

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET AS OF 2009

FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Item/Head of Account	Current Year Amount(R)	Previous Year Amount(
* LIABILITIES		
** Reserve & Surplus		
* (3-10) B1:Municipal Funds	97,347,366,935.48	88,188,159,062.50
(3-11) B2:Earmarked Funds	130,826,932,797.43	126,245,382,530.08
(3-12) B3:Reserves	204,341,041,181.28	151,142,434,064.35
** Total Reserve & SURPLUS	432,515,340,914.19	365,575,975,656.93
(3-20) B4:Grants,Contri.for Speci Purpos	19,042,191,854.81	17,341,520,401.75
** Loans		
(3-30) B5:Secured Loans	15,544,292,597.82	20,257,603,654.82
(3-31) B6:Unsecured Loans		
* Total Loans	15,544,292,597.82	20,257,603,654.82
** Current Liabilities & Provisions		
(3-40) B7:Deposits Received	30,534,597,160.19	31,716,450,664.33
(3-41) B8:Deposit Works		
(3-50) B9:Other Liabilities	45,302,624,645.86	35,138,944,781.05
(3-60) B10:Provisions	4,502,368.93	4,651,093.93
* Total Current Liabilities & Provisions	75,841,724,174.98	66,860,046,539.31
*** TOTAL LIABILITIES	542,943,549,541.80	470,035,146,252.81
** ASSETS		
** Fixed Assets		
(4-10) B11:Fixed Assets	75,141,842,591.64	71,170,570,555.21
(4-11) Less Accumulated Depreciation	17,755,267,702.55	15,810,273,274.41
* Net Block	57,386,574,889.09	55,360,297,280.80
(4-12)Capital Work In Progress	157,799,202,022.98	110,789,400,867.97
** Total Fixed Assets	215,185,776,912.07	166,149,698,148.77
** Investment		
(4-20) B12:Investments - General Fund	96,362,118,874.16	91,389,715,588.75
(4-21) B13:Investments - Other Funds	109,898,756,313.95	109,975,183,728.58
* Total Investments	206,260,875,188.11	201,364,899,317.33
** Current Assets, Loan & Advances		
(4-30) B14:Stock-in-Hand (Inventories)	2,209,627,981.35	1,674,225,795.67
** Sundry Debtors(Receivables)		
* (4-31) B15:Gross Amount Outstading	78,279,174,697.94	62,716,717,638.20

(4-32) Less Acc. Prov.Ag.Bad &DOUBT.Rece	22,953,948,140.02	20,932,811,631.02	
** Net Amt Outstanding	55,325,226,557.92	41,783,906,007.18	
(4-40) B16:Pre-paid Expenses	2,061,050.75	2,191,355.75	
(4-50) B17:Cash and Bank balance	1,566,263,455.83-	2,183,348,293.00-	
** Loans, Advances & Deposits			
(4-60) B18:Loans, Advances and Deposits	9,764,688,956.92	5,480,080,923.70	
Less:Accumalated Provison Against Loan			
* Net Amount Outstading	9,764,688,956.92	5,480,080,923.70	
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*** Total Current Assets, Loans & Advances	65,735,341,091.11	46,757,055,789.30	
(4-70) B19:Other Assets	54,911,556,350.51	54,913,492,997.41	
(4-80) B20:Misc Expe(Not Written Off)	850,000,000.00	850,000,000.00	
(5-09) Capital Budget A/cs			
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**** Total Assets	542,943,549,541.80	470,035,146,252.81	
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MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B1: MUNICIPAL (GENERAL) FUND AS OF 2009  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Item/Head of Account	Current Year Amount(	Previous Year Amount(
* (310-10)Municipal Funds	344,909,671.51-	7,693,319,062.60
310000000 Mun (General Funds)	6,401.00	
310000100 General Fund	3,497,217,298.00-	4,637,101,956.00
310000600 Education Fund	1,448,378,669.00	1,448,378,669.00
310000800 Tree Authority Fund	1,703,892,527.59	1,607,808,408.70
310100000 Mun Fund	30,028.90	30,028.90
* (310-90)Excess of Income and Expenditure	97,692,276,606.99	80,494,839,999.90
310900000 Excess of Income & Expenditure	97,692,276,606.99	80,494,839,999.90
* Excess of Income & Expenditure		
** Total Municipal Fund(310)	97,347,366,935.48	88,188,159,062.50

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B2:EARMARKED FUNDS AS OF 2009  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount(R)	Previous Year Amount(
* Earmarked Funds	130,826,932,797.43	126,245,382,530.08
311100000 Contingent Fund	1,129,282,555.88	893,674,394.60
311110000 Mun Fire & Accident Insurance Fund	517,667,291.93	472,700,919.86
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)	8,468,667.88	7,853,723.17
311150000 Fidelity Guarantee Insurance Fund	8,531,694.81	7,912,733.31
311160000 Land (Reclamation & Acquisition) Fun	215,560,715.65	199,907,927.08
311170000 Fire Brigade Emplys. (Operational St	19,879,863.39	18,436,308.93
311180000 Public Monuments Maintenance Fund	139,283.28	139,283.28
311190000 Endowment Fund	3,578,696.43	3,578,696.43
311200000 Development Fund-Mun Secondary Schoo	308,435,628.37	284,555,809.37
311210000 Motor Vehicle (3rd Party) Insurance	1,700,000.00	1,700,000.00
311220000 "Devt. Fund-u/s 124J of the MRTTP Act	277,455,235.91	1,119,285,992.55
311230000 Roads&Bridges Construction/ Devmpmt.	2,361,398.45	2,189,929.28
311260000 Land Acquisition & Development Fund	7,258,216,616.31	7,473,074,859.47
311270000 Mechllly Propelled Vessels (3rd Party	609,349.70	609,349.70
311280000 Investment Reserve Fund	278,003,342.08	258,736,596.48
311290000 Amenities Fund	45,568,315.93	42,204,327.99
311300000 Rent Equalisation Fund	125,579,152.58	116,295,076.41
311310000 Primary School Bldg Construction Fun	1,177,025,760.80	1,067,785,684.80
311320000 Primary School Building Maintenance	4,060,731,261.15	4,535,594,239.15
311330000 Depreciation Fund	3,117,450,000.00	1,500,000,000.00
311360000 Assets Replacement & Rehabilitation	9,146,747,593.60	7,846,179,694.64
311370000 Assets Replacement Fund	15,140,924,906.06	24,233,446,084.26
311370100 Development Fund DCR 64(b)	1,813,962,639.43	1,233,340,109.60
311370110 Devlopment Fund-Premium towd Additio	281,400,987.00	
311370200 Tax Payers Welfare Fund	362,015,502.40	335,728,000.00
311500000 Sinking Fund	2,507,830.00	2,507,830.00
311500100 Sinking Fund Account	4,299,375,893.81	6,868,477,902.45
311510000 Loan Redemption Fund	1,896,300,878.45	1,830,400,878.45
311510100 Loan Redemption Fund-Mun	19,715,125,704.60	15,794,664,809.60
311700000 Provident Fund	29,699,559,720.30	27,288,808,874.03
311710000 Pension Fund	26,915,101,057.36	22,452,609,799.85
311720000 Gratuities Fund	29,500,076.63	27,357,953.06
311730000 Trust Funds	8,687,665.42	8,687,665.42
311730100 Member of Parliament Fund	4,579,731.00	1,300,125.00
311730200 Member of Legislative Assembly Fund	1,443,000.00	1,443,000.00
311730300 Mun Cap Contribtn activity under Tru	131,825,000.00	131,825,000.00
311730301 Mun Cap Contribtn activity under Tru	155,362,418.84	100,781,619.86
311730302 REC. FRM S.R.A		77,500,000.00
311730305 REC FRM SRA -MRTTP ACT-1966	391,749,774.00	
311730306 REC FRM SRA -DCRULE ACT-33(10)	2,270,430,256.00	
** Total	130,826,932,797.43	126,245,382,530.08

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B3: RESERVES AS OF 2009  
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	77,593,078,643.93	62,290,768,267.21
312100000 Capital Contribution	950,631,893.45	950,631,893.45
312100100 Obligatory Capital contribution	23,912,391,817.43	20,404,812,530.26
312100200 Additional Capital contribution	44,322,620,854.30	33,481,533,712.75
312100300 Contribution-repayment of CLF loans	7,498,245,532.24	6,801,295,370.24
312100400 Capital Grants	652,494,760.51	652,494,760.51
312100402 Reimb From MMRDA ATC	256,693,786.00	
* (312-11)Capital Reserves	71,297,847,285.37	57,726,929,865.37
312110000 Capital Reserves	798,367,193.79	798,367,193.79
312110100 Contr-Asset RepFnd C	3,562,817,242.55	3,562,817,242.55
312110200 Amt transferred from Special fund	2,790,289,569.05	2,790,289,569.05
312110300 Amt trnsferfrm RevAc	62,690,717,869.98	49,690,717,869.98
312110400 Receipts from SRA Pr	1,062,571,530.00	718,868,755.00
312110500 One time premium for	388,920,243.00	162,551,670.00
312110600 Vacant Land Tenancy	820.00	
312110800 Sale Proceeds- PAP	4,162,817.00	3,317,565.00
* (312-20)Borrowing Redemption Reserve	3,248,000,000.00	3,000,000,000.00
312200100 Cont-RevSurp-FutDeb	3,248,000,000.00	3,000,000,000.00
* (312-30)Special Funds (Utilized)	34,799,894,482.46	10,722,515,162.25
312300000 Special Funds (Utilized)	9,903,142.44	9,903,142.44
312300100 Contingent Fund	1,058,710,522.00	681,989,170.00
312301300 DevFund-124J MRTPAct	5,858,933,688.18	3,669,018,919.97
312301400 Road&BrdgCon/DevFund	1,610,500,000.00	1,610,500,000.00
312301500 Fines Fund	200.00	
312301700 Land Acquisition & Development Fund	2,260,000,000.00	1,460,000,000.00
312302200 P.S Bldg Const Fund	83,403,929.84	78,403,929.84
312302300 P.S Bldg Mntnce Fund	1,742,700,000.00	912,700,000.00
312302800 Assets Replacement Fund	19,690,000,000.00	
312302900 Dev Fund Prm0.33 FSI	2,300,000,000.00	2,300,000,000.00
312303000 Dev. Fund-Fees/Comp.	185,743,000.00	
* (312-50)General Reserves	16,552,220,769.52	16,552,220,769.52
312500000 General Reserves	16,552,220,769.52	16,552,220,769.52
312500100 Reserve-bad & doubtful debts		
* (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	204,341,041,181.28	151,142,434,064.35

