

# AUDITED ACCOUNTS REPORT FINANCIAL YEAR 2020-21



## 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,  
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## INDEPENDENT AUDITOR'S REPORT

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

## REPORT OF THE AUDIT OF THE FINANCIAL STATEMENTS

### Opinion

We have audited the accompanying Financial Statements of **National Health Systems Resource Centre**, a society registered under Society Registration Act, 1860, which comprise of the Balance Sheet as at March 31, 2021, the Income & Expenditure Account and the Receipt & Payment Account for the year then ended and notes to the financial statements, including 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).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally



accepted in India, of the state of affairs of the Entity as at March 31, 2021, and the excess of expenditure over income and its receipt and payments for the year ended on that date.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor Responsibilities for the audit of the Financial Statements section of our report. We are Independent of the Entity in accordance with the code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirement that are relevant to are audit of the Financial Statement, and we have fulfilled our other ethical responsibilities in accordance with these requirement and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basic for our opinion.

### **Emphasis of Matter**

- a. *The Society is consistently following cash system of accounting as per GFR rules, 2017 issued by Government of India and accordingly it had also booked all its expenses on payment basis. However, the Society has not considered the whole of the lumpsum Grant-in Aid received during the year amounting to Rs 50,94,00,000/- as its Income, instead, contrary to its accounting policy, amount actually spent during the year amounting to Rs 38,96,25,492/- is recognised as income in the Income & Expenditure Account and the balance is shown as a liability under the head 'Grant & Pending Utilisation' in the Balance sheet.*





*The above accounting treatment of Grant-in Aid is not consistent with the Society's accounting policy of Cash – system of accounting as well as branch accounting at RRC-NE.*

- b. The Grant-in-Aid received included funds, without any specific stipulation, for National Health Mission Platform Project, of which an aggregate sum of Rs 26,55,145 was actually spent during the year and which was not routed through the Income and expenditure account rather directly reduced from 'Grant & Pending Utilisation' classified under Liabilities in the balance sheet and accordingly the balancing gross income of Grants in Aid shown in Income & Expenditure Account as well as aggregate expenditure for the year, without prejudice to note (a) above, are reduced to the same extent.*
- c. The amount of Grants Pending Utilisation shown as Liability in the balance sheet amounting to Rs 27,17,69,697 is not identified to any specified project(s) or kept in/ represented by specified investments u/s 11(5) of the Income tax Act, 1961 and thus Society did not fulfill the conditions of exemption of income u/s 11 of the Income Tax Act, 1961.*
- d. In view of the above observations, society carries a substantial risk on account of probable tax demand due to the fact that minimum prescribed expenditure of 85% as per section 11(1) of the Income Tax Act, 1961, was not incurred and thus Society may lose its exemption from payment of taxes for the year, being a charitable trust registered u/s 12A of the Income tax Act, 1961. Since this practice is adopted from past several years, exact tax impact for the preceding years is not readily ascertainable.*

Our Opinion is not modified in respect of these matters.



## **Responsibilities of Management and Those charged with Governance for the financial statements**

The Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Entity in accordance with the accounting principle generally accepted in India. This responsibility also include maintenance of adequate accounting records in accordance with law of safeguard the assets of the Entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that given and true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using then going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

The Management is also responsible for overseeing the Entity's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objective are to obtain reasonable assurance about whether the Financial Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance,



but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstance but not for the purpose of expressing an opinion on the effectiveness of the company's internal control system.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude on the appropriateness of Management's use of the Going Concern basis of accounting and, based on the audit evidence obtained whether a material uncertainty exists related to event or conditions that may cast significant doubt on the entity's ability to continue as a long concern. if we conclude that a material can uncertainty exists, we are required to draw attention in our auditor's report to the related



disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future event or conditions may cause The Entity to cease to continue as a going concern, and

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Other Matter**

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. 1,19,25,089.37 as at 31<sup>st</sup> March 2021 and the total revenue of Rs. 2,31,03,216.00 and total expenditure of Rs. 2,47,66,341.41 for the year ended on that date, as considered in the financial statement/information of the branch which has been audited by the other auditors whose reports have been furnished to us, and our opinion in so far as related 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.

