

2017-2018



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 2018*

**AUDITED ACCOUNTS OF "MEDICAL COLLEGE PROJECT"
FOR THE YEAR ENDED 31ST MARCH 2018**

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K. K. MANKESHWAR & CO.

CHARTERED ACCOUNTANTS

KINGSWAY, NAGPUR - 440 001.

PH. : 91-712- 6629946/47, 2554223

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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 2018.

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, 2018 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.1,29,74,35,603/- 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. 64,87,17,802/-
ii) Government of Maharashtra	@25%	Rs. 32,43,58,900/-
iii) Kasturba Health Society	@25%	Rs. 32,43,58,901/-
		<u>Rs.1,29,74,35,603/-</u>

The total estimated expenditure of Rs.129.74 Crores has been approved vide Resolution item No. 5 of the Standing Finance Committee Meeting held on 2th September 2016. 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. 9,34,25,136/- 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.4,87,27,951/- 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 Centre (DEIC) Rs.50,00,000/-.
- b) Swachhata Action Plan Rs.5,03,35,335/- (includes interest of Rs.3,35,335/-) .

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 Accountant
FRN 106009W
Nagpur dated the 20th August, 2018

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 2018**

FUNDS & LIABILITIES	Schedule	AMOUNT
<u>PROJECT ASSETS FUND</u>		
Represented by Fixed Assets	' A '	33365491
<u>SPECIFIED PROJECT FUNDS</u>		
As per Schedule	' B '	791005193
<u>OTHER LIABILITIES</u>		
As per Schedule	' C '	21831322
<u>KASTURBA HEALTH SOCIETY:</u>		
Amount raised from the Society for meeting expenditure of MGIMS		66599527

As per our report of Even date

Abhay Upadhye
Partner
Membership No. 049354
For & on behalf of
K. K. Mankeshwar & Co.
Chartered Accountant
FRN 106009W

Nagpur dated the 20th August, 2018

Total

912801533

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

(RUN BY KASTURBA HEALTH SOCIETY)

BALANCE SHEET AS AT 31st MARCH 2018

PROPERTY & ASSETS	Schedule	AMOUNT	AMOUNT
<u>FIXED ASSETS</u>			
As per Schedule	'D'		33365491
<u>SPECIFIED PROJECTS ASSETS</u>			
As per Schedule	'E'		790925114
<u>DEPOSITS AND ADVANCES</u>			
As per Schedule	'F'		250256
<u>DUE FROM GOVERNMENT OF India</u>			
Grant Receivable upto 31.3.2017		4552560	
Add: Due for 2017-2018 Transferred from Income & Expenditure A/c.		<u>10217802</u>	14770362
<u>DUE FROM GOVERNMENT OF MAHARASHTRA</u>			
Grant Receivable upto 31.3.2017		7342647	
Add: Due for 2017-2018 Transferred from Income & Expenditure A/c.		<u>58900</u>	
		7401547	
Less: Received Grant on 30th March 2018		<u>7400000</u>	1547
<u>CASH & BANK BALANCES</u>			
As per Schedule	'G'		73488763
	Total		<u>912801533</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
SPECIFIED FUND AND THEIR ASSET AS ON 31st MARCH 2018**

SCHEDULE ' A '

Amount

PROJECT ASSETS FUND

Balance as per last Balance Sheet

33365491

SCHEDULE ' B '

SPECIFIED PROJECT FUNDS

SPECIFIED FUNDS

B-1 (As per Annexure-I)

Oncology Wing Fund
Trauma Fund
Information System(HIS)(in kind)
Infrastructure Facility Fund
Tertiary Cancer Centre
Mother & Child Health Wing
District Early Intervention Center (DEIC)
Skill Lab In Anasthesia Department
Swachhata Action Plan Fund
(Including Interest received)

Balance as per last B/S.	Received During the year	Total
55872102	0	55872102
16264277	0	16264277
1	0	1
327453399	0	327453399
111000000	0	111000000
200000000	0	200000000
0	5000000	5000000
10000000	15000000	25000000
0	50335335	50335335
720589779	70335335	790925114

