

2019-2020



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 2020*

**AUDITED ACCOUNTS OF "MEDICAL COLLEGE PROJECT"
FOR THE YEAR ENDED 31ST MARCH 2020**

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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 2020.

Dear Sir / Madam,

We have completed the audit of accounts of Research Project in Medical Education (Mahatma Gandhi Institute of Medical Sciences & Kasturba Hospital (Teaching), Sewagram) for the year ended 31st March, 2020 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.151,70,74,491/- 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. 75,85,37,245/-
ii) Government of Maharashtra	@25%	Rs. 37,92,68,623/-
iii) Kasturba Health Society	@25%	Rs. 37,92,68,623/-
	Total	<u>Rs.151,70,74,491/-</u>

The total estimated budget of Rs.158.27 Crores has been approved vide Resolution item No. 5 of the Standing Finance Committee Meeting held on 17th September 2019. 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.5,44,15,092/- on extension and replacement of Existing Facility, Furniture Fixtures and Equipment 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.3,57,77,745/- on the above items has been shown in Income & Expenditure Account as expenditure out of grants received. This requires approval of the Managing Committee.

5) **During the year, following expenses were made out of special grants received from the Government of India**

a) District Early Intervention Center (DEIC) Rs.76,57,599/-.

b) Skill Lab in Anesthesia Department Rs.17,56,669/-.

This requires approval of the Managing Committee.

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

Ashwin Mankeshwar
Partner
Membership No. 046219
For & on behalf of
K. K. Mankeshwar & Co.
Chartered Accountant
FRN : 106009W
UDIN : 20046219AAAAGU4305
Nagpur dated the 14th September, 2020

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 2020

<u>FUNDS & LIABILITIES</u>	<u>Schedule</u>	<u>AMOUNT</u>
<u>PROJECT ASSETS FUND</u> Represented by Fixed Assets	' A '	33365491
<u>SPECIFIED PROJECT FUNDS</u> As per Schedule	' B '	817079287
<u>OTHER LIABILITIES</u> As per Schedule	' C '	52555032
<u>KASTURBA HEALTH SOCIETY:</u> Amount raised from the Society for meeting expenditure of MGIMS		53641941
As per our report of Even date	Total Rs.	<u>956641751</u>

Ashwin Mankeshwar
Partner
Membership No. 046219
For & on behalf of
K. K. Mankeshwar & Co.
Chartered Accountant
FRN : 106009W
UDIN : 20046219AAAAGU4305
Nagpur dated the 14th September, 2020

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM DIST. WARDHA**
(RUN BY KASTURBA HEALTH SOCIETY)
BALANCE SHEET AS AT 31st MARCH, 2020

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'		371201
<u>DUE FROM GOVERNMENT OF India</u>			
Grant Receivable upto 31.3.2019		14839633	
Add: Due for 2019-2020 Transferred from Income & Expenditure A/c.		<u>45237245</u>	60076878
<u>DUE FROM GOVERNMENT OF MAHARASHTRA</u>			
Grant Receivable upto 31.3.2019		61183	
Add: Due for 2019-2020 Transferred from Income & Expenditure A/c.		<u>11699623</u>	11760806
<u>CASH & BANK BALANCES</u>			
As per Schedule	'G'		35142261
	Total Rs.		<u><u>956641751</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, read with Accounting Policies as per Schedule 'H'

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM
SPECIFIED FUND AND THEIR ASSETS AS ON 31st MARCH, 2020**

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 01.04.2019	2800000		
Add: Received during the year.	1550000		
Add: Received during the year for Hostel.	11000000	15350000	
Less : Utilised during the year for Implementing specified Projects	3350000		
Transferred to Hostel Fund (KHS).	11000000	14350000	1000000

OTHER FUNDS:

B-3

Needy Students Library Fund:

Balance as per last Balance Sheet	111470		
Add: Contribution During the year	42703		154173