**Based on our audit we further report that**



- 1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- 2) We have received the returns and audited statements in respect of branch at Guwahati;
- 3) In our opinion proper books of account as required by law have been kept by the Entity so far as it appears from our examination of those books;
- 4) The Balance Sheet, Income & Expenditure Account and Receipt & Payment dealt with by this Report are in agreement with the relevant books of account;

**For TAS ASSOCIATES**

Chartered Accountants

[Firm Registration No. 010520N]



Mukesh Agrawal

Partner

M No.-090582

Place: New Delhi

Date: 28/08/2021



UDIN: 21090582AAAAA U8204



BALANCE SHEET AS AT 31ST MARCH,2021

|   |          | Amount in Rs        |                     |
|---|----------|---------------------|---------------------|
| Particulars                                     | Schedule | As at<br>31.03.2021 | As at<br>31.03.2020 |
| <b>GRANTS &amp; PENDING UTILISATION :</b>       | <b>1</b> |                     |                     |
| <b>NHSRC, New Delhi</b>                         |          |                     |                     |
| Balance at the Beginning of the Year            |          | 15,19,95,189        | 8,11,31,470         |
| Add: Grant-in-Aid Received during the year      |          | 50,94,00,000        | 45,95,00,000        |
| Less: Expenses/Repayment during the year        |          | <u>38,96,25,492</u> | <u>38,86,36,281</u> |
|   |          | 27,17,69,697        | 15,19,95,189        |
| <b>Regional Resource Centre - Branch office</b> |          |                     |                     |
| Opening Balance                                 |          | 19,90,000           | -                   |
| Add: Fund Received during the year              |          | -                   | 19,90,000           |
| Less: Expenses/Repayment during the year        |          | <u>19,90,000</u>    | <u>-</u>            |
|   |          | -                   | 19,90,000           |
| <b>Current Liabilities &amp; Provisions</b>     |          |                     |                     |
| Security Deposit / Performance Security         |          | 3,80,168            | 18,81,914           |
| TDS payable                                     |          | 27,79,738           | 18,54,385           |
| TDS payable Under GST                           |          | 2,39,968            | 25,354              |
| Other Liabilities                               |          | -                   | -                   |
|   |          | <u>33,99,874</u>    | <u>30,255</u>       |
| <b>TOTAL</b>                                    |          | <u>27,71,59,571</u> | <u>15,77,77,097</u> |
| <b>ASSETS</b>                                   |          |                     |                     |
| <b>Property, Plant and Equipments</b>           | <b>2</b> |                     |                     |
| NHSRC   |          | 1,55,86,338         | 1,62,37,246         |
| Regional Resource Centre - B.O.                 |          | 40,50,221           | 18,87,819           |
| NHSRC (Bihar )                                  |          | <u>42,584</u>       | <u>48,050</u>       |
|   |          | 1,96,79,142         | 1,81,73,115         |
| <b>Current Assets</b>                           | <b>3</b> |                     |                     |
| Security Deposits                               |          | 27,90,700           | 27,90,700           |
| Loans & Advances                                |          | 4,20,986            | 7,35,499            |
| Cash & Bank Balance                             |          | <u>25,42,68,742</u> | <u>13,60,77,783</u> |
|   |          | 25,74,80,428        | 13,96,03,982        |
| <b>TOTAL</b>                                    |          | <u>27,71,59,571</u> | <u>15,77,77,097</u> |
| NOTES ON ACCOUNTS                               | 10       |                     |                     |
| SIGNIFICANT ACCOUNTING POLICIES                 | 11       |                     |                     |

Attached to our report of even date.

For TAS ASSOCIATES

Chartered Accountants

Firm Registration No.-010520N

Mukesh Agrawal  
Partner

Membership.No.-090582



For NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

[on behalf of Governing Body]

*[Signature]*  
Principal Administrative Officer  
26/8

*[Signature]*  
Executive Director

Brig Sanjay Baweja (Retd.)

