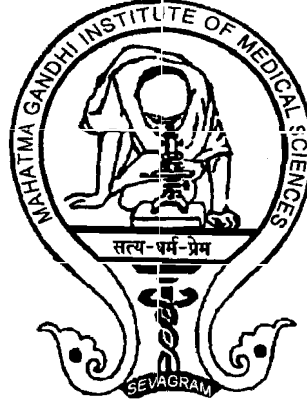


2020-2021



KASTURBA HEALTH SOCIETY'S

**MAHATMA GANDHI INSTITUTE
OF MEDICAL SCIENCES**

(RURAL BASED MEDICAL & RESEARCH PROJECT)

SEVAGRAM, DISTT. WARDHA (M.S.)

***Audited Statements of Accounts
For the year ended 31st March 2021***

**AUDITED ACCOUNTS OF "MEDICAL COLLEGE PROJECT"
FOR THE YEAR ENDED 31ST MARCH, 2021**

INDEX

Sr. No.	PARTICULARS	PAGE
1.	AUDIT REPORT	1 TO 2
2.	BALANCE SHEET	3 TO 4
3.	Schedule - 'A' PROJECT ASSETS FUNDS	5
4.	Schedule - 'B' SPECIFIED PROJECT FUNDS	5
5.	Schedule - 'C' OTHER LIABILITIES	5
6.	Schedule - 'D' FIXED ASSETS	6
7.	Schedule - 'E' FIXED ASSETS & CURRENT ASSETS	6
8.	Schedule - 'F' DEPOSITS & ADVANCES	7
9.	Schedule - 'G' CASH & BANK BALANCES	7
10.	Schedule - 'H' ACCOUNTING POLICIES	8
11.	INCOME & EXPENDITURE ACCOUNT	9 TO 12
12.	Annexure - I	13 TO 14
13.	Annexure - II	15 TO 16
14.	Annexure - III	17 TO 18
15.	Annexure - IV	19 TO 20

K. K. MANKESHWAR & CO.
CHARTERED ACCOUNTANTS

101 Shrika Residency
243, Canal Road
Dharpeth Extension
Nagpur - 440 010
E-mail : mail@kkmindia.com

To,
The Members of the Managing Committee,
Kasturba Health Society,
Post- Sewagram
Distt. Wardha

Ref: - Audit of Accounts of Medical College Project for the year ended 31st March 2021.

Dear Sir / Madam,

We have audited the financial statements of Research Project in Medical Education (Mahatma Gandhi Institute of Medical Sciences & Kasturba Hospital (Teaching), Sewagram) for the year ended 31st March, 2021 and the report thereon is as under: -

1) ANNUAL EXPENDITURE: -

Government of India, Government of Maharashtra and Kasturba Health Society share the total Annual Expenditure for Medical Research Project, which for the year amounts to Rs.180,00,10,758/- as per regular practice. The respective share in annual expenditure, of the approved pattern of Financial assistance would be as under: -

i) Government of India	@50%	Rs. 90,00,05,379/-
ii) Government of Maharashtra	@25%	Rs. 45,00,02,690/-
iii) Kasturba Health Society	@25%	Rs. 45,00,02,689/-
	Total	<u>Rs. 180,00,10,758/-</u>

The total estimated expenditure of Rs.180.00 Crores has been approved vide Resolution item No. 5 of the Standing Finance Committee Meeting held on 21st October 2020. Actual Expenditure and the re-appropriation made out of savings under one head of expenditure sanctioned with the expenditure overflowing budgetary sanction of the other head, need to be approved and sanctioned by Standing Finance Committee.

2) SUNDRY ADVANCES AND SUNDRY LIABILITIES:

These are subject to confirmation.

