

Schedule B-1: Municipal (General) Fund (Code No. 310)

Code No.	Particulars	Opening balance as per the last account (Rs.)	Additions during the year * (Rs.)	Total (Rs.)	Deductions during the year ** (Rs.)	Balance at the end of the current year (Rs.)
1	2	3	4	5 (3+4)	6 (5-6)	7 (5-6)
310-10	Municipal Fund					
	balancing fig	519,653,724.15		519,653,724.15		519,653,724.15
310-90	Excess of Income & Expenditure	135,986,016.37	12,206,715.66	122,789,294.71		122,789,294.71
	Total Municipal Fund	654,739,771.52	12,206,715.66	642,413,018.86		642,413,018.86

Schedule B-2: Earned Fund

Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Special General Fund	General Provident Fund
Code No.							
(a) Opening							
(b) Additions to the Special Fund							
(i) Transfer from Municipal Fund							
(ii) Interest/Dividend earned on Special Fund Investments							
(iii) Profit on disposal of Special Fund Investments							
(iv) Appreciation in Value of Special Fund Investments							
(v) Other addition (Specify nature)							
Total (b)							
Total (a+b)							
(c) Payments expenditure on Fixed Assets*							
Others							
Sub-total							
(i) Revenue							
Rent							
Other administrative charges							
Sub-total							
(ii) Other							
Sub-total							
Total of							
Net balance at							
Grant Total of							

Schedule B-3: Reserves (Code No. 312)

Code No.	Particulars	Opening balance (Rs.)	Additions during the year	Total (Rs.)	Balance at the
1	2	3	4	5 (3+4)	7 (5+6)
312-10	Capital				
312-11	Capital Reserve				
312-20	Borrowing				
312-30	Special Funds				
312-40	Statutory Reserve				
312-50	General Reserve				
312-60	Revaluation				
	Total Reserve				



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Schedule B-12: Investments - General Fund (Code No. 420)

Code No.	Particulars	With whom invested	Fee value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
			4	5	6
1	2	3	4	5	6
420-10	Central Government Securities				
420-20	State Government Securities				
420-30	Debentures and Bonds				
420-40	Preference Shares				
420-50	Equity Shares				
420-60	Units of Mutual Funds				
420-80	Other Investments				
	Total of Investments General Fund				

Schedule B-13: Investments - Other Funds (Code No. 421)

Code No.	Particulars	With whom invested	Fee value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
			4	5	6
1	2	3	4	5	6
421-10	Central Government Securities				
421-20	State Government Securities				
421-30	Debentures and Bonds				
421-40	Preference Shares				
421-50	Equity Shares				
421-60	Units of Mutual Funds				
421-80	Other Investments				
	Total of Investments Other Funds				

Schedule B-14: Stock in Hand (Investment) (Code No. 430)

Code No.	Particulars	With whom invested	Fee value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
			4	5	6
1	2	3	4	5	6
430-10	Stock				
430-20	Local Stock				
430-30	Others				
	Total Stock in hand				

Schedule B-15: Sundry Debtors (Receivables) (Code No. 431)

Code No.	Particulars	Gross Amount (Rs.)	Provision for Outstanding receivables (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
		1	3	5 = 3-4	6
431-10	Receivables for Property Tax	59,536,831.00			
431-91	Less than 5 years * More than 5 years * Sub-total				
431-91	Less: State Government Cessed/Levies in Taxes - Control accounts				
	Net Receivables of Property Taxes	59,536,831.00			
431-19	Receivable of Other Taxes Less than 3 years * More than 3 years * Sub-total	611,787,989.00			
431-99	Less: State Government Cessed/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	611,787,989.00			
431-20	Receivables of Cash Income Less than 3 years * More than 3 years * Sub-total				
431-30	Receivables for Fees and User Charges Less than 3 years * More than 3 years * Sub-total				
431-40	Receivables from Other Sources Less than 3 years * More than 3 years *				



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Code No.	Particulars	Current Year	Previous Year
360-10	Provision for Excesses	-	-
360-20	Provision for Interest	-	-
360-30	Provision for Other Assets	-	-
	Total Provision	-	-

Schedule-B/ii: Fixed Assets (Code No. 410 & 411)

