



BANSAL AGARWAL & CO.
CHARTERED ACCOUNTANTS

Batgach
& Affiliates
A Network approved by ICAI

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 Gang Nath Marg, Munirka,
New Delhi-110067

We have audited the attached Balance Sheet of National health Systems Resource (Under Ministry of Health & Family Welfare Government of India) NIHFW Campus Baba Gang Nath Marg, Munirka as at 31.03.2018 and also the Income & Expenditure Accounts and Receipts & Payment Account for the period of 01st April 2017 to 31st March 2018 annexed thereto. The Audited statements received from Regional Resource Centre Guwahati (Branch Office) and statement received from NHSRC 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 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.

- A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
- B. 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 the books.
- C. The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of accounts maintained
- D. In our opinion and to the best of our information and according to the explanations given to us, they said accounts, read with notes thereon, if any, give a true and fair view:-
 - i. In the case of the Balance Sheet, of the state of the affairs of the Centre as at 31st March 2018; and





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- ii. In the case of the Income & Expenditure Accounts, of the excess of Expenditure over Income for the year ended on that date, and
- iii. In the case of Receipts and Payment Account of the transactions reflected during the year ended on that date.

For Bansal Agarwal & Co
Chartered Accountants
Firm Reg. No. 006674N



Place: New Delhi
Dated: 12/07/2018

(Mahesh Kumar Bansal)
Partner
Membership No. 85779

NATIONAL HEALTH SYSTEMS RESOURCE CENTRE
NIHFW Campus, Baba Gang Nath Marg, Munirka, New Delhi - 110 067

BALANCE SHEET AS AT 31ST MARCH, 2018

Particulars	Schedule	Amount	Current Year At 31.03.2018	Amount	Previous Year At 31.03.2017
GRANTS & PENDING UTILISATION :					
NHSRC, New Delhi					
Opening Balance		6,15,61,624.71		13,48,10,236.60	
Add: Fund Received during the year		36,81,80,639.00		20,75,77,387.00	
Less: Expenses/Repayment during the year		36,25,35,721.43	6,72,06,542.28	28,08,25,998.89	6,15,61,624.71
	1				
RRC-NE, Guwahati (B.O.)					
Opening Balance		2,56,912.00		21,88,483.00	
Add: Fund Received during the year		20,95,338.00		80,76,987.00	
Less: Expenses/Repayment during the year		20,56,575.00	2,95,675.00	1,00,08,558.00	2,56,912.00
Current Liabilities & Provisions					
Security Deposit / Performance Security		8,60,075.03		5,37,540.53	
Earnest Money Deposit		2,50,000.00		2,50,000.00	
TDS payable		23,50,623.00		26,30,869.00	
Excess TDS Deposited by PHSC		11,250.00		11,250.00	
Sundry Creditors		18,005.00		1,57,864.00	
Payable to NHSRC Staff		0.00	34,89,953.03	68,072.00	36,55,595.53
TOTAL			7,09,92,170.31		6,54,74,132.24
ASSETS					
Fixed Assets					
NHSRC		60,60,092.00		56,47,274.00	
RRC-NE (B.O.)	2	20,60,055.27		16,92,754.80	
NHSRC (Bihar)		61,461.00	81,81,608.27	69,665.00	74,09,693.80
Current Assets	3		6,28,10,562.04		5,80,64,438.44
TOTAL			7,09,92,170.31		6,54,74,132.24
NOTES ON ACCOUNTS	10				
SIGNIFICANT ACCOUNTING POLICIES	11				

Principal Administrative Officer

R. Rajani
Executive Director

Principal Administrative Officer
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067

As per our report of even date attached
For Bansal Agarwal & CO.
Firm Registration No.006674N
Chartered Accountants