Total : 817079287

SCHEDULE 'C'

OTHER LIABILITIES

I. COLLEGE

Student Association	689823		
Security Deposit From Contractors	4666677		
Students Welfare Account	933366		
Sundry Liabilities(Net)	926630		
GIS(23rd April 2020)	15930		
TDS Payable (Contractor)(10th & 23rd April 2020)	227817		
TDS Payable (Staff)(9th & 10th April 2020)	32254100		
Professional Tax from Staff(23rd April 2020)	109650		
Book Bank(MUHS)	14452		
Mess Deposit (Balance)	1879555		41718000

(5)

Total Carried Over 41718000

SCHEDULES ANNEXED TO BALANCE SHEET

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM
SPECIFIED FUND AND THEIR ASSETS AS ON 31st MARCH, 2020**

SCHEDULE ' C ' OTHER LIABILITIES

		Amount	Amount
Total Carried Down		41718000	
II. HOSPITAL			
Security Deposit From Suppliers of goods & services	2858155		
Patfent Relief Deposit Account	750847		
Global Account	179274		
Mess Deposit from Nursing School	320000		
TDS Payable (Contractor)(10th & 13th April 2020)	189206		
TDS Payable (Staff)(9th & 10th April 2020)	5989000		
Professional Tax from Staff(23rd April 2020)	150550		
Caution Money from Nursing School	400000	10837032	52555032

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	
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TOTAL Rs		33365491	
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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)	22240763	7759237	30000000
Skill Lab In Anesthesia Department (Asset including Bank Balance)	16513649	8486351	25000000
TOTAL Rs	799679526	16245588	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, 2020

<u>SCHEDULE ' F '</u>	Amount	Amount
<u>DEPOSITS & ADVANCES:</u>		
<u>I. COLLEGE :</u>		
<u>A. DEPOSITS:</u>		
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)	<u>150750</u>	227682
<u>B. ADVANCES:</u>		
Franking Machine(Stamp Advance)	20695	
BPCL Advance	<u>108574</u>	129269
<u>II. HOSPITAL :</u>		
<u>A. DEPOSITS:</u>		
Deposit with M/s.Lakhotia & 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
TOTAL Rs.		<u><u>371201</u></u>
<u>SCHEDULE ' G '</u>		
<u>CASH & BANK BALANCES :</u>		
Central Bank of India, Sevagram MGIMS Current A/c.No.1784800213	411228	
State Bank of India, Wardha KHS A/c.No.11176705259	34576035	
IDBI Bank, Wardha KHS A/c.No.509104000004893	3499	
Central Bank of India, Sevagram K.H.I.P.F.A/c.No.1784869072	25820	
State Bank of India, Wardha(MGIMS) A/c.No.11176709887	104189	
IDBI Bank Wardha A/c.No.509104000137515	1799	
IDBI Bank Wardha A/c.No.509104000145428	4784	
Cash in hand	14907	351422261
TOTAL Rs.		<u><u>35142261</u></u>

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

SCHEDULE 'H' - ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS AS AT 31ST MARCH, 2020.

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.

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, 2020

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	797787699	
<u>Kasturba Hospital</u>		
As per Annexure-IV	<u>719286792</u>	1517074491
<u>B. Depreciation on Assets used for MGIMS</u>		
As per CAG Observation(per contra)		3814677
		<u>1520889168</u>

Sub Total Carried Forward.

