

2022-2023



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 2023***

**AUDITED ACCOUNTS OF "MEDICAL COLLEGE PROJECT"
FOR THE YEAR ENDED 31ST MARCH, 2023**

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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 2023.

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, 2023 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. 2,04,40,76,859/- 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. 102,20,38,429/-
ii) Government of Maharashtra.	@25%	Rs. 51,10,19,215/-
iii) Kasturba Health Society	@25%	Rs. 51,10,19,215/-
Total		Rs. <u>204,40,76,859/-</u>

The total revised estimated expenditure of Rs.204.40 Crores for the year 2022-23 has been approved vide Resolution item No. 5 of the Standing Finance Committee Meeting held on 19th September 2022. Actual Expenditure and the re-appropriation made out of the savings under one head of expenditure sanctioned with the expenditure overflowing budgetary sanction of the other head, need to be approved and sanctioned by the Standing Finance Committee.

2) SUNDRY ADVANCES, DEPOSITS AND SUNDRY LIABILITIES: -

These are subject to confirmation and the balances therefore are as per the books of account only. We recommend the Managing Committee to obtain a periodic balance confirmation of all such assets and liabilities to ensure effective control.

3) EXTENSION AND REPLACEMENT OF EXISTING FACILITY, EQUIPMENTS, FURNITURE FIXTURES: -

As per the regular practice, expenditure amounting to Rs.5,13,02,217/- 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 the regular practice, expenditure amounting to Rs.4,28,47,312/- 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) SPECIFIED PROJECT FUNDS: -

During the year 2022-23 out of funds specified for creation of capital assets by all the three stakeholders in proportion of 50:25:25, Capital assets costing Rs. 5,99,99,904/- were acquired and correspondingly amount has been credited to Specified Project Fund.

During the year under review, an amount of Rs.67,42,500/- was received as C.S.R. contribution for Advance Equipment for Imparting Medical Education to Students & Medical Treatment to Patients (Health Care Fund). An amount of Rs.73,50,500/- received as C.S.R. contribution in current Year as well as unutilized amount of earlier year has been utilized during the year 2022-23 for Advance Equipment for Imparting Medical Education to Students & Medical Treatment to Patients. During the FY 2022-23, the Trust has shown the details of CSR Contributions received as on 31st March 2023 along with the expenditures incurred against such contributions.

6) RECEIVABLE FROM GOVERNMENT: -

An amount of Rs.6,37,05,990/- was receivable as on 31st March, 2023 from the Government of India, out of which grant amounting to Rs.6,36,67,561/- was receivable as on 31st March, 2022. As per the information provided to us, the Controller and Audit General of India has, in its report asked the Government of India to release the said amount and accordingly the Kasturba Health Society has also communicated with the Government of India to release the said amount.

An amount of Rs.18,58,363/- it was receivable as on 31st March, 2023 from the Government of Maharashtra, out of which grant amounting to Rs.18,27,148/- was receivable as on 31st March, 2022.

7) FIXED ASSET: -

As per the policy consistently followed, the management charges Fixed Assets including Plant and machinery, office equipment's and furniture and fixtures purchased, to the Income and Expenditure account as a revenue expenditure. It may please be noted that at present there is no record which can be produced to determine the actual number of assets, the physical location and or the carrying cost and remaining useful life of the assets purchased and held as on 31st March, 2023. To ensure effective control over the fixed assets it is recommended that Memorandum registers of such assets should be maintained by the Kasturba Health Society. The record should indicate including but not limited to, the year of Purchase, invoice details, original cost, Physical Location, identification details of the assets, 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: 23046219BGPXCL8316
Nagpur dated the
23rd August, 2023

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING), SEVAGRAM DIST. WARDHA

(RUN BY KASTURBA HEALTH SOCIETY)

BALANCE SHEET AS AT 31st MARCH, 2023

<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 '	889339656
<u>OTHER LIABILITIES</u> As per Schedule	' C '	57337074
<u>KASTURBA HEALTH SOCIETY:</u> Amount raised from the Society for meeting expenditure of MGIMS		213310401
	Total	<u>1193352622</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: 23046219BGPXCL8316
Nagpur dated the
23rd August, 2023