OTHER FUNDS:

B-2

Needy Students Library Fund:

Balance as per last Balance Sheet
Add:Contribution During the year

176466

20219

196685

Less:Expenditure During the year

116606

80079

Total :

791005193

SCHEDULE ' C '

OTHER LIABILITIES

I. COLLEGE

Student Association	923483	
Security Deposit From Contractors	5096991	
Students Welfare Account	161666	
Sundry Liabilities(Net)	321642	
TDS Payable (Contractor)	417217	
TDS Payable (Staff)	8919100	
Professional Tax from Staff	92675	
Book Bank	18210	
Mess Deposit (Balance)	<u>979022</u>	16930006

II. HOSPITAL

Security Deposit From Suppliers of goods & services	2614478	
Patient Relief Deposit Account	810529	
Global Account	185264	
Mess Deposit from Nursing School	320000	
TDS Payable (Contractor)	386245	
TDS Payable (Staff)	51800	
Professional Tax from Staff	133000	
Caution Money from Nursing School	<u>400000</u>	4901316

21831322

SCHEDULES ANNEXED TO BALANCE SHEET

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM
SPECIFIED FUND AND THEIR ASSET AS ON 31st MARCH 2018**

SCHEDULE 'D'
FIXED ASSETS

Balance as per last Balance Sheet

IMMOVABLE PROPERTY:

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

MOVABLE PROPERTY :

Library Books		3683714
		33365491

SCHEDULE 'E'

**SPECIFIED PROJECTS ASSETS (As per Annexure - II)
against funds Sch.B-1**

Oncology Wing
Trauma Fund
Information System(HIS)
Infrastructure Facility
Tertiary Cancer Centre
Mother. & Child Health Wing
District Early Intervention Center (DEIC)
Skill Lab In Anasthesia Department
(Opening balance & Additions during the year
includes Bank balance)
Swachhata Action Plan

Balance as per last B/S.	Additions during the year	Total
55872102	0	55872102
16264277	0	16264277
1	0	1
327453399	0	327453399
111000000	0	111000000
200000000	0	200000000
0	5000000	5000000
10000000	15000000	25000000
0	50335335	50335335
720589779	70335335	790925114

**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 2018

<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)	48629	
Deposit with M.I.D.C. Wardha (Water)	<u>150750</u>	229829
<u>B. ADVANCES:</u>		
Franking Machine(Stamp Advance)		6177
<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)	<u>5700</u>	14250
		<u><u>250256</u></u>
<u>SCHEDULE 'G'</u>		
<u>CASH & BANK BALANCES :</u>		
Central Bank of India, Sevagram MGIMS Current A/c.No.1784800213		1713056
Central Bank of India, Nagpur KHS A/c.o.1195311073		10831
Central Bank of India, Sevagram KHS Current A/c.No.1784800122		12154
Central Bank of India, Mumbai KHS A/c.No.1787431795		7876
Central Bank of India, New Delhi KHS A/c.No.1226721394		13093
State Bank of India, Wardha KHS A/c.No.11176705259		70492732
IDBI Bank, Wardha KHS A/c.No.509104000004893		340121
Allahabad Bank, Wardha A/c.No.20944190384		10603
Central Bank of India, Sevagram K.H.I.P.F.A/c.No.1784869072		1523
State Bank of India, Wardha(KH) A/c.No.11176709887		517556
IDBI Bank Wardha A/c.No.509104000137515		355275
IDBI Bank Wardha A/c.No.509104000145428		3710
Bank of India, Wardha A/c. No.970010210000051	16360238	
Less: Shown in Annexure II (Skill Lab)	<u>16359212</u>	1026
Cash in hand		9207
<u>TOTAL</u>		<u><u>73488763</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, 2018.

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 & Leave Encashment is accounted for on cash basis.

