

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET AS OF 2008

FOR BUSINESS AREA *

FOR FUND *

FOR FUNCTIONAL AREA *

Item/Head of Account	Current Year Amount (R)	Previous Year Amount (R)
* LIABILITIES		
** Reserve & Surplus		
* (3-10) B1:Municipal Funds	88,188,159,062.50	79,477,035,630.02
(3-11) B2:Earmarked Funds	126,245,382,530.08	119,449,612,567.61
(3-12) B3:Reserves	151,142,434,064.35	128,280,677,480.66
** Total Reserve & SURPLUS	365,575,975,656.93	327,207,325,678.29
(3-20) B4:Grants,Contri.for Speci Purpos	17,341,520,401.75	14,601,191,305.48
** Loans		
(3-30) B5:Secured Loans	20,257,603,654.82	24,875,980,363.82
(3-31) B6:Unsecured Loans		
* Total Loans	20,257,603,654.82	24,875,980,363.82
** Current Liabilities & Provisions		
(3-40) B7:Deposits Received	31,716,450,664.33	25,835,469,982.90
(3-41) B8:Deposit Works		
(3-50) B9:Other Liabilities	35,138,944,781.05	33,565,781,040.19
(3-60) B10:Provisions	4,651,093.93	4,989,158.71
* Total Current Liabilities & Provisions	66,860,046,539.31	59,406,240,181.80
*** TOTAL LIABILITIES	470,035,146,252.81	426,090,737,529.39
** ASSETS		
** Fixed Assets		
(4-10) B11:Fixed Assets	71,170,570,555.21	69,346,184,316.82
(4-11) Less Accumulated Depreciation	15,810,273,274.41	1,309,163,898.16
* Net Block	55,360,297,280.80	68,037,020,418.66
(4-12)Capital Work In Progress	110,789,400,867.97	73,878,008,987.82
** Total Fixed Assets	166,149,698,148.77	141,915,029,406.48
** Investment		
(4-20) B12:Investments - General Fund	91,389,715,588.75	80,213,548,850.00
(4-21) B13:Investments - Other Funds	109,975,183,728.58	95,773,540,498.04
* Total Investments	201,364,899,317.33	175,987,089,348.04
** Current Assets, Loan & Advances		
(4-30) B14:Stock-in-Hand (Inventories)	1,674,225,795.67	915,223,777.72

**	Sundry Debtors(Receivables)		
*	(4-31) B15:Gross Amount Outstading	62,716,717,638.20	49,854,820,876.07
	(4-32) Less Acc. Prov.Ag.Bad &DOUBT.Rece	20,932,811,631.02	2,961,119,393.00
**	Net Amt Outstanding	41,783,906,007.18	46,893,701,483.07
	(4-40) B16:Pre-paid Expenses	2,191,355.75	4,004,200.75
	(4-50) B17:Cash and Bank balance	2,183,348,293.00	1,217,942,559.58
**	Loans, Advances & Deposits		
	(4-60) B18:Loans, Advances and Deposits	5,480,080,923.70	3,376,815,213.01
	Less:Accumalated Provison Against Loan		
*	Net Amount Outstading	5,480,080,923.70	3,376,815,213.01

***	Total Current Assets, Loans & Advances	46,757,055,789.30	52,407,687,234.13

	(4-70) B19:Other Assets	54,913,492,997.41	54,930,931,540.74
	(4-80) B20:Misc Expe(Not Written Off)	850,000,000.00	850,000,000.00
	(5-09) Capital Budget A/cs		

****	Total Assets	470,035,146,252.81	426,090,737,529.39

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B1: MUNICIPAL (GENERAL) FUND AS OF 2008

FOR BUSINESS AREA *

FOR FUND *

FOR FUNCTIONAL AREA *

Item/Head of Account	Current Year Amount	Previous Year Amount
* (310-10)Municipal Funds	7,693,319,062.60	9,649,392,898.44
31000000 Mun (General Funds)		
310000100 General Fund	4,637,101,956.00	7,334,883,055.00
310000600 Education Fund	1,448,378,669.00	1,448,378,669.00
310000800 Tree Authority Fund	1,607,808,408.70	866,110,987.69
310100000 Mun Fund	30,028.90	20,186.75
* (310-90)Excess of Income and Expenditure	80,494,839,999.90	69,827,642,731.58
310900000 Excess of Income & Expenditure	80,494,839,999.90	69,827,642,731.58
* Excess of Income & Expenditure		
*** Total Municipal Fund(310)	88,188,159,062.50	79,477,035,630.02

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B2:EARMARKED FUNDS AS OF 2008

FOR BUSINESS AREA *

FOR FUND *

FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* Earmarked Funds	126,245,382,530.08	119,449,612,567.61
311100000 Contingent Fund	893,674,394.60	986,116,881.13
311110000 Mun Fire & Accident Insurance Fund	472,700,919.86	427,253,062.51
311120000 Net Premia Fund	1,836,756.41	1,836,756.41
311130000 Hosptl Fund	2,250,575.59	2,250,575.59
311140000 Research Fund (KEM & GSM Hosptls)	7,853,723.17	7,150,809.36
311150000 Fidelity Guarantee Insurance Fund	7,912,733.31	7,205,219.06
311160000 Land (Reclamation & Acquisition) Fun	199,907,927.08	182,015,783.77
311170000 Fire Brigade Emplys. (Operational St	18,436,308.93	16,785,853.79
311180000 Public Monuments Maintenance Fund	139,283.28	139,283.28
311190000 Endowment Fund	3,578,696.43	3,576,701.43
311200000 Development Fund-Mun Secondary Schoo	284,555,809.37	261,116,667.37
311210000 Motor Vehicle (3rd Party) Insurance	1,700,000.00	1,700,000.00
311220000 "Devt. Fund-u/s 124J of the MRTTP Act	1,119,285,992.55	1,096,256,425.83
311230000 Roads&Bridges Construction/ Devmpmt.	2,189,929.28	1,993,928.91
311260000 Land Acquisition & Development Fund	7,473,074,859.47	6,986,319,642.79
311270000 Mechllly Propelled Vessels (3rd Party)	609,349.70	609,349.70
311280000 Investment Reserve Fund	258,736,596.48	235,579,170.95
311290000 Amenities Fund	42,204,327.99	38,372,890.50
311300000 Rent Equalisation Fund	116,295,076.41	105,724,213.80
311310000 Primary School Bldg Construction Fun	1,067,785,684.80	961,320,886.01
311320000 Primary School Building Maintenance	4,535,594,239.15	4,870,795,082.54
311330000 Depreciation Fund	1,500,000,000.00	12,629,669,608.40
311360000 Assets Replacement & Rehabilitation	7,846,179,694.64	6,614,261,620.48
311370000 Assets Replacement Fund	24,233,446,084.26	17,047,661,007.96
311370100 Development Fund DCR 64(b)	1,233,340,109.60	537,112,000.00
311370110 Devlopment Fund-Premium towd Additio		
311370200 Tax Payers Welfare Fund	335,728,000.00	160,000,000.00
311500000 Sinking Fund	2,507,830.00	2,507,830.00
311500100 Sinking Fund Account	6,868,477,902.45	9,014,246,537.06
311510000 Loan Redemption Fund	1,830,400,878.45	1,788,400,878.45
311510100 Loan Redemption Fund-Mun	15,794,664,809.60	11,847,892,725.60
311700000 Provident Fund	27,288,808,874.03	25,269,427,378.26
311710000 Pension Fund	22,452,609,799.85	17,981,252,100.25
311720000 Gratuities Fund	27,357,953.06	24,909,368.87
311730000 Trust Funds	8,687,665.42	8,687,665.42
311730100 Member of Parliament Fund	1,300,125.00	88,500.00
311730200 Member of Legislative Assembly Fund	1,443,000.00	1,012,000.00
311730300 Mun Cap Contribtn activity under Tru	131,825,000.00	131,825,000.00
311730301 Mun Cap Contribtn activity under Tru	100,781,619.86	119,039,162.13
311730302 REC. FRM S.R.A	77,500,000.00	77,500,000.00
** Total	126,245,382,530.08	119,449,612,567.61

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B3: RESERVES AS OF 2008

FOR BUSINESS AREA *

FOR FUND *

FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* General Reserves/ Retained Surplus		
312000100 General Reserves/ Retained Surplus		
* (312-10)Capital Contribution	62,290,768,267.21	53,109,519,316.50
312100000 Capital Contribution	950,631,893.45	950,631,893.45
312100100 Obligatory Capital contribution	20,404,812,530.26	17,197,193,877.60
312100200 Additional Capital contribution	33,481,533,712.75	28,207,957,169.70
312100300 Contribution-repayment of CLF loans	6,801,295,370.24	6,101,241,615.24
312100400 Capital Grants	652,494,760.51	652,494,760.51
* (312-11)Capital Reserves	57,726,929,865.37	38,432,071,466.34
312110000 Capital Reserves	798,367,193.79	798,367,193.79
312110100 Contr-Asset RepFnd C	3,562,817,242.55	4,822,817,242.55
312110200 Amount transferred from Special fund	2,790,289,569.05	5,471,580,835.02
312110300 Amt trnsferfrm RevAc	49,690,717,869.98	27,140,717,869.98
312110400 Receipts from SRA Pr	718,868,755.00	174,063,378.00
312110500 One time premium for	162,551,670.00	21,207,382.00
312110800 Sale Proceeds- PAP	3,317,565.00	3,317,565.00
* (312-20)Borrowing Redemption Reserve	3,000,000,000.00	2,750,000,000.00
312200100 Cont-RevSurp-FutDeb	3,000,000,000.00	2,750,000,000.00
* (312-30)Special Funds (Utilized)	10,722,515,162.25	1,794,037,051.28
312300000 Special Funds (Utilized)	9,903,142.44	9,903,142.44
312300100 Contingent Fund	681,989,170.00	164,245,617.00
312301300 DevFund-124J MRTPAct	3,669,018,919.97	1,392,884,362.00
312301400 Road&BrdgCon/DevFund	1,610,500,000.00	50,000,000.00
312301700 Land Acquisition & Development Fund	1,460,000,000.00	
312302200 P.S Bldg Const Fund	78,403,929.84	78,303,929.84
312302300 P.S Bldg Mntnce Fund	912,700,000.00	98,700,000.00
312302900 Dev Fund Prm0.33 FSI	2,300,000,000.00	
* (312-50)General Reserves	16,552,220,769.52	31,345,049,646.54
312500000 General Reserves	16,552,220,769.52	16,552,220,769.52
312500100 Reserve-bad & doubtful debts		14,792,828,877.02
* (312-99)Other Reserves	850,000,000.00	850,000,000.00
312990100 Contribution-Bhatsa Dam	850,000,000.00	850,000,000.00
** Total Reserve Funds	151,142,434,064.35	128,280,677,480.66

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B4:GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES AS OF 2008

FOR BUSINESS AREA *

FOR FUND *

FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (I)
* Grants,Contribution	17,341,520,401.75	14,601,191,305
320100000 Central Govt.	43,324,000.00	43,324,000
320100100 JNNURM Grant	3,009,018,790.00	1,354,970,790
320100200 Grant-Brimstowad Project	4,000,000,000.00	4,000,000,000
320100300 Grant-Sarva Shiksha Abhiyan	9,740,000.00	4,740,000
320100700 Aesthetic ImpvMumba	163,061,300.00	126,061,300
320100800 MODERN OF HOSPITAL	200,084,950.00	158,084,950
320100900 60% DEV GRAVEYARD	360,773,846.61	300,516,304
320101000 DPDC RECEIPT	74,795,849.00	74,795,849
320101100 TRUST FUND - MLA	139,817,157.02	151,684,021
320101200 TRUST FUND - M.P.	246,341,867.01	239,672,637
320101300 DALIT VASAHAT-BASIC	64,598,000.00	64,598,000
320101400 DALITVASAHAT-HEALT	15,000,000.00	15,000,000
320101500 PRIME MINISTER.FUND	47,049,312.00	47,049,312
320101600 PMG - DHARAVI	57,232,778.00	57,232,778
320101700 SULABH SHAUCHALYA	15,680,000.00	15,680,000
320101800 MASTER PLAN MUMBAI	53,143,009.00	53,143,009
320101900 JUST.B.T.MEMO FUND	1,694.50	1,695
320102000 SBI PAYING BED	2,000,000.00	2,000,000
320102100 RBI PAYING BEDS	46,577.39	46,577
320102200 MOB. OPHTHALMIC VAN	30,000.00	30,000
320102300 DIR. OF FISHERIES	1,500,000.00	1,500,000
320102400 PMGP - DHARAVI	322,000.00	322,000
320102500 XTH FINANCE COMM.	135,000,000.00	135,000,000
320102600 TSUZUKI PARK	7,131,242.00	7,223,000
320102700 CENTRAL ZOO AUTH.	9,190,758.00	9,099,000
320102800 Rejuvenation of Mangroves in Juhu Versova	12,800,000.00	12,800,000
320200000 State Govt.	500,565,211.58	694,065,212
320200100 JNNURM Grant	1,256,377,210.00	131,184,210
320200200 Operation Black Board Scheme Grant	235,318.17	235,318
320300000 Other Govt. Agencies	409,260,014.21	409,260,014
320800100 Contribution frm General Mun Fund	6,269,400,000.00	6,269,400,000
320800200 Contribution frm consumers (Water)	206,548,464.12	191,104,908
320800300 Contribution frm consumers (Sewarage)	18,728,986.21	18,644,354
320800400 Contribution frm consumers (Others)	12,722,066.93	12,722,067
** Total	17,341,520,401.75	14,601,191,305

