

**AUDITED ACCOUNTS REPORT
FINANCIAL YEAR 2021-22**



**National Health Systems Resource Centre
(NHSRC)**

**Technical Support Institution with
National Health Mission,
Ministry of Health & Family Welfare,
Government of India**

Address: NIHFW Campus, Baba Gangnath Marg,
Munirka, New Delhi-110067

Tele: 011-26108983 / 84 / 92 / 93,

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Dr. Mansukh Mandaviya
Hon'ble Cabinet Minister
Ministry of Health and Family Welfare



Dr. Bharati Pravin Pawar
Hon'ble Minister of State
Ministry of Health and Family Welfare

Annual Report 2021-22

**National Health Systems Resource Centre
(NHSRC)
New Delhi**



INDEPENDENT AUDITORS' REPORT

To,
The Chairperson
Governing Body,
National Health Systems Resource Centre,
(Under Ministry of Health & Family Welfare Government of India)
NIHFW Campus Baba Gang Nath Marg, Munirka,
New Delhi-110067

Report on The Financial Statements:

We have audited the accompanying financial statements of **National Health Systems Resource Centre**, which comprise the Balance Sheet as at 31st March, 2022, Income & Expenditure Account as on 31st March, 2022, Receipt & Payment Account as at 31st March, 2022 and a summary of significant accounting policies and other explanatory information. (in which are included the returns for the year ended on that date audited by the Branch auditors of the Entity's branch located at Guwahati).

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Auditee Entity in accordance with the accounting principles generally accepted in India including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, aforesaid the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- (I) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Entity as at 31st March, 2022 in conformity with the accounting principles generally accepted in India.





(II) The Income and Expenditure Account, read with the notes thereon shows a true balance of excess of Expenditure over Income, in conformity with the accounting principles generally accepted in India, for the year covered under account;

Other Matters:

We did not audit the financial statements/ information of one branch included in the financial statements of the Entity whose financial statements/financial information reflect total assets of Rs. 1,15,10,459.58 as at 31st March 2022 and the total revenue/fund of Rs. 3,66,58,950 and total expenditure of Rs. 3,88,22,072.06 for the year ended on that date, as considered in the financial statements/information of the branch which has been audited by the branch auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of the branch, is based solely on the report of such branch auditors.

Our opinion is not modified in respect of these matters.

Report on other Legal And Regulatory Requirements:

- a) We have sought all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) We further state as under:
 1. The transactions which are represented merely by book entries are not prejudicial to the interests of the Entity.
 2. As confirmed, no personal expense have been charged to Income and Expenditure account.
- c) In our opinion, proper books of account as required by law have been kept by the Entity so far as appears from our examination of those books.
- d) In our opinion, Final Account dealt with by this report comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.

Place: New Delhi

Date: 15/07/2022

UDIN: 22539535 AMJN NM4475

For G K Sureka & Co.
Chartered Accountants
ERN: 513018C
Partner

CA Khurram Javed

Partner

M. No. : 539535

NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

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

BALANCE SHEET AS AT 31ST MARCH, 2022

Particulars	Schedule	Amount	Current Year At 31.03.2022	Amount	Previous Year At 31.03.2021
GRANTS & PENDING UTILISATION :					
NHSRC, New Delhi					
Opening Balance		27,17,69,697		15,19,95,189	
Add: Fund Received during the year		44,51,45,000		50,94,00,000	
Less: Expenses/Repayment during the year		49,75,78,535	21,93,36,162	38,96,25,492	27,17,69,697
	1				
RRC-NE, Guwahati (B.O.)					
Opening Balance		19,90,000		-	
Add: Fund Received during the year		56,55,000		19,90,000	
Less: Expenses/Repayment during the year		36,15,482	40,29,518	-	19,90,000
Current Liabilities & Provisions					
Security Deposit / Performance Security		6,47,758		3,80,168	
TDS payable		26,60,491		27,79,738	
TDS payable Under GST		3,00,204		2,39,968	
Other Liabilities		-	36,08,453	-	33,99,874
TOTAL			22,69,74,133		27,71,59,571
ASSETS					
Fixed Assets					
NHSRC		1,62,88,053		1,55,86,338	
RRC-NE (B.O.)	2	50,79,306		40,50,221	
NHSRC (Bihar)		-	2,13,67,359	42,584	1,96,79,143
Current Assets	3		20,56,06,774		25,74,80,429
TOTAL			22,69,74,133		27,71,59,571
NOTES ON ACCOUNTS	10				
SIGNIFICANT ACCOUNTING POLICIES	11				