Code No.	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deletions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deletions during the period	Total at the end of the year	At the end of current year	At the end of previous year
1	Land										
410-10	Buildings	86,866,527.00			86,866,527.00	6,903,553.49			6,903,553.49	86,866,527.00	131,167,516.95
410-20	Infrastructure Assets	132,071,099.84			132,071,099.84						
410-30	Books and Bindings										
410-31	Scientific and diagnostic										
410-32	Warehouses										
410-33	Public Lighting										
410-40	Other assets	489,472.45			489,472.45	63,926.14			63,926.14	429,546.31	
410-50	Prints & Machinery	4,170,372.50			4,170,372.50	1,042,593.12			1,042,593.12	3,127,779.38	
411-60	Office & other equipment	16,284.38			16,284.38	4,071.09			4,071.09	12,213.29	
410-70	Furniture, fixtures, fittings and	97,495.73			97,495.73	24,373.93			24,373.93	73,121.80	
410-80	electrical appliances and other fixed assets	200,189.75			200,189.75	100,094.88			100,094.88	100,094.87	
	Total	227,921,411.65			227,921,411.65	8,144,612.65			8,144,612.65	219,776,799.00	



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Schedule B-5: Secured Loans (Code No. 330)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
330-10	Loans from Central Government		
330-20	Loans from State Government		
330-30	Loans from Govt. bodies & Associations		
330-40	Loans from international agencies		
330-50	Loans from banks & other financial institutions		
330-60	Other Term Loans		
330-70	Bonds & Debentures		
330-80	Other Loans		
	Total Secured loans		

Schedule B-6: Unsecured Loans (Code No. 340)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	Loans from Central Government		
340-20	Loans from State Government		
340-30	Loans from Govt. bodies & Associations		
340-40	Loans from international agencies		
340-50	Loans from banks & other financial institutions		
340-60	Other Term Loans		
340-70	Bonds & Debentures		
340-80	Other Loans		
	Total Un-secured Loans		

Schedule B-7: Deposits Works (Code No. 341)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
340-10	From Central Govt./Suppliers	2,150,514.00	4,345,611.00
340-20	From Revenue		
340-30	From Staff		
340-80	From Others		
	Total deposits received	7,100,125.00	

Schedule B-8: Other Liabilities (Sundry Creditors) (Code No. 350)

Code No.	Particulars	Opening balance at the beginning of the year Amount (Rs.)	Addition during the current year Amount (Rs.)	Utilisation/Receipture Amount (Rs.)	Balance outstanding at the end of the current year Amount (Rs.)
1	2	3	4	5	6
341-10	Govt works				
341-20	Electrical works				
341-80	Others				
	Total of deposit works				330,508,239.86
					330,508,239.86

Schedule B-9: Other Liabilities (Sundry Creditors) (Code No. 350)

Code No.	Particulars	Current year
1	2	3
350-10	Creditors	
350-11	Employee Liabilities	20,119,847.08
350-12	Interest Accrued and Due	
350-20	Receivable Payable	723,531.08
350-30	Government Dues Payable	697,865.08
350-40	Refunds Payable	5,037,181.08
350-41	Advance Collection of Revenues	
350-42	Others	20,977,424.08
	Total Other Liabilities (Sundry Creditors)	



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Schedule B-4: Grants & Contribution for Specific Purposes [Code No. 320]

Code No.	Particulars	Grants from State Government	Grants from Other Government	Grants from Financial Institutions	Grants from Welfare	Grants from International	Other
(a) Opening Balance							
(b) Additions to the Grants *							
(i) Grant received during the year		28,615,313.00					
(ii) Interest/Dividend earned on Grant Investments							
(iii) Profit on disposal of Grant Investments							
(iv) Appreciation in Value of Grant Investments							
(v) Other addition (Specify nature)							
Total (b)		28,615,313.00					
Total (a+b)		28,615,313.00					
(c) Payments out of funds							
(i) Capital expenditure on Fixed Assets*							
Others							
Sub-total							
Code No.							
(ii) Revenue Expenditure on							
Salary, Wages and Allowances etc.		28,615,313.00					
Rent							
Other Administrative Charges							
Sub-total		28,615,313.00					
(iii) Other:							
Loss on disposal of Grant Investments Diminution in							
Value of Grant Investments Grants Refunded							
Sub-total							
Total (c) (i+ii+iii)		28,615,313.00					
Net balance at the year end - (a+b)-(c)		-					
Total Grants & Contribution for Specific purposes		286,536,185.96					

Note:
Plan funds received from Central/ State Government are to be shown as grant funds and not to be mixed up with earmarked fund.
will be increased by the same amount.