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B5: SECURED LOANS AS OF 2008

FOR BUSINESS AREA *

FOR FUND *

FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* (330-20)Loans- State Govt-Secured	4,905,154,442.00	5,349,583,223.00
330200000 Loans frm State Govt.	4,719,669,850.00	5,105,777,200.00
330200100 Loans frm GoM		
330200200 BUDP Loan frm GoM	180,984,592.00	238,556,023.00
330200300 DPDC Loan	4,500,000.00	5,250,000.00
* (330-30)Loans- Govt Bodies & Assn-Sec	4,564,013,658.82	4,785,162,766.82
330300000 Int loan-Gov Bodies		
330300100 Loans frm MMRDA-Mumbai III project	1,226,451,611.82	1,303,947,413.82
330300200 Mega City Loan frm MMRDA		
330300201 MegC-LoanMMRDA-9Pln2	34,746,979.00	43,710,324.00
330300202 MegC-LoanMMRDA-9Pln3	178,218,466.00	211,479,688.00
330300203 Mega City Loan frm MMRDA -Xth Plan	740,599,390.00	777,875,734.00
330300300 Loans frm MMRDA-Mumbai IIIA project	2,198,150,799.00	2,239,410,177.00
330300400 MMRDA Loans-Hosptls	147,346,413.00	150,989,430.00
330300500 MMRDA Loans-roads	38,500,000.00	57,750,000.00
330300600 Loans-Mun		
* (330-40)Loans- Intl Agencies-Secured	1,352,035,554.00	1,448,834,374.00
330400000 Loans frm International Agencies	1,181,664,600.00	1,353,762,550.00
330400101 Loans frm MUTP	170,370,954.00	95,071,824.00
* (330-50)Loans- Banks & Oth Fin Inst-Sec		
330500000 loan-Bank&Financial		
* (330-70)Bonds & Debentures - Secured Loa	9,436,400,000.00	13,292,400,000.00
330700100 Public Bonds	321,400,000.00	567,400,000.00
330700200 Bonds-Internal Loans	9,115,000,000.00	12,725,000,000.00
** Total Secured Loans	20,257,603,654.82	24,875,980,363.82

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B7:DEPOSITS RECEIVED AS OF 2008

FOR BUSINESS AREA *

FOR FUND *

FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* Deposits Received	192,817,583.70	596,394,370.50
34000000 Deposits recd.	192,817,583.70	596,394,370.50
* (340-10)From Contractors	15,251,009,383.04	16,074,282,271.91
340100000 frm Suppliers/Contractors	498,461.00	207,046.00
340100100 Earnest Money Deposit-RECO	173,750,299.87	7,500,117.00
340100101 Contractor's Earnest Money Deposit	204,903,717.22	162,344,333.22
340100102 Supplier's Earnest Money Deposit	24,087,563.60	12,774,719.60
340100103 Contractor's E.M.D.	743,912,869.10	790,288,650.69
340100104 Suppliers E.M.D.	14,034,985.00	16,846,295.50
340100110 Other deposits	9,144,234,751.10	8,848,862,408.39
340100111 OTHER DEPOSITS (CLEA		
340100112 OTHER DEPOSITS	7,825,955.97	6,209.00
340100201 Contractor's Security Deposit-RECO	2,392,891,914.79	2,933,556,039.00
340100202 Supplier's Security Deposit	244,749.00	244,749.00
340100203 Sec Dep-successful	212,071,624.00	211,888,548.00
340100204 Pybl contractor NOC	1,312,578.89	27,344,204.70
340100205 Paper Sec Dep-supplr	16,667,536.00	28,396,890.00
340100206 Paper Sec Dep-tender	129,313,258.00	123,239,450.00
340100207 Contractors Deferred Payment	62,550,054.60	71,399,810.09
340100209 Contractor's Security Deposit	1,298,643,110.93	1,235,590,616.95
340100210 Suppliers's Security Deposit -RECO	2,321,652.90	2,198,892.90
340100211 Pap Sec.Dep-Con/Sup	2,426,576.00	
340100213 OTHER SECURITY DEPOSIT	48,992,913.44	17,557,285.52
340100215 SEC.DEP-TEND-D/A/02	313,794,148.09	1,084,665,893.09
340100216 REC.-SAL -MAT-D/C/7/	67,012,878.65	67,012,878.65
340100217 PAPER DEPOSIT LODGED WITH BANK (D/G)		
340100218 SCHOLARSHIP-donotuse	920,519.64	920,519.64
340100220 PAPER DEP-CONTRA	5,570,190.12	5,602,690.12
340100299 Octroi Security Depo	401,304,144.85	440,834,258.85
* (340-20)From Revenue	3,407,883,614.42	3,077,165,975.33
340200100 Water Deposits	846,101,977.90	836,317,093.90
340200101 Consumer Deposits (Cash)	1,696,813,316.19	1,579,067,529.19
340200102 Consumer Deposits (Paper)	374,460.00	1,148,600.00
340200103 Dep agnst taking tap	436,490.00	425,380.00
340200104 Cash Deposit-Wat CON		
340200106 Dep.-Tap Connection		
340200107 Int Pay Security Dep	8,887,543.85	9,111,022.41
340200200 Rental Deposits	144,109.00	49,043.00
340200201 Rental Deposits-RECO	23,505.00	18,020.00
340200202 OTHER REVENUE DEPOSITS-RECO	17,494,076.00	116,400.00
340200300 Property Tax Deposit - Reco	757,223,739.26	639,643,177.61
340200301 Property Tax Deposit	73,790,643.00	4,845,363.00
340209900 Other Rev. Deposits	1,277,587.50	1,205,500.50
340209901 Tenancy deposits	4,882,423.72	4,785,102.72
340209997 Dep donatn-Provaccmd	433,743.00	433,743.00
* (340-30)From Staff	47,272,225.77	14,738,077.77
340300000 frm Staff	300,000.00	300,000.00
340300100 Security Deposits from Employees	19,089,204.53	12,674,665.53
340300101 Sec.Dep fr Employees	26,981,422.00	1,008,750.00
340300200 Dep-Emp twds repaymt	163,362.00	167,362.00
340300201 Dep Fr Emp.Repayment	1,674.00	1,674.00
340309900 Other Staff Deposits	642,975.24	585,626.24
340309901 Other Staff Deposits-RECO	93,588.00	
* (610-10)HOSPITAL-Deposit		

	610000100	Endocrinology Dept			
	610000200	Cel world Mental Hlt			
	610000400	BARC-P&M-PHARM-BYL			
	610000401	Clinical Pharmacology			
	610000403	Grant from St.Govt. for Opth.Dept			
	610000404	Sarv Shikshan Abh-IE			
	* (600-10)	Trenches-Deposit			
	600000101	AIRTEL			
	600000102	A.E.W.W.L			
	600000103	A.O. UNIT51			
	600000104	ACCENT ASSOCIATION			
	600000105	ACME ENTERPRISES			
	600000107	ASST. GARISON			
	600000109	B.E.S.T			
	600000110	B.G.BROADBAND NETWORKS			
	600000111	B.N.SHAM & ASSOCIATES			
	600000112	B.P.C.L			
	600000113	B.P.T			
	600000114	B.S.E.S			
	600000115	BS.N.L			
	600000116	BANK OF BARODA			
	600000117	BANK OF INDIA			
	600000118	BHARATI AIRTEL			
	600000119	BHARATU CELLULAR LTD.			
	600000120	BHARATI INFOTEL			
	600000121	BHARATI TELESONIC			
	600000122	BHARATI TELEVENTURE			
	600000123	BLUE DIAMOND			
	600000125	BOMBAY TEXTILES RES. ASSOCIATION			
	600000126	CROMPTON GREAVES			
	600000127	CTS1196-97			
	600000128	DARSHAN CONSTRUCTION			
	600000129	DEESHA LEASION P. LTD			
	600000130	EE HSRD MH & AD			
	600000132	GAIL			
	600000133	GIL CON PROJECT			
	600000134	GODREJ & BOYCE MFG. CO. LTD			
	600000135	GRIL (INDIA) LTD			
	600000136	H.P.C.L			
	600000137	HATHWAY CABLE			
	600000139	HUGHES TELECOM			
	600000140	HUTCH			
	600000141	INDIA ONE			
	600000142	INDIA ONLINE			
	600000143	INDUKIND & COM.			
	600000144	INFOMAGIC SERVICES			
	600000145	INSTITUTE OF SCIENCE			
	600000146	IQARA-RC-RE			
	600000149	KISHAN N. SHAH			
	600000150	KODIYAR ENGINEERING			
	600000152	L & T			
	600000153	L.I.C			
	600000154	M.G.L			
	600000156	M.H.A.D.A			
	600000158	M.S.R.D.C			
	600000159	M.T.N.L			
	600000160	M/S GARISON ENG (PVT) LTD			
	600000162	M/S M.W.& AD BOARD			
	600000164	MAHANAGAR TELEPHONE NIGAM LTD			
	600000165	MAX TOUCH			
	600000166	MCGM WATER & SEWERAGE			
	600000167	MERIND LTYD			
	600000168	MHADA NEHR NAGAR			
	600000170	NICHOLAS INDIA			
	600000173	OTHER PARTY			
	600000174	P.D.HINDUJA			

	600000175	P.W.D			
	600000176	PANKAJ SANITATION			
	600000177	PAWAR & SONS			
	600000179	POWER CICIL			
	600000180	POWER GRID			
	600000181	R.K.MADHANI & CO			
	600000183	REL. NEXT			
	600000184	use 600000221			
	600000185	RELIANCE WEBSTONE			
	600000186	SANCITY BLDGNO.1			
	600000188	SHAPOORJI PALLANJI			
	600000189	SHAW WALLACE & CO			
	600000192	SKYLARK BUILDING			
	600000194	SOMAIYA MANDAL			
	600000195	STATE BANK OF BIKANER & JA			
	600000196	SETTLING WILSON			
	600000197	SUMER CORPORATION			
	600000198	SUPREME TELECOM			
	600000199	TATA HYDRO			
	600000200	TATA POWER			
	600000201	TATA TELE SERVICES			
	600000202	THE ASSOCIATE BUILDING			
	600000203	UNIQUE ESTATE DEV			
	600000205	VASANT GARDEN COP.			
	600000208	VSNL BROADBAND			
	600000210	WESTERN RAILWAY			
	600000211	M.S.E.B			
	600000214	DY.C.E(S.P)			
	600000215	M.S.E.DIS CO. LTD			
	600000216	VODAFONE			
	600000217	REVMAX TELECOM INFRA			
	600000218	TULIP TELECOM LIMITED			
	* (620-10)From Others				
	620000101	Prvpay&useLatrinepav			
	620000102	MLA LAD FUND - DPDC			
	620000103	MP LAD FUND - DPDC			
	620000104	RejuvntnMangroveJuhu			
	620000105	Aesthetic ImpvMumbai			
	620000106	DevGravyrd&Crematria			
	620000107	ModernstnEquip&estab			
	620000108	SplAssistnce recvGov			
	620000109	SplAssistnce recvGov			
	620000110	Dev&impvVJBUDyan&Zoo			
	* (340-80)From Others		12,817,467,857.40	6,072,889,287.39	
	340800000	frm Others	316,908.10	1,902,132.35	
	340800100	SecDep-Surety ofMetr	6,792,012.00	6,791,212.00	
	340800200	Temp Dep-Watr&Sewr	76,263,011.73	66,143,858.73	
	340800201	Imp.Dep-Wat-Sew Con.	55,025.00	10,451.00	
	340800300	Sec Dep agnst branch	60,415,705.50	54,425,870.50	
	340800400	Sec Dep prorata cost	11,447,212.00	6,927,258.00	
	340800500	Dep cash/Sec-pvtPrty	13,883,980.32	13,223,312.32	
	340800501	Deposits towards Improvement schemes	85,413,706.00	79,229,953.00	
	340800502	Deposits from slum dwellers	860,499.00	342,814.00	
	340800503	Dep - Imp. Schemes	71,400.00	71,400.00	
	340800504	Deposits from Slum Dwellers-RECO	5,200.00		
	340800600	Deposits from c&idates-election	151.00	5,151.00	
	340800601	Dep-Candidate-Elect.	20,000.00	10,000.00	
	340800700	Dep-tender apprvlst	24,467,056.00	15,232,056.00	
	340800800	Deposit for Nat plas	100,000,000.00		
	340800903	Standing Deposits	6,953,971.00	5,563,813.00	
	340800904	Temporary Deposits	465,665,965.12	208,872,905.00	
	340809900	Other Deposits-RECO	8,121,071,612.48	4,016,148,828.21	
	340809901	Deposits-R form	235,188.00	235,188.00	
	340809902	Deposits from Lessees	47,542,523.12	52,364,717.47	
	340809903	Stand Dep.Not to Use			
	340809904	Temp.Dep-Not to use	13,015,873.80	13,015,873.80	

