

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Item/Head of Account	Current Year Amount (R)	Previous Year Amount (R)
<b>* LIABILITIES</b>		
<b>** Reserve &amp; Surplus</b>		
(3-10) B1:Municipal Funds	79,477,035,630.02	48,317,683,067.64
(3-11) B2:Earmarked Funds	119,449,612,567.61	99,476,720,185.81
(3-12) B3:Reserves	128,280,677,480.66	111,312,220,020.06
<b>** Total Reserve &amp; SURPLUS</b>	<b>327,207,325,678.29</b>	<b>259,106,623,273.51</b>
(3-20) B4:Grants,Contri.for Speci Purpos	14,601,191,305.48	9,010,095,200.14
<b>** Loans</b>		
(3-30) B5:Secured Loans	24,875,980,363.82	28,007,142,032.82
<b>* Total Loans</b>	<b>24,875,980,363.82</b>	<b>28,007,142,032.82</b>
<b>** Current Liabilities &amp; Provisions</b>		
(3-40) B7:Deposits Received	25,835,469,982.90	18,673,134,714.91
(3-41) B8:Deposit Works		
(3-50) B9:Other Liabilities	37,576,891,019.21	51,991,125,043.24
(3-60) B10:Provisions	4,989,158.71	409,711.12
<b>* Total Current Liabilities &amp; Provisions</b>	<b>63,417,350,160.82</b>	<b>70,664,669,469.27</b>
<b>*** TOTAL LIABILITIES</b>	<b>430,101,847,508.41</b>	<b>366,788,529,975.74</b>
<b>** ASSETS</b>		
<b>** Fixed Assets</b>		
(4-10) B11:Fixed Assets	69,346,184,316.82	67,160,800,263.39
(4-11) Less Accumulated Depreciation	1,309,163,898.16	
<b>* Net Block</b>	<b>68,037,020,418.66</b>	<b>67,160,800,263.39</b>
(4-12)Capital Work In Progress	73,878,008,987.82	56,018,457,912.92
<b>** Total Fixed Assets</b>	<b>141,915,029,406.48</b>	<b>123,179,258,176.31</b>
<b>** Investment</b>		
(4-20) B12:Investments - General Fund	80,213,548,850.00	60,169,240,353.26
(4-21) B13:Investments - Other Funds	95,773,540,498.04	76,328,225,440.43
<b>* Total Investments</b>	<b>175,987,089,348.04</b>	<b>136,497,465,793.69</b>
<b>** Current Assets, Loan &amp; Advances</b>		
(4-30) B14:Stock-in-Hand (Inventories)	915,223,777.72	417,154,033.69
<b>** Sundry Debtors (Receivables)</b>		
(4-31) B15:Gross Amount Outstanding	49,854,820,876.07	23,716,428,222.62
(4-32) Less Acc. Prov.Ag.Bad & DOUBT.Rece	2,961,119,393.00	
<b>** Net Amt Outstanding</b>	<b>46,893,701,483.07</b>	<b>23,716,428,222.62</b>
(4-40) B16:Pre-paid Expenses	4,004,200.75	467,612.75
(4-50) B17:Cash and Bank balance	5,229,052,538.60	3,304,879,176.05
<b>** Loans, Advances &amp; Deposits</b>		
(4-60) B18:Loans, Advances and Deposits	3,376,815,213.01	3,969,133,465.28
<b>* Net Amount Outstanding</b>	<b>3,376,815,213.01</b>	<b>3,969,133,465.28</b>
<b>*** Total Current Assets, Loans &amp; Advances</b>	<b>56,418,797,213.15</b>	<b>31,408,062,510.39</b>
(4-70) B19:Other Assets	54,930,931,540.74	74,853,743,495.35
(4-80) B20:Misc Expe(Not Written Off)	850,000,000.00	850,000,000.00
(5-09) Capital Budget A/cs		
<b>**** Total Assets</b>	<b>430,101,847,508.41</b>	<b>366,788,529,975.74</b>

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B1: MUNICIPAL (GENERAL) FUND AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Item/Head of Account	Current Year Amount	Previous Year Amount
310000000 Mun (General Funds)		
310000100 General Fund	7,334,883,055.00	
310000600 Education Fund	1,448,378,669.00	
310000800 Tree Authority Fund	866,110,987.69	643,152,410.38
310100000 Mun Fund	20,186.75	
* (310-10)Municipal Funds	9,649,392,898.44	643,152,410.38
310900000 Excess of Income & Expenditure	69,827,642,731.58	47,674,530,657.26
* (310-90)Excess of Income and Expenditure	69,827,642,731.58	47,674,530,657.26
* Excess of Income & Expenditure		
** Total Muncipal Fund(310)	79,477,035,630.02	48,317,683,067.64

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B2:EARMARKED FUNDS AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
311100000 Contingent Fund	986,116,881.13	1,712,706,842.24
311110000 Mun Fire & Accident Insurance Fund	427,253,062.51	387,074,491.35
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)	7,150,809.36	6,559,780.39
311150000 Fidelity Guarantee Insurance Fund	7,205,219.06	6,610,322.30
311160000 Land Acq&Devpmt Fund	182,015,783.77	166,971,642.61
311170000 Fire BrigdEmp Oprtnl	16,785,853.79	15,267,355.06
311180000 Public Monuments Maintenance Fund	139,283.28	139,283.28
311190000 Endowment Fund	3,576,701.43	3,576,701.43
311200000 Devmt Fnd-M Sec Schl	261,116,667.37	245,048,391.37
311210000 MotorVeh 3Party Insu	1,700,000.00	1,700,000.00
311220000 DevFund-124J MRTPAct	1,096,256,425.83	1,076,892,620.37
311230000 Road&BrdgCon/DevFund	1,993,928.91	1,829,127.00
311260000 Land Acquisition & Development Fund	6,986,319,642.79	5,959,379,549.84
311270000 Mechllly P.Vesl3Party	609,349.70	609,349.70
311280000 Investment Reserve Fund	235,579,170.95	216,107,858.17
311290000 Amenities Fund	38,372,890.50	35,146,781.58
311300000 Rent Equalisation Fund	105,724,213.80	96,822,350.82
311310000 P.S Bldg Const Fund	961,320,886.01	867,803,743.70
311320000 P.S Bldg Mntnce Fund	4,870,795,082.54	3,638,010,350.00
311330000 Depreciation Fund	12,629,669,608.40	12,629,669,608.40
311360000 Asset Replemnt&Rehb	6,614,261,620.48	5,501,752,632.39
311370000 Assets Replacement Fund	17,047,661,007.96	9,217,192,008.76
311370100 Development Fund DCR 64(b)	537,112,000.00	
311370200 Tax Payers Welfare Fund	160,000,000.00	
311500000 Sinking Fund	2,507,830.00	2,507,830.00
311500100 Sinking Fund Account	9,014,246,537.06	9,987,991,738.68
311510000 Loan Redemption Fund	1,788,400,878.45	1,688,400,878.45
311510100 Loan Redemption Fund-Mun	11,847,892,725.60	8,968,018,206.60
311700000 Provident Fund	25,269,427,378.26	22,629,992,667.48
311710000 Pension Fund	17,981,252,100.25	14,018,211,271.13
311720000 Gratuities Fund	24,909,368.87	22,850,538.82
311730000 Trust Funds	8,687,665.42	8,687,665.42
311730100 Member of Parliament Fund	88,500.00	
311730200 Member of Legislative Assembly Fund	1,012,000.00	
311730300 Mun Cap Contri activ	131,825,000.00	131,825,000.00
311730301 Mun Cap Contri activ	119,039,162.13	149,776,266.47
311730302 REC. FRM S.R.A	77,500,000.00	77,500,000.00
* Earmarked Funds	119,449,612,567.61	99,476,720,185.81
** Total	119,449,612,567.61	99,476,720,185.81