C.A. Mahesh Kumar Bansal
Partner
Membership.No. 085779

Place : New Delhi
Date : 12/07/2018

NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2018

Particulars	Schedule	Current Year At 31.03.18	Previous Year At 31.03.17
INCOME			
Grants / Subsidies	4	35,34,11,362.43	26,98,24,310.94
Interest Earned-Saving		21,16,127.00	26,07,499.00
EMD Forfeited/ Tender Sale		19,000.00	19,500.00
Receipt from RTI Applications		50.00	100.00
Interest Earned (B.O.)		3,84,608.00	3,97,046.00
Interest Earned (Bihar)		0.00	24.00
Other Income	5	5,78,326.00	19,52,747.00
TOTAL A		35,65,09,473.43	27,48,01,226.94
EXPENDITURE			
Professional Fee	6	2,29,47,521.00	2,35,17,614.00
Other Administrative Exp.	7	5,56,75,217.32	4,18,55,238.02
Programme Related Expenses	8	27,62,87,571.58	20,81,15,574.35
Depreciation & Write Offs	9	15,99,163.53	13,12,800.57
TOTAL B		35,65,09,473.43	27,48,01,226.94
Excess of Income over Expenditure (A-B)			
		-	-

Principal Administrative Officer

Executive Director

Principal Administrative Officer
National Health Systems Resource Centre

R. Rajani
Executive Director
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067

As per our report of even date attached
For Bansal Agarwal & CO.
Firm Registration No.006674N
Chartered Accountants



C.A. Mahesh Kumar Bansal
Partner
Membership.No. 085779

Place : New Delhi
Date : 12/07/2018

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

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

Receipt & Payment Account for the Year Ending 31-03-2018



2

Others				
Prog. Adv. to States & other agencies (B.O.)	8,00,528.00			3,13,30,249.20
Advance Recovered from staff	72,49,837.00			2,60,26,142.00
Branded Stationary	31,853.93			1,82,59,370.91
Sundry Creditor	23,190.00			73,59,088.38
Sundry Debtor	1,03,036.00			1,02,41,522.38
				1,43,900.00
				1,01,78,921.45
				3,98,92,849.38
				1,49,35,899.00
				10,45,81,473.88
				1,33,38,155.00
				27,62,87,571.58
Interest Earned				
NHSRC Office	21,16,127.00			
RRC - NE Branch	3,84,608.00			
Bihar Office	0.00			
Miscellaneous Receipts				
EMD Forfeited/ Tender Sale	19,000.00			9,31,335.00
TDS Recovered	2,16,76,370.00			8,01,900.00
Other Income	5,78,326.00			67,53,692.00
Performance Security Received	6,98,727.00			5,43,643.00
Receipt From RTI Application	50.00			1,95,351.00
				4,43,551.00
				4,325.00
				30,000.00
				9,26,586.00
				1,17,462.00
				60,000.00
				3,39,300.00
				33,789.00
				1,11,80,934.00
Others				
Ecotone Systems Pvt Ltd				97,500.00
Prog. Adv. to States & other agencies				8,00,528.00
TDS Recovery Paid				2,19,56,616.00
TDS Deducted on Interest				3,788.00
Performance Security Refunded				3,76,192.50
Advance to Staff				73,29,234.00
Sundry Creditor				1,63,049.00
Sundry Debtor				1,01,996.00
Branded Stationary				22,218.00
				3,08,51,121.50



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Closing Balance		Total	45,90,37,731.18	Total	45,90,37,731.18
Bank					
SBI- NIHFV Branch (Saving A/c)	4,70,18,405.00				
SBI, NIHFV Branch (Current A/c)	25,14,447.75				
SBI, NIHFV Branch (Current A/c-RKSK Project)	19,78,886.50				
Bank of Baroda, Nirman Bhavan Branch	0.00				
SBI, NIHFV Branch (INB A/c)	29,94,339.37				
SBI, East Boring Canal Road (Bihar)	0.00				
SBI, GMC Branch (B.O.)	52,04,845.16				5,97,10,923.78
Cash					
NHSRC Office	0.00				
RRC NE Branch	13,364.00				13,364.00
Total					
			45,90,37,731.18	Total	45,90,37,731.18

As per our report of even date attached

For Bansal Agarwal & CO.

