

SUSHIL JEETPURIA & CO.

CHARTERED ACCOUNTANTS

501, Padma Palace, 86, Nehru Place, New Delhi-110019 Tel. : 011-30605500, 30605550 Fax : 011- 41619691
E-mail : sjc@bpioneers.com

Auditor's Report

To,
The Chairperson
Governing Body,
National Health System Resources Centre
(Under Ministry of Health & Family Welfare, Government of India)
NIHFW Campus Baba Gangnath Marg, Munirka,
New Delhi – 110 067

We have audited the attached Balance Sheet of National Health Systems Resource Centre (Under Ministry of Health & Family Welfare, Government of India), NIHFW Campus, Baba Gangnath Marg, Munirka, New Delhi – 110 067 as at 31.03.2017 and also the Income & Expenditure Account and Receipt & Payment Account for the period from 1st April, 2016 to 31st March, 2017 annexed thereto. The audited statements received from Regional Resource Centre Guwahati (Branch Office) and statement received from NISRC Camp Office, Bihar has been incorporated in final accounts. These Financial Statements are responsibility of the Centre's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. In our opinion, the company has kept proper books of account as required by law so far, as appears from our examination of the books.
 - I. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
 - II. In our opinion, Proper Books of Accounts as required by law have been maintained by the centre so far as appears from our examination of those books.
2. The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of accounts maintained.



3. In our opinion, and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. in the case of the Balance Sheet, of the state of affairs of centre as at 31st March, 2017.
- ii. in the case of the Income & Expenditure Account, Grant-in-aid recognized as expenditure for the year ended on that date.
- iii. in the case of Receipt & Payment Account of the transactions reflected for the year ended on that date.

Place: New Delhi
Date: 23/06/2017

For Sushil Jeetpuria & CO
Chartered Accountants
FRN 500062N



Mayank Mohanka

CA Mayank Mohanka
Partner
M.No. 509020

NATIONAL HEALTH SYSTEMS RESOURCE CENTRE
NIHFW Campus, Baba Gang Nath Marg, Munirka, New Delhi - 110 067
BALANCE SHEET AS AT 31ST MARCH, 2017

Particulars	Schedule	Amount	Current Year At 31.03.2017	Amount	Previous Year At 31.03.2016
GRANTS & PENDING UTILISATION :					
NHSRC, New Delhi					
Opening Balance		134,810,236.60		121,786,648.94	
Add: Fund Received during the year		207,577,387.00		276,858,886.00	
Less: Expenses/Repayment during the year		280,825,998.94	61,561,624.66	263,835,298.34	134,810,236.60
	1				
RRC-NI, Guwahati (B.O.)					
Opening Balance		2,188,483.00		3,448,222.00	
Add: Fund Received during the year		8,076,987.00		30,863,196.00	
Less: Expenses/Repayment during the year		10,008,558.00	256,912.00	32,122,935.00	2,188,483.00
Current Liabilities & Provisions					
Security Deposit / Performance Security		537,540.53		602,403.00	
Earnest Money Deposit		250,000.00		250,000.00	
TDS payable		2,630,869.00		1,760,369.00	
Excess TDS Deposited by PHSC		11,250.00		11,250.00	
Expense payable (overhead RKSK prog)				1,014,058.00	
Sundry Creditors		157,864.00		9,188.00	
TDS payable (B.O.)				350.00	3,647,618.00
Payable to NHSRC Staff		68,072.00	3,655,595.53		
TOTAL			65,474,132.19		140,646,337.60
ASSETS					
Fixed Assets					
NHSRC		5,647,274.00		5,416,352.00	
RRC-NI (B.O.)	2	1,692,754.75		1,868,767.32	
NHSRC (Bihar)		69,665.00	7,409,693.75	82,913.00	7,368,032.32
Current Assets	3		58,064,438.44		133,278,305.28
TOTAL			65,474,132.19		140,646,337.60
NOTES ON ACCOUNTS	10				
SIGNIFICANT ACCOUNTING POLICIES	11				

Principal Administrative Officer

Principal Administrative Officer
National Health Systems Resource Centre

Executive Director

R. Rajani
Executive Director
National Health Systems Resource Centre

As per our report of even date attached
for Sushil Jeetpuria & CO.
Chartered Accountants
FRN 500062N