Principal Administrative Officer

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

Maj Gen (Prof.) Atul Kotwal  
Executive Director

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

Place : New Delhi

Date : 28/08/2021

UDIN:

21090522AAAAA

U8204

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2021**

|  |          |                     | Amount in Rs        |           |
|--|----------|---------------------|---------------------|-----------|
| Particulars                                    | Schedule | As at<br>31.03.2021 | As at<br>31.03.2020 |           |
| <b>INCOME</b>                                  |          |                     |                     |           |
| Grants-in-Aid                                  | 4        | 38,69,70,347        | 38,49,43,291        |           |
| Interest Income                                |          |                     |                     |           |
| NHSRC - Delhi                                  |          | 63,55,922           | 35,49,093           |           |
| Regional Resource Centre - Branch office       |          | 2,91,026            | 2,48,975            | 37,98,068 |
| EMD Forfeited/ Tender Sale                     |          | 12,700              |                     | 12,600    |
| Receipt from RTI Applications                  |          | -                   |                     | 70        |
| Other Income                                   | 5        | 35,996              | 1,00,970            |           |
| <b>TOTAL (A)</b>                               |          | <b>39,36,65,991</b> | <b>38,88,54,999</b> |           |
| <b>EXPENDITURE</b>                             |          |                     |                     |           |
| Professional Fee                               | 6        | 4,06,69,966         | 3,61,95,950         |           |
| Other Administrative Exp.                      | 7        | 5,72,43,859         | 4,80,39,608         |           |
| Programme Related Expenses                     | 8        | 29,28,86,275        | 30,18,74,771        |           |
| Tangible Assets Discarded at WDV               |          | 60,229              | 1,20,637            |           |
| Depreciation & Write Offs                      | 9        | 28,05,661           | 26,24,033           |           |
| <b>TOTAL (B)</b>                               |          | <b>39,36,65,991</b> | <b>38,88,54,999</b> |           |
| <b>Excess of Income over Expenditure (A-B)</b> |          |                     |                     |           |

Attached to our report of even date.

For TAS ASSOCIATES

Chartered Accountants

Firm Registration No.-010520N



Mukesh Agrawal  
Partner

Membership.No.-090582



For NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

[on behalf of Governing Body]

  
Principal Administrative Officer

  
Executive Director

**Brig Sanjay Baweja (Retd.)**

Principal Administrative Officer

National Health Systems Resource Centre

NIHFW Campus, Munirka, New Delhi-110067

**Maj Gen (Prof.) Atul Kotwal**

Executive Director

National Health Systems Resource Centre

NIHFW Campus, Munirka, New Delhi-110067

Place : New Delhi

Date : 28/08/2021

UDIN:

21090582AAAAU8204



| Receipts  | 2020-2021    | 2019-2020    | Payments     | 2020-2021    | 2019-2020    |
|---|--------------|--------------|--------------|--------------|--------------|
| <b>Other Funds Related Expenses</b>   |              |              |              |              |              |
| NHM- Implementation Research for Health Systems Strengthening Platform (Formally NKP) |              |              | 26,55,145    |              | 37,99,710    |
| NHRM Jharkhand (Q.I.)   |              |              |              | 26,55,145    | 38,06,025    |
| <b>Others</b>   |              |              |              |              |              |
| Prog. Adv. to States & other agencies   |              |              | 9,09,968     |              | 67,23,448    |
| Excess TDS Deposited by PHSC  |              |              |              |              | 11,250       |
| Earnest Money   |              |              |              |              | 2,00,000     |
| Performance Security Refunded   |              |              | 17,31,774    |              | 1,82,508     |
| Advance to Staff  |              |              | 10,10,993    |              | 1,16,40,007  |
| Advance paid by RRC   |              |              | 92,547       | 37,45,282    | 1,63,845     |
| <b>Balance at the close</b>   |              |              |              |              | 1,89,21,058  |
| <b>Bank</b>   |              |              |              |              |              |
| SBI- NIHFV Branch (Saving A/c)  |              |              | 22,93,91,916 |              | 9,21,35,994  |
| SBI, NIHFV Branch (Current A/c)   |              |              | 26,37,248    |              | 1,47,33,359  |
| SBI, NIHFV Branch (Current A/c-RKSK Project)  |              |              | 1,02,79,759  |              | 1,28,13,848  |
| SBI, NIHFV Branch (INB A/c)   |              |              | 41,77,496    |              | 48,59,058    |
| SBI, GMC Branch (B.C.)  |              |              | 77,71,147    | 25,42,57,565 | 1,15,21,598  |
| <b>Cash</b>   |              |              |              |              | 13,60,62,857 |
| <b>NHSRC Office</b>   |              |              |              |              |              |
| RRC NE Branch   |              |              | 11,177       | 11,177       | 14,926       |
| <b>Total</b>  | 65,24,76,375 | 52,71,84,845 |              | 65,24,76,375 | 52,71,84,845 |

Attached to our report of even date.