Firm Registration No.006674N

Chartered Accountants



C.A. Manish Kumar Bansal

Partner

Membership No. 085779

Place : New Delhi

Date : 12/07/2018

Principal Administrative Officer

Principal Administrative Officer
National Health Systems Resource Centre

Executive Director

National Health Systems Resource Centre
NIHFV Campus, Munirka, New Delhi-110067

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 31.03.2018

Sr.No.	Particulars	Opening Balance as on 01.04.2017	Add: Receipt during the year 2017-18	Less: Expenses/ Refund during the year 2017-18	Closing Balance as on 31.03.2018
1	SCHEDULE 1 - GRANTS & PENDING UTILISATION :				
A	NHSRC, New Delhi				
	Grant-in-aid (NHM, MoHFW, Gol)	5,42,71,644.71	35,75,45,404.00	35,34,11,362.43	5,84,05,686.28
	AEFI Grant-in-aid (MoHFW, Gol)		9,31,335.00	9,31,335.00	0.00
	National Knowledge Platform Project		75,00,000.00	60,000.00	74,40,000.00
	Advance From E-Governance Divn. MoHFW		8,01,900.00	8,01,900.00	0.00
	Grant received from DHR-HT Ain		14,02,000.00	0.00	14,02,000.00
	NHM, UP(Rectt)	(79,246.00)	0.00	33,789.00	(1,13,035.00)
	NHRM, Jharkhand (Q.I.)	6,315.00	0.00	0.00	6,315.00
	Jharkhand Rural Health Mission (Rectt)	67,53,692.00	0.00	67,53,692.00	0.00
	RKSK Project (UNFPA)	6,09,219.00	0.00	5,43,643.00	65,576.00
	Sub total (A) :-	6,15,61,624.71	36,81,80,639.00	36,25,35,721.43	6,72,06,542.28
B	RRC-NE, Guwahati (B.O.)				
	Fund from NHM, Arunachal Pradesh:-				
	IEC/BCC Assessment, Arunachal Pradesh	1,95,351.00	0.00	1,95,351.00	0.00
	Fund from NHM, Sikkim				
	Repaid Review of RKS & VHSNC, Sikkim	(1,69,505.00)	1,69,505.00	0.00	0.00
	Fund from PHFI, Meghalaya & Nagaland				
	Study on Mission no more AACSR, Meghalaya & Nagaland		4,43,551.00	4,43,551.00	0.00
	Evaluation of PPP run PHCs Meghalaya		3,00,000.00	4,325.00	2,95,675.00
	Fund from UNICEF:-				
	EVM Dissemination & RI Review	-	30,000.00	30,000.00	0.00
	Media Sensitization Workshop On IMI	-	9,26,586.00	9,26,586.00	0.00
	Printing Of RI Tool	-	1,17,462.00	1,17,462.00	0.00
	Regional RMNCH+A Activities for NE States	2,31,066.00	1,08,234.00	3,39,300.00	0.00
	Sub total (B) :-	2,56,912.00	20,95,338.00	20,56,575.00	2,95,675.00

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NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

