

2013-2014



**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 31<sup>st</sup> March 2014*

**AUDITED ACCOUNTS OF "MEDICAL COLLEGE PROJECT"  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2014**

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# K. K. MANKESHWAR & CO.

CHARTERED ACCOUNTANTS

KINGSWAY, NAGPUR - 440 001.

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E-mail : mail@kkmindia.com

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

Ref. - Audit of Accounts of Medical College Project for the year ended 31<sup>st</sup> March 2014

Dear Sirs / 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, 2014 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.90,02,56,750/- 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. 45, 01, 28, 375/-
ii)	Government of Maharashtra	@25%	Rs. 22, 50, 64, 187/-
iii)	Kasturba Health Society	@25%	Rs. 22, 50, 64, 188/-
			<u>Rs. 90, 02, 56, 750/-</u>

The total estimated expenditure of Rs.10,973 Lakhs has been approved vide Resolution item No. 6 of the Standing Finance Committee Meeting held on 20th September 2013. 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) OTHER FUNDS :-

- I. **Ophthalmic Relief Fund:** An expenditure of Rs. 9, 83, 895/- has been incurred against collection from patients during the year which amounts to Rs.6,12,375/-. The closing balance of Rs.9,85,763/- has been transferred to Kasturba Health Society Account.

II. **Needy Patients Fund:** An expenditure of Rs.75,336/- has been incurred against collection from patients during the year which amounts to Rs.45/- and the closing balance of Rs. 3,03,020/- has been transferred to Kasturba Health Society Account.

3) **SUNDRY ADVANCES AND SUNDRY LIABILITIES :-**

These are subject to confirmation.

4) **EXTENSION AND REPLACEMENT OF EXISTING FACILITY, EQUIPMENTS, FURNITURE FIXTURES, AND REFERENCE BOOKS :-**

As per regular practice, the expenditure of Rs. 5,43,10,075/- on replacement of 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.

5) **MINOR WORKS, PETTY CONSTRUCTION, ADDITIONS AND ALTERATION TO EXISTING BUILDING: -**

As per regular practice, the expenditure of Rs. 2, 20, 05, 774/- on the above items has been shown in Income & Expenditure Account as expenditure out of grants received. 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 management and staff in carrying out our audit.

Abhay Upadhye  
Partner  
Membership No. 049354  
For & on behalf of  
K. K. Mankeshwar & Co.  
Chartered Accountants  
FRN 106009W  
Nagpur dated the 22nd July 2014

# 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 2014

AMOUNT	Schedule	FUNDS
1,17,000.00	A	Share Capital
19,00,000.00	B	Reserve for Special Projects
1,28,000.00	C	Grants-in-aid
2,00,000.00	D	Income of the Society
2,50,000.00	E	Income of the Society
2,50,000.00	F	Income of the Society
2,50,000.00	G	Income of the Society
2,50,000.00	H	Income of the Society
2,50,000.00	I	Income of the Society
2,50,000.00	J	Income of the Society
2,50,000.00	K	Income of the Society
2,50,000.00	L	Income of the Society
2,50,000.00	M	Income of the Society
2,50,000.00	N	Income of the Society
2,50,000.00	O	Income of the Society
2,50,000.00	P	Income of the Society
2,50,000.00	Q	Income of the Society
2,50,000.00	R	Income of the Society
2,50,000.00	S	Income of the Society
2,50,000.00	T	Income of the Society
2,50,000.00	U	Income of the Society
2,50,000.00	V	Income of the Society
2,50,000.00	W	Income of the Society
2,50,000.00	X	Income of the Society
2,50,000.00	Y	Income of the Society
2,50,000.00	Z	Income of the Society

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES  
AND KASTURBA HOSPITAL (TEACHING), SEVAGRAM DIST. WARDHA  
(RUN BY KASTURBA HEALTH SOCIETY)  
BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2014**

