14	1,02,934	2,277.98	6,860.74	9,138.72	72,334	364.20	1,551.71	5,484.37	300.26	7,400.27	726.28	1,012.17	1,738.45	68	85	81	70
15	80,796	2,910.82	8,028.61	10,939.43	43,316	1,052.42	2,030.63	5,577.18	927.28	8,660.23	880.19	1,399.01	2,279.20	70	83	79	54
SOUTH	4,83,879	15,691.89	52,493.10	68,184.99	3,25,488	3,456.20	12,490.45	41,252.05	2,581.43	57,198.70	3,201.43	7,784.85	10,986.29	80	85	84	67
TOTAL	13,94,402	63,314.91	1,93,099.42	2,56,414.33	9,20,708	9,623.23	45,520.51	1,49,161.26	5,692.69	2,04,305.00	17,794.40	34,314.92	52,109.32	72	82	80	66

SRO (Property tax)

8. DCA SChedule 8

Shopping Complex DCB as on 01.04.2025 to 31.03.2026 (as per ERP)

(Rs.in Lakhs)

Collectable Demand						Collection on 01.04.2025 to 31.03.2026			Balance			Collectable Percentage %
Zone	No.of Shopping Complex	No.of Shops	ARREAR	CURRENT	TOTAL	ARREAR	CURRENT	TOTAL	ARREAR	CURRENT	TOTAL	Total %
1	7	63	71.64	35.38	107.03	8.77	13.44	22.22	62.87	21.94	84.81	20.76
3	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	3	73	14.43	11.87	26.30	7.11	5.43	12.54	7.32	6.44	13.76	47.68
5	46	3090	978.39	740.97	1719.36	165.44	598.25	763.69	812.95	142.72	955.67	44.42
North	**56**	**3226**	**1064.47**	**788.22**	**1852.69**	**181.32**	**617.12**	**798.44**	**883.15**	**171.10**	**1054.24**	**43.10**
6	6	34	26.30	15.50	41.80	4.25	13.28	17.53	22.04	2.22	24.26	41.95
7	6	57	8.02	24.70	32.72	7.27	20.77	28.04	0.75	3.93	4.68	85.70
8	11	319	154.99	133.69	288.69	59.08	103.46	162.54	95.92	30.23	126.15	56.30
9	15	267	204.32	419.93	624.25	86.87	408.87	495.75	117.45	11.05	128.50	79.42
10	16	803	277.09	363.03	640.12	124.59	343.43	468.02	152.49	19.60	172.09	73.12
Central	**54**	**1480**	**670.72**	**956.85**	**1627.57**	**282.07**	**889.82**	**1171.89**	**388.65**	**67.03**	**455.68**	**72.00**
11	1	2	9.10	8.51	17.61	7.75	11.17	18.92	1.35	2.66	1.31	107.42
12	7	61	134.76	72.79	207.55	60.42	27.96	88.37	74.35	44.83	119.18	42.58
13	7	92	57.05	76.09	133.14	32.70	58.45	91.15	24.35	17.64	41.99	68.46
14	5	52	47.04	35.85	82.90	20.44	30.61	51.05	26.61	5.25	31.85	61.58
15	3	61	27.29	30.40	57.69	20.15	18.69	38.84	7.14	11.71	18.86	67.32
South	**23**	**268**	**275.25**	**223.65**	**498.90**	**141.45**	**146.87**	**288.32**	**133.80**	**76.77**	**210.57**	**57.79**
Total	**133**	**4974**	**2010.44**	**1968.72**	**3979.15**	**604.84**	**1653.81**	**2258.65**	**1405.60**	**314.90**	**1720.50**	**56.76**

9/6/26 SM(S.C) 02.6.26 SRO(HQ)

9. DCA SChedule 9

Company Tax Demand,Collection and Balance as on 31.03.2026

2025-26

(Rs. In Lakhs)

Zone	No. of Assessment	Demand			Collection			Balance			%		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
N01	165	4.76	1.52	6.28	0.77	0.31	1.08	3.99	1.21	5.20	16.23	20.36	17.23
N02	216	9.91	3.39	13.30	2.86	0.93	3.79	7.05	2.46	9.51	28.85	27.40	28.48
N03	568	36.94	9.56	46.50	4.66	2.48	7.14	32.27	7.09	39.36	12.63	25.89	15.35
N04	498	49.11	5.95	55.06	2.40	0.86	3.26	46.70	5.09	51.79	4.89	14.45	5.92
N05	3802	839.38	81.61	920.99	34.01	15.45	49.46	805.37	66.16	871.53	4.05	18.93	5.37
North	**5249**	**940.09**	**102.03**	**1042.13**	**44.71**	**20.02**	**64.73**	**895.38**	**82.01**	**977.39**	**4.76**	**19.62**	**6.21**
N06	641	25.33	8.60	33.93	5.29	2.83	8.12	20.04	5.77	25.81	20.88	32.91	23.93
N07	1907	109.22	32.08	141.30	19.63	9.91	29.54	89.59	22.17	111.76	17.97	30.89	20.91
N08	2871	292.93	65.31	358.24	41.06	21.44	62.49	251.88	43.87	295.75	14.02	32.82	17.44
N09	9650	2031.32	231.64	2262.96	86.50	46.49	132.99	1944.82	185.15	2129.97	4.26	20.07	5.88
N10	4427	792.37	94.59	886.96	36.57	18.67	55.24	755.80	75.92	831.72	4.62	19.74	6.23
Central	**19496**	**3251.17**	**432.21**	**3683.38**	**189.04**	**99.34**	**288.38**	**3062.12**	**332.87**	**3395.00**	**5.81**	**22.98**	**7.83**
N11	1208	63.04	18.08	81.12	12.25	5.61	17.86	50.79	12.48	63.26	19.43	31.01	22.02
N12	982	56.69	17.23	73.92	12.26	5.89	18.15	44.42	11.34	55.76	21.63	34.19	24.56
N13	5422	882.42	129.77	1012.19	68.21	36.66	104.87	814.21	93.11	907.31	7.73	28.25	10.36
N14	1899	126.97	36.72	163.69	23.60	12.67	36.27	103.37	24.05	127.42	18.59	34.51	22.16
N15	1016	65.50	19.61	85.11	12.07	6.80	18.87	53.43	12.81	66.23	18.43	34.69	22.18
South	**10527**	**1194.61**	**221.41**	**1416.02**	**128.39**	**67.64**	**196.03**	**1066.21**	**153.78**	**1219.99**	**10.75**	**30.55**	**13.84**
Total	**35272**	**5385.87**	**755.66**	**6141.53**	**362.15**	**187.00**	**549.15**	**5023.72**	**568.66**	**5592.38**	**6.72**	**24.75**	**8.94**

SRO/CT

10. DCA SChedule 10

Sheet1

Trial Balance For 01-Municipal Fund From 01/04/2025 To 31/03/2026						
Report Run Date:18/05/2026			Amount in Rupees			
Sl. No.	Account Number	Account Head	O B(Rs)	Debit(Rs)	Credit(Rs)	Closing Balnce(Rs)
1	110010101	PROPERTY TAX - GENERAL TAX - COMMERCIAL	0	0	6903304167.76	6903304167.76 Cr
2	110010102	PROPERTY TAX - GENERAL TAX - RESIDENTIAL	0	0	4568732212.84	4568732212.84 Cr
3	110010103	PROPERTY TAX - GENERAL TAX - MIXED	0	0	1510037443.13	1510037443.13 Cr
4	110010104	PROPERTY TAX - GENERAL TAX - LAND	0	0	662331001.27	662331001.27 Cr
5	110010201	PROPERTY TAX - LIGHTING TAX - COMMERCIAL	0	0	1035012876.62	1035012876.62 Cr
6	110010202	PROPERTY TAX - LIGHTING TAX - RESIDENTIAL	0	0	505920473.27	505920473.27 Cr
7	110010203	PROPERTY TAX - LIGHTING TAX - MIXED	0	0	278063160.88	278063160.88 Cr
8	110010204	PROPERTY TAX - LIGHTING TAX - LAND	0	0	61791813.53	61791813.53 Cr
9	110010301	PROPERTY TAX - ELEMENTARY EDUCATION TAX - COMMERCIAL	0	0	1479141536.36	1479141536.36 Cr
10	110010302	PROPERTY TAX - ELEMENTARY EDUCATION TAX - RESIDENTIAL	0	0	724122814.8	724122814.80 Cr
11	110010303	PROPERTY TAX - ELEMENTARY EDUCATION TAX - MIXED	0	0	397784799.6	397784799.60 Cr
12	110010304	PROPERTY TAX - ELEMENTARY EDUCATION TAX - LAND	0	0	81101755.26	81101755.26 Cr
13	110010401	PROPERTY TAX - LIBRARY CESS - COMMERCIAL	0	0	532954391.69	532954391.69 Cr
14	110010402	PROPERTY TAX - LIBRARY CESS - RESIDENTIAL	0	0	260684213.33	260684213.33 Cr
15	110010403	PROPERTY TAX - LIBRARY CESS - MIXED	0	0	279994155.06	279994155.06 Cr
16	110010404	PROPERTY TAX - LIBRARY CESS - LAND	0	0	28964912.6	28964912.60 Cr
17	110010601	PROPERTY TAX - TAX ADJUSTMENT - GENERAL TAX	0	374396178.09	1416596828.55	1042200650.46 Cr

18	110010602	PROPERTY TAX - TAX ADJUSTMENT - LIGHTING TAX	0	90337222.68	278528469.19	188191246.51 Cr
19	110010603	PROPERTY TAX - TAX ADJUSTMENT - ELEMENTARY EDUCATION TAX	0	129071382.61	397953747.38	268882364.77 Cr
20	110010604	PROPERTY TAX - TAX ADJUSTMENT - LIBRARY CESS	0	46481027.62	143310533.81	96829506.19 Cr
21	110010701	PROPERTY TAX - LIBRARY CESS ADJUSTMENT ACCOUNT - GENERAL TAX	0	1511963710	0	1511963710.00 Dr
22	110010801	PROPERTY TAX - ELEMENTARY EDUCATION TAX ADJUSTMENT ACCOUNT - GENERAL TAX	0	4199899194	0	4199899194.00 Dr
23	110100100	PROFESSION TAX - TAMILNADU GOVERNMENT EMPLOYEES	0	13750	691055931.11	691042181.11 Cr
24	110100200	PROFESSION TAX - CENTRAL GOVERNMENT EMPLOYEES	0	0	199932298.47	199932298.47 Cr
25	110100300	PROFESSION TAX - TAMILNADU PUBLIC SECTOR EMPLOYEES	0	0	7852325.92	7852325.92 Cr
26	110100400	PROFESSION TAX - CENTRAL PUBLIC SECTOR EMPLOYEES	0	0	2416100.28	2416100.28 Cr
27	110100500	PROFESSION TAX - PROFESSIONALS	0	0	74295083.72	74295083.72 Cr
28	110100600	PROFESSION TAX - TRADERS	0	0	1121070531.59	1121070531.59 Cr
29	110100700	PROFESSION TAX - PUBLIC LIMITED COMPANIES	0	0	118388913.89	118388913.89 Cr
30	110100800	PROFESSION TAX - PRIVATE LIMITED COMPANIES	0	0	2815964880.54	2815964880.54 Cr
31	110100900	PROFESSION TAX - SOCIETIES	0	0	6644275.78	6644275.78 Cr
32	110101000	PROFESSION TAX - TRUSTS	0	0	39261629.61	39261629.61 Cr
33	110101100	PROFESSION TAX - OTHERS	0	8691925324.2	9641970001.79	950044677.59 Cr
34	110130500	COMPANY TAX - OTHERS	0	0	75566000	75566000.00 Cr
35	110150000	ENTERTAINMENT TAX	0	5730323	416528287.3	410797964.30 Cr
36	110160000	SURCHARGE ON PROPERTY TAX (EDUCATIONAL INSTITUTIONS)	0	0	89827.6	89827.60 Cr
37	120100100	DUTY ON TRANSFER OF PROPERTY	0	0	4705082303	4705082303.00 Cr

38	120100300	ASSIGNMENT FROM TAX REVENUE	0	0	12170895000	12170895000.00 Cr
39	130100100	RENT - MARKET	0	0	619000	619000.00 Cr
40	130100200	RENT - SHOPPING COMPLEX	0	872140.02	208151023.79	207278883.77 Cr
41	130100400	RENT - MARRIAGE AND COMMUNITY HALLS	0	3300	66527457.75	66524157.75 Cr
42	130100500	RENT - PLAY GROUND	0	0	7024711	7024711.00 Cr
43	130100800	RENT - MOBILE TOILETS	0	200	200	0
44	130100900	RENT - PRIVATE CABLE OPERATION RENT	0	0	2632189	2632189.00 Cr
45	130101200	RENT - CORPORATION LAND	0	0	1942333	1942333.00 Cr
46	130101300	RENT - CORPORATION BUILDING	0	0	2046434	2046434.00 Cr
47	130200100	RENT - QUARTERS	0	0	1099528	1099528.00 Cr
48	130400200	LEASE RENT - COMMERCIAL PURPOSE	0	0	428985	428985.00 Cr
49	130800200	TRACK RENT	0	0	33255	33255.00 Cr
50	130800201	TRACK RENT (HIGHWAYS/NATIONAL HIGHWAYS ROADS)	0	0	5100	5100.00 Cr
51	130800202	TRACK RENT-ADMISSION	0	119352	9662784	9543432.00 Cr
52	130800300	CONCESSIONAIRE FEE - BUS SHELTER	0	0	7623532	7623532.00 Cr
53	140100100	REGISTRATION FEE - CONTRACTORS	0	0	15034320	15034320.00 Cr
54	140100200	REGISTRATION FEE - PATIENTS	0	0	50000	50000.00 Cr
55	140100500	REGISTRATION FEE - OTHERS	0	0	2559880	2559880.00 Cr
56	140110100	LICENSE FEE - TRADE	0	129000	112038567	111909567.00 Cr
57	140111100	LICENSE FEE - FOOD ADULTERATION	0	0	8750	8750.00 Cr
58	140111200	LICENSE FEE - OTHERS	0	99539	2765119	2665580.00 Cr
59	140111300	HOARDINGS - APPLICATION FEE	0	0	193633260	193633260.00 Cr
60	140111301	HOARDINGS - APPEAL FEE	0	0	11000	11000.00 Cr
61	140111302	HOARDINGS - LICENSE FEE	0	0	83448386.19	83448386.19 Cr
62	140111400	LICENSE FEE - PETS	0	0	698200	698200.00 Cr
63	140111401	LICENSE FEE - PRIVATE BURIAL GROUND	0	0	22200	22200.00 Cr
64	140120102	PLAN FEE - SCRUTINY	0	4400	4841260	4836860.00 Cr
65	140120201	PLAN FEE - ADDITION - ADMISSION	0	2000	10688200	10686200.00 Cr
66	140120500	PLAN FEE - PLAN	0	232300	1324991892	1324759592.00 Cr
67	140120601	PLAN FEE - DEMOLITION	0	57600	295052962	294995362.00 Cr

68	140120700	PLAN FEE - STREET ALIGNMENT IMPROVEMENT CHARGES	0	0	13079395	13079395.00 Cr
69	140120701	PLAN FEE - COMPLETION CERTIFICATE	0	0	512300	512300.00 Cr
70	140130100	FEE - BIRTH AND DEATH CERTIFICATE	0	0	497650	497650.00 Cr
71	140130200	FEE - COPYING CERTIFICATE	0	0	18640	18640.00 Cr
72	140130400	FEE - OTHERS	0	0	210924	210924.00 Cr
73	140130500	FEE - SCHOOL SANITATION CERTIFICATE	0	0	148450	148450.00 Cr
74	140130600	FEE - WATER ANALYSIS	0	0	469240	469240.00 Cr
75	140130700	FEE - FOOD HANDLERS TEST	0	0	788842	788842.00 Cr
76	140150100	ENCROACHMENT FEE	0	1150	1150	0
77	140150200	PLAN FEE - REGULARISATION	0	0	2025750	2025750.00 Cr
78	140200100	PENALTY	0	995315	293535647.12	292540332.12 Cr
79	140200101	PENALITY - PROPERTY TAX	0	725993	88494504.23	87768511.23 Cr
80	140200102	PENALITY - HOARDINGS, DIGITAL BANNERS AND PLACARDS	0	0	50000	50000.00 Cr
81	140200201	FINE - OTHERS	0	0	85864968.56	85864968.56 Cr
82	140200202	FINE - CATTLE	0	0	4828600	4828600.00 Cr
83	140200204	FINE - BULK WASTE GENERATORS	0	0	91750	91750.00 Cr
84	140200205	FINE - PLASTIC BAN	0	0	176400	176400.00 Cr
85	140200210	FINE - DUMPING OF DEBRIS	0	15700	196900	181200.00 Cr
86	140400200	NOTICE FEE	0	0	218627	218627.00 Cr
87	140400400	PROPERTY NAME TRANSFER CHARGES	0	350	350	0
88	140400800	COURSE FEE	0	0	9829990	9829990.00 Cr
89	140400801	MUTHALVAR PADAIPPAGAM	0	0	2946854.75	2946854.75 Cr
90	140400900	LIBRARY - MEMBERSHIP FEE	0	0	1500	1500.00 Cr
91	140401000	CDH - HOSTEL FOOD CHARGES RECOVERY	0	0	1905956	1905956.00 Cr
92	140401100	NAME TRANSFER CHARGES (SHOPPING COMPLEXES)	0	0	511958	511958.00 Cr
93	140500300	GARBAGE COLLECTION CHARGES	0	0	4919825	4919825.00 Cr
94	140500400	FINE - LITTERING OF GARBAGE	0	5000	704450	699450.00 Cr
95	140501000	PARKING FEE	0	0	14999197	14999197.00 Cr
96	140501300	PRIVATE SCAVENGING FEE	0	0	206330	206330.00 Cr
97	140501600	CHARGES FOR PERMISSION OF DOME	0	0	1035000	1035000.00 Cr

98	140501700	PRIVATE GARBAGE DISPOSAL CHARGES	0	0	106050	106050.00 Cr
99	140501800	CONSERVANCY CHARGES - MARRIAGE HALLS	0	0	62800	62800.00 Cr
100	140501900	CONSERVANCY CHARGES - BULK WASTE GENERATORS	0	0	3563308	3563308.00 Cr
101	140600300	ENTRY FEE - SWIMMING POOL	0	0	4464740	4464740.00 Cr
102	140600400	ENTRY FEE - MARKET	0	0	508400	508400.00 Cr
103	140600500	ENTRY FEE - SLAUGHTER HOUSE	0	0	747146	747146.00 Cr
104	140600600	ENTRY FEE - DHOBI KHANA	0	0	26664	26664.00 Cr
105	140700401	ROAD CUT RECOVERY CHARGES - WATER CONNECTION	0	51200	128952205	128901005.00 Cr
106	140700402	ROAD CUT RECOVERY CHARGES - SEWERAGE CONNECTION	0	68200	167738900	167670700.00 Cr
107	140700403	ROAD CUT RECOVERY CHARGES - ELECTRICITY CONNECTION	0	51200	128890970	128839770.00 Cr
108	140800100	DAMAGES FEE	0	10000	26244960	26234960.00 Cr
109	150100200	SALE - GARBAGE	0	125413	125413	0
110	150100500	SALE - MANURE	0	0	15000	15000.00 Cr
111	150100600	SALE - COMPOST	0	0	125413	125413.00 Cr
112	150100700	SALE - SCRAP	0	0	24930920	24930920.00 Cr
113	150110600	SALE - BULLETIN	0	0	224000	224000.00 Cr
114	150300200	SALE - OLD NEWSPAPERS	0	0	23617	23617.00 Cr
115	150300300	SALE - LAND	0	0	6778542	6778542.00 Cr
116	150400000	HIRE CHARGES - VEHICLES	0	0	10410212	10410212.00 Cr
117	160100100	REVENUE GRANT - FAMILY WELFARE	0	0	184527732	184527732.00 Cr
118	160100201	REVENUE GRANT - BREAKFAST SCHEME	0	0	244827290	244827290.00 Cr
119	160100300	REVENUE GRANT - CENTRAL FINANCE COMMISSION	0	0	3250545270	3250545270.00 Cr
120	160100500	REVENUE GRANT - IPP V GRANT	0	0	269223016	269223016.00 Cr
121	160100600	REVENUE GRANT - ORS GRANT	0	0	152874970	152874970.00 Cr
122	160200100	REIMBURSEMENT OF EXPENSES - COMPENSATION FOR FAMILY WELFARE	0	0	1256980	1256980.00 Cr
123	160300200	CONTRIBUTION FROM GOVERNMENT - OTHERS	0	0	331945502	331945502.00 Cr
124	170100100	INTEREST - FIXED DEPOSIT	0	0	83225128	83225128.00 Cr
125	171100100	INTEREST - BANK S.B. ACCOUNTS	0	464685	337728715.51	337264030.51 Cr

126	171200100	INTEREST - HOUSE BUILDING ADVANCE	0	77325	2109276	2031951.00 Cr
127	171200200	INTEREST - MOTOR CYCLE ADVANCE	0	0	12264	12264.00 Cr
128	171200400	INTEREST - COMPUTER ADVANCE	0	0	235621	235621.00 Cr
129	171200500	INTEREST - CYCLE ADVANCE	0	4000	4000	0
130	171200600	INTEREST - MARRIAGE ADVANCE	0	0	68337	68337.00 Cr
131	171800000	INTEREST - OTHERS	0	3050	3050	0
132	180300200	PROFITS ON DISPOSAL OF FIXED ASSETS - BUILDING	0	10600	10600	0
133	180400000	MISCELLANEOUS INCOME - RECOVERY FROM EMPLOYEES	0	2141616	39886691.43	37745075.43 Cr
134	180800100	MISCELLANEOUS INCOME - DISHONORED CHEQUE COLLECTION CHARGES	0	350696	3465025	3114329.00 Cr
135	180800700	MISCELLANEOUS INCOME - COLLECTION OF FEE UNDER RIGHT TO INFORMATION ACT	0	0	12766	12766.00 Cr
136	180800800	MISCELLANEOUS INCOME - ELEMENTARY EDUCATION COLLECTION CHARGES	0	0	68833611	68833611.00 Cr
137	180801000	MISCELLANEOUS INCOME - PRIOR YEAR INCOME	0	2000	5330572	5328572.00 Cr
138	180801101	MISCELLANEOUS INCOME - ELECTRICITY CHARGES - COMMUNITY CENTER	0	0	69300	69300.00 Cr
139	180801102	MISCELLANEOUS INCOME - RECOVERIES FROM CONTRACTORS AND OTHERS	0	39890437	41643405	1752968.00 Cr
140	180801103	MISCELLANEOUS INCOME - SHIFTING CHARGES PAID BY PUBLIC	0	0	434200	434200.00 Cr
141	180801400	MISCELLANEOUS INCOME - AMMA UNAVAGAM	0	0	131792131	131792131.00 Cr
142	180801401	MISCELLANEOUS INCOME - INTEREST RECOVERED FROM PROPERTY OWNERS	0	7040030.1	212805767.3	205765737.20 Cr
143	180801402	MISCELLANEOUS INCOME - ROYALTY	0	132764	395412	262648.00 Cr
144	210100101	SALARIES AND ALLOWANCES - OFFICERS	0	867776705	0	867776705.00 Dr
145	210100102	SALARIES AND ALLOWANCES - STAFF	0	3471358876	0	3471358876.00 Dr
146	210100201	SALARIES AND ALLOWANCES - DRIVERS	0	567747027	0	567747027.00 Dr