Mayank Mohanka
C.A. Mayank Mohanka
Partner
M.No. 509020



Place : New Delhi
Date : 23/06/2017

NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

NHFW Campus, Baba Gang Nath Marg, Munirka, New Delhi - 110 067

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2017

Particulars	Schedule	Current Year At 31.03.17	Previous Year At 31.03.16
INCOME			
Grants / Subsidies	4	269,824,310.94	238,493,822.34
Interest Earned		2,607,499.00	3,416,544.00
EMD Forfeited/ Tender Sale		19,500.00	61,000.00
Receipt from RTI Applications		100.00	40.00
Interest Earned (B.O.)		397,046.00	302,439.00
Interest Earned (Bihar)		24.00	18.00
Prior Period Income (being expense recovered)		-	113,236.00
Other Income	5	1,952,747.00	10,525.00
TOTAL A		274,801,226.94	242,397,624.34
EXPENDITURE			
Professional Fee	6	23,517,614.00	22,239,339.00
Other Administrative Exp.	7	41,855,238.02	35,521,618.53
Programme Related Expenses	8	208,115,574.35	182,930,809.24
Depreciation & Write Offs	9	1,312,800.57	1,705,857.57
TOTAL B		274,801,226.94	242,397,624.34
Excess of Income over Expenditure (A-B)			
		-	-

Principal Administrative Officer

Executive Director

Principal Administrative Officer
National Health Systems Resource Centre

As per our report of even date attached
for Sushil Jeetpuria & CO.
Chartered Accountants
FRN 500062N

R. Rajan
Executive Director
National Health Systems Resource Centre

C.A. Mayank Mohanka
Partner
M.No. 509020

Place : New Delhi
Date : 23/06/2017

National Health Systems Resource Centre

NIHFW Campus Bawa Gang Nath Marg, Munirka, New Delhi -110067

Receipt & Payment Account for the Year Ending 31-03-2017

Receipts		Payments	
Opening Balance			
Bank		Fixed Assets Purchased	
SBI- NIHFW Branch (Saving A/c)	99161326	NHSRC Office	1,195,056.00
SBI, NIHFW Branch (Current A/c)	18145950.78	RRC - NE office	163,098.00
Bank of Baroda, Nirman Bhavan Branch	836480		1,338,154.00
SBI, NIHFW Branch (Current A/c-RKSK Project)	1597739		
SBI, NIHFW Branch (INB A/c)	5991.35	Professional Fee & Salaries	
Bank of Baroda (SB 7959)	458.00	NHSRC Office	16,611,618.00
SBI, East Boring Canal Road (Bihar)		RRC - NE office	6,905,996.00
SBI, GMC Branch	3,544,498.06		23,517,614.00
	123,292,443.19	Administrative Expenses	
Cash		Audit Fee	149,225.00
NHSRC Office	24,843.00	Bank Charges	6,785.50
RRC NE Branch	11,022.00	Computer Consumables	452,770.00
	35,865.00	Generator Rent, Fuel, Electricity & Water	2,954,559.00
		Freight & Cartage	36,556.00
Funds received		Insurance	881.00
Grant-in-aid (NHM, MoHFW, GoI)	202,200,000.00	Interest on TDS	810.00
IEC/BCC Assessment, Arunachal Pradesh	498,000.00	Library Books	5,201.00
Advance From E-Governance Divn. MoHFW	801,900.00	Local Conveyance	2,012,960.00
RKSK Project (UNFPA)	4,575,487.00	Meetings/Workshops/Seminars	1,392,856.80
Repaid Review of RKS & VHSNC, Sikkim	500,000.00	Professional & Other Admin Expenses	2,458,314.00
Regional RMNCH+A Activities for NE States	815,850.00	Recruitment & Advertisement Expenses	1,149,920.75
UNICEF, RMCH + A (Assam)	1,778,412.00	Rent Expenses	15,391,991.00
EVM Assessment (UNICEF)	75,000.00	Building & Infrastructure Maintenance	1,050,585.00
Regional RMNCH+A Orientation (SNCU)	2,052,200.00	Security Services	982,880.00
Regional RMNCH+A & PMSMA Review	2,242,880.00	Stationery/Printing/Xerox Expenses	1,021,015.00
Regional RMNCH+A Review(19th & 20th Oct 16)	114,645.00	Telephone/Fax/Postage/Internet	1,529,090.97
	215,654,374.00	Office space expansion related expense	10,956,071.00
		Outstation Travel	159,809.00
		Outsourcing Admin	60,000.00
		Vehicle Maintenance & POL	82,957.00
			41,855,238.02