- 3) **EXTENSION AND REPLACEMENT OF EXISTING FACILITY, EQUIPMENTS, FURNITURE FIXTURES:**
As per regular practice, the expenditure of Rs.8,45,47,921/- on extension and replacement of Existing Facility, Furniture, Fixtures and Equipment's has been incurred by the project and has been shown in the Income & Expenditure Account as Expenditure out of grants received. This requires approval of the Managing Committee.
- 4) **MAJOR/MINOR WORKS, PETTY CONSTRUCTION, ADDITIONS AND ALTERATION TO EXISTING BUILDING: -**
As per regular practice, the expenditure of Rs.3,42,24,835/- on the above items has been shown in Income & Expenditure Account as revenue expenditure out of grants received. This requires approval of the Managing Committee.
- 5) **FUNDS: -**
There is no change in funds of the Hospital and College in the year ended 31st March, 2021. In this year an amount Rs. 12,05,000/- was received as C.S.R. contribution on 31st March, 2021, which is unused as on 31st March, 2021. The amount of Rs. 10,00,000/- received as C.S.R. contribution was used for purchasing COBLATOR-II machine.
- 6) **RECEIVABLE FROM GOVERNMENT : -**
An amount of Rs. 5,61,62,496/- is receivable from The Government of Maharashtra, out of this 1,17,60,806/- was receivable as on 31st March, 2020 this amount hasn't been received yet.
An amount of Rs. 6,01,38,257/- is receivable as on 31st March, 2021 from the Government of India, out of this 6,00,76,878/- was receivable as on 31st March, 2020, this still stands receivable it is recommended to write it off if there is no Foreseeability of receipt.
- 7) **FIXED ASSET : -**
As per the policy the management charges Fixed Assets including Plant and machinery, office equipments and furniture and fixtures purchased to the Income and expenditure as revenue expenditure, there is no record which can be produced to determine the physical location or carrying cost and remaining useful life of the assets purchased. To ensure effective control over the fixed asset it is recommended that Memorandum registers of such assets should be maintained in the Society. The record should indicate including but not limited to, the year of Purchase, cost, Physical Location and name of supplier.

Lastly we would like to place on record our appreciation for the Co-operation extended to us by the Committee.

Ashwin Mankeshwar
Partner
Membership No. 046219
For & on behalf of
K.K.MANKESHWAR & CO.
Chartered Accountants
Firm Reg.No.106009W
UDIN: 21046219AAAAEE7808
Nagpur, dated the 31st July, 2021

BALANCE SHEET

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING), SEVAGRAM DIST. WARDHA
(RUN BY KASTURBA HEALTH SOCIETY)
BALANCE SHEET AS AT 31st MARCH, 2021**

FUNDS & LIABILITIES	Schedule	AMOUNT
<u>PROJECT ASSETS FUND</u> Represented by Fixed Assets	‘ A ‘	33365491
<u>SPECIFIED PROJECT FUNDS</u> As per Schedule	‘ B ‘	817297635
<u>OTHER LIABILITIES</u> As per Schedule	‘ C ‘	37849253
<u>KSTURBA HEALTH SOCIETY:</u> Amount raised from the Society for meeting expenditure of MGIMS		150622094
As per our report of Even date	Total	<u><u>1039134473</u></u>

Ashwin Mankeshwar
Partner
Membership No. 046219
For & on behalf of
K.K.MANKESHWAR & CO.
Chartered Accountants
Firm Reg.No.106009W
UDIN: 21046219AAAAEE7808
Nagpur, dated the 31st July, 2021

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM DIST. WARDHA
(RUN BY KASTURBA HEALTH SOCIETY)
BALANCE SHEET AS AT 31st MARCH, 2021**

PROPERTY & ASSETS	Schedule	AMOUNT	AMOUNT
<u>FIXED ASSETS</u>			
As per Schedule	‘ D ‘		33365491
<u>SPECIFIED PROJECTS ASSETS</u>			
As per Schedule	‘ E ‘		815925114
<u>DEPOSITS AND ADVANCES</u>			
As per Schedule	‘ F ‘		406272
<u>DUE FROM GOVERNMENT OF India</u>			
Grant Receivable upto 31.03.2020		60076878	
Add:Due for 2020-2021 Transferred from Income & Expenditure A/c.		<u>61379</u>	60138257
<u>DUE FROM GOVERNMENT OF MAHARASHTRA</u>			
Grant Receivable upto 31.03.2020		11760806	
Add:Due for 2020-2021 Transferred from Income & Expenditure A/c.		<u>44401690</u>	56162496
<u>CASH & BANK BALANCES</u>			
As per Schedule	‘ G ‘	435843	
Cheque in Hand			
Government of Maharashtra (amount realised on 21st April 2021)		<u>72701000</u>	73136843
	Total		<u><u>1039134473</u></u>

The above Balance Sheet to the best of our belief contains a true account of the Funds & Liabilities and of the Property and Assets of the Society’s MGIMS and attached Teaching hospital, readwith Accounting Policies as per **Schedule ‘H’**

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL(Teaching) Sevagram
Schedule Annexed to and Forming Part of the Balance Sheet as at 31st March, 2021**