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, 2023**

PROPERTY & ASSETS	Schedule	AMOUNT	AMOUNT
<u>FIXED ASSETS</u>			
As per Schedule	' D '		33365491
<u>SPECIFIED PROJECTS ASSETS</u>			
As per Schedule	' E '		889339656
<u>DEPOSITS AND ADVANCES</u>			
As per Schedule	' F '		308492
<u>DUE FROM GOVERNMENT OF India</u>			
Grant Receivable upto 31.03.2022		63667561	
Add:Due for 2022-2023 Transferred from Income & Expenditure A/c.		<u>38439</u>	63705990
<u>DUE FROM GOVERNMENT OF MAHARASHTRA</u>			
Grant Receivable upto 31.03.2022		1827148	
Add:Due for 2022-2023 Transferred from Income & Expenditure A/c.		<u>31215</u>	1858363
<u>CASH & BANK BALANCES</u>			
As per Schedule	' G '	9649130	
Cheque in Hand			
Government of Maharashtra			
(amount realised on 6th April 2023)	105287500		
(amount realised on 18th April 2023)	<u>89838000</u>	<u>195125500</u>	<u>204774630</u>
	Total		<u>1193352622</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 31.03.2023

SCHEDULE ' A '

Amount

PROJECT ASSETS FUND

As per last Balance Sheet

33365491

SCHEDULE ' B '

SPECIFIED PROJECT FUNDS	Balance as per last B/S.	During the year/Transfer	Total
SPECIFIED FUNDS			
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
	815925114	0	815925114

CREATION OF CAPITAL ASSETS

0

59999904

59999904

HEALTH CARE FUND (CSR)

Corporate Social Responsibility (CSR)

B-2 (As per Annexure-I)

upto 31.03.2022

6163000

Add: Received During the year

6742500

12905500

OTHER FUNDS:

B-3

Needy Students Library Fund:

Balance as per last Balance Sheet

167521

Student Association(closing balance)

341617

509138

889339656

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 31.03.2023****SCHEDULE 'C'****OTHER LIABILITIES****I. COLLEGE**

Security Deposit From Contractors	4046682	
Students Welfare Account	122096	
Sundry Liabilities(Net)	201739	
GIS(19.04.2023)	12330	
TDS Payable (Contractor)(06.04.2023)	316863	
TDS Payable (Staff)(06.04.2023)	38567900	
Professional Tax from Staff(20.04.2023)	117925	
Nasik University FEES	1606306	
Project Serosurveillance Study For Sars Co V-2	4000	
From National Health Mission For MLCU	111392	
Book Bank(MUHS)	34287	
Nutration Department (Balance)	<u>4081084</u>	49222604

II. HOSPITAL

Security Deposit From Suppliers of goods & services	2756819	
Patient Relief Deposit Account	1908572	
Global Account	203502	
TDS Payable (Contractor)(06.04.2023)	611052	
TDS Payable (Staff)(06.04.2023)	2472700	
Professional Tax from Staff(20.04.2023)	161825	
		<u>8114470</u>
		<u>57337074</u>

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL(Teaching) Sevagram
SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31. 03. 2023**

SCHEDULE ' D '

FIXED ASSETS

As per last Balance Sheet

IMMOVABLE PROPERTY:

Land	296300	
Buildings	28788983	
Property	550000	
Wells	16516	
Waste Disposal Plant	<u>29978</u>	29681777

MOVABLE PROPERTY :

Library Books		<u>3683714</u>
		<u>33365491</u>

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	0	30000000
Skill Lab In Anesthesia Department (Asset including Bank Balance)	25000000	0	25000000
	<u>815925114</u>	<u>0</u>	<u>815925114</u>

<u>CREATION OF CAPITAL ASSETS (Medical Equipments)</u>	0	<u>59999904</u>	59999904
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HEALTH CARE FUND (CSR)

Corporate Social Responsibility (CSR)

Assets against CSR Funds

**B-2 (As per Annexure-II)
upto 31.03.2022**

	5555000	
Add: Expenditure During the year	<u>7350500</u>	12905500

Out of Specified Fund(Against Earmarked Bank Balance)

Needy Students Library Fund	Amount	
Student Association	167521	
	<u>341617</u>	

(Amount with SBI,Wardha Saving A/C.No.41360345406) 509138

889339656

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL(Teaching) Sevagram**
SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31. 03. 2023