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

SCHEDULES FORMING PART OF BALANCE SHEET (ASSETS) AS ON 31.03.2018

Sr.No.	Particulars	Opening Balance	Addition during 2017-18		Deletion during 2017-18	Total	Depreciation Rate (%)	Depreciation during 2017-18	Total At 31.03.2018
			upto 3rd October 2017	after 3rd October 2017					
2	SCHEDULE 2 - FIXED ASSETS								
	A. NHSRC Office								
	A.C.Plant	1,73,712.00	-	-	-	1,73,712.00	15%	26,057.00	1,47,655.00
	A.C.Plant Fitting	1,42,209.00	-	-	-	1,42,209.00	15%	21,331.00	1,20,878.00
	Air Conditioner	59,755.00	-	-	-	59,755.00	15%	8,963.00	50,792.00
	Almirah	13,336.00	-	-	-	13,336.00	10%	1,334.00	12,002.00
	Camera & Battery Charger	3,192.00	-	-	-	3,192.00	15%	479.00	2,713.00
	Computers	4,66,666.00	15,088.00	10,09,964.00	1,65,056.00	13,26,662.00	40%	2,61,742.00	10,64,920.00
	Electrical Equipments	1,50,390.00	-	-	-	1,50,390.00	10%	15,039.00	1,35,351.00
	Electrical Fittings & Fixtures	7,96,470.00	-	-	-	7,96,470.00	10%	79,647.00	7,16,823.00
	EPABX	87,706.00	-	3,44,656.00	78,935.00	3,53,427.00	10%	26,004.00	3,27,423.00
	Fire Alarm System	60,624.00	-	-	-	60,624.00	10%	6,062.00	54,562.00
	Furniture & Fixture	20,72,850.00	65,714.00	58,352.00	2,402.00	21,94,514.00	10%	2,16,834.00	19,77,680.00
	Generator Set	1,50,875.00	-	-	-	1,50,875.00	15%	24,005.00	1,26,870.00
	Inverter	9,903.00	-	-	-	9,903.00	15%	1,485.00	8,418.00
	LCD Projector	52,927.00	-	-	20,273.00	32,654.00	15%	7,939.00	24,715.00
	Office Equipments	71,252.00	33,670.00	-	7,548.00	97,374.00	10%	10,492.00	86,882.00
	Phone set	16,675.00	5,070.00	-	2,507.00	19,238.00	15%	3,262.00	15,976.00
	Printer	1,04,514.00	69,203.00	48,480.00	3,230.00	2,18,967.00	40%	72,055.00	1,46,912.00
	Server	84,840.00	-	-	-	84,840.00	40%	31,815.00	53,025.00
	Steel Rack	81,927.00	-	-	-	81,927.00	10%	8,193.00	73,734.00
	Steel Safe	3,543.00	-	-	-	3,543.00	10%	354.00	3,189.00
	Wooden Partition	2,35,098.00	-	-	-	2,35,098.00	10%	23,510.00	2,11,588.00
	CCTV	1,10,950.00	12,348.00	-	-	1,23,298.00	15%	18,495.00	1,04,803.00
	Car(Maruti Eartiga)	6,97,860.00	-	-	-	6,97,860.00	15%	1,04,679.00	5,93,181.00
	Sub total (A)	56,47,274.00	2,01,093.00	14,51,463.00	2,79,951.00	70,29,868.00		9,69,776.00	60,60,092.00