SCHEDULE 'A' Amount

PROJECT ASSETS FUND

as per last Balance Sheet

33365491

SCHEDULE 'B'

SPECIFIED PROJECT FUNDS

SPECIFIED FUNDS

	Balance as per last B/S.	During the year/Transfer	Total
B-1 (As per Annexure-I)			
Utilized per contra Schedule 'E'			
Oncology Wing Fund	55872102	0	55872102
Trauma Fund	16264277	0	16264277
Information System(HIS)(in kind)	1	0	1
Infrastructure Facility Fund	327453399	0	327453399
Tertiary Cancer Centre	111000000	0	111000000
Mother & Child Health Wing	200000000	0	200000000
Swachhata Action Plan Fund	50335335	0	50335335
District Early Intervention Center (DEIC)	30000000	0	30000000
Skill Lab In Anesthesia Department	25000000	0	25000000
TOTAL Rs	815925114	0	815925114

B-2 HEALTH CARE FUND -

Corporate Social Responsibility (CSR)

Balance as on 01.04.2020

1000000

Add: Received during the year for fight against Covid-19

1205000

2205000

Less: Utilised during the year for Equipment of Diagnosis for Treatment of cancer patient

1000000

1205000

B-3 OTHER FUNDS:

Needy Students Library Fund:

Balance as per last Balance Sheet

154173

Add: Contribution During the year

13348

167521

Total :

817297635

SCHEDULE 'C'

OTHER LIABILITIES

I. COLLEGE

Student Association	753535	
Security Deposit From Contractors	4698795	
Students Welfare Account	343866	
Sundry Liabilities(Net)	1210280	
GIS(17.04.2021)	14400	
TDS Payable (Contractor)(07 & 16.04.2021)	448548	
TDS Payable (Staff)(3,5,6,7,8,9,12,15.04.2021)	15275000	
Professional Tax from Staff(16.04.2021)	121075	
Nasik University FEES	287923	
Project Serosurveillance Study For Sars Co V-2	46344	
Book Bank(MUHS)	12452	
Mess Deposit (Balance)	4891259	28103477
Total c/f		<u>28103477</u>

SCHEDULES ANNEXED TO BALANCE SHEET

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL(Teaching) SEVAGRAM**

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH, 2021

SCHEDULE ' C ' OTHER LIABILITIES

Total b/f		Amount	Amount
		28103477	
II. HOSPITAL			
Security Deposit From Suppliers of goods & services	7067903		
Patient Relief Deposit Account	1001666		
Global Account	188285		
Mess Deposit from Nursing School	320000		
TDS Payable (Contractor)(16.04.2021 & 26.04.2021)	384622		
TDS Payable (Staff)(07.04.2021)	223500		
Professional Tax from Staff(16.04.2021)	159800		
Caution Money from Nursing School	400000	9745776	37849253

SCHEDULE ' D '

FIXED ASSETS

As per last Balance Sheet

IMMOVABLE PROPERTY:

Land	296300		
Buildings	28788983		
Property	550000		
Wells	16516		
Waste Disposal Plant	29978		29681777

MOVABLE PROPERTY :

Library Books			3683714
---------------	--	--	---------

TOTAL Rs

33365491

SCHEDULE ' E '

**FIXED ASSETS & CURRENT ASSETS (As per Annexure - II)
against funds Sch.B-1**

	Balance as per last B/S.	Addition/ Substraction	Total
Oncology Wing	55872102	0	55872102
Trauma Fund	16264277	0	16264277
Information System(HIS)	1	0	1
Infrastructure Facility	327453399	0	327453399
Tertiary Cancer Centre	111000000	0	111000000
Mother & Child Health Wing	200000000	0	200000000
Swachhata Action Plan	50335335	0	50335335
District Early Intervention Center (DEIC)	30000000		30000000
Skill Lab In Anesthesia Department (Asset including Bank Balance)	25000000		25000000
TOTAL Rs	815925114	0	815925114

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL(Teaching) Sevagram
Schedule Annexed to and forming part of the Balance Sheet as at 31st March, 2021**