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B4:GRANTS & CONTRIBUTION FOR SPECIFIC PURPOSES AS OF 2009  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
* Grants,Contribution	19,042,191,854.81	17,341,520,402
320100000 Central Govt.	43,324,000.00	43,324,000
320100100 JNNURM Grant	3,668,177,790.00	3,009,018,790
320100200 Grant-Brimstowad Project	5,000,000,000.00	4,000,000,000
320100300 Grant-Sarva Shiksha Abhiyan	31,737,070.04	9,740,000
320100700 Aesthetic ImpvMumba	163,061,300.00	163,061,300
320100800 MODERN OF HOSPITAL	245,561,950.00	200,084,950
320100900 60% DEV GRAVEYARD	306,193,047.63	360,773,847
320101000 DPDC RECEIPT	74,795,849.00	74,795,849
320101100 TRUST FUND - MLA	147,281,804.02	139,817,157
320101200 TRUST FUND - M.P.	248,151,855.01	246,341,867
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. OPTHALMIC VAN	29,000.00	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	7,131,242
320102700 CENTRAL ZOO AUTH.	9,099,000.00	9,190,758
320102800 Rejuvenation of Mangroves in Juhu Versova	12,800,000.00	12,800,000
320200000 State Govt.	500,565,211.58	500,565,212
320200100 JNNURM Grant	1,256,377,210.00	1,256,377,210
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)	225,894,011.12	206,548,464
320800300 Contribution frm consumers (Sewarage)	18,728,986.21	18,728,986
320800400 Contribution frm consumers (Others)	12,722,066.93	12,722,067
** Total	19,042,191,854.81	17,341,520,402

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B5: SECURED LOANS AS OF 2009  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (I)
* (330-20)Loans- State Govt-Secured	4,478,143,097.00	4,905,154,442.00
330200000 Loans frm State Govt.	4,344,562,500.00	4,719,669,850.00
330200100 Loans frm GoM		
330200200 BUDP Loan frm GoM	129,830,597.00	180,984,592.00
330200300 DPDC Loan	3,750,000.00	4,500,000.00
* (330-30)Loans- Govt Bodies & Assn-Sec	4,303,711,896.82	4,564,013,658.82
330300000 Int loan-Gov Bodies		
330300100 Loans frm MMRDA-Mumbai III project	1,142,756,145.82	1,226,451,611.82
330300200 Mega City Loan frm MMRDA		
330300201 MegC-LoanMMRDA-9Pln2	25,372,837.00	34,746,979.00
330300202 MegC-LoanMMRDA-9Pln3	143,436,695.00	178,218,466.00
330300203 Mega City Loan frm MMRDA -Xth Plan	683,570,274.00	740,599,390.00
330300300 Loans frm MMRDA-Mumbai IIIA project	2,145,913,990.00	2,198,150,799.00
330300400 MMRDA Loans-Hosptls	143,411,955.00	147,346,413.00
330300500 MMRDA Loans-roads	19,250,000.00	38,500,000.00
330300600 Loans-Mun		
* (330-40)Loans- Intl Agencies-Secured	1,182,437,604.00	1,352,035,554.00
330400000 Loans frm International Agencies	1,012,066,650.00	1,181,664,600.00
330400101 Loans frm MUTP	170,370,954.00	170,370,954.00
* (330-50)Loans- Banks & Oth Fin Inst-Sec		
330500000 loan-Bank&Financial		
* (330-70)Bonds & Debentures - Secured Loa	5,580,000,000.00	9,436,400,000.00
330700100 Public Bonds	85,000,000.00	321,400,000.00
330700200 Bonds-Internal Loans	5,495,000,000.00	9,115,000,000.00
** Total Secured Loans	15,544,292,597.82	20,257,603,654.82

MUNICIPAL CORPORATION OF GREATER MUMBAI  
 BALANCE SHEET SCHEDULE B7:DEPOSITS RECEIVED AS OF 2009  
 FOR BUSINESS AREA \*  
 FOR FUND \*  
 FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
* Deposits Received	167,497,607.90	192,817,583.70
34000000 Deposits recd.	167,497,607.90	192,817,583.70
* (340-10)From Contractors	17,386,127,416.45	15,251,009,383.04
340100000 frm Suppliers/Contractors	745,061.00	498,461.00
340100100 Earnest Money Deposit-RECO	121,838,247.24	173,750,299.87
340100101 Contractor's Earnest Money Deposit	342,160,612.22	204,903,717.22
340100102 Supplier's Earnest Money Deposit	69,949,939.60	24,087,563.60
340100103 Contractor's E.M.D.	960,470,060.10	743,912,869.10
340100104 Suppliers E.M.D.	15,929,066.00	14,034,985.00
340100110 Other deposits	9,168,265,055.59	9,144,234,751.10
340100111 OTHER DEPOSITS (CLEA	250,000.00	
340100112 OTHER DEPOSITS	603,099.26	7,825,955.97
340100201 Contractor's Security Deposit-RECO	4,226,315,800.09	2,392,891,914.79
340100202 Supplier's Security Deposit	244,749.00	244,749.00
340100203 Sec Dep-successful	212,140,185.15	212,071,624.00
340100204 Pybl contractor NOC	333,370.86	1,312,578.89
340100205 Paper Sec Dep-supplr	16,667,536.00	16,667,536.00
340100206 Paper Sec Dep-tender	135,844,558.00	129,313,258.00
340100207 Contractors Deferred Payment	42,492,703.93	62,550,054.60
340100209 Contractor's Security Deposit	1,206,125,655.20	1,298,643,110.93
340100210 Suppliers Security Deposit -RECO	4,578,340.90	2,321,652.90
340100211 Pap Sec.Dep-Con/Sup	2,426,576.00	2,426,576.00
340100212 Paper Sec.Dep.Tender		
340100213 OTHER SECURITY DEPOSIT	124,749,033.54	48,992,913.44
340100215 SEC.DEP-TEND-D/A/02	278,734,636.50	313,794,148.09
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	950,596.17	920,519.64
340100220 PAPER DEP-CONTRA	5,570,190.12	5,570,190.12
340100299 Octroi Security Depo	382,935,663.85	401,304,144.85
* (340-20)From Revenue	3,566,372,858.96	3,407,883,614.42
340200100 Water Deposits	855,656,001.90	846,101,977.90
340200101 Consumer Deposits (Cash)	1,778,242,544.19	1,696,813,316.19
340200102 Consumer Deposits (Paper)	336,100.00	374,460.00
340200103 Dep agnst taking tap	438,890.00	436,490.00
340200104 Cash Deposit-Wat CON	41,500.00	
340200105 Paper Deposit-WATCON	20,000.00	
340200106 Dep.-Tap Connection		
340200107 Int Pay Security Dep	14,056,059.75	8,887,543.85
340200200 Rental Deposits	183,610.00	144,109.00
340200201 Rental Deposits-RECO	65,940.00	23,505.00
340200202 OTHER REVENUE DEPOSITS-RECO	24,676,660.14	17,494,076.00
340200300 Property Tax Deposit - Reco	758,291,792.76	757,223,739.26
340200301 Property Tax Deposit	126,975,256.00	73,790,643.00
340209900 Other Rev. Deposits	1,823,617.50	1,277,587.50
340209901 Tenancy deposits	5,130,870.72	4,882,423.72
340209997 Dep donatn-Provaccmd	434,016.00	433,743.00
* (340-30)From Staff	63,119,757.77	47,272,225.77
340300000 frm Staff	300,000.00	300,000.00
340300100 Security Deposits from Employees	24,462,957.53	19,089,204.53
340300101 Sec.Dep fr Employees	37,500,720.00	26,981,422.00
340300200 Dep-Emp twds repaymt	170,462.00	163,362.00



	340300201	Dep Fr Emp.Repayment		1,674.00		1,674.00	
	340309900	Other Staff Deposits		579,471.24		642,975.24	
	340309901	Other Staff Deposits-RECO		104,473.00		93,588.00	
	* (610-10)	HOSPITAL-Deposit					
	610000100	Endocrinology Dept					
	610000401	Clinical Pharmacology					
	610000403	Grant from St.Govt. for Opth.Dept					
	610000404	Sarv Shikshan Abh-IE					
	610000405	Grant rcd frm BARC N					
	* (600-10)	Trenches-Deposit					
	600000101	AIRTEL					
	600000102	A.E.W.W.L					
	600000103	A.O. UNIT51					
	600000105	ACME ENTERPRISES					
	600000107	ASST. GARISON					
	600000108	AVISHKAR DEVELOPERS					
	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		
600000172	NOCIL		
600000173	OTHER PARTY		
600000174	P.D.HINDUJA		
600000175	P.W.D		
600000176	PANKAJ SANITATION		
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		
600000215	M.S.E.DIS CO. LTD		
600000216	VODAFONE		
600000217	REVMAX TELECOM INFRA		
600000218	TULIP TELECOM LIMITED		
600000220	M.M.R.D.A		
600000221	Reliance Energy		
601000100	DEMOL-STRUC-CVOD-TRU		
*	(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	9,351,479,519.11	12,817,467,857.40
340800000	frm Others	316,908.10	316,908.10
340800100	SecDep-Surety ofMetr	6,831,113.00	6,792,012.00
340800200	Temp Dep-Watr&Sewr	91,221,942.73	76,263,011.73
340800201	Tmp.Dep-Wat-Sew Con.	55,025.00	55,025.00
340800300	Sec Dep agnst branch	65,710,549.50	60,415,705.50
340800400	Sec Dep prorata cost	14,968,485.00	11,447,212.00
340800500	Dep cash/Sec-pvtPrty	89,370,023.32	13,883,980.32