147	210100202	SALARIES AND ALLOWANCES - CLEANERS	0	31925513	0	31925513.00 Dr
148	210100203	SALARIES AND ALLOWANCES - ENGINEERING WORKS	0	1307598024	0	1307598024.00 Dr
149	210100204	SALARIES AND ALLOWANCES - CONSERVANCY WORKS	0	2729483765.2	0	2729483765.20 Dr
150	210100205	SALARIES AND ALLOWANCES - HEALTH WORKS	0	593588412	0	593588412.00 Dr
151	210100301	LEAVE SALARY SURRENDER - OFFICERS	0	7416073	0	7416073.00 Dr
152	210100302	LEAVE SALARY SURRENDER - STAFF	0	48631092	0	48631092.00 Dr
153	210100303	LEAVE SALARY SURRENDER - DRIVERS	0	7740395	0	7740395.00 Dr
154	210100304	LEAVE SALARY SURRENDER - CLEANERS	0	338917	0	338917.00 Dr
155	210100305	LEAVE SALARY SURRENDER - ENGINEERING WORKS	0	10884474	0	10884474.00 Dr
156	210100306	LEAVE SALARY SURRENDER - CONSERVANCY WORKS	0	23407796	0	23407796.00 Dr
157	210100307	LEAVE SALARY SURRENDER - HEALTH WORKS	0	5866979	0	5866979.00 Dr
158	210100601	PAYMENT TO CASUAL STAFF - CONSERVANCY WORKS	0	1204071081	0	1204071081.00 Dr
159	210100602	PAYMENT TO CASUAL STAFF - HEALTH WORKS	0	670419099	0	670419099.00 Dr
160	210100603	PAYMENT TO CASUAL STAFF - ROAD WORKS	0	56605855	0	56605855.00 Dr
161	210100605	PAYMENT TO CASUAL STAFF - SCHOOL MAINTENANCE	0	225605140	0	225605140.00 Dr
162	210100606	PAYMENT TO CASUAL STAFF - DRIVER	0	61677	0	61677.00 Dr
163	210100607	PAYMENT TO CASUAL STAFF - ELECTRICAL WORKS	0	5291124	0	5291124.00 Dr
164	210100608	PAYMENT TO CASUAL STAFF - AMMA UNAVAGAM	0	305533950	0	305533950.00 Dr
165	210100609	PAYMENT TO CASUAL STAFF - CMBFS	0	31951525	0	31951525.00 Dr
166	210100610	PAYMENT TO CASUAL STAFF - PARK WORKS	0	29765944	0	29765944.00 Dr
167	210100700	CONTRIBUTION TO CONTRIBUTORY PENSION SCHEME - EMPLOYERS SHARE	0	649038178	30861	649007317.00 Dr
168	210200100	REIMBURSEMENT OF MEDICAL EXPENSES	0	1350830	0	1350830.00 Dr

169	210200200	LEAVE TRAVEL CONCESSION	0	6060	0	6060.00 Dr
170	210200401	UNIFORM - DRIVERS	0	638219	0	638219.00 Dr
171	210200403	UNIFORM - OFFICE ASSISTANTS	0	278084	0	278084.00 Dr
172	210200404	UNIFORM - CONSERVANCY WORKS	0	64155601	0	64155601.00 Dr
173	210200409	UNIFORM - ENGINEERING WORKS	0	1090194.6	0	1090194.60 Dr
174	210200410	UNIFORM - HEALTH WORKS	0	1366104	0	1366104.00 Dr
175	210200601	TRAINING - OFFICERS	0	1058792	0	1058792.00 Dr
176	210200602	TRAINING - STAFF	0	889480	0	889480.00 Dr
177	210200702	INCENTIVE - STAFF	0	4000	4000	0
178	210200703	INCENTIVE - OTHER STAFF	0	7107475	0	7107475.00 Dr
179	210201001	STAFF WELFARE EXPENSES - OFFICERS	0	1228612.24	3202	1225410.24 Dr
180	210201002	STAFF WELFARE EXPENSES - STAFF	0	364725	0	364725.00 Dr
181	210201003	STAFF WELFARE EXPENSES - DRIVERS	0	2505138	0	2505138.00 Dr
182	210201005	STAFF WELFARE EXPENSES - ENGINEERING WORKS	0	1374731.4	0	1374731.40 Dr
183	210201006	STAFF WELFARE EXPENSES - HEALTH WORKS	0	2001493	0	2001493.00 Dr
184	210201007	STAFF WELFARE EXPENSES - CONSERVANCY WORKS	0	3559647	0	3559647.00 Dr
185	210201008	STAFF WELFARE EXPENSES - OTHERS	0	75733	0	75733.00 Dr
186	210201200	NEW HEALTH INSURANCE SCHEME (MANAGEMENT CONTRIBUTION)	0	94448163	900	94447263.00 Dr
187	210201400	REIMBURSEMENT OF TUITION FEE FOR IAS OFFICERS CHILDREN	0	67500	0	67500.00 Dr
188	210300100	PENSION	0	2934811696	0	2934811696.00 Dr
189	210300101	PENSION - ADDED AREA STAFF	0	125685476	0	125685476.00 Dr
190	210300200	COMMUTED PENSION	0	352584890	0	352584890.00 Dr
191	210300300	FAMILY PENSION	0	1567633838	0	1567633838.00 Dr
192	210300407	RETIREMENT BENEFITS - PENSION CONTRIBUTION TO DEPUTATIONIST - OTHERS	0	4320698	0	4320698.00 Dr
193	210400101	RETIREMENT - LEAVE ENCASHMENT - OFFICERS AND STAFF	0	271853419	0	271853419.00 Dr
194	210400102	RETIREMENT - LEAVE ENCASHMENT - OTHER STAFF	0	277356164	0	277356164.00 Dr

195	210400200	RETIREMENT - DEATH CUM GRATUITY	0	606047272	0	606047272.00 Dr
196	210400401	LEAVE SALARY CONTRIBUTION TO DEPUTATIONIST - TREASURIES	0	310769	0	310769.00 Dr
197	210400407	LEAVE SALARY CONTRIBUTION TO DEPUTATIONIST - OTHERS	0	2147603	0	2147603.00 Dr
198	210400500	GROUP INSURANCE	0	39914565	0	39914565.00 Dr
199	220100100	BUILDING AND LAND RENT	0	17997532	0	17997532.00 Dr
200	220100200	MOTOR VEHICLE TAXES	0	10536552.12	0	10536552.12 Dr
201	220100300	OTHER TAXES	0	9100	0	9100.00 Dr
202	220100400	LICENSES	0	175190	0	175190.00 Dr
203	220110108	ELECTRICITY CHARGES - STREETLIGHTS	0	936203953	0	936203953.00 Dr
204	220110115	ELECTRICITY CHARGES - HIGH AND HIGHER SECONDARY BUILDING	0	177366	0	177366.00 Dr
205	220110120	ELECTRICITY CHARGES - OTHER THAN STREET LIGHTS	0	325996616	0	325996616.00 Dr
206	220110121	PAYMENT OF EB CHARGES - ICCC	0	8077834	0	8077834.00 Dr
207	220110302	SECURITY EXPENSES - ZONAL BUILDING	0	10506645	0	10506645.00 Dr
208	220110304	SECURITY EXPENSES - DUMPING YARD	0	1541474	0	1541474.00 Dr
209	220110308	SECURITY EXPENSES - ME DEPARTMENT BUILDING	0	33185934	0	33185934.00 Dr
210	220110309	SECURITY EXPENSES - HEALTH BUILDING	0	4193777	0	4193777.00 Dr
211	220110312	SECURITY EXPENSES - HIGH AND HIGHER SECONDARY BUILDING	0	53008065	0	53008065.00 Dr
212	220110313	SECURITY EXPENSES - OTHER BUILDING	0	10009331	0	10009331.00 Dr
213	220110314	DATA ENTRY CHARGES	0	92636617	0	92636617.00 Dr
214	220120100	TELEPHONE EXPENSES	0	1419485	0	1419485.00 Dr
215	220120200	INTERNET CHARGES	0	38694725	0	38694725.00 Dr
216	220120300	MOBILE CHARGES	0	3314969	0	3314969.00 Dr
217	220120400	WIRELESS CHARGES	0	50698225	0	50698225.00 Dr
218	220120500	CONNECTIVITY CHARGES	0	3794008	0	3794008.00 Dr
219	220200101	LIBRARY BOOKS - CENTRAL LIBRARY	0	9440	0	9440.00 Dr
220	220200201	MAGAZINES AND NEWSPAPERS - CENTRAL LIBRARY	0	77785	0	77785.00 Dr
221	220200203	MAGAZINES AND NEWSPAPERS - OFFICERS	0	1626094	0	1626094.00 Dr
222	220200301	JOURNALS AND PERIODICALS - CENTRAL LIBRARY	0	18499	0	18499.00 Dr

223	220210101	PRINTING CHARGES - MATERIAL	0	21767678	0	21767678.00 Dr
224	220210102	PRINTING CHARGES - OUTSIDE PRINTING	0	21301034	0	21301034.00 Dr
225	220210202	COMPUTER STATIONERY - DEPARTMENT PURCHASE	0	3162302	0	3162302.00 Dr
226	220210302	STATIONERY - DEPARTMENT PURCHASE	0	5711243.84	0	5711243.84 Dr
227	220210402	COMPUTER CONSUMABLES - DEPARTMENT PURCHASE	0	68124264	0	68124264.00 Dr
228	220220100	POSTAGE EXPENSES	0	7789621	6061	7783560.00 Dr
229	220220300	FRANKING STAMP EXPENSES	0	150000	0	150000.00 Dr
230	220300101	LOCAL CONVEYANCE - OFFICERS AND STAFF	0	772444	0	772444.00 Dr
231	220300301	TRAVELING EXPENSES - AIR TRAVEL	0	4286630	0	4286630.00 Dr
232	220300302	TRAVELING EXPENSES - TRAIN TRAVEL	0	3320	0	3320.00 Dr
233	220300303	TRAVELING EXPENSES - OTHERS	0	16220	0	16220.00 Dr
234	220400200	INSURANCE - DEPARTMENTAL VEHICLES	0	48507430	0	48507430.00 Dr
235	220500000	AUDIT FEE	0	21865431	0	21865431.00 Dr
236	220510101	LEGAL EXPENSES - CORPORATION STANDING COUNCILS	0	14738877	0	14738877.00 Dr
237	220510102	LEGAL EXPENSES - OTHER STANDING COUNCILS	0	25890000	0	25890000.00 Dr
238	220510200	LEGAL EXPENSES - EXPENSES FOR FILING CASES	0	144938	0	144938.00 Dr
239	220510300	LEGAL EXPENSES - ARBITRATION FEE	0	4325000	0	4325000.00 Dr
240	220510400	LEGAL EXPENSES - RETAINER FEE	0	4933740	0	4933740.00 Dr
241	220510500	LEGAL EXPENSES - OTHER LEGAL EXPENSES	0	3586200	0	3586200.00 Dr
242	220520300	PROFESSIONAL FEE - ENGINEER	0	14928486	0	14928486.00 Dr
243	220520500	PROFESSIONAL FEE - CONSULTANT	0	266917273.49	0	266917273.49 Dr
244	220530102	E - GOVERNANCE - DESIGN AND CONSULTANCY CHARGES - VENDORS	0	268193755	0	268193755.00 Dr
245	220530303	GIS (TANII) EXPENSES	0	17630475	0	17630475.00 Dr
246	220600101	ADVERTISEMENT CHARGES - REVENUE TENDER	0	108803884	0	108803884.00 Dr

247	220600102	ADVERTISEMENT CHARGES - CAPITAL TENDER	0	99755906	0	99755906.00 Dr
248	220600103	ADVERTISEMENT CHARGES - HEALTH	0	829209	0	829209.00 Dr
249	220600104	ADVERTISEMENT CHARGES - CIVIC	0	967597	0	967597.00 Dr
250	220600105	P.R.O. - VISUAL EXPENSES (PHOTO / VIDEO)	0	8169697	0	8169697.00 Dr
251	220600300	PUBLICITY EXPENSES	0	20000	0	20000.00 Dr
252	220610100	HOSPITALITY EXPENSES - WARD COMMITTEE MEETING	0	1913289	0	1913289.00 Dr
253	220610200	HOSPITALITY EXPENSES - STANDING COMMITTEE MEETING	0	1110341	0	1110341.00 Dr
254	220610300	HOSPITALITY EXPENSES - COUNCIL MEETING	0	4809782	0	4809782.00 Dr
255	220610400	HOSPITALITY EXPENSES - DELEGATES	0	4248347	0	4248347.00 Dr
256	220610500	HOSPITALITY EXPENSES - PUBLIC RELATION OFFICE	0	999140	0	999140.00 Dr
257	220610600	HOSPITALITY EXPENSES - OTHER PROGRAMMES	0	30824224	0	30824224.00 Dr
258	220610700	HOSPITALITY EXPENSES - AREA SABHA MEETING	0	380370	0	380370.00 Dr
259	220620300	SUBSCRIPTION TO INSTITUTIONS	0	34264	0	34264.00 Dr
260	220800100	PRIZES AND AWARDS	0	651828	0	651828.00 Dr
261	220800200	SITTING FEE FOR COUNCILORS	0	1656450	4800	1651650.00 Dr
262	220800202	HONORARIUM FOR COUNCILLORS	0	23640000	0	23640000.00 Dr
263	220800203	TOWN VENDING COMMITTEE EXPENSES	0	229000	0	229000.00 Dr
264	220800500	WELFARE EXPENSES - STANDING COMMITTEES	0	699458	0	699458.00 Dr
265	220800700	IT and GST E. FILE CHARGES	0	4163322	0	4163322.00 Dr
266	220800906	HOARDINGS REMOVAL EXPENSES	0	2185028	0	2185028.00 Dr
267	220800907	STREET VENDOR ELECTION	0	5583903	0	5583903.00 Dr
268	220801501	CHENNAI CITY PARTNERSHIP (SUSP) EXPENSES	0	18718475	0	18718475.00 Dr
269	230110101	EDUCATION EXPENSES - SPECIAL CLASS EXPENSES	0	104530328	0	104530328.00 Dr
270	230110202	EDUCATION EXPENSES - OTHER EXPENSES	0	347658137.5	0	347658137.50 Dr
271	230150100	PRIVATIZATION - CONSERVANCY	0	9327783120	0	9327783120.00 Dr

272	230150300	PRIVATIZATION - SLAUGHTER HOUSE	0	730643	0	730643.00 Dr
273	230150400	PRIVATIZATION - PARK	0	544282042.58	0	544282042.58 Dr
274	230150500	PRIVATIZATION - SCHOOL MAINTENANCE	0	137541711	0	137541711.00 Dr
275	230150600	PRIVATIZATION - CREMATORIUM	0	42631745	0	42631745.00 Dr
276	230150800	PRIVATIZATION - PUBLIC CONVENIENCE	0	287356908	0	287356908.00 Dr
277	230150900	PRIVATIZATION - HEALTH WORKS	0	83017559	0	83017559.00 Dr
278	230200306	PURCHASE - FUEL	0	752654836.37	0	752654836.37 Dr
279	230200402	PURCHASE - MEDICINE	0	104527622	0	104527622.00 Dr
280	230200404	PURCHASE - MEDICINE - DIRECT PURCHASE	0	16981562	0	16981562.00 Dr
281	230200501	PURCHASE - STATIONERY - STATIONERY STORE	0	1661028	0	1661028.00 Dr
282	230200601	PURCHASE - CONSERVANCY MATERIALS - GENERAL STORE	0	13163289	0	13163289.00 Dr
283	230200603	PURCHASE - CONSERVANCY MATERIALS - ZONES	0	10560829	0	10560829.00 Dr
284	230200700	PURCHASE - OTHER MEDICAL AND HOSPITAL EXPENSES	0	35375550.88	0	35375550.88 Dr
285	230200800	PURCHASE - DIET TO PATIENTS	0	6366615	0	6366615.00 Dr
286	230200801	PURCHASE - CDH - HOSTEL FOOD	0	1692246	0	1692246.00 Dr
287	230200900	PURCHASE - RICE	0	150522	0	150522.00 Dr
288	230201000	PURCHASE - PROVISIONS	0	403732632	0	403732632.00 Dr
289	230201001	PURCHASE - PROVISIONS (CMBFS)	0	59841700	0	59841700.00 Dr
290	230201100	PURCHASE - VEGETABLES	0	243172089	0	243172089.00 Dr
291	230201101	PURCHASE - VEGETABLES (CMBFS)	0	23703355	0	23703355.00 Dr
292	230201200	PURCHASE - ANIMAL FEEDS	0	4037134	0	4037134.00 Dr
293	230201301	PURCHASE - LAMP POSTS	0	70155493	0	70155493.00 Dr
294	230201302	PURCHASE - CABLES	0	31699473.02	0	31699473.02 Dr
295	230201305	PURCHASE - OTHER FITTINGS	0	488042726.76	0	488042726.76 Dr
296	230201307	PURCHASE - ISWD SCHEME (LIGHTINGS)	0	5575872	0	5575872.00 Dr
297	230201308	MAINTENANCE OF ELECTRICAL EQUIPMENTS	0	33049334	0	33049334.00 Dr
298	230201309	MAINTENANCE OF BUILDING (ELECTRICAL)	0	36609115	0	36609115.00 Dr

299	230201502	PURCHASE - LIGHT MOTOR VEHICLES - OUTSIDE REPAIR CHARGES	0	2089061	0	2089061.00 Dr
300	230201601	PURCHASE - OTHER VEHICLES - MATERIALS	0	80105851	0	80105851.00 Dr
301	230201602	PURCHASE - OTHER VEHICLES - OUTSIDE REPAIR CHARGES	0	189879856	0	189879856.00 Dr
302	230201900	PURCHASE - INSECTICIDES	0	109221626.36	0	109221626.36 Dr
303	230202000	DE - ADDICTION CENTRE AND OLD AGE HOME EXPENSES	0	480908	0	480908.00 Dr
304	230202100	NIGHT SHELTER (NGO)	0	39821981	0	39821981.00 Dr
305	230300702	STORES - ELECTRICAL INSTALLATIONS - CABLES	0	3371515.17	3371515.17	0
306	230300703	STORES - ELECTRICAL INSTALLATIONS - LIGHT FITTINGS	0	16353197.85	16353197.85	0
307	230510200	PARKS AND GARDENS	0	9636908	0	9636908.00 Dr
308	230510301	HEALTH DEPARTMENT BUILDING	0	2971011	0	2971011.00 Dr
309	230510302	COMMUNICABLE DISEASE HOSPITAL BUILDING	0	2059626	0	2059626.00 Dr
310	230510305	AMMA UNAVAGAM	0	51347929	0	51347929.00 Dr
311	230510306	MICRO COMPOST CENTRES	0	91225385.15	0	91225385.15 Dr
312	230510308	CMBFS EXPENSES	0	39270815.5	0	39270815.50 Dr
313	230510309	URBAN PRIMARY HEALTH CENTRE (UPHC)	0	66587489	0	66587489.00 Dr
314	230510310	URBAN COMMUNITY HEALTH CENTRE (UCHC)	0	30594706	0	30594706.00 Dr
315	230510311	URBAN HEALTH AND WELLNESS CENTRE (UHWC)	0	24610743	0	24610743.00 Dr
316	230510312	SHELTER FOR HOMELESS	0	7446535	0	7446535.00 Dr
317	230510401	PRIMARY SCHOOL	0	84454798	110	84454688.00 Dr
318	230510402	MIDDLE SCHOOL	0	72656474	0	72656474.00 Dr
319	230510403	HIGH SCHOOL	0	57727813	0	57727813.00 Dr
320	230510404	HIGHER SECONDARY SCHOOL	0	66350594	0	66350594.00 Dr
321	230510406	ANGANWADI CENTER	0	70518186	0	70518186.00 Dr
322	230510408	INDUSTRIAL TRAINING COLLEGE	0	9294116	0	9294116.00 Dr
323	230510501	RIPON BUILDING	0	64401938	0	64401938.00 Dr
324	230510502	ZONAL OFFICE BUILDING	0	73447110	0	73447110.00 Dr
325	230510503	UNIT OFFICE BUILDING	0	29121254	0	29121254.00 Dr
326	230510504	WARD OFFICE BUILDING	0	72872117	0	72872117.00 Dr
327	230510506	AMMA KUDINEER	0	8616150	0	8616150.00 Dr
328	230510601	SHOPPING COMPLEXE	0	12450766	0	12450766.00 Dr

329	230510603	COMMUNITY CENTER	0	69827412	0	69827412.00 Dr
330	230510604	PUBLIC CONVENIENCE	0	432051125	0	432051125.00 Dr
331	230510605	DHOBIKHANA	0	15872464	0	15872464.00 Dr
332	230510606	SLAUGHTER HOUSE	0	5045552	0	5045552.00 Dr
333	230510607	SWIMMING POOL	0	5334523	0	5334523.00 Dr
334	230520100	SUBWAY	0	1803813	0	1803813.00 Dr
335	230530100	BRIDGE	0	46188844	0	46188844.00 Dr
336	230530200	FLYOVER	0	14484276	0	14484276.00 Dr
337	230540100	STORM WATER DRAIN	0	333012838	0	333012838.00 Dr
338	230540300	STORM WATER DRAIN - DESILTING WORK	0	539091045	0	539091045.00 Dr
339	230560102	MARINA BEACH EXPENSES	0	9928122	0	9928122.00 Dr
340	230560300	OFFICE EQUIPMENTS	0	63838	0	63838.00 Dr
341	230570200	MACHINERY	0	5014712	0	5014712.00 Dr
342	230570300	EQUIPMENT	0	594620	0	594620.00 Dr
343	230580101	ROADS - CONCRETE	0	92856962	0	92856962.00 Dr
344	230580102	ROADS - BLACKTOPPED	0	336670790	0	336670790.00 Dr
345	230580200	PAVEMENT	0	89308777	0	89308777.00 Dr
346	230580300	TRAFFIC IMPROVEMENT	0	17595611	0	17595611.00 Dr
347	230590101	ROAD CUTS - CONTRACT - CONCRETE ROADS	0	16703343	0	16703343.00 Dr
348	230590201	ROAD CUTS - CONTRACT - BLACKTOPPED ROADS	0	301858731	0	301858731.00 Dr
349	230670100	PARK	0	301086332	0	301086332.00 Dr
350	230670200	ROADSIDE PARK	0	51519582	0	51519582.00 Dr
351	230670300	PLAYFIELD	0	137330067	0	137330067.00 Dr
352	230680100	BURIAL AND BURNING GROUND	0	95289856	0	95289856.00 Dr
353	230690400	SANITATION - HDPE COMMUNITY BINS	0	8199713	0	8199713.00 Dr
354	230700300	FLOOD RELIEF WORKS - STORM WATER DRAIN	0	7792500	0	7792500.00 Dr
355	230700401	FLOOD RELIEF WORKS - FOOD EXPENSES - CORPORATION	0	20437875	0	20437875.00 Dr
356	230700402	FLOOD RELIEF WORKS - FOOD EXPENSES - PRIVATE	0	14005471	0	14005471.00 Dr
357	230700500	FLOOD RELIEF WORKS - BAILING OF WATER	0	7361821	0	7361821.00 Dr
358	230700600	FLOOD RELIEF WORKS - HIRE CHARGES	0	640752861	0	640752861.00 Dr
359	230700700	FLOOD RELIEF WORKS - MEDICAL CAMP AND MEDICINES	0	768881	0	768881.00 Dr
360	230700900	FLOOD RELIEF WORKS - EQUIPMENTS	0	5248832	0	5248832.00 Dr

361	230701000	FLOOD RELIEF WORKS - MAN POWER AND OTHERS	0	92810360	0	92810360.00 Dr
362	230701200	COVID-19 - FOOD EXPENSES	0	7877879	0	7877879.00 Dr
363	230701204	COVID-19 - HIRE CHARGES	0	1818235	0	1818235.00 Dr
364	230701206	COVID-19 - OTHER EXPENSES	0	4620455	0	4620455.00 Dr
365	230800200	GYMNASIUM EXPENSES	0	2197129	0	2197129.00 Dr
366	230800300	VEHICLES O & M CHARGES	0	334599204	0	334599204.00 Dr
367	230800400	HIRE CHARGES	0	1090176839	12600	1090164239.00 Dr
368	230800501	CONSTRUCTION WASTE - COLLECTION AND TRANSPORTATION CHARGES	0	1419899172	0	1419899172.00 Dr
369	230800600	OTHER EXPENSES	0	1261256448.42	11324016	1249932432.42 Dr
370	230800900	WATERWAYS CLEANING EXPENSES	0	106281090	0	106281090.00 Dr
371	230801000	QUALITY CONTROL	0	451626	0	451626.00 Dr
372	230801200	SMART CITY MISSION EXPENSES	0	22704032	0	22704032.00 Dr
373	230801500	NIRBHYA SCHEME WORK	0	6389583	0	6389583.00 Dr
374	230801502	ICCC EXPENSES	0	173361648	0	173361648.00 Dr
375	240300400	INTEREST ON LOAN - TNUDF	0	12206441	0	12206441.00 Dr
376	240300600	INTEREST ON LOAN - TUFIDCO - MIDF	0	109789695	0	109789695.00 Dr
377	240300601	INTEREST ON LOAN - TUFIDCO(SRP) LOAN	0	28950453	0	28950453.00 Dr
378	240500100	INTEREST - MUNICIPAL BOND 2025	0	80298821	0	80298821.00 Dr
379	240700000	INTEREST ON LOAN - BANK	0	3832918	0	3832918.00 Dr
380	240700001	INTEREST ON LOAN - WORLD BANK	0	507715657	0	507715657.00 Dr
381	250100100	CORPORATION ELECTION	0	10517295	0	10517295.00 Dr
382	250100101	GENERAL ELECTION EXPENSES	0	105477429	0	105477429.00 Dr
383	250200500	PARA MEDICAL COURSE FUND (CDH)	0	40000	0	40000.00 Dr
384	250200600	SCHOOL HEALTH PROGRAMME	0	4737965	0	4737965.00 Dr
385	250200700	GARDEN IMPROVEMENTS	0	20000	0	20000.00 Dr
386	250200800	TREE PLANTING EXPENSES	0	14327000	0	14327000.00 Dr
387	250200900	SPORTS EXPENSES	0	9410849	0	9410849.00 Dr
388	250201000	EXHIBITION EXPENSES	0	6122227	0	6122227.00 Dr