<u>FUNDS &amp; LIABILITIES</u>	<u>Schedule</u>	<u>AMOUNT</u>
<u>PROJECT ASSETS FUND</u> Represented by Fixed Assets	' A '	3,33,65,491
<u>SPECIFIED PROJECT FUNDS</u> As per Schedule	' B '	34,44,72,834
<u>CAUTION MONEY &amp; DEPOSITS</u> As per Schedule	' C '	1,02,12,500
<u>OTHER LIABILITIES</u> As per Schedule	' D '	6,39,35,137
<u>KASTURBA HEALTH SOCIETY:</u> Amount raised from the Society for meeting expenditure of MGIMS		7,07,13,623
As per our report of Even date	<b>Total</b>	<b><u><u>52,26,99,585</u></u></b>

Abhay Upadhye  
Partner  
Membership No. 049354  
For & on behalf of  
**K. K. Mankeshwar & Co.**  
Chartered Accountants  
FRN 106009W  
Nagpur dated the 22nd July 2014



MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES  
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM DIST. WARDHA  
(RUN BY KASTURBA HEALTH SOCIETY)  
BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2014

<u>PROPERTY &amp; ASSETS</u>	<u>Schedule</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<b><u>FIXED ASSETS</u></b>			
As per Schedule	' E '		3,33,65,492
<b><u>SPECIFIED PROJECTS ASSETS</u></b>			
As per Schedule	' F '		34,43,89,780
<b><u>DEPOSITS AND ADVANCES</u></b>			
As per Schedule	' G '		5,42,775
<b><u>DUE FROM GOVERNMENT OF MAHARASHTRA</u></b>			
Grant Receivable upto 31.03.2013		4,87,41,539	
Add: Due for 2013-2014 Transferred			
From Income & Expenditure A/c.		<u>2,73,15,187</u>	7,60,56,726
<b><u>CASH &amp; BANK BALANCES</u></b>			
As per Schedule	' H '		6,83,44,812
	<b>Total</b>		<b><u><u>52,26,99,585</u></u></b>

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 'I'

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES  
AND KASTURBA HOSPITAL(TEACHING) SEVAGRAM**  
SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.03.2014

	Amount	Amount	Amount
<b>SCHEDULE ' A '</b>			
<b>PROJECT ASSETS FUND</b>			
Balance as per last Balance Sheet		3,33,79,731	
Less:Assets transferred to KHS (2012-13) Corresponding Funds transferred		14,240	3,33,65,491
<b>SCHEDULE ' B '</b>			
<b>SPECIFIED PROJECT FUNDS</b>			
<b>SPECIFIED FUNDS:(As per Annexure - I) B-1</b>			
Oncology Wing Fund			5,58,72,103
Trauma Fund			1,62,64,277
Information System(HIS)			1
Infrastrucrture Development Grant(Creation of Capital Asset-MRI)			5,00,00,000
Infrastructure Facility (192 Beds) Fund			7,74,53,399
Tertiary Cancer Centre			9,90,00,000
Medical Equipments:Government of India(22.3.2014)			4,58,00,000
			34,43,89,780
<b>OTHER FUNDS: B-2</b>			
<b>A. COLLEGE</b>			
<b>Needy Students Library Fund:</b>			
Balance as per last Balance Sheet		67,166	
Add:Contribution During the year		15,888	83,054
<b>B. HOSPITAL:</b>			
<b>1 Ophthalmic Relief Fund :</b>			
Balance as per last Balance Sheet	13,57,283		
Add:Contribution During the year	6,12,375	19,69,658	
Less:Expenditure During the year		9,83,895	
		9,85,763	
Less:Transferred to Kasturba Health Society		9,85,763	
<b>2 Needy Patients Fund</b>			
Balance as per last Balance Sheet	3,78,311		
Add: Contribution During the year	45	3,78,356	
Less:Expenditure during the year		75,336	
		3,03,020	
Less:Transferred to Kasturba Health Society		3,03,020	
			34,44,72,834
<b>SCHEDULE ' C '</b>			
<b>CAUTION MONEY &amp; DEPOSITS:</b>			
<b>COLLEGE</b>			
College Caution Money			29,39,000
Hostel Caution Money			18,36,500
Library Caution Money			26,34,500
Mess Caution Money			28,02,500
			1,02,12,500