340800501	Deposits towards Improvement schemes	81,197,956.00	85,413,706.00
340800502	Deposits from slum dwellers	978,899.00	860,499.00
340800503	Dep - Imp. Schemes	71,400.00	71,400.00
340800504	Deposits from Slum Dwellers-RECO	254,300.00	5,200.00
340800600	Deposits from c&idates-election	741.00	151.00
340800601	Dep-Candidate-Elect.	643,302.00	20,000.00
340800700	Dep-tender apprvlist	22,361,556.00	24,467,056.00
340800800	Deposit for Nat plas	100,000,000.00	100,000,000.00
340800903	Standing Deposits	6,813,313.00	6,953,971.00
340800904	Temporary Deposits	436,400,778.14	465,665,965.12
340809900	Other Deposits-RECO	7,506,567,766.68	8,121,071,612.48
340809901	Deposits-R form	235,188.00	235,188.00
340809902	Deposits from Lessees	47,319,123.12	47,542,523.12
340809903	Stand Dep.Not to Use		
340809904	Temp.Dep-Not to use	13,003,563.80	13,015,873.80
340809905	Security Deposits - Trenches	1,515,600.00	1,227,730.00
340809906	Deposits with outside parties	77,614,993.23	78,791,636.23
340809907	Deposits-R form- Recon	1,670,733.00	240,394.00
340809909	Standing Deposits-RECO	10,557,128.00	1,470.00
340809910	Temporary Deposits-RECO	47,112,115.00	24,944,041.00
340809912	Deposit Badges-RECO		29,938.00
340809913	Dep-LandConvy-notuse	6,500.00	6,500.00
340809916	PF-Mgt-Cont AidedSch	1,341,077.09	886,971.09
340809917	Sal-MgtCont AidedSch	5,955,875.00	5,117,176.00
340809918	Trench Deposit-RECO	385,507,122.57	246,983,676.99
340809919	Trench Charges-RECO	33,014,408.79	34,109,629.91
340809920	Retention Amount-Reco	31,758,783.50	200,874.00
340809991	Deposits withdrawn frm Bank	74,534,200.00	74,534,200.00
340809994	Sec dep underobjectn	1,560,487.00	10,851,623.00
340809995	Dep-Utility re-inst	135,998,841.77	3,245,807,676.24
340809996	Deposit-Utilty15%Chg	58,968,334.32	59,194,754.32
340809997	Deposit-Badges	32,160.00	32,160.00
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		
** Total Deposit Received		30,534,597,160.19	31,716,450,664.33

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B9:OTHER LIABILITIES (SUNDRY CREDITORS) AS OF 2009  
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	3,239,482,543.69	3,311,193,449.46
350100000 Creditors	321,929,186.39	337,868,098.05
350100010 ECS RETURN PAYABLE - RECO	175,540.00	
350100100 Suppliers	455,570,644.99	248,019,028.03
350100200 Contractors	1,453,831,018.12	1,728,658,340.99
350100201 Material return frm Works	301,725.16	301,725.16
350100210 Contractors - Payment Difference	16,240.72	77.92
350100297 Deposit Payable- Interim A/c.	894,719,263.12	883,385,142.12
350100298 Salary Payable- Interim A/c		
350100300 Cash bills outstanding	512,196.61	512,218.61
350100400 Rent Payable	7,909,773.67	7,931,863.67
350109900 Stores Suppliers A/c(Old)	104,516,954.91	104,516,954.91
* (350-11)Employee Liabilities	5,929,752,795.70	3,885,936,596.44
350110000 Employee Liabilities		
350110100 Gross Salary Payable		
350110200 Net Salary Payable	216,342,316.00	164,436,523.00
350110300 Unpaid Salaries/ Wages	9,412,517.87	9,256,066.87
350110400 Countributory Provident Fund Payable		
350110500 Pension Payable	2,000.00	
350110600 Gratuity Payable	14,537,871.00	378,838,727.00
350110800 LTA Payable	1,523.00	1,523.00
350110900 Wages Payable	372,055.00	332,462.00
350119900 Other Employee Liabilities Payable	184,637.00	31,736.60
350119901 Additional DA	12,429.90	12,429.90
350119902 Additional DA deposits	194,969.85	228,168.66
350119903 Fine deposits	175,600.00	175,600.00
350119904 Deferred Payment-SES	916,901,112.66	692,212,791.15
350119905 Retention Money-SES	2,654,030,747.29	1,664,922,124.15
350119906 Other Deposit-SES	2,109,382,349.69	969,162,011.19
350119993 Unclaimed NCPF - Non	109,371.70	109,371.70
350119994 Unpaid dues to old Emplys.	2,377,133.31	2,364,139.31
350119995 Unpaid NCPF claims	1,500,836.77	1,832,107.77
350119996 Dividend Payable to Emplys.	1,627,567.62	1,627,567.62
350119997 Coin Note adjustment	404,799.38	403,743.86
350119998 Rev. stamp recovery	2,958,305.28	681,664.28
350119999 PF Advance & Pension	27,237.62	27,237.62
* (350-12)Interest Accrued & Due	387,518,955.55	166,162,972.60
350120100 Interest on loans frm Central Govt	13,291.00	13,291.00
350120200 Interest on loans frm State Govt		
350120301 Interest on BMC Loans	1,292,342.91	2,450,196.79
350120302 Interest on BUDP Loan	231,425.30	231,425.31
350120303 Int MMRDA Loan-IIIA	87,781,394.38	87,781,394.37
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	230,529,087.02	14,483,913.26
350120500 Int on loan-Bank&Fin	179,375.00	1,761,583.33
350120700 Interest on Bonds & Debentures	79,893.45	770,378.29
350120800 Interest on Other Loans	30,000.00	30,000.00
350129901 BMC loan Interest warrant payable		
* (350-20)Recoveries Payable	345,622,423.89	862,270,839.82

	350200000	Recoveries Payable			
	350200100	Recoveries frm Empls. Payable		40,263,737.50	32,666,806.71
	350200101	NCPF Payabl		89,905,167.70	226,469,910.70
	350200102	Insurance Premium Payable		9,955,669.40	63,393,538.40
	350200103	rec Emp Housing Loan		103,382,768.17-	81,611,624.17-
	350200104	Recovery of Provident Fund Advance		8,368,431.00	31,216,508.00
	350200105	Recovery of Insurance through PF		11,989.00-	11.00
	350200106	Internal Credit Societies Recovery		19,304,516.84	263,112,560.84
	350200107	Court Recoveries Payable		1,123,242.00	1,869,107.00
	350200108	Gymkhana Recoveries Payable		6,006.00-	91,135.00
	350200109	Libraries Recoveries Payable		373.00	322.00
	350200110	External Credit Societies Recovery		607,342.61	15,207,790.61
	350200111	Union Subscription Recovery		3,844,929.00	476,059.00
	350200112	Recovery From Employee for RTI		2,000.00-	
	350200200	Other Loan Recoveries		4,514.00-	21,996.00-
	350200299	Others		723,669.87	881,703.37
	350200300	Other Recoveries		1,611,263.47	504,528.67
	350200301	Recoveries towards Court Disputes		6,180.00	6,180.00
	350200303	Union Subscription Fee Recovery		4,860.00-	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		23,672.00	5,814.00
	350200307	Fidelity Gtee Ins.		23,832.25	15,650.25
	350200308	Pension Recovery Cheques Payable		189,916,147.33	189,909,847.33
	350200398	Others		1,992,708.21	2,000,058.21
	350200399	Others -AcBlock-use350200398		356,754.00	104,857.00
	350200400	Statutory Deductions Payable		29,972.00	29,857.00
	350200401	IncTDSsup-not to use			
	350200402	Profession Tax		5,122,065.05	22,716,943.05
	350200403	Contract Tax		7,674.00	7,674.00
	350200405	Sales Tax		6,975,712.80	7,344,163.93
	350200406	Service Tax		69,417,371.80	80,143,764.17
	350200407	Works Contract Tax		10,197.00-	10,197.00-
	350200408	Inc TDS-Empls		516,659.12-	4,610,899.88
	350200409	Tax collected at Source		43,560.65-	1,386,709.40
	350200410	Income Tax Deducted at Source-Payble		8,826.00-	116,360.20-
	350200411	Works Contract Tax-paybale		7,132.00	168,722.33-
	350200412	Clearing-TDS Payable			
	350200413	Clearing- Works Contract Tax			
	350200499	Other Statutory Deductions Payable			
*	(350-30)	Government Dues Payable		9,066,487,849.19	5,641,385,496.03
	350300000	Govt. Dues Payable		87,336.00	87,336.00
	350300100	Municipal Education Cess Payable		95,570,875.99	93,935,880.81
	350300101	State Education Cess Payable		14,595,735.40	24,634,315.00
	350300102	Res. St. ECess Payb		1,449,888,542.00	953,449,333.00
	350300103	Non-res. St. Edu Cess		3,994,708,946.86	2,541,046,115.86
	350300104	Penalty on Edu cess Payable to Govt.		12,472,150.15	9,419,551.15
	350300105	ADDITIONAL STATE EDUCATION CESS		1,574,568.23	1,574,568.23
	350300106	PEN ADD.ST.ED.CESS		560,838.32	560,838.32
	350300107	STATE EDU CESS PYBL		71,951,029.20	71,951,028.20
	350300200	Employment Guarantee Cess Payable		1,051,994,846.81	690,793,142.81
	350300201	Pnalty Emplmnt cess		515,503.63	140,449.63
	350300300	House Repairs Cess Payable		563,916,342.42	328,867,665.42
	350300301	Residential Repair Cess Payable		571,940,274.82	317,141,435.82
	350300302	Non-residential Repair Cess Payable		884,971,576.00	413,684,781.00
	350300303	Cash deposit-Repair Cess		90,541,466.10	90,198,544.10
	350300304	Penlty House Rep Cess		30,310,294.58	23,567,625.58
	350300305	Notice Fee for Repair Cess		1,509,767.00	761,290.00
	350300306	Warrant cost for Repair Cess		26,284.00	2,473.00
	350300400	Maharashtra Tax on Buildings Payable		112,084,315.27	68,174,037.27
	350300401	Cash deposit-MTOB		1,226,833.12	1,224,026.12