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UDIN - 23026244BQVEPK6425



Mormugao Municipal Council Balance Sheet as on 01/04/2020 to 31/03/2021

Code No.	Description of items	Schedule No.	Current Year Amount (Rs.)
1	2	3	4
	LIABILITIES		
3 - 10	Reserve & Surplus		
	Municipal (General) Fund	B - 1	64,24,13,018.86
3 - 11	Earmarked Funds	B - 2	
3 - 12	Reserves	B - 3	
	Total Reserves & Surplus		64,24,13,018.86
3 - 20	Grants, Contributions for specific purposes	B - 4	28,65,36,185.96
	Loans		
3 - 30	Secured Loans	B - 5	
3 - 31	Unsecured Loans	B - 6	
	Total Loans		-
	Current Liabilities and Provisions		
3 - 40	Deposits received	B - 7	71,06,125.00
3 - 41	Deposit works	B - 8	33,05,06,739.86
3 - 50	Other Liabilities (Sundry creditors)	B - 9	2,69,73,424.00
3 - 60	Provisions	B - 10	
	Total Current Liabilities and Provisions		36,45,86,288.86
	TOTAL LIABILITIES		1,29,35,35,493.68
	ASSETS		
	Fixed Assets		
4 - 10	Gross Block	B - 11	22,79,21,411.65
4 - 11	Less: Accumulated Depreciation		81,44,612.65
	Net Block		21,97,76,799.00
4 - 12	Capital Work-in-Progress		
	Total Fixed Assets		21,97,76,799.00
	Investments		
4 - 20	Investment - Municipal Fund	B - 12	
4 - 21	Investments - Other Funds(refund of SD)	B - 13	
	Total Investments		-
	Current Assets, Loans and Advances		
4 - 30	Stock in Hand (Inventories)	B - 14	
	Sundry Debtors (Receivables)		67,17,24,830.00
4 - 31	Gross Amount Outstanding	B - 15	
4 - 32	Less: Accumulated provision against bad and doubtful Receivables		
	Net Amount Outstanding		
4 - 40	Prepaid Expenses	B - 16	
4 - 50	Cash and Bank Balances	B - 17	40,20,33,864.00
4 - 60	Loans, Advances and Deposits	B - 18	
4 - 61	Less: Accumulated Provision against Loans Net Amount Outstanding.		
	Total Current Assets, Loans & Advances		1,07,37,58,694.00
4 - 70	Other Assets	B - 19	
4 - 80	Miscellaneous Expenditure (to the extent not written off)	B - 20	
	TOTAL ASSETS		1,29,35,35,493.00



PATIL MANICKRAO S
Chartered Accountant
Membership No 026244

28 MAR 2023

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27/03/2023
ATO

Patil Manickrao S
27/03/2023
ACFO

S/O Manickrao S

80
27/3/23
UDC

Manickrao S
Accountant

M. A. CODE FORM 29

[Rule No. 42.3]

Vasco Municipal Council

Income and Expenditure Statement for the period from 01/04/2020 to 31/03/2021



Code No.	Item/Head of Account	Schedule No.	Current year Amount (Rs.)
1	2	3	4
	INCOME		
110	Tax Revenue	1 - 1	62,837,558.00
120	Assigned Revenues & Compensation	1 - 2	-
130	Rental Income from Municipal Properties	1 - 3	17,157,419.00
140	Fees & User Charges	1 - 4	9,383,908.00
150	Sale & Hire Charges	1 - 5	950,501.00
160	Revenue Grants, Contributions & Subsidies	1 - 6	28,615,313.00
170	Income from Investments	1 - 7	26,500,268.00
171	Interest Earned	1 - 8	-
180	Other Income	1 - 9	8,086,294.00
A	Total - INCOME		153,531,261.00
	EXPENDITURE		
210	Establishment Expenses	1 - 10	147,569,498.00
220	Administrative Expenses	1 - 11	1,327,365.00
230	Operations & Maintenance	1 - 12	5,129,658.00
240	Interest & Finance Charges	1 - 13	-
250	Programme Expenses	1 - 14	-
260	Revenue Grants, Contributions & Subsidies	1 - 15	28,615,313.00
270	Provisions & Write off	1 - 16	-
271	Miscellaneous Expenses	1 - 17	3,686,843.00
272	Depreciation		8,144,612.65
B	Total - EXPENDITURE		194,473,289.65
A-B	Gross surplus/(deficit) of Income over Expenditure before Prior Period Items		(40,942,028.65)
280	Add: Prior Period Items (Net)	1 - 18	-
	Gross surplus/(deficit) of Income over Expenditure after Prior Period Items		(40,942,028.65)
290	Less: Transfer to Reserve Funds		-
	Net balance being surplus/deficit carried over to Municipal Fund		(40,942,028.65)