# 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 31.03.2014

SCHEDULE 'D'	Amount	Amount
<b><u>OTHER LIABILITIES</u></b>		
<b>I. COLLEGE</b>		
Student Association	6,81,740	
Security Deposit From Contractors	46,13,966	
Students Welfare Account	14,65,709	
Sundry Liabilities	80,285	
Mess Charges Deposit	24,29,415	9,271,115
<b>II. HOSPITAL</b>		
Security Deposit From Contractors	35,08,516	
Patient Relief Deposit Account	7,02,220	
Mess Deposit from Nursing School Trainees	2,42,000	
Caution Money from Nursing School Trainees	3,02,000	47,54,736
<b>III. Government of India Unspent regular Grant for 2013-14</b> (vide Gr.No.V.28015/01/2014/ME-III Dated 28.5.2014)		4,99,09,286
		<b>63,935,137</b>

### SCHEDULE 'E'

#### FIXED ASSETS

Balance as per last Balance Sheet

#### IMMOVABLE PROPERTY:

Land	2,96,300	
Buildings	2,87,88,984	
Property	5,50,000	
Wells	16,516	
Waste Disposal Plant	29,978	2,96,81,778

#### MOVABLE PROPERTY :

Library Books		36,83,714
		<b>3,33,65,492</b>

### SCHEDULE 'F'

#### FIXED ASSETS & CURRENT ASSETS (As per Annexure - II)

against funds Sch.B-1

Oncology Wing	5,58,72,103
Trauma Fund	1,62,64,277
Information System(HIS)	1
Infrastructure Development Grant(Creation of Capital Asset-MRI)	5,00,00,000
Infrastructure Facility (192 Beds) Fund	7,74,53,399
Tertiary Cancer Centre	9,90,00,000
For Medical Equipment	4,58,00,000
	<b>34,43,89,780</b>

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES  
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM**  
SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.03.2014

<u>SCHEDULE 'G'</u>	Amount	Amount
<b><u>DEPOSITS &amp; ADVANCES:</u></b>		
<b><u>I. COLLEGE :</u></b>		
<b><u>A. DEPOSITS:</u></b>		
Deposit with Nagpur University	75,000	
Deposit with M/s. Ebrahimji Adamji & Sons, Wardha (Gas, Petrol)	30,450	
Deposit with P. & T. Deptt. (Telephone)	50,129	
Deposit with M.I.D.C. Wardha (Water)	1,50,750	
Deposit with S.V. Gas Agency (Gas)	650	
Deposit with Nagpur University Consumers Co-op. Society Ltd., Nagpur	100	
Deposit with Swapna Traders, Amrawati (Medical Gas)	<u>5,000</u>	3,12,079
<b><u>B. ADVANCES:</u></b>		
Festival Advance to Staff	10,500	
Franking Machine (Stamp Advance)	<u>95,996</u>	1,06,496
<b><u>II. HOSPITAL :</u></b>		
<b><u>A. DEPOSITS:</u></b>		
Deposit with M/s. Lakhota & Rathi, Wardha for Gas Connection of Bhidi	1,900	
Deposit with M/s. Ebrahimji Adamji & sons, Wardha for Gas Connection	3,600	
Deposit with M/s. Petroleum Agencies, Wardha (Supply Petrol & Diesel)	10,000	
Deposit with Court against Compensasion Case (Oph)	1,00,000	
Deposit with P. & T. (Telephone)	<u>5,700</u>	1,21,200
<b><u>B. ADVANCES:</u></b>		
Festival Advance to Staff		3,000
		<u>5,42,775</u>
<b><u>SCHEDULE 'H'</u></b>		
<b><u>CASH &amp; BANK BALANCES :</u></b>		
Central Bank of India, Sevagram MGIMS Current A/c.No.1784800213		6,54,12,419
Central Bank of India, Nagpur KHS A/c.o.1195311073		23,591
Central Bank of India, Sevagram KHS Current A/c.No.1784800122		3,154
Central Bank of India, Mumbai KHS A/c.No.1787431795		4,21,960
Central Bank of India, New Delhi KHS A/c.No.1226721394		15,853
State Bank of India, Wardha KHS A/c.No.11176705259		9,58,780
Bank of India, Wardha A/c. No.970010210000051		3,08,371
IDBI Bank, Wardha KHS A/c.No.509104000004893		11,62,326
Central Bank of India, Sevagram K.H.I.P.F.A/c.No.1784869092		1,265
Cash in hand		37,093
<b><u>TOTAL</u></b>		<u>6,83,44,812</u>