<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)	39350	
Deposit with P. & T. Deptt. (Telephone)	46482	
Deposit with M.I.D.C. Wardha(Water)	<u>150750</u>	236582
<u>B. ADVANCES:</u>		
BPCL Advance(for Vehicle Petrol/ Diesel)		50424
<u>II. HOSPITAL :</u>		
<u>A. DEPOSITS:</u>		
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)	<u>5700</u>	14250
<u>B. ADVANCES:</u>		
BPCL Advance		<u>7236</u>
		<u>308492</u>
<u>SCHEDULE ' G '</u>		
<u>CASH & BANK BALANCES :</u>		
Central Bank of India, Sevagram MGIMS Current A/c.No.1784800213	7253588	
State Bank of India, Wardha KHS A/c.No.11176705259	10548	
IDBI Bank, Wardha KHS A/c.No.509104000004893	2047	
Central Bank of India, Sevagram K.H.I.P.F.A/c.No.1784869072	28204	
State Bank of India, Wardha Saving A/C.No.41360345406	1611008	
	A/c.Head	Amount
	Needy Student	167521
	Student Association	<u>341617</u>
	509138	1101870
State Bank of India, Wardha(MGIMS) A/c.No.11176709887	32432	
State Bank Of India, Sevagram A/C.No.40463152459	257936	
Sbi, Wardha Current A/C.No.41360345825	500000	
IDBI Bank Wardha A/c.No.509104000137515	460136	
IDBI Bank Wardha A/c.No.509104000145428	1002	
Cash in hand	<u>1367</u>	
<u>TOTAL</u>		<u>9649130</u>

**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, 2023**

EXPENDITURE	AMOUNT	AMOUNT
TO: ANNUAL EXPENDITURE ON MEDICAL EDUCATION AND HEALTH SERVICES:		
A. ON EXISTING FACILITIES		
<u>MGIMS:</u>		
As per Annexure-III	1012612146	
<u>Kasturba Hospital</u>		
As per Annexure-IV	<u>1031464713</u>	2044076859
B. Depreciation on Assets used for MGIMS		
As per CAG Observation(per contra)		3010078
		<u>2047086937</u>

Sub Total Carried Forward..

2047086937

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, 2023

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.2044076859/-			
Date			
04.05.2022		210575000	
23.08.2022		210575000	
19.11.2022		210575000	
18.02.2023		210575000	
14.03.2023		179700000	
	1022000000	38429	1022038429
B. FROM GOVERNMENT OF MAHARASHTRA, MEDICAL EDUCATION & DRUGS DEPTT.MANTRALAYA, MUMBAI :			
25% Share in Annual Expenditure: Rs.2044076859/-			
Date			
06.07.2022		105287500	
04.11.2022		105287500	
23.01.2023		105287500	
31.03.2023		105287500	
31.03.2023		89838000	
	510988000	31215	511019215
	1532988000	69643	
C. CONTRIBUTION BY KASTURBA HEALTH SOCIETY			
			Amount
25% Share in Annual Expenditure: Rs.2044076859/- (Including donation U/s.35(1)(ii)of Income Act.1961 at Rs.20,95,000/-)			511019215
Add:Contribution by way of- Depreciaion on Assets used for MGIMS (As per CAG Audit)(per contra)			3010078
			514029293
Sub Total Carried Forward..			2047086937

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, 2023**

EXPENDITURE	AMOUNT	AMOUNT
Sub Total Brought Forward..		2047086937
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		6591306
Indigent Patients	33519357	
Weaker Section Patients	5014491	
Health Insurance Cover	5996545	
	<u>44530393</u>	51121699

2098208636

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: 23046219BGPXCL8316
Nagpur dated the
23rd August, 2023

**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, 2023**

INCOME	AMOUNT	AMOUNT
Sub Total Brought Forward..		2047086937
<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	6591306	
Indigent, Weaker & Health Insurance Cover	44530393	51121699