389	250201100	MASTER HEALTH CHECK UP PROGRAMME	0	5965500	0	5965500.00 Dr
390	250201101	FOOD SUPPLY PROGRAMME (CONSERVANCY WORKERS)	0	151337140	0	151337140.00 Dr
391	250300100	FAMILY WELFARE PROGRAMME	0	3078314	0	3078314.00 Dr
392	250300101	DOCTOR CONSULTATION CHARGES	0	6637700	0	6637700.00 Dr
393	271900400	COMPENSATION - OTHERS	0	147545694	3500000	144045694.00 Dr
394	271900500	INCENTIVE - PROPERTY OWNERS	0	199244415	639875	198604540.00 Dr
395	271900600	PAYMENT TO SANITARY WORKERS WELFARE BOARD	0	200000000	0	200000000.00 Dr
396	271900601	PAYMENT TO CMWSSB (CFC GRANT)	0	308361748	0	308361748.00 Dr
397	271900602	CAMP EXPENSES - UNGALUDAN STALIN	0	150320380.28	0	150320380.28 Dr
398	271900604	PAYMENT TO CONTRACTORS (INTEREST)	0	3250469	0	3250469.00 Dr
399	272200000	DEPRECIATION - BUILDING	0	1152425183	0	1152425183.00 Dr
400	272300000	DEPRECIATION - ROAD AND BRIDGE	0	10055055399	0	10055055399.00 Dr
401	272330000	DEPRECIATION - PUBLIC LIGHTING	0	606417654	0	606417654.00 Dr
402	272400000	DEPRECIATION - PLANT AND MACHINERY	0	331415493	0	331415493.00 Dr
403	272500000	DEPRECIATION - VEHICLE	0	77419598	0	77419598.00 Dr
404	272600000	DEPRECIATION - OFFICE AND OTHER EQUIPMENT	0	51206247	0	51206247.00 Dr
405	272700000	DEPRECIATION - FURNITURE, FIXTURES AND FITTINGS	0	15731530	0	15731530.00 Dr
406	272900000	DEPRECIATION - OTHER FIXED ASSETS	0	84377264	0	84377264.00 Dr
407	310100000	MUNICIPAL FUND	27043241940.60 Dr	13470049357.99	19019046175.1	21494245123.49 Dr
408	310900000	EXCESS OF INCOME OVER EXPENDITURE	12452119430.00 Dr	2330	12452121760	0
409	311100100	CAPITAL FUND - REVENUE ACCOUNT	0	18539723	18539723	0
410	311110100	REVENUE FUND - CAPITAL ACCOUNT	34442011218.86 Cr	35791326660.75	24783644565.64	23434329123.75 Cr
411	311110200	REVENUE FUND - ELEMENTARY EDUCATION FUND	24570956099.88 Cr	279426980	4200108103.61	28491637223.49 Cr
412	311110300	REVENUE FUND - EARMARKED FUND ACCOUNT	180737309.72 Cr	1954036546.47	1315302014.4	457997222.35 Dr
413	311140000	CMDA DEVELOPMENT CHARGES	536125276.00 Cr	544100	891315750	1426896926.00 Cr

414	311140001	REGULARISATION CHARGES(CMDA - 2017)	0	30403500	30403500	0
415	311140002	DEVELOPMENT CHARGES (GCC - 2017)	0	85947400	85947400	0
416	311200000	OPEN SPACE RESERVATION CHARGES FUND	545046430.00 Cr	0	100205600	645252030.00 Cr
417	311700000	S.P.F.G.S. FUND	0	140	140	0
418	311730000	CONTRIBUTORY PENSION SCHEME FUND	0	6329	6329	0
419	311760000	PENSIONERS FAMILY SECURITY FUND	84225893.50 Dr	14285000	15646471	82864422.50 Dr
420	311790000	H.B.A. SPECIAL F.B.F.	15652069.00 Cr	0	161140	15813209.00 Cr
421	311810000	NAMAKKU NAAMAE THITTAM (PUBLIC CONTRIBUTION)	0	150000	150000	0
422	311820000	RETENTION MONEY FUND	0	260000	260000	0
423	311820001	TNMWG WELFARE FUND (BUILDING PLAN)	5446578174.00 Cr	210256341	1289234108	6525555941.00 Cr
424	320201807	STATE GOVERNMENT - INFRASTRUCTURE AND AMENITIES FUND	0	34756	34756	0
425	340100203	TENDER DEPOSIT - EMD / SECURITY	475285609.50 Cr	662250143	580513091.3	393548557.80 Cr
426	340100501	RETENTION MONEY - REVENUE	0	151546332.8	151546332.8	0
427	340100502	RETENTION MONEY - CAPITAL	0	3014634	3014634	0
428	340200200	SECURITY DEPOSIT - BUILDING PLAN	2408213300.00 Cr	38650500	372726327	2742289127.00 Cr
429	340800100	DEPOSIT - OTHERS - REVENUE	265849835.00 Cr	7742000	4978921	263086756.00 Cr
430	340800101	DEPOSIT - COMMUNITY CENTRE	0	0	49593500	49593500.00 Cr
431	341100500	DEPOSIT WORKS - PRIVATE STREET	0	359178700	359178700	0
432	341100800	DEPOSIT WORKS - ROAD WORKS	0	146300	146300	0
433	341200101	ELECTRICAL WORKS - LIGHTINGS - REVENUE	29297799.00 Cr	33117409.9	3819610.9	0
434	341200102	ELECTRICAL WORKS - LIGHTINGS - CAPITAL	0	23100	23100	0
435	350100101	CREDITORS - SUPPLIERS - REVENUE	44547425.81 Cr	3468610318.92	3477080680.12	53017787.01 Cr
436	350100102	CREDITORS - SUPPLIERS - CAPITAL	0	214735	214735	0
437	350100201	CREDITORS - CONTRACTORS - REVENUE	74409704.70 Cr	17831655600.67	17930057730.67	172811834.70 Cr
438	350100202	CREDITORS - CONTRACTORS - CAPITAL	0	17756971	17756971	0
439	350100301	CREDITORS - EXPENSES - REVENUE	479073479.00 Cr	5210703269.03	5193337673.23	461707883.20 Cr
440	350100302	CREDITORS - EXPENSES - CAPITAL	0	2366463	2366463	0

441	350100501	PAYABLE AGAINST GRANT - REVENUE	0	16596	16596	0
442	350110100	EMPLOYEES LIABILITIES - SALARIES PAYABLE	0	6834675361	6834675361	0
443	350110200	EMPLOYEES LIABILITIES - WAGES PAYABLE	0	9960	9960	0
444	350110600	EMPLOYEES LIABILITIES - R.D. / C.T.D. RECOVERIES	0	136900	136900	0
445	350110700	EMPLOYEES LIABILITIES - G.P.F. SUBSCRIPTION	55785.00 Cr	444493458	444437673	0
446	350110800	EMPLOYEES LIABILITIES - G.P.F. ADVANCE	0	286356772	286356772	0
447	350110900	EMPLOYEES LIABILITIES - C.C.O.C. RECOVERIES	0	363131231	363131231	0
448	350111000	EMPLOYEES LIABILITIES - C.C.S.C. RECOVERIES	0	122216535	122216535	0
449	350111100	EMPLOYEES LIABILITIES - C.C.L.C. RECOVERIES	0	646060145	646060145	0
450	350111200	EMPLOYEES LIABILITIES - S.M.B.F. RECOVERIES	0	391426	391426	0
451	350111300	EMPLOYEES LIABILITIES - F.B.F. RECOVERIES	0	19728213	19728213	0
452	350111400	EMPLOYEES LIABILITIES - INCOME TAX RECOVERIES - EMPLOYEES	30826.00 Cr	171373167	171342341	0
453	350111500	EMPLOYEES LIABILITIES - DEPUTATIONIST RECOVERIES	26341.00 Cr	16230338	16203997	0
454	350111600	EMPLOYEES LIABILITIES - COURT RECOVERIES	0	5337946	5337946	0
455	350111700	EMPLOYEES LIABILITIES - HOSPITAL STOPPAGE RECOVERIES	0	14100	14100	0
456	350111800	EMPLOYEES LIABILITIES - HOUSING / TNSCB QUARTERS RENT RECOVERIES	0	66097	66097	0
457	350111801	EMPLOYEES LIABILITIES - MADHAVARAM DAIRY QUARTERS RENT	0	1885445	1885445	0
458	350111900	EMPLOYEES LIABILITIES - L.I.C. RECOVERIES	0	106055750	106055750	0
459	350112200	EMPLOYEES LIABILITIES - CONTRIBUTORY PENSION SCHEME RECOVERIES	0	602883179	602883179	0

460	350112300	EMPLOYEES LIABILITIES - SPFGS RECOVERIES	7310.00 Cr	13500654	13493344	0
461	350112400	EMPLOYEES LIABILITIES - H.B.A. - F.B.F. RECOVERIES	0	162544	162544	0
462	350112500	EMPLOYEES LIABILITIES - NEW HEALTH INSURANCE SCHEME	49420926.00 Dr	47327385	142901176	46152865.00 Cr
463	350112600	EMPLOYEES LIABILITIES - MISCELLANEOUS RECOVERIES	0	39300	39300	0
464	350112700	EMPLOYEES LIABILITIES - RETIREMENT BENEFITS PAYABLE	68048273.00 Cr	5639505753	5645653387	74195907.00 Cr
465	350113200	EMPLOYEES LIABILITIES - THIRUVOTTRIYUR CTC SOCIETY	0	18608811	18608811	0
466	350113300	EMPLOYEES LIABILITIES - TAMBARAM - PALLAVARAM - ALANDUR CTC SOCIETY	0	21360	21360	0
467	350113400	EMPLOYEES LIABILITIES - AMBATTUR CTC SOCIETY	0	50697674	50697674	0
468	350113700	EMPLOYEES LIABILITIES - KATHIVAKKAM CTC SOCIETY	0	1602571	1602571	0
469	350200101	INCOME TAX RECOVERIES - CAPITAL	0	75573	75573	0
470	350200102	INCOME TAX RECOVERIES - REVENUE	3203033.10 Cr	398674763.32	469983392.94	74511662.72 Cr
471	350200203	SALES TAX AND SURCHARGE PAYABLE - SALE OF TENDER FORM	0	1774824.5	1774824.5	0
472	350200204	SGST - CAPITAL	0	21243	21243	0
473	350200205	CGST - CAPITAL	0	29230	29230	0
474	350200206	SGST - REVENUE	10518428.41 Cr	71897046.78	100668383.09	39289764.72 Cr
475	350200207	CGST - REVENUE	10484824.41 Cr	71925766.78	100694992.09	39254049.72 Cr
476	350200210	IGST - REVENUE	32300.00 Cr	6010880	7008901	1030321.00 Cr
477	350200303	SERVICE TAX - SHOPPING COMPLEX RENT ST ARREARS	0	135537	135537	0
478	350200306	GST - COMMUNITY CENTER	11090331.00 Cr	21813508	11973608.6	1250431.60 Cr
479	350200307	GST - SHOPPING COMPLEX	30613643.00 Cr	62211233	35105233	3507643.00 Cr
480	350200308	GST - LEASE LANDS	2915113.00 Cr	10422398	7507285	0
481	350200309	GST - LEASE BUILDING	853324.00 Cr	885724	38880	6480.00 Cr
482	350200310	GST - PLAY GROUNDS	557480.00 Cr	1795088.5	1272529.5	34921.00 Cr
483	350200401	TNMWGWF - BUILDING PLAN	470000.00 Dr	353749200	354219200	0

484	350200402	TNMWGWF - MAINTENANCE WORKS	0	45175205	45175205	0
485	350200403	TNMWGWF - CAPITAL WORKS	0	60116	60116	0
486	350200404	PRESS WELFARE BOARD	0	989117	997368	8251.00 Cr
487	350300100	GOVERNMENT DUES PAYABLE - LIBRARY CESS	3087814334.01 Cr	4599778044.01	1511963710	0
488	350300500	SC AND ST FUNERAL EXPENSES	862500.00 Dr	90000	0	952500.00 Dr
489	350400200	OTHER REVENUES	2213299.00 Cr	100921999	98708700	0
490	350400400	REFUNDS PAYABLE - DEPOSIT WORKS	0	35015000	35015000	0
491	350410100	ACCUMULATED ADVANCE COLLECTION OF REVENUES - PROPERTY TAX	7716835166.16 Cr	40364583	1450882420.56	9127353003.72 Cr
492	410200504	WARD OFFICE BUILDING	0	21836	21836	0
493	410200607	SWIMMING POOL	0	45200	45200	0
494	410330101	STREET LIGHTING - LAMP POSTS	0	152700	152700	0
495	411200606	SLAUGHTER HOUSE	0	116163	116163	0
496	420800100	INVESTMENT - FIXED DEPOSIT WITH BANKS	40000000.00 Dr	20000000	40000000	20000000.00 Dr
497	430100102	STORES - MECHANICAL STORE - REVENUE	1277317137.63 Dr	0	0	1277317137.63 Dr
498	430100202	STORES - GENERAL STORE - REVENUE	162681277.00 Dr	731500	0	163412777.00 Dr
499	430100300	STORES - MEDICAL STORE	17113603.08 Dr	0	0	17113603.08 Dr
500	430100502	STORES - ELECTRICAL STORE - REVENUE	22455267.10 Dr	26915783.42	19724713.02	29646337.50 Dr
501	430100902	STORES - MATERIAL CLEARING - REVENUE	1474958657.08 Cr	26064692.22	27647283.42	1476541248.28 Cr
502	431100100	RECEIVABLES FOR PROPERTY TAX - CURRENT HALF YEAR	15277573936.07 Dr	25691176042.03	21745905137.3	19222844840.80 Dr
503	431100200	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - I	439999999.40 Dr	5463263521.89	5452668447.56	450595073.73 Dr
504	431100300	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - II	543693360.06 Dr	1343188270	1877810655.73	9070974.33 Dr
505	431100400	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - III	352976497.16 Dr	677252146.6	936486320.67	93742323.09 Dr
506	431100500	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - IV	242737699.30 Dr	447935477	615799169	74874007.30 Dr
507	431100600	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - V	155087180.60 Dr	168988120	283618253.5	40457047.10 Dr
508	431100700	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - VI	137687113.24 Dr	321872150	406459925	53099338.24 Dr

509	431100800	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - VII	194487021.14 Dr	81839443	124710334	151616130.14 Dr
510	431100900	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - VIII	192996394.39 Dr	574539772.82	605379165.66	162157001.55 Dr
511	431101000	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - IX	119855890.48 Dr	270708164.56	304868930.56	85695124.48 Dr
512	431101100	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - X	107042995.55 Dr	36920665	67456693	76506967.55 Dr
513	431101200	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - XI	117013860.19 Dr	110886430	130252764	97647526.19 Dr
514	431101201	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - XII	15999999.80 Dr	76891784	74865784	18025999.80 Dr
515	431101300	RECEIVABLES FOR PROPERTY TAX - HALF YEAR - PRIOR	6621545744.84 Dr	478392555	716725439.13	6383212860.71 Dr
516	431190100	RECEIVABLES FOR OTHER TAXES - PROFESSION TAX	8175763982.50 Dr	21042811180.2	20984757916	8233817246.70 Dr
517	431190200	RECEIVABLES FOR OTHER TAXES - COMPANY TAX	89651846.38 Dr	76169203	54205714	111615335.38 Dr
518	431300100	RECEIVABLES FOR FEE AND USER CHARGES - TRADE LICENCE FEE	8151335.23 Dr	212907397	177677400	43381332.23 Dr
519	431400100	RECEIVABLES FROM OTHER SOURCES - SHOPPING COMPLEX RENT	160018000.91 Dr	851932252.86	520540544.76	491409709.01 Dr
520	431400500	RECEIVABLES - CONSERVANCY CHARGES - BULK WASTE GENERATORS	0	6000	6000	0
521	450100000	CASH	0	11271329	11271329	0
522	450110000	GENERAL IMPREST CONTROL ACCOUNT	28155916.95 Dr	0	0	28155916.95 Dr
523	450210200	IOB - PROPERTY TAX COLLECTION ACCOUNT (171102000005496)	526272.90 Dr	694742	698492	522522.90 Dr
524	450210300	IOB - PROPERTY TAX COLLECTION ACCOUNT (171102000005494)	341776.72 Dr	81615276.49	66000000	15957053.21 Dr
525	450210400	IOB - PROPERTY TAX COLLECTION ACCOUNT (171102000000767)	520000015.83 Dr	1215465326.6	907096256	828369086.43 Dr
526	450210800	IOB - TREASURY COLLECTION ACCOUNT (171102000002437)	1112799692.91 Dr	15956695012.04	18012049469	942554764.05 Cr
527	450210900	CB - PROFESSION TAX COLLECTION ACCOUNT (0976201003413)	161439172.98 Dr	0	161439172.98	0
528	450210902	CB - COMPANY TAX COLLECTION ACCOUNT (0976201032312)	6401050.50 Dr	0	6401050.5	0
529	450211202	IB - TRADE LICENCE FEE COLLECTION ACCOUNT (6298487205)	158040.14 Dr	479282	500000	137322.14 Dr

530	450211400	IOB - REVENUE PAYMENT ACCOUNT (171102000000700)	2500147090.07 Cr	33349569850	37949460562.81	7100037802.88 Cr
531	450211401	IOB - TNEB PAYMENT ACCOUNT (171101000001111)	6655544.84 Dr	182207	0	6837751.84 Dr
532	450211800	SBI - TERM LOAN ACCOUNT (37198655254)	43070.00 Cr	43070	0	0
533	450211801	SBI - RECEIPTS ESCROW ACCOUNT (37191144994)	672249.00 Dr	2053842918	2050000000	4515167.00 Dr
534	450212001	SBI - EMD / SECURITY DEPOSIT (40727712186)	82118668.10 Dr	764096754.3	662510143	183705279.40 Dr
535	450212002	SBI - C.M. BREAK FAST SCHEME (41323838292)	47948307.50 Cr	245984545	160811048.7	37225188.80 Dr
536	450220707	ICICI - PROPERTY TAX COLLECTION ACCOUNT - Z15 (000905028390)	560782.44 Dr	0	0	560782.44 Dr
537	450220708	ICICI - ENTERTAINMENT TAX COLLECTION ACCOUNT (000905028429)	75753333.18 Dr	410797964.3	161000000	325551297.48 Dr
538	450220709	ICICI - PROPERTY TAX COLLECTION ACCOUNT - PAYTM (000905028430)	54634.92 Dr	0	0	54634.92 Dr
539	450220710	ICICI - BUILDING PLAN CHARGES COLLECTION ACCOUNT (000905028830)	1563224558.30 Dr	2281091507	1588500000	2255816065.30 Dr
540	450220801	ICICI - SWM-PACKAGE II-URBASER (000905033261)	501634819.00 Cr	933696526	2239440213	1807378506.00 Cr
541	450220802	ICICI - SWM-PACKAGE V-URBASER (000905033262)	806623313.00 Cr	2653459629	3869624022	2022787706.00 Cr
542	450221200	HDFC BANK - PROPERTY TAX COLLECTION ACCOUNT (WALK-IN) (12167620000025)	2688529.30 Dr	0	0	2688529.30 Dr
543	450221300	CUB - PROPERTY TAX COLLECTION ACCOUNT (WALK-IN) (130109000174775)	34803.45 Dr	0	0	34803.45 Dr
544	450221501	AXIS - PROPERTY TAX COLLECTION (SMS LINK) (921020016860399)	253220063.15 Dr	2076590256.86	2040000000	289810320.01 Dr
545	450222000	KMB - P.T.COMMON COLLECTION CENTRE (855011001267)	154832.28 Dr	0	0	154832.28 Dr
546	450222100	HDFC - PROPERTY TAX COLLECTION (ON - LINE) (50200012125994)	243863652.74 Dr	4960384256.18	5089500000	114747908.92 Dr
547	450222102	INDUSIND - PROPERTY TAX COLLECTION (ON - LINE) (201000566312)	445779359.62 Dr	360700097.58	741000000	65479457.20 Dr
548	450222103	YES - PROPERTY TAX COLLECTION (ON - LINE) (059485700000811)	14823005.20 Dr	511875552.56	505500000	21198557.76 Dr
549	450222104	FEDERAL - PROPERTY TAX COLLECTION (ON - LINE) (14570200008171)	142772451.51 Dr	1134070105.01	900000000	376842556.52 Dr

550	450222105	IDFC - PROPERTY TAX COLLECTION (ON - LINE) (10015765186)	49874361.81 Dr	371969513.09	367500000	54343874.90 Dr
551	450222106	AXIS - PROPERTY TAX COLLECTION (ON-LINE) (919020016003065)	6280138.88 Dr	347024537.14	352500000	804676.02 Dr
552	450222107	CUB - PROPERTY TAX COLLECTION (ON-LINE) (510909010171867)	51524422.83 Dr	571166091.66	589000000	33690514.49 Dr
553	450222108	EQUITAS - PROPERTY TAX COLLECTION (ON-LINE) (200000000002)	953385.64 Dr	15757604	14900000	1810989.64 Dr
554	450222200	HDFC - PROPERTY TAX COLLECTION (50200037372429)	147945.50 Dr	0	0	147945.50 Dr
555	450222201	IDFC - PROPERTY TAX COLLECTION (10036772392)	82812981.26 Dr	1440902063.66	813911029	709804015.92 Dr
556	450222202	YES - PROPERTY TAX COLLECTION (059485700001111)	43507833.18 Dr	815987464.81	618828339	240666958.99 Dr
557	450222203	HDFC - PROPERTY TAX COLLECTION (50200039327375)	506633058.10 Dr	5207721500.72	4733036010	981318548.82 Dr
558	450222204	HDFC - PROPERTY TAX COLLECTION (50200039327260) (CARDS)	221624328.12 Dr	1358261795.98	1510213233	69672891.10 Dr
559	450222205	HDFC - TRADE LICENCE FEE COLLECTION (50200041261273)	118539742.58 Dr	75460285	175158157	18841870.58 Dr
560	450222206	HDFC - PROFESSION TAX COLLECTION (50200041261592)	486277180.85 Dr	3761750421.86	4007409253.45	240618349.26 Dr
561	450222207	HDFC - COMPANY TAX COLLECTION (50200041261122)	12086588.00 Dr	32016131	32839846	11262873.00 Dr
562	450222208	HDFC - SHOPPING COMPLEX RENT COLLECTION (50200041182583)	53533722.54 Dr	118962058.94	132038489	40457292.48 Dr
563	450222209	HDFC - BBPS MODE (50200056135530)	16660689.89 Dr	2517090	0	19177779.89 Dr
564	450222210	AXIS - PROPERTY TAX COLLECTION (BBPS) (922020020493052)	18171931.04 Dr	654815221	628000000	44987152.04 Dr
565	450222211	FEDERAL - TAX COLLECTION (KIOSK) (11810100129658)	48500000.00 Cr	53208877	4000000	708877.00 Dr
566	450222212	FEDERAL - COMMUNITY CENTRE RENT COLLECTION (11810100131571)	0	81283029.93	79000000	2283029.93 Dr
567	450222213	HDFC - PROPERTY TAX COLLECTION (ZONE 5 and 7) (50100753764750)	0	2887116099	2906175158	19059059.00 Cr
568	450222214	HDFC - P.T. ESCROW ACCOUNT (ZONE 5 and 7) (99900753564751)	0	2906175158	2655159214	251015944.00 Dr
569	450222215	HDFC - BONDS GENERAL FUND (50100753764708)	0	2512983544	2271500000	241483544.00 Dr