Signature to Schedules ' A ' to ' H '

ABHAY UPADHYE
Partner
Membership No. 049354
For and on behalf of
K. K. MANKESHWAR & CO.,
Chartered Accountants
FRN 106009W
Nagpur dated the 20th August, 2018

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, 2018

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
TO: ANNUAL EXPENDITURE ON MEDICAL EDUCATION AND HEALTH SERVICES:		
A. ON EXISTING FACILITIES		
<u>MGIMS:</u>		
As per Annexure-III	666203319	
<u>Kasturba Hospital</u>		
As per Annexure-IV	<u>631232284</u>	1297435603
B. Depreciation on Assets used for MGIMS		
As per CAG Observation		4639277

Total c/f 1302074880

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, 2018

INCOME	AMOUNT	AMOUNT	AMOUNT
BY: GRANT-IN-AID:			
<u>A. FROM GOVERNMENT OF INDIA MINISTRY OF HEALTH</u>			
<u>and FAMILY WELFARE, NEW DELHI:</u>			
50% Share in Annual Expenditure		648717802	648717802
<u>Date</u>			
08.06.2017	159600000		
23.08.2017	103300000		
04.09.2017	56300000		
30.11.2017	103300000		
06.12.2017	56300000		
05.02.2018	159700000		
Grant Received		638500000	
Grant Due for 2017-18		10217802	
<u>B. FROM GOVERNMENT OF MAHARASHTRA,</u>			
<u>MEDICAL EDUCATION & DRUGS</u>			
<u>DEPTT.MANTRALAYA, MUMBAI :</u>			
25% Share in Annual Expenditure		324358900	324358900
<u>Date</u>			
08.06.2017	71000000		
03.10.2017	71000000		
05.12.2017	71000000		
05.03.2018	71000000		
30.03.2018	40300000		
Grant Received		324300000	
Grant Due for 2017-18		58900	
<u>C. CONTRIBUTION BY KASTURBA HEALTH SOCIETY</u>			
25% Share in Annual Expenditure		324358901	
(Including donation U/s.35(1) (ii)			
of Income Act.1961 at Rs.3,57,10,200/-)			
Add:Contribution by way of-			
Depreciaion on Assets used for MGIMS			
(As per CAG Audit)		4639277	328998178
		Total c/f	1302074880

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, 2018**

EXPENDITURE	AMOUNT	AMOUNT	AMOUNT
Total		b/f	1302074880
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		5445394	
Indigent Patients	5407373		
Weaker Section Patients	5517193	10924566	
		<u>16369960</u>	
Others Waived for Research Activites		3461873	19831833
			<u><u>1321906713</u></u>

As per our report of even date

ABHAY UPADHYE

Partner

Membership No. 049354

For and on behalf of

K. K. MANKESHWAR & CO.,

Chartered Accountants

FRN 106009W

Nagpur dated the 20th August, 2018

**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, 2018**

INCOME	AMOUNT	AMOUNT	AMOUNT
		Total b/f	1302074880
 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		5445394	
Indigent, Weaker & Other waived		<u>14386439</u>	19831833
		Total	<u><u>1321906713</u></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 2018