As per our report of even date attached

For G K Sureka & Co.
Chartered Accountants

Khuram Javed
Partner

M.N 539535

FRN: 513018C

Place : New Delhi

Date : 15/07/2022

UDIN: 22539535AMYNM4475

For National Health Systems Resource Centre
(on behalf of Governing Body)

Principal Administrative Officer

Brig Sanjay Baweja

Principal Administrative Officer

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

Executive Director

Maj Gen (Prof.) Atul Kotwal, SM, VSM
Executive Director

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

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 31.03.2022

Particulars	Schedule	Current Year At 31.03.2022	Previous Year At 31.03.2021
INCOME			
Grants / Subsidies	4	49,20,71,437	38,69,70,347
Interest Earned-Saving		-	66,46,948
EMD Forfeited/ Tender Sale		-	12,700
Receipt from RTI Applications		100	-
Interest Earned (B.O.)		-	-
Other Income	5	67,842	35,996
TOTAL A		49,21,39,379	39,36,65,991
EXPENDITURE			
Professional Fee	6	5,34,54,585	4,06,69,966
Other Administrative Exp.	7	10,18,49,470	5,72,43,859
Programme Related Expenses	8	33,32,13,026	29,28,86,275
Depreciation & Write Offs	9	36,22,298	28,65,890
TOTAL B		49,21,39,379	39,36,65,991
Excess of Income over Expenditure (A-B)		(0)	-

As per our report of even date attached

For G K Sureka & Co.
Chartered Accountants

Partner

Khurram Javed

Partner

M.N 539535

FRN: 513018C

Place : New Delhi

UDIN:

For National Health Systems Resource Centre
(on behalf of Governing Body)

Principal Administrative Officer

Executive Director

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

Maj Gen (Prof.) Atul Kotwal, SM, VSM
Executive Director
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067

National Health Systems Resource Centre
NIHFW Campus Bawa Gang Natr Marg, Munirka, New Delhi -110067