SCHEDULE ' F '	Amount	Amount
DEPOSITS & ADVANCES:		
I. COLLEGE :		
A. DEPOSITS:		
Deposit with M/s. Ebrahimji Adamji & Sons, Wardha(Gas, Petrol)	30450	
Deposit with P. & T. Deptt. (Telephone)	46482	
Deposit with M.I.D.C. Wardha(Water)	150750	227682
B. ADVANCES:		
BPCL Advance		139033
II. HOSPITAL :		
A. DEPOSITS:		
Deposit with M/s. Lakhota & Rathi, Wardha for Gas Connection of Bhidi	1900	
Deposit with M/s. Ebrahimji Adamji & sons, Wardha for Gas Connection	6650	
Deposit with P. & T. (Telephone)	5700	14250
B. ADVANCES:		
BPCL Advance		25307
TOTAL Rs.		406272
SCHEDULE ' G '		
CASH & BANK BALANCES :		
Central Bank of India, Sevagram MGIMS Current A/c.No.1784800213	150223	
State Bank of India, Wardha KHS A/c.No.11176705259	2789	
IDBI Bank, Wardha KHS A/c.No.50910400004893	11721	
Central Bank of India, Sevagram K.H.I.P.F.A/c.No.1784869072	26626	
State Bank of India, Wardha(MGIMS) A/c.No.11176709887	10934	
IDBI Bank Wardha A/c.No.509104000137515	187138	
IDBI Bank Wardha A/c.No.509104000145428	45436	
Cash in hand	976	
TOTAL Rs.		435843

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES & KASTURBA HOSPITAL
(TEACHING), SEVAGRAM**

SCHEDULE 'H' - ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS AS AT 31ST MARCH, 2021.

SIGNIFICANT ACCOUNTING POLICIES

- 1) **Fixed Assets:-**
Fixed Assets are stated at their Original cost including freight, insurance and other incidental expenses.
- 2) **Depreciation:-**
No depreciation is charged on assets acquired out of grant for specific purpose.
- 3) **Specified Projects:-**
Assets purchased and expenses incurred for the specified projects have been shown under separate account with corresponding credit / receipts.
- 4) **Stock In trade:-**
All consumables are charged to revenue in the year of its purchases.
- 5) **Revenue Recognition:-**
All expenses and Income are accounted for on cash basis except for grants receivable.
- 6) **Government Grants:-**
Government grants are accounted for on accrual basis and shown as income in Income & Expenditure Account.
- 7) **Retirement Benefits:-**
Gratuity & Leave Encashment is accounted for on cash basis.
- 8) **Expences:-**
All the expenditures irrespective of nature incurred in a year from the grants received from The Government & Kasturba Health Society are recognized as expense in the Income & Expenditure account in the same year.

Signature to Schedules ' A ' to ' H '

Ashwin Mankeshwar
Partner
Membership No. 046219
For & on behalf of
K.K.MANKESHWAR & CO.
Chartered Accountants
Firm Reg.No.106009W
UDIN: 21046219AAAAEE7808
Nagpur, dated the 31st July, 2021

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM, DIST. WARDHA
(RUN BY KASTURBA HEALTH SOCIETY)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021**

EXPENDITURE	AMOUNT	AMOUNT
<u>TO: ANNUAL EXPENDITURE ON MEDICAL EDUCATION AND HEALTH SERVICES:</u>		
<u>A. ON EXISTING FACILITIES</u>		
<u>MGIMS:</u>		
As per Annexure-III	865997779	
<u>Kasturba Hospital</u>		
As per Annexure-IV	<u>934012979</u>	1800010758
<u>B. Depreciation on Assets used for MGIMS</u>		
As per CAG Observation(per contra)		3519107
		<u>1803529865</u>

Sub Total Carried Forward..

1803529865

INCOME & EXPENDITURE ACCOUNT

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES, AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM (RUN BY KASTURBA HEALTH SOCIETY)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

INCOME	Grant		Total
	Received	Receivable	Amount
BY: GRANT-IN-AID:			
A. <u>FROM GOVERNMENT OF INDIA MINISTRY OF HEALTH</u>			
and <u>FAMILY WELFARE, NEW DELHI:</u>			
50% Share in Annual Expenditure: Rs.1800010758/-			
<u>Date</u>			
30.04.2020	166500000		
17.08.2020	166500000		
26.10.2020	166400000		
16.02.2021	166400000		
30.03.2021	234144000		
	899944000	61379	900005379
B. <u>FROM GOVERNMENT OF MAHARASHTRA,</u>			
<u>MEDICAL EDUCATION & DRUGS</u>			
<u>DEPTT.MANTRALAYA, MUMBAI :</u>			
25% Share in Annual Expenditure :Rs.180,00,10,758/-			
<u>Date</u>			
27.05.2020	81100000		
05.09.2020	85400000		
01.01.2021	83250000		
05.03.2021	83150000		
31.03.2021	72701000		
	405601000	44401690	450002690
	1305545000	44463069	
C. <u>CONTRIBUTION BY KASTURBA HEALTH SOCIETY</u>			
1	25% Share in Annual Expenditure :Rs.180,00,10,758/-		Amount
	(Including donation U/s.35(1)(ii)of Income Act.1961 at		450002689
	Rs.99,62,422/-)		
	Add: Contribution by way of-		
	Depreciaion on Assets used for MGIMS		
	(As per CAG Audit)(per contra)		
		3519107	453521796
Sub Total Carried Forward..			1803529865

