

2021-2022



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 2022

**AUDITED ACCOUNTS OF "MEDICAL COLLEGE PROJECT"
FOR THE YEAR ENDED 31ST MARCH, 2022**

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K. K. MANKESHWAR & CO.
CHARTERED ACCOUNTANTS

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

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

Ref: - Audit of Accounts of Medical College Project for the year ended 31st March 2022.

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, 2022 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. 176,46,58,608/- 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.	88,23,29,304/-
ii) Government of Maharashtra.	@25%	Rs.	44,11,64,652/-
iii) Kasturba Health Society	@25%	Rs.	44,11,64,652/-
	Total	Rs.	<u>1,76,46,58,608/-</u>

The total revised estimated expenditure of Rs.190.00 Crores for the year 2021-22 has been approved vide Resolution item No. 5 of the Standing Finance Committee Meeting held on 6th September 2021. 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.8,34,40,300/- 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.3,28,83,394 /- 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: -

There are no changes in the balances of Specified Project Funds of the Hospital and College for the year ended 31st March, 2022 except for Health Care Fund.

During the year under review, an amount of Rs.6,08,000/- was received as C.S.R. contribution for fight against Covid 19 (Health Care Fund), which was unused as on 31st March, 2022. An amount of Rs.12,05,000/- received as C.S.R. contribution in earlier year has been utilized during the year for treatment of cancer patients.

6) RECEIVABLE FROM GOVERNMENT: -

An amount of Rs. 5,61,62,496/- was receivable as on 1st April, 2021 from the Government of Maharashtra, out of which grant amounting to Rs. 5,61,00,000/- has been received and the closing balance as on 31st March, 2022 was Rs. 18,27,148/-.

An amount of Rs. 6,36,67,561/- was receivable as on 31st March, 2022 from the Government of India, out of which grant amounting to Rs.6,01,38,257/- was receivable as on 31st March, 2021. 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.

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, 2022. 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: 22046219APNHXM7270
Nagpur dated the
22nd August, 2022

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)
BALANCE SHEET AS AT 31st MARCH, 2022**

FUNDS & LIABILITIES	Schedule	AMOUNT
PROJECT ASSETS FUND		
Represented by Fixed Assets	‘ A ‘	33365491
SPECIFIED PROJECT FUNDS		
As per Schedule	‘ B ‘	817340070
OTHER LIABILITIES		
As per Schedule	‘ C ‘	44186648
KASTURBA HEALTH SOCIETY:		
Amount raised from the Society for meeting expenditure of MGIMS		195308277
As per our report of Even date	Total	<u>1090200486</u>

Ashwin Mankeshwar
Partner
Membership No. 046219
For & on behalf of
K.K.MANKESHWAR & CO.
Chartered Accountants
Firm Reg.No.106009W
UDIN: 22046219APNHXM7270
Nagpur, dated the 22nd August 2022

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, 2022**

PROPERTY & ASSETS	Schedule	AMOUNT	AMOUNT
<u>FIXED ASSETS</u>			
As per Schedule	‘ D ‘		33365491
<u>SPECIFIED PROJECTS ASSETS</u>			
As per Schedule	‘ E ‘		817340070
<u>DEPOSITS AND ADVANCES</u>			
As per Schedule	‘ F ‘		488257
<u>DUE FROM GOVERNMENT OF India</u>			
Grant Receivable upto 31.03.2021		60138257	
Add:Due for 2021-2022 Transferred from Income & Expenditure A/c.		<u>3529304</u>	63667561
<u>DUE FROM GOVERNMENT OF MAHARASHTRA</u>			
Grant Receivable upto 31.03.2021	56162496		
Less:Received during the year	<u>56100000</u>	62496	
Add:Due for 2021-2022 Transferred from Income & Expenditure A/c.		<u>1764652</u>	1827148
<u>CASH & BANK BALANCES</u>			
As per Schedule	‘ G ‘	<u>30261959</u>	
Cheque in Hand			
Government of Maharashtra (amount realised on 12th April 2022)		<u>143250000</u>	173511959
	Total		<u><u>1090200486</u></u>