K. K. MANKESHWAR & CO.  
CHARTERED ACCOUNTANTS  
NAGPUR

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

SCHEDULE "I" - ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS AS AT 31<sup>ST</sup> MARCH, 2014.

**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.
- 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 is accounted for on cash basis.

Signature to Schedules ' A ' to ' I '

Abhay Upadhye  
Partner  
Membership No. 049354  
For & on behalf of  
K. K. Mankeshwar & Co.  
Chartered Accountants  
FRN 106009W  
Nagpur dated the 22nd July 2014



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, 2014

<u>EXPENDITURE</u>	AMOUNT	AMOUNT	AMOUNT
<b>TO: ANNUAL EXPENDITURE ON MEDICAL EDUCATION AND HEALTH SERVICES :</b>			
<b>A. ON EXISTING FACILITIES</b>			
<b>MGIMS:</b>			
As per Annexure-III	50,20,18,241		
<b>Kasturba Hospital</b>			
As per Annexure-IV	<u>37,54,85,741</u>	87,75,03,982	
<b>Infrastructure Facility</b>		<u>2,27,52,768</u>	90,02,56,750
<b>B. Depreciation on Assets used for MGIMS</b>			
As per CAG Observation		79,91,361	
<b>C. KHS Hospital Charges (Forgone per contra)</b>			
Waiver of KHS Hospital Charges pertaining to Indigent Patients covered u/s 41 AA of BPT Act. 1950 Waived to Below			
Indigent Patients	1,10,12,695		
Indigent Patients Fund	15,07,365		
Weaker Section Patients	3,10,56,787		
Others Waived for Research Activites	<u>21,00,003</u>	<u>4,56,76,850</u>	5,36,68,211

AS PER OUR REPORT OF EVEN DATE

Abhay Upadhye  
Partner  
Membership No. 049354  
For & on behalf of  
K. K. Mankeshwar & Co.  
Chartered Accountants  
FRN 106009W  
Nagpur dated the 22nd July 2014