K. K. MANKESHWAR & CO.
CHARTERED ACCOUNTANTS
NAGPUR

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM, DIST. WARDHA
(RUN BY KASTURBA HEALTH SOCIETY)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021**

EXPENDITURE	AMOUNT	AMOUNT
Sub Total Brought Forward.		1803529865
C. KHS Hospital Charges (Forgone per contra)		
Waiver of KHS Hospital Charges pertaining to Indigent Patients covered u/s 41 AA of BPT Act.1950 Waived to Below		
Indigent Patients Fund	4751675	
Indigent Patients	11015920	
Weaker Section Patients	2829884	
Health Insurance Cover	3164627	
	<u>17010431</u>	21762106
		<u><u>1825291971</u></u>

As per our report of Even date

Ashwin Mankeshwar
Partner
Membership No. 046219
For & on behalf of
K.K.MANKESHWAR & CO.
Chartered Accountants
Firm Reg.No.106009W
UDIN: 21046219AAAAEE7808
Nagpur, dated the 31st July, 2021

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES,
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM
(RUN BY KASTURBA HEALTH SOCIETY)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021**

INCOME	AMOUNT	AMOUNT	AMOUNT
Sub Total Brought Forward..			1803529865
<u>C. CONTRIBUTION BY KASTURBA HEALTH SOCIETY</u>			
2 OVER AND ABOVE COMMITTED CONTRIBUTION @25%			
Contribution by way of-			
Waiver of KHS Hospital Charges pertaining to Indigent Patients covered u/s.41AA of BPT Act 1950 and by research activities (per contra)			
Indigent Patients		4751675	
Indigent,Weaker & Health Insurance Cover		17010431	21762106
			<u>1825291971</u>

ANNEXURE- I
of Schedule B-1 of Balance Sheet

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM
SPECIFIED PROJECT FUND AS ON 31ST MARCH, 2021

SPECIFIED PROJECT FUNDS	Non-Recurring	Recurring	Total	G. Total
SPECIFIED FUNDS :				
Utilized per contra Schedule 'E ' (Annexure-II)				
Oncology Wing Fund				
As per last Balance Sheet				
a. Cobalt Therapy Unit				
Grant from Govt. of India (1997-98)	10000000	-		
Contribution from Kasturba Health Soceity (1997-98)	1065280	-		
	<u>11065280</u>	-	11065280	
b. Radiotherapy Building				
Contribution from Kasturba Health Soceity (2005-06)	5128806	-	5128806	
c. Equipment				
As per last Balance Sheet				
Grant from Govt. of India (2007-08)	20000000	-		
Contribution from Kasturba Health Soceity (2007-08)	178016	-		
	<u>20178016</u>	-	20178016	
Simulator				
As per last Balance Sheet				
Grant from Govt. of India (2009-10)	19500000	-	19500000	55872102
Trauma Fund				
As per last Balance Sheet				
Grant from Govt. of India (2006-07)	15000000	-		
Contribution from Kasturba Health Soceity (2006-07)	1264277	-		
	<u>16264277</u>	-	16264277	16264277
Information System (HIS) (Notional Amount)				
As per last Balance Sheet				
Received in kind from Government of India, Ministry of Communication & I.T. (2009-10)	1	-	1	1
Infrastructure Facility Fund				
a. Development Grant (MRI)				
As per last Balance Sheet				
Grant from Government of India (2011-12)	50000000	-	50000000	
b. Infrastructure Facility (192 Beds) Fund				
As per last Balance Sheet				
Grant from Govt. of India (2012-13) (50%)	33490000	-		
Grant from Govt. of Maharashtra (2012-13) (25%)	16800000	-		
Contribution from Kasturba Health Soceity (2012-13)	27163399	-		
	<u>77453399</u>	-	77453399	
Total C/f			199589778	72136380