For TAS ASSOCIATES

Chartered Accountants

Firm Registration No.-070520N

*Mukesh Agrawal*  
Partner

Mukesh Agrawal

Partner

Membership No.-090582



Place : New Delhi

Date : 28/08/2021

UDIN:

21090582 AAAAU8204

For NATIONAL HEALTH SYSTEMS RESOURCE CENTRE  
(on behalf of Governing Body)

*Brig Sanjay Baweja (Retd.)*  
Principal Administrative Officer

Principal Administrative Officer

*Maj Gen (Prof.) Atul Kotwal*  
Executive Director

Executive Director

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

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

Schedules to Balance Sheet for the year ended on 31st March 2021

Amount in Rs

| Sr.No. | Particulars   | As at 31.03.2021    | As at 31.03.2020 |
|--------|---|---------------------|------------------|
| 1      | <b>SCHEDULE 1 - GRANTS &amp; PENDING UTILISATION :</b>                                    |                     |                  |
| A      | <b>NHSRC, New Delhi</b>   |                     |                  |
|        | <b>Balance at the beginning of the year (a)</b>   |                     |                  |
|        | Grant-in-aid (NHM, MoHFW, GoI)  | 13,99,74,282        | 7,29,17,573      |
|        | NHM- Implementation Research for Health Systems Strengthening Platform (Formally NKP) * # | 1,11,40,290         | 74,40,000        |
|        | Grant received from DHR-HT Ain #  | 8,80,617            | 8,80,617         |
|        | NHM, UP(Rectt) #  | -                   | (1,13,035)       |
|        | NHRM, Jharkhand (Q.I.) #  | -                   | -                |
|        |   | <u>15,19,95,189</u> | <u>6,315</u>     |
|        |   |                     | 8,11,31,470      |
|        | <b>Add: Receipt during the year (b)</b>   |                     |                  |
|        | Grant-in-aid (NHM, MoHFW, GoI)  | 50,94,00,000        | 45,20,00,000     |
|        | NHM- Implementation Research for Health Systems Strengthening Platform (Formally NKP) *   | -                   | 75,00,000        |
|        | Grant received from DHR-HT Ain  | -                   | -                |
|        | NHM, UP(Rectt)  | -                   | -                |
|        | NHRM, Jharkhand (Q.I.)  | -                   | -                |
|        |   | <u>50,94,00,000</u> | <u>-</u>         |
|        |   |                     | 45,95,00,000     |
|        | <b>Less: Expenses during the year (c)</b>   |                     |                  |
|        | Grant-in-aid (NHM, MoHFW, GoI)  | 38,69,70,347        | 38,49,43,291     |
|        | NHM- Implementation Research for Health Systems Strengthening Platform (Formally NKP) *   | 26,55,145           | 37,99,710        |
|        | Grant received from DHR-HT Ain  | -                   | -                |
|        | NHM, UP(Rectt)  | -                   | (1,13,035)       |
|        | NHRM, Jharkhand (Q.I.)  | -                   | -                |
|        |   | <u>38,96,25,492</u> | <u>6,315</u>     |
|        |   |                     | 38,86,36,281     |
|        | <b>Balance at the end of the year (a+b-c)</b>   |                     |                  |
|        | Grant-in-aid (NHM, MoHFW, GoI)  | 26,24,03,935        | 13,99,74,282     |
|        | NHM- Implementation Research for Health Systems Strengthening Platform (Formally NKP) * # | 84,85,145           | 1,11,40,290      |
|        | Grant received from DHR-HT Ain #  | 8,80,617            | 8,80,617         |
|        | NHM, UP(Rectt) #  | -                   | -                |
|        | NHRM, Jharkhand (Q.I.) #  | -                   | -                |
|        |   | <u>27,17,69,697</u> | <u>-</u>         |
|        |   |                     | 15,19,95,189     |