1520889168

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, 2020

INCOME	Grant		Total Amount
	Received	Receivable	

BY: GRANT-IN-AID:

**A. FROM GOVERNMENT OF INDIA MINISTRY OF HEALTH
and FAMILY WELFARE, NEW DELHI:**

50% Share in Annual Expenditure: Rs.75,85,37,245/-

<u>Date</u>				
	13.05.2019	164250000		
	06.08.2019	164250000		
	07.11.2019	164250000		
	07.02.2020	84000000		
	27.02.2020	39250000		
	17.03.2020	56300000		
	30.03.2020	41000000		
		713300000	45237245	758537245

**B. FROM GOVERNMENT OF MAHARASHTRA,
MEDICAL EDUCATION & DRUGS
DEPTT.MANTRALAYA, MUMBAI :**

25% Share in Annual Expenditure :Rs.37,92,68,623/-

<u>Date</u>				
	25.07.2019	88375000		
	16.10.2019	88375000		
	12.12.2019	88375000		
	28.02.2020	67875000		
	31.03.2020	34569000		
		367569000	11699623	379268623
		1080869000	56936868	

C. CONTRIBUTION BY KASTURBA HEALTH SOCIETY

1 25% Share in Annual Expenditure :Rs.37,92,68,623/-

(Including donation U/s.35(1)(ii)of Income Act.1961
at Rs.3,89,23,000/-)

Add:Contribution by way of-

Depreciaion on Assets used for MGIMS
(As per CAG Audit)(per contra)

Amount
379268623

3814677 383083300

Sub Total Carried Forward..

1520889168

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, 2020

EXPENDITURE	AMOUNT	AMOUNT
Sub Total Brought Forward.		1520889168
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	6704561	
Indigent Patients	13140399	
Weaker Section Patients	5155334	
Health Insurance Cover	4034441	29034735
D. FOR SWACHATA ACTION PLAN		
Total Expenditure as per Govt. of India Guidelines	50000899	
Less: Excess Expenditure Over Govt. Grant borne by MGIMS, Sevagram	899	50000000
E. RECURRING EXPENDITURE OUT OF SPECIFIED FUNDS TRANSFERRED		
From Annexure 2 to Schedule B-1		
1) Skill Lab In Anesthesia Department	514100	
2) District Early Intervention Center (DEIC)	101638	615738
		<u>1600539641</u>

As per our report of Even date

Ashwin Mankeshwar
Partner
Membership No. 046219
For & on behalf of
K. K. Mankeshwar & Co.
Chartered Accountant
FRN : 106009W
UDIN : 20046219AAAAGU4305
Nagpur dated the 14th September, 2020

**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, 2020**

INCOME	AMOUNT	AMOUNT	AMOUNT
Sub Total Brought Forward..			1520889168
C. CONTRIBUTION BY KASTURBA HEALTH SOCIETY			
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		6704561	
Indigent, Weaker & Health Insurance Cover		22330174	29034735
D. FOR SWACHATA ACTION PLAN			
Grant in-Aid Received from Govt. of India Ministry of Health & Family Welfare, New Delhi			50000000
E. OUT OF SPECIFIED FUNDS TOWARDS RECURRING EXPENDITURE			
Amount pulled out to the extent of Recurring Expenditure - From Annexure 2 to Schedule - E			
1) Skill Lab In Anesthesia Department		514100	
2) District Early Intervention Center (DEIC)		101638	615738
			<u>1600539641</u>

ANNEXURE- I
of Schedule B-1 of Balance Sheet

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM
SPECIFIED FUND AND THEIR ASSETS AS ON 31st MARCH, 2020

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 Society (1997-98)	1065280	-		
	<u>11065280</u>	-	11065280	
b. Radiotherapy Building				
Contribution from Kasturba Health Society (2005-06)	5128806	-		
	<u>5128806</u>	-	5128806	
c. Equipment				
As per last Balance Sheet				
Grant from Govt. of India (2007-08)	20000000	-		
Contribution from Kasturba Health Society (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 Society (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 Society (2012-13)	27163399	-		
	<u>77453399</u>	-	77453399	
Total C/f			<u>127453399</u>	<u>72136380</u>

SPECIFIED PROJECT FUNDS	Non-Recurring	Recurring	Total	G. Total
Total B/f			127453399	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			
Less: Transferred to Income & Expenditure A/c. to the extent for Recurring Expenses		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			
Less: Transferred to Income & Expenditure A/c. to the extent for Recurring Expenses		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 FUND AND THEIR ASSETS AS ON 31st MARCH, 2020**