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Others			
Planning Support NRHM (DFID)			
Prog. Adv. to States & other agencies (B.O.)	7,013,186.00		
Advance Recovered from staff	300,722.00		
Earnest Money Deposit:	7,965,587.00		
Security Refund			
Braded Stationary	15,000.00		
Sundry Creditor	69,267.90		
Sundry Debtor	157,864.00		
	2,482.00	15,524,108.90	
Interest Earned			
NHSRC Office	2,607,499.00		
RRC - NE Branch	397,046.00		
Bihar Office	24.00		
Miscellaneous Receipts		3,004,569.00	
EMD Forfeited/ Tender Sale			
TDS Recovered	19,500.00		
TDS Refund	17,323,605.00		
Other Income	80,850.00		
Performance Security Received	1,952,747.00		
Receipt From RTI Application	475,584.53		
Asset sold/ Disposed Off	100.00		
Advance Received-BO	3,692.00		
	585,475.00	20,441,553.53	
Programme Related Expenses			
Community Processes			20,191,557.00
Public Health Planning			21,711,672.00
Public Health Admin			14,256,586.40
Health Care Financing			10,215,756.00
Health Care Technology			9,269,819.00
HMIS			2,025,719.00
Human Resource for Health			9,264,681.50
Quality Improvement			27,761,472.45
Support to NE states			15,376,066.00
NPMU			67,504,482.00
AGCA			10,537,763.00
			208,115,574.35
Other Funds Related Expenses			
AEFI Grant-in-aid (MoHFW, Gol)			2,300,820.00
Advance From E-Governance Divn. MoHFW			801,900.00
Jharkhand Rural Health Mission (Rectt)			3,444,449.00
RKSK Project (UNFPA)			5,389,331.00
IMR/MMR Tee Garden, Assam(NHM, Assam)			585,494.00
IEC/BCC Assessment, Arunachal Pradesh			302,649.00
Repaid Review of RKS & VHSNC, Sikkim			669,505.00
UNICEF, RMCH + A (Assam)			3,230,539.00
EVM Assessment (UNICEF)			225,862.00
Regional RMNCH+A Orientation (SNCU)			2,052,200.00
Regional RMNCH+A & PMSMA Review			2,242,880.00
Regional RMNCH+A Review(19th & 20th Oct 16)			114,645.00
Regional RMNCH+A Activities for NE States			584,784.00
NHM, UP(Rectt)			79,246.00
			22,024,304.00
Others			
Planning Support NRHM (DFID)			219,571.00
Prog. Adv. to States & other agencies			210,864.00
TDS Recovery Paid			16,453,455.00
TDS Deducted			106,165.00
Performance Security Refunded			540,447.00
Advance to Staff			7,931,014.00
Sundry Creditor			9,188.00
Security Deposit Rent (BESES Rajdhani)			462,000.00
Sundry Debtor			3,523.00
Branded Stationary			65,701.00
			26,001,928.00



Closing Balance		
Bank		
SBI- NIHFV Branch (Saving A/c)	28,282,937.00	
SBI, NIHFV Branch (Current A/c)	17,344,227.72	
SBI, NIHFV Branch (Current A/c-RKSK Project)	2,587,862.50	
Bank of Baroda, Nirman Bhavan Branch	670,145.50	
SBI, NIHFV Branch (INB A/c)	127,661.97	
SBI, East Boring Canal Road (Bihar)	482.00	
SBI, GMC Branch (B.O.)	6,053,021.56	55,066,338.25
Cash		
NHSRC Office		
RRC NE Branch	13,763.00	13,763.00
Total	377,952,913.62	377,952,913.62

Principal Administrative Officer

Principal Administrative Officer
National Health Systems Resource Centre

Executive Director

R. Rajan
Executive Director
National Health Systems Resource Centre

As per our report of even date attached
for Sushil Jeetpuria & CO.
Chartered Accountants
FRN 50C062N