SPECIFIED PROJECT FUNDS	Non-Recurring	Recurring	Total	G. Total
Total B/f			199589778	72136380
c. Procurement Medical Equipments Fund				
As per last Balance Sheet				
Grant from Govt. of India (2013-14)	45800000	-		
d. Creation of Capital Assets & Medical Equipments Fund				
As per last Balance Sheet				
Grant from Govt. of India (2014-15)	54200000	-		
	<u>100000000</u>	-	100000000	
e. Creation of Capital Assets (50:25:25)				
As per last Balance Sheet				
Grant from Govt. of India (2015-16)	50000000			
Grant from Govt. of Maharashtra (2016-17)	25000000			
Kasturba Health Society (2015-16)	25000000			
	<u>100000000</u>	-	100000000	327453399
Tertiary Cancer Centre				
As per last Balance Sheet				
Grant from Govt. of India (2012-13)	48000000			
Grant from Govt. of Maharashtra (2012-13)	51000000			
Grant from Govt. of India (2014-15)	12000000			
	<u>111000000</u>	-	111000000	111000000
Mother & Child Health Wing Fund				
As per last Balance Sheet				
Grant from Govt. of India (2014-15)	80000000			
Grant from Govt. of India (2015-16)	120000000			
	<u>200000000</u>	-	200000000	200000000
Swachhata Action Plan Fund				
As per last Balance Sheet				
Grant from Govt. of India (2017-18)	34646568	15353432	50000000	
Add: Bank Interest (2017-18)	335335		335335	
	<u>34981903</u>	<u>15353432</u>	<u>50335335</u>	50335335
District Early Intervention Center (DEIC)				
As per last Balance Sheet				
Grant from Govt. of India (2017-18)	5000000			
Grant from Govt. of India (2018-19)	24898362	101638		
	<u>29898362</u>	<u>101638</u>	30000000	30000000
Skill Lab In Anesthesia Department				
As per last Balance Sheet				
Grant from Govt. of India (2016-17)	10000000			
Grant from Govt. of India (2017-18)	14485900	514100		
	<u>24485900</u>	<u>514100</u>	25000000	25000000
		TOTAL Rs		<u>815925114</u>

ANNEXURE- II
of Schedule E of Balance Sheet

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL(TEACHING) SEVAGRAM
SPECIFIED PROJECT ASSETS AS ON 31ST MARCH, 2021

FIXED ASSETS AND CURRENT ASSETS	Non-Recurring	Recurring	Total	G. Total
Oncology Wing				
As per last Balance Sheet				
a. Cobalt Therapy Unit(1997-98)	11065280	-	11065280	
b. Radiotherapy Building (2005-06)	5128806	-	5128806	
c. HRD Breachy Therapy (2007-08)				
Machine with Accessories,	15145962			
Mammography Unit,	2526612			
Mould Room Equipments	2505442	-		
	<u>20178016</u>	-	20178016	
Simulator(2009-10)				
As per last Balance Sheet	19500000	-	19500000	55872102
Trauma Centre (2006-07)				
As per last Balance Sheet				
Equipment & Furniture	9266064			
Ambulance	2028335			
Construction of wards	4833983			
Others	135895	-		
	<u>16264277</u>	-	16264277	16264277
Information System(HIS)(2009-10)				
As per last Balance Sheet (Notional Amount)	1	-	1	1
Infrastructure Facility				
As per last Balance Sheet				
a. MRI Equipment(2011-12)	50000000	-	50000000	
b. Infrastructure Facility (192 Beds Hospital) (2012-13)	77453399	-	77453399	
c. Medical Equipments (2013-14)	45800000	-	45800000	
d. Creation of Capital Assets & Medical Equipments(2014-15)	54200000	-	54200000	
e. Creation of Capital Assets(2015-16,2016-17)				
As per last Balance Sheet				
i) Renovation of O.T.Complex	84994009			
ii) Construction of Hostel Block	10200693			
iii) Fire Fighting System	4805298	-		
	<u>100000000</u>	-	100000000	327453399
Total c/f				399589779