SPECIFIED PROJECT FUNDS	Amount	Amount	Amount
SPECIFIED FUNDS			
Oncology Wing Fund			
Balance as per last Balance Sheet			
a. Cobalt Therapy Unit			
Grant from Govt. of India(1997-98)	10000000		
Contribution from Kasturba Health Soceity(1997-98)	<u>1065280</u>	11065280	
b. Radiotherapy Building			
Contribution from Kasturba Health Soceity(2005-06)		5128806	
c. Equipment			
Balance as per last Balance Sheet			
Grant from Govt. of India(2007-08)	20000000		
Contribution from Kasturba Health Soceity(2007-08)	<u>178016</u>	20178016	
Simulator			
Balance as per last Balance Sheet			
Grant from Govt. of India(2009-10)		<u>19500000</u>	55872102
Trauma Fund			
Balance as per last Balance Sheet			
Grant from Govt. of India(2006-07)		15000000	
Contribution from Kasturba Health Soceity		<u>1264277</u>	16264277
Information System(HIS)(Notional Amount)			
Balance as per last Balance Sheet			
Received in kind from Government of India, Ministry of Communication & I.T.(2009-10)			1
Infrastrucrture Facility Fund			
a. Development Grant(MRI)			
Balance as per last Balance Sheet			
Grant from Government of India (2011-12)		50000000	
b. Infrastructure Facility (192 Beds) Fund			
Balance 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>	77453399	
c. Procurement Medical Equipments Fund			
Balance as per last Balance Sheet			
Grant-in-aid from GOI(2013-14)	45800000		
d. Creation of Capital Assets & Medical Equipments Fund			
Balance as per last Balance Sheet			
Grant-in-aid from GOI(2014-15)	<u>54200000</u>	100000000	
e. Creation of Capital Assets			
Balance as per last Balance Sheet			
Grant-in-aid from GOI(2015-16)	50000000		
Grant-in-aid from GOM(2016-17)	25000000		
Kasturba Health Society (2015-16)	<u>25000000</u>	100000000	<u>327453399</u>
	Total c/f		399589779

SPECIFIED PROJECT FUNDS	Amount	Amount	Amount
	Total b/f		399589779
Tertiary Cancer Centre			
Balance as per last Balance Sheet			
Grant from Govt.of India,Ministry of Health & Family Welfare,New Delhi (2012-13)		48000000	
Grant from Govt.of Maharashtra,Ministry of Medical Education and Drugs Dept,Mumbai (2012-13)		51000000	
Grant from Govt.of India,Ministry of Health & Family Welfare,New Delhi (2014-15)		<u>12000000</u>	111000000
Mother & Child Health Wing Fund			
Balance as per last Balance Sheet			
Grant from Govt.of India,Ministry of Health & Family Welfare,New Delhi (2014-15)		80000000	
Grant from Govt.of India,Ministry of Health & Family Welfare,New Delhi (2015-16)		<u>120000000</u>	200000000
District Early Intervention Center (DEIC)			
Grant Received on 27.11.2017 from Govt.of India,Ministry of Health & Family Welfare,New Delhi (2017-18) (Through Government of Maharashtra(NRHM))			5000000
Skill Lab In Anesthesia Department			
Balance as per last Balance Sheet			
Grant from Govt.of India,Ministry of Health & Family Welfare,New Delhi(2016-17)		10000000	
Add: Amount Received on 22nd March 2018		<u>15000000</u>	25000000
Swachhata Action Plan Fund			
Grant Received on 20.1.2018 Govt.of India,Ministry of Health & Family Welfare,New Delhi (2017-18)		50000000	
Add: Interest Received from 20.1.2018 to 31.3.2018		<u>335335</u>	50335335
			<u><u>790925114</u></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 2018

FIXED ASSETS AND CURRENT ASSETS	Amount	Amount	Amount
Oncology Wing			
Balance as per Last Balance Sheet			
a. Cobalt Therapy Unit		11065280	
b. Radiotherapy Building		5128806	
c. HRD Breachy Theraphy			
Machine with Accessories,	15145962		
Memmography Unit,	2526612		
Mould Room Equipments	<u>2505442</u>	20178016	
Simulator			
Balance as per Last Balance Sheet		<u>19500000</u>	55872102
Trauma Centre			
Balance as per Last Balance Sheet			
Equipment & Furniture		9266064	
Ambulance		2028335	
Construction of wards		4833983	
Others		<u>135895</u>	16264277
Information System(HIS)			
Balance as per last Balance Sheet (Notional Amount)			1
Infrastrurcture Facility			
Balance as per Last Balance Sheet			
a. MRI Equipment		50000000	
b. Infrastructure Facility (192 Beds Hospital)		77453399	
c. Medical Equipments	45800000		
d. Creation of Capital Assets & Medical Equipments	<u>54200000</u>	100000000	
Creation of Capital Assets			
Balance as per Last Balance Sheet			
i) Renovation of O.T.Complex	84994009		
ii) Construction of Hostel Block	10200693		
iii) Fire Fighting System	<u>4805298</u>	100000000	<u>32745.1399</u>
	Total c/f		399589779