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Sr.No.	Particulars	Opening Balance	Addition during 2017-18		Deletion during 2017-18	Total	Depreciation Rate (%)	Depreciation during 2017-18	Total At 31.03.2018
			upto 3rd October 2017	after 3rd October 2017					
B. RRC-NE Branch Office									
	Computers	88,054.54	67,543.00	45,000.00	1,018.74	1,99,578.80	60%	1,06,247.28	93,331.52
	Furniture & Fixture	9,86,455.27	62,321.00	1,64,734.00	-	12,13,510.27	10%	1,13,114.33	11,00,395.94
	Interior Work	95,818.95	-	-	-	95,818.95	10%	9,581.90	86,237.05
	Xerox Machine	29,293.37	-	-	-	29,293.37	15%	4,394.01	24,899.36
	Software	15,556.75	-	-	-	15,556.75	60%	9,334.05	6,222.70
	Electrical Fittings	36,671.90	-	-	-	36,671.90	10%	3,667.19	33,004.71
	EPABX	51,344.26	-	-	-	51,344.26	15%	7,701.64	43,642.62
	Furnishings	40,423.96	26,360.00	-	-	66,783.96	10%	6,678.40	60,105.56
	Camera	43,052.83	-	-	5,476.06	37,586.77	15%	5,638.02	31,948.75
	Telephone & Fax Machine	11,999.76	-	-	-	11,999.76	15%	1,799.96	10,199.80
	TV & Equipment	3,738.44	-	-	-	3,738.44	15%	560.77	3,177.67
	Refrigerator	1,584.83	-	-	-	1,584.83	15%	237.72	1,347.11
	Other Office Equipments	1,32,094.87	1,950.00	-	-	1,34,044.87	-	14,756.34	1,19,288.54
	LCD Projector	14,230.66	-	50,880.00	-	65,110.66	15%	9,766.59	55,344.07
	Bio Matric Machine	7,076.25	-	-	-	7,076.25	15%	1,061.44	6,014.81
	Fire Extinguisher	10,730.74	-	1,53,037.00	-	1,63,767.74	15%	13,087.39	1,50,680.35
	Air Conditioner	1,22,610.17	-	-	-	1,22,610.17	15%	18,391.53	1,04,218.64
	Weighing Machine	2,007.25	-	-	-	2,007.25	15%	301.09	1,706.16
	CCTV Camera	-	26,413.00	-	-	26,413.00	15%	3,961.95	22,451.05
	Sound Amplifier System	-	-	1,10,295.00	-	1,10,295.00	15%	8,272.13	1,02,022.87
	Sub total (B)	16,92,754.80	1,84,587.00	5,23,946.00	6,494.80	23,94,793.00	-	3,34,737.73	20,60,055.27
C. NHRSC Camp Office - Bihar									
	Computers	2,330.00	-	-	-	2,330.00	40%	0.00	2,330.00
	Cooler	3,356.00	-	-	-	3,356.00	15%	503.00	2,853.00
	Electronic Equipments	2,582.00	-	-	-	2,582.00	10%	258.00	2,324.00
	Furniture and Fiktures	34,659.00	-	-	-	34,659.00	10%	3,466.00	31,193.00
	LCD Projector	26,137.00	-	-	-	26,137.00	15%	3,921.00	22,216.00
	Phone set	372.00	-	-	-	372.00	15%	56.00	316.00
	Printer	229.00	-	-	-	229.00	40%	0.00	229.00
	Sub total (C)	69,665.00	-	-	-	69,665.00	-	8,204.00	61,461.00
	GRANT TOTAL (A+B+C)	74,09,693.80	3,85,680.00	19,85,398.00	2,86,445.80	94,94,326.00	-	13,12,717.73	81,81,608.27



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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 31.03.2018

Sr. No.	Particulars	Current year as on 31/03/2018	Previous year as on 31/03/2017
3	SCHEDULE 3 - CURRENT ASSETS		
	A. Security Deposits		
	Security Deposit for Rent (NIHFW)	22,64,700.00	22,64,700.00
	Security Deposit Rent (Vijay Vinod Bhatia)	64,000.00	64,000.00
	Branded Stationery (NHSRC)	24,693.26	34,329.19
	Security Deposit (BESES Rajdhani)	4,62,000.00	4,62,000.00
	B. Loans & Advances		
	Advance to staff / receivables	30,000.00	18,675.00
	Advance to Ecotone Systems Pvt Ltd	97,500.00	
	TDS Receivable	1,43,380.00	1,39,592.00
	C. CASH & BANK		
	NHSRC Office		
	SBI- NIHFW Branch (Saving A/c)	4,70,18,405.00	2,82,82,937.00
	SBI, NIHFW Branch (Current A/c)	25,14,447.75	1,73,44,227.72
	SBI, NIHFW Branch (Current A/c-RKSK Project)	19,78,886.50	25,87,862.50
	SBI, NIHFW Branch (INB A/c)	29,94,339.37	1,27,661.97
	Bank of Baroda, Nirman Bhavan Branch	-	6,70,145.50
	NHSRC Office (Bihar)		
	SBI, East Boring Canal Road (Patna, Bihar)	-	482.00
	RRC NE Branch Office		
	Cash	13,364.00	13,763.00
	SBI, GMC Branch	52,04,845.16	60,53,021.56
	D. Sundry Debtors	1.00	1,041.00
	TOTAL (A+B+C+D)	6,28,10,562.04	5,80,64,438.44