## MUNICIPAL CORPORATION OF GREATER MUMBAI

## BALANCE SHEET SCHEDULE B3: RESERVES AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
312000100 General Reserves/ Retained Surplus		
* General Reserves/ Retained Surplus		
312100000 Capital Contribution	950,631,893.45	950,631,893.45
312100100 Obligatory Capital contribution	17,197,193,877.60	16,151,692,920.77
312100200 Additional Capital contribution	28,207,957,169.70	25,282,306,192.93
312100300 Contribution-repayment of CLF loans	6,101,241,615.24	5,455,368,826.24
312100400 Capital Grants	652,494,760.51	652,494,760.51
* (312-10)Capital Contribution	53,109,519,316.50	48,492,494,593.90
312110000 Capital Reserves	798,367,193.79	798,367,193.79
312110100 Contr-Asset RepFnd C	4,822,817,242.55	4,822,817,242.55
312110200 Amount transferred from Special fund	5,471,580,835.02	5,471,580,835.02
312110300 Amt trnsferfrm RevAc	27,140,717,869.98	17,014,717,869.98
312110400 Receipts from SRA Pr	174,063,378.00	
312110500 One time premium for	21,207,382.00	
312110800 Sale Proceeds- PAP	3,317,565.00	
* (312-11)Capital Reserves	38,432,071,466.34	28,107,483,141.34
312200100 Cont-RevSurp-FutDeb	2,750,000,000.00	2,500,000,000.00
* (312-20)Borrowing Redemption Reserve	2,750,000,000.00	2,500,000,000.00
312300000 Special Funds (Utilized)	9,903,142.44	9,903,142.44
312300100 Contingent Fund	164,245,617.00	
312301300 DevFund-124J MRTPAct	1,392,884,362.00	475,285,566.00
312301400 Road&BrdgCon/DevFund	50,000,000.00	50,000,000.00
312302200 P.S Bldg Const Fund	78,303,929.84	78,303,929.84
312302300 P.S Bldg Mntnce Fund	98,700,000.00	3,700,000.00
* (312-30)Special Funds (Utilized)	1,794,037,051.28	617,192,638.28
312500000 General Reserves	16,552,220,769.52	16,552,220,769.52
312500100 Reserve-bad & doubtful debts	14,792,828,877.02	14,192,828,877.02
* (312-50)General Reserves	31,345,049,646.54	30,745,049,646.54
312990100 Contribution-Bhatsa Dam	850,000,000.00	850,000,000.00
* (312-99)Other Reserves	850,000,000.00	850,000,000.00
** Total Reserve Funds	128,280,677,480.66	111,312,220,020.06

## MUNICIPAL CORPORATION OF GREATER MUMBAI

## BALANCE SHEET SCHEDULE B4:GRANTS &amp; CONTRIBUTION FOR SPECIFIC PURPOSES AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (I)
320100000 Central Govt.	43,324,000.00	43,324,000
320100100 JNNURM Grant	1,354,970,790.00	
320100200 Grant-Brimstowad Project	4,000,000,000.00	
320100300 Grant-Sarva Shiksha Abhiyan	4,740,000.00	
320100700 Aesthetic ImpvMumba	126,061,300.00	110,061,300
320100800 MODERN OF HOSPITAL	158,084,950.00	139,084,950
320100900 60% DEV GRAVEYARD	300,516,304.34	249,779,200
320101000 DPDC RECEIPT	74,795,849.00	74,795,849
320101100 TRUST FUND - MLA	151,684,021.02	152,417,943
320101200 TRUST FUND - M.P.	239,672,637.01	238,938,715
320101300 DALIT VASAHAAT-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	7,223,000.00	7,223,000
320102700 CENTRAL ZOO AUTH.	9,099,000.00	9,099,000
320102800 RejuvntnMangroveJuhu	12,800,000.00	12,800,000
320200000 State Govt.	694,065,211.58	694,065,212
320200100 JNNURM Grant	131,184,210.00	
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)	191,104,908.12	176,659,907
320800300 Contri- consumr sewr	18,644,354.21	18,625,354
320800400 Contribution frm consumers (Others)	12,722,066.93	12,722,067
* Grants,Contribution	14,601,191,305.48	9,010,095,200
** Total	14,601,191,305.48	9,010,095,200

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B5: SECURED LOANS AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
330200000 Loans frm State Govt.	5,105,777,200.00	5,479,444,550.00
330200100 Loans frm GoM		21,500,000.00
330200200 BUDP Loan frm GoM	238,556,023.00	291,529,063.00
330200300 DPDC Loan	5,250,000.00	6,000,000.00
* (330-20)Loans- State Govt-Secured	5,349,583,223.00	5,798,473,613.00
330300000 Int loan-Gov Bodies		
330300100 Loans frm MMRDA-Mumbai III project	1,303,947,413.82	1,375,702,785.82
330300200 Mega City Loan frm MMRDA		
330300201 MegC-LoanMMRDA-9Pln2	43,710,324.00	52,282,716.00
330300202 MegC-LoanMMRDA-9Pln3	211,479,688.00	248,102,164.00
330300203 Mega City Loan frm MMRDA -Xth Plan	777,875,734.00	693,658,220.00
330300300 Loans frm MMRDA-Mumbai IIIA project	2,239,410,177.00	1,835,310,917.00
330300400 MMRDA Loans-Hosptls	150,989,430.00	154,362,594.00
330300500 MMRDA Loans-roads	57,750,000.00	77,000,000.00
330300600 Loans-Mun		
* (330-30)Loans- Govt Bodies & Assn-Sec	4,785,162,766.82	4,436,419,396.82
330400000 Loans frm International Agencies	1,353,762,550.00	1,537,150,500.00
330400101 Loans frm MUTP	95,071,824.00	62,698,523.00
* (330-40)Loans- Intl Agencies-Secured	1,448,834,374.00	1,599,849,023.00
330500000 loan-Bank&Financial		
* (330-50)Loans- Banks & Oth Fin Inst-Sec		
330700100 Public Bonds	567,400,000.00	877,400,000.00
330700200 Bonds-Internal Loans	12,725,000,000.00	15,295,000,000.00
* (330-70)Bonds & Debentures - Secured Loa	13,292,400,000.00	16,172,400,000.00
** Total Secured Loans	24,875,980,363.82	28,007,142,032.82

## MUNICIPAL CORPORATION OF GREATER MUMBAI

## BALANCE SHEET SCHEDULE B7:DEPOSITS RECEIVED AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
34000000 Deposits recd.	596,394,370.50	121,429.00
* Deposits Received	596,394,370.50	121,429.00
340100000 frm Suppliers/Contractors	207,046.00	
340100100 Earnest Money Deposit-RECO	7,500,117.00	3,266.00
340100101 Contractor's Earnest Money Deposit	162,344,333.22	7,000.00
340100102 Supplier's Earnest Money Deposit	12,774,719.60	73,500.00
340100103 Contractor's E.M.D.	790,288,650.69	111,870,426.51
340100104 Suppliers E.M.D.	16,846,295.50	86,263,178.50
340100110 Other deposits	8,848,862,408.39	10,181,802,839.12
340100111 OTHER DEPOSITS (CLEA		
340100112 OTHER DEPOSITS	6,209.00	
340100201 Contractor's Security Deposit-RECO	2,933,556,039.00	232,890,408.54
340100202 Supplier's Security Deposit	244,749.00	
340100203 Sec Dep-successful	211,888,548.00	
340100204 Pybl contractor NOC	27,344,204.70	
340100205 Paper Sec Dep-supplr	28,396,890.00	1,351,984.00
340100206 Paper Sec Dep-tender	123,239,450.00	121,475,550.00
340100207 Contractors Deferred Payment	71,399,810.09	
340100209 Contractor's Security Deposit	1,235,590,616.95	1,656,468,627.52
340100210 Suppliers's Security Deposit -RECO	2,198,892.90	2,330,827.90
340100213 OTHER SECURITY DEPOSIT	17,557,285.52	
340100215 SEC.DEP-TEND-D/A/02	1,084,665,893.09	1,368,638,989.09
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	5,602,690.12	5,602,690.12
340100299 Octroi Security Depo	440,834,258.85	552,397,495.42
* (340-10)From Contractors	16,074,282,271.91	14,389,110,181.01
340200100 Water Deposits	836,317,093.90	833,870,905.90
340200101 Consumer Deposits (Cash)	1,579,067,529.19	1,466,792,318.19
340200102 Consumer Deposits (Paper)	1,148,600.00	322,400.00
340200103 Dep agnst taking tap	425,380.00	417,855.00
340200107 Int Pay Security Dep	9,111,022.41	6,921,980.17
340200200 Rental Deposits	49,043.00	
340200201 Rental Deposits-RECO	18,020.00	
340200202 OTHER REVENUE DEPOSITS-RECO	116,400.00	
340200300 Property Tax Deposit - Reco	639,643,177.61	
340200301 Property Tax Deposit	4,845,363.00	
340209900 Other Rev. Deposits	1,205,500.50	
340209901 Tenancy deposits	4,785,102.72	
340209997 Dep donatn-Provaccmd	433,743.00	
* (340-20)From Revenue	3,077,165,975.33	2,308,325,459.26
340300000 frm Staff	300,000.00	
340300100 Security Deposits from Employees	12,674,665.53	
340300101 Sec.Dep fr Employees	1,008,750.00	
340300200 Dep-Emp twds repaymt	167,362.00	52,690.00
340300201 Dep Fr Emp.Repayment	1,674.00	
340309900 Other Staff Deposits	585,626.24	338,468.24
* (340-30)From Staff	14,738,077.77	391,158.24
610000100 Endocrinology Dept		
610000200 Cel world Mental Hlt		
610000400 BARC-P&M-PHARM-BYL		