350300402	Penalty on MTOB Payable to Govt.	4,174,735.77	4,027,941.77	
350300403	Notice Fee for M.T.O.B.	195,749.00	92,828.00	
350300500	Tax & Duties Payable	1,996.30	1,680.30	
350300501	Income Tax Payable	184,518.93	184,141.93	
350300502	Local Taxes Payable			
350300503	Proprty Tax/MTaxPybl			
350300504	Profession Tax Payable	131,910.80	131,910.80	
350300505	Sales Tax -Payble ( not to use)			
350300506	Purchase Tax Payable	85,815.97	85,800.97	
350300507	Service Tax -Payble- Not to use.			
350300508	Value Added Tax Payable	8,837,877.14	3,222,775.56	
350300509	Additional Tax Payable	3,900.00	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	
350309904	Payable to MHADA	100,000,000.00		
350309998	Income tax-attachment orders	409,981.80	409,981.80	
350309999	Presidency Post Master	198,037.25	198,037.25	
* (350-40)Refunds Payable		25,121,208.70		
350400000	Refunds Payable			
350400105	Octroi Refund Payable			
350400200	Rent Refund Payable	500.00		
350400500	Deposit Works Refund Payable	25,120,708.70		
* (350-41)Advance Collection of Revenues		247,998,141.39	189,788,846.39	
350410101	Consol PTax Coll Adv	59,206,024.00	48,622,765.00	
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	2,289,764.00	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	12,316,200.00	6,158,100.00	
350410303	Wat&Sewr Chrg in adv	138,668,748.39	98,304,541.39	
* (350-80)Others - Liabilities		23,714,613,992.64	19,148,975,494.40	
350800000	Others	69,993,081.51	69,993,081.51	
350800200	Stale Cheque	115,202,787.73	170,737,812.23	
350800201	Cheques issued but not presented			
350800300	Inter Unit Accounts			
350800301	Inter Unit Payable	12,342,762,716.90	12,342,862,716.90	
350800302	Inter Fund Payable	3,172,734,892.51	2,172,340,080.51	
350800400	Other Advance recd.	75,015,744.36	78,092,389.36	
350800401	Lumpsum charges-trenches	26,301,201.36	530,245,568.08	
350800402	ADV for Purch of P&M	876,386,447.15	876,386,447.15	
350800403	BARC/Hamatology/Nair	2,500,000.00		
350800404	Grt fm St.Gov.Opth.D	9,000,000.00	6,000,000.00	
350800405	Clinical Pharmacolog	1,924,843.60	2,014,005.72	
350800406	Endocrinology Dept	6,733,971.39	2,021,054.56	
350800407	LUMP SUM CHARGES-TRENCHES--TRANSFER	3,279,575,846.73	851.00	
350800500	Addnl empl PF payab	40,157.00	40,000.00	
350800600	Payable to councillors & others	1,472,589,868.25	1,502,225,951.32	
439300100	GR/IR Clearing Account	2,263,852,434.15	1,396,015,536.06	
* (350-90)Sales Proceeds		2,346,026,735.11	2,265,557,031.11	
350900000	Sales Proceeds	2,314,865,251.36	2,234,395,547.36	
350900101	Sale Proceed-PAP			
350900102	Sale Proceed-Miscellaneous	25,643,733.75	25,643,733.75	
350900103	Recp.from SRD scheme			
350900104	One time premium			
350900105	Vacant Land Tenancy			
350900106	Considetation amt fo	5,517,750.00	5,517,750.00	
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** Total Other Liabilities(Sundry Credtior)		45,302,624,645.86	35,138,944,781.05	
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MUNICIPAL CORPORATION OF GREATER MUMBAI  
 BALANCE SHEET SCHEDULE B10: PROVISIONS AS OF 2009  
 FOR BUSINESS AREA \*  
 FOR FUND \*  
 FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (I)
* (360-10)Provisions for Expenses		
360100300 Prv-Operating&Mntnce		
* (360-20)Provisions for Interest	147,263.89	295,988.89
360200900 Interest on Internal Loans	147,263.89	295,988.89
* (360-30)Provisions for Other Assets	4,355,105.04	4,355,105.04
360300000 Provisions-Other Assets	4,355,105.04	4,355,105.04
** Total Provisions	4,502,368.93	4,651,093.93

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B11: FIXED ASSETS AS OF 2009  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
* (410-00)Fixed Assets	81,214,767.38	55,554,988.47
41000000 Fixed Assets	81,214,767.38	55,554,988.47
* (410-10)Land	7,222,435,634.20	7,190,933,632.03
410100000 Land	7,156,497,404.27	7,155,978,882.27
410100100 Grounds	35,384,172.56	11,151,087.25
410100200 Parks	5,494,236.18	2,780,383.25
410100300 Gardens	25,059,821.19	21,023,279.26
* (410-20)Buildings	10,651,463,597.52	10,462,050,638.76
410200000 Buildings	62,839,406.00	62,839,406.00
410200100 Administrative Buildings	10,493,413.11	8,447,168.11
410200200 Official Bungalows	3,063,826.73	2,154,206.89
410200300 Chowkies	285,247,993.77	212,055,880.27
410200400 Chawls	1,180,017.00	1,180,017.00
410200500 Staff Quarter Buildings	5,433,739.15	5,223,994.15
410200800 Hosptl Buildings	12,686,441.85	8,912,895.85
410200900 Dispensary/ Clinic Buildings	1,451,079.09	1,359,056.00
410201000 Slaughter House Buildings	113,641.00	113,641.00
410201100 School Buildings	2,556,626,489.78	2,495,519,641.97
410201200 Museum Buildings	20,000,000.00	20,000,000.00
410201300 Fire Station Buildings	241,558.00	241,558.00
410201400 Market Buildings	756,851.00	756,851.00
410201700 Recreation Centre Buildings	734,953.00	734,953.00
410201800 Swimming Pool Buildings	143,125.94	143,125.94
410202000 Garage Buildings	51,439,752.57	9,605,769.57
410202100 Store Buildings	1,109,396.00	1,109,396.00
410202200 Sewerage Treatment Plant Buildings	1,181,579.77	1,181,579.77
410202300 Water Treatment Plant Buildings	167,189.00	167,189.00
410202400 Pumping House Buildings	4,053,436.62	4,053,436.62
410202500 Tenements of PAP	2,409,744.25	1,873,873.00
410209900 Other Buildings	7,630,089,963.89	7,624,376,999.62
* (410-30)Roads & Bridges	1,837,823,658.15	389,728,605.78
410300000 Roads & Bridges	170,051,200.02	170,032,700.02
410300100 Concrete Roads	1,406,907,420.38	30,300,096.21
410300200 Black Topped Roads	69,045,314.29	37,705,041.16
410300300 Other Roads	5,794,721.52	4,380,349.52
410300400 Bridges	170,526,061.59	145,741,726.99
410300500 Culverts	15,498,940.35	1,568,691.88
* (410-31)Sewerage & Drainage	14,174,803,633.82	14,060,426,106.53
410310000 Sewerage & Drainage	198,120,071.38	91,197,459.38
410310100 Sewerage	428,548,823.93	428,548,823.93
410310101 Trunk Sewers	5,927,042,268.49	5,926,987,521.74
410310102 Branch Sewers	1,010,766,276.53	1,010,477,526.46
410310103 Outfall Sewers	5,025,445,889.05	5,025,445,889.05
410310104 Sewage Pumping Mains	166,271,286.92	159,159,868.45
410310105 Marine Outlet Flood Gates	12,227,908.85	12,227,908.85
410310106 "Arch Drains, Major nallas, River"	353,835,958.65	353,835,958.65
410310107 410310107	1,050,114,389.31	1,050,114,389.31
410310200 Drainage	2,430,760.71	2,430,760.71
* (410-32)Waterways	17,468,188,651.27	17,410,945,250.21
410320000 Waterways	97,019,249.73	92,687,201.73
410320100 Dam	329,842,282.43	329,341,001.35
410320101 Tunnel	2,617,932,722.02	2,598,748,088.23
410320102 Reservoir	1,577,006,793.23	1,573,929,892.00
410320103 Transmission (Trunk) Main	4,359,925,309.02	4,339,231,650.04
410320104 Distribution & Regulation System	8,061,708,285.59	8,052,734,667.07
410320105 Instrumentation & Control Systems	395,232,318.36	394,751,058.90
410320106 Meters	29,521,690.89	29,521,690.89
* (410-33)Public Lighting	2,588,231.89	1,227,429.14
410330000 Public Lighting	1,227,429.14	1,227,429.14
410330100 Lampposts	1,360,802.75	



*	(410-40)Plant & Machinery		10,795,370,972.84		19,761,253,006.39	
	410400000 Plant & Machinery		10,485,929,884.83		19,557,240,380.21	
	410400002 Litter Bins		85,800.00		85,800.00	
	410400003 Refuse Bins		85,526,891.53		43,319,555.93	
	410400004 M.R.I. Machine		9,659,469.00		9,233,073.00	
	410400005 C.T. Scan Machine		22,080,287.00		6,288,687.00	
	410400006 Sonography Machine		22,257.00		2,590,020.80	
	410400010 Spare of Hosp P & M		57,629,829.20		36,407,137.17	
	410400012 Ventilators		18,787,537.28		19,049,008.28	
	410400013 Digital OPG		15,490.00			
	410400016 Shoulderable Fogging Machine		16,572,500.00		16,572,500.00	
	410400017 Containerized Asphal Mixing Plant		62,260,780.00		39,626,242.00	
	410400018 Flat Bed Ironer MPL		7,440,602.00		7,440,602.00	
	410400021 Potholes Repairing Machine		23,400,000.00		23,400,000.00	
	410400023 Autoclave Sterliser		3,791,250.00			
	410400027 Dental Chair		2,168,395.00			
*	(410-50)Vehicles		1,169,408,393.78		779,861,457.98	
	410500000 Vehicles		55,051,280.05		27,432,861.54	
	410500100 Cars		2,702,273.27			
	410500200 Jeeps		13,151,339.60		5,091,735.99	
	410500300 Buses		13,257,085.73		9,519,492.78	
	410500500 Tankers		50,263,099.88		9,767,567.82	
	410500600 Bull Dozers		17,054,716.17		9,257,077.59	
	410500800 Ambulances		49,548,705.42		1,947,103.64	
	410500900 Crains		255,000.00		255,000.00	
	410501000 Road Rollers		2,783,945.00		2,783,945.00	
	410501100 Dumpers		12,750,855.00		12,082,760.77	
	410501200 HYVA Compactors		80,892,203.92		62,257,162.50	
	410501400 Fire Engines		30,689,519.00		30,689,519.00	
	410501403 Turn Table Ladder		36,999,000.00		36,999,000.00	
	410501404 Aerial Ladder Platform		90,164,525.00		24,486,194.00	
	410501405 Aerial Ladder Platfo		25,578,901.00		25,578,901.00	
	410501600 Stationery Compactors		47,000.00		47,000.00	
	410501900 Fire Fighting & Rescue Vehicles		135,415,944.07		8,316,348.16	
	410509900 Other Vehicles		552,803,000.67		513,349,788.19	
*	(410-60)Office & Other Equipments		791,275,937.40		282,219,305.30	
	410600000 Office & Other Equipmts		18,374,715.39		17,880,642.89	
	410600100 Air Conditioners		2,077,093.19		1,983,070.19	
	410600200 "Computers, Printers & Peripherals"		355,248,174.61		190,181,982.49	
	410600300 Photocopiers		4,121,592.29		2,798,167.29	
	410600301 Duplicator Machine		292,500.00		292,500.00	
	410600400 Refrigerators		763,125.05		331,960.55	
	410600401 Water Coolers		907,956.00		907,956.00	
	410600500 Fax Machines		820,749.79		535,900.00	
	410600600 EPABX Systems		97,032.00		97,032.00	
	410600700 Projectors		214,633.75		178,133.75	
	410600701 Digital Camera		612,641.84		512,813.10	
	410600702 Closed Circuit Television		34,901,320.00			
	410600801 Breating Apparatus sets		20,148,000.00			
	410600802 Fire fighting & rescue Equipments		19,929,997.71		17,335,197.71	
	410600805 Personal protective Equipments		282,646,251.46		478,571.46	
	410600900 Floor Cleaners		48,705,377.87		48,705,377.87	
	410600950 Other Equipments		71,990.13			
	410600951 Play Equipmnts		1,342,786.32			
*	(410-70)Furniture, Fixt & Elect Appl		768,360,990.11		679,677,443.98	
	410700000 Furnitur,Fix,Fitting		13,500.00		13,500.00	
	410700100 Furniture & Fixtures		4,482,649.03		2,091,092.80	
	410700101 Cabinets		528,705.01		528,705.01	
	410700102 Cupboard		4,131,098.82		4,054,598.81	
	410700103 Chairs		4,755,067.31		4,484,264.47	
	410700104 Tables		5,458,475.63		5,458,475.63	
	410700105 Partitions		489,680.50		489,680.50	
	410700106 Beds / Cots		9,041,495.33		9,041,495.33	
	410700107 Trollies		3,058,593.75		2,866,218.75	
	410700108 Desks		314,897,017.50		314,897,017.50	
	410700109 Writing Board		127,745,400.00		82,516,400.00	
	410700111 Trust Fund - Dalit V		107,900.00			
	410700199 Other Furniture & Fixtures		63,717,297.26		39,492,562.70	
	410700200 Fittings & Electrical Appliances		176,280,631.22		173,560,151.22	

