



Tiruchirappalli City Municipal Corporation
Bharathidasan Road, Cantonment,
Tiruchirappalli – 620 001
Website: www.trichycorporation.gov.in
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Analytical Review of Consolidated Financial Statements

Tiruchirappalli City Municipal Corporation For the period FY 2022-23 to FY 2024-25

1. Overview

I have reviewed the Consolidated Financial Statements of Tiruchirappalli City Municipal Corporation (“the Corporation”) for the three years ended 31st March 2023, 2024 and 2025. The statements comprise the Balance Sheet, Income & Expenditure Account, Cash Flow Statement and detailed schedules.

The review is focused on identifying **financial trends, anomalies, and risks** that may impact the true and fair presentation of the financials and the fiscal sustainability of the Corporation.

2. Balance Sheet Analysis

2.1 Reserves & Surplus

- ✓ Municipal General Fund has **declined** steadily:
 - ₹26,565.80 Lakh (31.03.2023) → ₹23,201.42 Lakh (31.03.2024) → ₹18,808.42 Lakh (31.03.2025).
- ✓ Continuous operating deficits are eroding reserves.

2.2 Loans & Grants

- ✓ Borrowings and grants rose from **₹2,39,955.90 Lakh in 2022-23 to ₹3,36,731.07 Lakh in 2024-25**, a jump of nearly 40%.
- ✓ Indicates rising dependency on external funding.

2.3 Current Liabilities

- ✓ Grew from **₹14,034.77 Lakh in 2023 to ₹20,898.42 Lakh in 2025**.
- ✓ Large outstanding deposits (₹14,612.16 Lakh in 2025) and government dues payable (₹2,725.03 Lakh).

2.4 Fixed Assets & Capital Work-in-Progress (CWIP)

- ✓ **Gross Fixed Assets:** ₹2,04,827.00 Lakh (2025) with net block ₹94,687.62 Lakh.
- ✓ **CWIP:** Ballooned from ₹1,32,029.83 Lakh (2023) → ₹2,58,625.24 Lakh (2025).



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- ✓ Lack of project-wise reconciliation raises concerns over delayed capitalisation and possible misstatement of depreciation.

2.5 Investments

- ✓ General Fund investments dropped drastically from **₹19,155.09 Lakh (2024)** to **₹4,822.25 Lakh (2025)**.
- ✓ Investments of “Other Funds” show **negative balances** (-₹802.00 Lakh as on 31.03.2025) – an accounting anomaly.

2.6 Cash & Bank

- ✓ Declined steeply from **₹60,204.93 Lakh (2023)** to **₹25,222.83 Lakh (2025)**.
- ✓ Indicates significant strain on liquidity despite increase in grants.

3. Income & Expenditure Account

3.1 Income Trends

- ✓ Total income grew from ₹35,941.08 Lakh (2022-23) to ₹48,079.06 Lakh (2023-24) but fell to ₹46,269.72 Lakh (2024-25).
- ✓ Key streams:
 - Tax Revenue: ₹15,224.54 Lakh in 2025 (up from 2023).
 - Fees & User Charges: ₹9,938.83 Lakh in 2025.
 - Revenue Grants: Stable at ~₹13,700 Lakh annually.
 - Other Income fluctuated sharply: ₹2,099.82 Lakh (2023) → ₹7,387.91 Lakh (2024) → ₹2,813.06 Lakh (2025).

3.2 Expenditure Trends

- ✓ Total expenditure: ₹40,177.54 Lakh (2023) → ₹51,527.52 Lakh (2024) → ₹49,854.93 Lakh (2025).
- ✓ Establishment costs dominate (₹25,059.49 Lakh in 2025, ~50% of expenditure).
- ✓ Depreciation: ₹9,394.94 Lakh in 2025.
- ✓ Interest & finance costs: steady at ~₹2,483 Lakh.

3.3 Deficit Position

- ✓ Net deficit persisted across years:
 - 2022-23: -₹4,204.68 Lakh



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- 2023-24: -₹3,364.38 Lakh
- 2024-25: -₹4,393.00 Lakh
- Continuous deficit trend is weakening General Fund and overall fiscal health.

4. Cash Flow Analysis

4.1 Operating Activities

- ✓ Positive inflows: ₹1,983.58 Lakh (2023) → ₹11,981.82 Lakh (2024) → ₹6,994.23 Lakh (2025).
- ✓ Improvement from better revenue collections but still inadequate to cover capital commitments.

4.2 Investing Activities

- ✓ Heavy outflows: (-₹51,626.69 Lakh in 2023) → (-₹88,517.25 Lakh in 2024) → (-₹65,974.46 Lakh in 2025).
- ✓ Largely due to capital expenditure and CWIP.

4.3 Financing Activities

- ✓ Net inflows from borrowings and grants: ₹81,843.88 Lakh (2023), ₹59,140.28 Lakh (2024), ₹41,393.29 Lakh (2025).
- ✓ Corporation is dependent on external funding for sustenance of development works.

4.4 Cash Position

- ✓ Closing balances fell consistently:
 - 2023: ₹60,204.93 Lakh
 - 2024: ₹42,809.78 Lakh
 - 2025: ₹25,222.83 Lakh

5. Key Red Flags & Audit Implications

1. **Persistent Deficits** – Continuous shortfall of income over expenditure, eroding reserves.
2. **CWIP Accumulation** – Huge balances without project-wise break-up risk understatement of depreciation and asset misstatement.
3. **Negative Investments** – Accounting anomaly; requires immediate rectification.



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4. **Receivables without Provision** – Sundry Debtors of ₹15,969.14 Lakh in 2025 with no provision violates NMAM/TN MAM norms.
5. **Other Assets Negative Balance** – (-₹5,835.94 Lakh) shown as asset is irregular and distorts financial position.
6. **Liquidity Risk** – Cash reserves have shrunk by nearly 60% in two years, indicating severe pressure on working capital.
7. **Prior Period Adjustments** – Large adjustments (-₹807.79 Lakh in 2025) reflect weak accrual and reconciliation controls.

6. Our Team Follow - ups

- The Corporation's financials reveal a **stress position**, with persistent revenue deficits, rising borrowings, and declining liquidity.
- Critical issues such as **CWIP backlogs, negative investments, lack of provisions for receivables, and incorrect classification of assets** must be addressed urgently.
- To restore fiscal discipline:
 1. **Strengthen revenue base** through widening of tax assessments (property/professional tax) and realistic user charges.
 2. **Project-wise reconciliation of CWIP** and timely capitalisation of assets.
 3. **Create mandatory provisions** for doubtful receivables as per NMAM/TN MAM.
 4. **Rectify anomalies** in Investments and Other Assets ledgers.
 5. **Implement system controls** in UTIS to prevent back-dated postings and ensure trial balance integrity.
 6. **Improve cash management** by timely transfer of earmarked funds (Library/Education cess) and enforcing expenditure prioritisation.