Receipt & Payment Account for the Year Ending 31-03-2022

Receipts			Payments			
Particular	Amount	Current year as on 31/03/2022	Amount	Particular	Amount	Previous year as on 31/03/2021
Opening Balance						
Bank				Fixed Assets Purchased		
SBI- NIHFW Branch (Saving A/c)	22,93,91,916		9,21,35,994	NHSRC Office	34,75,152	17,44,713
SBI, NIHFW Branch (Current A/c)	26,37,248		1,47,33,359	RRC - NE office	18,55,731	27,00,125
SBI, NIHFW Branch (INB A/c)	1,02,79,759		1,28,13,848			
SBI, NIHFW Branch (Current A/c-RKSK Project)	41,77,496		48,58,058	Professional Fee & Salaries		
SBI, GMC Branch	77,71,147	25,42,57,566	1,15,21,598	NHSRC Office	3,12,22,659	2,35,38,561
				RRC - NE office	2,22,31,926	1,71,31,405
Cash				Administrative Expenses		
NHSRC Office				Rent Expenses	3,01,86,297	2,36,83,188
RRC NE Branch	11,177	11,177	14,926	Generator Rent, Fuel, Electricity & Water	48,43,680	1,04,29,245
				Building & Infrastructure Maintenance	54,21,380	15,63,703
Funds received				Security Services	61,31,278	22,99,078
Grant-in-aid (NHM, MoHRW, GoI)	44,51,45,000		50,94,00,000	Audit Fee	70,800	2,18,300
RCC Dibrugarh	56,55,000			Bank Charges	6,719	4,960
NHM NKP		45,08,00,000		Computer Consumables	6,36,409	2,16,092
				Insurance	5,99,405	1,49,147
Others				Interest on TDS	510	
Prog. Adv. to States & other agencies (B.O.)	1,38,10,090			Library Books, News Papers & Periodicals	13,214	8,942
Advance Recovered from staff	24,03,848			Meetings/Workshops/Seminars	24,99,034	6,79,558
Other Receivable	2,81,888	1,64,95,826		Professional Fee & Other Admin Expenses	4,89,167	40,75,540
				Recruitment & Advertisement Expenses	25,19,956	13,27,066
Interest Earned				Stationery/Printing/Xerox Expenses	19,10,351	11,58,635
NHSRC Office	65,32,579		63,55,922	Telephone/Fax/Postage/Internet/Leasline	13,45,735	22,90,761
RRC - NE Branch	3,74,642	69,07,221	2,91,026	Travelling expenses	36,23,243	22,14,260
				Vehicle Maintenance & Fuel	1,49,731	1,30,497
Miscellaneous Receipts				Office Expenses	14,39,998	
EMD Forfeited/ Tender Sale			12,700	Refreshment expenses	1,10,562	1,03,681
TDS Recovered				I.T Software & Licence Fees & Reimbursement	28,11,498	
TDS under GST Recovered				Local Conveyance		
Other Income	67,841		35,996	Capacity Building /Studies & Training (Admin)	4,56,088	12,60,499
Performance Security Received	5,03,425		2,30,028	Other Supportive Activities	2,07,81,830	32,80,652
Receipt on sale of fixed assets	72,920	6,44,186	72,920	Office Expansion Cost	1,58,02,586	
				Less: Opening advance to IRCTC adjustment	(92,54,71)	
						5,50,93,803
				Programme Related Expenses		
				Community Processes	6,36,21,556	3,29,53,895
				Public Health Planning	29,91,806	7,29,325
				Public Health Admin	2,06,72,336	1,81,87,864
				Health Care Financing	63,29,783	65,90,430
				Health Care Technology	1,17,51,499	65,16,506
				Human Resource for Health	1,72,31,391	1,00,56,350
				Quality Improvement	4,46,29,934	3,16,84,101
				Support to NE states	2,14,36,925	1,56,77,360
				NPMU	14,45,47,756	29,15,98,598
				Other Funds Related Expenses		
				National Knowledge Platform Project	24,75,633	26,55,145
					24,75,633	26,55,145



As per our report of even date attached

For CK Surbha & Co.
Chartered Accountants
Partner
M.N 539535
FRN: 513018C
Place : New Delhi
UDIN:

For National Health Systems Resource Centre
(on behalf of Governing Body)

Principal Administrative Officer

Executive Director

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

Maj Gen (Prof.) Atul Kotwal, SM, VSM
Executive Director
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067

Total		65,24,76,375	72,91,15,977						
Total		65,24,76,375	72,91,15,978						65,24,76,375
Others									
Project Adv. to States & other agencies		1,35,59,608						9,09,968	
Performance Security Refunded		2,35,835						17,31,774	
Advance to Staff		24,60,739						10,10,993	
Advance of Grants to IRCTC and RCC Dibrugarh		24,51,439						92,547	
Interest Deposited in Bharat Kosh		1,35,54,169						-	
Other Receivable		5,23,999	3,27,85,789					-	37,45,282
Closing Balance									
Bank									
SBI- NIHFW Branch (Saving A/c)		16,13,65,161						22,93,91,916	
SBI, NIHFW Branch (Current A/c)		2,15,70,971						26,37,248	
SBI, NIHFW Branch (Current A/c-RKSK Project)		79,70,880						1,02,79,759	
SBI, NIHFW Branch (INB A/c)		52,12,412						41,77,496	
SBI, GMC Branch (B.O.)		39,65,221	20,00,84,644					77,71,147	25,42,57,566
Cash									
NHSC Office		-						-	
RRC NE Branch		14,494	14,494					11,177	11,177