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PATIL MANICKRAO S
Chartered Accountant
Membership No 026244

28 MAR 2023

UDC

Accountant

27/03/2023
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27/3/2023
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UDIN - 23026244BGVEPKH25

Schedule I-17; Miscellaneous Expenses (Code No. 271)



Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
271 - 10	Loss on disposal of Assets		
271 - 20	Loss on disposal of Investments		
271 - 30	Decline in value of Investments		
271 - 80	Other Miscellaneous Expenses	3,686,843.00	
	Total Miscellaneous expenses -	3,686,843.00	

Schedule I-18; Prior Period Items (Net) (Code No. 280)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
	Income		
280 - 10	Taxes		
280 - 20	Other - Revenues		
280 - 30	Recovery of revenues written off		
280 - 40	Other income		
	Sub-Total Income (a)		
	Expenses		
280 - 50	Refund of Taxes		
280 - 60	Refund of Other - Revenues		
280 - 80	Other Expenses		
	Sub -Total Income (b)		
	Total Prior Period (Net) (a-b) -		



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230 - 52	Repairs & Maintenance - Buildings		
230 - 53	Repairs & Maintenance - Vehicles	820,360.00	
230 - 59	Repairs & Maintenance - Others	174,601.00	
230 - 80	Other Operating & Maintenance expenses		
	Total Operations & Maintenance - expense head	5,129,658.00	

Schedule I-13; Interest & Finance Charges (Code No. 240)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
240 - 10	Interest on Loans from Central Government		
240 - 20	Interest on Loans from State Government		
240 - 30	Interest on Loans from Government Bodies &		
240 - 40	Interest on Loans from International Agencies		
240 - 50	Interest on Loans from Banks & Other Financial		
240 - 60	Other Interest		
240 - 70	Bank Charges		
240 - 80	Other Finance Expenses		
	Total Interest & Finance Charges		

Schedule 1-14: Programme Expenses (Code No. 250)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
250 - 10	Election Expenses		
250 - 20	Own Programmes		
250 - 30	Share in Programmes of others		
	Total Programme Expenses		

Schedule 1-15: Revenue Grants, Contributions & Subsidies (Code No. 260)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
260 - 10	Grants [give details]	28,615,313.00	
260 - 20	Contributions [give details]		
260 - 30	Subsidies [give details]		
	Total Revenue Grants, Contributions &	28,615,313.00	

Schedule I-16; Provisions & Write off (Code No. 270)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
270 - 10	Provisions for Doubtful receivables		
270 - 20	Provision for other Assets		
270 - 30	Revenues written off		
270 - 40	Assets written off		
270 - 50	Miscellaneous Expense written off		
	Total Provisions & Write off	0	



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Schedule I-10 (b): Establishment Expenses - Expenditure head-wise (Code No. 210)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
210 - 10	Salaries, Wages and Bonus	129,660,441.00	
210 - 20	Benefits and Allowances	2,253,884.00	
210 - 30	Pension	13,726,913.00	
210 - 40	Other Terminal & Retirement Benefits	1,928,260.00	
	Total Establishment expenses - Expense head -	147,569,498.00	

Schedule 1-11 (b): Administrative Expenses- Expenditure head-wise (Code No. 220)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
220 - 10	Rent, Rates and Taxes		
220 - 11	Office Maintenance		
220 - 12	Communication Expenses	281,663.00	
220 - 20	Books & Periodicals		
220 - 21	Printing and Stationery	88,573.00	
220 - 30	Travelling & Conveyance		
220 - 40	Insurance	510,909.00	
220 - 50	Audit Fees		
220 - 51	Legal Expenses	144,500.00	
220 - 52	Professional and other Fees	301,720.00	
220 - 60	Advertisement and Publicity		
220 - 61	Membership & Subscriptions		
220 - 80	Other Administrative Expenses		
	Total administrative expenses - expense head -	1,327,365.00	

Schedule I-12 (b).