610000401	Clinical Pharmacology			
* (610-10)	HOSPITAL-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			
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			
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	SETLING 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			
* (600-10)	Trenches-Deposit			
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&impvVJBudyandZoo			
* (620-10)	From Others			
340800000	frm Others	1,902,132.35		
340800100	SecDep-Surety ofMetr	6,791,212.00	6,470,946.00	
340800200	Temp Dep-Watr&Sewr	66,143,858.73	54,164,174.73	
340800201	Tmp.Dep-Wat-Sew Con.	10,451.00		
340800300	Sec Dep agnst branch	54,425,870.50	46,558,955.50	
340800400	Sec Dep prorata cost	6,927,258.00	5,632,913.00	
340800500	Dep cash/Sec-pvtPrty	13,223,312.32		
340800501	Deposits towards Improvement schemes	79,229,953.00		
340800502	Deposits from slum dwellers	342,814.00		
340800503	Dep - Imp. Schemes	71,400.00		
340800600	Deposits from c&idates-election	5,151.00-	5,151.00-	
340800601	Dep-Candidate-Elect.	10,000.00		
340800700	Dep-tender apprvlist	15,232,056.00	15,708,556.00	
340800903	Standing Deposits	5,563,813.00		
340800904	Temporary Deposits	208,872,905.00		
340809900	Other Deposits-RECO	4,016,148,828.21	1,528,413,505.46	
340809901	Deposits-R form	235,188.00		
340809902	Deposits from Lessees	52,364,717.47	13,647,233.77	
340809903	Stand Dep.Not to Use			
340809904	Temp.Dep-Not to use	13,015,873.80	12,966,633.80	
340809905	Security Deposits - Trenches	1,315,635.00		
340809906	Deposits with outside parties	81,834,195.51		
340809907	Deposits-R form- Recon	39,780.00		
340809909	Standing Deposits-RECO			
340809910	Temporary Deposits-RECO	10,480,532.00		

340809913	Dep-LandConvy-notuse	6,500.00	
340809916	PF-Mgt-Cont AidedSch	35,398.00	
340809917	Sal-MgtCont AidedSch		
340809918	Trench Deposit-RECO	236,660,018.28	
340809919	Trench Charges-RECO	34,245,949.31	
340809991	Deposits withdrawn frm Bank	74,534,200.00	74,534,200.00
340809994	Sec dep underobjectn	15,187,317.00	25,400.00
340809995	Dep-Utility re-inst	1,025,077,257.14	164,252,716.37
340809996	Deposit-Utilty15%Chg	52,807,672.32	52,807,672.32
340809997	Deposit-Badges	147,632.00	
340809998	Dep-Land Concv&Lic	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		
* (340-80)From Others		6,072,889,287.39	1,975,186,487.40
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** Total Deposit Received		25,835,469,982.90	18,673,134,714.91
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## MUNICIPAL CORPORATION OF GREATER MUMBAI

## BALANCE SHEET SCHEDULE B9:OTHER LIABILITIES (SUNDRY CREDITORS) AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount(R)	Previous Year Amount(
350000000 Other Liabilities		3,254,033,754.43
* (350-00)Other Liabilities		3,254,033,754.43
350100000 Creditors	139,108,982.66	
350100100 Suppliers	626,624,806.33	
350100200 Contractors	2,470,342,862.29	295,000.00
350100201 Material return frm Works	99,767.68	91,767.68
350100210 Contractors - Payment Difference	77.64	
350100297 Deposit Payable- Interim A/c.	618,894,051.99	
350100298 Salary Payable- Interim A/c		
350100299 ECS payab-interim Ac	4,309,311,433.51	891,328,286.00
350100300 Cash bills outstanding	512,218.61	548,827.95
350100400 Rent Payable	8,016,238.49	7,971,949.49
350100500 Cheques Payable (UPTO 31.03.2009)	298,201,454.49	1,405,321,610.89
350109900 Stores Suppliers A/c(Old)	104,516,954.91	104,516,954.91
* (350-10)Creditors	7,979,225,939.62	2,410,074,396.92
350110000 Employee Liabilities		
350110100 Gross Salary Payable		
350110200 Net Salary Payable	113,421,987.00	46,338.00
350110300 Unpaid Salaries/ Wages	9,157,713.87	4,068,662.87
350110400 Countributory Provident Fund Payable		
350110500 Pension Payable		
350110600 Gratuity Payable	178,350,970.00	
350110900 Wages Payable	282,800.00	
350119900 Other Employee Liabilities Payable	31,736.60	31,736.60
350119901 Additional DA	2,450.00	2,450.00
350119902 Additional DA deposits	58,072.53	24,873.55
350119903 Fine deposits	1,936,600.00	
350119904 Deferred Payment-SES	265,415,359.71	
350119905 Retention Money-SES	701,669,006.09	500,000.00
350119906 Other Deposit-SES	416,916,330.61	
350119993 Unclaimed NCPF - Non	109,371.70	109,371.70
350119994 Unpaid dues to old Emplys.	2,290,117.31	7,124,193.31
350119995 Unpaid NCPF claims	1,865,310.77	2,049,854.77
350119996 Dividend Payable to Emplys.	1,627,567.62	1,627,567.62
350119997 Coin Note adjustment	403,696.47	403,363.02
350119998 Rev. stamp recovery	681,664.28	681,664.28
350119999 PF Advance & Pension	27,237.62	27,237.62
* (350-11)Employee Liabilities	1,693,627,916.94	16,642,838.10
350120100 Interest on loans frm Central Govt	4,950.00	
350120200 Interest on loans frm State Govt		205,996,921.96
350120301 Interest on BMC Loans	3,616,932.56	4,402,487.45
350120302 Interest on BUDP Loan	231,425.30	279,992.49
350120303 Int MMRDA Loan-IIIA	87,781,394.38	48,704.67
350120304 Interest paid on Mega city Loan	231,214.00	135,700.98
350120305 Int pd bal MumbaiIII	67,150,932.49	55,328,811.56
350120400 Int loan-Internatnal	230,529,087.02	41,233,887.15
350120500 Int on loan-Bank&Fin	2,934,583.33	3,469,027.33
350120700 Interest on Bonds & Debentures	79,629.45	1,279,408.59
350120800 Interest on Other Loans	30,000.00	30,000.00

	350129901	BMC loan Interest warrant payable					
*	(350-12)	Interest Accrued & Due		392,590,148.53		312,204,942.18	
	350200000	Recoveries Payable					
	350200100	Recoveries frm Emplys. Payable		5,849,993.71		6,196,629.71	
	350200101	NCPF Payabl		155,231,324.70		20,852.96	
	350200102	Insurance Premium Payable		67,587,757.40		24,709.40	
	350200103	rec Emp Housing Loan		7,074,258.83		1,356,229.17-	
	350200104	Recovery of Provident Fund Advance		32,487,280.00			
	350200105	Recovery of Insurance through PF		11.00			
	350200106	Internal Credit Societies Recovery		277,771,610.48		197,224.81	
	350200107	Court Recoveries Payable		1,444,714.00			
	350200108	Gymkhana Recoveries Payable		99,819.00			
	350200109	Libraries Recoveries Payable		200.00			
	350200110	External Credit Societies Recovery		15,284,409.11		2,422,967.11	
	350200111	Union Subscription Recovery		8,176,279.00			
	350200200	Other Loan Recoveries		20,765.25		4,671.00	
	350200299	Others		881,703.37		885,873.37	
	350200300	Other Recoveries		5,092.36		178,393.75	
	350200301	Recoveries towards Court Disputes		650.00			
	350200303	Union Subscription Fee Recovery		1,100.00		53,119.00	
	350200304	Gymkhana Fee Recovery		535.00		535.00	
	350200305	Library Fee Recovery		25,705.00		25,705.00	
	350200306	Other Relief Funds		724.00		260.00	
	350200307	Fidelity Gtee Ins.		7,448.25			
	350200308	Pension Recovery Cheques Payable		189,909,847.33		189,909,847.33	
	350200398	Others		2,842,046.28		3,780,908.43	
	350200399	Others -AcBlock-use350200398		104,857.00			
	350200400	Statutory Deductions Payable		27,841.00			
	350200401	IncTDSsup-not to use					
	350200402	Profession Tax		22,264,063.05		54,052.05	
	350200403	Contract Tax		7,674.00			
	350200405	Sales Tax		7,685,100.85		7,136,503.08	
	350200406	Service Tax		107,961,978.17		1,613,532.52	
	350200407	Works Contract Tax		10,197.00-		18,605.00	
	350200408	Inc TDS-Emplys		4,474,041.51		160,098.79-	
	350200409	Tax collected at Source		1,619,144.92			
	350200410	Income Tax Deducted at Source-Payble		244,156,365.68		768,808.83	
	350200411	Works Contract Tax-paybale		192,915,447.87			
	350200412	Clearing-TDS Payable					
	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					
*	(350-20)	Recoveries Payable		1,345,909,591.12		211,776,870.39	
	350300000	Govt. Dues Payable		87,336.00			
	350300100	Municipal Education Cess Payable		93,893,274.51		93,734,031.68	
	350300101	State Education Cess Payable		29,674,058.00		27,256,153.00	
	350300102	Res. St. ECess Payb		457,186,017.00			
	350300103	Non-res. St. Edu Cess		1,133,946,190.86		6,091,957.86	
	350300104	Penalty on Edu cess Payable to Govt.		7,815,754.15		7,316,537.15	
	350300105	ADDITIONAL STATE EDUCATION CESS		1,568,930.64		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		111,436,481.20	
	350300200	Employment Guarantee Cess Payable		691,929,614.81		408,431,081.81	
	350300201	Pnalty Emplymnt cess		48,508.63		1,897.63	
	350300300	House Repairs Cess Payable		483,519,944.42		768,262,811.28	
	350300301	Residential Repair Cess Payable		168,921,864.00			
	350300302	Non-residential Repair Cess Payable		174,728,097.00			
	350300303	Cash deposit-Repair Cess		85,958,968.10		73,069,365.10	
	350300304	Penlty House Rep Cess		22,427,739.03		23,176,688.73	