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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 31.03.2018

Sr. No.	Particulars	Current year as on 31/03/2018	Previous year as on 31/03/2017
4	SCHEDULE 4 - GRANTS/SUBSIDIES		
	Fund Received from Gol (net - utilised)	35,34,11,362.43	26,98,24,310.94
	TOTAL	35,34,11,362.43	26,98,24,310.94
5	SCHEDULE 5 - OTHER INCOME		
	Receipt from sale of wastage	50,600.00	14,780.00
	BSES -New Electricity Substation Refund	4,37,256.00	
	Interest on Income Tax Refund	-	8,720.00
	Interest on BSES Deposit	37,878.00	
	Admin Overhead receipt from UNFPA	-	13,53,631.00
	Miscellaneous Income	-	1,050.00
	Institutional Overhead Received from UNICEF	-	4,71,981.00
	Notice Period Recovery	46,242.00	1,02,585.00
	Short & Excess	6,350.00	
	TOTAL	5,78,326.00	19,52,747.00
6	SCHEDULE 6 - PROFESSIONAL FEES AND SALARIES		
	NHSRC Office	1,74,34,157.00	1,66,11,618.00
	RRC NE Office	55,13,364.00	69,05,996.00
	TOTAL	2,29,47,521.00	2,35,17,614.00
7	SCHEDULE 7 - OTHER ADMINISTRATIVE EXPENSES		
	Rent Expenses	2,77,74,240.00	1,53,91,991.00
	Generator Rent, Fuel, Electricity & Water	26,82,639.00	29,54,559.00
	Building & Infrastructure Maintenance	16,56,140.00	10,50,585.00
	Security Services	9,76,662.00	9,82,880.00
	Audit Fee	94,876.00	1,49,225.00
	Bank Charges	6,626.43	6,785.50
	Computer Consumables	5,53,787.00	4,52,770.00
	Freight & Cartage	11,805.00	36,556.00
	Insurance	35,605.00	881.00
	Interest on TDS	57,514.00	810.00
	Library Books	17,140.00	5,201.00
	Meetings/Workshops/Seminars	16,97,350.26	13,92,856.80
	Professional Fee & Other Admin Expenses	25,83,092.40	24,58,314.00
	Office space expansion related expense	84,84,020.00	1,09,56,071.00
	Recruitment & Advertisement Expenses	17,24,799.09	11,49,920.75
	Stationery/Printing/Xerox Expenses	12,11,738.00	10,21,015.00
	Telephone/Fax/Postage/Internet	39,07,000.14	15,29,090.97
	Outstation Travel	6,28,068.00	1,59,809.00
	Local Conveyance	11,62,771.00	20,12,960.00
	Vehicle Maintenance & Fuel	99,522.00	82,957.00
	Outsourcing Admin	3,09,822.00	60,000.00
	TOTAL	5,56,75,217.32	4,18,55,238.02

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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 31.03.2018

Sr. No.	Particulars	Current year as on 31/03/2018	Previous year as on 31/03/2017
8	SCHEDULE 8 - PROGRAMME RELATED EXPENSES		
	Community Processes	3,13,30,249.20	2,01,91,557.00
	Public Health Planning	2,60,26,142.00	2,17,11,672.00
	Public Health Administration	1,82,59,370.91	1,42,56,586.40
	Health Care Financing	73,59,088.38	1,02,15,756.00
	Health Care Technology	1,02,41,522.38	92,69,819.00
	HMIS	1,43,900.00	20,25,719.00
	Human Resource for Health	1,01,78,921.45	92,64,681.50
	Quality Improvement	3,98,92,849.38	2,77,61,472.45
	Support to NE states	1,49,35,899.00	1,53,76,066.00
	NPMU & Others	10,45,81,473.88	6,75,04,482.00
	AGCA	1,33,38,155.00	1,05,37,763.00
	TOTAL	27,62,87,571.58	20,81,15,574.35
9	SCHEDULE 9 - DEPRECIATION		
	Depreciation for Current Year	13,12,717.73	12,68,958.57
	Assets Written Off	2,86,445.80	43,842.00
	TOTAL	15,99,163.53	13,12,800.57