\* Formerly known as National Knowledge Platform Project

# Represent utilised Grants from third parties at the beginning and close of the year

**B RRC-NE, Guwahati (B.O.)**

**Fund from NHSRC, New Delhi- Pending Utilisation**

|  |                  |                  |
|--|------------------|------------------|
| Balance at the beginning of the year (a)   | 19,90,000        | -                |
| Add: Receipt during the year (b)           | -                | 19,90,000        |
| Less: Expenses/ Refund during the year (c) | -                | -                |
| Balance at the end of the year (a+b-c)     | <u>19,90,000</u> | <u>19,90,000</u> |

DHR-HT AIN : Department of Health Research-Health technology assessment for breast cancer screening techniques in India

RRC-NE : Regional Resource Centre for Northern Eastern States

NHSRC : National health systems resource centre

MOHFW : Ministry of Health and Family Welfare

NHM : National health Mission

GOI : Government of India



*AS*

*[Signature]*



| Particulars                                 | WDV as on<br>01.04.2020 | Addition during 2020-21 |           | Sales/Deletion<br>during the year | Total       | Depreciation<br>Rate (%) | Depreciation<br>during 2020-21 | WDV as on<br>31.03.2021 |
|---|-------------------------|-------------------------|-----------|-----------------------------------|-------------|--------------------------|--------------------------------|-------------------------|
|   |                         | Less than 180<br>days   |           |                                   |             |                          |                                |                         |
|   |                         | More than 180<br>days   |           |                                   |             |                          |                                |                         |
| SCHEDULE 2 - PROPERTY, PLANT AND EQUIPMENTS |                         |                         |           |                                   |             |                          |                                |                         |
| A. NHSRC Office                             |                         |                         |           |                                   |             |                          |                                |                         |
| Electrical Equipments                       | 28,32,426               | 14,274                  | 1,19,998  |                                   | 29,66,698   | 10%                      | 2,90,671                       | 26,76,028               |
| Office Equipments                           | 10,09,234               | 46,250                  | 1,33,409  |                                   | 11,88,893   | 15%                      | 1,68,330                       | 10,20,563               |
| Steel Rack                                  | 59,725                  | -                       | -         | -                                 | 59,725      | 10%                      | 5,973                          | 53,753                  |
| Steel Safe                                  | 2,583                   | -                       | -         | -                                 | 2,583       | 10%                      | 258                            | 2,325                   |
| Wooden Partition                            | 1,71,386                | -                       | -         | -                                 | 1,71,386    | 10%                      | 17,139                         | 1,54,247                |
| Electrical Fittings & Fixtures              | 7,76,798                | -                       | -         | -                                 | 7,76,798    | 10%                      | 77,680                         | 6,99,118                |
| EPABX                                       | 2,65,213                | -                       | -         | -                                 | 2,65,213    | 10%                      | 26,521                         | 2,38,692                |
| Fire Alarm System                           | 44,195                  | -                       | -         | -                                 | 44,195      | 10%                      | 4,420                          | 39,776                  |
| Furniture & Fixture                         | 63,47,991               | 1,46,252                | 78,793    |                                   | 65,73,036   | 10%                      | 6,54,755                       | 59,18,281               |
| Almirah                                     | 9,722                   | -                       | -         | -                                 | 9,722       | 10%                      | 972                            | 8,750                   |
| A.C.Plant                                   | 1,06,681                | -                       | -         | -                                 | 1,06,681    | 15%                      | 16,002                         | 90,679                  |
| A.C.Plant Fitting                           | 87,334                  | -                       | -         | -                                 | 87,334      | 15%                      | 13,100                         | 74,234                  |
| Air Conditioner                             | 1,68,665                | -                       | 41,997    | -                                 | 2,10,662    | 15%                      | 28,450                         | 1,82,212                |
| Audio Visual                                | 12,64,847               | 3,95,880                | 1,43,960  | -                                 | 18,04,687   | 15%                      | 2,59,906                       | 15,44,781               |
| Camera & Battery Charger                    | 1,961                   | -                       | -         | -                                 | 1,961       | 15%                      | 294                            | 1,667                   |
| Generator Set                               | 9,40,813                | -                       | -         | -                                 | 9,40,813    | 15%                      | 1,41,122                       | 7,99,691                |
| Inventor                                    | 6,082                   | -                       | -         | -                                 | 6,082       | 15%                      | 912                            | 5,170                   |
| LCD Projector                               | 3,02,996                | -                       | -         | -                                 | 3,02,996    | 15%                      | 45,449                         | 2,57,547                |
| Phone set                                   | 62,574                  | -                       | -         | -                                 | 62,574      | 15%                      | 9,386                          | 53,188                  |
| CCTV  | 1,34,907                | -                       | -         | -                                 | 1,34,907    | 15%                      | 20,236                         | 1,14,671                |
| Car(Maruti Eartiga)                         | 4,28,573                | -                       | -         | -                                 | 4,28,573    | 15%                      | 64,286                         | 3,64,287                |
| Printer                                     | 97,425                  | -                       | 1,79,559  | -                                 | 2,76,984    | 40%                      | 59,465                         | 2,17,519                |
| Server                                      | 45,919                  | -                       | -         | -                                 | 45,919      | 40%                      | 5,642                          | 40,277                  |
| Computers                                   | 10,68,196               | 53,690                  | 3,90,651  |                                   | 15,13,537   | 40%                      | 4,84,653                       | 10,28,884               |
| Sub total (A)                               | 1,62,37,245             | 6,56,346                | 10,88,367 | -                                 | 1,79,81,959 |                          | 23,95,621                      | 1,55,86,338             |