Total 95,39,24,961

# 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, 2014

<u>INCOME</u>	AMOUNT	AMOUNT	AMOUNT
<b>BY: GRANT-IN-AID:</b>			
<b>A. FROM GOVERNMENT OF INDIA MINISTRY OF HEALTH and FAMILY WELFARE, NEW DELHI:</b>			
50% Share in Annual Expenditure		45,01,28,375	
<u>Date</u>			
25.06.2013	8,20,00,000		
31.08.2013	12,50,00,000		
23.11.2013	12,50,00,000		
20.02.2014	12,22,00,000		
	45,42,00,000		
Add: Unspent Balance as of 31.03.2013	4,58,37,661	50,00,37,661	
Less : Unspent Balance as of 31.03.2014			
(Recovered vide Gr.No.V.28015/01/2014/ME-III Dated 28.5.2014)		4,99,09,286	45,01,28,375
<b>B. FROM GOVERNMENT OF MAHARASHTRA, MEDICAL EDUCATION &amp; DRUGS DEPTT.MANTRALAYA, MUMBAI :</b>			
25% Share in Annual Expenditure		22,50,64,187	
<u>Date</u>			
20.06.2013	4,94,38,000		
23.10.2013	4,94,38,000		
30.11.2013	4,94,35,000		
20.02.2014	4,94,38,000		
	19,77,49,000	19,77,49,000	
Balance of Grant Receivable for 2013-14		2,73,15,187	
Add : Grant receivable upto.31.03.2013		4,87,41,539	
Total Grant Receivable as on 31.03.2014		7,60,56,726	
<b>C. CONTRIBUTION BY KASTURBA HEALTH SOCIETY</b>			
25% Share in Annual Expenditure		22,50,64,188	
Amount from Kasturba Health Society	26,39,42,811		
Add: Donation U/s.35(1)(ii) of I.T.Act.1961	3,18,35,000	29,57,77,811	
Less: Excess of 25% Share Shown in Balance Sheet		7,07,13,623	
		22,50,64,188	
Add: Contribution by way of-			
a. Depreciation on Assets used for MGIMS (as per CAG Audit)		79,91,361	
b. Waiver of KHS Hospital Charges pertaining to Indigent Patients covered u/s.41AA of BPT Act 1950 and by research activities (per contra)		4,56,76,850	27,87,32,399
<b>D. Deficit: Due from Government of Maharashtra transferred to Balance sheet</b>			2,73,15,187
<b>Total</b>		95,39,24,961	

**ANNEXURE- I**  
**of schedule B-1 of Balance Sheet**

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES  
AND KASTURBA HOSPITAL(TEACHING) SEVAGRAM**  
**SPECIFIED FUNF AND THEIR ASSETS AS AT 31.03.2014**

SPECIFIED PROJECT FUNDS	Amount	Amount	Amount
<b>SPECIFIED FUNDS:</b>			
<b>Oncology Wing Fund</b>			
Balance as per last Balance Sheet			
a. Cobalt Therapy Unit			
Grant from Govt. of India(1997-98)	1,00,00,000		
Contribution from Kasturba Health Soceity(1997-98)	<u>10,65,280</u>	1,10,65,280	
b. Radiotherapy Building			
Contribution from Kasturba Health Soceity(2005-06)		51,28,806	
c. 6MV Linear Accelerator Systems(Donated by Govt. of India)			<u>1</u>
		<u>1,61,94,087</u>	
<b>For Equipment</b>			
Balance as per last Balance Sheet			
Grant from Govt. of India(2007-08)	2,00,00,000		
Contribution from Kasturba Health Soceity(2007-08)	<u>1,78,016</u>	2,01,78,016	
		<u>3,63,72,103</u>	
<b>Simulator</b>			
Balance as per last Balance Sheet			
Grant from Govt. of India(2009-10)		<u>1,95,00,000</u>	5,58,72,103
<b>Trauma Fund</b>			
Balance as per last Balance Sheet			
Grant from Govt. of India(2008-09)		1,50,00,000	
Contribution from Kasturba Health Soceity		<u>12,64,277</u>	1,62,64,277
<b>Information System(HIS)</b>			
Balance as per last Balance Sheet(Notional Amount)			1
Received from Government of India, Ministry of Communication & I.T.			
<b>Infrastrucrture Development Grant(MRI)</b>			
Balance as per last Balance Sheet			
Grant from Government of India (2011-12)			5,00,00,000
<b>Infrastructure Facility (192 Beds) Fund</b>			
Balance as per last Balance Sheet			
Grant from Govt. of India (2012-13) (50%)		3,34,90,000	
Grant from Govt. of Maharashtra (2012-13) (25%)		1,68,00,000	
Contribution from Kasturba Health Soceity (2012-13) (25%)	1,68,00,000		
Additional Contribution by Kasturba Health Society (2012-13)	<u>1,03,63,399</u>	2,71,63,399	7,74,53,399
<b>Tertiary Cancer Centre</b>			
Balance as per last Balance Sheet			
Grant from Govt. of India (2012-13)		4,80,00,000	
Grant from Govt. of Maharashtra (2012-13)		<u>5,10,00,000</u>	9,90,00,000
<b>Medical Equipments Fund</b>			
Grant-in-aid Received During the year from GOI vide GR.No.G.20011/02/2013-ME.III dated 4.3.2014 (Amount received on 22th March 2014)			4,58,00,000
			<u><u>34,43,89,780</u></u>