FOR TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

A handwritten signature in blue ink, appearing to read "Madhubalan".

Madhubalan Lingam,IAS

Commissioner

Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION
 No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Consolidated Balance Sheet as on

Rupees in Lakhs

Major Code	Minor Code	Item / Head of Account	Schedule No	31.03.2025 Audited	31.03.2024 Audited	31.03.2023 Audited
LIABILITIES						
Reserves and Surplus						
310		Municipal (General) Fund	B - 01	18,808.42	23,201.42	26,565.80
311		Earmarked Funds	B - 02	19,654.84	18,301.84	17,353.81
312		Reserves	B - 03	-	-	-
		Total Reserves & Surplus - (A)		38,463.26	41,503.26	43,919.61
Non - Current Liabilities / Loans						
320		Grants, Contribution for specific Purposes	B - 04	2,90,101.63	2,63,994.92	2,20,082.89
330		Secured Loans	B - 05	46,629.44	33,184.79	19,873.01
331		Unsecured Loans	B - 06	-	-	-
		Total Loans - (B)		3,36,731.07	2,97,179.71	2,39,955.90
Current Liabilities & Provisions						
340		Deposits Received	B - 07	14,612.16	13,581.50	10,672.67
341		Deposit Works	B - 08	-	-	-
350		Other Liabilities	B - 09	6,286.26	4,769.13	3,362.10
360		Provisions	B - 10	-	-	-
		Total Current Liabilities & Provisions - (C)		20,898.42	18,350.63	14,034.77
		TOTAL LIABILITIES - (A+B+C)		3,96,092.75	3,57,033.61	2,97,910.28

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 *C.A.K.CHERAN, FCA, DSA
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 M. No: 237419
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TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION						
No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001						
Consolidated Balance Sheet as on						
Major Code	Minor Code	Item / Head of Account	Schedule No	31.03.2025 Audited	31.03.2024 Audited	31.03.2023 Audited
ASSETS						
Fixed Assets						
410		Gross Block of Assets	B - 11	2,04,827.00	1,89,965.65	1,70,838.38
411		Less : Accumulated Depreciation		1,10,139.38	1,00,747.43	90,513.46
412		Net Block of Assets		94,687.62	89,218.22	80,324.92
		Capital Work in Progress		2,58,625.24	2,08,265.94	1,32,029.83
		Total Fixed Assets - (D)		3,53,312.86	2,97,484.16	2,12,354.75
Investments						
420		Investments - General Fund	B - 12	4,822.25	19,155.09	17,161.32
421		Investments - Other Funds	B - 13	-802.00	-13,832.96	-11,432.96
		Total Investments - (E)		4,020.25	5,322.13	5,728.36
Current Assets, Loans and Advances						
430		Stock in Hand (Inventories)	B - 14	424.82	424.82	424.82
431		Sundry Debtors (Receivables)	B - 15	15,969.14	15,902.25	17,667.06
432		Less : Accumulated prov. against debts				
440		Pre-paid Expenses	B - 16	-	0.32	0.32
450		Cash and Bank Balances	B - 17	25,222.83	42,809.78	60,204.93
460		Loans, advances and Deposits	B - 18	2,976.64	2,224.09	4,388.90
461		Less : Accumulated prov. against loans	B - 18a	2.14	2.14	2.14
		Total Current Assets, Loans & Advances - (F)		44,595.58	61,363.41	82,688.17
		Other Assets - (G)	B - 19	-5,835.94	-7,136.08	-2,861.00
		Misc. Expenses (to the extent not written off) - (H)	B - 20	-	-	-
		TOTAL ASSETS - (D+E+F+G+H)		3,96,092.75	3,57,033.61	2,97,910.28

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TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

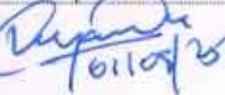
No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Consolidated Income and Expenditure Account for the Year ended

Rupees in Lakhs

Major Code	Minor Code	Item / Head of Account	Schedule No	31.03.2025 Audited	31.03.2024 Audited	31.03.2023 Audited
1	2	3	4			
<u>INCOME</u>						
110		Tax Revenue	I - 01	15,224.54	13,057.31	12,301.03
120		Assigned Revenues & Compensations	I - 02	1,717.13	2,177.07	1,564.16
130		Rental Income from Municipal Properties	I - 03	2,177.44	2,033.74	2,163.21
140		Fees & User Charges	I - 04	9,938.83	9,198.15	8,347.80
150		Sales & Hire Charges	I - 05	153.71	115.00	109.65
160		Revenue Grants, Contributions & Subsidies	I - 06	13,756.08	13,141.45	9,307.72
170		Income from Investments	I - 07	292.34	251.80	837.92
171		Interest Earned	I - 08	196.58	716.64	-790.23
180		Other Incomes	I - 09	2,813.06	7,387.91	2,099.82
TOTAL INCOME - A				46,269.72	48,079.06	35,941.08
<u>EXPENDITURES</u>						
210		Establishment Expenses	I - 10	25,059.49	23,878.04	18,833.06
220		Administrative Expenses	I - 11	1,429.64	2,244.99	1,541.10
230		Operations & Maintenance	I - 12	10,290.86	11,440.73	9,673.30
240		Interest & Finance Expenses	I - 13	2,483.75	2,481.98	1,595.95
250		Programme Expenses	I - 14	264.83	47.35	188.28
260		Revenue Grants, Contributions & Subsidies	I - 15	931.43	1,200.46	403.01
270		Provision & Write off	I - 16	-	-	-

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TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Consolidated Income and Expenditure Account for the Year ended

Rupees in Lakhs

Major Code	Minor Code	Item / Head of Account	Schedule No	31.03.2025 Audited	31.03.2024 Audited	31.03.2023 Audited
271		Miscellaneous Expenses	I - 17	-	-	-
272		Depreciation	B - 11	9,394.94	10,233.97	7,942.84
		TOTAL EXPENDITURE - B		49,854.93	51,527.52	40,177.54
		Gross Surplus / (Deficit) of Income over Expenditure before prior period Items		-3,585.21	-3,448.46	-4,236.46
280		Add : Prior Period Items (Net)	I - 18	-807.79	84.08	31.78
		Gross Surplus / (Deficit) of Income over Expenditure after prior period Items		-4,393.00	-3,364.38	-4,204.68
		Less : Exceptional Items				-
		Net Surplus / (Deficit) after Exceptional Items		-4,393.00	-3,364.38	-4,204.68
290		Less : Transfer to Reserve Funds				4,524.34
		Net Surplus / (Deficit)		-4,393.00	-3,364.38	-8,729.02