Mayank Mohanka
C.A. Mayank Mohanka
Partner
M.No. 509020

Place : New Delhi
Date : 23/06/2017

NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

NIHFW Campus, Baba Gang Nath Marg, Munirka, New Delhi - 110 067

SCHEDULES FORMING PART OF BALANCE SHEET (FUNDS AND LIABILITIES) AS AT 31.03.2017

Sr.No.	Particulars	Opening Balance as on 01.04.2016	Add: Receipt during the year 2016-17	Less: Expenses/ Refund during the year 2016-17	Closing Balance as on 31.03.2017
1	SCHEDULE 1 - GRANTS & PENDING UTILISATION :				
A	NHSRC, New Delhi				
	Grant-in-aid (NHM, MoHFW, GoI)	121,895,955.60	202,200,000.00	269,824,310.94	54,271,644.66
	AEFI Grant-in-aid (MoHFW, GoI)	2,300,820.00	-	2,300,820.00	-
	Advance From E-Governance Divn. MoHFW	-	801,900.00	801,900.00	-
	NHM, UP(Rectt)	-	-	79,246.00	(79,246.00)
	NHRM, Jharkhand (Q.I.)	6,315.00	-	-	6,315.00
	Jharkhand Rural Health Mission (Rectt)	10,198,141.00	-	3,444,449.00	6,753,692.00
	RKSK Project (UNIPA)	409,005.00	4,575,487.00	4,375,273.00	609,219.00
	Sub total (A) :-	134,810,236.60	207,577,387.00	280,825,998.94	61,561,624.66
B	RRC-NE, Guwahati (B.O.)				
	IMR/MMR Tea Garden, Assam(NHM, Assam)	585,494.00	-	585,494.00	-
	Fund from NHM, Arunachal Pradesh:-				
	IEC/BCC Assessment, Arunachal Pradesh	-	498,000.00	302,649.00	195,351.00
	Fund from NHM, Sikkim				
	Repaid Review of RKS & VHSNC, Sikkim	-	500,000.00	669,505.00	(169,505.00)
	Fund from UNICEF:-				
	UNICEF, RMCH + A (Assam)	1,452,127.00	1,778,412.00	3,230,539.00	-
	EVM Assessment (UNICEF)	150,862.00	75,000.00	225,862.00	-
	Regional RMNCH+A Orientation (SNCU)	-	2,052,200.00	2,052,200.00	-
	Regional RMNCH+A & PMSMA Review	-	2,242,880.00	2,242,880.00	-
	Regional RMNCH+A Review(19th & 20th Oct 16)	-	114,645.00	114,645.00	-
	Regional RMNCH+A Activities for NE States	-	815,850.00	584,784.00	231,066.00
	Sub total (B) :-	2,188,483.00	8,076,987.00	10,008,558.00	256,912.00



NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

NIHFW Campus, Baba Gang Nath Marg, Munirka, New Delhi - 110 067

SCHEDULES FORMING PART OF BALANCE SHEET (ASSETS) AS ON 31.03.2017

Sr.No.	Particulars	Opening Balance	Addition during 2016-17		Deletion during 2016-17	Total	Depreciation Rate (%)	Depreciation during 2016-17	Total At 31.03.2017
			upto 3rd October 2016	after 3rd October 2016					
2	SCHEDULE 2 - FIXED ASSETS								
	A. NHSRC Office								
	A.C.Plant -	204,357.00	-	-	-	204,357.00	15%	30,653.55	173,703.45
	A.C.Plant Fitting	167,305.00	-	-	-	167,305.00	15%	25,095.75	142,209.25
	Air Conditioner	70,299.00	-	-	-	70,299.00	15%	10,544.85	59,754.15
	Almirah	14,818.00	-	-	-	14,818.00	10%	1,481.80	13,336.20
	Camera & Battery Charger	5,770.00	-	-	2,015.00	3,755.00	15%	563.25	3,191.75
	Computers	444,981.00	3,100.00	146,255.00	12,698.00	581,538.00	60%	114,972.00	466,566.00
	Electrical Equipments	146,133.00	20,969.00	-	-	167,102.00	10%	16,710.20	150,391.80
	Electrical Fittings & Fixtures	884,967.00	-	-	-	884,967.00	10%	88,496.70	796,470.30
	EPABX	97,452.00	-	-	-	97,452.00	10%	9,745.20	87,706.80
	Fire Alarm System	67,360.00	-	-	-	67,360.00	10%	6,736.00	60,624.00
	Furniture & Fixture	2,230,931.00	15,145.00	74,097.00	21,117.00	2,299,056.00	10%	229,905.60	2,069,150.40
	Generator Set	177,500.00	-	-	-	177,500.00	15%	26,625.00	150,875.00
	Invertor	11,651.00	-	-	-	11,651.00	15%	1,747.65	9,903.35
	LCD Projector	62,267.00	-	-	-	62,267.00	15%	9,340.05	52,926.95
	Office Equipments	81,891.00	-	-	2,721.00	79,170.00	10%	7,917.00	71,253.00
	Phone set	24,907.00	-	-	5,289.00	19,618.00	15%	2,942.70	16,675.30
	Printer	155,464.00	13,600.00	47,500.00	1.00	216,563.00	60%	129,937.80	86,625.20
	Server	212,100.00	-	-	-	212,100.00	60%	127,260.00	84,840.00
	Steel Rack	91,031.00	-	-	-	91,031.00	10%	9,103.10	81,927.90
	Steel Safe	3,937.00	-	-	-	3,937.00	10%	393.70	3,543.30
	Vehicle	1.00	-	-	1.00	-	15%	-	-
	Wooden Partition	261,220.00	-	-	-	261,220.00	10%	26,122.00	235,098.00
	CCTV	-	-	119,947.00	-	119,947.00	15%	17,992.05	101,954.95
	Car (Maruti Eartiga)	-	-	754,443.00	-	754,443.00	15%	113,166.45	641,276.55
	Sub total (A)	5,416,352.00	52,814.00	1,142,242.00	43,842.00	6,567,566.00		920,292.00	5,647,274.00