**ANNEXURE- II**  
**of schedule B-1 of Balance Sheet**

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES  
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM**  
**SPECIFIED FUNF AND THEIR ASSETS AS AT 31.03.2014**

	Amount	Amount	Amount
<b>FIXED ASSETS</b>			
<b><u>Oncology Wing</u></b>			
Balance as per Last Balance Sheet			
a. Cobalt Therapy Unit		1,10,65,280	
b. Radiotherapy Building		51,28,806	
c. 6MV Linear Accelerator Systems (Donated by Govt. of India)			1
d. HRD Breachy Theraphy Machine with Accessories, Memmography Unit, Mould Room Equipments	1,51,45,962 25,26,612 <u>25,05,442</u>		2,01,78,016
<b>Simulator</b>			
Balance as per Last Balance Sheet		<u>1,95,00,000</u>	5,58,72,103
<b>Trauma Centre</b>			
Balance as per Last Balance Sheet			
Equipment & Furniture		92,66,064	
Ambulance		20,28,335	
Construction of wards		48,33,983	
Others		<u>1,35,895</u>	1,62,64,277
<b>Information System(HIS)</b>			
Balance as per last Balance Sheet (Notional Amount)			1
<b>Infrastructure Development Grant - MRI</b>			
Balance as per last Balance Sheet			5,00,00,000
<b>Infrastructure Facility (192 Beds)</b>			
Expenditure			
Balance as per last Balance Sheet			7,74,53,399
<b>Tertiary Cancer Centre</b>			
Equipment			
i) Utilised upto 31.3.2013	2,00,17,400		
ii) During 2013-14			
Equipment Purchased	10,82,891		
L.C.against import of.Linac IX-FD	<u>7,26,00,000</u>	<u>7,36,82,891</u>	9,37,00,291
<b>CURRENT ASSETS</b>			
Construction - Clearance from A E R B Letter No.AERB/RSD/RT/MH-018/2013/13833 dated 22.10.2013 - Bill is awaited;			
Bank Balance with Allahabad Bank, Wardha		<u>52,99,709</u>	9,90,00,000
Medical Equipments- With Central Bank of India, Sewagram Account No. 1784800213			4,58,00,000
			<u><u>34,43,89,780</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 31 ST MARCH, 2014**

**ANNUAL EXPENDITURE**

<u>PARTICULARS (As per Approved Budget Heads)</u>	Amount	Amount
<b>I. PAY AND ALLOWANCES TO STAFF:</b>		
<b>A. Teaching Staff</b>		
Basic Pay	7,31,76,123	
Grade Pay	1,31,94,074	
N.P.A.	2,52,11,018	
Dearness Allowance	6,77,23,940	
House Rent Allowance	23,50,684	
Other Allowances	47,16,602	
Special Allowances	7,81,927	
Medical Education Allowance	14,40,657	
Leave Encashment	<u>6,56,533</u>	18,92,51,558
<b>B. Non Teaching Staff</b>		
Basic Pay	2,91,54,619	
Grade Pay	72,15,031	
Dearness Allowance	3,05,05,797	
House Rent Allowance	19,53,338	
Other Allowances	10,73,905	
Leave Encashment	<u>29,45,301</u>	7,28,47,991
<b>C. Payment Towards</b>		
Management Contribution to P.F.	2,85,86,555	
Contribution to DLIS & Admn.	2,67,277	
Inspection Charges to PF Comm.	1,02,395	
Death-Cum-Retirement Gratuity	<u>58,96,317</u>	3,48,52,544
<b>D. Out Sourced Assignment</b>		1,01,03,314
<b>E. Stipend to</b>		
Interns	29,83,109	
P.G. Students	8,53,76,340	
Resident, Tutor & Clinical Asstt.	<u>1,80,68,058</u>	10,64,27,507
		41,34,82,914
<b>II. PAYMENTS TO SELF EMPLOYED</b>		5,77,679
<b>III. OFFICE EXPENSES:</b>		
Postage, Telegrams & Telephone	4,33,717	
Stationery & Printing	11,54,155	
Advertisement Expenses	4,19,917	
Uniform to Staff	<u>4,172</u>	20,11,961
<b>IV. TRAVELLING EXPENSES</b>		
Travelling & Conveyance		<u>10,56,265</u>
	<b>Total c/f:</b>	<b>41,71,28,819</b>