410700201 Fans	1,646,465.42	664,776.92
410700202 Electrical Fittings	14,268,228.29	5,870,006.86
410700203 Generators	7,536,619.82	4,775,619.82
410700204 Inverters	133,057.56	
410700299 Other Fitting&Elect	30,069,107.66	28,872,877.66
* (410-80)Other Fixed Assets	10,178,908,123.28	96,692,690.64
410800000 Other Fixed Assets	10,091,343,406.72	66,871,127.79
410800200 Dead Stock	1,792,182.08	1,743,911.08
410800201 Dead Stock - Books & Perodicals	23,943,492.07	6,287,090.65
410800900 Other Fixed Assets	61,829,042.41	21,790,561.12
* External Funded Asset Hospital		
670000100 Hospital- Plant & Machinery		
670000200 Hospital- Furniture & Fixtures		
670000300 M.P. FUND- PLANT & MACHINERY		
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** Total	75,141,842,591.64	71,170,570,555.21
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MUNICIPAL CORPORATION OF GREATER MUMBAI  
 BALANCE SHEET SCHEDULEB11A:FIXED ASSETS - ACCUMULATED PROVISION AS OF 2009  
 FOR BUSINESS AREA \*  
 FOR FUND \*  
 FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
* Accumul Depreciation	17,755,267,702.55-	15,810,273,274.41-
411000000 Accumulated Depreciation	3,114,550.88-	0.92-
411200000 Buildings	101,553,618.16-	45,549,998.27-
411300000 Roads & Bridges	128,129,894.29-	35,797,534.61-
411310000 Sewerage & Drainage	299,593,678.40-	153,694,016.32-
411320000 Waterways	164,253,692.54-	123,653,911.58-
411330000 Public Lighting	613,086.10-	238,478.00-
411400000 Plant & Machinery	249,063,146.35-	108,528,211.52-
411500000 Vehicles	120,703,242.13-	58,516,430.97-
411600000 Office & Other Equipment	154,697,941.23-	100,912,261.24-
411700000 Furnitur,Fix Fitting	146,935,578.12-	57,164,575.06-
411800000 Other Fixed Assets	140,260,574.76-	55,632,134.31-
411999999 Temp Accumulated Depreciation	16,246,348,699.59-	15,070,585,721.61-
** Total	17,755,267,702.55-	15,810,273,274.41-

MUNICIPAL CORPORATION OF GREATER MUMBAI  
 BALANCE SHEET SCHEDULEB11B:CAPITAL WORK-IN-PROGRESS AS OF 2009  
 FOR BUSINESS AREA \*  
 FOR FUND \*  
 FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (I)
* Capital WIP	157,799,202,022.98	110,789,400,867.97
412000000 Capital Work In Progress	88,681,937,827.12	43,795,013,477.00
412000001 CWIP - Maintenance	12,096,092,302.42	10,105,743,152.77
412000002 CWIP -62-TRUST FUND	230,880,891.22	194,982,963.86
412000003 CWIP -Without WBS Element	851,644,936.01	752,944,431.63
412009900 Capital Work in Progress - old	55,518,646,066.21	55,520,716,842.71
412100100 Bhai Daji Lad Corpus Fund	100,000,000.00	100,000,000.00
412100200 Grant to GOM for seawalls	120,000,000.00	120,000,000.00
412100300 Grant for GOM for INS VIKRANT	100,000,000.00	100,000,000.00
412100400 Grant to PLAZMA CENTRE	100,000,000.00	100,000,000.00
** Total	157,799,202,022.98	110,789,400,867.97

MUNICIPAL CORPORATION OF GREATER MUMBAI  
 BALANCE SHEET SCHEDULE B12:INVESTMENTS - GENERAL FUND AS OF 2009  
 FOR BUSINESS AREA \*  
 FOR FUND \*  
 FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
* (420-60)Units of Mutual Fund - Invest Ge	19,641.25-	19,641.25-
420600000 Units of Mutual Funds	19,641.25-	19,641.25-
* (420-80)Other Investments - Invest Gen F	96,362,138,515.41	91,389,735,230.00
420800100 Invest in form Paper		
420800200 Fixed Deposits	96,362,138,515.41	91,389,735,230.00
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** Total	96,362,118,874.16	91,389,715,588.75
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MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B13:INVESTMENTS - OTHER FUNDS AS OF 2009  
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
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
421101800 Mechllly P.Vesl3Party		500,000.00
421102600 Consolidated Loan Fund		
421102900 Provident Fund		78,350,000.00
* (421-20)State Govt Securities - Invest O	1,300.00	1,300.00
421200400 Hosptl Fund	500.00	500.00
421201200 MotorVeh 3Party Insu		
421202900 Provident Fund	1,800.00	1,800.00
* (421-30)Debentures & Bonds - Invest Oth	5,495,638,331.00	9,220,638,331.00
421300000 Debentures & Bonds		105,000,000.00
421300400 Hosptl Fund	43,000.00	235,600.00
421300900 Public Monuments Maintenance Fund		139,173.34
421301000 Endowment Fund	529,900.00	1,821,288.89
421302900 Provident Fund	31,640,600.00	1,899,865,537.77
421303200 Sinking fund	4,299,374,200.00	6,868,476,400.00
421303400 SURPLUS FUND	1,164,050,631.00	345,100,331.00
* (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	104,403,102,532.95	100,674,528,101.58
421800101 Contingent Fund	1,237,162,824.00	935,737,220.00
421800102 Mun Fire & Accident Insurance Fund	505,997,574.44	443,074,703.62
421800103 Net Premia Fund	1,836,700.00	1,836,700.00
421800104 Hosptl Fund	2,206,900.00	2,014,300.00
421800105 Research Fund (KEM & GSM Hosptls)	8,468,600.00	7,853,700.00
421800106 Fidelity Guarantee Insurance Fund	8,524,000.00	7,905,000.00
421800107 Land Reclmtn&AcqFund	215,560,700.00	199,907,900.00
421800108 Fire BrigdEmp Oprtnl	19,879,800.00	18,436,200.00
421800109 Public Monuments Maintenance Fund	139,173.34	
421800110 Endowment Fund	3,029,788.89	1,738,400.00
421800111 DevFund-Mun S.School	308,418,800.00	284,541,200.00
421800112 MotorVeh 3Party Insu	1,700,000.00	550,000.00
421800113 DevFund-124J MRTPAct	277,455,200.00	257,307,900.00
421800114 Road&BrdgCon/DevFund	2,361,300.00	2,189,900.00
421800117 Land Acquisition & Development Fund	7,258,216,600.00	7,473,074,800.00
421800118 Mechllly P.Vesl3Party	609,300.00	109,300.00
421800119 Investment Reserve Fund FD	278,003,300.00	258,736,500.00
421800120 Amenities Fund	45,568,300.00	42,204,300.00
421800121 Rent Equalisation Fund	125,579,100.00	116,295,050.00
421800122 P.S Bldg Const Fund	1,177,025,300.00	1,067,785,400.00
421800123 P.S Bldg Mntnce Fund	4,060,731,150.00	4,535,594,150.00
421800124 Depreciation Fund	3,117,450,000.00	1,500,000,000.00
421800126 Loan Fund		
421800127 Aset Rplcmt&RehbFund	9,430,827,684.51	7,836,432,077.96
421800128 Trust Funds	480,591,000.00	480,691,000.00
421800129 Provident Fund	29,667,918,937.77	25,310,593,100.00
421800130 Pension Fund	26,915,101,000.00	22,452,609,700.00
421800131 Gratuities Fund	29,500,000.00	27,357,900.00
421800132 Asset Replacement Fund	15,140,924,800.00	24,233,446,000.00
421800133 Special -Tree Authority Fund	1,624,935,700.00	1,607,437,600.00
421800205 Development Fund DCR 64(b)	1,813,962,600.00	1,233,340,100.00
421800206 Tax Payers Welfare Fund	362,015,500.00	335,728,000.00
421800207 Dev.Fund-FD-.33 fsi	281,400,900.00	
** Total	109,898,756,313.95	109,975,183,728.58