350300305	Notice Fee for Repair Cess		321,327.00			
350300306	Warrant cost for Repair Cess		1,780.00			
350300400	Maharashtra Tax on Buildings Payable		39,310,811.77		196,160,568.77	
350300401	Cash deposit-MTOB		1,196,597.12		1,184,423.12	
350300402	Penalty on MTOB Payable to Govt.		4,011,720.77		26,904,814.77	
350300403	Notice Fee for M.T.O.B.		15,433.00			
350300500	Tax & Duties Payable		608.16			
350300501	Income Tax Payable		207,987.32		57,263.82	
350300502	Local Taxes Payable		12.00			
350300503	Proprty Tax/MTaxPybl		2.00			
350300504	Profession Tax Payable		161,363.80		114,385.80	
350300505	Sales Tax -Payble ( not to use)					
350300506	Purchase Tax Payable		85,720.97		85,720.97	
350300507	Service Tax -Payble- Not to use.					
350300508	Value Added Tax Payable		475,713.59		64,692.47	
350300599	Other Taxes/ Duties Payable		140,494.84		137,860.64	
350309903	Penalties on UIP tax		1,675,305.49		1,675,305.49	
350309998	Income tax-attachment orders		410,656.80		16,465,017.80	
350309999	Presidency Post Master		198,037.25		198,037.25	
*	(350-30)Government Dues Payable		3,472,431,735.55		1,763,954,865.30	
350400202	Rent frm Office Bldgs Refund Payable					
350400303	Watr&Sewr Chrg Paybl					
*	(350-40)Refunds Payable					
350410101	Consol PTax Coll Adv		48,599,447.00			
350410102	Wheel Tax Collected in Advance		33.00			
350410103	Theatre Tax Collected in Advance		4,643.00			
350410200	Rent Collected in Advance		2,537,000.00			
350410203	Rnt-Lease Land inAdv		32,975,729.00			
350410303	Wat&Sewr Chrg in adv		75,782,366.39		20,786,071.39	
*	(350-41)Advance Collection of Revenues		159,899,218.39		20,786,071.39	
350800000	Others		69,993,081.51			
350800200	Stale Cheque		140,673,733.42		105,111,560.78	
350800201	Cheques issued but not presented					
350800202	Chq. Deposit not Cr.					
350800300	Inter Unit Accounts		1,015,643,040.31		1,015,643,040.31	
350800301	Inter Unit Payable		13,331,033,325.28		29,672,619,910.33	
350800302	Inter Fund Payable		3,172,340,080.51		9,035,629,555.51	
350800400	Other Advance recd.		80,232,023.36		388,397,300.71	
350800401	Lumpsum charges-trenches		1,316,440,119.22		1,549,867,402.85	
350800402	ADV for Purch of P&M		876,386,447.15			
350800405	Clinical Pharmacolog		66,513.00			
350800406	Endocrinology Dept		2,021,054.56			
350800407	LUMP SUM CHARGES--TRENCHES--TRANSFER		851.00			
350800500	Addnl empl PF payab					
350800600	Payable to councillors & others		39,843,221.23		121,429.00-	
439300100	GR/IR Clearing Account		248,619,681.15		108,415.68	
*	(350-80)Others - Liabilities		20,293,293,171.70		41,767,255,757.17	
350900000	Sales Proceeds		2,234,395,547.36		2,234,395,547.36	
350900101	Sale Proceed-PAP					
350900103	Recp.from SRD scheme					
350900104	One time premium					
350900106	Considetation amt fo		5,517,750.00			
*	(350-90)Sales Proceeds		2,239,913,297.36		2,234,395,547.36	
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**	Total Other Liabilities(Sundry Credtior)		37,576,891,019.21		51,991,125,043.24	
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MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B11A: FIXED ASSETS - ACCUMULATED PROVISION AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
411000000 Accumulated Depreciation		
411200000 Buildings	123,211.53-	
411300000 Roads & Bridges	97,401.06-	
411310000 Sewerage & Drainage	418,311.71-	
411320000 Waterways	1,291,249.66-	
411330000 Public Lighting	647.92-	
411400000 Plant & Machinery	27,964,632.85-	
411500000 Vehicles	18,368,600.40-	
411600000 Office & Other Equipment	587,578.60-	
411700000 Furnitur,Fix Fitting	3,222,669.24-	
411800000 Other Fixed Assets	21,794,900.55-	
411999999 Temp Accumulated Depreciation	1,235,294,694.64-	
* Accumul Depreciation	1,309,163,898.16-	
** Total	1,309,163,898.16-	

## MUNICIPAL CORPORATION OF GREATER MUMBAI

## BALANCE SHEET SCHEDULE B11: FIXED ASSETS AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
41000000 Fixed Assets	3,042,683.64	19,057,660.64
* (410-00)Fixed Assets	3,042,683.64	19,057,660.64
41010000 Land	7,140,676,067.27	7,091,075,502.95
410100100 Grounds	8,974,978.67	
410100200 Parks	80,000.00	
410100300 Gardens	8,040,348.47	
* (410-10)Land	7,157,771,394.41	7,091,075,502.95
410200000 Buildings	62,417,366.00	
410200100 Administrative Buildings	7,088,456.60	
410200200 Official Bungalows	1,832,699.89	
410200300 Chowkies	33,546,072.00	
410200400 Chawls	219,046.00	
410200500 Staff Quarter Buildings	4,405,569.15	
410200800 Hosptl Buildings	5,345,741.35	
410200900 Dispensary/ Clinic Buildings	1,359,056.00	
410201000 Slaughter House Buildings	113,641.00	
410201100 School Buildings	2,491,538,724.77	2,485,412,742.24
410201200 Museum Buildings	20,000,000.00	
410201300 Fire Station Buildings	215,963.00	
410201700 Recreation Centre Buildings	662,993.00	
410201800 Swimming Pool Buildings	135,544.94	
410202000 Garage Buildings	535,480.00	
410202100 Store Buildings	1,109,396.00	
410202300 Water Treatment Plant Buildings	167,189.00	
410202400 Pumping House Buildings	1,123,939.40	
410209900 Other Buildings	7,626,485,262.60	7,624,439,794.40
* (410-20)Buildings	10,258,302,140.70	10,109,852,536.64
410300000 Roads & Bridges	170,032,700.02	169,765,900.51
410300100 Concrete Roads	9,022,857.00	
410300200 Black Topped Roads	9,060,619.00	
410300300 Other Roads	699,282.37	
410300400 Bridges	144,447,670.25	
410300500 Culverts	1,471,587.50	
* (410-30)Roads & Bridges	334,734,716.14	169,765,900.51
410310000 Sewerage & Drainage	84,918,770.00	
410310100 Sewerage	427,884,901.00	
410310101 Trunk Sewers	5,926,987,521.74	5,926,987,521.74
410310102 Branch Sewers	1,009,198,725.68	1,009,202,453.68
410310103 Outfall Sewers	5,025,445,889.05	5,025,445,889.05
410310104 Sewage Pumping Mains	156,041,113.25	155,199,879.25
410310105 Marine Outlet Flood Gates	12,227,908.85	12,227,908.85
410310106 "Arch Drains, Major nallas, River"	350,841,481.26	347,821,338.26
410310107 410310107	1,050,089,389.31	878,402,432.98
410310200 Drainage	1,007,812.43	
* (410-31)Sewerage & Drainage	14,044,643,512.57	13,355,287,423.81
410320000 Waterways	92,687,201.73	
410320100 Dam	320,728,393.56	246,952,533.08
410320101 Tunnel	2,597,875,588.23	2,582,356,751.63
410320102 Reservoir	1,544,197,515.89	1,529,453,301.89
410320103 Transmission (Trunk) Main	4,336,232,765.88	4,335,258,641.88
410320104 Distribution & Regulation System	8,024,469,760.48	7,947,160,684.12