 R. THANGAMAILARAJA &
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Consolidated Cash Flow Statement for the Year

Particulars	Rupees in Lakhs		
	Amount (₹)	Amount (₹)	Amount (₹)
	2024 - 25	2023 - 24	2022 - 23
A. Cash Flow from Operating Activities			
Surplus/(Deficit) from Income & Expenditure A/c	-4,393.00	-3,364.38	-8,729.02
Add: Non-cash & Non-operating items			
Depreciation	9,394.94	10,233.97	7,942.84
Provisions/Write-offs	-	-	-
Interest/Dividend Income (-)	-488.93	-968.44	-47.69
Profit/Loss on Disposal of Assets	-	-	-
Operating Surplus before Working Capital Changes	4,513.01	5,901.15	-833.87
Adjustments for Working Capital Changes			
(Increase)/Decrease in Inventories	-	-	-
(Increase)/Decrease in Receivables	-66.57	1,764.81	512.59
Increase/(Decrease) in Payables	2,547.79	4,315.86	2,304.86
Increase/(Decrease) in Provisions	-	-	-
Net Cash from Operating Activities	6,994.23	11,981.82	1,983.58
B. Cash Flow from Investing Activities			
Changes in the Fixed Assets (-)	-65,223.65	-95,363.37	-68,975.14
Changes in the Investments (-)	1,301.88	406.24	13,369.79
Changes in Loans and Deposits	-752.55	2,164.81	1,117.85
Movement in Other Assets (Net)	-1,300.14	4,275.08	2,860.81
Net Cash from Investing Activities	-65,974.46	-88,517.25	-51,626.69
C. Cash Flow from Financing Activities			
Loans Raised (New Loan- Old Loan repayment)	13,444.65	13,311.78	2,167.24
Interest Income (+)	488.93	968.44	47.69
Grants/Funds Received for Capital Purposes (+)	26,106.71	43,912.03	75,104.61
Grants/Funds Received for Earmarked (+)	1,353.00	948.03	4,524.34
Other Borrowings (Net)	-	-	-
Net Cash from Financing Activities	41,393.29	59,140.28	81,843.88
Net Increase/(Decrease) in Cash & Cash Equivalents	-17,586.94	-17,395.15	32,200.77
Add: Opening Cash & Bank Balances	42,809.78	60,204.93	28,004.16
Closing Cash & Bank Balances	25,222.83	42,809.78	60,204.93



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TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 01 : Municipal (General) Fund

Rupees in Lakhs							
Major Code	Minor Code	Item / Head of Account	Opening Balance as on 01.04.2022	Additions during the Financial Year 2022 - 2023	Sub Total	Deductions / Utilised During the Financial Year 2022 - 23	Closing Balance As on 31.03.2023
1	2	3	4	5	6 (4+5)	7	8 (6-7)
310	10	Municipal (General) Fund	-	-	-	-	-
310	9001	Excess of Income Over Expenditure	35,292.15	-8,726.35	26,565.80	-	26,565.80
310	80	Prior Period Adjustments (Net)	-	-	-	-	-
TOTAL MUNICIPAL GENERAL FUND			35,292.15	-8,726.35	26,565.80	-	26,565.80

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Schedule - B 01 : Municipal (General) Fund

Rupees in Lakhs							
Major Code	Minor Code	Item / Head of Account	Opening Balance as on 01.04.2023	Additions during the Financial Year 2023 - 2024	Sub Total	Deductions / Utilised During the Financial Year 2023 - 24	Closing Balance As on 31.03.2024
1	2	3	4	5	6 (4+5)	7	8 (6-7)
310	10	Municipal (General) Fund	-	-	-	-	-
310	9001	Excess of Income Over Expenditure	26,565.80	-3,364.38	23,201.42	-	23,201.42
310	80	Prior Period Adjustments (Net)	-	-	-	-	-
TOTAL MUNICIPAL GENERAL FUND			26,565.80	-3,364.38	23,201.42	-	23,201.42


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Schedule - B 01 : Municipal (General) Fund

Rupees in Lakhs							
Major Code	Minor Code	Item / Head of Account	Opening Balance as on 01.04.2024	Additions during the Financial Year 2024 - 2025	Sub Total	Deductions / Utilised During the Financial Year 2024 - 25	Closing Balance as on 31.03.2025
1	2	3	4	5	6 (4+5)	7	8 (6-7)
310	10	Municipal (General) Fund	-	-	-	-	-
310	9001	Excess of Income Over Expenditure	23,201.42	-4,393.00	18,808.42	-	18,808.42
310	80	Prior Period Adjustments (Net)	-	-	-	-	-
TOTAL, MUNICIPAL GENERAL FUND			23,201.42	-4,393.00	18,808.42	-	18,808.42


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No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 02 : Earmarked Funds / Special Funds / Sinking Fund / Trust or Agency Fund

Rupees in Lakhs						
Major Code	Minor Code	Item / Head of Account	Total Special Funds	Contribution from Municipal Fund - 311 1001	Capital Fund - 311 1003	Special Fund - 3
1	2	3	4	5	6	7
311		a . Opening Balance as on 01.04.2022	12,829.47	12,789.76	39.71	-
		b. Additions during the Year				
	1001	i) Transfer From other Funds	4,524.34	4,524.34	-	
		ii) Interest / Dividend earned on Special Fund	-			
		iii) Profit on disposal of Special Fund Investments	-			
		iv) Appreciation in Value of SF Investments	-			
		v) Other additions (Old adjustments, etc.,)	-			
		Sub - Total (Additions during the Year)	4,524.34	4,524.34	-	-
		c. Payments out of Funds	-			
		i) Capital Expenditures - Fixed Assets	-	-		
		Capital Expenditures - Others	-			
			-	-	-	-
		ii) Revenue Expenditures	-			
		Salary, Wages and allowances etc.,	-			
		Rent	-			
		Other Administrative Charges	-			
			-	-	-	-
		iii) Others	-			
		Loss on disposal of Special Fund Investments	-			
		Diminution in value of SF Investments	-			
		Transferred to Municipal Funds	-			
		Transferred to Income	-			
			-	-	-	-
		Sub - Total (Deductions during the Year)	-	-	-	-
		Net Balance at the Year ended on 31.03.2023	17,353.81	17,314.10	39.71	-

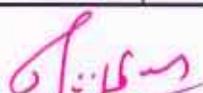
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TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 02 : Earmarked Funds / Special Funds / Sinking Fund / Trust or Agency Fund