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

**MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM
SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31. 03. 2022**

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	-	55872102
Trauma Fund	16264277	-	16264277
Information System(HIS) (in kind)	1	-	1
Infrastructure Facility Fund	327453399	-	327453399
Tertiary Cancer Centre	111000000	-	111000000
Mother & Child Health Wing	200000000	-	200000000
Swachhata Action Plan Fund	50335335	-	50335335
District Early Intervention Center (DEIC)	30000000	-	30000000
Skill Lab In Anesthesia Department	25000000	-	25000000
	815925114	-	815925114
B-2 HEALTH CARE FUND -			
Corporate Social Responsibility (CSR)			
Balance as on 01.04.2020	1205000		
Add: Received during the year for fight against Covid-19		<u>608000</u>	
Less: Utilised during the year for Equipment of Diagnosis for Treatment of cancer patient		<u>(1205000)</u>	608000
B-3 OTHER FUNDS:			
Needy Students Library Fund:			
Balance as per last Balance Sheet	167521		
Student Association	639435		806956
Total :	817937070		817340070

SCHEDULE ' C '

OTHER LIABILITIES

I. COLLEGE

Security Deposit From Contractors	2362475
Students Welfare Account	722346
Sundry Liabilities(Net)	3620881
GIS(18.04.2022)	13020
TDS Payable (Contractor) (05.04.2022)	267175
TDS Payable (Staff)(05.04.2022)	21764135
TDS Payable (Supplier)(05.04.2022,18.04.2022)	1488
Professional Tax from Staff(19.04.2022)	125300
Nasik University FEES	963598
Project Serosurveillance Study For Sars Co V-2	46344
From National Health Mission For MICU	2500000
Book Bank(MUHS)	59786
Mess Deposit (Balance)	<u>3755395</u>
Total Carried Over	36201943

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. 2022

SCHEDULE ' C ' OTHER LIABILITIES

Total Carried Down		Amount 36201943	Amount
II. HOSPITAL			
Security Deposit From Suppliers of goods & services	4391141		
Patient Relief Deposit Account	1033571		
Global Account	197939		
Mess Deposit from Nursing School	322000		
TDS Payable (Contractor)(05.04.2022)	311680		
TDS Payable (Staff)(05.04.2022)	1151200		
TDS Payable (Supplier)(05.04.2022,18.04.2022)	17899		
Professional Tax from Staff(19.04.2022)	156775		
Caution Money from Nursing School	402500	7984705	44186648

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	
		33365491	

SCHEDULE ' E '

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

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

Out of Specified Fund (Against Earmarked Bank Balance)

Health Care Fund	608000		
Needy Students Library Fund	167521		
Student Association	639435	1414956	
		817340070	

**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. 2022**

<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>		
BPCL Advance (for Vehicle Petrol/ Diesel)		209686
<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		36639
TOTAL Rs.		<u><u>488257</u></u>

SCHEDULE ' G '

CASH & BANK BALANCES :

Central Bank of India, Sevagram MGIMS Current A/c. 4874330

A/c. Head	Amount
Health Care	608000
Needy Student	167521
Student Asso.	639435
Total	

(1414956) 3459374

State Bank of India, Wardha KHS A/c.	537288
IDBI Bank, Wardha KHS A/c.	25651103
Central Bank of India, Sevagram K.H.I.P.F.A/c.	27407
State Bank of India, Wardha (MGIMS) A/c.	373605
State Bank Of India, Sevagram A/C.	37505
IDBI Bank Wardha A/c.	164847
IDBI Bank Wardha A/c.	3169
Cash in hand	7661

TOTAL

30261959

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

SCHEDULE 'H' - ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS AS AT 31st March 2022

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: 22046219APNHXM7270
Nagpur, dated 22nd August, 2022

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, 2022**

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	863266190	
<u>Kasturba Hospital</u>		
As per Annexure-IV	<u>901392418</u>	1764658608
<u>B. Depreciation on Assets used for MGIMS</u>		
As per CAG Observation(per contra)		3066184
		<u>1767724792</u>

Sub Total Carried Forward..