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			
Memmography Unit,	2526612			
Mould Room Equipments	2505442	-		
	20178016	-	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	-		
	16264277	-	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	-		
	100000000	-	100000000	327453399
TOTAL C/F				399589779

SPECIFIED PROJECT FUNDS	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	22240763			
Expenditure During the year	7657599			
Less:Transferred to Income & Expenditure A/c.to the extent for Recurring Expenses		<u>101638</u>		
	<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	16513649			
Balance with Bank of India, Wardha A/c.No.970010210000051		6477737		
Expenditure During the year	1756669			
Less:Transferred to Income & Expenditure A/c.to the extent for Recurring Expenses		<u>251945</u>		
	<u>18270318</u>	<u>6729682</u>	<u>25000000</u>	25000000
		TOTAL Rs.		<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, 2020
ANNUAL EXPENDITURE

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
<u>I. PAY AND ALLOWANCES TO STAFF:</u>		
<u>A. Teaching Staff</u>		
Basic Pay	81334386	
Grade Pay	12477614	
N.P.A.	22316441	
Dearness Allowance	120308490	
House Rent Allowance	2115294	
Special Allowance	652523	
Other Allowance & P.G.Allowance	3086687	
Medical Education	1161337	
Sr.Resident,Jr.Resident & Tutor	34260786	
Leave Encashment	<u>1473823</u>	279187381
<u>B. Non Teaching Staff</u>		
Basic Pay	40204656	
Grade Pay	9541088	
Dearness Allowance	71036946	
House Rent Allowance	1624364	
Other Allowances	2969508	
Leave Encashment	<u>2338799</u>	127715361
<u>C. Payment Towards</u>		
Management Contribution to P.F.	35534203	
Contribution to DLIS & Admn.	764148	
Inspection Charges to PF Comm.	275174	
Death-Cum-Retirement Gratuity	<u>10463473</u>	47036998
<u>D. Out Sourced Assignment</u>		
		12946595
<u>E. Seventh Pay Arrears</u>		
		91723925
<u>F. Stipend to</u>		
Interns	6303777	
P.G.Students	<u>93303615</u>	99607392
		658217652
<u>II. OFFICE EXPENSES:</u>		
Postage,Telegrams & Telephone	278195	
Stationery & Printing	1802789	
Advertisement Expenses	<u>1235308</u>	3316292
<u>III. TRAVELLING EXPENSES</u>		
Travelling & Conveyance		1274657
Total c/f:		<u>662808601</u>