	410320105	Instrumentation & Control Systems		394,751,058.90		390,451,245.26	
	410320106	Meters		27,825,306.34		27,080,306.34	
*	(410-32)	Waterways		17,338,767,591.01		17,058,713,464.20	
	410330000	Public Lighting		1,185,679.14			
*	(410-33)	Public Lighting		1,185,679.14			
	410400000	Plant & Machinery		19,159,923,282.33		18,912,808,255.65	
	410400010	Spare of Hosp P & M		11,940,346.69			
	410400012	Vetilators		18,038,395.50			
*	(410-40)	Plant & Machinery		19,189,902,024.52		18,912,808,255.65	
	410500000	Vehicles		122,500.00			
	410500200	Jeeps		3,932,727.73			
	410500300	Buses		9,344,965.90			
	410500500	Tankers		8,784,742.48			
	410500800	Ambulances		1,381,050.00			
	410500900	Crains		255,000.00			
	410501100	Dumpers		10,915,214.00			
	410501400	Fire Engines		29,814,593.00			
	410501403	Turn Table Ladder		36,999,000.00			
	410501404	Aerial Ladder Platform		187,410.00			
	410501405	Aerial Ladder Platfo		25,578,901.00			
	410509900	Other Vehicles		461,112,736.62		423,507,536.04	
*	(410-50)	Vehicles		588,428,840.73		423,507,536.04	
	410600000	Office & Other Equipmts		2,492,772.00			
	410600100	Air Conditioners		1,120,518.92			
	410600200	"Computers, Printers & Peripherals"		81,792,227.46			
	410600300	Photocopiers		1,396,760.00			
	410600400	Refrigerators		123,298.30			
	410600500	Fax Machines		221,602.00			
	410600600	EPABX Systems		97,032.00			
	410600700	Projectors		178,133.75			
	410600900	Floor Cleaners		48,705,377.87			
*	(410-60)	Office & Other Equipments		136,127,722.30			
	410700000	Furnitur,Fix,Fitting		13,500.00			
	410700100	Furniture & Fixtures		1,312,945.31			
	410700101	Cabinets		203,017.51			
	410700102	Cupboard		3,916,842.56			
	410700103	Chairs		3,202,365.21			
	410700104	Tables		4,411,736.25			
	410700105	Partitions		489,680.50			
	410700106	Beds / Cots		66,470.33			
	410700107	Trollies		63,562.50			
	410700108	Desks		214,898,872.50			
	410700109	Writing Board		211,400.00			
	410700199	Other Furniture & Fixtures		23,103,275.45		20,731,982.95	
	410700200	Fittings & Electrical Appliances		1,515,060.32			
	410700201	Fans		492,900.00			
	410700202	Electrical Fittings		2,383,974.13			
	410700203	Generators		922,494.82			
	410700299	Other Fitting&Elect		7,776,092.97			
*	(410-70)	Furniture, Fixt & Elect Appl		264,984,190.36		20,731,982.95	
	410800000	Other Fixed Assets		1,139,000.00			
	410800200	Dead Stock		1,743,911.08			
	410800201	Dead Stock - Books & Perodicals		3,620,349.10			
	410800900	Other Fixed Assets		21,790,561.12			
*	(410-80)	Other Fixed Assets		28,293,821.30			
	670000100	Hospital- Plant & Machinery					
*	External	Funded Asset Hospital					
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**	Total			69,346,184,316.82		67,160,800,263.39	
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MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE B12:INVESTMENTS - GENERAL FUND AS OF 2007

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
420800100 Invest in form Paper		201,369,353.26
420800200 Fixed Deposits	80,213,548,850.00	59,967,871,000.00
* (420-80)Other Investments - Invest Gen F	80,213,548,850.00	60,169,240,353.26
** Total	80,213,548,850.00	60,169,240,353.26

## MUNICIPAL CORPORATION OF GREATER MUMBAI

## BALANCE SHEET SCHEDULE B13:INVESTMENTS - OTHER FUNDS AS OF 2007

FOR BUSINESS AREA

\*

FOR FUND

\*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
421100000 Central Govt. Securities		
421101000 Endowment Fund		
421101100 DevFund-Mun S.School		
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
* (421-10)Central Government Securities	80,000,000.00	80,000,000.00
421200400 Hosptl Fund	500.00	500.00
421201200 MotorVeh 3Party Insu		
421202900 Provident Fund	10,000,000.00	10,000,000.00
* (421-20)State Govt Securities - Invest O	10,000,500.00	10,000,500.00
421300000 Debentures & Bonds	235,000,000.00	235,000,000.00
421300400 Hosptl Fund	235,600.00	43,000.00
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	3,473,924,437.77	5,604,855,837.77
421303200 Sinking fund	9,014,245,400.00	9,987,991,100.00
421303400 SURPLUS FUND	440,069,032.00	5,391,932.00
* (421-30)Debentures & Bonds - Invest Oth	13,165,434,932.00	15,835,242,332.00
421501000 Endowment Fund	16,750.00	16,750.00
* (421-50)Equity Shares - Invest Oth Fund	16,750.00	16,750.00
421800101 Contingent Fund	1,042,966,189.00	1,655,893,285.27
421800102 Mun Fire & Accident Insurance Fund	423,655,662.62	380,641,990.25
421800103 Net Premia Fund	1,836,700.00	1,836,700.00
421800104 Hosptl Fund	2,014,300.00	2,206,900.00
421800105 Research Fund (KEM & GSM Hosptls)	7,150,700.00	6,559,700.00
421800106 Fidelity Guarantee Insurance Fund	7,197,500.00	6,602,600.00
421800107 Land Reclmntn&AcqFund	182,015,700.00	166,971,600.00
421800108 Fire BrigdEmp Oprtnl	16,785,800.00	15,267,300.00
421800109 Public Monuments Maintenance Fund		
421800110 Endowment Fund	1,738,400.00	1,738,400.00
421800111 DevFund-Mun S.School	256,785,200.00	245,031,200.00
421800112 MotorVeh 3Party Insu	550,000.00	550,000.00
421800113 DevFund-124J MRTPAct	234,278,400.00	214,914,600.00
421800114 Road&BrdgCon/DevFund	1,993,900.00	1,829,100.00
421800117 Land Acquisition & Development Fund	6,986,319,600.00	5,959,379,500.00
421800118 Mechllly P.Vesl3Party	109,300.00	109,300.00
421800119 Investment Reserve Fund FD	235,579,100.00	216,107,800.00
421800120 Amenities Fund	38,372,800.00	35,146,700.00
421800121 Rent Equalisation Fund	105,724,200.00	96,822,300.00
421800122 P.S Bldg Const Fund	961,320,700.00	
421800123 P.S Bldg Mntnce Fund	4,870,795,050.00	
421800124 Depreciation Fund		
421800126 Loan Fund	2,003,804,707.97	4,215,209,607.97
421800127 Aset Rplcmt&RehbFund	6,411,162,206.45	5,862,677,474.94
421800128 Trust Funds	480,691,000.00	479,276,900.00
421800129 Provident Fund	21,707,152,800.00	16,936,786,800.00
421800130 Pension Fund	17,981,252,000.00	14,018,211,200.00
421800131 Gratuities Fund	24,909,300.00	22,850,500.00
421800132 Asset Replacement Fund	17,047,661,000.00	9,217,192,000.00
421800133 Special -Tree Authority Fund	787,154,100.00	643,152,400.00
421800205 Development Fund DCR 64(b)	537,112,000.00	
421800206 Tax Payers Welfare Fund	160,000,000.00	
* (421-80)Other Investments - Invest Oth F	82,518,088,316.04	60,402,965,858.43
** Total	95,773,540,498.04	76,328,225,440.43