340809905	Security Deposits - Trenches	1,227,730.00	1,315,635.00	
340809906	Deposits with outside parties	78,791,636.23	81,834,195.51	
340809907	Deposits-R form- Recon	240,394.00	39,780.00	
340809909	Standing Deposits-RECO	1,470.00		
340809910	Temporary Deposits-RECO	24,944,041.00	10,480,532.00	
340809912	Deposit Badges-RECO	29,938.00		
340809913	Dep-LandConvy-notuse	6,500.00	6,500.00	
340809916	PF-Mgt-Cont AidedSch	886,971.09	35,398.00	
340809917	Sal-MgtCont AidedSch	5,117,176.00		
340809918	Trench Deposit-RECO	246,983,676.99	236,660,018.28	
340809919	Trench Charges-RECO	34,109,629.91	34,245,949.31	
340809920	Retention Amount-Reco	200,874.00		
340809991	Deposits withdrawn frm Bank	74,534,200.00	74,534,200.00	
340809994	Sec dep underobjectn	10,851,623.00	15,187,317.00	
340809995	Dep-Utility re-inst	3,245,807,676.24	1,025,077,257.14	
340809996	Deposit-Utilty15%Chg	59,194,754.32	52,807,672.32	
340809997	Deposit-Badges	32,160.00	147,632.00	
340809998	Dep-Land Concv&Lic	1,977.00	1,977.00	
340809999	Co-op Societies & Sports club	8,731.45	8,731.45	
390100000	390100000not to use			
390200000	Earnest Money Deposit(not to use)			
390300000	Depositfrmpvt-notuse			
390400000	Property Taxes/ Mun Taxes Payable			
390500000	Other Deposits (not to use)			
390600000	Not to be Used			
390700000	Not to be Used			
390800000	Not to be Used			
390900000	Not to be Used-system discrepancy			
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**	Total Deposit Received	31,716,450,664.33	25,835,469,982.90	
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MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B9:OTHER LIABILITIES (SUNDRY CREDITORS) AS OF 2008

FOR BUSINESS AREA *

FOR FUND *

FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* (350-00)Other Liabilities		
350000000 Other Liabilities		
* (350-10)Creditors	3,311,193,449.46	3,968,115,960.60
350100000 Creditors	337,868,098.05	139,108,982.66
350100100 Suppliers	248,019,028.03	626,624,806.33
350100200 Contractors	1,728,658,340.99	2,470,342,862.29
350100201 Material return frm Works	301,725.16	99,767.68
350100210 Contractors - Payment Difference	77.92	77.64
350100297 Deposit Payable- Interim A/c.	883,385,142.12	618,894,051.99
350100298 Salary Payable- Interim A/c		
350100300 Cash bills outstanding	512,218.61	512,218.61
350100400 Rent Payable	7,931,863.67	8,016,238.49
350109900 Stores Suppliers A/c(Old)	104,516,954.91	104,516,954.91
* (350-11)Employee Liabilities	3,885,936,596.44	1,693,627,916.94
350110000 Employee Liabilities		
350110100 Gross Salary Payable		
350110200 Net Salary Payable	164,436,523.00	113,421,987.00
350110300 Unpaid Salaries/ Wages	9,256,066.87	9,157,713.87
350110400 Countributory Provident Fund Payable		
350110500 Pension Payable		
350110600 Gratuity Payable	378,838,727.00	178,350,970.00
350110800 LTA Payable	1,523.00	
350110900 Wages Payable	332,462.00	282,800.00
350119900 Other Employee Liabilities Payable	31,736.60	31,736.60
350119901 Additional DA	12,429.90	2,450.00
350119902 Additional DA deposits	228,168.66	58,072.53
350119903 Fine deposits	175,600.00	1,936,600.00
350119904 Deferred Payment-SES	692,212,791.15	265,415,359.71
350119905 Retention Money-SES	1,664,922,124.15	701,669,006.09
350119906 Other Deposit-SES	969,162,011.19	416,916,330.61
350119993 Unclaimed NCPF - Non	109,371.70	109,371.70
350119994 Unpaid dues to old Emplys.	2,364,139.31	2,290,117.31
350119995 Unpaid NCPF claims	1,832,107.77	1,865,310.77
350119996 Dividend Payable to Emplys.	1,627,567.62	1,627,567.62
350119997 Coin Note adjustment	403,743.86	403,696.47
350119998 Rev. stamp recovery	681,664.28	681,664.28
350119999 PF Advance & Pension	27,237.62	27,237.62
* (350-12)Interest Accrued & Due	166,162,972.60	392,590,148.53
350120100 Interest on loans frm Central Govt	13,291.00	4,950.00
350120200 Interest on loans frm State Govt		
350120301 Interest on BMC Loans	2,450,196.79	3,616,932.56
350120302 Interest on BUDP Loan	231,425.31	231,425.30
350120303 Int MMRDA Loan-IIIA	87,781,394.37	87,781,394.38
350120304 Interest paid on Mega city Loan		231,214.00
350120305 Int pd bal MumbaiIII	67,150,932.49	67,150,932.49
350120400 Int loan-Internatnal	14,483,913.26	230,529,087.02
350120500 Int on loan-Bank&Fin	1,761,583.33	2,934,583.33
350120700 Interest on Bonds & Debentures	770,378.29	79,629.45
350120800 Interest on Other Loans	30,000.00	30,000.00
350129901 BMC loan Interest warrant payable		
* (350-20)Recoveries Payable	862,270,839.82	1,345,909,591.12
350200000 Recoveries Payable		
350200100 Recoveries frm Emplys. Payable	32,666,806.71	5,849,993.71
350200101 NCPF Payabl	226,469,910.70	155,231,324.70
350200102 Insurance Premium Payable	63,393,538.40	67,587,757.40
350200103 rec Emp Housing Loan	81,611,624.17	7,074,258.83

	350200104	Recovery of Provident Fund Advance		31,216,508.00		32,487,280.00	
	350200105	Recovery of Insurance through PF		11.00		11.00	
	350200106	Internal Credit Societies Recovery		263,112,560.84		277,771,610.48	
	350200107	Court Recoveries Payable		1,869,107.00		1,444,714.00	
	350200108	Gymkhana Recoveries Payable		91,135.00		99,819.00	
	350200109	Libraries Recoveries Payable		322.00		200.00	
	350200110	External Credit Societies Recovery		15,207,790.61		15,284,409.11	
	350200111	Union Subscription Recovery		476,059.00		8,176,279.00	
	350200200	Other Loan Recoveries		21,996.00-		20,765.25	
	350200299	Others		881,703.37		881,703.37	
	350200300	Other Recoveries		504,528.67		5,092.36	
	350200301	Recoveries towards Court Disputes		6,180.00		650.00	
	350200303	Union Subscription Fee Recovery		1,100.00		1,100.00	
	350200304	Gymkhana Fee Recovery		535.00		535.00	
	350200305	Library Fee Recovery		25,705.00		25,705.00	
	350200306	Other Relief Funds		5,814.00		724.00	
	350200307	Fidelity Gtee Ins.		15,650.25		7,448.25	
	350200308	Pension Recovery Cheques Payable		189,909,847.33		189,909,847.33	
	350200398	Others		2,000,058.21		2,842,046.28	
	350200399	Others -AcBlock-use350200398		104,857.00		104,857.00	
	350200400	Statutory Deductions Payable		29,857.00		27,841.00	
	350200401	IncTDSsup-not to use					
	350200402	Profession Tax		22,716,943.05		22,264,063.05	
	350200403	Contract Tax		7,674.00		7,674.00	
	350200405	Sales Tax		7,344,163.93		7,685,100.85	
	350200406	Service Tax		80,143,764.17		107,961,978.17	
	350200407	Works Contract Tax		10,197.00-		10,197.00-	
	350200408	Inc TDS-Emplys		4,610,899.88		4,474,041.51	
	350200409	Tax collected at Source		1,386,709.40		1,619,144.92	
	350200410	Income Tax Deducted at Source-Payble		116,360.20-		244,156,365.68	
	350200411	Works Contract Tax-paybale		168,722.33-		192,915,447.87	
	350200412	Clearing-TDS Payable					
	350200413	Clearing- Works Contract Tax					
	350200420	VAT-Payble Not to use					
	350200430	Sales Tax -Payble (not to use)					
	350200440	Service Tax -Payble- Not to use.					
	350200499	Other Statutory Deductions Payable					
	* (350-30)	Government Dues Payable		5,641,385,496.03		3,472,431,735.55	
	350300000	Govt. Dues Payable		87,336.00		87,336.00	
	350300100	Municipal Education Cess Payable		93,935,880.81		93,893,274.51	
	350300101	State Education Cess Payable		24,634,315.00		29,674,058.00	
	350300102	Res. St. ECess Payb		953,449,333.00		457,186,017.00	
	350300103	Non-res. St. Edu Cess		2,541,046,115.86		1,133,946,190.86	
	350300104	Penalty on Edu cess Payable to Govt.		9,419,551.15		7,815,754.15	
	350300105	ADDITIONAL STATE EDUCATION CESS		1,574,568.23		1,568,930.64	
	350300106	PEN ADD.ST.ED.CESS		560,838.32		560,838.32	
	350300107	STATE EDU CESS PYBL		71,951,028.20		71,951,028.20	
	350300200	Employment Guarantee Cess Payable		690,793,142.81		691,929,614.81	
	350300201	Pnalty Emplmnt cess		140,449.63		48,508.63	
	350300300	House Repairs Cess Payable		328,867,665.42		483,519,944.42	
	350300301	Residential Repair Cess Payable		317,141,435.82		168,921,864.00	
	350300302	Non-residential Repair Cess Payable		413,684,781.00		174,728,097.00	
	350300303	Cash deposit-Repair Cess		90,198,544.10		85,958,968.10	
	350300304	Penlty House Rep Cess		23,567,625.58		22,427,739.03	
	350300305	Notice Fee for Repair Cess		761,290.00		321,327.00	
	350300306	Warrant cost for Repair Cess		2,473.00		1,780.00	
	350300400	Maharashtra Tax on Buildings Payable		68,174,037.27		39,310,811.77	
	350300401	Cash deposit-MTOB		1,224,026.12		1,196,597.12	
	350300402	Penalty on MTOB Payable to Govt.		4,027,941.77		4,011,720.77	
	350300403	Notice Fee for M.T.O.B.		92,828.00		15,433.00	
	350300500	Tax & Duties Payable		1,680.30		608.16	
	350300501	Income Tax Payable		184,141.93		207,987.32	
	350300502	Local Taxes Payable				12.00	
	350300503	Property Tax/MTaxPybl				2.00	
	350300504	Profession Tax Payable		131,910.80		161,363.80	
	350300505	Sales Tax -Payble (not to use)					
	350300506	Purchase Tax Payable		85,800.97		85,720.97	

	350300507	Service Tax -Payble- Not to use.					
	350300508	Value Added Tax Payable		3,222,775.56		475,713.59	
	350300509	Additional Tax Payable		160.00			
	350300599	Other Taxes/ Duties Payable		140,494.84		140,494.84	
	350309903	Penalties on UIP tax		1,675,305.49		1,675,305.49	
	350309998	Income tax-attachment orders		409,981.80		410,656.80	
	350309999	Presidency Post Master		198,037.25		198,037.25	
	* (350-40)	Refunds Payable					
	350400105	Octroi Refund Payable					
	350400202	Rent frm Office Bldgs Refund Payable					
	350400303	Watr&Sewr Chrg Paybl					
	* (350-41)	Advance Collection of Revenues		189,788,846.39		159,899,218.39	
	350410101	Consol P Tax Coll Adv		48,622,765.00		48,599,447.00	
	350410102	Wheel Tax Collected in Advance		33.00		33.00	
	350410103	Theatre Tax Collected in Advance		4,643.00		4,643.00	
	350410105	Advance Octroi Coll		1,186,035.00			
	350410200	Rent Collected in Advance		2,537,000.00		2,537,000.00	
	350410203	Rnt-Lease Land inAdv		32,975,729.00		32,975,729.00	
	350410301	Licensee Fees Collected in Advance		6,158,100.00			
	350410303	Wat&Sewr Chrg in adv		98,304,541.39		75,782,366.39	
	* (350-80)	Others - Liabilities		19,148,975,494.40		20,293,293,171.70	
	350800000	Others		69,993,081.51		69,993,081.51	
	350800200	Stale Cheque		170,737,812.23		140,673,733.42	
	350800201	Cheques issued but not presented					
	350800202	Chq. Deposit not Cr.					
	350800300	Inter Unit Accounts				1,015,643,040.31	
	350800301	Inter Unit Payable		12,342,862,716.90		13,331,033,325.28	
	350800302	Inter Fund Payable		2,172,340,080.51		3,172,340,080.51	
	350800400	Other Advance recd.		78,092,389.36		80,232,023.36	
	350800401	Lumpsum charges-trenches		530,245,568.08		1,316,440,119.22	
	350800402	ADV for Purch of P&M		876,386,447.15		876,386,447.15	
	350800404	Grt fm St.Gov.Opth.D		6,000,000.00			
	350800405	Clinical Pharmacolog		2,014,005.72		66,513.00	
	350800406	Endocrinology Dept		2,021,054.56		2,021,054.56	
	350800407	LUMP SUM CHARGES-TRENCHES--TRANSFER		851.00		851.00	
	350800500	Addnl empl PF payab		40,000.00			
	350800600	Payable to councillors & others		1,502,225,951.32		39,843,221.23	
	439300100	GR/IR Clearing Account		1,396,015,536.06		248,619,681.15	
	* (350-90)	Sales Proceeds		2,265,557,031.11		2,239,913,297.36	
	350900000	Sales Proceeds		2,234,395,547.36		2,234,395,547.36	
	350900101	Sale Proceed-PAP					
	350900102	Sale Proceed-Miscellaneous		25,643,733.75			
	350900103	Recp.from SRD scheme					
	350900104	One time premium					
	350900106	Considetation amt fo		5,517,750.00		5,517,750.00	