FIXED ASSETS AND CURRENT ASSETS	Non-Recurring	Recurring	Total	G. Total
Total b/f				399589779
Tertiary Cancer Centre(2012-13)				
As per last Balance Sheet	<u>111000000</u>	-	<u>111000000</u>	111000000
Mother & Child Health Wing(2014 to 2017)				
As per last Balance Sheet	<u>200000000</u>	-	<u>200000000</u>	200000000
Swachhata Action Plan(2018-19)				
As per last Balance Sheet	<u>34981903</u>	<u>15353432</u>	<u>50335335</u>	50335335
District Early Intervention Center (DEIC)(2017 to 2020)				
Setting up at Sewagram				
Balance as per Last Balance Sheet	<u>29898362</u>	<u>101638</u>	<u>30000000</u>	30000000
Skill Lab In Anesthesia Department(from 2016 to 2020)				
Balance as per Last Balance Sheet	18270318	251945		
Balance with Bank of India, Wardha				
A/c.No.970010210000051		<u>6477737</u>		
	<u>18270318</u>	<u>6729682</u>	<u>25000000</u>	25000000
				<u><u>815925114</u></u>

ANNEXURE- III
of Income and Expenditure A/c.

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES, SEVAGRAM
ANNEXED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED 31st MARCH, 2021

ANNUAL EXPENDITURE

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
I. <u>PAY AND ALLOWANCES TO STAFF:</u>		
A. <u>Teaching Staff</u>		
Basic Pay	221987577	
N.P.A.	22220405	
Dearness Allowance	38114504	
House Rent Allowance	4367817	
Special Allowance	11889	
Other & P.G.Allowance	3169385	
Medical Education Allowance	1005544	
Sr.Resident,Jr.Resident & Tutor	33170880	
Leave Encashment	<u>10494223</u>	334542224
B. <u>Non Teaching Staff</u>		
Basic Pay	125473670	
Dearness Allowance	21723132	
House Rent Allowance	3261993	
Other Allowances	1912086	
Leave Encashment	<u>4534348</u>	156905229
C. <u>Payment Towards</u>		
Management Contribution to P.F.	41718191	
Contribution to DLIS & Admn.	804026	
Inspection Charges to PF Comm.	289455	
Death-Cum-Retirement Gratuity	<u>13088053</u>	55899725
D. <u>Out Sourced Assignment</u>		27589627
E. <u>Seventh Pay Arrears</u>		31673828
F. <u>Stipend to</u>		
Interns	9667122	
P.G.Students	<u>111848460</u>	121515582
		<u>728126215</u>
II. <u>OFFICE EXPENSES:</u>		
Postage, Telegrams & Telephone	330993	
Stationery & Printing	2664072	
Advertisement Expenses	<u>195403</u>	3190468
III. <u>TRAVELLING EXPENSES</u>		
Travelling & Conveyance		467680
IV. <u>RENT & TAXES</u>		206249
Total c/f:		<u>731990612</u>

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
Total B/f:		731990612
<u>V. INSPECTION & AFFILIATION FEES TO</u>		
Medical Council of India	383500	
Maharashtra University of Health Scinces, Nashik	<u>1455000</u>	1838500
<u>VI. PAYMENT FOR PROFESSIONALS & SPECIAL SERVICES:</u>		
Honorarium & Con.to Visiting Faculty	68300	
Audit Fees	273500	
Legal Fees & Expenses	<u>261700</u>	603500
<u>VII. PUBLICATION/INFORMATION EXPENSES</u>		
Annual Report / MGIMS Journal/Pub.		525239
<u>VIII. HOSPITALITY EXPENSES</u>		136184
<u>IX. EXISTING FACILITY-EXTENTION & REPLACEMENT</u>		
Including Replacement of Equipments & FurnitureS		5639878
<u>X. MAINTENANCE & REPAIRS:</u>		
Vehicles	1725161	
Equipment & Appliances	3438179	
Buildings & Roads	25603428	
Environment Greenery	<u>44395</u>	30811163
<u>XI. MAJOR WORKS/MINOR WORKS,PETTY CONSTRUCTION ADDITIONS & ALTERATION TO EXISTING BUILDING</u>		16428473
<u>XII. MATERIALS & SUPPLIES:</u>		
Light Power & Water Supply	38749999	
Departmental Contingencies	1851441	
Purchase of Reference Books	213856	
Journals & Periodicals	3850985	
Chemicals,Glassware & Minor Inst.	20374208	
Swachata Action Expenses	7575677	
Fight To Coronavirus	169950	
Sanitation	<u>113697</u>	72899813
<u>XIII. OTHER EXPENSES:</u>		
Miscellaneous Expenses	28573	
Bank Commission	18488	
Health Services,Camps & Con.	4605946	
Property Insurance	<u>471410</u>	5124417
		<u><u>865997779</u></u>

ANNEXURE- IV
of Income and Expenditure A/c.