FIXED ASSETS AND CURRENT ASSETS	Amount	Amount	Amount
	Total b/f		399589779
Tertiary Cancer Centre			
Balance as per Last Balance Sheet			111000000
Mother & Child Health Wing			
Balance as per Last Balance Sheet			200000000
District Early Intervention Center (DEIC)			
Capital Work in Progress			5000000
Skill Lab In Anasthesia Department			
Balance as per Last Balance Sheet		8640788	
Balance with Bank of India, Wardha			
A/c. No.970010210000051			
i) Opening balance as per last balance sheet	1359212		
ii) Received during the year	<u>15000000</u>	<u>16359212</u>	25000000
Swachhata Action Plan			
Payment During the year			50335335
			<u><u>790925114</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 2018

ANNUAL EXPENDITURE

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
I. PAY AND ALLOWANCES TO STAFF:		
A. Teaching Staff		
Basic Pay	72552608	
Grade Pay	12787006	
N.P.A.	23312243	
Dearness Allowance	106483900	
House Rent Allowance	2415183	
Special Allowance	636656	
Other Allowance & P.G.Allowance	4093201	
Medical Education	1172364	
Sr.Resident & Jr.Resident	21922357	
Leave Encashment	4153072	249528590
B. Non Teaching Staff		
Basic Pay	37657096	
Grade Pay	8888538	
Dearness Allowance	57952722	
House Rent Allowance	1807771	
Other Allowances	3616490	
Leave Encashment	1449594	111372211
C. Payment Towards		
Management Contribution to P.F.	35446081	
Contribution to DLIS & Admn.	708331	
Inspection Charges to PF Comm.	252255	
Death-Cum-Retirement Gratuity	6789579	43196246
D. Out Sourced Assignment		8383059
E. Stipend to		
Interns	6992029	
P.G.Students	99161185	106153214
		518633320
II. OFFICE EXPENSES:		
Postage, Telegrams & Telephone	485223	
Stationery & Printing	1824989	
Advertisement Expenses	645119	2955331
III. TRAVELLING EXPENSES		
Travelling & Conveyance	1736927	
Amarnath Yatra Travelling & Conveyance	312466	2049393
	Total c/f:	523638044

PARTICULARS (As per Approved Budget Heads)		Amount	Amount
		Total b/f:	523638044
IV. INSPECTION & AFFILIATION FEES TO			
	Medical Council of India	1215000	
	Nasik University	1440000	2655000
V. PAYMENT FOR PROFESSIONALS & SPECIAL SERVICES:			
	Honorarium & Con. to Visiting Faculty	2427044	
	Audit Fees	147500	
	Fire Audit Fees(CSIR-CBRI,Roorkee UP)	2360000	
	Legal Fees & Expenses	2225889	7160433
VI. PUBLICATION/INFORMATION EXPENSES			
	Annual Report / MGIMS Journal/Pub.		179944
VII. HOSPITALITY EXPENSES			440109
VIII. EXISTING FACILITY-EXTENTION & REPLACEMENT			
	Including Replacement of Equipments & Furniture		10277844
IX. MAINTENANCE & REPAIRS:			
	Vehicles	1846757	
	Equipment & Appliances	4854352	
	Furnitures	109723	
	Buildings & Roads	13354636	
	Environment Greenery	69929	20235397
X. MAJOR WORKS/MINOR WORKS,PETTY CONSTRUCTION ADDITIONS & ALTERATION TO EXISTING BUILDING			28590783
XI. MATERIALS & SUPPLIES:			
	Light Power & Water Supply	34075735	
	Departmental Contingencies	1684802	
	Purchase of Reference Books	1034686	
	Journals & Periodicals	6064564	
	Chemicals,Glassware & Minor Inst.	22551648	
	Sanitation	5149548	70560983
XII. OTHER EXPENSES:			
	Miscellaneous Expenses	77403	
	Bank Commission	39367	
	Health Services,Camps & Conferance	1823375	
	V.I.P.Visit	247658	
	Property Insurance	276979	2464782
			666203319