	** Total Other Liabilities(Sundry Credtior)			35,138,944,781.05		33,565,781,040.19	

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B10: PROVISIONS AS OF 2008

FOR BUSINESS AREA *

FOR FUND *

FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* (360-10)Provisions for Expenses		
360100300 Prv-Operating&Mntnce		
* (360-20)Provisions for Interest	295,988.89	374,988.89
360200900 Interest on Internal Loans	295,988.89	374,988.89
* (360-30)Provisions for Other Assets	4,355,105.04	4,614,169.82
360300000 Provisions-Other Assets	4,355,105.04	4,614,169.82
** Total Provisions	4,651,093.93	4,989,158.71

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B11: FIXED ASSETS AS OF 2008

FOR BUSINESS AREA *

FOR FUND *

FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* (410-00)Fixed Assets	55,554,988.47	3,042,683.64
41000000 Fixed Assets	55,554,988.47	3,042,683.64
* (410-10)Land	7,190,933,632.03	7,157,771,394.41
410100000 Land	7,155,978,882.27	7,140,676,067.27
410100100 Grounds	11,151,087.25	8,974,978.67
410100200 Parks	2,780,383.25	80,000.00
410100300 Gardens	21,023,279.26	8,040,348.47
* (410-20)Buildings	10,462,050,638.76	10,258,302,140.70
410200000 Buildings	62,839,406.00	62,417,366.00
410200100 Administrative Buildings	8,447,168.11	7,088,456.60
410200200 Official Bungalows	2,154,206.89	1,832,699.89
410200300 Chowkies	212,055,880.27	33,546,072.00
410200400 Chawls	1,180,017.00	219,046.00
410200500 Staff Quarter Buildings	5,223,994.15	4,405,569.15
410200800 Hosptl Buildings	8,912,895.85	5,345,741.35
410200900 Dispensary/ Clinic Buildings	1,359,056.00	1,359,056.00
410201000 Slaughter House Buildings	113,641.00	113,641.00
410201100 School Buildings	2,495,519,641.97	2,491,538,724.77
410201200 Museum Buildings	20,000,000.00	20,000,000.00
410201300 Fire Station Buildings	241,558.00	215,963.00
410201400 Market Buildings	756,851.00	
410201700 Recreation Centre Buildings	734,953.00	662,993.00
410201800 Swimming Pool Buildings	143,125.94	135,544.94
410202000 Garage Buildings	9,605,769.57	535,480.00
410202100 Store Buildings	1,109,396.00	1,109,396.00
410202200 Sewerage Treatment Plant Buildings	1,181,579.77	
410202300 Water Treatment Plant Buildings	167,189.00	167,189.00
410202400 Pumping House Buildings	4,053,436.62	1,123,939.40
410202500 Tenements of PAP	1,873,873.00	
410209900 Other Buildings	7,624,376,999.62	7,626,485,262.60
* (410-30)Roads & Bridges	389,728,605.78	334,734,716.14
410300000 Roads & Bridges	170,032,700.02	170,032,700.02
410300100 Concrete Roads	30,300,096.21	9,022,857.00
410300200 Black Topped Roads	37,705,041.16	9,060,619.00
410300300 Other Roads	4,380,349.52	699,282.37
410300400 Bridges	145,741,726.99	144,447,670.25
410300500 Culverts	1,568,691.88	1,471,587.50
* (410-31)Sewerage & Drainage	14,060,426,106.53	14,044,643,512.57
410310000 Sewerage & Drainage	91,197,459.38	84,918,770.00
410310100 Sewerage	428,548,823.93	427,884,901.00
410310101 Trunk Sewers	5,926,987,521.74	5,926,987,521.74
410310102 Branch Sewers	1,010,477,526.46	1,009,198,725.68
410310103 Outfall Sewers	5,025,445,889.05	5,025,445,889.05
410310104 Sewage Pumping Mains	159,159,868.45	156,041,113.25
410310105 Marine Outlet Flood Gates	12,227,908.85	12,227,908.85
410310106 "Arch Drains, Major nallas, River"	353,835,958.65	350,841,481.26
410310107 410310107	1,050,114,389.31	1,050,089,389.31
410310200 Drainage	2,430,760.71	1,007,812.43
* (410-32)Waterways	17,410,945,250.21	17,338,767,591.01
410320000 Waterways	92,687,201.73	92,687,201.73
410320100 Dam	329,341,001.35	320,728,393.56
410320101 Tunnel	2,598,748,088.23	2,597,875,588.23
410320102 Reservoir	1,573,929,892.00	1,544,197,515.89
410320103 Transmission (Trunk) Main	4,339,231,650.04	4,336,232,765.88
410320104 Distribution & Regulation System	8,052,734,667.07	8,024,469,760.48
410320105 Instrumentation & Control Systems	394,751,058.90	394,751,058.90
410320106 Waterways	20,521,680.88	27,825,280.24

*	(410-33)Public Lighting		1,227,429.14		1,185,679.14	
	410330000 Public Lighting		1,227,429.14		1,185,679.14	
*	(410-40)Plant & Machinery		19,761,253,006.39		19,189,902,024.52	
	410400000 Plant & Machinery		19,557,240,380.21		19,159,923,282.33	
	410400002 Litter Bins		85,800.00			
	410400003 Refuse Bins		43,319,555.93			
	410400004 M.R.I. Machine		9,233,073.00			
	410400005 C.T. Scan Machine		6,288,687.00			
	410400006 Sonography Machine		2,590,020.80			
	410400010 Spare of Hosp P & M		36,407,137.17		11,940,346.69	
	410400012 Vetilators		19,049,008.28		18,038,395.50	
	410400016 Shoulderable Fogging Machine		16,572,500.00			
	410400017 Containerized Asphal Mixing Plant		39,626,242.00			
	410400018 Flat Bed Ironer MPL		7,440,602.00			
	410400021 Potholes Repairing Machine		23,400,000.00			
*	(410-50)Vehicles		779,861,457.98		588,428,840.73	
	410500000 Vehicles		27,432,861.54		122,500.00	
	410500200 Jeeps		5,091,735.99		3,932,727.73	
	410500300 Buses		9,519,492.78		9,344,965.90	
	410500500 Tankers		9,767,567.82		8,784,742.48	
	410500600 Bull Dozers		9,257,077.59			
	410500800 Ambulances		1,947,103.64		1,381,050.00	
	410500900 Crains		255,000.00		255,000.00	
	410501000 Road Rollers		2,783,945.00			
	410501100 Dumpers		12,082,760.77		10,915,214.00	
	410501200 HYVA Compactors		62,257,162.50			
	410501400 Fire Engines		30,689,519.00		29,814,593.00	
	410501403 Turn Table Ladder		36,999,000.00		36,999,000.00	
	410501404 Aerial Ladder Platform		24,486,194.00		187,410.00	
	410501405 Aerial Ladder Platfo		25,578,901.00		25,578,901.00	
	410501600 Stationery Compactors		47,000.00			
	410501900 Fire Fighting & Rescue Vehicles		8,316,348.16			
	410509900 Other Vehicles		513,349,788.19		461,112,736.62	
*	(410-60)Office & Other Equipments		282,219,305.30		136,127,722.30	
	410600000 Office & Other Equipmts		17,880,642.89		2,492,772.00	
	410600100 Air Conditioners		1,983,070.19		1,120,518.92	
	410600200 "Computers, Printers & Peripherals"		190,181,982.49		81,792,227.46	
	410600300 Photocopiers		2,798,167.29		1,396,760.00	
	410600301 Duplicator Machine		292,500.00			
	410600400 Refrigerators		331,960.55		123,298.30	
	410600401 Water Coolers		907,956.00			
	410600500 Fax Machines		535,900.00		221,602.00	
	410600600 EPABX Systems		97,032.00		97,032.00	
	410600700 Projectors		178,133.75		178,133.75	
	410600701 Digital Camera		512,813.10			
	410600802 Fire fighting & rescue Equipments		17,335,197.71			
	410600805 Personal protective Equipments		478,571.46			
	410600900 Floor Cleaners		48,705,377.87		48,705,377.87	
*	(410-70)Furniture, Fixt & Elect Appl		679,677,443.98		264,984,190.36	
	410700000 Furnitur,Fix,Fitting		13,500.00		13,500.00	
	410700100 Furniture & Fixtures		2,091,092.80		1,312,945.31	
	410700101 Cabinets		528,705.01		203,017.51	
	410700102 Cupboard		4,054,598.81		3,916,842.56	
	410700103 Chairs		4,484,264.47		3,202,365.21	
	410700104 Tables		5,458,475.63		4,411,736.25	
	410700105 Partitions		489,680.50		489,680.50	
	410700106 Beds / Cots		9,041,495.33		66,470.33	
	410700107 Trollies		2,866,218.75		63,562.50	
	410700108 Desks		314,897,017.50		214,898,872.50	
	410700109 Writing Board		82,516,400.00		211,400.00	
	410700199 Other Furniture & Fixtures		39,492,562.70		23,103,275.45	
	410700200 Fittings & Electrical Appliances		173,560,151.22		1,515,060.32	
	410700201 Fans		664,776.92		492,900.00	
	410700202 Electrical Fittings		5,870,006.86		2,383,974.13	
	410700203 Generators		4,775,619.82		922,494.82	
	410700299 Other Fitting&Elect		28,872,877.66		7,776,092.97	
*	(410-80)Other Fixed Assets		96,692,690.64		28,293,821.30	
	410800000 Other Fixed Assets		96,692,690.64		28,293,821.30	

	410800200	Dead Stock		1,743,911.08		1,743,911.08	
	410800201	Dead Stock - Books & Periodicals		6,287,090.65		3,620,349.10	
	410800900	Other Fixed Assets		21,790,561.12		21,790,561.12	
	*	External Funded Asset Hospital					
	670000100	Hospital- Plant & Machinery					
	670000200	Hospital- Furniture & Fixtures					
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	**	Total		71,170,570,555.21		69,346,184,316.82	
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MUNICIPAL CORPORATION OF GREATER MUMBAI
 BALANCE SHEET SCHEDULE B11A: FIXED ASSETS - ACCUMULATED PROVISION AS OF 2008
 FOR BUSINESS AREA *
 FOR FUND *
 FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (I)
* Accumul Depreciation	15,810,273,274.41-	1,309,163,898.16-
411000000 Accumulated Depreciation	0.92-	
411200000 Buildings	45,549,998.27-	123,211.53-
411300000 Roads & Bridges	35,797,534.61-	97,401.06-
411310000 Sewerage & Drainage	153,694,016.32-	418,311.71-
411320000 Waterways	123,653,911.58-	1,291,249.66-
411330000 Public Lighting	238,478.00-	647.92-
411400000 Plant & Machinery	108,528,211.52-	27,964,632.85-
411500000 Vehicles	58,516,430.97-	18,368,600.40-
411600000 Office & Other Equipment	100,912,261.24-	587,578.60-
411700000 Furnitur,Fix Fitting	57,164,575.06-	3,222,669.24-
411800000 Other Fixed Assets	55,632,134.31-	21,794,900.55-
411999999 Temp Accumulated Depreciation	15,070,585,721.61-	1,235,294,694.64-
** Total	15,810,273,274.41-	1,309,163,898.16-

MUNICIPAL CORPORATION OF GREATER MUMBAI
BALANCE SHEET SCHEDULEB11B:CAPITAL WORK-IN-PROGRESS AS OF 2008
FOR BUSINESS AREA *
FOR FUND *
FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* Capital WIP	110,789,400,867.97	73,878,008,987.82
412000000 Capital Work In Progress	43,795,013,477.00	14,918,328,097.72
412000001 CWIP - Maintenance	10,105,743,152.77	2,971,337,919.46
412000002 CWIP -62-TRUST FUND	194,982,963.86	106,131,730.70
412000003 CWIP -Without WBS Element	752,944,431.63	307,300,389.23
412009900 Capital Work in Progress - old	55,520,716,842.71	55,524,910,850.71
412100100 Bhai Daji Lad Corpus Fund	100,000,000.00	50,000,000.00
412100200 Grant to GOM for seawalls	120,000,000.00	
412100300 Grant for GOM for INS VIKRANT	100,000,000.00	
412100400 Grant to PLAZMA CENTRE	100,000,000.00	
** Total	110,789,400,867.97	73,878,008,987.82