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 31.03.2022

Sr.No.	Particulars	Opening Balance as on 01.04.2021	Add: Receipt during the year 2021-2022	Less: Expenses/ Refund during the year 2021- 2022	Closing Balance as on 31.03.2022
1	SCHEDULE 1 - GRANTS & PENDING UTILISATION :				
A	NHSRC, New Delhi				
	Grant-in-aid (NHM, MoHFW, Gol)	26,24,03,935	44,51,45,000	49,51,02,902	21,24,46,033
	National Knowledge Platform Project	84,85,145	-	24,75,633	60,09,512
	Grant received from DHR-HT Ain	8,80,617	-	-	8,80,617
	Sub total (A) :-	27,17,69,697	44,51,45,000	49,75,78,535	21,93,36,162
B	RRC-NE, Guwahati (B.O.)				
	Fund from NHSRC, New Delhi:-				
	Regional Collaborative Centre ,Dibrugarh	19,90,000	56,55,000	36,15,482	40,29,518
	Sub total (B) :-	19,90,000	56,55,000	36,15,482	40,29,518



NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

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

SCHEDULES FORMING PART OF BALANCE SHEET (ASSETS) AS ON 31.03.2022

Sr.No.	Particulars	Opening Balance	Addition during 2020-21		Deletion during 2021-22	Total	Depreciation Rate (%)	Depreciation during 2021-22	Total At 31.03.2022
			upto 3rd October 2021	after 3rd October 2021					
2	SCHEDULE 2 - FIXED ASSETS								
	A. NHSRC Office								
	Computer	10,28,884	6,40,370	3,75,247	-	20,44,501	10%	6,97,115	13,47,386
	Printer	2,17,519	91,797	84,545	-	3,93,861	10%	1,22,879	2,70,982
	Server	40,277	-	-	-	40,277	10%	3,385	36,892
	A.C.Plant Fitting	74,234	-	-	-	74,234	10%	11,135	63,099
	Air Condition	1,82,212	-	-	7,884	1,74,328	10%	26,149	1,48,179
	Audio Visual	15,44,781	7,58,015	5,01,034	-	28,03,830	10%	3,82,997	24,20,833
	Camera and Battery Charger	1,667	31,389	-	-	33,056	10%	4,885	28,171
	Generator Set	7,99,691	-	-	-	7,99,691	10%	1,19,898	6,79,793
	Invertor	5,170	-	-	5,170	-	10%	-	-
	LCD Project	2,57,547	13,643	-	-	2,71,190	10%	40,678	2,30,512
	Office Equipment	10,20,563	4,57,049	-	3,962	14,73,650	15%	2,21,047	12,52,603
	Phone Set	53,188	9,900	-	-	63,088	15%	9,463	53,625
	CCIV	1,14,671	-	-	-	1,14,671	15%	17,201	97,470
	Car Earliga	3,64,287	-	-	-	3,64,287	15%	54,643	3,09,644
	A.C Plant	90,679	-	-	-	90,679	15%	13,602	77,077
	EPABX	2,38,692	-	-	-	2,38,692	15%	23,869	2,14,823
	Furniture and fitting	59,18,281	3,29,741	1,40,338	3,823	63,84,537	15%	6,31,946	57,52,591
	Almirah	8,750	-	-	-	8,750	15%	875	7,875
	Electrical Equipments	26,76,027	4,549	37,535	6,638	27,11,473	15%	2,69,271	24,42,202
	Electrical Fittings and Fixture	6,99,118	-	-	-	6,99,118	15%	69,912	6,29,206
	Fire Alarm	39,775	-	-	-	39,775	15%	3,978	35,797
	Steel Rack	53,753	-	-	-	53,753	40%	5,375	48,378
	Steel Safe	2,325	-	-	-	2,325	40%	232	2,093
	Woodern Partition	1,54,247	-	-	-	1,54,247	40%	15,425	1,38,822
	Sub total (A)	1,55,86,338	23,36,453	11,38,699	27,477	1,90,34,013		27,45,960	1,62,88,053
	B. RRC-NE Branch Office								
	Computers	2,36,716.71	68,059.00	11,43,710.00	1,581.25	14,46,904	40%	3,38,400	11,08,504
	Furniture & Fixture	7,69,593.61	1,69,856.00	-	2,154.99	9,37,295	10%	93,729	8,43,565
	Interior Work	14,97,604.77	-	2,48,240.00	-	17,45,845	10%	1,62,172	15,83,672
	Xerox Machine	15,291.32	-	-	-	15,291	15%	2,294	12,998
	Software	26,746.90	-	-	-	26,747	40%	8,213	18,534
	Electrical Fittings	4,96,438.44	-	-	-	4,96,438	10%	49,644	4,46,795
	EPABX	25,915.07	-	-	-	25,915	15%	3,887	22,028
	Furnishings	89,366.31	-	-	-	89,366	10%	8,937	80,430
	Camera	15,273.62	4,300.00	72,570.00	-	92,144	15%	8,379	83,765
	Telephone & Fax Machine	5,464.72	-	-	-	5,465	15%	820	4,645
	TV & Equipment	1,951.49	-	-	-	1,951	15%	293	1,659
	Refrigerator	827.29	-	-	-	827	15%	124	703
	Other Office Equipments (Specify) (as per list)	1,24,071.03	6,800.00	5,200.00	2,834.36	1,33,237		14,095	1,19,142
	LCD Projector	86,712.21	-	-	-	86,712	15%	13,007	73,705
	Bio Metric Machine	3,693.84	-	-	-	3,694	15%	554	3,140
	Fire System	92,536.57	-	-	-	92,537	15%	13,880	78,656
	Air Conditioner	4,50,667.91	67,885.00	-	-	5,18,553	15%	77,783	4,40,770
	Weighing Machine	1,047.79	-	-	-	1,048	15%	157	891