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| Particulars                         | WDV as on<br>01.04.2020 | Addition during 2020-21<br>Less than 180<br>days | Sales/Deletion<br>during the year | Total              | Depreciation<br>Rate (%) | Depreciation<br>during 2020-21 | WDV as on<br>31.03.2021 |
|-------------------------------------|-------------------------|--|-----------------------------------|--------------------|--------------------------|--------------------------------|-------------------------|
| <b>B. RRC-NE Branch Office</b>      |                         |  |                                   |                    |                          |                                |                         |
| Computers                           | 51,744                  | 19,875   | 1,712                             | 3,00,822           | 40%                      | 64,105                         | 2,36,717                |
| Furniture & Fixture                 | 8,99,302                | -  | 44,198                            | 8,55,104           | 10%                      | 85,510                         | 7,69,594                |
| Interior Work                       | 1,86,475                | 14,87,795  | 72,920                            | 15,81,350          | 10%                      | 83,745                         | 14,97,605               |
| Xerox Machine                       | 17,990                  | -  | 8                                 | 17,990             | 15%                      | 2,698                          | 15,292                  |
| Software                            | 40,443                  | -  | -                                 | 40,435             | 40%                      | 13,888                         | 26,747                  |
| Electrical Fittings                 | 26,734                  | 4,97,240   | -                                 | 5,23,974           | 10%                      | 27,535                         | 4,96,439                |
| EPABX                               | 30,488                  | -  | -                                 | 30,488             | 15%                      | 4,573                          | 25,915                  |
| Furnishings                         | 51,796                  | 45,000   | -                                 | 96,796             | 10%                      | 7,430                          | 89,366                  |
| Camera                              | 17,969                  | -  | -                                 | 17,969             | 15%                      | 2,695                          | 15,274                  |
| Telephone & Fax Machine             | 4,035                   | 2,200  | -                                 | 6,235              | 15%                      | 770                            | 5,465                   |
| TV & Equipment                      | 2,296                   | -  | -                                 | 2,296              | 15%                      | 344                            | 1,952                   |
| Refrigerator                        | 973                     | -  | -                                 | 973                | 15%                      | 146                            | 827                     |
| Other Office Equipments             | 1,09,057                | 9,600  | 5,572                             | 1,37,725           | 15%                      | 13,654                         | 1,24,071                |
| LCD Projector                       | 1,10,754                | -  | 8,739                             | 1,02,014           | 15%                      | 15,302                         | 86,712                  |
| Bio Matric Machine                  | 4,346                   | -  | -                                 | 4,346              | 15%                      | 652                            | 3,694                   |
| Fire Extinguisher                   | 1,08,867                | -  | -                                 | 1,08,867           | 15%                      | 16,330                         | 92,537                  |