National Health Systems Resource Centre

 New Delhi

 31/03/2017

Sr.No.	Particulars	Opening Balance	Addition during 2016-17		Deletion during 2016-17	Total	Depreciation Rate (%)	Depreciation during 2016-17	Total At 31.03.2017
			upto 3rd October 2016	after 3rd October 2016					
	B. RRC-NE Branch Office								
	Computers	114,456.85	72,109.00	23,006.00	3,692.00	202,881.85	60%	114,837.31	88,054.54
	Furniture & Fixture	1,056,051.41	-	-	-	1,056,051.41	10%	105,605.14	950,446.27
	Interio Work	106,465.49	-	-	-	106,465.49	10%	10,646.55	95,818.94
	Xerox Machine	34,462.78	-	-	-	34,462.78	15%	5,169.42	29,293.36
	Software	38,891.87	-	-	-	38,891.87	60%	23,335.13	15,556.75
	Electrical Fittings	40,746.54	-	-	-	40,746.54	10%	4,074.65	36,671.89
	EPABX	60,405.01	-	-	-	60,405.01	15%	9,060.75	51,344.26
	Furnishings	44,915.51	-	-	-	44,915.51	10%	4,491.55	40,423.96
	Camera	50,662.15	-	-	-	50,662.15	15%	7,599.32	43,062.82
	Telephone & Fax Machine	14,117.37	-	-	-	14,117.37	15%	2,117.61	11,999.77
	TV & Equipment	4,398.17	-	-	-	4,398.17	15%	659.72	3,738.45
	Refrigerator	1,864.51	-	-	-	1,864.51	15%	279.68	1,584.84
	Other Office Equipments	129,679.05	12,265.00	6,248.00	-	148,192.05	-	16,097.20	132,094.85
	LCD Projector	16,741.95	-	-	-	16,741.95	15%	2,511.29	14,230.66
	Bio Metric Machine	8,325.00	-	-	-	8,325.00	15%	1,248.75	7,076.25
	Fire Extinguisher	12,624.40	-	-	-	12,624.40	15%	1,893.66	10,730.74
	Air Conditioner	96,947.25	47,300.00	-	-	144,247.25	15%	21,637.09	122,610.16
	Weighing Machine	-	-	2,170.00	-	2,170.00	15%	325.50	1,844.50
	Sub total (B)	1,868,767.32	131,674.00	31,474.00	3,692.00	2,028,173.32		335,118.57	1,692,754.75
	C. NHSRC Camp Office - Bihar								
	Computers	5,826.00	-	-	-	5,826.00	60%	3,495.60	2,330.40
	Cooler	3,948.00	-	-	-	3,948.00	15%	592.20	3,355.80
	Electronic Equipments	2,869.00	-	-	-	2,869.00	10%	286.90	2,582.10
	Furniture and Fixtures	38,510.00	-	-	-	38,510.00	10%	3,851.00	34,659.00
	LCD Projector	30,750.00	-	-	-	30,750.00	15%	4,612.50	26,137.50
	Phone set	438.00	-	-	-	438.00	15%	65.70	372.30
	Printer	572.00	-	-	-	572.00	60%	343.20	228.80
	Sub total (C)	82,913.00	-	-	-	82,913.00		13,218.00	69,695.00
	GRANT TOTAL (A+B+C)	7,368,032.32	184,488.00	1,173,666.00	47,534.00	8,678,652.32		1,268,956.57	7,409,695.75



NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

NIHFW Campus, Baba Gang Nath Marg, Munirka, New Delhi - 110 067

SCHEDULES FORMING PART OF BALANCE SHEET (ASSETS) AS ON 31.03.2017

Sr. No.	Particulars	Current year as on 31/03/2017	Previous year as on 31/03/2016
3	SCHEDULE 3 - CURRENT ASSETS		
	A. Security Deposits		
	Security Deposit for Rent (NIHFW)	2,264,700.00	2,264,700.00
	Security Deposit Rent (Vijay Vinod Bhatia)	64,000.00	64,000.00
	Security Deposit for Rent (Rajeshwari Devi)	-	15,000.00
	Branded Stationery (NHSRC)	34,329.19	37,896.09
	Security Deposit (BESES Rajdhani)	462,000.00	-
	B. Loans & Advances		
	Advance to staff / receivables	18,675.00	565,984.00
	Planning Support MoHFW (DFID Project)	-	6,793,615.00
	Prog. Adv. to States & other agencies	-	89,858.00
	TDS Receivable	139,592.00	118,944.00
	C. CASH & BANK		
	NHSRC Office		
	Cash	-	24,843.00
	SBI- NIHFW Branch (Saving A/c)	28,282,937.00	99,161,326.00
	SBI, NIHFW Branch (Current A/c)	17,344,227.72	18,145,950.78
	SBI, NIHFW Branch (Current A/c-RKSK Project)	2,587,862.50	1,597,739.00
	SBI, NIHFW Branch (INB A/c)	127,661.97	5,991.35
	Bank of Baroda, Nirman Bhavan Branch	670,145.50	836,480.00
	NHSRC Office (Bihar)		
	SBI, East Boring Canal Road (Patna, Bihar)	482.00	458.00
	RRC NE Branch Office		
	Cash	13,763.00	11,022.00
	SBI, GMC Branch	6,053,021.56	3,544,498.06
	D. Sundry Debtors	1,041.00	-
	TOTAL (A+B+C+D)	58,064,438.44	133,278,305.28

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NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

NIHFW Campus, Baba Gang Nath Marg, Munirka, New Delhi - 110 067

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2017

Sr. No.	Particulars	Current year as on 31/03/2017	Previous year as on 31/03/2016
4	SCHEDULE 4 - GRANTS/SUBSIDIES		
	Fund Received from Gol (net - utilised)	269,824,310.94	238,493,822.34
	TOTAL	269,824,310.94	238,493,822.34
5	SCHEDULE 5 - OTHER INCOME		
	Receipt from sale of wastage	14,780.00	10,525.00
	Interest on Income Tax Refund	8,720.00	-
	Admin Overhead receipt from UNFPA	1,353,631.00	-
	Miscellaneous Income	1,050.00	-
	Institutional Overhead Received from UNICEF	471,981.00	-
	Notice Period Recovery	102,585.00	-
	TOTAL	1,952,747.00	10,525.00
6	SCHEDULE 6 - PROFESSIONAL FEES AND SALARIES		
	NHSRC Office	16,611,618.00	15,637,523.00
	RRC NE Office	6,905,996.00	6,601,816.00
	TOTAL	23,517,614.00	22,239,339.00
7	SCHEDULE 7 - OTHER ADMINISTRATIVE EXPENSES		
	Rent Expenses	15,391,991.00	16,899,220.00
	Generator Rent, Fuel, Electricity & Water	2,954,559.00	1,117,545.00
	Building & Infrastructure Maintenance	1,050,585.00	1,348,114.00
	Security Services	982,880.00	870,738.00
	Audit Fee	149,225.00	137,237.00
	Bank Charges	6,785.50	10,797.72
	Computer Consumables	452,770.00	636,521.00
	Freight & Cartage	36,556.00	51,102.00
	Insurance	881.00	24,530.00
	Interest on TDS	810.00	15,709.00
	Library Books	5,201.00	5,935.00
	Meetings/Workshops/Seminars	1,392,856.80	1,204,290.27
	Professional Fee & Other Admin Expenses	2,458,314.00	2,067,987.00
	Office space expansion related expense	10,956,071.00	236,544.00
	Recruitment & Advertisement Expenses	1,149,920.75	1,734,071.40
	Stationery/Printing/Xerox Expenses	1,021,015.00	1,052,886.00
	Telephone/Fax/Postage/Internet	1,529,090.97	3,199,711.14
	Outstation Travel	159,809.00	890,471.00
	Local Conveyance	2,012,960.00	3,938,455.00
	Vehicle Maintenance & POL	82,957.00	79,754.00
	Outsourcing Admin	611,000.00	
	TOTAL	41,055,298.02	35,521,618.53

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NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