Sr.No.	Particulars	Opening Balance	Addition during 2020-21		Deletion during 2021-22	Total	Depreciation Rate (%)	Depreciation during 2021-22	Total At 31.03.2022
			upto 3rd October 2021	after 3rd October 2021					
	CCTV Camera	18,736.61	-	39,020.00	-	57,757	15%	5,737	52,020
	Sound Amplifier System	62,654.79	-	-	-	62,655	15%	9,398	53,257
	Air Cooler	10,747.19	-	-	-	10,747	15%	1,612	9,135
	Vacuum Cleaner	3,328.19	-	-	-	3,328	15%	499	2,829
	Digital Voice Recorder	14,831.73	-	-	-	14,832	15%	2,225	12,607
	Chimney (Kitchen)	-	27,291.00	-	-	27,291	15%	4,094	23,197
	Steel Rack	-	-	2,800.00	-	2,800	10%	140	2,660
	Sub total (B)	40,50,218	3,44,191	15,11,540	6,571	58,99,379		8,20,073	50,79,306
C. NHSRC Camp Office - Bihar									

	Electronic Equipments	1,695	-	-	1,695	-	10%	-	-
	Furniture and Fixtures	22,740	-	-	22,740	-	10%	-	-
	Cooler	1,752	-	-	1,752	-	15%	-	-
	LCD Projector	13,643	-	-	13,643	-	15%	-	-
	Phone set	195	-	-	195	-	15%	-	-
	Computers	2,330	-	-	2,330	-	40%	-	-
	Printer	229	-	-	229	-	40%	-	-
	Sub total (C)	42,584	-	-	-	-	-	-	-
	GRANT TOTAL (A+B+C)	1,96,79,143	26,80,644	26,50,239	34,048	2,49,33,392		35,66,033	2,13,67,359