Rupees in Lakhs						
Major Code	Minor Code	Item / Head of Account	Total Special Funds	Contribution from Municipal Fund - 311 1001	Capital Fund - 311 1003	Special Fund - 3
1	2	3	4	5	6	7
311		a . Opening Balance as on 01.04.2023	17,353.81	17,314.10	39.71	-
		b. Additions during the Year				
	1001	i) Transfer From other Funds	948.03	948.03	-	-
		ii) Interest / Dividend earned on Special Fund	-			
		iii) Profit on disposal of Special Fund Investments	-			
		iv) Appreciation in Value of SF Investments	-			
		v) Other additions (Old adjustments, etc..)	-			
		Sub - Total (Additions during the Year)	948.03	948.03	-	-
		c. Payments out of Funds	-			
		i) Capital Expenditures - Fixed Assets	-	-		
		Capital Expenditures - Others	-			
			-	-	-	-
		ii) Revenue Expenditures	-			
		Salary, Wages and allowances etc..	-			
		Rent	-			
		Other Administrative Charges	-			
			-	-	-	-
		iii) Others	-			
		Loss on disposal of Special Fund Investments	-			
		Diminution in value of SF Investments	-			
		Trsnsferred to Municipal Funds	-			
		Trsnsferred to Income	-			
			-	-	-	-
		Sub - Total (Deductions during the Year)	-	-	-	-
		Net Balance at the Year ended on 31.03.2024	18,301.84	18,262.13	39.71	-


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TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 02 : Earmarked Funds / Special Funds / Sinking Fund / Trust or Agency Fund

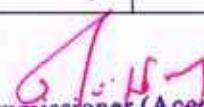
Rupees in Lakhs						
Major Code	Minor Code	Item / Head of Account	Total Special Funds	Contribution from Municipal Fund - 311 1001	Capital Fund - 311 1003	Special Fund - 3
1	2	3	4	5	6	7
311		a . Opening Balance as on 01.04.2024	18,301.84	18,262.13	39.71	-
		b. Additions during the Year				
	1001	i) Transfer From other Funds	1,353.00	1,353.00	-	-
		ii) Interest / Dividend earned on Special Fund	-	-	-	-
		iii) Profit on disposal of Special Fund Investments	-	-	-	-
		iv) Appreciation in Value of SF Investments	-	-	-	-
		v) Other additions (Old adjustments, etc.,)	-	-	-	-
		Sub - Total (Additions during the Year)	1,353.00	1,353.00	-	-
		c. Payments out of Funds	-			
		i) Capital Expenditures - Fixed Assets	-			
		Capital Expenditures - Others	-			
		ii) Revenue Expenditures	-			
		Salary, Wages and allowances etc.,	-			
		Rent	-			
		Other Administrative Charges	-			
		iii) Others	-			
		Loss on disposal of Special Fund Investments	-			
		Diminution in value of SF Investments	-			
		Transferred to Municipal Funds	-			
		Transferred to Income	-			
		Sub - Total (Deductions during the Year)	-	-	-	-
		Net Balance at the Year ended on 31.03.2025	19,654.84	19,615.13	39.71	-


Assistant Commissioner (Accounts)
Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION
 No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 03 : RESERVES

Rupees in Lakhs							
Major Code	Minor Code	Item / Head of Account	Opening Balance as on 01.04.2022	Additions during the Financial Year 2022 - 2023	Sub Total	Deductions / Utilised During the Financial Year 2022 - 23	Closing Balance As on 31.03.2023
1	2	3	4	5	6 (4+5)	7	8 (6-7)
312		Capital Contribution					
		Capital Reserves					
		Borrowing Redemption Reserve					
		Special Funds (Utilised)					
		Statutory Reserve					
		General Reserve					
		Revaluation Reserve					
TOTAL RESERVE FUNDS			-	-	-	-	-


 Assistant Commissioner (Accounts)
 Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION							
No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001							
Schedule - B 03 : RESERVES							
Major Code	Minor Code	Item / Head of Account	Opening Balance as on 01.04.2023	Additions during the Financial Year 2023 - 2024	Sub Total	Deductions / Utilised During the Financial Year 2023 - 24	Rupees in Lakhs Closing Balance As on 31.03.2024
1	2	3	4	5	6 (4+5)	7	8 (6-7)
312		Capital Contribution					
		Capital Reserves					
		Borrowing Redemption Reserve					
		Special Funds (Utilised)					
		Statutory Reserve					
		General Reserve					
		Revaluation Reserve					
TOTAL RESERVE FUNDS			-	-	-	-	-

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION							
No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001							
Schedule - B 03 : RESERVES							
Major Code	Minor Code	Item / Head of Account	Opening Balance as on 01.04.2024	Additions during the Financial Year 2024 - 2025	Sub Total	Deductions / Utilised During the Financial Year 2024 - 25	Rupees in Lakhs Closing Balance as on 31.03.2025
1	2	3	4	5	6 (4+5)	7	8 (6-7)
312		Capital Contribution					
		Capital Reserves					
		Borrowing Redemption Reserve					
		Special Funds (Utilised)					
		Statutory Reserve					
		General Reserve					
		Revaluation Reserve					
TOTAL RESERVE FUNDS			-	-	-	-	-

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 Assistant Commissioner (Accounts)
 Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001							
Schedule - B 04 : Grants & Contribution for Specific Purposes (Code - 320)							
Item / Head of Account	Total	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations
Major code - Minor code		320 - 10	320 - 20	320 - 30	320 - 60		
a . Opening Balance as on 01.04.2022	1,44,978.28	20,284.07	1,24,694.21	-	-	-	-
b. Additions during the Year							
i) Grant Received during the Year	1,46,996.48	39,665.02	1,07,331.46				
ii) Interest / Dividend earned on Grant Received	-	-					
iii) Profit on disposal of Grant Investments	-	-					
iv) Appreciation in Value of Grant Investments	-	-					
v) Other additions (Specify nature)	-	-					
Sub - Total (Additions during the Year)	1,46,996.48	39,665.02	1,07,331.46	-	-	-	-
c. Payments out of Funds							
i) Capital Expenditures - Fixed Assets	71,891.87	44,330.78	27,561.09				
Capital Expenditures - Others	-	-					
71,891.87	44,330.78	27,561.09	-	-	-	-	-
ii) Revenue Expenditures							
Salary, Wages and allowances etc.,	-	-	-				
Rent	-	-					
Other Administrative Charges	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
iii) Others	-						
Loss on disposal of Grant Investments	-						
Diminution in value of Grant Investments	-						
Grants Refunded	-						
-	-	-	-	-	-	-	-
Sub - Total (Deductions during the Year)	71,891.87	44,330.78	27,561.09	-	-	-	-
Net Balance at the Year ended on 31.03.2023	2,20,082.89	15,618.31	2,04,464.58	-	-	-	-

01/05/2023
Assistant Commissioner (Accounts)
Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 04 : Grants & Contribution for Specific Purposes (Code - 320)