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B14:STOCK IN HAND (INVENTORIES) AS OF 2007  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount(R)	Previous Year Amount(
430100000 Stores		
430100201 Petrol	830,767.65	378,585.95
430100202 Diesel	85,003,714.80	1,547,278.05
430102500 Central Stores	3,238,589.41	9,953,452.47
430103000 Education-Drugs	475,091.07	106,373.20
430103016 Education-Surgical Dressing Material	14,856.65	14,874.65
430103100 Solid Waste Management Stores	29,500,692.73	18,227,760.42
430103200 Transport Stores	200,180,466.05	113,452,418.86
430103300 Storm Water Drains Stores	14,707,283.09	4,029,915.89
430103800 Fire Brigade Stores	6,910,441.46	6,802,698.00
430103801 Fire Brigade-Hose	122,450.00	122,450.00
430104107 Garden Dept.-Tree Guards	149,129.99	
430104116 Garden Dept.-Medicines		600.00
430104117 Garden Dept.-Disinfectants		
430104299 Market Dept.-Other stores		
430104300 Deonar Abattoir Stores	2,210,794.34	2,148,987.20
430104301 Deonar Abattoir-Disinfectants	215,970.00	67,250.00
430104303 Deonar Abattoir-Medicines	38,157.47	225.00
430104600 Printing Press Stores	1,235,646.02	1,173,943.52
430104601 Printing Press-Paper	21,710,045.41	12,843,618.54
430104602 Printing Press-Consumables	9,633,376.26	6,739,117.51
430104700 Health & Hosptl Stores	36,180.00	
430104701 Health & Hosptl-X-Ray	22,658,795.47	1,532,178.79
430104702 Health & Hosptl-Clothing	10,586,223.17	4,376,760.73
430104703 Health & Hosptl-Medicines	107,302,647.72	45,336,919.48
430104704 Health & Hosptl-Disinfectants	359,553.98	3,172.05
430104705 430104705	444,454.72	
430104708 Health & Hosptl-Linen	10,850,680.01	2,920,902.05
430104711 Health & Hosptl-Chemicals	39,142,360.86	12,757,382.60
430104712 Health & Hosptl-Reagents	7,922,208.75	60,588.00
430104713 Health & Hosptl-Apparatus	420,589.88	189,553.60
430104714 Health & Hosptl-Instruments	2,951,751.44	21,771.00
430104715 Health & Hosptl-Appliances	3,120.00	355.00
430104717 Health & Hosptl-Vaccines	28,290.00	
430104718 Health & Hosptl-Gas / Medical	18,057,665.74	122,319.73
430104720 Health & Hosptl-Accessories	69,909,918.43	22,635,313.74
430104723 Health & Hosptl-Drugs	2,204,790.46	324,551.17
430104724 430104724	25,387,142.57	10,490,872.23
430104725 Health & Hosptl-Equipment	249,949.88	124,113.00
430104726 430104726	2,400,000.00	
430104799 Health & Hosptl-Other Stores	6,274,112.29	524,873.49
430104901 Water Supply-Chemicals	89,269,444.73	3,693,067.79
430104902 Water Supply-Disinfectants	1,710.00	6,840.00
430104905 Water Supply -Cement	285,972.41	256,222.41
430104906 Water Supply-Steel Plates & Sheets	34,331,500.51	38,736,700.39
430104907 430104907	848,871.63	840,937.15
430104908 430104908	43,600,229.43	58,247,408.76
430104909 430104909	3,253,677.85	3,263,740.93
430104917 Water Supply-Other General Stores	2,127,429.31	3,333,344.64
430105101 Sewarage-Chemicals	101,131.94	101,131.94
430105102 Sewarage-Disinfectants	134,681.53	56,619.20
430105105 Sewarage-Cement	880.00	880.00
430105108 430105108	274,820.88	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		838,231.03		779,219.15	
	430105114	430105114		37,512.70		37,512.70	
	430105115	430105115		7,946,495.63		7,910,265.03	
	430105116	Sewarage-Plant & Mach spares		24,536.26			
	430105117	Sewarage-Other General Stores		4,470,618.91		4,427,340.93	
*	(430-10)Stores			891,247,724.69		401,329,299.99	
	430203400	Mechl & Electrical Stores		16,257.00		4,722.00	
	430203401	Mechl & Electrical-Mechl Spares		2,946,188.37		48,889.99	
	430203402	430203402		121,090.50			
	430203403	Mechl & Electrical-Instruments Minor		207,496.05		146,383.53	
	430203404	Mechl & Electrical-Accessories		666,853.60		142,200.50	
	430203405	Mechl & Electrical-Laundry Chemicals		973,547.57			
	430203406	Mechl & Electrical-Laundry Linen		817,193.72		29,107.67	
	430203407	Mechl & Electrical-Electric Spares		1,340,392.27			
	430203409	430203409		329,694.62			
	430203499	Mechl & Electrical-Other stores		724,946.96			
	430204401	Roads & Traffic-Tools		39,600.00			
	430204403	Roads & Traffic-H&carts		67,572.48		794.20	
	430204405	Roads & Traffic-Materials		269,662.46		3,048.13	
	430204719	Health & Hospital - Tools		2,693,915.44		2,690,692.30	
	430204904	Water Supply - Tools		258,935.21		345,041.96	
	430204910	430204910		9,465,998.83		9,532,224.65	
	430204911	Water Supply-Water meter & spares		249,936.32		249,936.32	
	430204912	430204912		152,656.07		104,463.86	
	430204913	Water Suuply-Electrical Stores		932,385.15		1,368,958.94	
	430204914	430204914		632,161.87		88,695.11	
	430204915	430204915		143,177.75		143,177.75	
	430204916	Water Suuply-Plant & Mach spares		638,814.48		638,820.48	
	430205104	Sewarage-Tools		287,576.31		287,576.31	
*	(430-20)Loose Tools			23,976,053.03		15,824,733.70	
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**	Total			915,223,777.72		417,154,033.69	
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MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B15:SUNDRY DEBTORS (RECEIVABLES) AS OF 2007  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (I)
431100100 Receivable-Property Taxes	7,057,971,158.28	
431100200 Receivable-Fire Tax	1,013,140,335.53	
431100500 Receivables-Street Tax	3,710,366,612.00	
* (431-10)Receivables for Property Taxes	11,781,478,105.81	
431190200 Receivables-Water & Sewerage Taxes	15,789,739,171.00	13,564,170,543.00
431190300 Receivables-Education Taxes	2,912,341,597.00	
431190400 Receivables-Tree Cess	144,367,531.00	
431100600 Receivables- wheel tax	470,016,972.30	
* (431-19)Receivables for Other Taxess	19,316,465,271.30	13,564,170,543.00
431300201 Receivable-Water & Sewerage Charges	8,219,695,189.00	6,896,327,638.00
431300299 Receivable-Other User Charges	1,041,381.09	1,041,381.09
* (431-30)Receivable for Fees & User Charg	8,220,736,570.09	6,897,369,019.09
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	9,135,176,453.43	2,298,867,973.52
431409901 Recv Impvt CommHouse	507,960,319.65	386,568,264.86
431409902 Recv conv of basket	9,361,019.41	9,361,019.41
431409903 Receivable-pvt. works	21,459,263.47	21,482,210.42
431409904 Rec-StGov levyProper	7,962,981,554.00	
431409905 Recv agst dishonCheq	6,165,412.33-	264,629.50
431409906 Receivable frm Mun Dept.	262,212,391.50	356,006,639.50
431409907 Receivable frm contractors	9,937,202.17-	9,937,202.17-
431409909 Short Remitt of Rev.	228,452.42	
431409910 Discheque Charges Receivables.	1,113,641.00	
* (431-40)Receivable from other sources	17,897,115,008.54	3,075,338,063.20
431500100 Grants Receivable	687,945,720.00	
431500300 Rebate Receivable	136,119.00-	
431500400 Rec a/c traffic amen	55,624,128.33	179,550,597.33
* (431-50)Receivable from Government	743,433,729.33	179,550,597.33
** Sub Total	57,959,228,685.07	23,716,428,222.62
431800100 Rec cont a/c PTax		
431800300 Receivable Control Account(Octroi)		
431910000 StGov Ces/lev PTax	8,104,407,809.00-	
* Receivables control accounts	8,104,407,809.00-	
*** Total	49,854,820,876.07	23,716,428,222.62

MUNICIPAL CORPORATION OF GREATER MUMBAI  
 BALANCE SHEET SCHEDULE B16:PREPAID EXPENSES AS OF 2007  
 FOR BUSINESS AREA \*  
 FOR FUND \*  
 FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
440100000 Prepaid Establishment Expenses	676,803.50	466,762.50
* (440-10)Prepaid Establishment Expenses	676,803.50	466,762.50
440200000 Prepaid Administration Expenses	3,323,897.00	
* (440-20)Prepaid Administration Expenses	3,323,897.00	
440300000 Prepaid Ope&Main Exp	2,650.00	
* (440-30)Operations & Maintenance Expense	2,650.00	
440400000 Prepaid Interest & Finance Charges	850.25	850.25
* Prepaid Interest & Finance Charges	850.25	850.25
** Total	4,004,200.75	467,612.75