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 31.03.2022

Sr. No.	Particulars	NHSRC	RRC NE	NHSRC Bihar	Current year as on 31/03/2022	Previous year as on 31/03/2021
3	SCHEDULE 3 - CURRENT ASSETS					
	A. Security Deposits					
	Security Deposit for Rent (NIHFW)	22,64,700	-	-	22,64,700	22,64,700
	Security Deposit Rent (Vijay Vinod Bhatia)	64,000	-	-	64,000	64,000
	Security Deposit (BESES Rajdhani))	4,62,000	-	-	4,62,000	4,62,000
	B. Loans & Advances					
	Advance to staff	1,12,750	-	-	1,12,750	55,859
	Advance to MOHFW Consultant	-	-	-	-	-
	Advance for Project	1,457	-	-	1,457	2,51,939
	Loan & Advance (RRC-NE)	-	24,51,439	-	24,51,439	92,547
	TDS Receivable	-	-	-	-	20,641
	C. CASH & BANK					
	NHSRC Office					
	SBI- NIHFW Branch (Saving A/c)	16,13,65,161	-	-	16,13,65,161	22,93,91,916
	SBI, NIHFW Branch (Current A/c)	2,15,70,971	-	-	2,15,70,971	26,37,248
	SBI, NIHFW Branch (Current A/c-RKSK Project)	79,70,880	-	-	79,70,880	1,02,79,759
	SBI, NIHFW Branch (INB A/c)	52,12,412	-	-	52,12,412	41,77,496
	RRC NE Branch Office					
	Cash	-	14,494	-	14,494	11,177
	SBI, GMC Branch	-	39,65,221	-	39,65,221	77,71,147
	C. SUNDRY DEBTORS	1,20,789			1,20,789	
	C. Other Current Assets	30,500	-		30,500	
	TOTAL (A+B+C)	19,91,75,620	64,31,154	-	20,56,06,774	25,74,80,429



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 31.03.2022

Sr. No.	Particulars	NHSRC	RRC NE	NHSRC Bihar	Current year as on 31/03/2022	Previous year as on 31/03/2021
4	SCHEDULE 4 - GRANTS/SUBSIDIES					
	Fund Received from Gol (net - utilised)	49,20,71,437	-	-	49,20,71,437	38,69,70,347
	TOTAL	49,20,71,437	-	-	49,20,71,437	38,69,70,347
5	SCHEDULE 5 - OTHER INCOME					
	Receipt from sale of wastage	15,035	950	-	15,985	35,996
	Sale of Tender Form	2,500	-	-	2,500	-
	Interest on Income Tax Refund	-	-	-	-	-
	Misc. Income	49,360	-	-	49,360	-
	Short & Excess	(3)	-	-	(3)	-
	TOTAL	66,892	950	-	67,842	35,996
6	SCHEDULE 6 - PROFESSIONAL FEES AND SALARIES					
	NHSRC Office	3,12,22,659	-	-	3,12,22,659	2,35,38,561
	RRC NE Office	-	2,22,31,926	-	2,22,31,926	1,71,31,405
	TOTAL	3,12,22,659	2,22,31,926	-	5,34,54,585	4,06,69,966
7	SCHEDULE 7 - OTHER ADMINISTRATIVE EXPENSES					
	Rent Expenses	2,66,81,637	35,04,660	-	3,01,86,297	2,46,08,541
	Generator Rent, Fuel, Electricity & Water.	42,18,208	6,25,472	-	48,43,680	1,04,29,245
	Building & Infrastructure Maintenance	52,35,347	1,86,033	-	54,21,380	17,78,317
	Security Services	55,61,290	5,69,988	-	61,31,278	22,99,078
	Audit Fee	-	70,800	-	70,800	2,18,300
	Bank Charges	6,719	-	-	6,719	4,960
	Computer Consumables	6,36,409	-	-	6,36,409	2,16,092
	Freight & Cartage	-	-	-	-	-
	Insurance	4,93,928	1,05,477	-	5,99,405	1,49,147
	Interest on TDS	510	-	-	510	-
	Library Books, News Papers & Periodicals	13,214	-	-	13,214	8,942
	Meetings/Workshops/Seminars	24,99,034	-	-	24,99,034	6,79,558
	Professional Fee & Other Admin Expenses	4,89,167	-	-	4,89,167	51,15,884
	Office space expansion related expense	-	-	-	-	-
	Recruitment & Advertisement Expenses	25,03,956	16,000	-	25,19,956	13,27,066
	Stationery/Printing/Xerox Expenses	16,41,057	2,69,294	-	19,10,351	11,58,635
	Studies & Evaluation (Admin)	-	-	-	-	5,000
	Telephone/Fax/Postage/Internet/Leasline	8,04,448	5,41,287	-	13,45,735	22,90,761
	Travelling expenses	21,04,688	15,18,555	-	36,23,243	21,84,005
	Local Conveyance	-	-	-	-	12,60,499
	Vehicle Maintenance & Fuel	1,49,731	-	-	1,49,731	1,30,497
	Office Expenses	12,55,485	1,84,513	-	14,39,998	-
	Refreshment expenses	-	1,10,562	-	1,10,562	1,03,681
	Outsourcing Admin	-	-	-	-	32,75,652
	I.T Software & Licence Fees & Reimbursement	27,46,498	65,000	-	28,11,498	-
	Capacity Building /Training (Admin)	4,56,088	-	-	4,56,088	-
	Other Supportive Activities	2,07,81,830	-	-	2,07,81,830	-
	Office Expansion Cost	1,58,02,586	-	-	1,58,02,586	-
	TOTAL	9,40,81,829	77,67,641	-	10,18,49,470	5,72,43,859