MUNICIPAL CORPORATION OF GREATER MUMBAI
BALANCE SHEET SCHEDULE B12:INVESTMENTS - GENERAL FUND AS OF 2008
FOR BUSINESS AREA *
FOR FUND *
FOR FUNCTIONAL AREA *

Description	Current Year Amount(R)	Previous Year Amount(
* (420-60)Units of Mutual Fund - Invest Ge	19,641.25-	
420600000 Units of Mutual Funds	19,641.25-	
* (420-80)Other Investments - Invest Gen F	91,389,735,230.00	80,213,548,850.00
420800100 Invest in form Paper		
420800200 Fixed Deposits	91,389,735,230.00	80,213,548,850.00
** Total	91,389,715,588.75	80,213,548,850.00

MUNICIPAL CORPORATION OF GREATER MUMBAI
BALANCE SHEET SCHEDULE B13: INVESTMENTS - OTHER FUNDS AS OF 2008
FOR BUSINESS AREA *
FOR FUND *
FOR FUNCTIONAL AREA *

Description	Current Year Amount(R)	Previous Year Amount(R)
* (421-10)Central Government Securities	80,001,846.00	80,000,000.00
421100000 Central Govt. Securities		
421101000 Endowment Fund	34,945.00	
421101100 DevFund-Mun S.School	36,791.00	
421101200 MotorVeh 3Party Insu	1,150,000.00	1,150,000.00
421101800 Mechllly P.Vesl3Party	500,000.00	500,000.00
421102600 Consolidated Loan Fund		
421102900 Provident Fund	78,350,000.00	78,350,000.00
* (421-20)State Govt Securities - Invest O	1,300.00	10,000,500.00
421200400 Hosptl Fund	500.00	500.00
421201200 MotorVeh 3Party Insu		
421202900 Provident Fund	1,800.00	10,000,000.00
* (421-30)Debentures & Bonds - Invest Oth	9,220,638,331.00	13,165,434,932.00
421300000 Debentures & Bonds	105,000,000.00	235,000,000.00
421300400 Hosptl Fund	235,600.00	235,600.00
421300900 Public Monuments Maintenance Fund	139,173.34	139,173.34
421301000 Endowment Fund	1,821,288.89	1,821,288.89
421302900 Provident Fund	1,899,865,537.77	3,473,924,437.77
421303200 Sinking fund	6,868,476,400.00	9,014,245,400.00
421303400 SURPLUS FUND	345,100,331.00	440,069,032.00
* (421-50)Equity Shares - Invest Oth Fund	16,750.00	16,750.00
421501000 Endowment Fund	16,750.00	16,750.00
* (421-80)Other Investments - Invest Oth F	100,674,528,101.58	82,518,088,316.04
421800101 Contingent Fund	935,737,220.00	1,042,966,189.00
421800102 Mun Fire & Accident Insurance Fund	443,074,703.62	423,655,662.62
421800103 Net Premia Fund	1,836,700.00	1,836,700.00
421800104 Hosptl Fund	2,014,300.00	2,014,300.00
421800105 Research Fund (KEM & GSM Hosptls)	7,853,700.00	7,150,700.00
421800106 Fidelity Guarantee Insurance Fund	7,905,000.00	7,197,500.00
421800107 Land Reclmntn&AcqFund	199,907,900.00	182,015,700.00
421800108 Fire BrigdEmp Oprtnl	18,436,200.00	16,785,800.00
421800109 Public Monuments Maintenance Fund		
421800110 Endowment Fund	1,738,400.00	1,738,400.00
421800111 DevFund-Mun S.School	284,541,200.00	256,785,200.00
421800112 MotorVeh 3Party Insu	550,000.00	550,000.00
421800113 DevFund-124J MRTPAct	257,307,900.00	234,278,400.00
421800114 Road&BrdgCon/DevFund	2,189,900.00	1,993,900.00
421800117 Land Acquisition & Development Fund	7,473,074,800.00	6,986,319,600.00
421800118 Mechllly P.Vesl3Party	109,300.00	109,300.00
421800119 Investment Reserve Fund FD	258,736,500.00	235,579,100.00
421800120 Amenities Fund	42,204,300.00	38,372,800.00
421800121 Rent Equalisation Fund	116,295,050.00	105,724,200.00
421800122 P.S Bldg Const Fund	1,067,785,400.00	961,320,700.00
421800123 P.S Bldg Mntnce Fund	4,535,594,150.00	4,870,795,050.00
421800124 Depreciation Fund	1,500,000,000.00	
421800126 Loan Fund		2,003,804,707.97
421800127 Aset Rplcmt&RehbFund	7,836,432,077.96	6,411,162,206.45
421800128 Trust Funds	480,691,000.00	480,691,000.00
421800129 Provident Fund	25,310,593,100.00	21,707,152,800.00
421800130 Pension Fund	22,452,609,700.00	17,981,252,000.00
421800131 Gratuities Fund	27,357,900.00	24,909,300.00
421800132 Asset Replacement Fund	24,233,446,000.00	17,047,661,000.00
421800133 Special -Tree Authority Fund	1,607,437,600.00	787,154,100.00
421800205 Development Fund DCR 64(b)	1,233,340,100.00	537,112,000.00
421800206 Tax Payers Welfare Fund	335,728,000.00	160,000,000.00
421800207 Dev.Fund-FD-.33 fsi		
** Total	109,975,183,728.58	95,773,540,498.04

MUNICIPAL CORPORATION OF GREATER MUMBAI
BALANCE SHEET SCHEDULE B14:STOCK IN HAND (INVENTORIES) AS OF 2008
FOR BUSINESS AREA *
FOR FUND *
FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* (430-10)Stores	1,637,604,380.03	891,247,724.69
430100000 Stores		
430100201 Petrol	6,894,463.70	830,767.65
430100202 Diesel	184,509,473.27	85,003,714.80
430102500 Central Stores	12,566,980.31	3,238,589.41
430103000 Education-Drugs	942,100.99	475,091.07
430103016 Education-Surgical Dressing Material	14,856.65	14,856.65
430103100 Solid Waste Management Stores	79,829,326.66	29,500,692.73
430103200 Transport Stores	385,360,859.28	200,180,466.05
430103300 Storm Water Drains Stores	28,061,731.92	14,707,283.09
430103800 Fire Brigade Stores	13,335,790.09	6,910,441.46
430103801 Fire Brigade-Hose	122,450.00	122,450.00
430104107 Garden Dept.-Tree Guards	727,295.15	149,129.99
430104116 Garden Dept.-Medicines	2,870.40	
430104117 Garden Dept.-Disinfectants	202,500.00	
430104299 Market Dept.-Other stores	403,896.41	
430104300 Deonar Abattoir Stores	2,212,570.34	2,210,794.34
430104301 Deonar Abattoir-Disinfectants	215,970.00	215,970.00
430104303 Deonar Abattoir-Medicines	92,384.67	38,157.47
430104600 Printing Press Stores	1,773,146.85	1,235,646.02
430104601 Printing Press-Paper	51,818,914.32	21,710,045.41
430104602 Printing Press-Consumables	12,245,704.74	9,633,376.26
430104700 Health & Hosptl Stores	53,505.00	36,180.00
430104701 Health & Hosptl-X-Ray	46,229,300.35	22,658,795.47
430104702 Health & Hosptl-Clothing	23,605,963.96	10,586,223.17
430104703 Health & Hosptl-Medicines	203,482,376.90	107,302,647.72
430104704 Health & Hosptl-Disinfectants	1,442,221.89	359,553.98
430104705 430104705	618,749.99	444,454.72
430104708 Health & Hosptl-Linen	22,903,599.36	10,850,680.01
430104711 Health & Hosptl-Chemicals	68,977,268.34	39,142,360.86
430104712 Health & Hosptl-Reagents	25,504,960.54	7,922,208.75
430104713 Health & Hosptl-Apparatus	1,372,840.23	420,589.88
430104714 Health & Hosptl-Instruments	9,944,833.93	2,951,751.44
430104715 Health & Hosptl-Appliances	82,953.75	3,120.00
430104717 Health & Hosptl-Vaccines	13,281.00	28,290.00
430104718 Health & Hosptl-Gas / Medical	24,540,915.00	18,057,665.74
430104720 Health & Hosptl-Accessories	144,057,644.79	69,909,918.43
430104723 Health & Hosptl-Drugs	5,202,919.59	2,204,790.46
430104724 430104724	46,234,705.66	25,387,142.57
430104725 Health & Hosptl-Equipment	368,558.63	249,949.88
430104726 430104726	6,205,254.70	2,400,000.00
430104799 Health & Hosptl-Other Stores	28,205,608.64	6,274,112.29
430104901 Water Supply-Chemicals	107,971,778.32	89,269,444.73
430104902 Water Supply-Disinfectants	4,608.00	1,710.00
430104905 Water Supply -Cement	285,972.41	285,972.41
430104906 Water Supply-Steel Plates & Sheets	26,939,762.96	34,331,500.51
430104907 430104907	824,151.04	848,871.63
430104908 430104908	35,429,200.11	43,600,229.43
430104909 430104909	3,253,677.85	3,253,677.85
430104917 Water Supply-Other General Stores	4,064,394.96	2,127,429.31
430105101 Sewarage-Chemicals	150,691.79	101,131.94
430105102 Sewarage-Disinfectants	329,789.92	134,681.53
430105105 Sewarage-Cement	880.00	880.00
430105108 430105108	280,868.88	274,820.88
430105109 430105109	31,040.38	31,040.38
430105110 430105110	144,320.88	144,320.88
430105111 Sewarage-Water meter & spares	20,673.30	20,673.30
430105112 430105112	136,037.61	136,037.61
430105113 Sewarage-Electrical Stores	1,795,644.33	838,231.03

430105114	430105114		37,512.70		37,512.70	
430105115	430105115		7,948,619.18		7,946,495.63	
430105116	Sewarage-Plant & Mach spares		219,611.26		24,536.26	
430105117	Sewarage-Other General Stores		7,354,396.15		4,470,618.91	
* (430-20)Loose Tools			36,621,415.64		23,976,053.03	
430203400	Mechl & Electrical Stores		34,377.00		16,257.00	
430203401	Mechl & Electrical-Mechl Spares		5,167,708.25		2,946,188.37	
430203402	430203402		186,468.75		121,090.50	
430203403	Mechl & Electrical-Instruments Minor		500,792.47		207,496.05	
430203404	Mechl & Electrical-Accessories		1,407,864.07		666,853.60	
430203405	Mechl & Electrical-Laundry Chemicals		1,930,635.26		973,547.57	
430203406	Mechl & Electrical-Laundry Linen		2,188,337.92		817,193.72	
430203407	Mechl & Electrical-Electric Spares		4,992,375.62		1,340,392.27	
430203409	430203409		1,072,638.07		329,694.62	
430203499	Mechl & Electrical-Other stores		2,852,830.36		724,946.96	
430204401	Roads & Traffic-Tools		48,397.50		39,600.00	
430204403	Roads & Traffic-H&carts		78,984.12		67,572.48	
430204405	Roads & Traffic-Materials		279,490.46		269,662.46	
430204719	Health & Hospital - Tools		2,716,675.37		2,693,915.44	
430204904	Water Supply - Tools		188,150.85		258,935.21	
430204910	430204910		9,430,913.88		9,465,998.83	
430204911	Water Supply-Water meter & spares		249,936.32		249,936.32	
430204912	430204912		152,656.07		152,656.07	
430204913	Water Suuply-Electrical Stores		1,056,017.89		932,385.15	
430204914	430204914		1,016,596.87		632,161.87	
430204915	430204915		143,177.75		143,177.75	
430204916	Water Suuply-Plant & Mach spares		638,814.48		638,814.48	
430205104	Sewarage-Tools		287,576.31		287,576.31	
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** Total			1,674,225,795.67		915,223,777.72	
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MUNICIPAL CORPORATION OF GREATER MUMBAI
BALANCE SHEET SCHEDULE B15:SUNDRY DEBTORS (RECEIVABLES) AS OF 2008
FOR BUSINESS AREA *
FOR FUND *
FOR FUNCTIONAL AREA *