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 2018
ANNUAL EXPENDITURE

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
I. PAY AND ALLOWANCES TO STAFF		
A. Nursing Staff		
Basic Pay	50992031	
Grade Pay	11745699	
Dearness Allowance	70320604	
House Rent Allowance	2001043	
Other Allowances	621129	
Leave Encashment	687733	
	<u>136368239</u>	
B. Nursing School Staff		
Basic Pay	2817408	
Grade Pay	656701	
Dearness Allowance	4873437	
House Rent Allowance	189245	
Stipend to Nursing Students	1571344	
	<u>10108135</u>	
C. Non Teaching Staff		
Basic Pay	23756662	
Grade Pay	4467277	
Dearness Allowance	30503473	
House Rent Allowance	870949	
Other Allowances	7187601	
Leave Encashment	1285875	
CMO Salary	1881308	
	<u>69953145</u>	
D. Payment to Self Employed		8317304
F. Payment Towards		
Management Con. to P.F.	21597584	
Death-Cum-Retire. Gratuity	7863177	
	<u>29460761</u>	
		<u>254207584</u>
II. TRAVELLING EXPENSES		
Travelling & Conveyance		70660
III. OFFICE EXPENSES		
Postage, Telegrams & Telephone	12438	
Stationery & Printing	3190495	
Advertisement Expenses	295206	
Uniform to Staff	320625	
	<u>3818764</u>	
IV. HOSPITALITY EXPENSES		137035
V. EXISTING FACILITY-EXTENTION & REPLACEMENT		
Including Replacement of Equipments & Furniture		83147292
VI. MAINTENANCE & REPAIRS:		
Vehicles	2720394	
Equipment & Appliances	17887780	
Furnitures	552967	
Buildings & Roads	9839594	
HIS Expenses	6985375	
	<u>37986110</u>	
Total c/f		379367445

PARTICULARS (As per Approved Budget Heads)	Amount	Amount	Amount
	Total b/f		379367445
VII. MAJOR WORKS/ MINOR WORKS,PETTY CONSTRUCTION ADDITION & ALTERATION TO EXISTING BUILDING			20137168
VIII. NURSING SCHOOL EXPENSES			
A. Remuneration for Lectures delivered to Nursing Students & Contingency		39058	
B. Maharashtra Nursing Council, Bombay		35200	
C. Afflation to Indian Nursing Concl, New Delhi		<u>10000</u>	84258
IX. MATERIALS & SUPPLIES:			
A. Drugs Expenses			
Purchase of drugs		76399942	
B. Indoor			
Diet Expenses	6581661		
Linen & Bedding	4868920		
Supplies to Indoor & O.T.	51481250		
Minor Sur.Inst.Rubber & Glass.	22305531		
Washing Charges	2083063		
Trauma Centre & Ortho Implants	<u>6955879</u>	94276304	
C. Outdoor			
MRI & CT Scan Expenses	4028561		
Radiotherapy Expenses	3972900		
X-Ray Expenses	3734133		
Departmental Contingencies	<u>3823123</u>	15558717	
D. Rural Centres :			
Anji Rural Health	148157		
Bhidi Rural Health	156687		
Urban & other Health Center	<u>1378481</u>	1683325	
E. Light,Power & Water Supply		<u>32991135</u>	220909423
X. OTHER EXPENSES			
Other Expenses(Misc.Expenses)		8963	
Camps ,Conference & Workshop		1354054	
Health Care Staff (Special Investigation)		844826	
Social Insurance		109072	
Sanitation		5032464	
Trible Research Health Centre		<u>3384611</u>	10733990
			<u><u>631232284</u></u>