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B14:STOCK IN HAND (INVENTORIES) AS OF 2009  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
* (430-10)Stores	2,163,708,105.29	1,637,604,380.03
43010000 Stores		
430100201 Petrol	13,428,579.74	6,894,463.70
430100202 Diesel	294,840,554.88	184,509,473.27
430102500 Central Stores	27,725,812.57	12,566,980.31
430103000 Education-Drugs	2,179,747.60	942,100.99
430103015 Education-Medicines		
430103016 Education-Surgical Dressing Material	465,068.18	14,856.65
430103100 Solid Waste Management Stores	162,105,855.53	79,829,326.66
430103200 Transport Stores	430,750,128.83	385,360,859.28
430103300 Storm Water Drains Stores	16,555,228.34	28,061,731.92
430103800 Fire Brigade Stores	17,543,032.14	13,335,790.09
430103801 Fire Brigade-Hose	122,450.00	122,450.00
430104107 Garden Dept.-Tree Guards	1,698,740.33	727,295.15
430104116 Garden Dept.-Medicines	83,035.20	2,870.40
430104117 Garden Dept.-Disinfectants	228,420.00	202,500.00
430104299 Market Dept.-Other stores	893,505.96	403,896.41
430104300 Deonar Abattoir Stores	2,242,215.54	2,212,570.34
430104301 Deonar Abattoir-Disinfectants	215,970.00	215,970.00
430104303 Deonar Abattoir-Medicines	182,300.77	92,384.67
430104600 Printing Press Stores	1,921,898.29	1,773,146.85
430104601 Printing Press-Paper	92,241,434.19	51,818,914.32
430104602 Printing Press-Consumables	11,915,261.22	12,245,704.74
430104700 Health & Hosptl Stores	88,335.00	53,505.00
430104701 Health & Hosptl-X-Ray	38,839,274.28	46,229,300.35
430104702 Health & Hosptl-Clothing	20,394,233.87	23,605,963.96
430104703 Health & Hosptl-Medicines	238,352,263.49	203,482,376.90
430104704 Health & Hosptl-Disinfectants	2,109,554.28	1,442,221.89
430104705 430104705	784,935.00	618,749.99
430104708 Health & Hosptl-Linen	21,994,218.50	22,903,599.36
430104711 Health & Hosptl-Chemicals	103,263,114.81	68,977,268.34
430104712 Health & Hosptl-Reagents	45,685,236.52	25,504,960.54
430104713 Health & Hosptl-Apparatus	6,397,535.10	1,372,840.23
430104714 Health & Hosptl-Instruments	12,402,778.11	9,944,833.93
430104715 Health & Hosptl-Appliances	398,852.41	82,953.75
430104717 Health & Hosptl-Vaccines	49,856.77	13,281.00
430104718 Health & Hosptl-Gas / Medical	33,735,156.42	24,540,915.00
430104720 Health & Hosptl-Accessories	173,584,537.33	144,057,644.79
430104723 Health & Hosptl-Drugs	7,532,224.84	5,202,919.59
430104724 430104724	58,890,983.01	46,234,705.66
430104725 Health & Hosptl-Equipment	460,898.38	368,558.63
430104726 430104726	4,276,324.00	6,205,254.70
430104799 Health & Hosptl-Other Stores	56,598,678.09	28,205,608.64
430104901 Water Supply-Chemicals	167,801,836.24	107,971,778.32
430104902 Water Supply-Disinfectants	15,408.00	4,608.00
430104905 Water Supply -Cement	285,972.41	285,972.41
430104906 Water Supply-Steel Plates & Sheets	24,929,363.60	26,939,762.96
430104907 430104907	824,151.04	824,151.04
430104908 430104908	34,974,350.85	35,429,200.11
430104909 430104909	3,233,500.72	3,253,677.85
430104917 Water Supply-Other General Stores	8,152,822.61	4,064,394.96
430105101 Sewarage-Chemicals	194,566.79	150,691.79
430105102 Sewarage-Disinfectants	408,503.18	329,789.92
430105105 Sewarage-Cement	880.00	880.00
430105106 Sewarage-Steel Plates & Sheets	68,452.80	
430105108 430105108	280,868.88	280,868.88
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	172,229.61	136,037.61

430105113	Sewarage-Electrical Stores	2,047,921.19	1,795,644.33
430105114	430105114	85,295.70	37,512.70
430105115	430105115	8,069,661.12	7,948,619.18
430105116	Sewarage-Plant & Mach spares	301,960.01	219,611.26
430105117	Sewarage-Other General Stores	8,486,096.46	7,354,396.15
430304402	Plants for Roads and Traffic stores		
* (430-20)	Loose Tools	45,919,876.06	36,621,415.64
430203400	Mechl & Electrical Stores	39,275.00	34,377.00
430203401	Mechl & Electrical-Mechl Spares	5,334,742.54	5,167,708.25
430203402	430203402	173,828.91	186,468.75
430203403	Mechl & Electrical-Instruments Minor	416,105.83	500,792.47
430203404	Mechl & Electrical-Accessories	1,485,166.69	1,407,864.07
430203405	Mechl & Electrical-Laundry Chemicals	751,099.65	1,930,635.26
430203406	Mechl & Electrical-Laundry Linen	1,594,951.06	2,188,337.92
430203407	Mechl & Electrical-Electric Spares	5,825,314.06	4,992,375.62
430203409	430203409	1,116,958.07	1,072,638.07
430203499	Mechl & Electrical-Other stores	4,257,298.40	2,852,830.36
430204401	Roads & Traffic-Tools	44,775.00	48,397.50
430204403	Roads & Traffic-H&cart	74,791.37	78,984.12
430204405	Roads & Traffic-Materials	279,490.46	279,490.46
430204719	Health & Hospital - Tools	2,736,107.14	2,716,675.37
430204904	Water Supply - Tools	232,153.03	188,150.85
430204910	430204910	13,329,414.10	9,430,913.88
430204911	Water Supply-Water meter & spares	249,936.32	249,936.32
430204912	430204912	203,731.07	152,656.07
430204913	Water Suuply-Electrical Stores	1,113,896.40	1,056,017.89
430204914	430204914	1,039,516.72	1,016,596.87
430204915	430204915	338,177.75	143,177.75
430204916	Water Suuply-Plant & Mach spares	4,908,807.58	638,814.48
430205104	Sewarage-Tools	358,151.31	287,576.31
430210400	Stationery	16,187.60	
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** Total		2,209,627,981.35	1,674,225,795.67
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MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B15:SUNDRY DEBTORS (RECEIVABLES) AS OF 2009  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount(R)	Previous Year Amount(
* (431-10)Receivables for Property Taxes	19,075,078,412.41	15,384,455,981.81
431100100 Receivable-Property Taxes	11,002,502,664.88	8,943,411,564.28
431100200 Receivable-Fire Tax	1,637,269,569.53	1,290,609,071.53
431100500 Receivables-Street Tax	6,435,306,178.00	5,150,435,346.00
* (431-19)Receivables for Other Taxess	27,143,681,645.30	23,401,799,095.30
431190200 Receivables-Water & Sewerage Taxes	21,586,509,033.00	18,927,749,763.00
431190300 Receivables-Education Taxes	5,070,148,064.00	4,041,057,956.00
431190400 Receivables-Tree Cess	17,007,576.00	37,025,596.00-
431100600 Receivables- wheel tax	470,016,972.30	470,016,972.30
* (431-30)Receivable for Fees & User Charg	11,156,568,731.09	9,764,205,462.09
431300201 Receivable-Water & Sewerage Charges	11,155,527,350.00	9,763,164,081.00
431300299 Receivable-Other User Charges	1,041,381.09	1,041,381.09
* (431-40)Receivable from other sources	24,780,208,547.47	23,332,995,350.39
431400202 Rent Receivable frm Staff Quarters	1,463.00	
431400299 Rent Receivable frm others	549,492.00	
431400401 Rent Receivable frm Chawls	551,099.00	
431400405 Rent SemiPermnt Shed	94,739.00	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	11,834,052,830.47	12,781,725,481.54
431409901 Recv Impvt ComnHouse	687,975,647.60	576,278,096.82
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	11,965,544,672.00	9,670,354,598.00
431409905 Recv agst dishonCheq	5,538,036.24-	7,776,361.76
431409906 Receivable frm Mun Dept.	262,277,985.50	262,197,059.50
431409907 Receivable frm contractors	10,028,412.17-	10,028,412.17-
431409909 Short Remitt of Rev.	349,706.27	254,917.90
431409910 Discheque Charges Receivables.	832,550.00	892,316.00
* (431-50)Receivable from Government	13,286,881.33-	725,094,127.61
431500100 Grants Receivable		687,945,720.00
431500300 Rebate Receivable	353,845.47-	256,198.94-
431500400 Rec a/c traffic amen	12,933,035.86-	37,404,606.55
*** Sub Total	82,142,250,454.94	72,608,550,017.20
* Receivables control accounts	3,863,075,757.00-	9,891,832,379.00-
431800100 Rec cont a/c PTax	5,060,071,014.00	
431800300 Receivable Control Account(Octroi)		
431910000 StGov Ces/lev PTax	8,923,146,771.00-	9,891,832,379.00-
*** Total	78,279,174,697.94	62,716,717,638.20

MUNICIPAL CORPORATION OF GREATER MUMBAI

BALANCE SHEET SCHEDULE 15A: ACCUMULATED PROVISION AGAINST BAD & DOUBTFUL RECEIVABLES AS OF 2009

FOR BUSINESS AREA \*

FOR FUND \*

FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
* Accum Prov Bad Debts	22,953,948,140.02	20,932,811,631.02
432000000 AccuProv Debtor(Rec)	19,992,828,877.02	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	38,534,000.00	117,120,000.00
432120400 Provision-outstanding Street Tax	722,409,000.00	722,409,000.00
432120500 Prov O/S St Govt Ces		
432300201 Prov Water&Sew Chrsgs	820,263.00	1,097,754.00
432910000 StGov Ces/lev PTax		
** Total	22,953,948,140.02	20,932,811,631.02

Description	Current Year Amount (R)	Previous Year Amount (
* (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	1,380,747.00	1,511,052.00
440200000 Prepaid Administration Expenses	1,380,747.00	1,511,052.00
* (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	2,061,050.75	2,191,355.75

MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B17:CASH AND BANK BALANCES AS OF 2009  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount(R)	Previous Year Amount(
* (450-10)Cash in Office	4,427,432,954.16	6,485,822,935.22
450100000 Cash	26,824,062.05	2,112,726,872.41
450100100 Interim Receipt - Ca	4,399,759,072.11	
450100200 Inter Receipt-Online	849,820.00	
450100300 Interim Receipt - SC		
431500398 Interim receipts- Cash		4,373,096,062.81
* Municipal Fund		
* Cheque in Hand	100.00	7,117,355,598.31-
431500399 Interim receipt Account - cheque	100.00	7,117,355,598.31-
* (450-21)Bal with bank -Municipal Fund Na	5,639,429,457.62-	1,258,618,236.43-
350100500 Cheques Payable (UPTO 31.03.2009)		37,248,626.90-
350100299 ECS payab-interim Ac	3,962,532.62	4,229,532.62
450010100 SBI Gen Fund Current A/c		2,913,419,459.38
450010101 SBI FORT CHEQUE ISSUED	407,168,462.73-	407,168,462.73-
450010102 SBI FORT ECS ISSUED	7,279,182,636.94-	7,279,182,636.94-
450010103 SBI FORT INTERIM RECEIPT	2,833,463,407.27	2,833,470,528.27
450010200 SBI Gen Fund Current A/c Div II		769,212.37
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
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		
450010500 SBI Savings A/c - MPLAD Fund		2,686,757.98
450010600 SBI Hospitals Fund A/c		7,600,901.06
450010601 SBI HOSPITAL CHQ ISSUED (CITY)		952,092.00-
450010603 SBI-HOSP- INT.REC	123,714,320.54	123,687,125.54
450010700 SBI Education Fund Current A/c		481,119.54
450010701 SBI EDUCATION CHEQUE ISSUED		2,382,367.32-
450010702 SBI EDUCATION ECS ISSUED		6,226.00-
450010703 SBI EDUCATION INTERIM RECEIPTS	9,255,236.87	9,255,236.87
450010800 SBI WSS CurGovt Loan	12,100,000.00	12,100,000.00
450010900 SBI Wtr&Sewer Cura/c		111,939,411.75
450010901 SBI WSSD CHEQUE ISSUED	371,807.00-	371,807.00-
450010903 SBI WSSD INTERIM RECEIPTS	305,251,630.18	305,251,630.18
450011000 Punjab National Bank		5,708.50
450011100 Punjab National Bank		9,056.00
450011300 MCB Fort,Octroi Staf		
450011400 Indian Overseas Bank Division 1		604,836.65
450011500 Bank of Maharashtra Division 1		20,965.00
450011600 Punjab National Bank		30,202.24
450210000 Nationalised Banks		
450210010 Interim Receipt CHEQ	5,030,814,605.23-	
450210100 SBI A/c.-payment of interest on OMB	139,725.57	139,725.57
450210200 SBI A/c.-repayment of loans	311,132.70	311,132.70
450210301 For Cheq Pay Inte XX		
450210302 For ECS Pay Inte XXX	593,329,142.00-	
450210303 For Cheq Pay Interim	728,382,908.28-	
450210304 For ECS Pay Interim	2,634,001,930.49	
450210310 SBI Gen Fund Current	4,891,574,363.24	
450210311 SBI FORT CHEQUE ISSU	517,353,658.04-	
450210312 SBI FORT ECS ISSUED	2,282,147,345.33-	
450210313 SBI FORT INTERIM RE	212,813,632.59	
450210317 SBI-pay of Interest	9,100.25	9,100.25
450210318 SBI -BIT-Loan -IWP	6,054.55	6,054.55
450210319 SBI-Int-BIT-Loan	760.00	760.00
450210320 SBI Gen Fund Current	767,352.37	
450210321 SBI BANDRA CHEQUE IS	44,263,847.50-	