Description	Current Year Amount(R)	Previous Year Amount(
* (431-10)Receivables for Property Taxes	15,384,455,981.81	11,781,478,105.81
431100100 Receivable-Property Taxes	8,943,411,564.28	7,057,971,158.28
431100200 Receivable-Fire Tax	1,290,609,071.53	1,013,140,335.53
431100500 Receivables-Street Tax	5,150,435,346.00	3,710,366,612.00
* (431-19)Receivables for Other Taxess	23,401,799,095.30	19,316,465,271.30
431190200 Receivables-Water & Sewerage Taxes	18,927,749,763.00	15,789,739,171.00
431190300 Receivables-Education Taxes	4,041,057,956.00	2,912,341,597.00
431190400 Receivables-Tree Cess	37,025,596.00-	144,367,531.00
431100600 Receivables- wheel tax	470,016,972.30	470,016,972.30
* (431-30)Receivable for Fees & User Charg	9,764,205,462.09	8,220,736,570.09
431300201 Receivable-Water & Sewerage Charges	9,763,164,081.00	8,219,695,189.00
431300299 Receivable-Other User Charges	1,041,381.09	1,041,381.09
* (431-40)Receivable from other sources	23,332,995,350.39	17,897,115,008.54
431400405 Rent SemiPermnt Shed	120.00	
431400411 Rent Receivable frm Water Meters	10,834,618.00	10,834,618.00
431400499 Miscellaneous Rent Receivable	1,889,910.16	1,889,910.16
431400501 Interest accrued on FD	12,781,725,481.54	9,135,176,453.43
431409901 Recv Impvt CommHouse	576,278,096.82	507,960,319.65
431409902 Recv conv of basket	9,361,019.41	9,361,019.41
431409903 Receivable-pvt. works	21,459,263.47	21,459,263.47
431409904 Rec-StGov levyProper	9,670,354,598.00	7,962,981,554.00
431409905 Recv agst dishonCheq	7,776,361.76	6,165,412.33-
431409906 Receivable frm Mun Dept.	262,197,059.50	262,212,391.50
431409907 Receivable frm contractors	10,028,412.17-	9,937,202.17-
431409909 Short Remitt of Rev.	254,917.90	228,452.42
431409910 Discheque Charges Receivables.	892,316.00	1,113,641.00
* (431-50)Receivable from Government	725,094,127.61	743,433,729.33
431500100 Grants Receivable	687,945,720.00	687,945,720.00
431500300 Rebate Receivable	256,198.94-	136,119.00-
431500400 Rec a/c traffic amen	37,404,606.55	55,624,128.33
** Sub Total	72,608,550,017.20	57,959,228,685.07
* Receivables control accounts	9,891,832,379.00-	8,104,407,809.00-
431800100 Rec cont a/c PTax		
431800300 Receivable Control Account(Octroi)		
431910000 StGov Ces/lev PTax	9,891,832,379.00-	8,104,407,809.00-
*** Total	62,716,717,638.20	49,854,820,876.07

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE 15A: ACCUMULATED PROVISION AGAINST BAD & DOUBTFUL RECEIVABLES AS OF 2008

FOR BUSINESS AREA

*

FOR FUND

*

FOR FUNCTIONAL AREA *

Description	Current Year Amount(R)	Previous Year Amount(R)
* Accum Prov Bad Debts	20,932,811,631.02	2,961,119,393.00
432000000 AccuProv Debtor(Rec)	17,892,828,877.02	
432100100 Provision-outstanding Property Taxes	1,323,278,000.00	1,323,278,000.00
432120200 Provision-outstanding Education Tax	876,078,000.00	876,078,000.00
432120300 Provision-outstanding Tree Cess	117,120,000.00	38,534,000.00
432120400 Provision-outstanding Street Tax	722,409,000.00	722,409,000.00
432120500 Prov O/S St Govt Ces		
432300201 Prov Water&Sew Chrgrs	1,097,754.00	820,393.00
432910000 StGov Ces/lev PTax		
** Total	20,932,811,631.02	2,961,119,393.00

MUNICIPAL CORPORATION OF GREATER MUMBAI
BALANCE SHEET SCHEDULE B16:PREPAID EXPENSES AS OF 2008
FOR BUSINESS AREA *
FOR FUND *
FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* (440-10)Prepaid Establishment Expenses	676,803.50	676,803.50
440100000 Prepaid Establishment Expenses	676,803.50	676,803.50
* (440-20)Prepaid Administration Expenses	1,511,052.00	3,323,897.00
440200000 Prepaid Administration Expenses	1,511,052.00	3,323,897.00
* (440-30)Operations & Maintenance Expense	2,650.00	2,650.00
440300000 Prepaid Ope&Main Exp	2,650.00	2,650.00
* Prepaid Interest & Finance Charges	850.25	850.25
440400000 Prepaid Interest & Finance Charges	850.25	850.25
** Total	2,191,355.75	4,004,200.75

MUNICIPAL CORPORATION OF GREATER MUMBAI
BALANCE SHEET SCHEDULE B17:CASH AND BANK BALANCES AS OF 2008
FOR BUSINESS AREA *
FOR FUND *
FOR FUNCTIONAL AREA *

Description	Current Year Amount(R)	Previous Year Amount(I)
* (450-10)Cash in Office	6,485,822,935.22	6,524,198,607.29
450100000 Cash	2,112,726,872.41	2,107,678,293.26
450100100 Interim Receipt - Ca		
450100200 Inter Receipt-Online		
450100300 Interim Receipt - SC		
431500398 Interim receipts- Cash	4,373,096,062.81	4,416,520,314.03
* Municipal Fund		
* Cheque in Hand	7,117,355,598.31	4,918,966,922.22
431500399 Interim receipt Account - cheque	7,117,355,598.31	4,918,966,922.22
* (450-21)Bal with bank -Municipal Fund Na	1,258,618,236.43	142,005,506.44
350100500 Cheques Payable (UPTO 31.03.2009)	37,248,626.90	298,201,454.49
350100299 ECS payab-interim Ac	4,229,532.62	4,309,311,433.51
450010100 SBI Gen Fund Current A/c	2,913,419,459.38	2,929,369,076.71
450010101 SBI FORT CHEQUE ISSUED	407,168,462.73	1,393,280,596.44
450010102 SBI FORT ECS ISSUED	7,279,182,636.94	
450010103 SBI FORT INTERIM RECEIPT	2,833,470,528.27	1,964,015,052.34
450010200 SBI Gen Fund Current A/c Div II	769,212.37	29,766,457.37
450010201 SBI BANDRA CHEQUE ISSUED	44,263,847.50	44,263,847.50
450010202 SBI BANDRA ECS ISSUED		
450010203 SBI BANDRA INTERIM RECEIPTS	395,339.79	395,339.79
450010300 SBI Gen Fund Current A/c Div III	423,603.04	423,603.04
450010301 SBI CHEMBUR CHEQUE ISSUED	1,429,212.50	1,429,212.50
450010302 SBI CHEMBUR ECS ISSUED		
450010303 SBI CHEMBUR INTERIM RECEIPTS		
450010400 SBI Sinking & Surplus Fund Curr A/c		917.44
450010500 SBI Savings A/c - MPLAD Fund	2,686,757.98	2,595,132.98
450010600 SBI Hospitals Fund A/c	7,600,901.06	2,079,021.52
450010601 SBI HOSPITAL CHQ ISSUED (CITY)	952,092.00	952,092.00
450010602 SBI HOSPITAL ECS ISSUED (CITY)		
450010603 SBI-HOSP- INT.REC	123,687,125.54	2,420,787.32
450010700 SBI Education Fund Current A/c	481,119.54	428,736.92
450010701 SBI EDUCATION CHEQUE ISSUED	2,382,367.32	2,382,367.32
450010702 SBI EDUCATION ECS ISSUED	6,226.00	12,612.00
450010703 SBI EDUCATION INTERIM RECEIPTS	9,255,236.87	217,803.00
450010800 SBI WSS CurGovt Loan	12,100,000.00	
450010900 SBI Wtr&Sewer Cura/c	111,939,411.75	299,480,312.56
450010901 SBI WSSD CHEQUE ISSUED	371,807.00	394,739.00
450010903 SBI WSSD INTERIM RECEIPTS	305,251,630.18	55,865,686.77
450011000 Punjab National Bank	5,708.50	5,708.50
450011100 Punjab National Bank	9,056.00	9,406.00
450011300 MCB Fort,Octroi Staf		
450011400 Indian Overseas Bank Division 1	604,836.65	604,836.65
450011500 Bank of Maharashtra Division 1	20,965.00	20,965.00
450011600 Punjab National Bank	30,202.24	44,674.25
450210000 Nationalised Banks		
450210010 Interim Receipt CHEQ		
450210100 SBI A/c.-payment of interest on OMB	139,725.57	155,376.37
450210200 SBI A/c.-repayment of loans	311,132.70	311,132.70
450210303 For Cheq Pay Interim		
450210304 For ECS Pay Interim		
450210310 SBI Gen Fund Current		
450210311 SBI FORT CHEQUE ISSU		

	450210312	SBI FORT ECS ISSUED			
	450210313	SBI FORT INTERIM RE			
	450210317	SBI-pay of Interest		9,100.25	
	450210318	SBI -BIT-Loan -IWP		6,054.55	
	450210319	SBI-Int-BIT-Loan		760.00	
	450210360	SBI Hospitals Fund A			
	450210363	SBI HOSPITAL INTERIM			
	450210370	SBI Education Fund C			
	450210373	SBI EDUCATION INTE			
	450210374	S.B.I. (Old) Edu.Fund. Current A/c.		441,004.24	441,004.24
	450210390	SBI Water & Sewerage			
	450210394	SBI - G BUD- BANDRA		10,000.00	
	450210395	SBI -G BUD-CHEMBUR		10,000.00	
	450210441	I.O.B. Education Fund Current A/c.		454.57	454.57
	450210461	P.N.B. Education Fund Current A/c.		3,277.00	758,408.70-
	450210462	PNB-G BUD		9,540.79	
	450210470	SBI Octroi Top up Ac		1,206,548.00	
	450210471	SBI Octroi Swipe Ac			
	450210540	LC Margin Amount kept in SBI		185,122,587.00	
	450210599	Cheque deposited but not cleared		14,472.01	
	431500395	INTERIM RECEIPTS - SILVER CARD			
	431500396	CRM			
	431500397	Interim receipts- Payment Gateway		721,759.00	23,926,862.00
*	(450-22)Bal with bank-Mun fund Other Ban				
	450210532	HDFC Bank Interim A/c Cheque			
*	(450-23)Bal with bank -Municipal Fund Co		29,624,361.02		43,359,128.58
	450230001	MCB Fort , Octroi - Interim Account		5,196,084.98-	15,156,040.58
	450230100	Mumbai Mun Co-op Bank A/c. 1		5,000.00	5,000.00
	450230200	M C Bank -RNEP-OCT		34,815,446.00	32,931,003.00
	450011200	MCB Fort,Octroi Bnk			4,732,915.00-
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**	Sub Total		8,346,349,473.72-		5,017,613,300.08-
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*	Special Fund				
*	(450-41)Bal with bank -Special Fund		324,458,778.50-		290,142,247.63-
	450410100	Contingent Fund		242.56	158.49
	450410200	Mun Fire & Accident Insurance Fund		48.11	80.77
	450410300	Net Premia Fund		56.41	56.41
	450410400	Hosptl Fund		83.72	83.72
	450410500	Research Fund (KEM & GSM Hosptls)		23.17	109.36
	450410600	Fidelity Guarantee Insurance Fund		51.13	36.88
	450410700	Land(Reclam&Acqu)Fnd		27.08	83.77
	450410800	Fire Brigade OprEmp		108.93	53.79
	450410900	Public Monuments Maintenance Fund		92.00	92.00
	450411000	Endowment Fund		262.54	262.54
	450411100	DevFnd-Mun SecSchool		14,609.37	4,331,467.37
	450411300	Devt Fund-u/s 124J		127.34	60.62
	450411400	Road&Brd Cons/DevFnd		29.28	28.91
	450411700	Land Acquisition & Development Fund		59.47	42.79
	450411800	Mech Propeled Vessel		49.70	49.70
	450411900	Investment Reserve Fund		96.48	70.95
	450412000	Amenities Fund		27.99	90.50
	450412100	Rent Equalisation Fund		26.41	13.80
	450412200	PrSchool Bld ConsFnd		284.80	186.01
	450412300	PrSchool Bld MainFnd		89.15	32.54
	450412600	Loan Fund		324,486,066.97-	294,486,026.66-
	450412800	Trust Fund		163.45	163.45
	450412900	Sinking Fund Cash Deposit		1,459.79	1,094.40
	450413000	Provident Fund		236.26	140.49
	450413100	Pension Fund		99.85	100.25

	450413200	Gratuity Fund		53.06		68.87	
	450413300	Asset Replacement Fund		84.26		7.96	
	450413400	Surplus Fund Cash Deposit		8,732.86		9,010.00	
	450413500	TREE AUTHO. FUND		53.70		132.69	
	450413600	Development Fund DCR 64(b)		9.60			
*	(450-42)Special Fund other Scheduled Ban			500.00-		500.00-	
	450421500	Fines Fund		500.00-		500.00-	

**	Sub Total			324,459,278.50-		290,142,747.63-	

*	Grant Funds						
*	(450-61)Bal with bank -Grant Fund			1,637,524.00		1,500,000.00	
	450610100	BANK OF INDIA -JNNU		589,524.00		500,000.00	
	450610200	BOI- BRIMSTOWAD-11		548,000.00		500,000.00	
	450610300	BANK OF INDIA for JNNURM - Bud 'A'		500,000.00		500,000.00	