		<b>Total b/f: 41,71,28,819</b>	
<b><u>V. INSPECTION &amp; AFFILIATION FEES TO</u></b>			
Medical Council of India	12,15,000		
National Board of Exam. New Delhi	2,03,000		
Nasik University	18,00,000		
DMER-Government of Maharashtra	<u>1,55,000</u>	33,73,000	
<b><u>VI. PAYMENT FOR PROFESSIONALS &amp; SPECIAL SERVICES:</u></b>			
Honorarium & Con. to Visiting Faculty	9,97,364		
Audit Fees	1,12,360		
Legal Fees & Expenses	<u>13,38,200</u>	24,47,924	
<b><u>VII. PUBLICATION/INFORMATION EXPENSES</u></b>			
Annual Report / MGIMS Journal/Pub.		47,986	
<b><u>VIII. HOSPITALITY EXPENSES</u></b>			3,86,830
<b><u>IX. EXISTING FACILITY - EXTENTION &amp; REPLACEMENT</u></b>			
Equipment & Appliances			1,60,47,221
<b><u>X. MAINTENANCE &amp; REPAIRS:</u></b>			
Vehicles	19,82,014		
Equipment & Appliances	13,89,268		
Furnitures	39,485		
Buildings & Roads	58,56,109		
Environment Greenery	<u>29,544</u>	92,96,420	
<b><u>XI. MAJOR WORKS/MINOR WORKS, PETTY CONSTRUCTION ADDITIONS &amp; ALTERATION TO EXISTING BUILDING</u></b>			92,49,443
<b><u>XII. MATERIALS &amp; SUPPLIES:</u></b>			
Light Power & Water Supply	2,04,65,846		
Departmental Contingencies	17,05,510		
Purchase of Reference Books	10,47,141		
Journals & Periodicals	56,20,696		
Chemicals, Glassware & Minor Inst.	1,22,43,704		
Sanitation	<u>11,24,878</u>	4,22,07,775	
<b><u>XIII. OTHER EXPENSES:</u></b>			
Miscellaneous Expenses	1,20,211		
Bank Commission	30,917		
Health Services, Camps & Con.	15,07,120		
Property Insurance	<u>1,74,575</u>	18,32,823	
		<u>50,20,18,241</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 31 ST MARCH, 2014**  
**ANNUAL EXPENDITURE**