1767724792

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, 2022

INCOME	Grant		Total Amount
	Received	Receivable	
BY: GRANT-IN-AID:			
<u>A. FROM GOVERNMENT OF INDIA MINISTRY OF HEALTH and FAMILY WELFARE, NEW DELHI:</u>			
50% Share in Annual Expenditure: Rs.1764658608/-			
<u>Date</u>			
	07.05.2021	182500000	
	26.07.2021	173900000	
	05.11.2021	174100000	
	14.01.2022	170300000	
	17.01.2022	3700000	
	10.03.2022	174300000	
		878800000	3529304
			882329304
<u>B. FROM GOVERNMENT OF MAHARASHTRA, MEDICAL EDUCATION & DRUGS DEPTT.MANTRALAYA, MUMBAI :</u>			
25% Share in Annual Expenditure: Rs.1764658608/-			
<u>Date</u>			
	28.05.2021	76863900	
	02.09.2021	99261100	
	03.01.2022	87050000	
	24.03.2022	89075000	
	31.03.2022	87150000	
		439400000	1764652
		1318200000	5293956
			441164652
<u>C. CONTRIBUTION BY KASTURBA HEALTH SOCIETY</u>			
			Amount
1	25% Share in Annual Expenditure: Rs.1764658608/- (Including donation U/s.35(1)(ii)of Income Act.1961 at Rs.2,97,95,400/-)		441164652
	Add:Contribution by way of- Depreciaion on Assets used for MGIMS (As per CAG Audit)(per contra)		3066184
			444230836
Sub Total Carried Forward..			1767724792

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, 2022**

EXPENDITURE	AMOUNT	AMOUNT
Sub Total Brought Forward..		1767724792
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	6688610	
Indigent Patients	28369644	
Weaker Section Patients	3355892	
Health Insurance Cover	5770849	
	<u>37496385</u>	44184995
		<u><u>1811909787</u></u>

As per our report of Even date

Ashwin Mankeshwar
Partner
Membership No. 046219
For & on behalf of
K.K.MANKESHWAR & CO.
Chartered Accountants
Firm Reg.No.106009W
UDIN: 22046219APNHXM7270
Nagpur, dated the 22nd August, 2022

**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, 2022**

INCOME	AMOUNT	AMOUNT
Sub Total Brought Forward..		1767724792
<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	6688610	
Indigent, Weaker & Health Insurance Cover	37496385	44184995
		1811909787

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, 2022

SPECIFIED PROJECT FUNDS	Non-Recurring	Recurring	Total	G. Total
SPECIFIED FUNDS:				
a) 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 Socieity(1997-98)	<u>1065280</u>	-	11065280	
	<u>11065280</u>	-		
b. Radiotherapy Building				
Contribution from Kasturba Health Socieity(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 Socieity(2007-08)	<u>178016</u>	-	20178016	
	<u>20178016</u>	-		
Simulator				
As per last Balance Sheet				
Grant from Govt. of India(2009-10)	<u>19500000</u>	-	19500000	55872102
b) Trauma Fund				
As per last Balance Sheet				
Grant from Govt. of India(2006-07)	15000000	-		
Contribution from Kasturba Health Socieity(2006-07)	<u>1264277</u>	-	16264277	16264277
	<u>16264277</u>	-		
c) 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
d) Infrastructure 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 Socieity (2012-13)	<u>27163399</u>	-	77453399	
	<u>77453399</u>	-		
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
e) 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
f) 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
g) 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
h) 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
i) 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
				<u><u>815925114</u></u>

ANNEXURE- II
of Schedule E of Balance Sheet

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES
AND KASTURBA HOSPITAL (TEACHING) SEVAGRAM
SPECIFIED PROJECT ASSETS AS ON 31st MARCH, 2022