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 31.03.2022

Sr. No.	Particulars	NHSRC	RRC NE	NHSRC Bihar	Current year as on 31/03/2022	Previous year as on 31/03/2021
8	SCHEDULE 8 - PROGRAMME RELATED EXPENSES					
	Community Processes	6,04,20,316	32,01,280	-	6,36,21,596	3,42,39,450
	Public Health Planning	-	29,91,806	-	29,91,806	7,29,325
	Public Health Administration	2,06,72,336	-	-	2,06,72,336	1,81,88,132
	Health Care Financing	55,71,951	7,57,832	-	63,29,783	65,90,430
	Health Care Technology	1,17,51,499	-	-	1,17,51,499	65,18,360
	Human Resource for Health	1,72,31,391	-	-	1,72,31,391	1,00,56,350
	Quality Improvement	4,35,84,990	10,44,944	-	4,46,29,934	3,16,84,101
	Knowledge Management Division	2,14,36,925	-	-	2,14,36,925	1,56,77,360
	NPMU & Others	14,45,47,756	-	-	14,45,47,756	16,92,02,767
	TOTAL	32,52,17,164	79,95,862	-	33,32,13,026	29,28,86,275
9	SCHEDULE 9 - DEPRECIATION					
	Depreciation for Current Year	27,45,960	8,20,073	-	35,66,033	28,05,661
	Assets Written Off	49,694	6,571	-	56,265	60,229
	TOTAL	27,95,654	8,26,644	-	36,22,298	28,65,890



National Health Systems Resource Centre

Schedule 10: Notes On Accounts & Accounting Policies Forming Part of Balance Sheet For The Year Ended 31st March 2022.

1. The NHSRC follows the cash system of accounting and recognizes income equivalent to the expenditure incurred during the Financial Year and expenditure on the receipt basis.
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.27,95,654 (Previous year Rs. 23,95,621).
3. In respect of Grant-in aid for National Knowledge Platform Project received during the year amounting to Rs. Nil & a sum of Rs. 24,75,633/- was utilized during the current financial year and balance of Rs. 60,09,512/- will be utilized in the succeeding years. This has been shown under head "Grant & Pending Utilization" in Schedule-1.
4. In respect of Grant-in aid for RRC-NE, Guwahati, Rural Health Mission Society, Rs. 56,55,000/- was further disbursed and Rs. 36,15,482 was utilized during the current financial year. This has been shown under head "Grant & Pending Utilization" in Schedule-1.
5. 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.
6. NHSRC does not have any investments in shares and bond etc.
7. 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.
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.
9. 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.


Brig Sanjay Baweja
(Principal Administrative Officer)
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067


(Executive Director)

Maj Gen (Prof.) Atul Kotwal, SM, VSM
Executive Director
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067


For G K Sureka & Co.
Chartered Accountants
FIRN: 513018C
Partner

CA Khurram Javed
Partner
M. No. : 539535
Place: New Delhi
Date:
UDIN:

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)

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



(Executive Director)

Maj Gen (Prof.) Atul Kotwal, SM, VSM
Executive Director
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067

(As per our report of even date attached)

For G K Sureka & Co.