**	SubTotal			1,637,524.00		1,500,000.00	

***	Total			2,183,348,293.00-		1,217,942,559.58	

MUNICIPAL CORPORATION OF GREATER MUMBAI
BALANCE SHEET SCHEDULE B18:LOANS, ADVANCES AND DEPOSITS AS OF 2008
FOR BUSINESS AREA *
FOR FUND *
FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* (460-10)Loans & Advances to Employees	1,310,143,569.51	1,707,687,879.97
460100100 Vehicle Loans	72,637.12	72,813.12
460100101 Int-VEH-ADV-NOTTOUSE	101,138.00	
460100200 Housing Loans	321,493,424.52	166,699,426.52
460100201 Interest Accrued on Housing Loans	75,773.00	11,546.00
460100300 Loan Adv CHS Mun Emp	1,125,699,070.56	1,157,231,656.56
460100400 FABlock use460100401	3,226,463.00	3,226,463.00
460100401 Festival Advance	82,417,952.00	20,013,433.00
460100500 Leave Salary Advance	27,468,005.67	14,780,671.67
460100600 On account payment	443,015,750.00	443,015,750.00
460109900 Other Loans & Advances to Empls.	37,197.13	185,741.31
460109901 Temporary advances to Empls.	100,895,901.98	101,636,307.98
460109902 AdvSal Flood aff Emp	69,107,736.00	199,447,936.00
460109903 Advance-Contingency Expenditure	2,975,758.76	4,246,481.04
460109904 Advance-Service tax	1.80	1.80
460109905 Adv MunTeacher Train	51,964.69	51,964.69
460109906 ADV-SAL FOR MARCH	980,922.00	3,855,873.00
460109907 ADV-LTA FOR MARCH	2,167,797.00	2,753,306.00
460109908 ADV-PENSION MARCH	78,411.34	78,411.34
* (460-20)Employee Provident Fund Loans		
460200000 Employee Provident Fund Loans		
* (460-40)Advance to Suppliers & Contracto	3,975,601,277.68	1,493,731,554.28
460400000 Advance to Suppliers & contractors	3,738,319,245.63	1,154,132,171.70
460400100 Advances to Contractors	24,552,094.56	59,286,298.48
460400101 Receivable-stores supplied	18,095,024.67	36,503,921.26
460400102 Towards Income Tax Arrears	329.00	329.00
460400103 Fabrication Work Advance	67,486,224.08	67,486,224.08
460400104 Advances to contractors before SAP	95,115,356.36	95,115,356.36
460400200 Advances to Suppliers	81,137,192.50	81,207,253.40
* (460-50)Advance to Others	981,517,101.30	730,852,590.38
460500000 Advance to others	22,446,395.83	22,447,895.83
460500001 ADV.-FIXED ASSETS	870,140,245.57	188,861,144.94
460500002 ADV.-FIXED ASSETS CLEARING ACCOUNT	870,140,245.57	188,861,144.94
460500003 DP.-FIXED ASSETS	6,317,724.05	6,317,724.05
460500100 Standing Advance	38,070,909.83	35,941,134.55
460500200 Advances to WSSD	12,100,000.00	
460500300 Advance to CLF	264,521,500.00	
460500400 Advance payment of taxes	140,221.00	140,221.00
460500401 Advance payment of purchase tax	39,520.69	39,520.69
460500402 Advance payment of service tax		326,515.60
460500403 Advance payment of sales tax/ VAT		547,546.51
460500500 Other Advances	37,333,740.03	37,333,740.03
460500501 Advance to Road,Building & Drainage	3,239,985.66	3,239,985.66
460500502 Advance to Printing Press	1,741,739.93	1,741,739.93
460500503 Advance to Rota Printing Press	16,808.56	16,808.56
460500601 Contingent Fund		
460500616 Welfare Fund	3,431.00	3,431.00
460500700 Adv-demo unauth strc	88,146,248.79	88,692,012.79
460500800 Adv-dep outside body	1,972,025.53	1,975,025.53
460501000 Sundry Advances	311,069,754.63	311,110,754.63
460501001 Miscellaneous Advances	563,782.70	2,985,220.95
460501002 Recoverable frm outside parties	17,691,806.56	17,691,806.56
460501003 Adv repair privBldg	145,225.30	145,225.30
460501100 Advance-Capital stores	10,000.00	10,000.00
460501101 Purchases	200,146,281.21	200,146,281.21
* (460-60)Deposits with External Agencies	362,519,464.04	356,623,396.04

	460600000	Deposits with external Agencies		91,473,040.65		91,485,752.65	
	460600100	Electricity Deposits		456,094.00		412,370.00	
	460600200	Telephone Deposits		5,344.00-			
	460600600	Security (Paper) Deposits		270,595,673.39		264,725,273.39	
	*	(460-80)Other Current Assets		1,149,700,488.83-		912,080,207.66-	
	460809902	Bank Discrepancies account		1,149,700,488.83-		912,080,207.66-	
	-----			-----		-----	
	**	Total		5,480,080,923.70		3,376,815,213.01	
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	***	Total		5,480,080,923.70		3,376,815,213.01	
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MUNICIPAL CORPORATION OF GREATER MUMBAI
BALANCE SHEET SCHEDULE B19: OTHER ASSETS AS OF 2008
FOR BUSINESS AREA *
FOR FUND *
FOR FUNCTIONAL AREA *

Description	Current Year Amount (R)	Previous Year Amount (R)
* (470-20)Other Assets Control A/c	53,779,690,402.30	53,797,128,945.63
439200100 Inter fund Clearing		
439400100 Freight Clearing Account	35,010,705.14	17,572,161.81
439500100 Temporary Loan Clearing Account		
439600100 Temporary FD Clearing Account		
439700100 Payroll Clearing Account		
439900100 Stock Upload Account	282,732,575.93	282,732,575.93
439900200 Loans Upload Account		
439900300 Fixed Deposit Upload Account		
439900400 Trial balance upload account		
439900600 Inter unit cash transfer		
470200000 Inter Unit Accounts	36,826,159,707.86	36,826,159,707.86
470200100 Inter Unit Receivable	12,392,241,695.78	12,392,241,695.78
470200200 Inter Fund Receivable	4,879,032,279.73	4,879,032,279.73
720000000 Asset Clearing A/c		
* Other Assets	1,133,802,595.11	1,133,802,595.11
470000000 Other Assets	1,133,802,595.11	1,133,802,595.11
470400000 System Discrepancy account		
** Total	54,913,492,997.41	54,930,931,540.74

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B20:MISCELLANEOUS EXPENDITURE (TO THE EXTENT NOT W.OFF)AS OF 2008

FOR BUSINESS AREA

*

FOR FUND

*

FOR FUNCTIONAL AREA *

Description	Current Year Amount(R)	Previous Year Amount(
* (480-90)Others - Misc Exp to be w/o	850,000,000.00	850,000,000.00
480300100 Amt Con GovShar cost	850,000,000.00	850,000,000.00
** Total	850,000,000.00	850,000,000.00

BRIHANMUMBAI MAHANAGARPALIKA

Ref:- CA(T)/FAA/FI/ 88 /2010-11

Date:- 28 .03.2011

Sub:- Project of Reforms in Budgetary & Accounting System of MCGM Closing of Books of Accounts & Preparation of Financial Statements for year 2008-09 – Note to Accounts.

Ref:- S.C.R. 917 dtd. 31.12.2005.

As per directives of Central / State Govt. (GR.No.1) एमएआर – 102003/22/ प्रक्र / 23/03/ नवि-8 दि.25.07.2003 2) लेखासु – 102204/76/ प्र.क्र /5/04/ नवि -31, दि.06.07.2005) and in order to fulfill the precondition for receiving financial assistance from Central Govt. under Jawaharlal Nehru Urban Renewal Mission Scheme, Municipal Administration have undertaken the project of reforms in budgetary and accounting system of the M.C.G.M.

The above said project is to be completed in three phases as mentioned below :-

- 1) Reforms in Budgetary System
- 2) Maintenance of Books of Accounts in Accrual Based
Double Entry Accounting System
- 3) Listing, verification & valuation of all assets of M.C.G.M.

For successful completion of both said projects Municipal Administration with the sanction of Standing Committee vide S.C.R. No. 917 dtd. 31.12.05 have appointed M/s. A. F. Ferguson & Co. as a consultant.

Municipal administration is succeeded in preparation and submission of its Budget for the year 2008-2009 in reformed manner as per guide lines of National Municipal Accounts Manual. Budget is termed as statement of anticipated receipt and projected expenditure on the one hand and accounts are the noting of actual transactions executed between limits of budgetary provisions. It was therefore become essential to reform the budgetary system firstly.

The framework of the reformed budget is as under : -

1) Component of Budgetary Reforms

There are 5 basic components of Reformed Budget which is designed as per guidelines contained in the National Municipal Accounts Manual.

a) FUND :

Fund is described as services / specific activities for which separate books of accounts are maintained. The fund code for MCGM is of '2' digit code, wherein the Major Fund Code and Minor Fund Code are assigned '1' digit each. There are 7 Major Fund Codes and 5 Minor Fund Codes in MCGM. The list of same is as under :-

Sr. No.	Major Fund Code	Minor Fund Code	Title
1	10		Main Budget (Budget A)
		11	Part 1 – General
		12	Part 2 – Health
2	20		(Budget B)
		21	Improvement Schemes
		22	Slum Clearance
		23	Slum Improvement
3	30		Education Budget (Budget E)
4	40		Water Supply & Sewerage (Budget G)
5	50		Tree Authority
6	60		Provident Fund
7	70		Pension Fund

b) FUNCTION :

The term Function represents the various services or specific functions performed by the MCGM. The Function Code is structured in accordance with the “ Functions List” provided by the National Municipal Account Manual being mandatory one and adhered to the coding structure of the first ‘2’ levels which represents the Function Group. In order to suit MCGM’s specific requirements, additional levels for sub-function, sub-sub function.

c) FUNCTIONARY :

The term functionary represents the department which carries out various functions / activities. As it was observed that Hospitals are providing services to entire Mumbai, in order to reflect their financial picture clearly, these units were upgraded and status of departments was assigned. Therefore right now there are 68 different department as against 42 which existed prior to 01.04.2007.

d) FIELD :

Field represents the geographic distribution of the MCGM and it certainly differs from an “Account Unit”. Field represents the areas to which the expenditure or payment relates. The field code has been split into 2 levels. Viz., Geographic Area & The Location Unit.

Combination of the Functionary Code, Geographical Area and Location Unit Code identifies the Cost Centre.

e) ACCOUNTS HEAD :

Accounts head represents the actual heads used to record the transactions. The Major Head Codes and Minor Head Codes are specified in the National Municipal Accounts Manual which have to be uniformly followed by all ULBs across the country.

The first digit represents the nature or type of accounts, i.e. 1 – Income, 2 – Expenditure, 3 – Liability & 4 – Asset. Every account code is of 9 digits.

There exists GL Codes in 5 , 6 ,7 series which do not reflect at Balance Sheet, as balances held in these series are transferred to respective GL Codes in 2, 3 or 4 series at the end of financial year.

1) Maintenance of Books of Accounts

A) Municipal accounts are maintained as per Accrual Based Double Entry Accounting System w.e.f. 01.04.2007.

B) ERP :-

Municipal administration have initiated steps to implement SAP, an Enterprise Resource Planning Solution as a part of e-Governance initiative with effect from 01.04.2007 and therefore all transactions of receipt and payment were executed through system since then.

FICO, Material Management Module, Project System Module and Fleet Management Module etc. were used for procurement of material, services and for carrying out works of capital nature. HR Module is yet to be implemented. Therefore, payments towards Establishment Expenses. (about 31% of the total expenditure excluding the contribution of Rs. 1419.33 Crores from Budget 'A' to other budgets) were processed out of SAP System. But Payroll Establishment data was uploaded subsequently through Payroll interface in SAP System.

Major Municipal Revenue was collected basically through three separate legacy systems.

- 1) P. Tax Legacy System – Collection of Property Tax and allied taxes of A & C department.
- 2) BOSS Legacy System - Collection of Octroi at 5 major octroi barriers.
- 3) Aqua Legacy System - Collection of bills towards supply of water.

Summarized data (GL Code wise) was uploaded in SAP system through CSV files. However collection data in detail is available in Legacy System only.

Revenue against services provided by the MCGM (about 110 services) was collected through Citizen Portal & Ward Management Portal.

Deposits were collected in FICO-Module SAP System directly against challans.

Municipal Revenue was also collected through Payment Gateway Scheme, through outlets of M/s Sify, M/s Itz Cash Card Co. and through SMS based system.

Financial Statements viz Trial Balance, Receipt & Payment Account, Income & Expenditure Statement and Balance Sheet as on 31.03.2009 etc. along with schedules are generated through SAP System automatically, on the basis of data related to financial year 2008-2009 available in the System.

2) Listing, Verification & Valuation of Assets

In order to have correct picture of assets, municipal administration, vide sanction of Standing Committee (SCR No. 632 dated 04.10.2006) have undertaken the project of Listing Verification & Valuation of all Assets of MCGM (Excluding Roads, Bridges, Underground Utilities etc) and this task was assigned to 4 different consultants namely

- 1) M/s Capital Fortunes P. Ltd.
- 2) M/s Superintendence Co. of India P. Ltd.
- 3) M/s G. D. Sambhare & Co
- 4) M/s K.R. Bedmutha & Techno Associates.