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National Health Systems Resource Centre

Schedule 10: Notes On Accounts & Accounting Policies Forming Part Of Balance Sheet For The Year Ended 31st March 2018.

1. The NHSRC follows the cash system of accounting and recognizes income and expenditure on the receipt basis.
2. Depreciation on Computer and printer was charged @ 60% by RRC NE Guwahati while same should be 40%. Hence depreciation is higher by Rs. 35,415.76 and Fixed Assets is lower by Rs. 35,415.76.
3. Subject to point no. 2 depreciation on fixed assets, as specified in Section 32 to the Income Tax Act, 1961, has been provided on written down value method worked out to be Rs.13,12,717.73 (Previous year Rs. 12,68,958.57).
4. In respect of Grant-in aid for National Knowledge Platform Project received during the year amounting to Rs. 75,00,000/- a sum of Rs. 60,000/- was utilized during the current financial year and balance of Rs. 74,40,000/- will be utilized in the next year. This has been shown under head "Grant & Pending Utilization" in Schedule-1.
5. In respect of Grant-in aid for Jharkhand Rural Health Mission Society, out of Rs. 67,53,692/- was utilized during the current financial year. This has been shown under head "Grant & Pending Utilization" in Schedule-1.
6. In respect of Grant-in aid for on breast cancer screening received during the year amounting to Rs. 14,02,000/- will be utilized in the next year. This has been shown under head "Grant & Pending Utilization" in Schedule-1.
7. In some cases Balances on personal accounts under the head current liabilities, Sundry Debtors and Loans and advances are subject to confirmation by parties concerned.
8. NHSRC does not have any investments in shares and bond etc.
9. 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.
10. 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/program related activities. However, expenditure towards Support to NE State of RS 1,49,35,899.00 shown under the head Support to NE states, has been regrouped under program related expenses (Refer Schedule 8) to make comparable with head office.
11. Fixed Assets of Rs.60,437.00 (W.D.V) at Bihar camp office are in the custody of consultant which are yet to be transferred/adjusted.




12. Previous year's figures have been rearranged /regrouped wherever necessary to confirm to the current year's presentation. Audited expenditure relating to RRC NE has 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)

Executive Director
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067

(As per our report of even date attached)

**For Bansal Agarwal & Co
Chartered Accountants
FRN 006674N**



**(Mahesh Kumar Bansal)
Partner
Membership No. 85779**

**Place: New Delhi
Dated:12/07/2018**

National Health Systems Resource Centre

Schedule 11: 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 provision 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 principal and provision of the Indian Society Act 1860,as adopted consistently by the NHSRC .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 2017 are recurring in nature towards the annual budget 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 Deprecation.

c) Deprecation

Deprecation has been charges 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 charges up to 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 & 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 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 the head of fixed assets and physical control by way of a fixed assets register.

f) Revenue Recognition

Other items of revenue are recognized in accordance with Accounting Standard (AS-09). 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
NIHFW Campus, Munirka, New Delhi-110067

**(As per our report of even date attached)
For Bansal Agarwal & Co
Chartered Accountants
FRN 006674N**



**(Mahesh Kumar Bansal)
Partner
Membership No. 85779**

**Place: New Delhi
Dated: 12/07/2018**

GFR 12 – A
[(See Rule 238 (1))]

(Audited)