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

FIXED ASSETS AND CURRENT ASSETS	Non-Recurring	Recurring	Total	G. Total
Total B/f				399589779
e)Tertiary Cancer Centre(2012-13)				
As per last Balance Sheet	<u>111000000</u>	-	<u>111000000</u>	111000000
f)Mother & Child Health Wing(2014 to 2017)				
As per last Balance Sheet	<u>200000000</u>	-	<u>200000000</u>	200000000
g)Swachhata Action Plan(2018-19)				
As per last Balance Sheet	<u>34981903</u>	<u>15353432</u>	<u>50335335</u>	50335335
h)District Early Intervention Center (DEIC)(2017 to 2020)				
Setting up at Sewagram				
Balance as per Last Balance Sheet	<u>29898362</u>	<u>101638</u>		
	<u>29898362</u>	<u>101638</u>	<u>30000000</u>	30000000
i)Skill Lab In Anesthesia Department(from 2016 to 2020)				
Balance as per Last Balance Sheet	<u>18270318</u>	<u>251945</u>		
Balance with Bank of India,Wardha A/c.		<u>6477737</u>		
	<u>18270318</u>	<u>6729682</u>	<u>25000000</u>	25000000
				<u><u>815925114</u></u>

ANNEXURE- III
of Income and Expenditure A/c.

MAHATMA GANDHI INSTITUTE OF MEDICAL SCIENCES, SEVAGRAM
ANNEXED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED 31st MARCH, 2022

ANNUAL EXPENDITURE

Amount in Rs.

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
I. PAY AND ALLOWANCES TO STAFF:		
A. Teaching Staff		
Basic Pay	218582776	
N.P.A.	20378044	
Dearness Allowance	48243211	
House Rent Allowance	4359669	
P.G.Allowance & Other Allow.	3564581	
Medical Education Allowance	1128532	
Sr.Resident,Jr.Resident & Tutor	46698357	
Leave Encashment	<u>1873560</u>	344828730
B. Non Teaching Staff		
Basic Pay	125649789	
Dearness Allowance	28448929	
House Rent Allowance	3284936	
Other Allowances	2387357	
Leave Encashment	<u>6597595</u>	166368606
C. Out Sourced Assignment		27240704
D. Payment Towards		
Management Contribution to P.F.	41670811	
Contribution to DLIS & Admn.	788816	
Inspection Charges to PF Comm.	284007	
Death-Cum-Retirement Gratuity	<u>15495612</u>	58239246
E. Stipend to		
Interns	14101614	
P.G.Students	<u>113665837</u>	127767451
		<u>724444737</u>
II. OFFICE EXPENSES:		
Postage, Telegrams & Telephone	328984	
Stationery & Printing	950226	
Advertisement Expenses	<u>672194</u>	1951404
III. TRAVELLING EXPENSES		
Travelling & Conveyance		665769
Total c/f:		<u><u>727061910</u></u>

Amount in Rs.

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
Total B/f:		727061910
<u>IV. INSPECTION & AFFILIATION FEES TO</u>		
National Medical Commission, New Delhi	1887750	
Maharashtra University of Health Sciences, Nashik	2270000	
Maharashtra Govt. Deptt. Medical Edu. & Drugs	500000	4657750
<u>V. PAYMENT FOR PROFESSIONALS & SPECIAL SERVICES:</u>		
Honorarium & Con. to Visiting Faculty	49125	
Audit Fees	200000	
Legal Fees & Expenses	767200	1016325
<u>VI. PUBLICATION/INFORMATION EXPENSES</u>		
Annual Report / MGIMS Journal/Pub.		447559
<u>VII. HOSPITALITY EXPENSES</u>		329765
<u>VIII. EXISTING FACILITY-EXTENTION & REPLACEMENT</u>		
Including Replacement of Equipments & Furnitures		7446536
<u>XI. MAINTENANCE & REPAIRS:</u>		
Vehicles	1488963	
Equipment & Appliances	3870806	
Buildings & Roads	10710738	
Environment Greenery	179895	16250402
<u>X. MAJOR WORKS/MINOR WORKS, PETTY CONSTRUCTION ADDITIONS & ALTERATION TO EXISTING BUILDING</u>		17565190
<u>XI. MATERIALS & SUPPLIES:</u>		
Light Power & Water Supply	41086046	
Departmental Contingencies	839267	
Purchase of Reference Books	346475	
Journals & Periodicals	3773538	
Chemicals, Glassware & Minor Inst.	33228217	
Swachata Action Expenses	4037765	
Fight To Coronavirus	183127	
Sanitation	2281332	85775767
<u>XII. OTHER EXPENSES:</u>		
Miscellaneous Expenses	21718	
Bank Commission	69026	
Health Services, Camps & Con.	2086730	
Property Insurance	537512	2714986
		863266190

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, 2022
ANNUAL EXPENDITURE

Amount in Rs.