2098208636

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, 2023

SPECIFIED PROJECT FUNDS	Non-Recurring	Recurring	Total	G. Total
SPECIFIED FUNDS:				
Utilized per contra Schedule 'E' (Annexure-II)				
Oncology Wing Fund				
a. Cobalt Therapy Unit				
As per last Balance Sheet				
Grant from Govt.of India(1997-98)	10000000	-		
Contribution from Kasturba Health Soceity(1997-98)	<u>1065280</u>	-		
	<u>11065280</u>	-	11065280	
b. Radiotherapy Building				
As per last Balance Sheet				
Contribution from Kasturba Health Soceity(2005-06)	<u>5128806</u>	-	5128806	
c. Equipment				
As per last Balance Sheet				
Grant from Govt.of India(2007-08)	20000000	-		
Contribution from Kasturba Health Soceity(2007-08)	<u>178016</u>	-		
	<u>20178016</u>	-	20178016	
Simulator				
As per last Balance Sheet				
Grant from Govt.of India(2009-10)	<u>19500000</u>	-	19500000	55872102
Trauma Fund				
As per last Balance Sheet				
Grant from Govt.of India(2006-07)	15000000	-		
Contribution from Kasturba Health Soceity(2006-07)	<u>1264277</u>	-		
	<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)	<u>1</u>	-	1	1
Infrastrucrture Facility Fund				
a. Development Grant(MRI)				
As per last Balance Sheet				
Grant from Government of India (2011-12)	<u>50000000</u>	-	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)	<u>27163399</u>	-		
	<u>77453399</u>	-	77453399	
Total C/f			127453399	72136380

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	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

815925114

SPECIFIED PROJECT FUNDS	Non-Recurring	Recurring	Total	G. Total
<u>Cration of Capltal Asstes GOI:GOM:KHS (50:25:25)</u>				59999904
<u>HEALTH CARE FUND (CSR)</u>				
Corporate Social Responsibility (CSR)				
Upto 31.03.2022				
Bharat Serum & Vaccine Ltd.Mumbai(2018-19)		2500000		
SIRO Clinpharma Pvt.td.Thane(2018-19)		300000		
I.P.Integrated Services Pvt.Ltd.Gurugram(2019-20)		550000		
Etochu India Pvt.Ltd.Gurugram(2019-20)		1000000		
Ankit Pulps & Boards Pvt.Ltd.Nagpur(2020-21)		1205000		
Ankit Pulps & Boards Pvt.Ltd.Nagpur(2021-22)		608000		6163000
Add: Received During the year				
Vasudha Pharma Chem Ltd.Hydrabad (2022-23)		3000000		
Deccan Fine Chem (India) Pvt.Ltd.Hydrabad (2022-23)		1000000		
I.P.Integrated Services Pvt.Ltd.Gurugram(2022-23)		2742500		6742500
				12905500

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, 2023

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			
d. Creation of Capital Assets & Medical Equipments(2014-15)	54200000	-	100000000	
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	111000000	-	111000000	111000000
Mother & Child Health Wing(2014 to 2017) As per last Balance Sheet	200000000	-	200000000	200000000
Swachhata Action Plan(2018-19) As per last Balance Sheet	34981903	15353432	50335335	50335335
District Early Intervention Center (DEIC)(2017 to 2020) Setting up at Sewagram Balance as per Last Balance Sheet	29898362	101638	30000000	30000000
Skill Lab In Anesthesia Department (from 2016 to 2020) Balance as per Last Balance Sheet Balance with Bank of India, Wardha A/c.No.970010210000051	18270318	251945		
		6477737		
	18270318	6729682	25000000	25000000
				<u>815925114</u>
Capital Asstes				
MGIMS			9086000	
Hospital			50913904	59999904
HEALTH CARE FUND (CSR)				
Corporate Social Responsibility (CSR)				
Assets against CSR Funds				
Upto 31.03.2022				
Ranovation of Basic Infrastructure Facilities(Bharat Serum)	768150	1731850	2500000	
Ranovation of Basic Infrastructure Facilities(SIRO)		300000	300000	
HDSS Programme(I.P. Integrated)		550000	550000	
Equipment for Cancer Patient Treatment(Etochu)	1000000	0	1000000	
Fight against Covid-19(Ankit Pulps)		1205000	1205000	
	1768150	3786850	5555000	5555000
Add: During the year 2022-23				
For Advance Equipment for Imparting Medical Edu.to Student & Medical Treatment to Patients (Ankit)	0	608000	608000	
For Advance Equipment for Imparting Medical Edu.to Student & Medical Treatment to Patients(Vasudha)	3000000	0	3000000	
For Advance Equipment for Imparting Medical Edu.to Student & Medical Treatment to Patients(Deccan)	1000000	0	1000000	
For Advance Equipment for Imparting Medical Edu.to Student & Medical Treatment to Patients(I.P.)	2742500	0	2742500	
	6742500	608000	7350500	7350500
Grand Total	8510650	4394850	12905500	12905500

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES, SEVAGRAM
ANNEXED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED 31st MARCH, 2023

ANNUAL EXPENDITURE

Amount in Rs.