570	450250000	COLLECTION ACCOUNT - CHEQUE	0	13326712880.57	13326712880.57	0
571	450260000	COLLECTION ACCOUNT - CREDIT CARD	0	1571798523.98	1571798523.98	0
572	450280000	COLLECTION ACCOUNT - ECS	0	7169465985.07	7169465985.07	0
573	450290000	ICICI - PROPERTY TAX COLLECTION (ON - LINE) (000905026557)	267665857.21 Dr	2058623712.06	2322900000	3389569.27 Dr
574	450300000	ICICI - PROPERTY TAX COLLECTION ACCOUNT (ZONE - 9) (000905026502)	241072271.02 Dr	1965752577	1657286447	549538401.02 Dr
575	450310000	COLLECTION ACCOUNT - ONLINE	661126783.50 Dr	16638345005.01	17110047710.01	189424078.50 Dr
576	450310001	EQUITAS BANK S.B. ACCOUNT (106000030000)	0	40726774786	40725625890	1148896.00 Dr
577	450320218	IOB - SURCHARGE ON STAMPDUTY (168101000017445)	444908396.00 Dr	0	444908396	0
578	450320219	IOB - TEMPORARY STAFF SALARY (16810100019999)	69986980.00 Dr	2541004736	2578486942.2	32504773.80 Dr
579	450320222	IOB - AMMA UNAVAGAM COLLECTIONS (171101000010996)	89242645.00 Dr	133687911	218177870	4752686.00 Dr
580	450320225	IOB - FINE COLLECTION (POS) (171101000002000)	40000000.00 Cr	192493674.56	149500000	2993674.56 Dr
581	450320231	HDFC - MUNICIPAL BOND 2025 - INTEREST ACCOUNT (99900753764753)	0	224284056	80298821	143985235.00 Dr
582	450320233	IOB - PROFESSION TAX COLLECTION (SOUTH REGION) (171102000012000)	0	1146292871.8	1075000000	71292871.80 Dr
583	450320234	IOB - COMPANY TAX COLLECTION (SOUTH REGION) (171102000013000)	0	5021309	4500000	521309.00 Dr
584	450320235	IOB - TRADE LICENCE FEE COLLECTION (SOUTH REGION) (171102000014000)	0	8841563	7500000	1341563.00 Dr
585	450320236	IOB - SHOPPING COMPLEX RENT COLLECTION (SOUTH REGION) (171102000015000)	0	15806518.59	15500000	306518.59 Dr
586	450320238	IDFC - PROFESSIONAL TAX COLLECTION (10207192874)	0	2236337299.92	924000000	1312337299.92 Dr
587	450320241	IDFC - BUILDING PLAN FEE (10244259123)	0	2797206947	1710500000	1086706947.00 Dr
588	450320242	IDFC - WHATSAPP (ERP) (10244259372)	0	95038206.9	5000000	90038206.90 Dr
589	450320246	HDFC - P.T. COLLECTION ACCOUNT (ZONE-3 AND 9) (99900753764750)	0	539804300	0	539804300.00 Dr

590	450320248	HDFC - GREEN BOND 2026- GENERAL FUND ACCOUNT (ZONE 3 AND 9) (99900753764759)	0	1341042861	830000000	511042861.00 Dr
591	450320249	HDFC - GREEN BOND 2026- INTEREST PAYMENT ACCOUNT (99900753764757)	0	165000000	0	165000000.00 Dr
592	450414101	ICICI - CENTRAL FINANCE COMMISSION (000901130746)	166445292.00 Cr	233259076.24	20000000	46813784.24 Dr
593	450420002	ICICI BANK NUNGAMBAKKAM BRANCH 000905033261	70300000.00 Dr	0	70300000	0
594	450420300	KVB - AMMA UNAVAGAM COLLECTION (1250135000003515)	43635984.45 Dr	0	0	43635984.45 Dr
595	460100200	ADVANCE TO EMPLOYEES - FESTIVAL ADVANCE	65103883.00 Dr	185357800	123266783	127194900.00 Dr
596	460100300	ADVANCE TO EMPLOYEES - KHADI ADVANCE	0	20000	20000	0
597	460100400	ADVANCE TO EMPLOYEES - HANDLOOM ADVANCE	7389985.50 Dr	12933649	27000	20296634.50 Dr
598	460100500	ADVANCE TO EMPLOYEES - FUNERAL ADVANCE	23255937.00 Dr	3675000	0	26930937.00 Dr
599	460100600	ADVANCE TO EMPLOYEES - MOTOR CYCLE ADVANCE	709709.00 Dr	4925	34345	680289.00 Dr
600	460100700	ADVANCE TO EMPLOYEES - MOTOR CAR ADVANCE	328363.00 Dr	16625	10000	334988.00 Dr
601	460100800	ADVANCE TO EMPLOYEES - MARRIAGE ADVANCE	1999307.00 Dr	8916113	583605	10331815.00 Dr
602	460100900	ADVANCE TO EMPLOYEES - HOUSE BUILDING ADVANCE	18201792.00 Dr	3680873	1807031	20075634.00 Dr
603	460101200	ADVANCE TO EMPLOYEES - COMPUTER ADVANCE	1087561.00 Dr	307790	104560	1290791.00 Dr
604	460101201	ADVANCE TO EMPLOYEES - EDUCATION ADVANCE	0	700000	350000	350000.00 Dr
605	460400101	ADVANCE TO SUPPLIERS - CAPITAL	0	11146560	11146560	0
606	460400102	ADVANCE TO SUPPLIERS - REVENUE	118102530.68 Dr	1144569363	1231763075.37	30908818.31 Dr
607	460500101	ADVANCE - CORPORATION ELECTION	40656244.00 Dr	34716	9937028	30753932.00 Dr
608	460500102	ADVANCE - MEMBER OF PARLIAMENT ELECTION	498686336.00 Dr	13703218	49989306	462400248.00 Dr
609	460500103	ADVANCE - MEMBER OF ASSEMBLY ELECTION	377084099.63 Dr	105298150	78961879	403420370.63 Dr
610	460500112	ADVANCE - TANSI	0	53759	53759	0
611	460500114	ADVANCE - ELCOT	0	3801909	3801909	0

612	460500119	ADVANCE - OFFICE EXPENSES	2278749050.17 Dr	756898384.7	558807839	2476839595.87 Dr
613	460500120	ADVANCE - HANDLOOM	12749014.00 Dr	3154	12752168	0
614	460500121	ADVANCE - FLOOD ADVANCE	196889848.00 Dr	112613712	66853291	242650269.00 Dr
615	460500600	ADVANCE - COURT DEPOSITS	17592219.74 Dr	12800	0	17605019.74 Dr
616	460500700	ADVANCE - OTHERS	24095121.95 Dr	25686939	25903575	23878485.95 Dr
617	460600100	DEPOSITS WITH EXTERNAL AGENCIES - TNEB	41582828.00 Dr	192335	0	41775163.00 Dr
618	470200000	INTER UNIT ACCOUNTS	0	27402341357.2	27402341357.2	0
			1370027964.03 Cr	450271518867.38	450271534390.38	1370043487.03 Cr

11. DCA SChedule 11

Sheet1

Trial Balance For 02-Capital Fund From 01/04/2025 To 31/03/2026								
Report Run Date:18/05/2026				Amount in Rupees				
Sl.No.	Account Number	Account Head	OB(Rs)	Debit(Rs)	Credit(Rs)	Cb(Rs)		
1	140200100	PENALTY	0	6741650	6741650	0		
2	140200201	FINE - OTHERS	0	200	200	0		
3	140200205	FINE - PLASTIC BAN	0	2100	2100	0		
4	140700405	ROAD CUT RECOVERY CHARGES - OTHERS	0	5117580	5117580	0		
5	140800100	DAMAGES FEE	0	3096520	3096520	0		
6	150100700	SALE - SCRAP	0	300	300	0		
7	180801102	MISCELLANEOUS INCOME - RECOVERIES FROM CONTRACTORS AND OTHERS	0	4231170	4231170	0		
8	310900000	EXCESS OF INCOME OVER EXPENDITURE	0	0	0	0		
9	311100100	CAPITAL FUND - REVENUE ACCOUNT	34216853107.86 Dr	24783644565.64	35791326660.75	23209171012.75 Dr		
10	311100200	CAPITAL FUND - ELEMENTARY EDUCATION FUND	21600124104.45 Dr	3824316007	4514935	25419925176.45 Dr		
11	311100300	CAPITAL FUND - EARMARKED FUND ACCOUNT	373053426.49 Cr	824445030	795706821	344315217.49 Cr		
12	311110100	REVENUE FUND - CAPITAL ACCOUNT	0	0	0	0		
13	311110300	REVENUE FUND - EARMARKED FUND ACCOUNT	0	0	0	0		
14	311220000	MAYOR SPECIAL DEVELOPMENT FUND	0	0	0	0		
15	311230000	MLACDS	0	0	0	0		
16	311240000	MPLADS	0	0	0	0		
17	311250000	JNNURM - BSUP - HOUSING SCHEME	0	0	0	0		
18	311290000	EARMARKED FUND - CAPITAL FUND ACCOUNT	0	0	0	0		
19	311520000	T.N.URBAN EMPLOYMENT SCHEME	105000000.00 Cr	38808374	0	66191626.00 Cr		
20	311540000	THANNIRAIVU THITTAM	0	0	0	0		
21	311810000	NAMAKKU NAAMAE THITTAM (PUBLIC CONTRIBUTION)	0	0	0	0		
22	311820000	RETENTION MONEY FUND	1937708910.13 Cr	1179168764	1182936373.68	1941476519.81 Cr		
23	312100000	CAPITAL CONTRIBUTION	96980134751.00 Cr	0	32417452501	129397587252.00 Cr		
24	312130000	CAPITAL CONTRIBUTION FROM E.E.FUND	19311640493.57 Cr	0	3820066295	23131706788.57 Cr		
25	320100201	CENTRAL GOVERNMENT - JNNURM - BRIDGES	0	0	0	0		
26	320100202	CENTRAL GOVERNMENT - JNNURM - SWM	0	0	0	0		
27	320100203	CENTRAL GOVERNMENT - JNNURM - SWD	0	0	0	0		
28	320100204	CENTRAL GOVERNMENT - JNNURM - BSUP	0	0	0	0		
29	320100205	CENTRAL GOVERNMENT - JNNURM - HERITAGE BUILDING	0	0	0	0		
30	320100206	CENTRAL GOVERNMENT - JNNURM - E.GOVERENCE	0	0	0	0		
31	320100207	CENTRAL GOVERNMENT - NUHM	243485367.00 Cr	243485367	0	0		
32	320100208	CENTRAL GOVERNMENT - SWACHH BHARAT MISSION	1755369466.00 Cr	1755369466	0	0		
33	320100209	CENTRAL GOVERNMENT - AMRUT	0	0	0	0		
34	320100210	CENTRAL GOVERNMENT - NIRBHAYA FUND	650731735.00 Cr	291915752	142600000	501415983.00 Cr		
35	320100212	CENTRAL GOVERNMENT - SWACHH BHARAT MISSION URBAN 2.0	72973267.00 Dr	0	72973267	0		
36	320100213	CENTRAL GOVERNMENT - CFC-URBAN HEALTH WELLNESS CENTRE	201517523.00 Cr	201517523	0	0		
37	320100400	CENTRAL GOVERNMENT - SMALL SAVINGS INCENTIVE	0	0	0	0		
38	320200100	STATE GOVERNMENT - MUDF	0	0	0	0		
39	320200301	STATE GOVERNMENT - THANNIRAIVU THITTAM - PUBLIC CONTRIBUTION	0	0	0	0		
40	320200303	STATE GOVERNMENT - NAMAKU NAMME THITTAM	0	0	0	0		

41	320200400	STATE GOVERNMENT - MUDP	0	0	0	0		
42	320200600	STATE GOVERNMENT - TURIF	0	1628630627	1628630627	0		
43	320200700	STATE GOVERNMENT - E.GOVERNANCE	0	0	0	0		
44	320200800	STATE GOVERNMENT - CHENNAI MEGA CITY DEVELOPMENT MISSION (2011 - 2012)	0	0	0	0		
45	320200900	STATE GOVERNMENT - EPRED FUND	0	0	0	0		
46	320201000	STATE GOVERNMENT - CHENNAI MEGA CITY DEVELOPMENT MISSION (2012 - 2013)	0	0	0	0		
47	320201100	STATE GOVERNMENT - CHENNAI MEGA CITY DEVELOPMENT MISSION (2013 - 2014)	0	0	0	0		
48	320201200	GRANT - TNUDF	4400000.00 Cr	0	132700000	137100000.00 Cr		
49	320201300	GRANT - HUDCO (NIGHT SHELTERS)	0	0	0	0		
50	320201400	STATE GOVERNMENT - CMCDM (2014 - 2015) (B.R.R.)	0	0	0	0		
51	320201500	GRANT - WORLD BANK - TNSUDP (I - SWD)	660382000.00 Cr	660382000	0	0		
52	320201600	STATE GOVERNMENT - SWACHH BHARAT MISSION	2534712271.00 Cr	2534712271	0	0		
53	320201700	STATE GOVERNMENT - AMURT	0	0	0	0		
54	320201800	STATE GOVERNMENT - SFC - CGF AND O&M GRANT	3532384155.00 Cr	3532384155	0	0		
55	320201801	STATE GOVERNMENT - CMCDM (2018-2019)	163400000.00 Cr	163400000	0	0		
56	320201802	STATE GOVERNMENT - NIRBHAYA FUND	735017249.00 Cr	194610501	0	540406748.00 Cr		
57	320201803	STATE GOVERNMENT - CMCDM (2019-2020)	590542797.00 Cr	590542797	0	0		
58	320201804	STATE GOVERNMENT - CMCDM (2020-2021)	775118512.00 Cr	775118512	0	0		
59	320201805	STATE GOVERNMENT - ISWD - ADB - KOSASTHALAIYAR	4462096655.00 Cr	4462096655	0	0		
60	320201806	STATE GOVERNMENT - SINGARA CHENNAI 2.0	7509630880.00 Cr	9130637246	1621006366	0		
61	320201807	STATE GOVERNMENT - INFRASTRUCTURE AND AMENITIES FUND	777490525.00 Cr	777490525	256075419	256075419.00 Cr		
62	320201808	STATE GOVERNMENT - STATE DISASTER MITIGATION FUND	2481134432.00 Cr	2481134432	120000000	120000000.00 Cr		
63	320201810	STATE GOVERNMENT - VADA CHENNAI VALARCHI THITTAM	0	225000000	225000000	0		
64	320300000	OTHER GOVERNMENT AGENCIES	0	546581514	596581514	50000000.00 Cr		
65	320300001	OTHER GOVERNMENT AGENCIES - CMDA (DC & OSR)	0	0	0	0		
66	320300002	OTHER GOVERNMENT AGENCIES - CRRT	224738623.00 Cr	224738623	109133266	109133266.00 Cr		
67	320300003	OTHER GOVERNMENT AGENCIES - SMART CITY	1242294138.00 Cr	1242294138	210023912	210023912.00 Cr		
68	320800000	OTHERS	0	0	0	0		
69	320800001	C.S.R. FUND	128067380.50 Cr	0	99672097	227739477.50 Cr		
70	330100101	LOAN FROM STATE GOVERNMENT - INTEREST FREE - JNNURM - BRIDGES	4435996.00 Cr	4435996	0	0		
71	330100102	LOAN FROM STATE GOVERNMENT - INTEREST FREE - JNNURM - S.W.D.	111113526.00 Cr	139888126	28774600	0		
72	330100103	LOAN FROM STATE GOVERNMENT - INTEREST FREE - JNNURM - HERITAGE BUILDING	0	0	0	0		
73	330100104	LOAN FROM STATE GOVERNMENT - INTEREST FREE - JNNURM - SWM	0	0	0	0		
74	330200102	LOAN FROM STATE GOVERNMENT - WAYS AND MEANS ADVANCE - CAPITAL	0	0	0	0		
75	330200200	LOAN FROM STATE GOVERNMENT - CAPITAL LOANS	0	0	0	0		
76	330200201	LOAN FROM STATE GOVERNMENT - KfW - ISWD KOVALAM BASIN (M3)	6300000000.00 Cr	0	2750000000	9050000000.00 Cr		
77	330300100	LOAN FROM GOVERNMENT BODIES - TUFIDCO - MCP LOAN	0	0	0	0		
78	330300101	LOAN FROM GOVERNMENT BODIES - TUFIDCO - OWN FUNDS	134014000.00 Cr	133946853	656000000	656067147.00 Cr		
79	330300200	LOAN FROM GOVERNMENT BODIES - TUFIDCO - MIDF LOAN	2986188354.00 Cr	594648730	0	2391539624.00 Cr		
80	330300300	LOAN FROM GOVERNMENT BODIES - TNUDF	123910379.00 Cr	51639379	132700000	204971000.00 Cr		
81	330300301	LOAN FROM GOVERNMENT BODIES - TNUDF - OWN FUNDS	0	0	334400000	334400000.00 Cr		
82	330300400	LOAN FROM GOVERNMENT BODIES - WORLD BANK - TNSUDP (I - SWD)	6104510768.00 Cr	578490379	0	5526020389.00 Cr		

83	330500100	LOAN FROM BANKS AND OTHER FINANCIAL INSTITUTIONS - PUBLIC LOAN	0	0	0	0		
84	330600002	OTHER LOAN - TERM LOAN (INDIAN BANK)	0	0	0	0		
85	330600003	OTHER LOAN - TERM LOAN (ICICI BANK)	0	0	0	0		
86	330600004	OTHER LOAN - TERM LOAN (CB)	0	0	0	0		
87	330600005	OTHER LOAN - TERM LOAN - SBI (37198655254)	574156365.00 Cr	574156365	0	0		
88	330700100	MUNICIPAL BOND 2025	0	0	2000000000	2000000000.00 Cr		
89	330700101	GREEN BOND 2026	0	0	2055900000	2055900000.00 Cr		
90	330800000	OTHER LOANS	0	0	0	0		
91	340100101	TENDER DEPOSIT - CONTRACTOR - REVENUE	0	0	0	0		
92	340100102	TENDER DEPOSIT - CONTRACTOR - CAPITAL	0	0	0	0		
93	340100201	TENDER DEPOSIT - SUPPLIERS - REVENUE	0	0	0	0		
94	340100202	TENDER DEPOSIT - SUPPLIERS - CAPITAL	0	0	0	0		
95	340100203	TENDER DEPOSIT - EMD / SECURITY	0	1983505	1983505	0		
96	340100301	SECURITY DEPOSIT - CONTRACTOR - REVENUE	0	0	0	0		
97	340100302	SECURITY DEPOSIT - CONTRACTOR - CAPITAL	0	0	0	0		
98	340100401	SECURITY DEPOSIT - SUPPLIERS - REVENUE	0	0	0	0		
99	340100402	SECURITY DEPOSIT - SUPPLIERS - CAPITAL	0	0	0	0		
100	340100501	RETENTION MONEY - REVENUE	0	94344	94344	0		
101	340100502	RETENTION MONEY - CAPITAL	311933981.00 Cr	1094698362.39	1323935456.39	541171075.00 Cr		
102	340200100	SECURITY DEPOSIT - REVENUE	0	0	0	0		
103	340200200	SECURITY DEPOSIT - BUILDING PLAN	0	0	0	0		
104	340800100	DEPOSIT - OTHERS - REVENUE	0	0	0	0		
105	340800200	DEPOSIT - OTHERS - CAPITAL	111700595.00 Cr	13223	23535540	135222912.00 Cr		
106	341100300	DEPOSIT WORKS - STORM WATER DRAIN	214500671.00 Cr	96740	1031534223	1245938154.00 Cr		
107	341100401	DEPOSIT WORKS - ROAD CUTS - CMWSSB	4155584391.03 Cr	6343088142	6472432034	4284928283.03 Cr		
108	341100402	DEPOSIT WORKS - ROAD CUTS - TNEB	1068873344.50 Cr	1264803699	1231925280	1035994925.50 Cr		
109	341100403	DEPOSIT WORKS - ROAD CUTS - BSNL	0	0	0	0		
110	341100404	DEPOSIT WORKS - ROAD CUTS - OTHERS	1087229751.40 Cr	2450801436	2476049086	1112477401.40 Cr		
111	341100405	DEPOSIT WORKS - ROAD CUTS - REVENUE	0	0	0	0		
112	341100500	DEPOSIT WORKS - PRIVATE STREET	901307926.00 Cr	633309882	738316132	1006314176.00 Cr		
113	341100600	DEPOSIT WORKS - SINKING OF TUBE WELLS	0	0	0	0		
114	341100700	DEPOSIT WORKS - TRAFFIC IMPROVEMENTS	0	0	0	0		
115	341100800	DEPOSIT WORKS - ROAD WORKS	0	5000	71251300	71246300.00 Cr		
116	341100900	DEPOSIT WORKS - PARKS	0	0	0	0		
117	341200101	ELECTRICAL WORKS - LIGHTINGS - REVENUE	0	12500	12500	0		
118	341200102	ELECTRICAL WORKS - LIGHTINGS - CAPITAL	544278444.00 Cr	870220849	333488404	7545999.00 Cr		
119	350100101	CREDITORS - SUPPLIERS - REVENUE	0	8106048	8106048	0		
120	350100102	CREDITORS - SUPPLIERS - CAPITAL	5071706.00 Cr	1912014050	1913700511	6758167.00 Cr		
121	350100201	CREDITORS - CONTRACTORS - REVENUE	0	3837117	3837117	0		
122	350100202	CREDITORS - CONTRACTORS - CAPITAL	895728261.00 Cr	33657901171.22	33070671714.22	308498804.00 Cr		
123	350100301	CREDITORS - EXPENSES - REVENUE	0	254275	254275	0		
124	350100302	CREDITORS - EXPENSES - CAPITAL	31376841.51 Cr	474792666	479877448	36461623.51 Cr		
125	350100502	PAYABLE AGAINST GRANT - CAPITAL	0	0	0	0		
126	350110100	EMPLOYEES LIABILITIES - SALARIES PAYABLE	0	0	0	0		
127	350110200	EMPLOYEES LIABILITIES - WAGES PAYABLE	0	0	0	0		
128	350111300	EMPLOYEES LIABILITIES - F.B.F. RECOVERIES	0	0	0	0		
129	350112800	EMPLOYEES LIABILITIES - EXPENSES PAYABLE	0	0	0	0		

130	350120100	INTEREST PAYABLE	0	0	0	0		
131	350200101	INCOME TAX RECOVERIES - CAPITAL	24216237.67 Cr	489020643.77	606256530.77	141452124.67 Cr		
132	350200102	INCOME TAX RECOVERIES - REVENUE	0	67648	67648	0		
133	350200201	SALES TAX AND SURCHARGE PAYABLE - CAPITAL	0	0	0	0		
134	350200202	SALES TAX AND SURCHARGE PAYABLE - REVENUE	0	0	0	0		
135	350200203	SALES TAX AND SURCHARGE PAYABLE - SALE OF TENDER FORM	0	0	0	0		
136	350200204	SGST - CAPITAL	70669894.00 Cr	228664003.28	293711465.28	135717356.00 Cr		
137	350200205	CGST - CAPITAL	70674660.00 Cr	229383757.28	293861830.28	135152733.00 Cr		
138	350200206	SGST - REVENUE	0	14067	14067	0		
139	350200207	CGST - REVENUE	0	12625	12625	0		
140	350200211	IGST - CAPITAL	33898.00 Cr	4428030	4567024	172892.00 Cr		
141	350200301	SERVICE TAX - R.D. (COMMUNITY CENTER)	0	0	0	0		
142	350200306	GST - COMMUNITY CENTER	0	0	0	0		
143	350200401	TNMWGWF - BUILDING PLAN	0	0	0	0		
144	350200402	TNMWGWF - MAINTENANCE WORKS	0	119530	119530	0		
145	350200403	TNMWGWF - CAPITAL WORKS	10495551.46 Cr	224586086.17	283496984.85	69406450.14 Cr		
146	350400600	REFUNDS PAYABLE - RENT	0	0	0	0		
147	350800200	STALE CHEQUE	0	36847	36847	0		
148	350800400	BUILDING LICENSE FEE	0	0	0	0		
149	350800700	ERSTWHILE ULBS LIABILITIES	0	0	0	0		
150	350900100	SALE PROCEEDS - ASSETS	0	0	0	0		
151	350900200	SALE PROCEEDS - INVESTMENTS	0	0	0	0		
152	360100200	PROVISION FOR EXPENSES - CAPITAL	0	0	0	0		
153	410100101	FIXED ASSET - LAND - PARK - OWN	1313350.00 Dr	0	0	1313350.00 Dr		
154	410100202	FIXED ASSET - LAND - PLAYFIELDS - ALIENATED LAND	18549706.00 Dr	0	0	18549706.00 Dr		
155	410100301	FIXED ASSET - LAND - ROAD - OWN	25353365.00 Dr	5601912	0	30955277.00 Dr		
156	410100302	FIXED ASSET - LAND - ROAD - ALIENATED LAND	1852972.00 Dr	0	0	1852972.00 Dr		
157	410100401	FIXED ASSET - LAND - BRIDGES - OWN	3152162.00 Dr	0	0	3152162.00 Dr		
158	410100501	FIXED ASSET - LAND - STORM WATER DRAIN - OWN	259201.00 Dr	0	0	259201.00 Dr		
159	410100601	LAND - SCHOOL - CPS AND CMS - OWN	0	192272610	0	192272610.00 Dr		
160	410100701	LAND - SCHOOL - HIGH AND HIGHER SECONDARY - OWN	935724.00 Dr	0	0	935724.00 Dr		
161	410101101	LAND - HEALTH - OWN	16648062.00 Dr	0	0	16648062.00 Dr		
162	410101201	LAND - ELECTRICAL - OWN	77735.00 Dr	0	0	77735.00 Dr		
163	410101301	LAND - MECHANICAL - OWN	30167.00 Dr	0	0	30167.00 Dr		
164	410101401	LAND - MECHANICAL - OWN	749865.00 Dr	0	0	749865.00 Dr		
165	410200100	PLAY GROUNDS	1451019642.58 Dr	250367861	0	1701387503.58 Dr		
166	410200200	PARKS AND GARDENS	5575147472.00 Dr	365154737	0	5940302209.00 Dr		
167	410200301	HEALTH DEPARTMENT BUILDING	3375113932.00 Dr	150584573	0	3525698505.00 Dr		
168	410200302	COMMUNICABLE DISEASE HOSPITAL BUILDING	227683643.66 Dr	59441	0	227743084.66 Dr		
169	410200303	CHILD WELFARE CENTER	58068307.00 Dr	0	0	58068307.00 Dr		
170	410200304	HEALTH POSTS	396603993.00 Dr	54747060	0	451351053.00 Dr		
171	410200401	PRIMARY SCHOOL	154351498.00 Dr	98667221	2180670	250838049.00 Dr		
172	410200402	MIDDLE SCHOOL	129063542.00 Dr	129594542	0	258658084.00 Dr		
173	410200403	HIGH SCHOOL	1109235624.77 Dr	37776526	456765	1146555385.77 Dr		
174	410200404	HIGHER SECONDARY SCHOOL	673818129.90 Dr	39337363	0	713155492.90 Dr		
175	410200405	NNMP SHEDS	36130609.00 Dr	498774	0	36629383.00 Dr		
176	410200406	ANGANWADI CENTER	646612540.32 Dr	38506053	0	685118593.32 Dr		
177	410200501	RIPON BUILDING	579711224.00 Dr	0	0	579711224.00 Dr		
178	410200502	ZONAL OFFICE BUILDING	3043102070.00 Dr	0	0	3043102070.00 Dr		
179	410200503	UNIT OFFICE BUILDING	330144376.00 Dr	31459729	0	361604105.00 Dr		
180	410200504	WARD OFFICE BUILDING	2500896652.01 Dr	287837296	921110	2787812838.01 Dr		
181	410200505	SUB - STATION BUILDING	55890767.00 Dr	3727093	0	59617860.00 Dr		
182	410200506	M.E. DEPARTMENT BUILDING	206374313.00 Dr	0	429854	205944459.00 Dr		