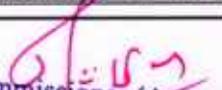
Item / Head of Account	Total	Rupees in Lakhs					
		Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations
Major code - Minor code		2002 & 6002 8002	320 - 20	320 - 30	320 - 60		
a . Opening Balance as on 01.04.2023	2,20,082.89	15,618.31	2,04,464.58	-	-	-	-
b. Additions during the Year							
i) Grant Received during the Year	91,443.60	43,160.46	48,283.14				
ii) Interest / Dividend earned on Grant Received	-	-					
iii) Profit on disposal of Grant Investments	-	-					
iv) Appreciation in Value of Grant Investments	-	-					
v) Other additions (Specify nature)	-	-					
Sub - Total (Additions during the Year)	91,443.60	43,160.46	48,283.14	-	-	-	-
c. Payments out of Funds							
i) Capital Expenditures - Fixed Assets	47,532.30	46,217.95	1,314.36				
Capital Expenditures - Others	-	-					
	47,532.30	46,217.22	1,314.36	-	-	-	-
ii) Revenue Expenditures							
Salary, Wages and allowances etc.,	-	-					
Rent	-	-					
Other Administrative Charges	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
iii) Others	-						
Loss on disposal of Grant Investments	-						
Diminution in value of Grant Investments	-						
Grants Refunded	-						
	-	-	-	-	-	-	-
Sub - Total (Deductions during the Year)	47,531.57	46,217.22	1,314.36	-	-	-	-
Net Balance at the Year ended on 31.03.2024	2,63,994.92	12,561.55	2,51,433.37	-	-	-	-

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Assistant Commissioner (Accounts)
Tiruchirappalli City Municipal Corporation

TRUCHIRAPPALI CITY MUNICIPAL CORPORATION
No.58, Bharathidasan Road, (Autonome), Truchirappalli - 620 001
Schedule - B 01 : Grants & Contribution for Specific Purposes (Code - 320)

SCHEDULE - B 01 : Grants & Contribution for Specific Purposes (Code - 320)						
Item / Head of Account	Total	Grants from Central Government	Grants from State Government	Grants from Other Government	Grants from Financial Institutions	Grants from NGOs
Major code - Minor code	2,63,994.92	12,661.55	2,51,433.37	0005	320 - 20	320 - 60
b. Additions during the Year						
i) Grant Received during the Year	68,381.71	23,455.94	41,925.77			
ii) Interest / Dividend earned on Grant Received	68,381.71	23,455.94	41,925.77			
iii) Profit on disposal of Grant Investments						
w) Appreciation in Value of Grant Investments						
v) Other Additions (Specify nature)						
Sub - Total (Additions during the Year)	68,381.71	23,455.94	41,925.77			
c. Payments out of Funds						
0 Capital Expenditures - Fixed Assets	12,275.00	39,018.64	3,226.36			
Capital Expenditures - Others						
ii) Revenue Expenditure	12,275.00	39,018.64	3,226.36			
iii) Other Wages and Allowances etc.						
Net						
Other Administrative Charges						
iii) Others						
Diminution in value of Grant Investments						
Loss on disposal of Grant Investments						
Grants Received						
Net Balance at the Year ended on 31.03.2025	2,90,101.63	-3,031.16	2,93,132.77			
Sub - Total (Deductions during the Year)	42,275.00	39,018.64	3,226.36			

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION					
No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001					
Schedule - B 05 : SECURED LOANS - 330					
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
330	10	Loans from Central Government	-	-	-
	20	Loans from State Government	-	-	-
	30	Loans from Govt Bodies & Associations	46,629.44	33,184.79	19,873.01
	40	Loans from International Agencies	-	-	-
	50	Loans from Bank & Other Financial Institutions	-	-	-
	60	Other Term Loans	-	-	-
	70	Bonds & Debentures (Green Municipal Bond)	-	-	-
	80	Other Loans	-	-	-
TOTAL SECURED LOANS			46,629.44	33,184.79	19,873.01
Schedule - B 06 : UNSECURED LOANS - 331					
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
331	10	Loans from Central Government	-	-	-
	20	Loans from State Government	-	-	-
	30	Loans from Govt Bodies & Associations	-	-	-
	40	Loans from International Agencies	-	-	-
	50	Loans from Bank & Other Financial Institutions	-	-	-
	60	Other Term Loans	-	-	-
	70	Bonds & Debentures (Green Municipal Bond)	-	-	-
	80	Other Loans	-	-	-
TOTAL UNSECURED LOANS			-	-	-
Schedule - B 07 : Deposits Received - 340					
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
340	10	From Contractors	12,115.65	11,708.57	8,715.93
	20	From Revenues	1,748.84	1,276.67	1,304.38
	30	From Staff	-	-	-
	80	From Others	747.68	596.26	652.36
Total Deposits Received			14,612.16	13,581.50	10,672.67


 Assistant Commissioner (Accounts)
 Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 08 : Deposit Works - 341

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
341	10	Civil Works	-	-	-
	20	Electrical Works	-	-	-
	80	Others	-	-	-
Total Deposit Works			-	-	-

Schedule - B 09 : Other Liabilities (Sundry Creditors) - 350

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
350	10	Creditors	118.70	912.80	54.66
	11	Employee Liabilities	1.51	1.51	1.51
	20	Tax & Cess Payables	1,045.32	589.94	672.07
	30	Government Dues payable	2,725.03	871.85	240.83
	40	Refunds payable / withheld	-	-	-
	41	Advance collection of Revenues	2,395.70	2,393.04	2,393.03
Total Other Liabilities			6,286.26	4,769.13	3,362.10

Schedule - B 10 : Provisions - 360

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
360	10	Provision for Expenses	-	-	-
	20	Provision for Interest	-	-	-
	30	Provision for Other Expenses	-	-	-
Total Deposits Received			-	-	-

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Assistant Commissioner (Accounts)
Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 12 : Investments - General Fund (Code - 420)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	With whom invested	Face Value	Current Year Carrying Cost (Rs.) as on 31.03.2023
1	2	3	4	5	6
420	10	Central Government Securities			-
	20	State Government Securities			-
	30	Debentures and Bonds			-
	40	Preference Shares			-
	50	Equity Shares			-
	60	Units of Mutual Funds			-
	80	Other Investments FDR		-	17,161.32
Total of Investments General Fund					17,161.32


 Assistant Commissioner (Accounts)
 Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 12 : Investments - General Fund (Code - 420)

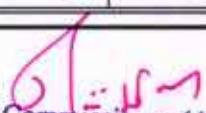
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	With whom invested	Face Value	Current Year Carrying Cost (Rs.) as on 31.03.2024
1	2	3	4	5	6
420	10	Central Government Securities			-
	20	State Government Securities			-
	30	Debentures and Bonds			-
	40	Preference Shares			-
	50	Equity Shares			-
	60	Units of Mutual Funds			-
	80	Other Investments FDR		-	19,155.09
Total of Investments General Fund					19,155.09