NIHFW Campus, Baba Gang Nath Marg, Munirka, New Delhi - 110 067

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2017

Sr. No.	Particulars	Current year as on 31/03/2017	Previous year as on 31/03/2016
8	SCHEDULE 8 - PROGRAMME RELATED EXPENSES		
	Community Processes	20,191,557.00	18,280,865.23
	Public Health Planning	21,711,672.00	28,711,554.37
	Public Health Administration	14,256,586.40	10,800,549.40
	Health Care Financing	10,215,756.00	10,177,293.37
	Health Care Technology	9,269,819.00	22,229,451.00
	HMIS	2,025,719.00	3,302,519.17
	Human Resource for Health	9,264,681.50	11,639,606.00
	Quality Improvement	27,761,472.45	30,629,231.70
	Support to NE states	15,376,066.00	17,121,123.00
	NPMU	67,504,482.00	22,712,707.00
	AGCA	10,537,763.00	7,325,909.00
	TOTAL	208,115,574.35	182,930,809.24
9	SCHEDULE 9 - DEPRECIATION		
	Depreciation for Current Year	1,268,958.57	1,649,872.57
	Assets Written Off	43,842.00	55,985.00
	TOTAL	1,312,800.57	1,705,857.57

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NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

Schedule '10: Notes on Accounts Forming Part of the Balance Sheet as On 31.03.2017

1. Accounts of the centre have been prepared on cash basis, under the going concern concept.
2. Depreciation for current year worked out to be Rs.12,68,958.57 (Previous Year Rs. 16,49,872.57).
3. In accordance with the provisions of Rules & Regulations of NHSRC, Audit Report to be submitted to the Government of India, not later than 90 days after the close of the financial year.
4. In respect of Grant-in-aid for AEFI Zonal consultants, out of Rs. 23,00,820.00 a sum of Rs.23,00,820.00 was utilized during the current financial year. This has been shown under head "Grants & Pending Utilization" in Schedule-1.
5. In respect of Grant-in-aid for Jharkhand Rural Health Mission Society, out of Rs. 1,01,98,141 a sum of Rs.34,44,449.00 was utilized during the current financial year. The remaining balance of Rs. 67,53,692.00 will be utilized in the following year. This has been shown under head "Grants & Pending Utilization" in Schedule-1.
6. As per accounting policy of NHSRC, the accounting treatment of Revenue Grant is recognized on a systemic basis in the Income and Expenditure Account over the period necessary to match with the related costs which are intended to be utilized.
7. Previous years Advance of Rs. 67,93,615.00 for Planning Support MoHFW (DFID) project shown in the books of NHSRC head office, from DFID adjusted against expenditure incurred on fees and travel of consultants working with MOHFW, which was settled.
8. The expenditure shown under head Professional fees and salaries for RRC-NE includes salaries of core/administrative staff and professional fees of technical consultants whereas in case of NHSRC, professional fees of technical consultants are shown under the respective divisions/ programme related activities. However, expenditure towards Support to NE state of Rs. 153,76,066.00 shown under the head Support to NE States, has been regrouped under Programme Related Expenses (Refer Schedule 8) to make comparable with head office.



9. Fixed Assets of Rs. 69,665.00 (W.D.V.) at Bihar Camp Office are in the custody of Consultant which are yet to be transferred / adjusted.
10. Previous year's figures have been rearranged / regrouped wherever necessary to confirm to the current year's presentation. Audited expenditure relating to RRC NE have been rearranged / regrouped wherever necessary to be comparable with NHSRC, New Delhi.

Principal Administrative Officer

Principal Administrative Officer
National Health Systems Resource Centre

Executive Director

R. Rajani
Executive Director
National Health Systems Resource Centre

As per our report of even date attached
for **Sushil Jeetpuria & CO.**
Chartered Accountants
FRN 500062N

Mayank Mohanka
CA. Mayank Mohanka
Partner
M.No. 509020



Place: New Delhi
Date: 23/06/2017

NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

Schedule 11: Significant Accounting Policies

Significant Accounting Policies adopted in the presentation of the accounts are as under:

a) ACCOUNTING POLICY:

In order to ensure uniformity and consistency in the method of account for programme funds and financial reporting, the following accounting policies will be applicable. The periodic financial reporting and the annual financial statements will be guided by these accounting policies.

The financial statements have been prepared under the historical cost Convention in accordance with the provisions of the Income Tax Act, 1961 and with the accounting standards specified by ICAI and relevant provisions as well as on the basis of going concern and the system of accounting followed is Cash system in accordance with the Generally accepted accounting principles and provisions of the Indian Society Act 1860, as adopted consistently by the NHSRC Centre. The Accounting Policies not specifically referred to be consistent with generally accepted accounting principles followed by the Centre.