183	410200508	S.W.M. DEPARTMENT BUILDING	322134320.00 Dr	277516	0	322411836.00 Dr		
184	410200509	WORKS DEPARTMENT BUILDING	4682384.00 Dr	0	0	4682384.00 Dr		
185	410200510	BRIDGES DEPARTMENT BUILDING	2035287.00 Dr	0	0	2035287.00 Dr		
186	410200511	NIGHT SHELTER BUILDING	73009702.00 Dr	13175608	0	86185310.00 Dr		
187	410200601	SHOPPING COMPLEXES	160746919.00 Dr	1735780	0	162482699.00 Dr		
188	410200602	MARKETS	161439191.00 Dr	10755095	0	172194286.00 Dr		
189	410200603	COMMUNITY CENTER	1080698813.00 Dr	301438135	0	1382136948.00 Dr		
190	410200604	PUBLIC CONVENIENCES	1885452545.93 Dr	108377336	0	1993829881.93 Dr		
191	410200605	DHOBIKHANA	260785429.00 Dr	10982457	0	271767886.00 Dr		
192	410200606	SLAUGHTER HOUSE	41851857.00 Dr	2201314	0	44053171.00 Dr		
193	410200607	SWIMMING POOL	19147758.00 Dr	25500	26500	19146758.00 Dr		
194	410200608	GYM	334704739.00 Dr	139430272	0	474135011.00 Dr		
195	410200609	BURIAL AND BURNING GROUND	162140352.00 Dr	31036235	190853	192985734.00 Dr		
196	410200701	JNNURM - BSUP	173328293.00 Dr	0	0	173328293.00 Dr		
197	410200702	JNNURM - SWM	263282512.00 Dr	0	0	263282512.00 Dr		
198	410200703	JNNURM - HERITAGE BUILDING	157936387.00 Dr	0	0	157936387.00 Dr		
199	410200704	SMART CITY SCHEME	4733606881.00 Dr	1224509446	0	5958116327.00 Dr		
200	410300101	CONCRETE ROAD - BUS ROUTE ROADS	494283312.00 Dr	478418414	0	972701726.00 Dr		
201	410300102	CONCRETE ROAD - INTERIOR ROADS	13958233959.42 Dr	840116684	0	14798350643.42 Dr		
202	410300103	CONCRETE ROAD - SLUM ROADS	30038665.00 Dr	0	0	30038665.00 Dr		
203	410300104	CONCRETE ROAD - JNNURM(BSUP)	631151745.00 Dr	0	0	631151745.00 Dr		
204	410300201	BLACKTOPPED - BUS ROUTE ROADS	20939943742.46 Dr	690374790	0	21630318532.46 Dr		
205	410300202	BLACKTOPPED - INTERIOR ROADS	58491976297.23 Dr	4554914049	1028958	63045861388.23 Dr		
206	410300203	BLACKTOPPED - SLUM ROADS	10148324.00 Dr	0	0	10148324.00 Dr		
207	410300301	RIVER BRIDGE	915126698.00 Dr	12618734	0	927745432.00 Dr		
208	410300302	FLYOVER	3238225484.08 Dr	0	0	3238225484.08 Dr		
209	410300303	RAIL OVER BRIDGE	1669929531.00 Dr	8074287	0	1678003818.00 Dr		
210	410300304	RAIL UNDER BRIDGE (SUBWAYS)	351420341.00 Dr	0	0	351420341.00 Dr		
211	410300305	PEDESTRIAN SUBWAY	49441652.00 Dr	0	0	49441652.00 Dr		
212	410300306	FOOT OVER BRIDGE	88465288.00 Dr	5586152	0	94051440.00 Dr		
213	410300307	CULVERTS	105018319.00 Dr	2183372	0	107201691.00 Dr		
214	410300400	PAVEMENTS	587573283.00 Dr	21886307	0	609459590.00 Dr		
215	410300500	OTHER WORKS	6582507112.47 Dr	413897912	7254508	6989150516.47 Dr		
216	410310101	STORM WATER DRAINS - OTHERS	15335509870.06 Dr	494044707	492025	15829062552.06 Dr		
217	410310102	STORM WATER DRAINS - JNNURM	6618247323.50 Dr	0	0	6618247323.50 Dr		
218	410310103	STORM WATER DRAINS - JNNURM(BSUP)	22500089.00 Dr	0	0	22500089.00 Dr		
219	410310104	STORM WATER DRAINS - TNSUDP	14809267552.00 Dr	0	0	14809267552.00 Dr		
220	410310200	OPEN CHANNELS	80502841.48 Dr	0	0	80502841.48 Dr		
221	410330101	STREET LIGHTING - LAMP POSTS	7428534179.03 Dr	133917557	13178109	7549273627.03 Dr		
222	410330102	STREET LIGHTING - CABLES	906994682.89 Dr	16983857	0	923978539.89 Dr		
223	410330103	STREET LIGHTING - LIGHT FITTINGS	1833689218.81 Dr	20670274	0	1854359492.81 Dr		
224	410330104	STREET LIGHTING - HIGH MAST	78588292.00 Dr	12116369	783478	89921183.00 Dr		
225	410330105	STREET LIGHTING - OTHER FITTINGS	1664203816.81 Dr	66925815	0	1731129631.81 Dr		
226	410330106	STREET LIGHTING - JNNURM(BSUP)	106648437.90 Dr	0	0	106648437.90 Dr		
227	410330200	SUB STATIONS	8861307.00 Dr	0	0	8861307.00 Dr		
228	410400200	MEDICAL LAB EQUIPMENTS	0	0	0	0		
229	410400300	OPERATION THEATRE EQUIPMENTS	38289279.00 Dr	8562920	0	46852199.00 Dr		

230	410400400	DISPENSARY EQUIPMENTS	139062.00 Dr	0	0	139062.00 Dr		
231	410400701	FOGGING MACHINES - VEHICLE MOUNTED	12896332.00 Dr	19320000	0	32216332.00 Dr		
232	410400702	FOGGING MACHINES - PORTABLE	17347000.00 Dr	4434170	0	21781170.00 Dr		
233	410400800	COMPOST BINS	513358921.00 Dr	53384090	0	566743011.00 Dr		
234	410400900	HYDRAULIC LADDERS	11988000.00 Dr	0	0	11988000.00 Dr		
235	410401000	TECHNICAL LAB EQUIPMENTS	17868789.00 Dr	0	0	17868789.00 Dr		
236	410401100	CENTRAL ASPHALT PLANT MACHINERIES	161000.00 Dr	0	0	161000.00 Dr		
237	410401200	TREE CUTTING EQUIPMENTS	26721812.00 Dr	1782297	0	28504109.00 Dr		
238	410401300	GYM EQUIPMENTS	38577194.00 Dr	72696637	0	111273831.00 Dr		
239	410401400	DEWATERING PUMPS AND GENERATORS	29487661.00 Dr	0	0	29487661.00 Dr		
240	410401500	GENERATORS	46617857.00 Dr	0	0	46617857.00 Dr		
241	410401600	PRINTING PRESS EQUIPMENTS	16474731.00 Dr	0	0	16474731.00 Dr		
242	410401800	MECHANICAL WORKSHOP EQUIPMENTS	66501656.00 Dr	12135427	0	78637083.00 Dr		
243	410401801	MACHINERY AND EQUIPMENTS	111579162.55 Dr	1067695	0	112646857.55 Dr		
244	410401900	PUBLIC ANALYST LAB EQUIPMENTS	38473208.00 Dr	9036121	0	47509329.00 Dr		
245	410402000	SCHOOL LAB EQUIPMENTS	12106830.00 Dr	0	0	12106830.00 Dr		
246	410402200	PLASTIC SHREDDING MACHINE	15535153.00 Dr	0	0	15535153.00 Dr		
247	410402300	MOBILE HIGHMAST	9127610.00 Dr	0	0	9127610.00 Dr		
248	410402301	QUALITY CONTROL LAB.EQUIPMENTS	947491.00 Dr	3090428	0	4037919.00 Dr		
249	410402302	AMMA UNAVAGAM MACHINERIES	98050622.00 Dr	4624474	0	102675096.00 Dr		
250	410402303	SBM - SWM PROJECT (PURCHASE)	1779726031.00 Dr	73734094	0	1853460125.00 Dr		
251	410402304	BEACH CLEANING MACHINE	60987600.00 Dr	0	0	60987600.00 Dr		
252	410402305	NIRBHYA SCHEME WORKS	0	48695388	0	48695388.00 Dr		
253	410402306	S.D.R.F. PURCHASE	226900273.00 Dr	58423338	0	285323611.00 Dr		
254	410402307	SBM 2.0 - SWM PROJECT (PURCHASE)	173655080.00 Dr	48422400	0	222077480.00 Dr		
255	410402308	CMBFS PURCHASE	11342552.00 Dr	11199305	0	22541857.00 Dr		
256	410500100	LORRY	803089505.00 Dr	214126300	0	1017215805.00 Dr		
257	410500700	CAR	47089354.00 Dr	0	0	47089354.00 Dr		
258	410500800	JEEP	388606149.00 Dr	70823522	0	459429671.00 Dr		
259	410500900	AMBULANCE	4932679.00 Dr	0	0	4932679.00 Dr		
260	410501200	TRICYCLE	1841679.00 Dr	0	0	1841679.00 Dr		
261	410501400	JNNURM (SWM VEHICLES)	416937685.00 Dr	0	0	416937685.00 Dr		
262	410501500	SOLID WASTE MANAGEMENT VEHICLES	140959795.00 Dr	0	0	140959795.00 Dr		
263	410501600	SPECIFIC GRANT - GOTN - CMCDM - VEHICLES	544009162.00 Dr	0	0	544009162.00 Dr		
264	410600100	SERVER	69992565.00 Dr	0	0	69992565.00 Dr		
265	410600200	COMPUTERS	233511552.45 Dr	83001060	0	316512612.45 Dr		
266	410600300	STABILIZER AND UPS	4813807.76 Dr	0	0	4813807.76 Dr		
267	410600400	PRINTER	12461908.79 Dr	0	0	12461908.79 Dr		
268	410600500	PLOTTER AND SCANNER	5084241.00 Dr	283325	0	5367566.00 Dr		
269	410600600	NETWORK EQUIPMENTS	76633367.00 Dr	48193444	0	124826811.00 Dr		
270	410600700	FAX MACHINE	151125.00 Dr	0	0	151125.00 Dr		
271	410600800	PHOTO COPIER	37356527.25 Dr	4210943	0	41567470.25 Dr		
272	410600900	AIR CONDITIONER	20752890.00 Dr	2677586	0	23430476.00 Dr		
273	410601000	REFRIGERATOR	647620.00 Dr	0	0	647620.00 Dr		
274	410601100	CELL PHONE	2858860.00 Dr	343054	0	3201914.00 Dr		
275	410601200	EPBAX AND TELEPHONES	9588011.00 Dr	0	0	9588011.00 Dr		
276	410601300	SERVER - GIS CENTRE (WORLD BANK)	193117745.00 Dr	9830889	0	202948634.00 Dr		
277	410700100	CHAIR	736654099.46 Dr	6250857	0	742904956.46 Dr		
278	410700200	TABLE	147470917.40 Dr	58157542	0	205628459.40 Dr		
279	410700300	BUREAUS AND RACKS	55647138.14 Dr	671179	0	56318317.14 Dr		
280	410700400	FIXTURES	1937164.00 Dr	0	0	1937164.00 Dr		
281	410700500	FAN	952098.00 Dr	0	0	952098.00 Dr		
282	410700600	ELECTRICAL FITTINGS	4941553.00 Dr	0	0	4941553.00 Dr		
283	410700800	INVERTERS	1711415.00 Dr	0	0	1711415.00 Dr		
284	410800000	OTHER FIXED ASSETS	820078395.99 Dr	156312620.5	0	976391016.49 Dr		
285	410800001	PURCHASE - C.S.R. FUND	9670805.00 Dr	0	0	9670805.00 Dr		

286	410800002	PURCHASE - VCVT FUND	0	127530060	0	127530060.00 Dr		
287	411200100	PLAY GROUNDS	359678489.50 Cr	0	68926773	428605262.50 Cr		
288	411200200	PARKS AND GARDENS	1840509966.81 Cr	0	187157044	2027667010.81 Cr		
289	411200301	HEALTH DEPARTMENT BUILDING	702376371.67 Cr	0	60173579	762549950.67 Cr		
290	411200302	COMMUNICABLE DISEASE HOSPITAL BUILDING	38671887.08 Cr	0	2354172	41026059.08 Cr		
291	411200303	CHILD WELFARE CENTER	33747847.30 Cr	0	1255912	35003759.30 Cr		
292	411200304	HEALTH POSTS	143401233.85 Cr	0	12520750	155921983.85 Cr		
293	411200401	PRIMARY SCHOOL	12191664.65 Cr	0	3747576	15939240.65 Cr		
294	411200402	MIDDLE SCHOOL	6600158.92 Cr	0	4521479	11121637.92 Cr		
295	411200403	HIGH SCHOOL	685437205.57 Cr	0	19129326	704566531.57 Cr		
296	411200404	HIGHER SECONDARY SCHOOL	270300916.78 Cr	0	18559403	288860319.78 Cr		
297	411200405	NNMP SHEDS	7076102.60 Cr	0	613371	7689473.60 Cr		
298	411200406	ANGANWADI CENTER	202733995.05 Cr	0	21606651	224340646.05 Cr		
299	411200501	RIPON BUILDING	342668276.35 Cr	0	13276816	355945092.35 Cr		
300	411200502	ZONAL OFFICE BUILDING	1987865564.59 Cr	0	52608811	2040474375.59 Cr		
301	411200503	UNIT OFFICE BUILDING	105782098.64 Cr	0	9845832	115627930.64 Cr		
302	411200504	WARD OFFICE BUILDING	882341936.51 Cr	0	84226528	966568464.51 Cr		
303	411200505	SUB - STATION BUILDING	25418985.90 Cr	0	1556383	26975368.90 Cr		
304	411200506	M.E. DEPARTMENT BUILDING	81111180.15 Cr	0	5469965	86581145.15 Cr		
305	411200508	SWM DEPARTMENT BUILDING	84961521.00 Cr	1734843	11549305	94775983.00 Cr		
306	411200509	WORKS DEPARTMENT BUILDING	3176450.75 Cr	0	75296	3251746.75 Cr		
307	411200510	BRIDGES DEPARTMENT BUILDING	1236015.00 Cr	0	39964	1275979.00 Cr		
308	411200601	SHOPPING COMPLEXES	42284978.26 Cr	0	3475298	45760276.26 Cr		
309	411200602	MARKETS	59573485.55 Cr	0	3396074	62969559.55 Cr		
310	411200603	COMMUNITY CENTER	273735777.58 Cr	0	35108585	308844362.58 Cr		
311	411200604	PUBLIC CONVENIENCES	508146416.37 Cr	0	72661782	580808198.37 Cr		
312	411200605	DHOBIKHANA	84395352.08 Cr	0	8269304	92664656.08 Cr		
313	411200606	SLAUGHTER HOUSE	11986921.50 Cr	0	1493247	13480168.50 Cr		
314	411200607	SWIMMING POOL	9874669.80 Cr	0	464929	10339598.80 Cr		
315	411200608	GYM	43704022.30 Cr	0	12854015	56558037.30 Cr		
316	411200609	BURIAL AND BURNING GROUND	26813869.00 Cr	0	6333318	33147187.00 Cr		
317	411200701	JNNURM(BSUP)	99324787.30 Cr	0	4063661	103388448.30 Cr		
318	411200702	BUILDING - CIVIL WORKS - SWM - JNNURM	131535991.35 Cr	0	6789086	138325077.35 Cr		
319	411200703	JNNURM - HERITAGE BUILDING	91455346.60 Cr	0	22569763	114025109.60 Cr		
320	411200704	SMART CITY SCHEME	1004509628.00 Cr	0	398390757	1402900385.00 Cr		
321	411300101	CONCRETE ROAD - BUS ROUTE ROADS	666364214.20 Cr	0	53772026	720136240.20 Cr		
322	411300102	CONCRETE ROAD - INTERIOR ROADS	11380150173.98 Cr	0	843793764	12223943937.98 Cr		
323	411300103	CONCRETE ROAD - SLUM ROADS	24566282.48 Cr	0	1125286	25691568.48 Cr		
324	411300104	CONCRETE ROAD - JNNURM(BSUP)	1267452098.89 Cr	0	1297612	1268749710.89 Cr		
325	411300201	BLACKTOPPED - BUS ROUTE ROADS	16239780581.36 Cr	0	1429050865	17668831446.36 Cr		
326	411300202	BLACKTOPPED - INTERIOR ROADS	47573418748.54 Cr	0	4015484947	51588903695.54 Cr		
327	411300203	BLACKTOPPED - SLUM ROADS	10103645.20 Cr	0	64438	10168083.20 Cr		
328	411300301	RIVER BRIDGE	289855983.69 Cr	0	21489628	311345611.69 Cr		
329	411300302	FLYOVER	1292838653.14 Cr	0	194714375	1487553028.14 Cr		
330	411300303	RAIL OVER BRIDGE	231145909.98 Cr	0	143878362	375024271.98 Cr		
331	411300304	RAIL UNDER BRIDGE (SUBWAYS)	294763795.20 Cr	0	6839958	301603753.20 Cr		
332	411300305	PEDESTRIAN SUBWAY	15184385.90 Cr	0	3425727	18610112.90 Cr		
333	411300306	FOOT OVER BRIDGE	31079142.68 Cr	0	5738615	36817757.68 Cr		
334	411300307	CULVERTS	42625355.58 Cr	0	6188980	48814335.58 Cr		
335	411300400	PAVEMENTS	560260672.70 Cr	0	14332415	574593087.70 Cr		
336	411300500	OTHERS	6350685685.55 Cr	0	205879142	6556564827.55 Cr		

337	411310101	STORM WATER DRAINS - OTHERS	11371657349.79 Cr	0	1124739997	12496397346.79 Cr		
338	411310102	STORM WATER DRAINS - JNNURM	3985807528.68 Cr	0	218967262	4204774790.68 Cr		
339	411310103	STORM WATER DRAINS - JNNURM (BSUP)	21402376.27 Cr	0	68013	21470389.27 Cr		
340	411310104	STORM WATER DRAINS - TNSUDP	8945334236.00 Cr	0	154567	8945488803.00 Cr		
341	411310200	OPEN CHANNELS	1821454045.16 Cr	0	1759225954	3580679999.16 Cr		
342	411330101	STREET LIGHTING - LAMP POSTS	5399959531.87 Cr	0	368700319	5768659850.87 Cr		
343	411330102	STREET LIGHTING - CABLES	751971718.01 Cr	0	28695512	780667230.01 Cr		
344	411330103	STREET LIGHTING - LIGHT FITTINGS	1513394579.47 Cr	0	58079618	1571474197.47 Cr		
345	411330104	STREET LIGHTING - HIGH MAST	43648822.00 Cr	0	6344790	49993612.00 Cr		
346	411330105	STREET LIGHTING - OTHER FITTINGS	938911467.25 Cr	0	130930065	1069841532.25 Cr		
347	411330106	STREET LIGHTING - JNNURM(BSUP)	86532170.31 Cr	0	3620928	90153098.31 Cr		
348	411330200	SUB STATIONS	8743368.04 Cr	0	14857	8758225.04 Cr		
349	411400300	OPERATION THEATRE EQUIPMENTS	36324638.70 Cr	0	2649879	38974517.70 Cr		
350	411400400	DISPENSARY EQUIPMENTS	8895599.00 Cr	0	0	8895599.00 Cr		
351	411400701	FOGGING MACHINES - VEHICLE MOUNTED	11790956.75 Cr	0	5198458	16989414.75 Cr		
352	411400702	FOGGING MACHINES - PORTABLE	14736706.06 Cr	0	1625680	16362386.06 Cr		
353	411400800	COMPOST BINS	468886467.50 Cr	0	20020760	488907227.50 Cr		
354	411400900	HYDRAULIC LADDERS	9783274.00 Cr	0	551182	10334456.00 Cr		
355	411401000	TECHNICAL LAB EQUIPMENTS	17432320.81 Cr	0	135603	17567923.81 Cr		
356	411401100	CENTRAL ASPHALT PLANT MACHINERIES	159609.75 Cr	0	348	159957.75 Cr		
357	411401200	TREE CUTTING EQUIPMENTS	15089860.81 Cr	0	3406076	18495936.81 Cr		
358	411401300	GYM EQUIPMENTS	83945806.00 Cr	0	16331052	100276858.00 Cr		
359	411401400	DEWATERING PUMPS AND GENERATORS	26837296.06 Cr	0	1094184	27931480.06 Cr		
360	411401500	GENERATORS	43366341.00 Cr	0	2029708	45396049.00 Cr		
361	411401600	PRINTING PRESS EQUIPMENTS	23796871.00 Cr	0	0	23796871.00 Cr		
362	411401800	MECHANICAL WORKSHOP EQUIPMENTS	78270856.75 Cr	0	0	78270856.75 Cr		
363	411401900	PUBLIC ANALYST LAB EQUIPMENTS	30554055.25 Cr	0	4278598	34832653.25 Cr		
364	411402000	SCHOOL LAB EQUIPMENTS	11330406.00 Cr	0	556769	11887175.00 Cr		
365	411402200	PLASTIC SHREDDING MACHINE	12180027.75 Cr	0	838781	13018808.75 Cr		
366	411402300	MOBILE HIGHMAST	8837952.25 Cr	0	72414	8910366.25 Cr		
367	411402301	QUALITY CONTROL LAB.EQUIPMENTS	904806.00 Cr	0	783278	1688084.00 Cr		
368	411402302	AMMA UNAVAGAM MACHINERIES	60216096.00 Cr	0	9158174	69374270.00 Cr		
369	411402303	SBM-SWM PROJECT (PURCHASE)	964670167.00 Cr	0	222197489	1186867656.00 Cr		
370	411402304	BEACH CLEANING MACHINE	50133117.00 Cr	0	2713621	52846738.00 Cr		
371	411402306	SDRF PURCHASE	133691983.00 Cr	0	32909139	166601122.00 Cr		
372	411500100	LORRY	764282930.75 Cr	0	48338979	812621909.75 Cr		
373	411500600	BUS	0	0	0	0		
374	411500700	CAR	31705080.00 Cr	0	3912326	35617406.00 Cr		
375	411500800	JEEP	356235316.06 Cr	0	24658631	380893947.06 Cr		
376	411500900	AMBULANCE	3403695.00 Cr	0	509661	3913356.00 Cr		
377	411501200	TRICYCLE	1894110.00 Cr	0	0	1894110.00 Cr		
378	411501400	JNNURM(SWM)	411892104.00 Cr	0	1261395	413153499.00 Cr		
379	411501500	SOLID WASTE MANAGEMENT	137225175.00 Cr	0	933655	138158830.00 Cr		
380	411501600	SPECIFIC GRANT - GOTN	511300214.00 Cr	0	8177237	519477451.00 Cr		
381	411600100	SERVER	40179301.00 Cr	0	4471989	44651290.00 Cr		
382	411600200	COMPUTERS	156461400.27 Cr	0	24809524	181270924.27 Cr		
383	411600300	STABILIZER AND UPS	3741962.19 Cr	0	166063	3908025.19 Cr		
384	411600400	PRINTER	7122558.13 Cr	0	980204	8102762.13 Cr		
385	411600500	PLOTTER AND SCANNER	3625657.00 Cr	0	262132	3887789.00 Cr		
386	411600600	NETWORK EQUIPMENTS	36445459.44 Cr	0	12241027	48686486.44 Cr		
387	411600700	FAX MACHINE	144542.00 Cr	144542	0	0		
388	411600800	PHOTO COPIER	22646797.69 Cr	0	2592920	25239717.69 Cr		
389	411600900	AIR CONDITIONER	14132629.50 Cr	0	1343220	15475849.50 Cr		
390	411601000	REFRIGERATOR	632460.75 Cr	0	2821	635281.75 Cr		