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 12 : Investments - General Fund (Code - 420)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	With whom invested	Face Value	Current Year Carrying Cost (Rs.) as on 31.03.2025
1	2	3	4	5	6
420	10	Central Government Securities			-
	20	State Government Securities			-
	30	Debentures and Bonds			-
	40	Preference Shares			-
	50	Equity Shares			-
	60	Units of Mutual Funds			-
	80	Other Investments FDR		-	4,822.25
Total of Investments General Fund					4,822.25


Assistant Commissioner (Accounts)
Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

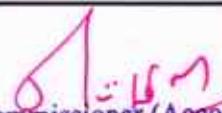
Schedule - B 13 : Investments - Other Funds (Code - 421)

Major Code	Minor Code	Item / Head of Account	With whom invested	Rupees in Lakhs	
				Face Value	Current Year Carrying Cost (Rs.) as on 31.03.2023
1	2	3	4	5	6
421	10	Central Government Securities		-	-
	20	State Government Securities		-	-
	30	Debentures and Bonds		-	-
	40	Preference Shares		-	-
	50	Equity Shares		-	-
	60	Units of Mutual Funds		-	-
	80	Other Investments FDR		-	11,432.96
Total of Investments Other Funds				-	11,432.96


 Assistant Commissioner (Accounts)
 Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION					
No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001					
Schedule - B 13 : Investments - Other Funds (Code - 421)					
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	With whom invested	Face Value	Current Year Carrying Cost (Rs.) as on 31.03.2024
1	2	3	4	5	6
421	10	Central Government Securities		-	-
	20	State Government Securities		-	-
	30	Debentures and Bonds		-	-
	40	Preference Shares		-	-
	50	Equity Shares		-	-
	60	Units of Mutual Funds		-	-
	80	Other Investments FDR		-	-13,832.96
Total of Investments Other Funds				-	-13,832.96

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION					
No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001					
Schedule - B 13 : Investments - Other Funds (Code - 421)					
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	With whom invested	Face Value	Current Year Carrying Cost (Rs.) as on 31.03.2025
1	2	3	4	5	6
421	10	Central Government Securities		-	-
	20	State Government Securities		-	-
	30	Debentures and Bonds		-	-
	40	Preference Shares		-	-
	50	Equity Shares		-	-
	60	Units of Mutual Funds		-	-
	80	Other Investments FDR		-	-802.00
Total of Investments Other Funds				-	-802.00


 Assistant Commissioner (Accounts)
 Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 14 : Stocks in Hand (Inventories) (Code - 430)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
430	10	Stores & Consumables	424.82	424.82	424.82
	30	Others	-	-	-
Total Stock in Hand			424.82	424.82	424.82


Assistant Commissioner (Accounts)
Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 15 : Sundry Debtors (Receivables) (Code - 431)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Gross amount as on 31.03.2023	Provision for Outstanding Revenues (code - 432)	Net amount as on 31.03.2023
1	2	3	4	5	6 (4-5)
431	10	Receivables from Property Taxes	2,963.03	-	2,963.03
	91	Less : State Government Cesses / Levies in Taxes Control Accounts		-	-
		Net Receivables of Property Taxes	2,963.03	-	2,963.03
431	19	Receivable of Other Taxes	4,317.17	-	4,317.17
		Less : State Government Cesses / Levies in Taxes Control Accounts	-	-	-
		Net Receivables of Other Taxes	4,317.17	-	4,317.17
431	20	Receivables of Cess Income	-	-	-
	30	Receivables for Fees and User Charges	4,448.98	-	4,448.98
	40	Receivables from Other Sources	5,822.95	-	5,822.95
	50	Receivables from Government	114.93	-	114.93
		Total Sundry Debtors (Receivables)	17,667.06	-	17,667.06


Assistant Commissioner (Accounts)
Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION					
No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001					
Schedule - B 15 : Sundry Debtors (Receivables) (Code - 431)					
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Gross amount as on 31.03.2024	Provision for Outstanding Revenues (code - 432)	Net amount as on 31.03.2024
1	2	3	4	5	6 (4-5)
431	10	Receivables from Property Taxes	2,333.64	-	2,333.64
	91	Less : State Government Cesses / Levies in Taxes Control Accounts	-	-	-
		Net Receivables of Property Taxes	2,333.64	-	2,333.64
431	19	Receivable of Other Taxes	3,454.27	-	3,454.27
		Less : State Government Cesses / Levies in Taxes Control Accounts	-	-	-
		Net Receivables of Other Taxes	3,454.27	-	3,454.27
431	20	Receivables of Cess Income	-	-	-
	30	Receivables for Fees and User Charges	3,821.95	-	3,821.95
	40	Receivables from Other Sources	6,177.47	-	6,177.47
	50	Receivables from Government	114.93	-	114.93
Total Sundry Debtors (Receivables)			15,902.25	-	15,902.25

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION					
No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001					
Schedule - B 15 : Sundry Debtors (Receivables) (Code - 431)					
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Gross amount as on 31.03.2025	Provision for Outstanding Revenues (code - 432)	Net amount as on 31.03.2025
1	2	3	4	5	6 (4-5)
431	10	Receivables from Property Taxes	3,501.08	-	3,501.08
	91	Less : State Government Cesses / Levies in Taxes Control Accounts	-	-	-
		Net Receivables of Property Taxes	3,501.08	-	3,501.08
431	19	Receivable of Other Taxes	4,305.96	-	4,305.96
		Less : State Government Cesses / Levies in Taxes Control Accounts	-	-	-
		Net Receivables of Other Taxes	4,305.96	-	4,305.96
431	20	Receivables of Cess Income	-	-	-
	30	Receivables for Fees and User Charges	4,766.78	-	4,766.78
	40	Receivables from Other Sources	3,280.40	-	3,280.40
	50	Receivables from Government	114.93	-	114.93
Total Sundry Debtors (Receivables)			15,969.14	-	15,969.14

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Assistant Commissioner (Accounts)
Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001

Schedule - B 16 : Prepaid Expenses (Code - 440)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
440	10	Establishment	-	0.32	0.32
	20	Operations & Maintenance	-	-	-
	30	Administrative	-	-	-
Total Prepaid Expenses			-	0.32	0.32