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
Total B/f:		662808601
IV. INSPECTION & AFFILIATION FEES TO		
Medical Council of India	344500	
Nasik University	<u>5435000</u>	5779500
V. PAYMENT FOR PROFESSIONALS & SPECIAL SERVICES:		
Honorarium & Con.to Visiting Faculty	203699	
Audit Fees	110000	
Legal Fees & Expenses	<u>904100</u>	1217799
VI. PUBLICATION/INFORMATION EXPENSES		
Annual Report / MGIMS Journal/Pub.		402788
VII. HOSPITALITY EXPENSES		625819
VIII. EXISTING FACILITY-EXTENTION & REPLACEMENT		
Including Replacement of Equipments & Furniture		12403761
IX. MAINTENANCE & REPAIRS:		
Vehicles	2664973	
Equipment & Appliances	2293080	
Buildings & Roads	5950224	
Environment Greenery	<u>18383</u>	10926660
X. MAJOR WORKS/MINOR WORKS,PETTY CONSTRUCTION ADDITIONS & ALTERATION TO EXISTING BUILDING		17954100
XI. MATERIALS & SUPPLIES:		
Light Power & Water Supply	43403861	
Departmental Contingencies	820044	
Purchase of Reference Books	787997	
Journals & Periodicals	7170756	
Chemicals,Glassware & Minor Inst.	28513650	
Sanitation	<u>159319</u>	80855627
XII. OTHER EXPENSES:		
Miscellaneous Expenses	70256	
Bank Commission	30374	
Health Services,Camps & Con.	3782498	
V.I.P.Visit	671801	
Property Insurance	<u>258115</u>	4813044
		<u><u>797787699</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, 2020
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	61994299	
Grade Pay	14803021	
Dearness Allowance	99534708	
House Rent Allowance	2194230	
Other Allowances	1381424	
Leave Encashment	1314354	181222036
<u>B. Nursing School Staff</u>		
Basic Pay	2906732	
Grade Pay	599200	
Dearness Allowance	5315684	
House Rent Allowance	217591	
Leave Encashment	835202	
Stipend to Nursing Students	1332619	11207028
<u>C. Non Teaching Staff</u>		
Basic Pay	28588327	
Grade Pay	5799913	
Dearness Allowance	44378006	
House Rent Allowance	878146	
Other Allowances	7343817	
Leave Encashment	1748688	
CMO Salary	8085106	96822003
<u>D. Seventh Pay Arrears</u>		63522155
<u>E. Payment to Self Employed</u>		2237604
<u>F. Payment Towards</u>		
Management Con.to P.F.	26884538	
Death-Cum-Retire.Gratuity	7473534	34358072
		389368898
<u>II. TRAVELLING EXPENSES</u>		
Travelling & Conveyance		17306
<u>III. OFFICE EXPENSES</u>		
Postage, Telegrams & Tele.	11943	
Stationery & Printing	4268360	
Advertisement Expenses	95620	
Uniform to Staff	435054	4810977
<u>IV. HOSPITALITY EXPENSES</u>		174196
<u>V. EXISTING FACILITY-EXTENTION & REPLACEMENT</u>		
Including Replacement of Equipments & Furniture		42011331
<u>VI. MAINTENANCE & REPAIRS:</u>		
Vehicles	3489530	
Equipment & Appliances	26163661	
Furnitures	2200	
Buildings & Roads	2614643	
HIS Expenses	5782276	38052310
Total c/f		474435018

PARTICULARS (As per Approved Budget Heads)	Amount	Amount	Amount
	Total b/f		474435018
VII. MAJOR WORKS/ MINOR WORKS, PETTY CONSTRUCTION			17823645
ADDITION & ALTERATION TO EXISTING BUILDING			
VIII. NURSING SCHOOL EXPENSES			
Affiliation & Inspection Fee			
Indian Nursing Concl, New Delhi	20000		
Maharashtra Nursing Council, Bombay	5000	25000	
Remuneration for Lectures delivered to Nursing Students & Contingency		92509	117509
IX. MATERIALS & SUPPLIES:			
A. Drugs Expenses			
Purchase of drugs		43420280	
B. Indoor			
Diet Expenses	7891573		
Linen & Bedding	7105877		
Supplies to Indoor & O.T.	55725473		
Minor Sur.Inst.Rubber & Glass.	28881996		
Fight To Coronavirus	10905		
Trauma Centre & Ortho Implants	8810167	108425991	
C. Outdoor			
MRI & CT Scan Expenses	7239548		
Radiotherapy Expenses	7730078		
X-Ray Expenses	4699676		
Departmental Contingencies	3101405		
Patient Health Care	279108	23049815	
D. Rural Centres :			
Anji Rural Health	318517		
Bhidi Rural Health	219079		
Urban Health Centre	1468491		
Tribal Research Health Centre	3314041	5320128	
E. Light, Power & Water Supply		44339021	224555235
X. OTHER EXPENSES			
Other Expenses (Misc. Expenses)		920	
Camps, Conference & Workshop		1173006	
Health Care Staff (Special Investigation)		938717	
Social Insurance		108388	
Sanitation		134354	2355385
			719286792