391	411601100	CELL PHONE	2556313.50 Cr	0	29235	2585548.50 Cr		
392	411601200	EPBAX AND TELEPHONES	8351086.63 Cr	0	186960	8538046.63 Cr		
393	411700100	CHAIR	719761154.96 Cr	144099	7952002	727569057.96 Cr		
394	411700200	TABLE	125444696.53 Cr	0	5430760	130875456.53 Cr		
395	411700300	BUREAUS AND RACKS	55568566.31 Cr	0	3022618	58591184.31 Cr		
396	411700400	FIXTURES	1797856.25 Cr	0	104877	1902733.25 Cr		
397	411700500	FAN	815731.50 Cr	0	20455	836186.50 Cr		
398	411700600	ELECTRICAL FITTINGS	4298655.00 Cr	0	96435	4395090.00 Cr		
399	411700800	INVERTERS	1548192.56 Cr	0	24985	1573177.56 Cr		
400	411800000	OTHER FIXED ASSETS	638350365.72 Cr	0	94408829	732759194.72 Cr		
401	412100101	JNNURM - BRIDGES	0	0	0	0		
402	412100102	GRANT - JNNURM - SWM - CIVIL WORKS	0	0	0	0		
403	412100103	GRANT - JNNURM - SWD	0	0	0	0		
404	412100104	GRANT - JNNURM - HERITAGE BUILDING	0	0	0	0		
405	412100200	GRANT - THANNIRAIVU THITTAM	0	0	0	0		
406	412100300	GRANT - NAMAKKU NAAMAE THITTAM	0	0	0	0		
407	412100500	GRANT - MLACDS	0	0	0	0		
408	412100600	GRANT - MPLADS	0	0	0	0		
409	412100701	GRANT - JNNURM - BSUP - ROADS	0	0	0	0		
410	412100702	GRANT - JNNURM - BSUP - STORM WATER DRAIN	0	0	0	0		
411	412100703	GRANT - JNNURM - BSUP - ELECTRICAL	0	0	0	0		
412	412100704	GRANT - JNNURM - BSUP - BUILDING	0	0	0	0		
413	412100800	GRANT - TURIF(BRR)	0	0	0	0		
414	412100801	GRANT - TURIF(BRR)(2014 - 15)	0	0	0	0		
415	412100802	GRANT - TURIF(BRR)(2015 - 16)	0	0	0	0		
416	412100803	GRANT - TURIF(BRR)(2013 - 14)	0	0	0	0		
417	412100804	GRANT - TURIF(BRR/IR)(2016 - 17)	0	0	0	0		
418	412100805	GRANT - TURIF (2017 - 18)	0	0	0	0		
419	412100806	GRANT - TURIF (2018 - 2019)	0	0	0	0	2200122	
420	412100807	GRANT - TURIF (2019-2020)	2200122.00 Dr	0	0	2200122.00 Dr	0	
421	412100808	GRANT - TURIF (2020-2021)	0	0	0	0	38083041.84	
422	412100809	GRANT - TURIF (2021-2022)	118052154.84 Dr	1094532	81063645	38083041.84 Dr	45586493	
423	412100810	GRANT - TURIF (2022-2023)	82893971.00 Dr	10289447	47596925	45586493.00 Dr	62526497.72	
424	412100811	GRANT - TURIF (2023-2024)	157016062.00 Dr	80417229.72	174906794	62526497.72 Dr	123117632	
425	412100812	GRANT - TURIF (2024-2025)	86380364.00 Dr	547641532	510904264	123117632.00 Dr	439587968	
426	412100813	GRANT - TURIF (2025-2026)	0	1383911345	944323377	439587968.00 Dr	0	
427	412100900	GRANT - GOTN - CMCDM (2011 - 2012)	0	0	0	0	0	
428	412101000	GRANT - GOTN - CMCDM (2012 - 2013)	0	0	0	0	0	
429	412101200	GRANT - GOTN - CMCDM (2013 - 2014)	0	0	0	0	1994191509	
430	412101400	GRANT - CAPITAL GRANT FUND	1921472902.00 Dr	78304759	5586152	1994191509.00 Dr	4576189092	
431	412101401	GRANT - INFRASTRUCTURE AND AMENITIES FUND	3006622071.00 Dr	1586744171	17177150	4576189092.00 Dr	4901311298	
432	412101402	GRANT - STATE DISASTER MITIGATION FUND	4784777791.00 Dr	187274815	70741308	4901311298.00 Dr	14666058	
433	412101403	GRANT - SDMF - RELIEF CENTRE	0	14666058	0	14666058.00 Dr	437533508	
434	412101500	GRANT - NUHM - HEALTH BUILDING	203977633.00 Dr	267535596	33979721	437533508.00 Dr	4862371	
435	412101501	GRANT - URBAN HEALTH WELLNESS CENTRE	22095014.00 Dr	27677108	44909751	4862371.00 Dr	0	
436	412101600	GRANT - GOTN - CMCDM (2014 - 2015) (B.R.R.)	0	0	0	0	107623639	
437	412101601	GRANT - CGF (2019-20) (FEEDER PILLAR BOXES)	78239252.00 Dr	29384387	0	107623639.00 Dr	38383413	
438	412101602	GRANT - GOTN - CMCDM - 2018-2019	2022781.00 Dr	36360632	0	38383413.00 Dr	46885628	
439	412101603	GRANT - GOTN - CMCDM - 2019-2020	43480372.00 Dr	3405256	0	46885628.00 Dr	107286046	
440	412101604	GRANT - GOTN - CMCDM - 2020-2021	672350931.00 Dr	9772853	574837738	107286046.00 Dr	0	
441	412101700	GRANT - SWACHH BHARAT	0	0	0	0	3292242324	
442	412101701	GRANT - SBM - SWM PROJECT (INFRASTRUCTURE)	2832642441.00 Dr	460563333	963450	3292242324.00 Dr	2203771386	
443	412101702	GRANT - SBM 2.0	287576580.00 Dr	1916194806	0	2203771386.00 Dr	12215242	
444	412101703	GRANT - SBM 2.0 - COMMUNITY TOILET/PUBLIC TOILET/URINALS	58336214.00 Dr	0	46120972	12215242.00 Dr	0	
445	412101800	GRANT - AMRUT	0	0	0	0	122770406	

446	412101801	GRANT - AMRUT 2.0	52810785.00 Dr	96201608	26241987	122770406.00 Dr	1799342520.32	
447	412101900	GRANT - SMART CITY SCHEME	1794303409.32 Dr	5039111	0	1799342520.32 Dr	1117338253	
448	412101901	GRANT - SMART CITY SCHEME - CITIIS	915629749.00 Dr	201708504	0	1117338253.00 Dr	226843792	
449	412102000	GRANT - NIGHT SHELTER - NULM	215320871.00 Dr	24698529	13175608	226843792.00 Dr	0	
450	412102100	GRANT - PARKS - SWADESH DARSHAN	0	0	0	0	486526253	
451	412102200	GRANT - NIRBHAYA SCHEME	480011034.00 Dr	10132151	3616932	486526253.00 Dr	6073096467.35	
452	412102300	GRANT - SINGARA CHENNAI 2.0	5584829622.35 Dr	814560187	326293342	6073096467.35 Dr	154513397.72	
453	412102301	GRANT - NSMT (2022-2023)	156474540.00 Dr	46720440.72	48681583	154513397.72 Dr	284981599	
454	412102303	GRANT - NSMT (2023-2024)	468313538.00 Dr	205214386	388546325	284981599.00 Dr	30352882	
455	412102304	GRANT - SFC (2022-2023)	54975363.00 Dr	26365922	50988403	30352882.00 Dr	126792221	
456	412102305	GRANT - SFC (2023-2024)	197678898.00 Dr	156578920	227465597	126792221.00 Dr	472606647	
457	412102306	GRANT - SFC (2024-2025)	214735539.00 Dr	366413733	108542625	472606647.00 Dr	183474020	
458	412102307	GRANT - NSMT (2024-2025)	103505288.00 Dr	405213445	325244713	183474020.00 Dr	1269526662	
459	412102308	GRANT - VADA CHENNAI VALARCHI THITTAM	72864680.00 Dr	1352097364	155435382	1269526662.00 Dr	402882735	
460	412102309	GRANT - ADB - GEF	0	402882735	0	402882735.00 Dr	157959108	
461	412102310	GRANT - NSMT (2025-2026)	0	561662886	403703778	157959108.00 Dr	319785990	
462	412102311	GRANT - SFC (2025-2026)	0	319785990	0	319785990.00 Dr	41304253.16	
463	412102312	GRANT - CMRL (ROAD WORKS)	0	69236370.16	27932117	41304253.16 Dr	7339312.35	
464	412102400	GRANT - T.N.URBAN EMPLOYMENT SCHEME	7339312.35 Dr	0	0	7339312.35 Dr	232515700	
465	412200100	DEPOSITS	168897767.00 Dr	98273688	34655755	232515700.00 Dr	0	
466	412200200	NOON MEAL SCHEME	0	0	0	0	0	
467	412200300	MAYOR SPECIAL DEVELOPMENT FUND	0	26258331	26258331	0	138037047	
468	412200400	COUNCILLOR WARD IMPROVEMENT FUND	10363584.00 Dr	805174209	677500746	138037047.00 Dr	0	
469	412300000	SPECIFIC SCHEMES	0	0	0	0	138253436	
470	412400100	PLAY GROUNDS	65515865.00 Dr	130559975	57822404	138253436.00 Dr	111829507	
471	412400200	PARKS AND GARDENS	0	301916836	190087329	111829507.00 Dr	972555509	
472	412400301	HEALTH DEPARTMENT BUILDING	428611599.00 Dr	576303647	32359737	972555509.00 Dr	0	
473	412400302	COMMUNICABLE DISEASE HOSPITAL BUILDING	0	1697447	1697447	0	0	
474	412400303	CHILD WELFARE CENTER	0	0	0	0	0	
475	412400304	HEALTH POSTS	0	0	0	0	171761051	
476	412400401	PRIMARY SCHOOL	39943621.00 Dr	200533651	68716221	171761051.00 Dr	315020807	
477	412400402	MIDDLE SCHOOL	59837748.00 Dr	369582928	114399869	315020807.00 Dr	135507843	
478	412400403	HIGH SCHOOL	0	155068188	19560345	135507843.00 Dr	56376314	
479	412400404	HIGHER SECONDARY SCHOOL	30042913.00 Dr	55657304	29323903	56376314.00 Dr	5904749	
480	412400405	NNMP SHEDS	5904749.00 Dr	0	0	5904749.00 Dr	95664732	
481	412400406	ANGANWADI CENTER	139569.00 Dr	101253126	5727963	95664732.00 Dr	84146203	
482	412400501	RIPON BUILDING	84146203.00 Dr	0	0	84146203.00 Dr	100828219.42	
483	412400502	ZONAL OFFICE BUILDING	96230296.42 Dr	4597923	0	100828219.42 Dr	0	
484	412400503	UNIT OFFICE BUILDING	0	0	0	0	140110445	
485	412400504	WARD OFFICE BUILDING	5632680.00 Dr	165022671	30544906	140110445.00 Dr	0	
486	412400505	SUB - STATION BUILDING	0	0	0	0	26709201	
487	412400506	M.E. DEPARTMENT BUILDING	0	26709201	0	26709201.00 Dr	0	
488	412400507	M.P. OFFICE	0	0	0	0	278338323	
489	412400508	S.W.M. DEPARTMENT BUILDING	143077146.00 Dr	135261177	0	278338323.00 Dr	130328479.17	
490	412400509	AMMA UNAVAGAM BUILDING	0	130328479.17	0	130328479.17 Dr	85943848	
491	412400511	EVM - WAREHOUSE	85943848.00 Dr	0	0	85943848.00 Dr	0	
492	412400601	SHOPPING COMPLEXES	0	1735780	1735780	0	3378801	
493	412400602	MARKETS	3378801.00 Dr	0	0	3378801.00 Dr	334726224	
494	412400603	COMMUNITY CENTER	185906064.00 Dr	168798032	19977872	334726224.00 Dr	539512333	
495	412400604	PUBLIC CONVENIENCES	340759352.00 Dr	226789143	28036162	539512333.00 Dr	0	
496	412400605	DHOBIKHANA	0	0	0	0	76600713	
497	412400606	SLAUGHTER HOUSE	0	76600713	0	76600713.00 Dr	0	
498	412400607	SWIMMING POOL	0	0	0	0	5747760	
499	412400608	GYM	3053786.00 Dr	86627127	83933153	5747760.00 Dr	29250041	
500	412400609	BURIAL AND BURNING GROUNDS	3574333.00 Dr	48521210	22845502	29250041.00 Dr	2685952	

501	412400610	NIGHT SHELTER	0	22032497	19346545	2685952.00 Dr	0	
502	412400701	CONCRETE ROAD - BUS ROUTE ROADS	0	0	0	0	4357019	
503	412400702	CONCRETE ROAD - INTERIOR ROADS	0	27197361	22840342	4357019.00 Dr	48465154	
504	412400704	ROAD WORKS (SPECIAL PROJECTS)	48465154.00 Dr	0	0	48465154.00 Dr	0	
505	412400705	ROAD WORKS - MIDF (2015 - 16) PHASE - I	0	0	0	0	0	
506	412400706	ROAD WORKS - MIDF (2015 - 16) PHASE - II	0	0	0	0	52935353	
507	412400707	SPECIAL ROAD PROGRAMME (2020-2021)	159828658.00 Dr	192441	107085746	52935353.00 Dr	308640713	
508	412400801	BLACKTOPPED - BUS ROUTE ROADS	0	376541969	67901256	308640713.00 Dr	539378320	
509	412400802	BLACKTOPPED - INTERIOR ROADS	543244153.00 Dr	139715205	143581038	539378320.00 Dr	240770820	
510	412400804	BLACKTOPPED - TRAFFIC IMPROVEMENTS	202647514.00 Cr	586226856	142808522	240770820.00 Dr	138784729.52	
511	412400805	BUS SHELTERS	0	152383453.52	13598724	138784729.52 Dr	177827374	
512	412400902	FLYOVER	1538403.00 Cr	185303607	5937830	177827374.00 Dr	9300	
513	412401000	PAVEMENTS	0	14371982	14362682	9300.00 Dr	0	
514	412401001	MARINA BEAUTIFICATION WORKS	0	0	0	0	4865799529.65	
515	412401100	STORM WATER DRAINS AND CULVERTS	1090451187.65 Dr	5164882766	1389534424	4865799529.65 Dr	398459531	
516	412401101	STORM WATER DRAINS AND CULVERTS (TNSUDP)	398459531.00 Dr	0	0	398459531.00 Dr	10060705152	
517	412401102	STORM WATER DRAIN (ISWD - KFW)	5817159618.00 Dr	4243545534	0	10060705152.00 Dr	31126939916	
518	412401103	STORM WATER DRAIN (ISWD - ADB)	27499925519.00 Dr	3627014397	0	31126939916.00 Dr	91890991	
519	412401104	STORM WATER DRAIN (MISSING LINKS)	91890991.00 Dr	0	0	91890991.00 Dr	156792945	
520	412401105	STORM WATER DRAIN (TRUSTPURAM CANAL)	0	156792945	0	156792945.00 Dr	4428900	
521	412401106	STORM WATER DRAIN (CMRL)	0	4428900	0	4428900.00 Dr	668004268	
522	412401200	CHENNAI RIVER RESTORATION PROJECTS	551758633.00 Dr	120112375	3866740	668004268.00 Dr		59636503
523	412401301	STREET LIGHTING - LAMP POSTS	15179409.00 Dr	191835754	266651666	59636503.00 Cr		139306368
524	412401302	STREET LIGHTING - CABLES	4303030.00 Dr	10347002	153956400	139306368.00 Cr		31366109.96
525	412401303	STREET LIGHTING - LIGHT FITTINGS	73983217.20 Dr	53206750.84	158556078	31366109.96 Cr		187112037
526	412401305	STREET LIGHTING - OTHER FITTINGS	169045105.00 Cr	194545767	212612699	187112037.00 Cr	0	
527	412401306	STREET LIGHTING - LAMP POST (TNUIFSL)	0	0	0	0	0	
528	412401402	JNNURM - SOLID WASTE MANAGEMENT	0	0	0	0	0	
529	412401804	JNNURM - BSUP - BUILDING	0	0	0	0	0	
530	412402000	SINKING OF TUBE WELLS	0	0	0	0	655859132	
531	412403000	MISCELLANEOUS WORKS	269957370.00 Dr	681935507	296033745	655859132.00 Dr	38557596	
532	412403002	CIVIL WORKS - C.S.R. FUND	9503569.00 Dr	29054027	0	38557596.00 Dr	0	
533	412403004	HUDCO-CSR FUND	0	2469654	2469654	0	160634017	
534	412403005	CATTLE SHED	0	160634017	0	160634017.00 Dr	149933207	
535	412403006	MADHAVARAM BUS TERMINAL	0	304994082	155060875	149933207.00 Dr	123313708	
536	412403008	BLUE FLAG BEACH	0	143531845	20218137	123313708.00 Dr	266371134	
537	412403009	SPECIAL FUND ROAD WORKS (TNUIFSL)	0	932807299	666436165	266371134.00 Dr	122059473	
538	412403010	SPECIAL FUND ROAD WORKS (TUFIDCO)	0	541455830	419396357	122059473.00 Dr	241709607	
539	412403011	SPECIAL FUND ROAD WORKS (GCC)	0	602536592	360826985	241709607.00 Dr	51957521	
540	412403012	MUTHALVAR PADAIPPAGAM	0	51957521	0	51957521.00 Dr	0	
541	412403100	AMMA KUDINEER THITTAM	0	0	0	0	498859545	
542	412404000	ROAD CUT	24826210.00 Dr	1934330956	1460297621	498859545.00 Dr		
543	420300000	DEBENTURES AND BONDS	0	155000000	0	155000000.00 Dr	=SUM(J422:J545)	=SUM(K525:K545)
544	420500100	EQUITY SHARES - TUFIDCO SHARE	1000000.00 Dr	0	0	1000000.00 Dr		
545	420800100	INVESTMENT - FIXED DEPOSIT WITH BANKS	1298201626.00 Dr	110504470	92991789	1315714307.00 Dr		
546	420800200	INVESTMENT - ENDOWMENT FUND FIXED DEPOSITS	0	0	0	0		=J546-K546
547	430100501	STORES - ELECTRICAL STORE - CAPITAL	105378809.44 Dr	366459653.16	0	471838462.60 Dr		
548	430100502	STORES - ELECTRICAL STORE - REVENUE	0	399885893	399885893	0		
549	430100801	STORES - STORES TRANSFER - CAPITAL	0	0	0	0		
550	430100901	STORES - MATERIAL CLEARING - CAPITAL	100822768.80 Cr	399885893	399885893	100822768.80 Cr		
551	430100902	STORES - MATERIAL CLEARING - REVENUE	0	0	0	0		

552	430101101	STORM WATER DRAINS - CAPITAL	0	0	0	0		
553	430101201	BUILDING - CAPITAL	0	0	0	0		
554	430101301	BRR - CAPITAL	0	0	0	0		
555	430101401	ZONES - CAPITAL	0	0	0	0		
556	430101501	BRIDGES - CAPITAL	0	0	0	0		
557	430101601	WORKS - CAPITAL	0	0	0	0		
558	431300100	RECEIVABLES FOR FEE AND USER CHARGES - TRADE LICENCE FEE	0	0	0	0		
559	431300200	RECEIVABLES FOR FEE AND USER CHARGES - BUILDING PLAN PERMIT FEE	0	0	0	0		
560	450100000	CASH	0	528200	528200	0		
561	450210102	INDIAN BANK M.G.T. 6624203341	0	0	0	0		
562	450210200	IOB - PROPERTY TAX COLLECTION ACCOUNT (171102000005496)	0	34030574	34030574	0		
563	450210800	IOB - TREASURY COLLECTION ACCOUNT (171102000002437)	0	49293317	49293317	0		
564	450210903	CB - ROAD CUT CHARGES COLLECTION ACCOUNT (09762101404202)	189852273.28 Dr	1555849420	1715531537	30170156.28 Dr		
565	450211203	IB - ESCROW LOAN ACCOUNT (6326360846)	0	0	0	0		
566	450211204	IB - STREET LIGHTS - WB - TNSUDP ACCOUNT(6624203341)	0	0	0	0		
567	450211300	IB - CMDA FUND ACCOUNT (6256962054)	41378735.00 Dr	8128452	0	49507187.00 Dr		
568	450211400	IOB - REVENUE PAYMENT ACCOUNT (171102000000700)	0	0	0	0		
569	450211700	PNB - ZONE CAPITAL PAYMENT ACCOUNT (2511002100019963)	98690254.96 Dr	1500273098	2068864965.13	469901612.17 Cr		
570	450211800	SBI - TERM LOAN ACCOUNT (37198655254)	0	577989283	577989283	0		
571	450212000	PNB - CAPITAL RECEIPT ACCOUNT (2511002100018715)	77432341.42 Dr	0	76581549	850792.42 Dr		
572	450212100	PAYMENT ACCOUNT - ANDHRA BANK	0	0	0	0		
573	450212200	IOB - TAX FREE BOND ESCROW PAYMENT ACCOUNT	0	0	0	0		
574	450212300	IOB - TNUDF AND TUFIDCO ESCROW ACCOUNT	0	0	0	0		
575	450212400	IOB - TUFIDCO AND TNUDF ESCROW ACCOUNT	0	0	0	0		
576	450212500	IOB - HUDCO AND TUFIDCO ESCROW ACCOUNT	0	0	0	0		
577	450212600	CB - TUFIDCO ESCROW ACCOUNT	611206.00 Dr	0	0	611206.00 Dr		
578	450212700	IOB - DEPARTMENT CAPITAL PAYMENT (171102000001000)	201465943.29 Cr	8064454153	12115038865.31	4252050655.60 Cr		
579	450212800	IOB TUFIDCO ESCROW ACCOUNT (INTERIOR AND BUS ROUTE ROADS)	0	0	0	0		
580	450220700	ICICI - PROPERTY TAX COLLECTION ACCOUNT (000905004596) (CHEQUES)	0	0	0	0		
581	450250000	COLLECTION ACCOUNT - CHEQUE	0	1268135323	1268135323	0		
582	450280000	COLLECTION ACCOUNT - ECS	0	767091595	767091595	0		
583	450310000	COLLECTION ACCOUNT - ONLINE	0	25619496	25619496	0		
584	450320000	ICICI - SWACHH BHARAT ACCOUNT(000901125449)	159570.00 Dr	0	159570	0		
585	450320001	ICICI - SWACHH BHARAT - IHHL ACCOUNT(000901126038)	0	0	0	0		
586	450320002	ICICI - CSR ACCOUNT(000901126630)	0	0	0	0		
587	450320003	ICICI - CRRT ACCOUNT(000901125480)	110395605.00 Dr	113076257	175297952	48173910.00 Dr		
588	450320004	ICICI - NIRBHAYA FUND ACCOUNT(000901127961)	1228020535.00 Dr	172736135	62095840	1338660830.00 Dr		
589	450320005	ICICI - SPECIAL ROAD PROGRAMME (2020-2021)(000901129805)	22537478.03 Dr	89527	19217168	3409837.03 Dr		
590	450320100	BOI - SMART CITY SCHEMES(801210110004993)	288021148.80 Dr	217045516	428315290.27	76751374.53 Dr		
591	450320200	AXIS - SBM 2.O (922010006008284)	67878327.00 Cr	689087441	553302587	67906527.00 Dr		
592	450320203	ICICI - AMRUT 2.0 (000901129979)	12249647.00 Cr	12249647	0	0		
593	450320204	SBI - SINGARA CHENNAI 2.0 (40745061491)	241900315.13 Dr	427418709	877530544	208211519.87 Cr		
594	450320205	SBI - CGF and OMGFF (40827748663)	22751129.00 Cr	101320902	118259287	39689514.00 Cr		
595	450320206	SBI - T.N.URBAN EMPLOYMENT SCHEME (40788676574)	71983110.65 Dr	1720370.09	70000000	3703480.74 Dr		
596	450320207	SBI - SWD - MISSING LINK (TNSUDP) (40810424385)	31383373.50 Dr	12127353	40000000	3510726.50 Dr		
597	450320208	AXIS - INFRASTRUCTURE AND AMENITIES FUND (922010031545774)	163303752.00 Cr	340125516	11543086	165278678.00 Dr		
598	450320209	AXIS - STATE DISASTER MITIGATION FUND (922010031555807)	203039111.00 Cr	593906117	277268204	113598802.00 Dr		