Schedule I-12 (b): Operations & Maintenance - Expenditure head-wise (Code No. 230)

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
230 - 10	Power & Fuel	3,483,931.00	
230 - 20	Bulk Purchases	373,744.00	
230 - 30	Consumption of Stores	277,022.00	
230 - 40	Hire Charges		
230 - 50	Repairs & Maintenance -Infrastructure Assets		
230 - 51	Repairs & Maintenance - Civic Amenities		



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Schedule I-7: Income from Investments - General Fund (Code No. 170)

Code No.	Particulars	Current year Amount	Previous year
1	2	3	4
170 - 10	Interest on Investments		
170 - 20	Dividend	26,500,268.00	
170 - 30	Income from projects taken up on commercial basis		
170 - 40	Profit in Sale of Investments		
170 - 80	Others		
	Total Income from Investments	26,500,268.00	

Schedule I-8: Interest Earned (Code No. 171)

Code No.	Particulars	Current year Amount	Previous year
1	2	3	4
171 - 10	Interest from Bank Accounts		
171 - 20	Interest on Loans and Advances to Employees		
171 - 30	Interest on loans to others		
171 - 80	Other Interest		
	Total - Interest Earned	-	

Schedule I-9: Other Income (Code No. 180)

Code No.	Particulars	Current year Amount	Previous year
1	2	3	4
180 - 10	Deposits Forfeited		
180 - 11	Lapsed Deposits		
180 - 20	Insurance Claim Recovery		
180 - 30	Profit on Disposal of Fixed assets		
180 - 40	Recovery from Employees		
180 - 50	Unclaimed Refund/Liabilities		
180 - 60	Excess Provisions written back	8,086,294.00	
180 - 80	Miscellaneous Income		
	Total Other Income	8,086,294.00	



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140-50	user charges		
140-60	entry fees		
140-70	service/administrative charges		
140-80	other charges	2,090,733.00	
	sub total	9,383,908.00	
140-90	less: rent remissions and refund	-	
	sub total	-	
	Total Income from fees & user charges-incc	9,383,908.00	



Schedule I-5 (b) : Sale & Hire Charges - Income head-wise (Code No. 150)

Detailed Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
150 - 10	Sale of Products		
150 - 11	Sale of Forms & Publications	101,773.00	
150 - 12	Sale of stores & scrap	524,475.00	
150 - 30	Sale of Others		
150 - 40	Hire Charges for Vehicles	324,253.00	
150 - 41	Hire Charges for Equipment		
	Total Income from Sale & Hire Charges -Income head-wise	950,501.00	

Schedule I-6: Revenue Grants, Contributions & Subsidies (Code No. 160)

Detailed Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs.)
1	2	3	4
160 - 10	Revenue Grant	28,615,313.00	
160 - 20	Re-imburement of expenses		
160 - 30	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	28,615,313.00	



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schedule I-2 Assigned Revenues & compensation (code no. 120)

code no.	particular	current year amount	previous year amount
1	2	3	4
120-10	taxes and duties collected by others		
120-20	compensation in lieu of taxes? duties	-	
120-30	compensations in lieu of concessions	-	
	Total Assigned Revenues & compensation	-	



schedule I-3 Rental income from municipal properties (code no.130)

minor code no.	particular	current year amount	previous year amount
1	2	3	4
130-10	rent from civic amenities		
130-20	rent from office buildings	17,157,419.00	
130-30	rent from guest houses		
130-40	rent from lease of lands		
130-80	other rents		
	sub total	17,157,419.00	
130-90	less: rent remissions and refund	-	
	sub total	-	
	Total Rental income from municipal proper	17,157,419.00	

schedule I-4 (a) fees & user charges income head wise (140)

minor code no.	particular	current year amount	previous year amount
1	2	3	4
140-10	empanelment & registration charges		
140-11	licensing fees		
140-12	fees for grant of permit		
140-13	fees for certificate of extract	751,294.00	
140-14	development charges		
140-15	regularisation fees		
140-20	penalties fees		
140-40	other fees	6,541,881.00	



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schedule I-1 tax revenue

minor code no.	particular	current year amount	previous year amount
1	2	3	4
110-01	property tax	62,832,878.00	
110-02	water tax		
110-03	sewerage tax		
110-04	conservancy tax		
110-05	lighting tax		
110-06	education tax		
110-07	vehicle tax		
110-08	tax on animals		
110-09	electricity tax		
110-10	professional tax		
110-11	advertisement tax	4,680.00	
110-12	pilgrimage tax		
110-51	octroi & toll		
110-52	cess		
110-80	other taxes		
	sub total	62,837,558.00	
110-90	less: tax remissions and refund	-	
	sub total	-	
	Total Tax Revenue	62,837,558.00	

schedule I-1 (a) Remission and refund of taxes

code no.	particular	current year amount	previous year amount
1	2	3	4
	property tax	-	
	advertisement tax	-	
	pilgrimage tax	-	
	octroi & toll	-	
	cess income	-	
	other	-	
	total refund and remissions of tax revenue	-	



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