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B17:CASH AND BANK BALANCES AS OF 2007  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount(R)	Previous Year Amount(
450100000 Cash	2,107,678,293.26	2,101,998,234.06
431500398 Interim receipts- Cash	4,416,520,314.03	
* (450-10)Cash in Office	6,524,198,607.29	2,101,998,234.06
* Municipal Fund		
431500399 Interim receipt Account - cheque	4,918,966,922.22	
* Cheque in Hand	4,918,966,922.22	
450010100 SBI Gen Fund Current A/c	2,929,369,076.71	58,113,176.41
450010101 SBI FORT CHEQUE ISSUED	1,393,280,596.44	
450010102 SBI FORT ECS ISSUED		
450010103 SBI FORT INTERIM RECEIPT	1,964,015,052.34	
450010200 SBI Gen Fund Current A/c Div II	29,766,457.37	508,340,940.26
450010201 SBI BANDRA CHEQUE ISSUED	44,263,847.50	
450010202 SBI BANDRA ECS ISSUED		
450010203 SBI BANDRA INTERIM RECEIPTS	395,339.79	
450010300 SBI Gen Fund Current A/c Div III	423,603.04	114,193,014.72
450010301 SBI CHEMBUR CHEQUE ISSUED	1,429,212.50	
450010302 SBI CHEMBUR ECS ISSUED		
450010303 SBI CHEMBUR INTERIM RECEIPTS		
450010400 SBI Sinking & Surplus Fund Curr A/c	917.44	1,450.34
450010500 SBI Savings A/c - MPLAD Fund	2,595,132.98	
450010600 SBI Hospitals Fund A/c	2,079,021.52	40,289,306.86
450010601 SBI HOSPITAL CHQ ISSUED (CITY)	952,092.00	
450010602 SBI HOSPITAL ECS ISSUED (CITY)		
450010603 SBI-HOSP- INT.REC	2,420,787.32	
450010700 SBI Education Fund Current A/c	428,736.92	27,092,771.33
450010701 SBI EDUCATION CHEQUE ISSUED	2,382,367.32	
450010702 SBI EDUCATION ECS ISSUED	12,612.00	
450010703 SBI EDUCATION INTERIM RECEIPTS	217,803.00	
450010800 SBI WSS CurGovt Loan		
450010900 SBI Wtr&Sewer Cura/c	299,480,312.56	282,235.25
450010901 SBI WSSD CHEQUE ISSUED	394,739.00	
450010903 SBI WSSD INTERIM RECEIPTS	55,865,686.77	
450011000 Punjab National Bank	5,708.50	5,708.50
450011100 Punjab National Bank	9,406.00	9,406.00
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	44,674.25	44,674.25
450210000 Nationalised Banks		
450210010 Interim Receipt CHEQ		
450210100 SBI A/c.-payment of interest on OMB	155,376.37	155,376.37
450210200 SBI A/c.-repayment of loans	311,132.70	472,007.70
450210304 For ECS Pay Interim		
450210310 SBI Gen Fund Current		
450210374 S.B.I. (Old) Edu.Fund. Current A/c.	441,004.24	
450210441 I.O.B. Education Fund Current A/c.	454.57	454.57
450210461 P.N.B. Education Fund Current A/c.	758,408.70	
431500395 INTERIM RECEIPTS - SILVER CARD		
431500396 CRM		
431500397 Interim receipts- Payment Gateway	23,926,862.00	
* (450-21)Bal with bank -Municipal Fund Na	3,869,104,472.58	614,297,697.33
450210532 HDFC Bank Interim A/c Cheque		
* (450-22)Bal with bank-Mun fund Other Ban		
450230001 MCB Fort , Octroi - Interim Account	15,156,040.58	
450230100 Mumbai Mun Co-op Bank A/c. 1	5,000.00	583,163,909.42
450230200 M C Bank -RNEP-OCT	32,931,003.00	280,930,917.86
450011200 MCB Fort,Octroi Bnk	4,732,915.00	

*	(450-23)Bal with bank -Municipal Fund Co	43,359,128.58	864,094,827.28
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**	Sub Total	1,006,503,321.06-	1,478,392,524.61
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*	Special Fund		
	450410100 Contingent Fund	158.49	46.97
	450410200 Mun Fire & Accident Insurance Fund	80.77	87.92
	450410300 Net Premia Fund	56.41	56.41
	450410400 Hosptl Fund	83.72	83.72
	450410500 Research Fund (KEM & GSM Hosptls)	109.36	80.39
	450410600 Fidelity Guarantee Insurance Fund	36.88	40.12
	450410700 Land(Reclam&Acqu)Fnd	83.77	42.61
	450410800 Fire Brigade OprEmp	53.79	55.06
	450410900 Public Monuments Maintenance Fund	92.00	92.00
	450411000 Endowment Fund	262.54	262.54
	450411100 DevFnd-Mun SecSchool	4,331,467.37	17,191.37
	450411300 Devt Fund-u/s 124J	60.62	55.16
	450411400 Road&Brd Cons/DevFnd	28.91	27.00
	450411700 Land Acquisition & Development Fund	42.79	49.84
	450411800 Mech Propeled Vessel	49.70	49.70
	450411900 Investment Reserve Fund	70.95	58.17
	450412000 Amenities Fund	90.50	81.58
	450412100 Rent Equalisation Fund	13.80	50.82
	450412200 PrSchool Bld ConsFnd	186.01	
	450412300 PrSchool Bld MainFnd	32.54	
	450412600 Loan Fund	294,486,026.66-	275,541,068.76-
	450412800 Trust Fund	163.45	163.45
	450412900 Sinking Fund Cash Deposit	1,094.40	596.02
	450413000 Provident Fund	140.49	29.71
	450413100 Pension Fund	100.25	71.13
	450413200 Gratuity Fund	68.87	38.82
	450413300 Asset Replacement Fund	7.96	8.76
	450413400 Surplus Fund Cash Deposit	9,010.00	10,156.49
	450413500 TREE AUTHO. FUND	132.69	10.38
*	(450-41)Bal with bank -Special Fund	290,142,247.63-	275,511,582.62-
	450421500 Fines Fund	500.00-	
*	(450-42)Special Fund other Scheduled Ban	500.00-	
-----			
**	Sub Total	290,142,747.63-	275,511,582.62-
-----			
*	Grant Funds		
	450610100 BANK OF INDIA -JNNU	500,000.00	
	450610200 BOI- BRIMSTOWAD-11	500,000.00	
	450610300 BANK OF INDIA for JNNURM - Bud 'A'	500,000.00	
*	(450-61)Bal with bank -Grant Fund	1,500,000.00	
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**	SubTotal	1,500,000.00	
-----			
***	Total	5,229,052,538.60	3,304,879,176.05
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MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B18:LOANS, ADVANCES AND DEPOSITS AS OF 2007  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
460100100 Vehicle Loans	72,813.12	145,070.12
460100200 Housing Loans	166,699,426.52	
460100201 Interest Accrued on Housing Loans	11,546.00	
460100300 Loan Adv CHS Mun Emp	1,157,231,656.56	1,179,652,885.56
460100400 FABlock use460100401	3,226,463.00	
460100401 Festival Advance	20,013,433.00	6,651,169.00
460100500 Leave Salary Advance	14,780,671.67	
460100600 On account payment	443,015,750.00	443,015,750.00
460109900 Other Loans & Advances to Empls.	185,741.31	2,027,922.64
460109901 Temporary advances to Empls.	101,636,307.98	103,589,395.18
460109902 AdvSal Flood aff Emp	199,447,936.00	457,293,192.00
460109903 Advance-Contingency Expenditure	4,246,481.04	5,367,585.46
460109904 Advance-Service tax	1.80	1.80
460109905 Adv MunTeacher Train	51,964.69	51,964.69
460109906 ADV-SAL FOR MARCH	3,855,873.00	
460109907 ADV-LTA FOR MARCH	2,753,306.00	
460109908 ADV-PENSION MARCH	78,411.34	
* (460-10)Loans & Advances to Employees	1,707,687,879.97	2,197,794,936.45
460200000 Employee Provident Fund Loans		
* (460-20)Employee Provident Fund Loans		
460400000 Advance to Suppliers & contractors	1,154,132,171.70	
460400100 Advances to Contractors	59,286,298.48	285,535,740.18
460400101 Receivable-stores supplied	36,503,921.26	38,624,374.56
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	
460400200 Advances to Suppliers	81,207,253.40	81,230,779.40
* (460-40)Advance to Suppliers & Contracto	1,493,731,554.28	472,877,447.22
460500000 Advance to others	22,447,895.83	22,482,395.83
460500001 ADV.-FIXED ASSETS	188,861,144.94	
460500002 ADV.-FIXED ASSETS CLEARING ACCOUNT	188,861,144.94	
460500003 DP.-FIXED ASSETS	6,317,724.05	
460500100 Standing Advance	35,941,134.55	110,395,175.21
460500200 Advances to WSSD		
460500300 Advance to CLF		
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	524,639.12
460500403 Advance payment of sales tax/ VAT	547,546.51	2,617,540.62
460500500 Other Advances	37,333,740.03	58,566,312.00
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		322,826,631.50
460500616 Welfare Fund	3,431.00	
460500700 Adv-demo unauth strc	88,692,012.79	90,006,962.79
460500800 Adv-dep outside body	1,975,025.53	1,975,025.53
460501000 Sundry Advances	311,110,754.63	312,575,656.32
460501001 Miscellaneous Advances	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	
460501101 Purchases	200,146,281.21	200,146,281.21
* (460-50)Advance to Others	730,852,590.38	1,145,131,927.83
460600000 Deposits with external Agencies	91,485,752.65	91,491,633.65
460600100 Electricity Deposits	412,370.00	
460600200 Telephone Deposits		

	460600600 Security (Paper) Deposits		264,725,273.39		61,837,520.13	
	* (460-60)Deposits with External Agencies		356,623,396.04		153,329,153.78	
	460809902 Bank Discrepancies account		912,080,207.66-			
	* (460-80)Other Current Assets		912,080,207.66-			
	-----		-----		-----	
	** Total		3,376,815,213.01		3,969,133,465.28	
	-----		-----		-----	
	*** Total		3,376,815,213.01		3,969,133,465.28	
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MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B19: OTHER ASSETS AS OF 2007  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (I)
439200100 Inter fund Clearing		
439400100 Freight Clearing Account	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	282,744,493.42
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	28,414,414,625.46
470200200 Inter Fund Receivable	4,879,032,279.73	8,762,015,632.16
720000000 Asset Clearing A/c		
* (470-20)Other Assets Control A/c	53,797,128,945.63	73,719,845,472.06
470000000 Other Assets	1,133,802,595.11	1,133,802,595.11
470400000 System Discreapancy account		95,428.18
* Other Assets	1,133,802,595.11	1,133,898,023.29
** Total	54,930,931,540.74	74,853,743,495.35