599	450320210	SBI - RETENTION MONEY (41357885572)	8824199.22 Cr	557193475	547000000	1369275.78 Dr		
600	450320211	AXIS - SBM 2.0 - HOLDING ACCOUNT (922020061650209)	4147904.00 Cr	23588828	18319323	1121601.00 Dr		
601	450320212	ICICI - NSMT(000901130854)	2312066930.00 Cr	1299231465	2197763891.72	3210599356.72 Cr		
602	450320213	IDFC - C.S.R. ACCOUNT (10151775618)	115850811.50 Dr	106848208	151150781	71548238.50 Dr		
603	450320214	YES - S.B.M. ACCOUNT (059494600000550)	15944831.00 Dr	399781350	557845114	142118933.00 Cr		
604	450320215	BANDHAN - RETENTION MONEY (20200009996449)	875674928.00 Cr	2274947686.16	1160336211	238936547.16 Dr		
605	450320217	IOB - INFRASTRUCTURE AND AMENITIES FUND (168101000017403)	844376255.00 Dr	1990168	1438856283	592489860.00 Cr		
606	450320220	IOB - KDG BIO-MINING	8800000.00 Dr	1206910002	982778483	232931519.00 Dr		
607	450320221	IOB - ADB - GEF (171101000011067)	0	300098849	402882735	102783886.00 Cr		
608	450320224	IDFC - ROAD CUT DEPOSITS (10218287039)	356973545.00 Dr	1317813703.5	2772243480	1097456231.50 Cr		
609	450320226	HDFC - VADA CHENNAI VALARCHI THITTAM (50100794815375)	22788734.00 Cr	1127944567	1750653529	645497696.00 Cr		
610	450320228	CUB - NUHM ACCOUNT (500101014212602)	0	316093542	286421143	29672399.00 Dr		
611	450320229	S.N.A. PAYMENTS (ALL SCHEMES)	4041637233.00 Cr	16567440395	8011567752	4514235410.00 Dr		
612	450320230	MUNICIPAL BOND 2025 - SINKING FUND (99900753764752)	0	80000000	0	80000000.00 Dr		
613	450320232	CSB - SDRF ACCOUNT (0223010432884)	0	1566209732	2167097551	600887819.00 Cr		
614	450320237	EQUITAS - STORM WATER DRAIN (CMRL)	0	1276915767	904428900	372486867.00 Dr		
615	450320239	SBI - ROAD IMPROVEMENTS (TNUDF) (44311526783)	0	478776950	932389720	453612770.00 Cr		
616	450320240	IDFC - ROAD IMPROVEMENTS (TUFIDCO) (10242035921)	0	662819299	543608944	119210355.00 Dr		
617	450320245	HDFC - BOND ISSUE COLLECTION ACCOUNT (50100753764711)	0	2000000000	2000000000	0		
618	450320251	HDFC - GREEN BOND 2026- ISSUE PROCEEDS ACCOUNT (99900753764754)	0	2055900000	2055900000	0		
619	450320252	HDFC - GREEN BOND 2026- ISSUE COLLECTION ACCOUNT (99900753764755)	0	2055900000	2055900000	0		
620	450410238	XXX	0	0	0	0		
621	450410300	PERSONAL DEPOSIT ACCOUNT - RESERVE BANK OF INDIA	0	0	0	0		
622	450410500	IB - NAMAKKU NAMMAE THITTAM (754639936)	0	0	0	0		
623	450410700	CB - JNNURM - SWM - 0976101020450	0	0	0	0		
624	450410800	CB - JNNURM - PERAMBUR BRIDGE - 0976101020451	0	0	0	0		
625	450410900	CB - JNNURM - ALANDUR BRIDGE - 0976101020452	0	0	0	0		
626	450411000	CB - JNNURM - SIX ROB/RUB - 0976101020453	0	0	0	0		
627	450411100	IOB CHENNAI CORPORATION BRANCH 171101000003851	0	0	0	0		
628	450411900	PNB - PURASAWALKAM BRANCH 2511000102958051	0	0	0	0		
629	450412000	CB - JNNURM - SWD NORTH - 0976101400459	0	0	0	0		
630	450412100	INDIAN BANK M.G.T.BRANCH 847195542	0	0	0	0		
631	450412200	CB - ESCROW A/C TNUDF (0976201031716)	98101.00 Dr	0	0	98101.00 Dr		
632	450412300	CB - JNNURM - HERITAGE BUILDING - 0976101400526	135133.95 Dr	8273	0	143406.95 Dr		
633	450412500	IOB - TURIF - RECEIPT AND PAYMENT ACCOUNT (171101000004848)	1402509986.09 Cr	1108494680	1999242194.72	2293257500.81 Cr		
634	450412600	IOB - JNNURM - EGOVERNANCE (171101000004949)	0	0	0	0		
635	450413100	IOB - CMCDM - I (171101000005656)	0	0	0	0		
636	450413200	CB - CMCDM - II (0976101401660)	0	0	0	0		
637	450413201	CB - 0976101401660	0	0	0	0		
638	450413300	CMCDM - III (CB - 0976101402770)	0	0	0	0		
639	450413400	ESCROW ACCOUNT(TNUDF - STREET LIGHTS) CB - 0976201032253	100000.00 Dr	0	0	100000.00 Dr		
640	450413500	CB - TNUDF - STREET LIGHTS (0976101402775)	4099364.00 Cr	30591838	12695830	13796644.00 Dr		
641	450413600	IB - WORLD BANK - TNSUDP (I - SWD) (6375403216)	148377801.70 Dr	9707757	27832	158057726.70 Dr		
642	450413602	CB - 0976101404202	0	0	0	0		
643	450413700	CB - MIDF - IMPR TO INTERIOR ROADS - PHASE - I AND II (2015 - 16) - (0908132000054)	0	0	0	0		

644	450413701	CB - G.P. ROAD 0908132000054	0	0	0	0		
645	450413800	CB - AMRUT (0908132000055)	0	0	0	0		
646	450413801	CB - CMCDM - 2018-19 (0976101404660)	40963327.00 Dr	13039275	58699803	4697201.00 Cr		
647	450413802	CB - CMCDM - 2020-21 (0976101405651)	23472681.00 Dr	6487090	16682045	13277726.00 Dr		
648	450414000	FEDERAL - ISWD - KfW (12820100134367)	1423002394.92 Dr	2790798212	4455911928.92	242111322.00 Cr		
649	450414001	ICICI - ISWD-ADB-KOSASTHALAIYAR (000901125484)	2449669153.00 Cr	5240023836	4196140000	1405785317.00 Cr		
650	450414002	HDFC - IMPROVEMENT OF INTERIOR ROADS (50100397588908)	13290392.30 Dr	8533942	131036	21693298.30 Dr		
651	450414101	ICICI - CENTRAL FINANCE COMMISSION (000901130746)	3225109.00 Dr	0	3225109	0		
652	450420101	ICICI BANK - CMCDM - IV BRR(000901125397)	0	0	0	0		
653	450420200	ICICI BANK(NUNGAMBAKKAM)(000901122854) - JNNURM - SWD (EAST)	0	0	0	0		
654	460101100	ADVANCE TO EMPLOYEES - MISCELLANEOUS EMPLOYEES ADVANCE	0	0	0	0		
655	460300100	LOANS TO OTHERS - PUBLIC LOAN PAYABLE BY CMWSSB	0	0	0	0		
656	460300200	LOANS TO OTHERS - PAYABLE BY TWAD BOARD	0	0	0	0		
657	460400101	ADVANCE TO SUPPLIERS - CAPITAL	435107620.00 Dr	46941968	51455403	430594185.00 Dr		
658	460400102	ADVANCE TO SUPPLIERS - REVENUE	0	91375	91375	0		
659	460400201	ADVANCE TO CONTRACTORS - CAPITAL	598664767.00 Dr	0	85496284	513168483.00 Dr		
660	460400301	MATERIAL RECOVERABLE - CONTRACTORS - CAPITAL	0	0	0	0		
661	460400401	DEPOSITS RECOVERABLE - CAPITAL	115487323.00 Dr	90000000	0	205487323.00 Dr		
662	460500101	ADVANCE - CORPORATION ELECTION	0	0	0	0		
663	460500102	ADVANCE - MEMBER OF PARLIAMENT ELECTION	0	0	0	0		
664	460500103	ADVANCE - MEMBER OF ASSEMBLY ELECTION	0	0	0	0		
665	460500110	ADVANCE - CEMENT - TANCEM	0	0	0	0		
666	460500112	ADVANCE - TANSI	62538564.00 Dr	48655665	51609580	59584649.00 Dr		
667	460500114	ADVANCE - ELCOT	92801260.00 Dr	97359944	79706394	110454810.00 Dr		
668	460500115	ADVANCE - KHADI	0	0	0	0		
669	460500116	ADVANCE - CORPORATION OF CHENNAI EMPLOYEES CO-OPERATIVE STORE	0	0	0	0		
670	460500117	ADVANCE - TAMILNADU ELECTRICITY BOARD	0	0	0	0		
671	460500119	ADVANCE - OFFICE EXPENSES	0	49833573	49833573	0		
672	460500121	ADVANCE - FLOOD ADVANCE	0	0	0	0		
673	460500600	ADVANCE - COURT DEPOSITS	0	0	0	0		
674	460500700	ADVANCE - OTHERS	327144908.00 Dr	521775604	79353238	769567274.00 Dr		
675	460500800	ADVANCE - PRIVATE STREET - RECOVERABLE	2623210.00 Dr	0	0	2623210.00 Dr		
676	460600100	DEPOSITS WITH EXTERNAL AGENCIES - TNEB	187050.00 Dr	5285	192335	0		
677	460600200	DEPOSITS WITH EXTERNAL AGENCIES - COMMUNICATION COMPANIES	184319.00 Dr	0	0	184319.00 Dr		
678	460800000	OTHER CURRENT ASSETS	0	0	0	0		
679	470100101	DEPOSIT WORKS - STORM WATER DRAIN - HIGHWAYS	0	0	0	0		
680	470100201	DEPOSIT WORKS - ELECTRICAL - HIGHWAYS	0	0	0	0		
681	470100202	DEPOSIT WORKS - ELECTRICAL - TNEB	0	0	0	0		
682	470100302	DEPOSIT WORKS - INTERIOR ROADS - TNEB	0	0	0	0		
683	470200000	INTER UNIT ACCOUNTS	0	8676751765	8676751765	0		
684	Total		32394790000.11 Cr	235454040053.29	235454040053.29	32394790000.11 Cr		

12. DCA SChedule 12

Sheet1

Trial Balance For 04-Earmarked Funds From 01/04/2025 To 31/03/2026						
Report Run Date:18/05/2026			Amount in Rupees			
Sl.No.	Account Number	Account Head	Opening Balance(Rs)	Debit(Rs)	Credit(Rs)	Closing Balnce(Rs)
1	140200100	PENALTY	0	3079	3079	0
2	180400000	MISCELLANEOUS INCOME - RECOVERY FROM EMPLOYEES	0	289447	289447	0
3	180801102	MISCELLANEOUS INCOME - RECOVERIES FROM CONTRACTORS AND OTHERS	0	8059	8059	0
5	311100300	CAPITAL FUND - EARMARKED FUND ACCOUNT	0	41182	41182	0
6	311130000	DR. MUTHULAKSHMI REDDY MAGAPERU UTHAVI THITTAM	438713372.60 Cr	440295736	380117000	378534636.60 Cr
10	311150000	RCH FUND	91352.31 Cr	91352.31	0	0
11	311150001	BETI BACHAO BETI PADHAO	2609.00 Cr	4568	1959	0
14	311180000	REVOLVING FUND	20000000.00 Cr	20000000	0	0
15	311190000	SOLID WASTE MANAGEMENT - CORPUS FUND	244682544.00 Cr	244682544	0	0
17	311210000	SJSRY	296891519.87 Cr	297677552.5	786032.65	0
18	311230000	MLACDS	682812044.47 Cr	567232018.5	695202828	810782853.99 Cr
19	311240000	MPLADS	456633271.30 Cr	314123119	388683166.7	531193318.99 Cr
23	311280000	EARMARKED FUND - REVENUE FUND ACCOUNT	180737309.72 Dr	1315302014	1954036546	457997222.35 Cr
24	311290000	EARMARKED FUND - CAPITAL FUND ACCOUNT	373110314.49 Dr	795706821	824445030	344372105.49 Dr
25	311300000	EARMARKED FUND - ELEMENTARY EDUCATION FUND ACCOUNT	244838384.38 Dr	7878591	7376067	245340908.38 Dr
27	311540000	THANNIRAIVU THITTAM	14228120.80 Cr	0	472503	14700623.80 Cr
28	311550000	MPLADS - CONTINGENT FUND	56492618.00 Cr	2000123	1243377	55735872.00 Cr
29	311560000	NULM	161801190.60 Cr	0	50444511	212245701.60 Cr
30	311700000	S.P.F.G.S. FUND	1231070672.18 Cr	41470659	70404319	1260004332.18 Cr
31	311730000	CONTRIBUTORY PENSION SCHEME FUND	12196588912.19 Cr	539542674	2354856819	14011903057.19 Cr
33	311780000	TRAINING FUND	6041941.95 Cr	0	121532	6163473.95 Cr
34	311810000	NAMAKKU NAAMAE THITTAM (PUBLIC CONTRIBUTION)	25471225.00 Cr	343171123	285696821	32003077.00 Dr
35	311810001	NAMAKKU NAAMAE THITTAM (GoTN)	247754731.23 Dr	646057244	0	893811975.23 Dr
36	311810002	NAMAKKU NAAMAE THITTAM (COMMON)	1087960926.35 Cr	189634	989455642	2077226934.35 Cr
38	320200301	STATE GOVERNMENT - THANNIRAIVU THITTAM - PUBLIC CONTRIBUTION	7032700.00 Cr	0	0	7032700.00 Cr

42	340100502	RETENTION MONEY - CAPITAL	20952.00 Cr	51841875	51820923	0
45	350100101	CREDITORS - SUPPLIERS - REVENUE	0	11096104	11096104	0
46	350100102	CREDITORS - SUPPLIERS - CAPITAL	0	47724230	47724230	0
48	350100202	CREDITORS - CONTRACTORS - CAPITAL	20510292.00 Cr	1323174734	1370755540	68091098.00 Cr
49	350100301	CREDITORS - EXPENSES - REVENUE	0	47055	47055	0
50	350100302	CREDITORS - EXPENSES - CAPITAL	0	333680	333680	0
51	350110100	EMPLOYEES LIABILITIES - SALARIES PAYABLE	0	26462	26462	0
52	350110700	EMPLOYEES LIABILITIES - G.P.F. SUBSCRIPTION	0	17904	17904	0
53	350110800	EMPLOYEES LIABILITIES - G.P.F. ADVANCE	1934341387.00 Cr	880652567	2193860945	3247549765.00 Cr
54	350111100	EMPLOYEES LIABILITIES - C.C.L.C. RECOVERIES	0	104476	104476	0
56	350112300	EMPLOYEES LIABILITIES - SPFGS RECOVERIES	0	197007	197007	0
57	350200101	INCOME TAX RECOVERIES - CAPITAL	347064.00 Cr	22944053	24412509	1815520.00 Cr
58	350200102	INCOME TAX RECOVERIES - REVENUE	0	194668	194668	0
60	350200204	SGST - CAPITAL	72085.00 Cr	12140540	12964601	896146.00 Cr
61	350200205	CGST - CAPITAL	62381.00 Cr	12140540	12964601	886442.00 Cr
62	350200206	SGST - REVENUE	0	97334	97334	0
63	350200207	CGST - REVENUE	0	97334	97334	0
64	350200211	IGST - CAPITAL	0	15930	15930	0
67	350200403	TNMWGWF - CAPITAL WORKS	112815.00 Cr	12978181	13120257	254891.00 Cr
69	410200100	PLAY GROUNDS	0	28614586	28614586	0
70	410200200	PARKS AND GARDENS	0	49357808	49357808	0
73	410200304	HEALTH POSTS	0	54607675	54607675	0
74	410200401	PRIMARY SCHOOL	0	35030304	35030304	0
75	410200402	MIDDLE SCHOOL	0	12374885	12374885	0
77	410200404	HIGHER SECONDARY SCHOOL	0	6246517	6246517	0
79	410200406	ANGANWADI CENTER	0	21052205	21052205	0
81	410200504	WARD OFFICE BUILDING	0	25497907	25497907	0
84	410200603	COMMUNITY CENTER	0	249463111	249463111	0
85	410200604	PUBLIC CONVENIENCES	0	8524927	8524927	0
86	410200605	DHOBIKHANA	0	10982457	10982457	0
87	410200608	GYM	0	55218589	55218589	0
88	410200609	BURIAL AND BURNING GROUND	0	15262773	15262773	0
89	410300102	CONCRETE ROAD - INTERIOR ROADS	0	25345433	25345433	0
90	410300201	BLACKTOPPED - BUS ROUTE ROADS	0	46178899	46178899	0
91	410300202	BLACKTOPPED - INTERIOR ROADS	0	4329463	4329463	0
96	410300500	OTHER WORKS	0	104300635	104300635	0
97	410310101	STORM WATER DRAINS - OTHERS	0	32453010	32453010	0

100	410330104	STREET LIGHTING - HIGH MAST	0	1388126	1388126	0
108	410800000	OTHER FIXED ASSETS	3136063.00 Dr	0	3136063	0
110	412100300	GRANT - NAMAKKU NAAMAE THITTAM	454310899.00 Dr	707725858	12146070	1149890687.00 Dr
111	412100500	GRANT - MLACDS	108003965.00 Dr	630380482	534556960	203827487.00 Dr
112	412100600	GRANT - MPLADS	95208685.40 Dr	213223017	208817128	99614574.40 Dr
119	421800001	FIXED DEPOSIT - SPFGS	1317072716.00 Dr	20000000	38291011	1298781705.00 Dr
120	421800002	FIXED DEPOSIT - TRAINING FUND	3100000.00 Dr	121532	0	3221532.00 Dr
121	421800003	FIXED DEPOSIT - CPS	12103728671.00 Dr	1822049593	0	13925778264.00 Dr
124	450210800	IOB - TREASURY COLLECTION ACCOUNT (171102000002437)	0	6000	0	6000.00 Dr
125	450211600	PNB - CONTRIBUTORY PENSION SCHEME ACCOUNT (2511000102953773)	6051895.14 Dr	1318084932	1291430814	32706013.14 Dr
127	450250000	COLLECTION ACCOUNT - CHEQUE	0	22808291	22808291	0
128	450280000	COLLECTION ACCOUNT - ECS	0	600847	600847	0
129	450310000	COLLECTION ACCOUNT - ONLINE	0	6000	12000	6000.00 Cr
130	450320201	SBI - N.N.T. (PUBLIC CONTRIBUTION) (40543753527)	200.00 Cr	27646473	27646273	0
132	450320216	IOB - NAMAKKU NAAME THITTAM (168101000016569)	271140881.00 Dr	356282086	702677438	75254471.00 Cr
133	450410101	IOB - MLACDS(SNA)	1089590000.00 Dr	840627694	1352929119	577288575.50 Dr
172	450410140	MLACDS - DR. R.K. NAGAR - IOB - 171101000008294	100771.80 Dr	2611	0	103382.80 Dr
173	450410141	MLACDS - PERAMBUR - IOB - 171101000008295	21107.00 Dr	555	0	21662.00 Dr
174	450410142	MLACDS - KOLATHUR - IOB - 171101000008296	7517495.00 Dr	199204	0	7716699.00 Dr
175	450410143	MLACDS - THIRU - VI - KA NAGAR - IOB - 171101000008297	585360.00 Dr	95312	0	680672.00 Dr
176	450410144	MLACDS - ROYAPURAM - IOB - 171101000008298	1427.22 Dr	34	389.4	1071.82 Dr
177	450410145	MLACDS - VILLIWAKKAM - IOB - 171101000008299	2707676.82 Cr	2924097	0	216420.18 Dr
178	450410146	MLACDS - EGMORE - IOB - 171101000008300	1286432.10 Dr	198445	0	1484877.10 Dr
179	450410147	MLACDS - HARBOUR - IOB - 171101000008301	426104.00 Dr	29460	186003	269561.00 Dr
180	450410148	MLACDS - CHEPAUK - THIRUVALLIKENI - IOB - 171101000008302	167212.00 Cr	552258	0	385046.00 Dr
181	450410149	MLACDS - THOUSAND LIGHT - IOB - 171101000008303	481113.30 Dr	47316	0	528429.30 Dr
182	450410150	MLACDS - ANNA NAGAR - IOB - 171101000008304	13910522.20 Dr	536633	0	14447155.20 Dr
183	450410151	MLACDS - VIRUGAMBAKKAM - IOB - 171101000008305	664252.00 Dr	17211	0	681463.00 Dr
184	450410152	MLACDS - SAIDAPET - IOB - 171101000008306	6379920.00 Dr	183770	2714427	3849263.00 Dr
185	450410153	MLACDS - T.NAGAR - IOB - 171101000008307	504701.50 Dr	26312	0	531013.50 Dr

186	450410154	MLACDS - MYLAPORE - IOB - 171101000008308	2618679.97 Dr	154973	87329.28	2686323.69 Dr
187	450410155	MLACDS - VELACHERY - IOB - 171101000008309	1622687.81 Dr	34667	875003	782351.81 Dr
188	450410156	MLACDS - NOMINATED - IOB - 171101000008310	1205389.00 Dr	31233	0	1236622.00 Dr
189	450410157	MLACDS - THIRUVOTTIYUR - IOB - 171101000008675	5423.70 Dr	142	0	5565.70 Dr
190	450410158	MLACDS - AMBATTUR - IOB - 171101000008676	5117132.00 Dr	132589	0	5249721.00 Dr
191	450410159	MLACDS - SHOZHINGANALLUR(15TH AC) - IOB - 171101000008774	22804.30 Dr	7540957	5442150.3	2121611.00 Dr
192	450410160	MLACDS - MADHURAVOYAL(15TH AC) - IOB - 171101000008930	3773220.68 Dr	97767	0	3870987.68 Dr
193	450410161	MLACDS - MADHAVARAM(15TH AC) - IOB - 171101000008965	1564377.50 Dr	40535	0	1604912.50 Dr
194	450410162	MLACDS - ALANDHUR (15TH AC) - IB - 6635764676	1016436.00 Dr	26481	0	1042917.00 Dr
198	450410205	MPLADS - THIRU. K. MALAISAMY - IOB	527.70 Dr	14	0	541.70 Dr
201	450410209	MPLADS - TMT. BEATRIX D SOUZHA - IOB	78.82 Dr	2	0	80.82 Dr
202	450410210	MPLADS - THIRU. T.R. BALU - CB	6576592.50 Dr	174233	118	6750707.50 Dr
204	450410212	MPLADS - THIRU. V. MAITREYAN - CB	3499712.67 Dr	568716	0	4068428.67 Dr
206	450410214	MPLADS - TMT. KANIMOZHI KARUNANIDHI - CB	903890.00 Dr	23893	0	927783.00 Dr
213	450410221	MPLADS - THIRU.C.RAJENDRAN - PNB	132743.00 Dr	3439	0	136182.00 Dr
218	450410226	MPLADS - UNION BANK OF INDIA ASHOK NAGAR BRANCH 409202010404289	547.85 Dr	16	0	563.85 Dr
220	450410228	MPLADS - PNB - T.K. RANGARAJAN	4916030.04 Dr	130150.68	94449.07	4951731.65 Dr
223	450410231	MPLADS - K PARASARAN - RAJYA SABHA MP	6491578.99 Dr	2072782.01	8564361	0
225	450410233	MPLADS - CONTINGENT FUND (CB - PT - 0976101402683)	40801570.00 Dr	16463377	11560149	45704798.00 Dr
228	450410236	MPLADS - THIRU. J.JAYAVARDHAN (CB - PT)	376508.00 Dr	19358	10790	385076.00 Dr
231	450410240	MPLADS - THIRU.PAUL MANOJ PANDIAN - CB(0976101404306)	33121.00 Dr	0	590	32531.00 Dr
232	450410241	MPLADS - IOB(COC) - R.S.BHARATHI - 171101000008289	1412737.30 Dr	51599.6	29607	1434729.90 Dr
233	450410242	MPLADS - CB(PT) - T.K.S. ELANGOVAN - 0976101404380	63753.38 Dr	6634	0	70387.38 Dr
236	450410245	MPLADS - A.NAVANEETHAKRISHNAN, M.P. (RS) - IB - 6637513507	8625873.15 Dr	380953	7592530	1414296.15 Dr
240	450410249	MPLADS - CB - DR.KALANIDHI VEERASWAMY (0976101405393)	87767886.50 Cr	100380520.4	12022902	589731.93 Dr
241	450410250	MPLADS - CB - DR.T.SUMATHY (A) THAMIZHACHI (0976101405395)	64220188.00 Cr	67107967	12198930	9311151.00 Cr