| Air Conditioner                     | 1,13,556                | 3,82,860   | -                                 | 4,96,416           | 15%                      | 45,748                         | 4,50,668                |
| Weighing Machine                    | 1,233                   | -  | -                                 | 1,233              | 15%                      | 185                            | 1,048                   |
| CCTV Camera                         | 22,043                  | -  | -                                 | 22,043             | 15%                      | 3,306                          | 18,737                  |
| Sound Amplifier System              | 73,712                  | -  | -                                 | 73,712             | 15%                      | 11,057                         | 62,655                  |
| Air Cooler                          | 12,644                  | -  | -                                 | 12,644             | 15%                      | 1,897                          | 10,747                  |
| Vacuum Cleaner                      | 3,916                   | -  | -                                 | 3,916              | 15%                      | 587                            | 3,329                   |
| Digital Voice Recorder              | 17,449                  | -  | -                                 | 17,449             | 15%                      | 2,617                          | 14,832                  |
| <b>Sub total (B)</b>                | <b>18,87,819</b>        | <b>29,475</b>                                    | <b>1,33,149</b>                   | <b>44,54,795</b>   |                          | <b>4,04,574</b>                | <b>40,50,221</b>        |
| <b>C. NHRSC Camp Office - Bihar</b> |                         |  |                                   |                    |                          |                                |                         |
| Electronic Equipments               | 1,883                   | -  | -                                 | 1,883              | 10%                      | 188                            | 1,695                   |
| Furniture and Fixtures              | 25,267                  | -  | -                                 | 25,267             | 10%                      | 2,527                          | 22,740                  |
| Cooler                              | 2,061                   | -  | -                                 | 2,061              | 15%                      | 309                            | 1,752                   |
| LCD Projector                       | 16,051                  | -  | -                                 | 16,051             | 15%                      | 2,408                          | 13,643                  |
| Phone set                           | 229                     | -  | -                                 | 229                | 15%                      | 34                             | 195                     |
| Computers                           | 2,330                   | -  | -                                 | 2,330              | 40%                      | -                              | 2,330                   |
| Printer                             | 229                     | -  | -                                 | 229                | 40%                      | -                              | 229                     |
| <b>Sub total (C)</b>                | <b>48,050</b>           | <b>-</b>   | <b>-</b>                          | <b>48,050</b>      |                          | <b>5,466</b>                   | <b>42,584</b>           |
| <b>GRANT TOTAL (A+B+C)</b>          | <b>1,81,73,115</b>      | <b>6,85,821</b>                                  | <b>1,33,149</b>                   | <b>2,24,84,804</b> |                          | <b>28,05,661</b>               | <b>1,96,79,142</b>      |
| <b>Previous Year</b>                | <b>1,71,40,759</b>      | <b>25,52,223</b>                                 | <b>1,20,637</b>                   | <b>2,07,97,148</b> |                          | <b>26,24,033</b>               | <b>1,81,73,115</b>      |