KASTURBA HOSPITAL SEVAGRAM
ATTACHED TO MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES, SEVAGRAM
ANNEXED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED 31st MARCH, 2021
ANNUAL EXPENDITURE

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
<u>I. PAY AND ALLOWANCES TO STAFF</u>		
<u>A. Nursing Staff</u>		
Basic Pay	201921749	
Dearness Allowance	34864475	
House Rent Allowance	5999716	
Other Allowances	400221	
Leave Encashment	<u>1988279</u>	245174440
<u>B. Nursing School Staff</u>		
Basic Pay	7619594	
Dearness Allowance	1395098	
House Rent Allowance	409695	
Leave Encashment	1086850	
Stipend to Nursing Students	<u>352783</u>	10864020
<u>C. Non Teaching Staff</u>		
Basic Pay	87206413	
Dearness Allowance	14901655	
House Rent Allowance	1867230	
Other Allowances	4500721	
Leave Encashment	2314468	
CMO Salary	<u>7851532</u>	118642019
<u>D. Seventh Pay Arrears</u>		17699277
<u>E. Payment to Self Employed</u>		5619120
<u>F. Payment Towards</u>		
Management Con.to P.F.	33222172	
Death-Cum-Retire.Gratuity	<u>11107088</u>	44329260
		<u>442328136</u>
<u>II. TRAVELLING EXPENSES</u>		
Travelling & Conveyance		1880
<u>III. OFFICE EXPENSES</u>		
Postage, Telegrams & Tele.	12535	
Stationery & Printing	3650115	
Advertisement Expenses	87142	
Uniform to Staff	<u>619352</u>	4369144
<u>IV. HOSPITALITY EXPENSES</u>		76636
<u>V. EXISTING FACILITY-EXTENTION & REPLACEMENT</u>		
Including Replacement of Equipments & Furniture		78908043
<u>VI. MAINTENANCE & REPAIRS:</u>		
Vehicles	1635883	
Equipment & Appliances	17885318	
Furnitures	61890	
Buildings & Roads	9269170	
HIS Expenses	<u>10082623</u>	38934884
Total c/f		<u>564618723</u>

PARTICULARS (As per Approved Budget Heads)	Amount	Amount	Amount
	Total b/f		564618723
<u>VII. MAJOR WORKS/ MINOR WORKS,PETTY CONSTRUCTION</u>			17796362
ADDITION & ALTERATION TO EXISTING BUILDING			
<u>VIII. NURSING SCHOOL EXPENSES</u>			
Affiliation & Inspection Fee			
Indian Nursing Council, New Delhi	10000		
Maharashtra Nursing Council, Bombay	<u>30000</u>	40000	
Remuneration for Lectures delivered to Nursing Students & Contingency		<u>53622</u>	93622
<u>IX. MATERIALS & SUPPLIES:</u>			
<u>A. Drugs Expenses</u>			
Purchase of drugs		51300601	
<u>B. Indoor</u>			
Diet Expenses	15042940		
Linen & Bedding	4694544		
Supplies to Indoor & O.T.	76003886		
Minor Sur.Inst.Rubber & Glass.	32194591		
Fight To Coronavirus	62454577		
Washing Charges	1167906		
Swachata Action Expenses	44295766		
Trauma Centre & Ortho Implants	<u>5435085</u>	241289295	
<u>C. Outdoor</u>			
MRI & CT Scan Expenses	8196682		
Radiotherapy Expenses	4672631		
X-Ray Expenses	4144355		
Departmental Contingencies	2344262		
Patient Health Care	<u>300349</u>	19658279	
<u>D. Rural Centres :</u>			
Anji Rural Health	184491		
Bhidi Rural Health	131139		
Urban Health Center	1285839		
Tribal Research Health Centre	<u>4088483</u>	5689952	
<u>E. Light,Power & Water Supply</u>		<u>30044214</u>	347982341
<u>X. OTHER EXPENSES</u>			
Other Expenses(Misc.Expenses)		3077	
Camps ,Conference & Workshop		1800971	
Health Care Staff (Special Investigation)		1061590	
Social Insurance		137549	
Sanitation		<u>518744</u>	3521931
			<u><u>934012979</u></u>