242	450410251	MPLADS - IOB - THIRU. P.WILSON (171101000009523)	7610478.00 Dr	355993	13678883	5712412.00 Cr
243	450410252	MPLADS - IOB - DAYANIDHI MARAN (17TH LS) (171101000009548)	58136794.14 Cr	61189641	171751	2881095.86 Dr
244	450410253	MPLADS - IOB - T.R. BALU, SRIPERUMPUDUR M.P. (17th LS) (171101000009926)	285667.00 Cr	5718041	1248143	4184231.00 Dr
245	450410254	MPLADS - IOB - THIRU N.R. ELANGO (171101000010006)	10890181.00 Cr	11194813	3260350	2955718.00 Cr
246	450410255	MPLADS - PNB - Dr. KANIMOZHI NVN SOMU (2511000103018147)	1795449.00 Dr	4031849	5559114	268184.00 Dr
247	450410256	MPLADS - PNB - K.R.N. RAJESH KUMAR (2511000103022919)	3256277.00 Cr	3256277	0	0
248	450410257	MPLADS - PNB - MOHAMMED ABDULLA (2511000103022900)	6752349.00 Cr	21752349	15000000	0
249	450410258	MPLADS - PNB - B. SELVARASU (2511000103022928)	4946726.00 Cr	10446426	5499700	0
250	450410259	MPLADS - CB - K. JAYAKUMAR (110148195560)	4910643.00 Cr	4910643	385085	385085.00 Cr
253	450410262	SBI-SNA-MPLADS	595242264.00 Dr	403285920.1	516855409.6	481672774.47 Dr
254	450410263	MPLADS - IOB - HOLDING ACCOUNT (171101000011769)	0	12022902	18372581.43	6349679.43 Cr
256	450410400	IOB - ENDOWMENT FUND ACCOUNT (171101000003333)	100207.50 Dr	5462	94.4	105575.10 Dr
257	450410500	IB - NAMAKKU NAMMAE THITTAM (754639936)	9465830.00 Dr	527275	0.31	9993104.69 Dr
258	450410600	IOB - THANNIRAIVU THITTAM ACCOUNT (171101000003246)	17661993.80 Dr	472503	200	18134296.80 Dr
259	450411300	R.B.I - GPF ACCOUNT (6188501009)	1932691070.00 Dr	2193860945	880513899	3246038116.00 Dr
260	450411400	PNB - SPFGS (3611002100020910)	18782903.33 Cr	116642560	42547901.93	55311754.74 Dr
261	450411600	SJSRY - CB - OLD ACCOUNT	14340636.52 Dr	7865	14348501.52	0
264	450412400	IOB - DR.MUTHULAKSHMI REDDY MAGAPERU UTHAVI THITTAM (171101000003535)	391108586.60 Dr	383482733	439165363.8	335425955.80 Dr
265	450412800	UBI - BETI BACHAO BETI PADHAO (570502010007665)	2609.00 Dr	1959	4568	0
266	450413001	SJSRY - CB - UWSP - TCS	184519.00 Dr	8212	192731	0
267	450413002	SJSRY - CB - UWSP - DWCUA	553307.94 Dr	24629.06	577937	0
268	450413003	SJSRY - CB - INDVIDUAL LOAN	2314114.00 Dr	103009	2417123	0
269	450413004	SJSRY - IOB - STEP UP TRAINING	119153.00 Dr	418434	537587	0
270	450413005	SJSRY - IOB - INFRASTRUCTURE	12199.80 Dr	2329	14528.8	0
271	450413006	SJSRY - IOB - UCDN COMMUNITY STRUCTURE	107117.00 Dr	197715	304832	0
273	450413008	SJSRY - IB - OLD NRY ACCOUNT	4548.00 Dr	191	4739	0
274	450413009	SJSRY - IB - WAGE EMPLOYMENT	77508.41 Dr	3241.59	80750	0
275	450413010	SJSRY - IB - A AND O.E.	487088.00 Dr	20407	507495	0
276	450414200	MLACDS - Dr. R.K. NAGAR CONSTITUENCY - SBI (40695418439)	41744669.50 Cr	72951666	39333709	8126712.50 Cr

277	450414201	MLACDS - PERAMBUR CONSTITUENCY - SBI (40711895202)	52794257.50 Cr	83301242	30000000	506984.50 Dr
278	450414202	MLACDS - KOLATHUR CONSTITUENCY - SBI (40711960760)	26798011.50 Cr	27399224	0	601212.50 Dr
279	450414203	MLACDS - THIRU-VI-KA NAGAR CONSTITUENCY - SBI (40695410360)	37610343.00 Cr	38990002	0	1379659.00 Dr
280	450414204	MLACDS - ROYAPURAM CONSTITUENCY - SBI (40711957351)	59991301.50 Cr	60317471	13496866	13170696.50 Cr
281	450414205	MLACDS - VILLIVAKKAM CONSTITUENCY - SBI (40711956685)	54504139.50 Cr	55175163	12505073	11834049.50 Cr
282	450414206	MLACDS - EGMORE CONSTITUENCY - SBI (40711958560)	28870540.50 Cr	59416440.5	37112754	6566854.00 Cr
283	450414207	MLACDS - HARBOUR CONSTITUENCY - SBI (40711804803)	44751601.00 Cr	45319912	265.5	568045.50 Dr
284	450414208	MLACDS - CHEPAUK-THIRUVALLIKENI CONSTITUENCY - SBI (40711957088)	48793286.50 Cr	50862154	4680558	2611690.50 Cr
285	450414209	MLACDS - THOUSAND LIGHT CONSTITUENCY - SBI (40711959041)	48224517.00 Cr	48904209	0	679692.00 Dr
286	450414210	MLACDS - ANNA NAGAR CONSTITUENCY - SBI (40711958184)	9603304.00 Cr	25832424	0	16229120.00 Dr
287	450414211	MLACDS - VIRUGAMBAKKAM CONSTITUENCY - SBI (40711966988)	14868291.50 Cr	15422	6070304	20923173.50 Cr
288	450414212	MLACDS - SAIDAPET CONSTITUENCY - SBI (40711966218)	4585071.00 Cr	6891507	0	2306436.00 Dr
289	450414213	MLACDS - THIYAGARAYA NAGAR CONSTITUENCY - SBI (40711961684)	15167903.50 Cr	13856486	7377200	8688617.50 Cr
290	450414214	MLACDS - MYLAPORE CONSTITUENCY - SBI (40711961436)	60109294.50 Cr	62294331	3042239	857202.50 Cr
291	450414215	MLACDS - VELACHERY CONSTITUENCY - SBI (40711961094)	22728097.00 Cr	24130248	5700599	4298448.00 Cr
292	450414216	MLACDS - THIRUVOTTIYUR CONSTITUENCY - SBI (40711957974)	40730618.50 Cr	45826153	19444145	14348610.50 Cr
293	450414217	MLACDS - AMBATTUR CONSTITUENCY - SBI (40711957645)	10376347.50 Cr	46286008	38735411	2825750.50 Cr
294	450414218	MLACDS - SHOZINGANALLUR CONSTITUENCY - SBI (41163904299)	5518360.40 Dr	8985695	16137753	1633697.60 Cr
295	450414219	MLACDS - MADURAVOYAL CONSTITUENCY - CB (110103859344)	220094.00 Dr	11677811	15156847	3258942.00 Cr
296	450414220	MLACDS - ALANDUR CONSTITUENCY - CB (110103889085)	2740694.00 Dr	2101206	406	4841494.00 Dr

297	450414221	MLACDS - PALLAVARAM CONSTITUENCY - IOB (171101000010735)	2350346.00 Dr	73405	1940000	483751.00 Dr
298	450414222	MLACDS - PONNERI CONSTITUENCY - IOB (171101000011316)	103794.00 Dr	1396206	1500000	0
301	450420500	NULM - HDFC - DC (EDUCATION)(50100117393021)	1584901.00 Dr	102770	0	1687671.00 Dr
302	450420501	NULM - HDFC - SM AND ID (50100117392886)	28057937.00 Dr	10468602	0	38526539.00 Dr
303	450420502	NULM - HDFC - SEP (50100117393011)	78278766.00 Dr	59048301	0	137327067.00 Dr
304	450420503	NULM - HDFC - CBT (50100117393008)	6414107.00 Dr	464810	0	6878917.00 Dr
305	450420504	NULM - HDFC - SUH (50100117392899)	21973649.00 Dr	4190011	0	26163660.00 Dr
306	450420505	NULM - HDFC - SUSV (50100117392900)	3820463.00 Dr	247727	0	4068190.00 Dr
307	450420506	NULM - HDFC - IEC (50100152546258)	21671367.60 Dr	1570454	0	23241821.60 Dr
310	460100200	ADVANCE TO EMPLOYEES - FESTIVAL ADVANCE	0	6000	6000	0
311	460400201	ADVANCE TO CONTRACTORS - CAPITAL	0	4156000	4156000	0
314	460500119	ADVANCE - OFFICE EXPENSES	0	923840	923840	0
315	460500700	ADVANCE - OTHERS	0	300000	300000	0
316	470200000	INTER UNIT ACCOUNTS	0	36872	36872	0
317	Total		7032700.00 Dr	19005104643	19005104643	7032700.00 Dr

13. DCA SChedule 13

Sheet1

Trial Balance For 03-Elementary Education Fund From 01/04/2025 To 31/03/2026						
Report Run Date:18/05/2026				Amount in Rupees		
Sl.	Account Number	Account Head	O B(Rs)	Debit(Rs)	Credit(Rs)	CB(Rs)
1	110010801	PROPERTY TAX - ELEMENTARY EDUCATION TAX ADJUSTMENT ACCOUNT - GENERAL TAX	0	0	4199899194	4199899194.00 Cr
2	140200100	PENALTY	0	4510	4510	0
3	150300200	SALE - OLD NEWSPAPERS	0	2250	2250	0
4	180400000	MISCELLANEOUS INCOME - RECOVERY FROM EMPLOYEES	0	14223	14223	0
5	210100206	SALARIES AND ALLOWANCES - KINDERGARTEN STAFF	0	49253991	0	49253991.00 Dr
6	210100302	LEAVE SALARY SURRENDER - STAFF	0	141624	0	141624.00 Dr
7	210100700	CONTRIBUTION TO CONTRIBUTORY PENSION SCHEME - EMPLOYERS SHARE	0	4041037	0	4041037.00 Dr
8	220110311	SECURITY EXPENSES - ELEMENTARY SCHOOL BUILDING	0	28786506	0	28786506.00 Dr
9	230110101	EDUCATION EXPENSES - SPECIAL CLASS EXPENSES	0	533585	0	533585.00 Dr
10	230110201	EDUCATION EXPENSES - KINDER GORTON EXPENSES	0	4621830	0	4621830.00 Dr
11	230110202	EDUCATION EXPENSES - OTHER EXPENSES	0	121287886	0	121287886.00 Dr
12	271600000	EDUCATION TAX COLLECTION CHARGES	0	68833611	0	68833611.00 Dr
13	272200000	DEPRECIATION - BUILDING	0	55607601	0	55607601.00 Dr
14	310110000	ELEMENTARY EDUCATION FUND	0	3820066895	3820066895	0
15	310900000	EXCESS OF INCOME OVER EXPENDITURE	3820066295.00 Cr	3820066295	0	0
16	311110200	REVENUE FUND - ELEMENTARY EDUCATION FUND	0	0	0	0
17	311120100	ELEMENTARY EDUCATION FUND - REVENUE ACCOUNT	24570936942.88 Dr	4200108104	279426980	28491618066.49 Dr
18	311120200	ELEMENTARY EDUCATION FUND - CAPITAL ACCOUNT	21600124104.45 Cr	4514935	3824316007	25419925176.45 Cr
19	311120300	ELEMENTARY EDUCATION FUND - EARMARKED FUND	244838384.38 Cr	7376067	7878591	245340908.38 Cr

20	311700000	S.P.F.G.S. FUND	0	0	0	0
21	311740000	PENSIONER MEDICAL AID FUND	0	0	0	0
22	311760000	PENSIONERS FAMILY SECURITY FUND	0	0	0	0
23	312100000	CAPITAL CONTRIBUTION	0	0	0	0
24	320800000	OTHERS	0	0	0	0
25	340100101	TENDER DEPOSIT - CONTRACTOR - REVENUE	0	0	0	0
26	340100201	TENDER DEPOSIT - SUPPLIERS - REVENUE	0	0	0	0
27	340100301	SECURITY DEPOSIT - CONTRACTOR - REVENUE	0	0	0	0
28	340100401	SECURITY DEPOSIT - SUPPLIERS - REVENUE	0	0	0	0
29	340100501	RETENTION MONEY - REVENUE	0	0	0	0
30	340100502	RETENTION MONEY - CAPITAL	0	0	0	0
31	340300100	SECURITY DEPOSIT - STAFF	0	0	0	0
32	340800100	DEPOSIT - OTHERS - REVENUE	0	0	0	0
33	341100403	DEPOSIT WORKS - ROAD CUTS - BSNL	0	0	0	0
34	350100101	CREDITORS - SUPPLIERS - REVENUE	0	19056868	19056868	0
35	350100201	CREDITORS - CONTRACTORS - REVENUE	0	12015295	12015295	0
36	350100301	CREDITORS - EXPENSES - REVENUE	0	123090194	123090194	0
37	350100302	CREDITORS - EXPENSES - CAPITAL	0	0	0	0
38	350110100	EMPLOYEES LIABILITIES - SALARIES PAYABLE	0	38193112	38193112	0
39	350110700	EMPLOYEES LIABILITIES - G.P.F. SUBSCRIPTION	0	0	0	0
40	350110800	EMPLOYEES LIABILITIES - G.P.F. ADVANCE	0	0	0	0
41	350110900	EMPLOYEES LIABILITIES - C.C.O.C. RECOVERIES	0	2389055	2389055	0
42	350111000	EMPLOYEES LIABILITIES - C.C.S.C. RECOVERIES	0	2841642	2841642	0
43	350111200	EMPLOYEES LIABILITIES - S.M.B.F. RECOVERIES	0	0	0	0
44	350111300	EMPLOYEES LIABILITIES - F.B.F. RECOVERIES	0	160710	160710	0
45	350111400	EMPLOYEES LIABILITIES - INCOME TAX RECOVERIES - EMPLOYEES	0	0	0	0
46	350111600	EMPLOYEES LIABILITIES - COURT RECOVERIES	0	0	0	0
47	350111900	EMPLOYEES LIABILITIES - L.I.C. RECOVERIES	0	0	0	0

48	350112000	EMPLOYEES LIABILITIES - H.D.F.C. HOUSING LOAN RECOVERIES	0	0	0	0
49	350112200	EMPLOYEES LIABILITIES - CONTRIBUTORY PENSION SCHEME RECOVERIES	0	3735284	3735284	0
50	350112300	EMPLOYEES LIABILITIES - SPFGS RECOVERIES	0	102270	102270	0
51	350112400	EMPLOYEES LIABILITIES - H.B.A. - F.B.F. RECOVERIES	0	0	0	0
52	350112500	EMPLOYEES LIABILITIES - NEW HEALTH INSURANCE SCHEME	6100222.00 Cr	429000	438300	6109522.00 Cr
53	350112600	EMPLOYEES LIABILITIES - MISCELLANEOUS RECOVERIES	0	0	0	0
54	350112700	EMPLOYEES LIABILITIES - RETIREMENT BENEFITS PAYABLE	0	0	0	0
55	350112800	EMPLOYEES LIABILITIES - EXPENSES PAYABLE	0	0	0	0
56	350113100	EMPLOYEES LIABILITIES - CHIEF MINISTER PUBLIC RELIEF FUND	0	0	0	0
57	350113500	EMPLOYEES LIABILITIES - TNM AND MCH FUND - RECOVERIES	0	0	0	0
58	350200101	INCOME TAX RECOVERIES - CAPITAL	0	0	0	0
59	350200102	INCOME TAX RECOVERIES - REVENUE	0	566243	566243	0
60	350200202	SALES TAX AND SURCHARGE PAYABLE - REVENUE	0	0	0	0
61	350200206	SGST - REVENUE	0	283125	283125	0
62	350200207	CGST - REVENUE	0	283125	283125	0
63	350200402	TNMWGWF - MAINTENANCE WORKS	0	0	0	0
64	350900400	ENRICH FOOD TO SCHOOL STUDENTS	0	0	0	0
65	410100601	LAND - SCHOOL - CPS AND CMS - OWN	16306499.00 Dr	0	0	16306499.00 Dr
66	410200401	PRIMARY SCHOOL	1089700474.38 Dr	0	7376067	1082324407.38 Dr
67	410200402	MIDDLE SCHOOL	520131341.00 Dr	0	0	520131341.00 Dr
68	410200404	HIGHER SECONDARY SCHOOL	9598102.00 Dr	0	0	9598102.00 Dr
69	410200405	NNMP SHEDS	390443675.88 Dr	0	0	390443675.88 Dr
70	410200406	ANGANWADI CENTER	1387269.00 Dr	0	0	1387269.00 Dr
71	410200504	WARD OFFICE BUILDING	0	0	0	0
72	410200704	SMART CITY SCHEME	3267070.00 Dr	0	0	3267070.00 Dr
73	410500600	BUS	0	0	0	0
74	410500800	JEEP	0	0	0	0
75	410700100	CHAIR	3585402.00 Dr	0	0	3585402.00 Dr
76	411200401	PRIMARY SCHOOL	571422007.80 Cr	0	26226887	597648894.80 Cr
77	411200402	MIDDLE SCHOOL	189109400.20 Cr	0	17264995	206374395.20 Cr

78	411200405	NNMP SHEDS	160245037.00 Cr	0	12115719	172360756.00 Cr
79	411200704	SMART CITY SCHEME	14323982.00 Cr	0	0	14323982.00 Cr
80	411500600	BUS	0	0	0	0
81	411500800	JEEP	0	0	0	0
82	411700100	CHAIR	3585306.00 Cr	0	0	3585306.00 Cr
83	412200200	NOON MEAL SCHEME	0	0	0	0
84	412400401	PRIMARY SCHOOL	0	0	0	0
85	431100100	RECEIVABLES FOR PROPERTY TAX - CURRENT HALF YEAR	0	0	0	0
86	431190100	RECEIVABLES FOR OTHER TAXES - PROFESSION TAX	0	562720	562720	0
87	450100000	CASH	0	12759	12759	0
88	450110000	GENERAL IMPREST CONTROL ACCOUNT	2549418.55 Cr	0	0	2549418.55 Cr
89	450210800	IOB - TREASURY COLLECTION ACCOUNT (171102000002437)	0	3010	3010	0
90	450211200	IB - ELEMENTARY EDUCATION PAYMENT ACCOUNT (420158505)	6664985.24 Dr	214452272	205648603.6	15468653.63 Dr
91	450250000	COLLECTION ACCOUNT - CHEQUE	0	0	0	0
92	450310000	COLLECTION ACCOUNT - ONLINE	0	3010	3010	0
93	460100100	ADVANCE TO EMPLOYEES - FLOOD ADVANCE	0	0	0	0
94	460100200	ADVANCE TO EMPLOYEES - FESTIVAL ADVANCE	317396.00 Dr	1720000	1183000	854396.00 Dr
95	460100400	ADVANCE TO EMPLOYEES - HANDLOOM ADVANCE	0	0	0	0
96	460100500	ADVANCE TO EMPLOYEES - FUNERAL ADVANCE	25000.00 Dr	0	0	25000.00 Dr
97	460100600	ADVANCE TO EMPLOYEES - MOTOR CYCLE ADVANCE	0	0	0	0
98	460100800	ADVANCE TO EMPLOYEES - MARRIAGE ADVANCE	0	0	0	0
99	460100900	ADVANCE TO EMPLOYEES - HOUSE BUILDING ADVANCE	0	0	0	0
100	460101000	ADVANCE TO EMPLOYEES - CYCLE ADVANCE	0	0	0	0
101	460400101	ADVANCE TO SUPPLIERS - CAPITAL	0	0	0	0
102	460400102	ADVANCE TO SUPPLIERS - REVENUE	0	0	0	0
103	460400402	DEPOSITS RECOVERABLE - REVENUE	0	0	0	0
104	460500112	ADVANCE - TANSI	0	0	0	0

105	460500116	ADVANCE - CORPORATION OF CHENNAI EMPLOYEES CO-OPERATIVE STORE	0	0	0	0
106	460500119	ADVANCE - OFFICE EXPENSES	0	0	0	0
107	460500700	ADVANCE - OTHERS	0	0	0	0
108	460600100	DEPOSITS WITH EXTERNAL AGENCIES - TNEB	0	0	0	0
109	470200000	INTER UNIT ACCOUNTS	0	280735	280735	0
110	Total		924285652.33 Cr	12605441379	12605441379	924285652.33 Cr

LOCAL FUND AUDIT DEPARTMENT

From,	To,
Joint Director, Local Fund Audit Department, Greater Chennai Corporation, Chennai – 600 003.	The Commissioner, Greater Chennai Corporation, Chennai – 600 003.

Ref. no. GCC Part I Audit related Certification audit – 2025-26 Date.01.07.2026

Respected Sir,

Sub :	Audit Report – 2025 – 26 – Greater Chennai Corporation Part – I Audit related Certifications issued – Errata issued – Reg.

*****

The Errata issued for the Part – I Audit report of Greater Chennai Corporation for the year 2025 – 26 which was issued through CAMS on 30.06.2026 is enclosed for reference.

01/07/26

Joint Director

Encl:

Errata Sheet for Part – I Audit Report of GCC.

01/7/26

D:cord/Jan26/E2/letter

ERRATA SHEET: Greater Chennai Corporation Part I Audit related Certification

Date of Original Report: 30.06.2026

Date of Errata Issuance: 01.07.2026

Audit Period: 2025-26

The Audit observation made in Para number 7 under Loans head is amended as follows

Amendment No.1:

Item No.	Page No	Section / Para	Original Text				Corrected Text			
			Sl.No.	Account Head	Account Head	Loan Outstanding	Sl.No.	Account Head	Account Head	Loan Outstanding
1	9	7. Loans	1	330 100 101	JNNURM – Bridges	44,35,996	1	330 100 101	JNNURM – Bridges	0
			2	330 100 102	JNNURM – SWD	11,11,13,526	2	330 100 102	JNNURM – SWD	0
			3	330 200 201	ISWD – Kovalam Basin	630,00,00,000	3	330 200 201	ISWD – Kovalam Basin	905,00,00,000
			4	330 300 101	TUFIDCO – own Funds	13,40,14,000	4	330 300 101	TUFIDCO – own Funds	65,60,67,147

			5	330 300 200	MIDF Loan	298,61,88,354		5	330 300 200	MIDF Loan	239,15,39,624
			6	330 300 300	TNUDF	12,39,10,379		6	330 300 300	TNUDF	20,49,71,000
			7	330 300 300	World Bank - TNSUDP	610,45,10,768		7	330 300 300	World Bank - TNSUDP	552,60,20,389
			8	330 600 005	Other loan - Term loan SBI	57,41,56,365		8	330 600 005	Other loan - Term loan SBI	0

2. Amendment No:2

Part II Serious Irregularities Para 1. Bank Reconciliation Statement is related to Account Central Cell Audit Report for the year 2025-26. Hence this para may be deleted from the Greater Chennai Corporation Part I - Audit related Certifications and included in ACC Audit report 2025-26.

01/07/26

JOINT DIRECTOR
LOCAL FUND AUDIT DEPARTMENT
GREATER CHENNAI CORPORATION AUDIT
CHENNAI-600 003

01/7/26