FORM OF UTILIZATION CERTIFICATE
FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION
UTILIZATION CERTIFICATE FOR THE YEAR **2017-18** 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:- **4,68,61,950.91**
 - (ii) Unadjusted advances:- **NIL**
 - (iii) Total:- **4,68,61,950.91**
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)	Interest deposited back to the Government	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
			Sanction No.	Date (ii)	Amount (iii)			
4,68,61,950.91	30,98,111	Nil		11.05.2017	12,00,00,000	40,75,05,465.91	35,72,81,387.90	5,02,24,078.01
				19.09.2017	9,89,00,000			
				30.11.2017	7,95,00,000			
				20.03.2017	5,91,45,404			

Component wise utilization of grants:

Grant-in-aid– General	Grant-in-aid-salary	Grant-in-aid–creation of Capital assets	Total
35,72,81,387.90			35,72,81,387.90

Details of grants position at the end of the year

- (i) Cash in Hand/Bank:- 5,02,24,078.01
- (ii) Unadjusted Advances:-
- (iii) Total:- 5, 02, 24,078.01





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 prescribed 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.

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- (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

Dr. Uddipan Dutta.

Chief Finance Officer
(Head of the Finance)

Principal Administrative Officer
National Health Systems Resource Centre

Signature

Name

R. Rajani

Head of the Organization

Executive Director
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi 110067

For: Bansal Agarwal & Co.
Chartered Accountants
Firm Reg. No 006674N



(Mahesh Kumar Bansal)
Partner
Membership No.85779

Place: New Delhi
Date: 12.07.2018



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[(See Rule 238 (1)]

(Audited)

FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION UTILIZATION CERTIFICATE FOR THE YEAR **2017-18** in Respect of recurring/non-recurring GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

1. Name of the Scheme:- **Department of Health Research (DHR)**
2. Whether recurring or non-recurring grants:- **Non Recurring**
3. Grants position at the beginning of the Financial year
 - (i) Cash in Hand/Bank:- **NIL**
 - (ii) Unadjusted advances:- **NIL**
 - (iii) Total:- **NIL**
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)	Interest deposited back to the Government	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
			Sanction No.	Date (ii)	Amount (iii)			
Nil	Nil	Nil		13.03.2018	14,02,000	14,02,000	Nil	14,02,000

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: - 14, 02,000

(ii) Unadjusted Advances:-

(iii) Total: - 14, 02,000





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 prescribed 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..... Dr. Uddipam Dutta

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

Signature

Name..... R. Rajan

Head of the Organization

Executive Director
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067Place: New Delhi
Date: 12.07.2018For: Bansal Agarwal & Co.
Chartered Accountants
Firm Reg. No. 006674N(Mahesh Kumar Bansal)
Partner
Membership No. 85779



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[(See Rule 238 (1))]

(Audited)

FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION UTILIZATION CERTIFICATE FOR THE YEAR **2017-18** 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:- **NIL**
 - (ii) Unadjusted advances:- **NIL**
 - (iii) Total:- **NIL**
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)	Interest deposited back to the Government	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
			Sanction No.	Date (ii)	Amount (iii)			
Nil	Nil	Nil		13.03.2018	75,00,000	75,00,000	60,000	74,40,000

Component wise utilization of grants:

Grant-in-aid– General	Grant-in-aid-salary	Grant-in-aid–creation of Capital assets	Total
60,000.00			60,000.00

Details of grants position at the end of the year

- (i) Cash in Hand/Bank: - 74, 40,000
- (ii) Unadjusted Advances:-
- (iii) Total: - 74, 40,000





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.
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- (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.....

Dr. Uddipan DuttaChief Finance Officer
(Head of the Finance)Principal Administrative Officer
National Health Systems Resource Centre

Signature

Name.....

R. Rajani

Head of the Organization

Executive Director

National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067Place: New Delhi
Date: 12.07.2018For: Bansal Agarwal & Co.
Chartered Accountants
Firm Reg. No.006674N(Mahesh Kumar Bansal)
Partner
Membership No.85779