MUNICIPAL CORPORATION OF GREATER MUMBAI  
 BALANCE SHEET SCHEDULE B20:MISCELLANEOUS EXPENDITURE (TO THE EXTENT NOT W.OFF)AS OF 2007  
 FOR BUSINESS AREA \*  
 FOR FUND \*  
 FOR FUNCTIONAL AREA \*

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

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULEB11B:CAPITAL WORK-IN-PROGRESS AS OF 2007  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
412000000 Capital Work In Progress	14,918,328,097.72	
412000001 CWIP - Maintenance	2,971,337,919.46	
412000002 CWIP -62-TRUST FUND	106,131,730.70	
412000003 CWIP -Without WBS Element	307,300,389.23	
412009900 Capital Work in Progress - old	55,524,910,850.71	56,018,457,912.92
412100100 Bhai Daji Lad Corpus Fund	50,000,000.00	
* Capital WIP	73,878,008,987.82	56,018,457,912.92
** Total	73,878,008,987.82	56,018,457,912.92

**BRIHANMUMBAI MAHANAGARPALIKA**

Ref:- CA(T)/FAA/FI/73/2010-11

Date:- 02.02.2011

Sub:- Project of Reforms in Budgetary & Accounting System of MCGM  
Closing of Books of Accounts & preparation of  
**Financial Statements for year 2007-08 – 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 2008-2008 in reformed manner as per principals / 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.

## **2) 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 Expn. (about 40 % of the total expenditure ) were processed out of SAP System. But suitable accounting entries were taken subsequently 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.

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 at the day end through CSV files. However 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 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 31.03.2008 etc. along with schedules are generated through SAP System automatically, on the basis of data related to financial year 2007-2008 available in the System.



### **3 ) 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**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amount in Crores</b>	
		<b>2006-07</b>	<b>2007-08</b>
1.	Octroi	3420.65	4166.30
2.	Property Tax	1826.06	2262.54
3.	User Charges including Water & Sewerage Charges	693.48	875.34
4.	Other	1663.62	3093.20
	Total	7603.81	*10397.38

\* The total income is excluding the contribution of Rs.1637.89 crores from Budget 'A' to other Budgets.

The income for the year 2007-08 is increased by 36.74 % than last financial year. The main reason for increase is due to the increase in rateable value by Rs.320 crores since 35161 new properties were developed during the year

2007-2008 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**

From the year 2007-08 accounts are 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 2007-2008 provision for Rs.60 crores is provided for the Budget 'G' (Fund 40). In case of Budget A, B & E the provision of Rs.296.11 crores have been provided on the opening balances as on 01.04.2007 by raising debit to reserves and giving credit to receivables accounts, as per guidelines of National Municipal Accounting Manual (NMAM). In the financial year 2007-2008 in case of Budget A, B & E provision cannot be made for want of age wise break up of Property Tax from A & C Deptt.

**Revenue Expenditure**

Sr. No.	Particulars	Amount in Crores	
		2006-07	2007-08
1.	Establishment Expenses	2579.05	3180.56
2.	Administrative Expenses	194.66	133.30
3.	Operation & Maintenance	874.07	1510.77
4.	Interest & Finance Charges	299.62	383.10
5.	Programme Expenses	66.45	51.22
6.	Revenue Grants, Contributions & Subsidies	1421.47	1233.29
7.	Others	1261.39	1690.56
	Total	6696.71	*8182.08

\* The total expenditure is excluding the contribution of Rs.1637.89 crores from Budget 'A' to other Budgets.

The expenditure for the financial year 2007-08 is increased by 22.18 %. The main reasons for increase in expenditure are as follows -

- 1) Establishment Cost – Due to the payment of arrears on account of Interim Relief, revision of pension, arrears of Dearness Relief, retirement benefits to 4690 employees retired during the year.
- 2) Operation & Maintenance – The increase is mainly due to the rise in the power cost, repair & maintenance on infrastructure assets, hire charges towards private vehicles, maintenance of civic amenities and normal inflation.
- 3) Others – The increase is mainly due to the contributions made towards capital expenditure as compared to last year.

**Income & Expenditure in Nut Shell**

Sr. No.	Particulars	B.E. 2007-08	R.E. 2007-08	Actual
1.	Income	8540.25	8925.14	10397.38
2.	Expenditure	8141.83	8804.99	8182.08

### **Capital Receipt and Capital Expenditure**

Actual capital receipt and expenditure for the year 2007-08 for Budget A, B, E & G in the summarized form is as under –

(Rs. in Crores)

Capital Receipt	During the year
Opening Balance	556.28
Loan	52.07
Grants	553.68
Withdrawal from Spl. Fund	9.50
Development Fund	68.81
Amt. transferred from Revenue A/c	1408.98
Other	107.78
<b>Total Capital Receipt</b>	<b>2201.02</b>
Budget A, B, E	1411.28
Budget G	592.51
<b>Total Capital Expenditure</b>	<b>2003.79</b>
<b>Surplus</b>	<b>753.51</b>

### **Capital Receipts / Expenditure in Nut Shell**

Sr. No.	Particulars	B.E. 2007-08	R.E. 2007-08	Actual
1.	Receipt inclusive of Opening Balance	5678.19	3450.38	2201.02
2.	Expenditure	5621.30	3295.39	2003.79

### **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 01.04.2007	Loan Raised during the year	Loan Repayment during the year	Closing Balance as on 31.03.2008
11	1551.43	12.16	277.65	1285.94
12	15.44	0.00	0.34	15.10
21	24.00	0.00	5.00	19.00
23	81.60	0.00	5.00	76.60
30	67.19	0.00	10.00	57.19
40	1061.05	42.45	69.74	1033.76
TOTAL	2800.71	54.61	367.73	2487.59

During the year under report, loan of Rs.40.41 crores received from MMRDA for 3A Water Supply Project and Rs.2.04 crores received from MMRDA for Mega City (Fund 40). Rs.8.92 crores from MMRDA on account of Mega City Loan and Rs.3.24 crores MUTP loan from MMRDA for General Budget (Fund 11).

### **Grants**

During the year under report, grants to the tune of Rs.148.61 crores under JnNRUM and Rs.400 crores special grant from Hon'ble Prime Minister Fund received.

### **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 01.04.2007	Interest realized during the year	Sinking Fund Installment during the year	Loan Repayment during the year	Closing Balance as on 31.03.2008
11 & 12	906.68	98.62	69.75	265.00	810.05
21	13.25	1.41	1.27	5.00	10.93
23	40.93	4.91	4.65	5.00	45.49
30	37.95	3.94	3.08	10.00	34.97
40	0.00	0.00	0.00	0.00	0.00
TOTAL	998.80	108.88	78.75	285.00	901.43

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
171.27	72.66	98.61

### **Investment**

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

(Rs. in Crores)

Particulars	2006-07	2007-08
Opening Balance	9133.84	12057.22
Add : Net Investment during the year	2923.38	4215.94
Closing Balance	12057.22	16273.16
Interest earned during the year	827.73	1242.62

### **Sundry Debtors (Receivable)**

The sundry debtors as on 31.03.2008 to the tune of Rs.4985.48 crores against Rs.2371.64 crores last year's balance. Out of these sundry debtors towards Property Tax is to the tune of Rs.3109.79 crores and Rs.821.97 crores for Water and Sewerage Charges. The provision for Reserve for bad & doubtful debts towards the amounts involved in writ petition, court cases and disputes is provided to the tune of Rs.1775.39 crores as on 31.03.2008.

In respect of Fixed Assets, depreciation etc. necessary information is already furnished in Disclosure Statement.

Submitted please.

Sd/-02.02.2011

**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 incurrence 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/-02.02.2011**  
**Chief Accountant (Treasury)**

**Municipal Chief Auditor**

## **BRIHANMUMBAI MAHANAGARPALIKA**

### **Disclosures**

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 01.04.2007 has 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. Provision for doubtful debts in respect of outstanding receivables of Water & Sewerage Fund has been continued as per the balance in the Balance Sheet of the Fund as on 31.03.2007.	11, 30, 40, 50



Sr. No.	Points	Fund
7.	Provision for doubtful receivables in respect of Property Tax and Govt. Taxes has not been adjusted as on 31.03.2008 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 31.03.2008. Provision for doubtful debts in respect of outstanding receivables of Water & Sewerage Fund has been adjusted on adhoc basis.	11, 30, 40, 50
8.	Expenditure in respect of adjustments made to opening receivables as on 01.04.2007 during the year has been directly adjusted against the respective fund reserves instead of accounting it under prior period expenditure.	11, 30, 40, 50