Schedule - B 17 : Cash and Bank Balances (Code - 450)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
450	10	Cash	0.41	0.41	0.41
		Total Cash Balance	0.41	0.41	0.41
Balance with Banks - Municipal Funds					
450	21	Nationalised Banks	10,897.46	15,411.81	28,508.82
450	22	Other Scheduled Banks	5,801.32	5,490.20	5,054.49
450	23	Scheduled Co - Operative Banks	-	-	-
450	24	Post office	-	-	-
450	25	Post office	1,083.25	135.07	433.74
	26	Sri Tax Collection Card	-	56.56	-
			17,782.02	21,093.63	33,997.05
Balance with Banks - Special Funds					
450	41	Nationalised Banks	1,304.81	4,990.59	5,149.82
450	42	Other Scheduled Banks	5,597.42	15,954.93	20,825.49
	43	Scheduled Co - Operative Banks	-	-	-
	44	Post office	-	-	-
			6,902.23	20,945.52	25,975.31
Balance with Banks - SFC/TFC Grants					
61		Nationalised Banks	538.17	770.21	232.16
62		Other Scheduled Banks	-	-	-
63		Scheduled Co - Operative Banks	-	-	-
64		Post office	-	-	-
			538.17	770.21	232.16
		Total Bank Balances	25,222.42	42,809.36	60,204.52
Total Cash & Bank Balances			25,222.83	42,809.78	60,204.93

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Assistant Commissioner (Accounts)
Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION					
No.58, Bharathidasan Road, Cantonment, Tiruchirappalli - 620 001					
Schedule - B 18 : Loans, Advances & Deposits (Code - 460)					
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
460	10	Loans & Advances to Employees	87.59	118.32	117.46
	20	Employee Provident Fund Loans	-	-	-
	30	Loans to Others	-	-	-
	40	Advance to Suppliers and Contractors	2,749.11	1,936.23	4,092.85
	50	Advance to Others	97.29	144.06	178.59
	60	Deposits with External Agencies	42.66	25.48	-
	70	ESIC (Deposits under Protest)	-	-	-
	80	Other Current Assets (Receivables)	-	-	-
			2,976.64	2,224.09	4,388.90
Deposit Works					
		Goods & Service Tax (Net)	-	-	-
		TDS Receivables	-	-	-
			-	-	-
461		Less : Accumulated Provisions against Loans, Advances & Deposits (Schedule - B 18a)	-	-	-
		Total Loans, Advances & Deposits	2,976.64	2,224.09	4,388.90

Schedule - B 18 (a) : Accumulated Provisions against Loans, Advances & Deposits (Code - 461)					
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
461	10	Provision Against the Loans	-	-	-
	20	Provision Against the Advances	2.14	2.14	2.14
		Provision Against the Deposits	-	-	-
		Total Accumulated Provisions	2.14	2.14	2.14


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 Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

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Schedule - B 19 : Other Assets (Code - 470)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
470	10	Deposit Works	314.77	314.77	314.77
	20	Other Asset Control accounts	-6,150.71	-7,450.85	-3,175.77
Total Other Assets			-5,835.94	-7,136.08	-2,861.00

Schedule - B 20 : Miscellaneous Expenditure (to the extent not written off) (Code - 480)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
480	10	Loan issue Expenses deferred	-	-	-
	20	Discount on issue of Loans	-	-	-
	30	Deferred Revenue Expenses	-	-	-
	90	Others	-	-	-
Total Miscellaneous Expenditure			-	-	-


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Schedule - I 01 : Tax Revenue (Code - 110)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
110	01	Property Tax	5,846.41	4,981.43	4,678.37
	02	Water Tax	5,549.94	4,694.58	4,416.41
	03	Sewer Tax	-	-	-
	06	Education Tax	1,982.12	1,674.83	1,578.56
	10	Professional Tax	1,845.94	1,706.34	1,627.69
	11	Advertisement Tax	0.14	0.12	-
	80	Other Taxes	-	-	-
Total Tax Revenue			15,224.54	13,057.31	12,301.03

Schedule - I 02 : Assigned Revenues & Compensations (Code - 120)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
120	1001	Duties on Transfer of Properties	1,587.60	2,081.79	1,411.70
	1002	Entertainment Tax	92.27	95.29	152.46
	1003	Income from Quarries	37.26	-	-
Total Assigned Revenues			1,717.13	2,177.07	1,564.16

Schedule - I 03 : Rental Income from Municipal Properties (Code - 130)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
130	10	Rent from Civic Amenities	720.27	733.48	683.59
	20	Rent from Office Building	818.16	707.79	799.84
	30	Rent from Travellers Bungalows	-	4.15	1.84
	40	Rent from Temporary use of Land	155.32	146.25	172.31
	80	Other Rents			
	01	- Bunk Rents	16.54	31.59	31.54
	03	- Rent from Parking Contracts	157.63	96.98	83.68
	05	- Pay & Use Toilets	282.71	300.12	296.91
	07	- Track Rent	26.80	13.37	93.50
Total Tax Revenue			2,177.44	2,033.74	2,163.21

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TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION
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Rupees in Lakhs

Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
Schedule - I 04 : Fees & User Charges (Code - 140)					
140	10	Licensing Fees	1.90	2.42	
140	11	Licensing Fees			
		01 - General Licence	92.79	251.78	322.01
		03 - Building License	2,182.31	1,174.44	1,179.53
		04 - Fees for Slaughter House	53.80	51.24	48.80
140	12	04 - Permit of Digging Well / Bore well	4.68	9.78	9.52
140	13	01 - Fees for Certificate / Extract	0.58	2.07	6.31
		02 - Birth / Death Certificate Fees	30.82	30.15	35.94
140	14	01 - Road Formation charges	57.70	92.69	74.47
		02 - Plot Regulation Charges	212.23	369.27	61.03
		03 - Other Development Charges	164.04	182.67	270.02
		04 - Layout Subdivision Fee	0.28	0.10	0.04
		05 - Unapproved Layout Development charges	319.29	905.15	437.30
140	15	Encroachment & Demolision Fees	6.32	16.94	12.53
140	20	Penalties	534.24	396.49	467.02
140	40	Others Fees			
		01 - Advertisement Fees	137.75	42.48	33.17
		02 - Survey Fees	27.43	44.42	63.63
		03 - Contractors Renewal Fees	12.51	28.06	77.17
140	50	User Charges			
		02 - UGD Charges	1,164.76	1,116.21	1,086.11
		04 - Water Charges	2,850.39	2,751.47	2,634.31
		06 - Septic Tank Cleaning	3.78	4.88	3.40
		07 - Burial Ground Charges	77.26	79.71	69.89
		10 - SWM User Charges	877.49	499.98	444.44
140	60	01 - Garden / Parks Receipts	7.15	8.39	0.77
140	70	Water supply initial charges, Name changes, inspection, etc.,	1,108.85	1,119.08	977.12
	80	Misc. - Other Charges	10.47	18.28	33.27
Total Fees & User Charges			9,938.83	9,198.15	8,347.80

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Rupees in Lakhs

Schedule - I 05 : Sale and Hire Charges (Code - 150)

Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
150	10	02 - Sale of Compost/Manure/grass etc.	0.00	0.41	0.76
	10	03 - Sale of Food - Amma Unavagam	77.32	75.98	75.90
	12	02 - Sale of Scrap	70.50	32.43	27.24
	12	03 - Others	5.90	6.18	5.75
Total Sale & Hire Charges			153.71	115.00	109.65