Chartered Accountants

FRN: 513018C

Partner

CA Khurram Javed
Partner

M. No. : 539535

Place: New Delhi

Date:

UDIN:



GFR 12 – A

[(See Rule 238 (1))]

(Audited)

FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION UTILIZATION CERTIFICATE FOR THE YEAR **2021-2022** 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:- **2021-2022**
 - (i) Cash in Hand/Bank:- **24,27,24,792.52**
 - (ii) Unadjusted advances:-
 - (iii) Total:-
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)			
24,27,24,792.52	66,00,521.37	1,28,88,501.00	NIIRC/2017-18 Budget/Admin/01	03.08.21 30.12.21 30.12.21	37,05,00,000 6,25,00,000 1,78,00,000 45,08,00,000	68,72,36,812.89	49,38,70,180.99	19,33,66,631.90

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: - 19,33,66,631.90
- (ii) Unadjusted Advances:-
- (iii) Total: 19,33,66,631.90





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.



FORM GFR 12A

GENERAL FINANCIAL RULES 2017
Ministry of Finance
Department of Expenditure



- (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

Brig Sanjay Baweja
Name.....Principal Administrative Officer.....
National Health Systems Resource Centre
Chief Financial Officer, New Delhi-110067
(Head of the Finance)

Signature

Maj Gen.(Prof.) Atul Kotwal, SM, VSM
Name.....
Executive Director
Head of the Organization
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067

For G K Sureka & Co.
Chartered Accountants

Partner

Khurram Javed
Partner

M.N 539535

FRN: 513018C

Place : New Delhi

UDIN: 22539535 AMYNXG 3388



GFR 12 – A

[(See Rule 238 (1))]

(Audited)

FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION UTILIZATION CERTIFICATE FOR THE YEAR **2021-2022** 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:- **2021-2022**
 - (i) Cash in Hand/Bank:- **84,85,145**
 - (ii) Unadjusted advances:-
 - (iii) Total:- **84,85,145**
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)			
84,85,145	Nil	Nil		Nil	Nil	Nil	24,75,633	60,09,512.00

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: - **60,09,512.00**
- (ii) Unadjusted Advances:-
- (iii) Total: **60,09,512.00**

AS

[Signature]





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.



FORM GFR 12A

GENERAL FINANCIAL RULES 2017
Ministry of Finance
Department of Expenditure



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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

Brig Sanjay Baweja
Name..... **Principal Administrative Officer**.....
National Health Systems Resource Centre
Chief Finance Officer
NIHFW Campus, Munirka, New Delhi-110067
(Head of the Finance)

Signature

Maj Gen (Prof.) Atul Kotwal, SM, VSM
Name..... **Executive Director**.....
National Health Systems Resource Centre
Head of the Organization
NIHFW Campus, Munirka, New Delhi-110067

For G K Sureka & Co.

Chartered Accountants

Khurram Javed

Partner

M.N 539535

FRN: 513018C

Place : New Delhi

UDIN: 22539535AM70CT1000



GFR 12 – A

[(See Rule 238 (1))]

(Audited)

FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION UTILIZATION CERTIFICATE FOR THE YEAR **2021-2022** 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:- **Recurring**

3. Grants position at the beginning of the Financial year:- **2021-2022**

(i) Cash in Hand/Bank:- **8,80,617**

(ii) Unadjusted advances:-

(iii) Total:- **8,80,617**

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)			
8,80,617	Nil	Nil		Nil	Nil	Nil	Nil	8,80,617

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: - **8,80,617**

(ii) Unadjusted Advances:-

(iii) Total: **8,80,617**





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.
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- (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.
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- (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.



FORM GFR 12A

GENERAL FINANCIAL RULES 2017

Ministry of Finance
Department of Expenditure



- (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..... **Brig. Sanjay Baweja**
Principal Administrative Officer

Chief Financial Officer
(Head of the Finance)
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067

Signature

Name..... **Maj Gen (Prof.) Atul Kotwal, SM, VSM**
Executive Director

Head of the Organization
National Health Systems Resource Centre
NIHFW Campus, Munirka, New Delhi-110067

For G K Sureka & Co

Chartered Accountants

Partner

Khurram Javed

Partner

M.N 539535

FRN: 513018C

Place : New Delhi

UDIN: **22539535AM20HN4053**





National Health Systems Resource Centre