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
I. PAY AND ALLOWANCES TO STAFF:		
A. Teaching Staff		
Basic Pay	21,94,28,175	
N.P.A.	2,33,90,651	
Dearness Allowance	8,30,61,297	
House Rent Allowance	44,69,309	
P.G.Allowance & Other Allow.	41,24,103	
Sr.Resident, Jr.Resident & Tutor	5,39,65,589	
Leave Encashment	<u>26,14,908</u>	39,10,54,032
B. Non Teaching Staff		
Basic Pay	13,03,39,894	
Dearness Allowance	5,07,64,664	
House Rent Allowance	37,56,242	
Other Allowances	27,24,107	
Leave Encashment	<u>24,25,137</u>	19,00,10,044
C. Out Sourced Assignment		3,04,56,835
D. Payment Towards		
Management Contribution to P.F.	4,73,02,383	
Contribution to DLIS & Admn.	7,81,908	
Inspection Charges to PF Comm.	2,81,522	
Death-Cum-Retirement Gratuity	<u>1,16,18,744</u>	5,99,84,557
E. Seventh Pay Arrears		2,76,88,726
F. Stipend to		
Interns	1,20,97,060	
P.G.Students	<u>12,34,24,061</u>	13,55,21,121
		<u>83,47,15,315</u>
II. OTHER ITEMS		
1 TRAVELLING EXPENSES		
Travelling & Conveyance		7,55,703
2 OFFICE EXPENSES:		
Postage, Telegrams & Telephone	4,84,255	
Stationery & Printing	18,50,467	
Advertisement Expenses	<u>3,56,437</u>	26,91,159
Total c/f:		83,81,62,177

Amount in Rs.

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
Total b/f:		83,81,62,177
3. INSPECTION & AFFILIATION FEES TO		
National Medical Commission, New Delhi	11,50,500	
Maharashtra University of Health Sciences, Nashik	12,45,000	
Maharashtra Govt. Deptt. Medical Edu. & Drugs	40,574	
Affiliation to NAAC	<u>1,77,000</u>	26,13,074
4. PAYMENT FOR PROFESSIONALS & SPECIAL SERVICES:		
Honorarium & Con. to Visiting Faculty	2,61,385	
Audit Fees	2,72,000	
Legal Fees & Expenses	<u>2,88,515</u>	8,21,900
5. PUBLICATION/INFORMATION EXPENSES		
Annual Report / MGIMS Journal/Pub.		6,59,103
6. HOSPITALITY EXPENSES		5,85,711
7. EXISTING FACILITY-EXTENTION & REPLACEMENT		
Including Replacement of Equipments & Furnitures		3,08,40,725
8. MAINTENANCE & REPAIRS:		
Vehicles	22,86,692	
Equipment & Appliances	39,43,110	
Buildings & Roads	1,06,19,920	
Environment Greenery	<u>1,45,189</u>	1,69,94,911
9. MAJOR WORKS/MINOR WORKS, PETTY CONSTRUCTION ADDITIONS & ALTERATION TO EXISTING BUILDING		89,53,516
10. MATERIALS & SUPPLIES:		
Light Power & Water Supply	5,19,17,631	
Departmental Contingencies	9,93,679	
Purchase of Reference Books	7,74,035	
Journals & Periodicals	49,40,651	
Chemicals, Glassware & Minor Inst.	3,09,49,779	
Swachata Action Expenses	86,52,966	
Fight To Coronavirus	0	
Sanitation	<u>19,21,690</u>	10,01,50,431
11. OTHER EXPENSES:		
Miscellaneous Expenses	22,604	
Bank Commission	45,081	
Health Services, Camps & Con.	31,76,867	
Property Insurance	<u>5,00,046</u>	37,44,598
III. CREATION OF CAPITAL ASSETS		90,86,000
		<u>101,26,12,146</u>

KASTURBA HOSPITAL
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 31 * MARCH, 2023
ANNUAL EXPENDITURE

Amount in Rs.