PARTICULARS (As per Approved Budget Heads)	Amount	Amount
<u>I. PAY AND ALLOWANCES TO STAFF</u>		
<u>A. Nursing Staff</u>		
Basic Pay	212055077	
Dearness Allowance	48791603	
House Rent Allowance	6127009	
Other Allowances	278477	
Leave Encashment	<u>2826928</u>	270079094
<u>B. Nursing School Staff</u>		
Basic Pay	7505700	
Dearness Allowance	1855871	
House Rent Allowance	397048	
Stipend to Nursing Students	<u>1039296</u>	10797915
<u>C. Non Teaching Staff</u>		
Basic Pay	86987036	
Dearness Allowance	19536005	
House Rent Allowance	1905862	
Other Allowances	6417001	
Leave Encashment	1509026	
CMO Salary	<u>10813365</u>	127168295
<u>D. Payment to Self Employed</u>		5362282
<u>E. Payment Towards</u>		
Management Con.to P.F.	34981720	
Death-Cum-Retire. Gratuity	<u>10056754</u>	45038474
		<u>458446060</u>
<u>II. TRAVELLING EXPENSES</u>		61391
Travelling & Conveyance		61391
<u>III. OFFICE EXPENSES</u>		
Postage, Telegrams & Tele.	9883	
Stationery & Printing	3593354	
Advertisement Expenses	<u>121911</u>	3725148
<u>IV. HOSPITALITY EXPENSES</u>		121352
<u>V. EXISTING FACILITY-EXTENTION & REPLACEMENT</u>		
Including Replacement of Equipments & Furniture		75993764
<u>VI. MAINTENANCE & REPAIRS:</u>		
Vehicles	2350902	
Equipment & Appliances	19216752	
Furnitures	215625	
Buildings & Roads	16192195	
HIS Expenses	<u>21471625</u>	59447099
Total c/f		<u>597794814</u>

Amount in Rs.

PARTICULARS (As per Approved Budget Heads)	Amount	Amount	Amount
	Total b/f		597794814
VII. MAJOR WORKS/ MINOR WORKS,PETTY CONSTRUCTION ADDITION & ALTERATION TO EXISTING BUILDING			15318204
VIII. NURSING SCHOOL EXPENSES			
Affiliation & Inspection Fee			
Indian Nursing Concil, New Delhi	10000		
Maharashtra Nursing Council, Bombay	6400	16400	
Remuneration for Lectures delivered to Nursing Students & Contingency		69192	85592
IX. MATERIALS & SUPPLIES:			
A. Drugs Expenses			
Purchase of drugs		51903814	
B. Indoor			
Diet Expenses	12843267		
Linen & Bedding	333944		
Supplies to Indoor & O.T.	73864217		
Minor Sur.Inst.Rubber & Glass.	40025852		
Fight To Coronavirus	16213638		
Washing Charges	278846		
Swachata Action Expenses	17916217		
Trauma Centre & Ortho Implants	8089750	169565731	
C. Outdoor			
MRI & CT Scan Expenses	7185251		
Radiotherapy Expenses	9140502		
X-Ray Expenses	2873733		
Departmental Contingencies	1798156		
Patient Health Care	278550	21276192	
D. Rural Centres :			
Anji Rural Health	51487		
Bhidi Rural Health	63741		
Urban Health Center	1420057		
Trible Research Health Centre	4145861	5681146	
E. Light,Power & Water Supply		34751553	283178436
X. OTHER EXPENSES			
Other Expenses(Misc.Expenses)		2239	
Legal Fee & Expenses		15000	
Camps, Conference & Workshop		437464	
Health Care Staff (Special Investigation)		1475322	
Social Insurance		142893	
Sanitation		2942454	5015372
			901392418