NHSRC is required to follow the accounting policy of GOI, which is currently on cash basis. The procedure and formalities for Grants-in-aid for NHSRC's programs under rules 209 to 212 of General Financial Rules 2005 are recurring in nature towards the Annual Budget for the financial period of the Centre in accordance with Sanction Expenditure. However for the purposes of the project, the following policy will be adopted for accounting and reporting to all development partners.

b) FIXED ASSETS

Fixed assets are started at cost of acquisition or construction inclusive of Incidental expenses, cost of improvement and any attributable cost of bringing the assets to condition of its intended use less Depreciation.

c) DEPRECIATION

Depreciation has been charged on the basis of rates specified under Income Tax Act, 1961. The method of calculation is also in accordance with Income Tax Act, 1961 except as per suggestions of the ministry; depreciation shall be charged upto 90% of the total cost of the asset till the asset is functional.

d) Grant-in Aid

Grant-in-aid is received for meeting out of Revenue expenditure and is recognized on a systemic basis in the Income and Expenditure Account over the period necessary to match with the related costs which are intended to be utilized. Such grant is shown separately as Grant-in-Aid under income head and Grant & Pending Utilization in Balance Sheet.



The accounting treatment of grant for the purchase of fixed assets is shown as Purchase of assets and such expenditure is shown as total annual expenditure in the Utilization Certificate.

e) Grant-in aid in Kind

Grant-in-aid in kind received from any institutions/development partners or authority is accounted on notional value under the head of fixed assets and physical control by way of a fixed asset register.

f) Revenue Recognition

Other items of revenue are recognized in accordance with Accounting Standard (AS-9). Accordingly, no revenue is recognized wherever there are uncertainties in the ascertainment/realization of income.

Principal Administrative Officer


Principal Administrative Officer
National Health Systems Resource Centre

Executive Director


Executive Director
National Health Systems Resource Centre

As per our report of even date attached
for **Sushil Jeetpuria & CO.**
Chartered Accountants
FRN 500062N





CA. Mayank Mohanka
Partner
M.No. 509020

Place: New Delhi
Date: 23/06/2017



GFR 12 – A

[(See Rule 238 (1))]

(Audited)

**FORM OF UTILIZATION CERTIFICATE
FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION
UTILIZATION CERTIFICATE FOR THE YEAR 2016-17 in
Respect of recurring/non-recurring
GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS**

1. Name of the Scheme:- **NATIONAL HEALTH MISSION**2. Whether recurring or non-recurring grants:- **Recurring**

3. Grants position at the beginning of the Financial year

(i) Cash in Hand/Bank:- **11,45,27,923.28**(ii) Unadjusted advances:- **NIL**(iii) Total:- **11,45,27,923.28**

4. Details of grants received, expenditure incurred and closing balances: (Actuals)

Unspent Balances of Grants received years as at (iii)	Interest Earned Thereon (including other receipts)	Inter- est deposi- ted back to the Govern- ment	Grant received during the year			Total Available funds (1+2+3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
			San- ctio- n No.	Date (ii)	Amount (iii)			
11,45,27,923.28	49,76,916	Nil		21/06/2016	6,00,00,000	32,17,04,839.28	27,48,42,888.37	4,68,61,950.91
				28/12/2016	4,00,00,000			
				09/01/2017	1,50,00,000			
				14/03/2017	4,22,00,000			
				29/03/2017	4,50,00,000			

Component wise utilization of grants:

Grant-in-aid- General	Grant-in-aid-salary	Grant-in-aid-creation of Capital assets	Total

Details of grants position at the end of the year

(i) Cash in Hand/Bank: - 4,68,61,950.91

(ii) Unadjusted Advances:-

(iii) Total: - 4,68,61,950.91





Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- (i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the Act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.
- (ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.
- (vii) It has been ensured that the physical and financial performance under **NATIONAL HEALTH MISSION** (name of the scheme has been according to the requirements, as proscribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure – I duly enclosed.





- (viii) The utilization of the fund resulted in outcomes given at Annexure – II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications.)

Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries are enclosed at Annexure –II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Signature

Name.....

Chief Finance Officer
(Head of the Finance)Principal Administrative Officer
National Health Systems Resource Centre

Signature

Name.....

Head of the Organization

Executive Director
National Health Systems Resource Centre

As per our report of even date attached

For Sushil Jeetpuria & CO.
Chartered Accountants
FRN 500062N

(CA. Mayank Mohanka)
Partner
M.No. 509020



Place: New Delhi
Date: 23/06/2017