450210323	SBI BANDRA INTERIM R	395,339.79	
450210330	SBI Gen Fund Current	423,603.04	
450210331	SBI CHEMBUR CHEQUE I	1,429,212.50	
450210350	SBI Savings A/c - MP	4,031,604.98	
450210360	SBI Hospitals Fund A	1,572,723.63	
450210361	SBI HOSPITAL CHQ IS	952,092.00	
450210363	SBI HOSPITAL INTERIM	47,176,203.81	
450210370	SBI Education Fund C	30,160.96	
450210371	SBI EDUCATION CHEQ	458,632.32	
450210372	SBI EDUCATION ECS	6,226.00	
450210373	SBI EDUCATION INTE	127,533,798.17	
450210374	S.B.I. (Old) Edu.Fund. Current A/c.	441,004.24	441,004.24
450210390	SBI Water & Sewerage	59,335,047.60	
450210393	SBI WSSD INTERIM R	216,718,987.57	
450210394	SBI - G BUD- BANDRA	10,000.00	10,000.00
450210395	SBI -G BUD-CHEMBUR	10,000.00	10,000.00
450210400	Punjab National Bank	5,708.50	
450210410	Punjab National Bank	8,856.00	
450210440	Indian Overseas Ban	604,836.65	
450210441	I.O.B. Education Fund Current A/c.	454.57	454.57
450210450	Bank of Maharashtra	20,965.00	
450210460	Punjab National Bank	30,202.24	
450210461	P.N.B. Education Fund Current A/c.	1,077.00	3,277.00
450210462	PNB-G BUD	9,090.79	9,540.79
450210470	SBI Octroi Top up Ac	2,295,001.00	1,206,548.00
450210471	SBI Octroi Swipe Ac	535,461.00	
450210511	Axis Bank Interim A/c Cash		
450210512	Axis Bank Interim A/c Cheque	14,813,690.60	
450210521	ICICI Bank Interim A/c Cash		
450210522	ICICI Bank Interim A/c Cheque	47,425,037.00	
450210531	HDFC Bank Interim A/c Cash		
450210535	BOI BRIMSTO INTR-11		
450210540	LC Margin Amount kept in SBI	129,054,588.00	185,122,587.00
450210599	Cheque deposited but not cleared	14,472.01	14,472.01
431500395	INTERIM RECEIPTS - SILVER CARD		
431500397	Interim receipts- Payment Gateway		721,759.00
* (450-22)Bal with bank-Mun fund Other Ban		7,518,303.00	
450210532	HDFC Bank Interim A/c Cheque	7,518,303.00	
* (450-23)Bal with bank -Municipal Fund Co		8,879,071.87	29,624,361.02
450230001	MCB Fort , Octroi - Interim Account	15,974,045.01	5,196,084.98
450230100	Mumbai Mun Co-op Bank A/c. 1	5,000.00	5,000.00
450230200	M C Bank -RNEP-OCT	7,089,973.14	34,815,446.00
450011200	MCB Fort,Octroi Bnk		
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** Sub Total		5,640,790,126.49	8,346,349,473.72
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* Special Fund			
* (450-41)Bal with bank -Special Fund		354,456,009.50	324,458,778.50
450410100	Contingent Fund	353.07	242.56
450410200	Mun Fire & Accident Insurance Fund	62.33	48.11
450410300	Net Premia Fund	56.41	56.41
450410400	Hosptl Fund	83.72	83.72
450410500	Research Fund (KEM & GSM Hosptls)	67.88	23.17
450410600	Fidelity Guarantee Insurance Fund	12.63	51.13
450410700	Land(Reclam&Acqu)Fnd	15.65	27.08
450410800	Fire Brigade OprEmp	63.39	108.93
450410900	Public Monuments Maintenance Fund	92.00	92.00
450411000	Endowment Fund	262.54	262.54
450411100	DevFnd-Mun SecSchool	16,828.37	14,609.37
450411300	Devt Fund-u/s 124J	35.91	127.34
450411400	Road&Brd Cons/DevFnd	98.45	29.28
450411700	Land Acquisition & Development Fund	16.31	59.47
450411800	Mech Propeled Vessel	49.70	49.70
450411900	Investment Reserve Fund	42.08	96.48
450412000	Amenities Fund	15.93	27.99
450412100	Rent Equalisation Fund	52.58	26.41
450412200	PrSchool Bld ConsFnd	381.80	284.80
450412300	PrSchool Bld MainFnd	111.15	89.15

	450412310	Dev.Fund-CD.33 fsi		87.00			
	450412600	Loan Fund		354,486,066.97-		324,486,066.97-	
	450412800	Trust Fund		163.45		163.45	
	450412900	Sinking Fund Cash Deposit		1,651.15		1,459.79	
	450413000	Provident Fund		182.53		236.26	
	450413100	Pension Fund		57.36		99.85	
	450413200	Gratuity Fund		76.63		53.06	
	450413300	Asset Replacement Fund		106.06		84.26	
	450413400	Surplus Fund Cash Deposit		8,916.97		8,732.86	
	450413500	TREE AUTHO. FUND		72.59		53.70	
	450413600	Development Fund DCR 64(b)		39.43		9.60	
	450413700	Tax Payers Welfare Fund		2.40			
*	(450-42)	Special Fund other Scheduled Ban		500.00-		500.00-	
	450421500	Fines Fund		500.00-		500.00-	
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**	Sub Total			354,456,509.50-		324,459,278.50-	
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*	Grant Funds						
*	(450-61)	Bal with bank -Grant Fund		1,550,226.00		1,637,524.00	
	450610100	BANK OF INDIA -JNNU		502,226.00		589,524.00	
	450610200	BOI- BRIMSTOWAD-11		548,000.00		548,000.00	
	450610300	BANK OF INDIA for JNNURM - Bud 'A'		500,000.00		500,000.00	
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**	SubTotal			1,550,226.00		1,637,524.00	
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***	Total			1,566,263,455.83-		2,183,348,293.00-	
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MUNICIPAL CORPORATION OF GREATER MUMBAI  
BALANCE SHEET SCHEDULE B18:LOANS, ADVANCES AND DEPOSITS AS OF 2009  
FOR BUSINESS AREA \*  
FOR FUND \*  
FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
* (460-10)Loans & Advances to Employees	1,137,152,985.01	1,310,143,569.51
460100100 Vehicle Loans	72,637.12	72,637.12
460100101 Int-VEH-ADV-NOTTOUSE	104,138.00	101,138.00
460100200 Housing Loans	451,016,741.52	321,493,424.52
460100201 Interest Accrued on Housing Loans	2,339.00	75,773.00
460100300 Loan Adv CHS Mun Emp	1,105,625,910.56	1,125,699,070.56
460100400 FAblock use460100401	3,226,463.00	3,226,463.00
460100401 Festival Advance	88,862,560.00	82,417,952.00
460100500 Leave Salary Advance	33,774,565.67	27,468,005.67
460100600 On account payment	443,015,750.00	443,015,750.00
460109900 Other Loans & Advances to Emplys.	32,944.13	37,197.13
460109901 Temporary advances to Emplys.	100,489,857.48	100,895,901.98
460109902 AdvSal Flood aff Emp	58,173,367.00	69,107,736.00
460109903 Advance-Contingency Expenditure	3,243,988.76	2,975,758.76
460109904 Advance-Service tax	1.80	1.80
460109905 Adv MunTeacher Train	51,964.69	51,964.69
460109906 ADV-SAL FOR MARCH	1,125,157.00	980,922.00
460109907 ADV-LTA FOR MARCH	2,381,947.00	2,167,797.00
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	7,391,218,826.62	3,975,601,277.68
460400000 Advance to Suppliers & contractors	7,138,262,201.95	3,738,319,245.63
460400100 Advances to Contractors	7,715,599.08	24,552,094.56
460400101 Receivable-stores supplied	16,950,121.81	18,095,024.67
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	81,120,192.50	81,137,192.50
* (460-50)Advance to Others	972,252,160.03	981,517,101.30
460500000 Advance to others	21,259,603.58	22,446,395.83
460500001 ADV.-FIXED ASSETS	806,339,088.34	870,140,245.57
460500002 ADV.-FIXED ASSETS CLEARING ACCOUNT	806,339,088.34	870,140,245.57
460500003 DP.-FIXED ASSETS	6,317,724.05	6,317,724.05
460500100 Standing Advance	38,337,609.83	38,070,909.83
460500200 Advances to WSSD	20,300,000.00	12,100,000.00
460500300 Advance to CLF	264,521,500.00	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		
460500403 Advance payment of sales tax/ VAT		
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	88,031,224.27	88,146,248.79
460500800 Adv-dep outside body	1,972,025.53	1,972,025.53
460501000 Sundry Advances	311,060,754.63	311,069,754.63
460501001 Miscellaneous Advances	542,958.20	563,782.70
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		523,336,431.04		362,519,464.04	
	460600000	Deposits with external Agencies		244,999,492.65		91,473,040.65	
	460600100	Electricity Deposits		1,154,009.00		456,094.00	
	460600101	Electricity Deposits-Reco		1,190.00			
	460600200	Telephone Deposits		12,234.00-		5,344.00-	
	460600600	Security (Paper) Deposits		277,193,973.39		270,595,673.39	
*	(460-80)	Other Current Assets		259,271,445.78-		1,149,700,488.83-	
	460809902	Bank Discrepancies account		259,271,445.78-		1,149,700,488.83-	
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**	Total			9,764,688,956.92		5,480,080,923.70	
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***	Total			9,764,688,956.92		5,480,080,923.70	
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MUNICIPAL CORPORATION OF GREATER MUMBAI  
 BALANCE SHEET SCHEDULE B19: OTHER ASSETS AS OF 2009  
 FOR BUSINESS AREA \*  
 FOR FUND \*  
 FOR FUNCTIONAL AREA \*