Schedule - I 06 : Revenue Grants, Contributions & Subsidies (Code - 160)

Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
160	10	Revenue Grants	-	-	-
		04 - Devolution Fund including SFC Fund	13,756.08	13,141.45	9,307.72
	20	Re-imbursement of Expenses	-	-	-
	30	Contribution Towards Schemes	-	-	-
Total Revenue Grants, Contributions			13,756.08	13,141.45	9,307.72

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Rupees in Lakhs

Schedule - I 07 : Income from Investments (Code - 170)

Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
170	10	Interest on Investments	289.72	250.30	837.17
	20	Dividend on Shares	2.63	1.50	0.75
Total Income from Investments			292.34	251.80	837.92

Schedule - I 08 : Interest Earned (Code - 171)

Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
171	10	Interest Income	196.58	716.64	-790.23
Total Interest Earned			196.58	716.64	-790.23

Schedule - I 09 : Other Income (Code - 180)

Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
180	10	01 - Deposits Forfeited	0.74	12.76	30.95
	11	01 - Deposits Lapsed	2,305.72	2,237.35	1,508.69
	40	01 - Recovery From Employees	59.48	99.78	44.28
	80	01 & 03 - Miscellaneous Income	447.12	5,038.02	515.90
Total Other Income			2,813.06	7,387.91	2,099.82

Schedule - I 10 : Establishment Expenses (Code - 210)

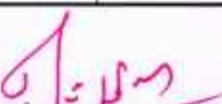
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
210	10	Salaries, Wages & Bonus - Basic & Allow.	20,606.16	18,581.97	14,756.41
	20	Perquisites, Honorarium etc..	519.58	441.75	327.53
	30	Pension	3,311.36	3,707.34	3,145.37
	40	Other Terminal & Retirement Benefits	622.39	1,146.97	603.75
Total Establishment Expenses			25,059.49	23,878.04	18,833.06

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Schedule - I 11 : Administrative Expenses (Code - 220)

Major Code	Minor Code	Item / Head of Account	Rupees in Lakhs		
			Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
220	10	01 - Rent for Building	1.44	13.24	1.56
		04 - Motor Vehicle Tax	9.06	5.05	-
	11	01 - EB for Office Building	99.15	135.52	87.40
		05 - Computer Operational Exp	91.77	91.33	117.39
	12	Communication Expenses	21.77	45.20	24.80
	20	Books, Periodicals etc.,	5.44	24.93	5.01
	21	Printing & Stationeries	98.72	233.03	93.60
	30	Travelling Exp	2.92	1.07	2.55
	40	Insurance	55.47	55.94	39.01
	50	Audit Fees	2.70	3.20	57.86
	51	01 - Retainer Fees	8.06	0.60	0.63
		02 - Court Fees & Other Expenses	1.73	0.32	0.17
		04 - Legal & Arbitration Expenses	45.45	8.90	16.64
	52	Professional & Other Fees	565.59	1,080.56	721.82
	60	01 - Advertisement Charges	65.95	79.23	82.85
	61	HONORARIUM TO COUNCILLORS	73.25	47.25	
	80	Other Expenses			
		01 - Cash awards & Prizes	5.58	1.30	0.59
		03 - Other Expenses	268.95	410.01	283.05
		04 - Sitting Fees	6.65	8.31	6.17
Total Administrative Expenses			1,429.64	2,244.99	1,541.10


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Schedule - I 12 : Operation & Maintenance (Code - 230)

Major Code	Minor Code	Item / Head of Account	Rupees in Lakhs		
			Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
230	10	Power & Fuel	3,621.29	3,429.35	2,922.33
	30	Consumption of Stores	826.41	1,086.41	1,080.42
	40	Hire charges for Machineries, Vehicles, Equip	-	-	-
	50	Repair & Maintenance - Infrastructure Assets	3,513.46	4,174.10	3,636.37
	51	Repairs & Maintenance - Civic Amenities	104.24	232.41	138.86
	52	Repairs & Maintenance - Off Building	403.61	402.62	435.89
	53	Repairs & Maintenance - Vehicles	141.47	269.23	244.03
	59	Repair & Maintenance - Others	356.37	110.84	139.36
	80	Other Operating & Maintenance Expenses	1,324.01	1,735.78	1,076.04
Total Operation & Maintenance			10,290.86	11,440.73	9,673.30

Schedule - I 13 : Interest & Finance Expenses (Code - 240)

Major Code	Minor Code	Item / Head of Account	Rupees in Lakhs		
			Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
240	30	03 - Interest on Loan	2,482.68	2,480.74	1,592.94
	70	Bank Charges	1.07	1.24	3.01
Total Interest & Finance Expenses			2,483.75	2,481.98	1,595.95

Schedule - I 14 : Programme Expenses (Code - 250)

Major Code	Minor Code	Item / Head of Account	Rupees in Lakhs		
			Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
250	10	Election Expenses	264.83	47.35	188.28
	20	Own Programmes - TULIP Internship	-	-	-
Total Programme Expenses			264.83	47.35	188.28

Schedule - I 15 : Exp on Revenue Grants, Contributions & Subsidies (Code - 260)

Major Code	Minor Code	Item / Head of Account	Rupees in Lakhs		
			Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
260	10	Grants	-	-	-
	20	Contributions			
		04 - TNIUS	-	4.00	4.00
		06 - Municipal Corporation	893.20	1,033.63	30.42
		07 - EPF Management	32.11	128.73	310.93
		08 - ESI Management Contribution	6.12	34.10	57.66
Total Exp on Revenue grants, Contributions & Subsidies			931.43	1,200.46	403.01

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Tiruchirappalli City Municipal Corporation

TIRUCHIRAPPALLI CITY MUNICIPAL CORPORATION

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Schedule - I 16 : Provision & Written off (Code - 270)

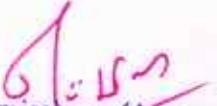
Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
270	20	Provisions for Other Assets	-	-	-
		Provisions for Other Assets	-	-	-

Schedule - I 17 : Misc Expenses (Code - 271)

Rupees in Lakhs					
Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
271	10	Misc Expenses	-	-	-
		Provisions for Other Assets	-	-	-

Schedule - I 18 : Prior period Items (Code - 280)

Major Code	Minor Code	Item / Head of Account	Balance as on 31.03.2025	Balance as on 31.03.2024	Balance as on 31.03.2023
1	2	3	4	5	6
280	40	01 - Prior Year Income	31.14	-32.36	51.02
	80	10 - Prior Year Tax		-74.45	
	80	01 - Prior Year Expenses	838.93	22.73	19.24
Total Miscellaneous Expenses			-807.79	-84.08	31.78


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