<b>PARTICULARS</b>	<b>Amount</b>	<b>Amount</b>
<b>(As per Approved Budget Heads)</b>		
<b>I. PAY AND ALLOWANCES TO STAFF</b>		
<b>A. Nursing Staff</b>		
Basic Pay	2,98,66,056	
Grade Pay	75,78,436	
Dearness Allowance	3,04,69,412	
House Rent Allowance	19,87,554	
Other Allowances	29,18,313	
Leave Encashment	2,735	
	<u>7,28,22,506</u>	
<b>B. Nursing School Staff</b>		
Basic Pay	25,39,302	
Grade Pay	6,07,046	
Dearness Allowance	26,42,396	
House Rent Allowance	1,75,607	
	<u>59,64,351</u>	
<b>C. Non Teaching Staff</b>		
Basic Pay	1,56,16,880	
Grade Pay	36,93,377	
Dearness Allowance	1,62,37,939	
House Rent Allowance	13,13,053	
Other Allowances	61,978	
Leave Encashment	7,80,709	
CMO Salary	8,10,535	
	<u>3,85,14,471</u>	
<b>D. Out Sourced Assignment</b>		94,16,693
<b>E. Payment Towards</b>		
Management Con. to P.F.	1,32,84,941	
Death-Cum-Retire. Gratuity	29,17,590	
	<u>1,62,02,531</u>	
		<u>14,29,20,552</u>
		56,47,176
<b>II. PAYMENTS TO SELF EMPLOYED</b>		
<b>III. TRAVELLING EXPENSES</b>		
Travelling & Conveyance		1,33,209
<b>IV. OFFICE EXPENSES</b>		
Postage, Telegrams & Tele.	29,730	
Stationery & Printing	21,51,906	
Advertisement Expenses	1,86,716	
Uniform to Staff	49,419	
HIS Expenses	80,37,483	
	<u>1,04,55,254</u>	
		1,07,238
<b>V. HOSPITALITY EXPENSES</b>		
<b>VI. EXISTING FACILITY - EXTENTION &amp; REPLACEMENT</b>		
Equipment & Appliances		3,82,62,854
<b>VII. MAINTENANCE &amp; REPAIRS:</b>		
Vehicles	29,82,799	
Equipment & Appliances	67,20,090	
Furnitures	1,11,563	
Buildings & Roads	39,07,826	
	<u>1,37,22,278</u>	
	<u>Total c/f</u>	<u>21,12,48,561</u>

		Total b/f	21,12,48,561
<b>VIII.</b>	<b>MAJOR WORKS/ MINOR WORKS,PETTY CONSTRUCTION</b>		1,27,56,331
	<b>ADDITION &amp; ALTERATION TO EXISTING BUILDING</b>		
<b>IX.</b>	<b><u>NURSING SCHOOL EXPENSES</u></b>		
A.	Stipend to Nursing Students		15,77,208
B.	Remuneration for Lectures delivered to Nursing Students & Contingency		18,188
C.	Afflation to Indian Nursing Concl, New Delhi		30,000
D.	Afflation to Maharashtra Nursing Council, Bombay	<u>38,945</u>	16,64,341
<b>X.</b>	<b><u>MATERIALS &amp; SUPPLIES:</u></b>		
A.	<b><u>Drugs Expenses</u></b>		
	Medicine for Indoor & Outdoor Patients		6,57,20,990
B.	<b><u>Indoor</u></b>		
	Diet Expenses	45,31,083	
	Linen & Bedding	35,57,025	
	Supplies to Indoor & O.T.	2,70,22,007	
	Minor Sur.Inst.Rubber & Glass.	1,15,25,014	
	Washing Charges	13,07,499	
	Trauma Centre & Ortho Implants	<u>34,15,514</u>	5,13,58,142
C.	<b><u>Outdoor</u></b>		
	MRI & CT Scan Expenses	7,17,420	
	Radiotherapy Expenses	48,240	
	X-Ray Expenses	16,66,691	
	Departmental Contingencies	29,43,982	
	Ayurveda, Naturopathy & Yoga	<u>1,000</u>	53,77,333
D.	<b><u>Rural Centres :</u></b>		
	Anji Rural Health	50,215	
	Bhidi Rural Health	1,07,828	
	Urban & other Health Center	<u>15,623</u>	1,73,666
E.	<b>Light,Power &amp; Water Supply</b>		<u>1,71,59,705</u> 13,97,89,836
<b>XI.</b>	<b><u>OTHER EXPENSES</u></b>		
	Other Expenses(Misc.Expenses)		15,934
	Camps ,Conference & Workshop		11,41,333
	Health Care Staff (Special Investigation)		3,93,600
	Social Insurance		3,03,372
	Sanitation		19,25,464
	Legal Fee & Expenses		9,000
	Trible Research Health Centre	<u>62,37,969</u>	1,00,26,672
			<u><u>37,54,85,741</u></u>