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
I. PAY AND ALLOWANCES TO STAFF		
A. Nursing Staff		
Basic Pay	21,71,26,744	
Dearness Allowance	8,97,87,499	
House Rent Allowance	69,51,158	
Other Allowances	2,47,920	
Leave Encashment	<u>19,67,351</u>	31,60,80,672
B. Nursing School Staff		
Basic Pay	77,52,964	
Dearness Allowance	33,24,851	
House Rent Allowance	4,08,288	
Other Allowances	7,970	
Stipend to Nursing Students	<u>11,02,364</u>	1,25,96,437
C. Non Teaching Staff		
Basic Pay	9,02,92,620	
Dearness Allowance	3,56,14,428	
House Rent Allowance	21,41,347	
Other Allowances	52,54,915	
Leave Encashment	23,05,166	
CMO Salary	<u>1,04,89,114</u>	14,60,97,590
D. Seventh Pay Arrears		1,58,31,998
E. Out Sourced Assignment		41,85,111
F. Payment Towards		
Management Con.to P.F.	4,04,25,288	
Death-Cum-Retire. Gratuity	<u>92,21,120</u>	4,96,46,408
		<u>54,44,38,216</u>
II. OTHER ITEMS		
1. TRAVELLING EXPENSES		
Travelling & Conveyance		2,72,855
2. OFFICE EXPENSES		
Postage, Telegrams & Tele.	26,623	
Stationery & Printing	40,52,690	
Advertisement Expenses	3,33,654	
Uniform to Staff	<u>3,90,600</u>	48,03,567
3. HOSPITALITY EXPENSES		3,41,117
4. EXISTING FACILITY-EXTENTION & REPLACEMENT		
Including Replacement of Equipments & Furniture		2,04,61,492
5. MAINTENANCE & REPAIRS:		
Vehicles	26,88,397	
Equipment & Appliances	1,93,58,929	
Furnitures	0	
Buildings & Roads	15,64,155	
HIS Expenses	<u>92,03,026</u>	3,28,14,507
Total c/f		<u>60,31,31,754</u>

		Amount in Rs.	
PARTICULARS (As per Approved Budget Heads)	Amount	Amount	Amount
Total b/f			60,31,31,754
6. MAJOR WORKS/ MINOR WORKS,PETTY CONSTRUCTION ADDITION & ALTERATION TO EXISTING BUILDING			3,38,93,796
7. NURSING SCHOOL EXPENSES			
Affiliation & Inspection Fee			
Indian Nursing Concil, New Delhi	10,106		
Maharashtra Nursing Council, Bombay	12,071	22,177	
Remuneration for Lectures delivered to Nursing Students & Contingency	2,250		
	<u>61,308</u>	<u>63,558</u>	85,735
8. MATERIALS & SUPPLIES:			
A. Drugs Expenses			
Purchase of drugs		8,73,36,041	
B. Indoor			
Diet Expenses	1,07,17,939		
Linen & Bedding	23,05,800		
Supplies to Indoor & O.T.	7,77,74,458		
Minor Sur.Inst.Rubber & Glass.	5,43,14,001		
Fight to Coronavirus	0		
Washing Charges	2,53,040		
Swachata Action Expenses	1,83,91,824		
Trauma Centre & Ortho Implants	<u>1,34,90,398</u>	17,72,47,460	
C. Outdoor			
MRI & CT Scan Expenses	1,00,63,942		
Radiotherapy Expenses	99,11,905		
X-Ray Expenses	41,75,801		
Departmental Contingencies	29,43,227		
Patient Health Care	<u>6,33,832</u>	2,77,28,707	
D. Rural Centres :			
Anji Rural Health	2,21,827		
Bhidi Rural Health	96,056		
Urban Health Center	3,45,684		
Trible Research Health Centre	<u>70,16,817</u>	76,80,384	
E. Light,Power & Water Supply		<u>3,93,31,035</u>	33,93,23,627
9. OTHER EXPENSES			
Other Expenses(Misc.Expenses)		10,815	
Legal Fee & Expenses		55,000	
Camps ,Conference & Workshop		4,55,245	
Health Care Staff (Special Investigation)		14,63,571	
Social Insurance		1,22,538	
Sanitation		<u>20,08,728</u>	41,15,897
III. CREATION OF CAPITAL ASSETS			<u>5,09,13,904</u>
			<u>103,14,64,713</u>

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

SCHEDULE 'H' - ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS AS AT 31st March 2023

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.

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: 23046219BGPXCL8316
Nagpur dated the
23rd August, 2023