Description	Current Year Amount (R)	Previous Year Amount (R)
* (470-20)Other Assets Control A/c	53,769,465,509.67	53,779,690,402.30
439200100 Inter fund Clearing		
439400100 Freight Clearing Account	44,859,033.80	35,010,705.14
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	12,391,673,296.81	12,392,241,695.78
470200200 Inter Fund Receivable	4,879,224,114.73	4,879,032,279.73
720000000 Asset Clearing A/c		
* Other Assets	1,142,090,840.84	1,133,802,595.11
470000000 Other Assets	1,142,090,840.84	1,133,802,595.11
470400000 System Discrepancy account		
** Total	54,911,556,350.51	54,913,492,997.41

MUNICIPAL CORPORATION OF GREATER MUMBAI  
 BALANCE SHEET SCHEDULE B20:MISCELLANEOUS EXPENDITURE (TO THE EXTENT NOT W.OFF)AS OF 2009  
 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/ 10 /2011-12

Date:- 24.05.2011

**Sub:- Project of Reforms in Budgetary & Accounting System of MCGM Closing of Books of Accounts & Preparation of Financial Statements for year 2009-10 – 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 2009-2010 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 :-

<b>Sr. No.</b>	<b>Major Fund Code</b>	<b>Minor Fund Code</b>	<b>Title</b>
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 38.50.% of the total expenditure excluding the contribution of Rs. 1742.91 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 31.03.2010 etc. along with schedules are generated through SAP System automatically, on the basis of data related to financial year 2009-2010 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.

System generated Asset Registers are forwarded to respective nodal officers for verification and final certification by concerned Head of the Deptt.

Recently certified data in soft format in respect of Land, Building pertaining to 2 peripheral hospitals is receipted and same will be uploaded in SAP-production in near future.

Regular follow up is taken in respect of other departments.

## **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	
		2008-09	2009-10
1.	Octroi	4457.23	4475.92
2.	Property Tax	2949.04	4078.35
3.	User Charges including Water & Sewerage Charges	1060.47	1145.69
4.	Other	3343.54	3594.67
	<b>Total</b>	<b>11810.28</b>	<b>13294.63</b>

- The total income is excluding the contribution of Rs 1742.91 Crores from Budget 'A' to other Budgets.

The income for the year 2009-10 is increased by 12.57 % than last financial year. The main reason for increase is due to the increase in Rateable Value by Rs.387.16 Crores during the year 2009-2010 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 2009-2010 provision for Rs. 210 Crores is provided for the Budget 'G' (Fund 40).



## Revenue Expenditure

Sr. No.	Particulars	Amount in Crores	
		2008-09	2009-10
1.	Establishment Expenses	3330.88	4434.69
2.	Administrative Expenses	171.90	312.45
3.	Operation & Maintenance	1442.08	1777.02
4.	Interest & Finance Charges	201.73	208.61
5.	Programme Expenses	66.13	77.54
6.	Revenue Grants, Contributions & Subsidies	1786.60	1502.16
7.	Others	3744.23	3206.77
	<b>Total</b>	<b>10743.55</b>	<b>11519.24</b>

\* The total expenditure is excluding the contribution of Rs 1742.91 Crores from Budget 'A' to other Budgets.

The expenditure for the financial year 2009-10 is increased by 7.22 %. The main reasons for increase in expenditure are as follows –

- 1) **Establishment Expenses** – Increase is mainly due to the payment of Basic Pay , Grade Pay, House Rent Allowance, Transport subsidy Allowance to Superiors & Labours, Special Protected DA Labour, Contribution to Pension Fund, Dearness Pay Dearness Relief of Pension, Retirement Benefits to 4925 employees retired during the year, Stipend to P.G. students / Residential Doctors, payment of arrears on account of revision of grade, Fire Brigade employees Death Compensation.
- 2) **Administrative Expenses** – Due to the payment of NA & Other Assessment Tax Office Electricity Expenses, Postage Expenses, Stationery, private vehical charges, Consultant Fees of Institutional reforms & Technical/Expert, House keeping and outside services, Proportionate Cost of Mobile Health Unit & Cost of collection of Education Cess, Proportionate Cost transferred from Budget G, Post Implementation Man Power Services.

- 3) **Operations & Maintenance Charges** - Increase is mainly due to payment of arrears on account of Bulk Water Supply & increase in Land Filling Refuse Tipping Fees, Desilting Expenses, Plantation & New Greenery, Repairs & Maintenance of Traffic Amenities, Vector & Pest Control Services, Provision – Unseen Expenses.
- 4) **Programme Expenses** – Increase is mainly due to slum Adoption, programme Clean Area Scheme ( Cleansing of roads ) & Pulse Polio Immunisation Programme.
- 5) **Revenue Grant Contribution & Subsidies** - Increase is mainly due to Grants – Pension & Gratuity Charges, Payment to Balwadies, Special contribution to Improvement Scheme fund, Contribution to Pension Fund, Development fund under MRTP ACT, Asset Replacement Fund, Development fund –DCR 64(b).
- 6) **Others** – The increase is mainly due to Depreciation on Roads & Bridges, Sewerage & Drainage, Plant & Machinery, Furniture Fitting & Electricals & Other Fixed Assets.

**Income & Expenditure in Nut Shell**

Sr. No.	Particulars	B.E. 2009-10	R.E. 2009-10	Actual
1.	Income	11173.90	11608.56	13294.63
2.	Expenditure	11205.60	12561.75	11519.24

## Capital Receipt and Capital Expenditure

Actual Capital Receipt and Expenditure for the year 2009-10 for Budget A, B, E & G in the summarized form is as under –

(Rs. in Crores)

<b>Capital Account</b>	<b>During the year</b>
<b>Capital Receipt</b>	
Opening Balance	130.83
Loan	0.82
Grants	165.92
Withdrawal from Special Fund	2132.50
Development Fund	289.39
Amt. transferred from Revenue A/c	2734.86
Other	93.00
<b>Total Capital Receipt ( A )</b>	<b>5547.32</b>
<b>Capital Expenditure</b>	
Budget - A, B, E	3421.69
Budget – G	1672.82
<b>Total Capital Expenditure ( B )</b>	<b>5094.51</b>
<b>Closing Balance ( A – B )</b>	<b>452.81</b>

## Capital Receipts / Expenditure in Nut Shell

<b>Sr. No.</b>	<b>Particulars</b>	<b>B. E. 2009-10</b>	<b>R. E. 2009-10</b>	<b>Actual</b>
1.	Receipt inclusive of Opening Balance	9283.97	7079.86	5547.32
2.	Expenditure	8985.97	6947.03	5094.51

## **Loan Position**

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

(Rs. in Crores)

<b>Fund</b>	<b>Opening Balance as on 01.04.2009</b>	<b>Loan Raised during the year</b>	<b>Loan Repayment during the year</b>	<b>Closing Balance as on 31.03.2010</b>
11	905.46	-	386.65	518.81
12	14.73	-	0.39	14.34
21	19.00	-	-	19.00
23	71.60	-	5.00	66.60
30	52.99	-	6.59	46.40
40	961.97	0.82	73.51	889.28
<b>TOTAL</b>	<b>2025.76</b>	<b>0.82</b>	<b>472.15</b>	<b>1554.43</b>

During the year under report, loan of Rs 0.82 Crores received from MMRDA for Mega City Xth Plan (Fund 40).

## **Grants**

During the year under report, New grants to the tune of Rs. 100 Crores received for BRIMSTOWAD, Rs. 2.20 crores Sarva Shiksha Abhiyan ( Fund 30 ) & Rs 65.92. 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)

<b>Fund</b>	<b>Opening Balance as on 01.04.2009</b>	<b>Interest realized during the year</b>	<b>Sinking Fund Installment during the year</b>	<b>Loan Repayment during the year</b>	<b>Closing Balance as on 31.03.2010</b>
11 & 12	586.20	69.20	36.90	371.05	321.24
21	13.25	1.66	1.08	0.00	16.00
23	50.30	6.08	4.08	5.00	55.46
30	37.10	4.31	2.42	6.59	37.23
40	-				
<b>TOTAL</b>	<b>686.85</b>	<b>81.25</b>	<b>44.48</b>	<b>382.64</b>	<b>429.94</b>

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)

<b>Opening Balance</b>	<b>During the year</b>	<b>Closing Balance</b>
89.36	23.56	112.93

## **Investment**

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

(Rs. in Crores)

<b>Particulars</b>	<b>2008-09</b>	<b>2009-10</b>
Opening Balance	17599.70	20136.49
Add : Net Investment during the year	2536.79	489.60
Closing Balance	20136.49	20626.09
Interest earned during the year	1286.03	1120.85

Net investment during the year 2009-10 includes Rs 165.92 Crores received on account of Grant.( Budget A & G ).

## **Sundry Debtors (Receivable)**

The sundry debtors as on 31.03.2010 to the tune of Rs.7827.92 ( B-15 ) Crores against Rs 6271.67 ( B-15 ) Crores last year's balance. Out of these sundry debtors towards other Tax is to the tune of Rs.4621.88 ( B-15 ) Crores ( Property Tax Rs. 1907.51Crores, other Tax Rs. 2714.37 Crores ) and Rs 1115.55 (B-15) Crores for Water and Sewerage Charges. In respect of Fixed Assets, depreciation etc. necessary information is already furnished in Disclosure Statement.

Submitted please.

Sd/-24.05.2011

**Chief Accountant ( Treasury )**

**Municipal Chief Auditor**

# BRIHANMUMBAI MAHANAGARPALIKA

## Disclosures to Accounts 2009-2010

<b>Sr. No.</b>	<b>Points</b>	<b>Fund</b>
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

# 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/-24.05.2011**

**Chief Accountant ( Treasury )**

**Municipal Chief Auditor**