Consultants have completed the three stages of listing, verification & valuation to the extent of about 70 % and the task of uploading of final data in soft format is in process. SAP system is so developed that administration can have system generated asset register in the format prescribed in National Municipal Accounts Manual. However the task is pending for the certification by concerned HODs about the information to be uploaded in the system.

Income and Expenditure

As per double entry accrual based accounting system, revenue in respect of water charges (in respect of water charges under section 92, 169 & 280), Property Tax (with regard to Property Tax under Section 140 of M.M.C. Act), is recognized at the time of demand and, is uploaded in the system as Income.

In case of revenue on account of Octroi, Shops, Market, License, Solid Waste Management, Roads & Bridge, Development Plan Deptt., Grant in aid from Govt. other fees & charges etc. are recognized on cash basis (as and when they are collected).

Revenue Income

Sr. No.	Particulars	Amount in Crores	
		2007-08	2008-09
1.	Octroi	4166.30	4457.23
2.	Property Tax	2262.54	2949.04
3.	User Charges including Water & Sewerage Charges	875.34	1060.47
4.	Other	3093.20	3343.54
	Total	*10397.38	11810.28

- The total income is excluding the contribution of Rs.1419.33 Crores from Budget 'A' to other Budgets.

The income for the year 2008-09 is increased by 13.59 % than last financial year. The main reason for increase is due to the increase in Rateable Value by Rs.307.27 Crores during the year 2008-2009 and Octroi collection is increased due to increase in the import of crude oil and various other commodities.

Provision for Reserve for Bad & Doubtful Debts

Since April 2007 the accounts are being maintained on accrual based double entry accounting system, where the revenue is recognized when it becomes due. It is necessary to make adequate provisions for doubtful debts (i.e. doubtful Sundry Debtors) with a view to have true and fair picture of financial statements. In the year 2008-2009 provision for Rs310.00 Crores is provided for the Budget 'G' (Fund 40).

Revenue Expenditure

Sr. No.	Particulars	Amount in Crores	
		2007-08	2008-09
1.	Establishment Expenses	3180.56	3330.88
2.	Administrative Expenses	133.30	171.90
3.	Operation & Maintenance	1510.77	1442.08
4.	Interest & Finance Charges	383.10	201.73
5.	Programme Expenses	51.22	66.13
6.	Revenue Grants, Contributions & Subsidies	1233.29	1786.60
7.	Others	1690.56	3744.23
	Total	*8182.08	10743.55

* The total expenditure is excluding the contribution of Rs.1419.33 Crores from Budget 'A' to other Budgets.

The expenditure for the financial year 2008-09 is increased by 31.30 %. The main reasons for increase in expenditure are as follows -

- 1) **Establishment Expenses** – Due to the payment of arrears on account of Interim Relief, Revision of Pension, Arrears of Dearness Relief, and Retirement Benefits to 5382 employees retired during the year.
- 2) **Administrative Expenses** – Due to the payment of Office Electricity Expenses, Honorarium, Advertisement & Publicity and proportionate cost transferred from Budget.
- 3) **Programme Expenses** – Increase is mainly due to Education related programmes, Sports events, Road Safety Patrolling, slum Adoption, Excursions and Pulse Polio Immunization Programme.
- 4) **Revenue Grant Contribution & Subsidies** - Increase is mainly due to contribution to Contingent Fund, Depreciation Fund, 0.33 FSI Special Fund, Development Fund DCR 64(b) and Development Fund Under Section 124 (J)
- 5) **Others** – The increase is mainly due to Provisions and write off, Depreciation on office & other equipments, distribution and regulation system, Dams, Sewerage and Drainage.

Income & Expenditure in Nut Shell

Sr. No.	Particulars	B.E. 2008-09	R.E. 2008-09	Actual
1.	Income	10391.89	10818.39	11810.28
2.	Expenditure	10399.65	11369.45	10743.55

Capital Receipt and Capital Expenditure

Actual Capital Receipt and Expenditure for the year 2008-09 for Budget A, B, E & G in the summarized form is as under –

(Rs. in Crores)

Capital Account	During the year
Capital Receipt	
Opening Balance	770.32
Loan	10.04
Grants	259.08
Withdrawal from Special Fund	101.41
Development Fund	316.65
Amt. transferred from Revenue A/c	3098.79
Other	71.18
Total Capital Receipt (A)	4627.47
Capital Expenditure	
Budget - A, B, E	2757.45
Budget - G	1103.58
Total Capital Expenditure (B)	3861.03
Closing Balance (A – B)	766.44

Capital Receipts / Expenditure in Nut Shell

Sr. No.	Particulars	B.E. 2008-09	R.E. 2008-09	Actual
1.	Receipt inclusive of Opening Balance	8715.97	5745.87	4627.47
2.	Expenditure	8619.10	5636.50	3861.03

Loan Position

The loan liabilities at the beginning and at the end of the year were as under-

(Rs. in Crores)

Fund	Opening Balance as on 01.04.2008	Loan Raised during the year	Loan Repayment during the year	Closing Balance as on 31.03.2009
11	1285.94	8.83	389.31	905.46
12	15.10	0.00	0.36	14.73
21	19.00	0.00	0.00	19.00
23	76.60	0.00	5.00	71.60
30	57.19	0.00	4.20	52.99
40	1033.76	1.21	73.00	961.97
TOTAL	2487.59	10.04	471.88	2025.76

During the year under report, loan of Rs.1.21 Crores received from MMRDA for Sewerage Project (Fund 40). Rs.1.30 Crores, from MMRDA on account of Mega City Scheme Plan III and Rs.7.53 Crores MUTP loan from MMRDA for General Budget (Fund 11).

Grants

During the year under report, grants to the tune of Rs. 0.50 Crores received for Sarva Shiksha Abhiyan (Fund 30) & Rs.258.58 Crores under JNNRUM (Fund 40)

Sinking Fund

The position of the Sinking Fund at the beginning and at the end of the year is as under :-

(Rs. in Crores)

Fund	Opening Balance as on 01.04.2008	Interest realized during the year	Sinking Fund Installment during the year	Loan Repayment during the year	Closing Balance as on 31.03.2009
11 & 12	810.05	92.54	57.01	373.40	586.20
21	10.92	1.24	1.08	0.00	13.25
23	45.49	5.45	4.36	5.00	50.30
30	34.97	3.72	2.61	4.20	37.10
40	-	-	-	-	-
TOTAL	901.42	102.96	65.07	382.60	686.85

During the year under report, since no Internal Loan has been raised therefore, no new Sinking Fund is created.

Contingent Fund

The position of the Contingent Fund at the beginning and at the end of the year is as under –

(Rs. in Crores)

Opening Balance	During the year	Closing Balance
98.61	9.25	89.36

Investment

The position of the Investment at the beginning and at the end of the year is as under

(Rs. in Crores)

Particulars	2007-08	2008-09
Opening Balance	13649.74	17599.70
Add : Net Investment during the year	3949.96	2536.79
Closing Balance	17599.70	20136.49
Interest earned during the year	1242.62	1286.03

Net investment during the year 2008-09 includes Rs. 439.80 Crores pertaining to BRIMSTOWAD

Sundry Debtors (Receivable)

The sundry debtors as on 31.03.2009 to the tune of Rs. 6271.67 (B-15) Crores against Rs.4985.48. (B-15) Corers last year's balance. Out of these sundry debtors towards other Tax is to the tune of Rs. 3878.63. (B-15) (Property Tax.1538.45, other Tax 2340.18) Crores and Rs.976.31.(B-15) Corers for Water and Sewerage Charges. In respect of Fixed Assets, depreciation etc. necessary information is already furnished in Disclosure Statement.

Submitted please.

Sd/-28.03.2011

Chief Accountant (Treasury)

Municipal Chief Auditor

BRIHANMUMBAI MAHANAGARPALIKA

Significant Accounting Policies

1. Revenue in respect of Property Tax, Water Charges and Sewerage Charges are recognized in the period in which they become due and demands are ascertainable.
2. Collections to be made on behalf of State Govt. and included in the Property Tax demand are reckoned together with Property Tax demand and credited to a Control Account called "State Govt. Levies in Taxes – Control Account".
3. Liability towards dues to the State Govt. for collection on its behalf is recognized as and when they are collected.
4. Provision in respect of outstanding demand is made as per the norms provided in the National Municipal Accounts Manual except for the exceptions made as provided in the Disclosures.
5. Revenue in respect of octroi is recognized on actual receipt. Refunds of octroi are recognized as expenditure as and when the amounts are determined.
6. Assigned revenues are accounted upon actual collection.
7. All other incomes such as rent on municipal properties, advertisement tax, trade license fees, birth & death registration fees etc. are recognized on actual receipt.
8. Cost of fixed assets includes cost incurred in acquiring or installing or construction of fixed assets upto the date of commissioning of the assets and other incidental expenses incurred upto that date.
9. Assets under erection/installation on existing projects and capital expenditures on new projects (including advances for capital works and project stores) are shown as "Capital Work-in-Progress".
10. Deposit received under Deposit works are treated as a liability till such time the projects for which money is received is completed. Upon completion of the projects, the cost incurred against it is reduced from the liability.
11. Expenditure in respect of material, equipment, etc., procured is recognized on accrual basis, i.e., on admission of bill by the ULB in relation to materials, equipment, etc., delivered.
12. The stock lying at the period-end is valued at cost in accordance with the First in – First out Method.

13. Expenses on Salaries and other allowances are recognized as and when they are due for payment (i.e. at the month end).
14. Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, etc., are recognized as liability in the same period in which the corresponding salary is recognized as expense.
15. Interest receivable on loans given to employees is recognized as revenue at the end of the period in which these have accrued.
16. Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees are recognized as an expense as and when they are due for payment.
17. Revenue in respect of rent of equipment provided to the contractors, deducted from their bills, is recognized as and when the deductions are made.
18. All revenue expenditures incurred are recognized on admission of the bills for payment by the ULB.
19. Other Revenue Expenditures are treated as expenditures in the period in which they are incurred.
20. General Grants, which are of a revenue nature, are recognized as incomes on actual receipt.
21. Grants towards revenue expenditure, received prior to the incurrance of the expenditure, are treated as a liability till such time that the expenditure is incurred.
22. Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is reduced and the amount is treated as a capital receipt and is transferred from the respective Specific Grant Account to the Capital Contribution.
23. Interest expenditure on loan is recognized on accrual basis.
24. Special Funds are treated as a liability on their creation.
25. Income on investments made from Special Fund is recognized and credited to Special Fund, whenever accrued.
26. Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has been created, is charged to that Special Fund.

27. On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Special Fund (Utilized).
28. Investment is recognized at cost of investment. The cost of investment includes cost incurred in acquiring investment and other incidental expenses incurred for its acquisition.
29. Interest on investments is recognized as and when due. At period-ends, interest is accrued proportionately.
30. Income on investments made from Special Fund and Grants under specific Scheme are recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued.
31. All Fixed Assets are carried at cost less accumulated depreciation.
32. Interest/penal interest on loans are recognized as and when due. At period-ends, interest is accrued up to the date of the period-end.
33. All Inter Unit Transactions are recorded on cost basis and no mark up is included in Inter Unit Transactions.
34. At the year-end, the inter-unit accounts are knocked off / adjusted in the consolidated accounts of the ULB.

Sd/- 28.03.2011

Chief Accountant (Treasury)

Municipal Chief Auditor

BRIHANMUMBAI MAHANAGARPALIKA

Disclosures to Accounts 2008-2009

Sr. No.	Points	Fund
1.	Opening Balance of block of fixed assets as on 01.04.2007 have been carried forward in the Balance Sheet at the same balance. M.C.G.M. is in the process of listing, verification and valuation of the fixed assets. As such, depreciation has not been provided on this block during the year.	11, 12, 21, 22, 23, 30, 50
2.	Depreciation on assets acquired during the year has been provided based on the useful life using straight line method.	11, 12, 21, 22, 23, 30, 40, 50
3.	Balance under capital work in progress includes certain fixed assets which may be completed and put to use during the year but which have not been capitalized since the same were not closed by the concerned department. Depreciation on such fixed assets has not been provided during the year.	11, 12, 21, 22, 23, 30, 40, 50
4.	Closing balance of inventory has not been physically verified.	11, 12, 21, 22, 23, 30, 40, 50
5.	Opening balance of Property Tax and Govt. Taxes as on 01.04.2007 has been considered as per the Administrative Report prepared by A & C Deptt. There is difference of Rs.295.36 crores in the balance as per the legacy system (P. Tax system) and the Administrative Report.	11, 30, 40, 50
6.	Provision for doubtful receivables in respect of Property Tax and Govt. Taxes as on 31.03.2009 has not been made as per the norms provided in the National Municipal Accounts Manual for outstanding receivables in respect of funds other than Water & Sewerage Fund due to non- availability of age wise break up of the receivables as on 31.03.2009. Provision for doubtful debts in respect of outstanding receivables of Water & Sewerage Fund as on 31.03.2009 has been adjusted on adhoc basis.	11, 30, 40, 50