Notes:

1. Fixed Assets of Rs. 42,584/- (WDV as on 31.03.2021) at Bihar camp office are in the custody of consultants which are yet to be transferred/ adjusted. Depreciation is being provided on these assets.
2. Depreciation on fixed assets is provided at the rates specified for the purpose of section 32 to the Income Tax Act, 1961 on written down value basis. However no depreciation is provided on assets whose WDV is less than 10% of original cost.



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**Schedules to Balance Sheet for the year ended on 31st March 2021**

| Sr. No.  | Particulars                                  | NHSRC               | RRC NE           | NHSRC Bihar | Amount in Rs                  |                                |
|----------|--|---------------------|------------------|-------------|-------------------------------|--------------------------------|
|          |  |                     |                  |             | Current year as on 31/03/2021 | Previous year as on 31/03/2020 |
| <b>3</b> | <b>SCHEDULE 3 - CURRENT ASSETS</b>           |                     |                  |             |                               |                                |
|          | <b>A. Security Deposits</b>                  |                     |                  |             |                               |                                |
|          | 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>TOTAL (A)</b>                             | <b>27,90,700</b>    | <b>-</b>         | <b>-</b>    | <b>27,90,700</b>              | <b>27,90,700</b>               |
|          | <b>B. Loans &amp; Advances</b>               |                     |                  |             |                               |                                |
|          | Advance to staff                             | 55,859              | -                | -           | 55,859                        | 85,210                         |
|          | Advance to MOHFW Consultant                  | -                   | -                | -           | -                             | 48,000                         |
|          | Advance for Project                          | 2,51,939            | -                | -           | 2,51,939                      | 4,15,681                       |
|          | Loan & Advance (RRC-NE)                      | -                   | 92,547           | -           | 92,547                        | 1,63,845                       |
|          | TDS Receivable                               | 20,641              | -                | -           | 20,641                        | 20,641                         |
|          | Other Receivable                             | -                   | -                | -           | -                             | 2,122                          |
|          | <b>TOTAL (B)</b>                             | <b>3,28,439</b>     | <b>92,547</b>    | <b>-</b>    | <b>4,20,986</b>               | <b>7,35,499</b>                |
|          | <b>C. CASH &amp; BANK</b>                    |                     |                  |             |                               |                                |
|          | <b>NHSRC Office</b>                          |                     |                  |             |                               |                                |
|          | SBI- NIHFW Branch (Saving A/c)               | 22,93,91,916        | -                | -           | 22,93,91,916                  | 9,21,35,994                    |
|          | SBI, NIHFW Branch (Current A/c)              | 26,37,248           | -                | -           | 26,37,248                     | 1,47,33,359                    |
|          | SBI, NIHFW Branch (Current A/c-RKSK Project) | 1,02,79,759         | -                | -           | 1,02,79,759                   | 1,28,13,848                    |
|          | SBI, NIHFW Branch (INB A/c)                  | 41,77,496           | -                | -           | 41,77,496                     | 48,58,058                      |
|          | <b>RRC NE Branch Office</b>                  |                     |                  |             |                               |                                |
|          | Cash   | -                   | 11,177           | -           | 11,177                        | 14,926                         |
|          | SBI, GMC Branch                              | -                   | 77,71,147        | -           | 77,71,147                     | 1,15,21,598                    |
|          | <b>TOTAL (C)</b>                             | <b>24,64,86,418</b> | <b>77,82,324</b> | <b>-</b>    | <b>25,42,68,742</b>           | <b>13,60,77,783</b>            |
|          | <b>TOTAL (A+B+C)</b>                         | <b>24,96,05,557</b> | <b>78,74,871</b> | <b>-</b>    | <b>25,74,80,428</b>           | <b>13,96,03,982</b>            |



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**NATIONAL HEALTH SYSTEMS RESOURCE CENTRE**

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

**Schedules to Income and Expenditure for the year ended on 31st March 2021**

| Sr. No. | Particulars  | Amount in Rs |             |             |                               |                                |
|---------|--|--------------|-------------|-------------|-------------------------------|--------------------------------|
|         |  | NHSRC        | RRC NE      | NHSRC Bihar | Current year as on 31/03/2021 | Previous year as on 31/03/2020 |
| 4       | <b>SCHEDULE 4 - GRANTS/SUBSIDIES</b>               |              |             |             |                               |                                |
|         | Fund Received from Gol (net - utilised)            | 38,69,70,347 | 2,28,00,000 | -           | 40,97,70,347                  | 38,49,43,291                   |
|         | <b>TOTAL</b>                                       | 38,69,70,347 | 2,28,00,000 | -           | 40,97,70,347                  | 38,49,43,291                   |
| 5       | <b>SCHEDULE 5 - OTHER INCOME</b>                   |              |             |             |                               |                                |
|         | Receipt from sale of wastage                       | 26,006       | 9,990       | -           | 35,996                        | 66,123                         |
|         | Interest on Income Tax Refund                      | -            | -           | -           | -                             | 9,347                          |
|         | Misc. Income                                       | -            | -           | -           | -                             | 21,307                         |
|         | Short & Excess                                     | -            | -           | -           | -                             | 4,193                          |
|         | <b>TOTAL</b>                                       | 26,006       | 9,990       | -           | 35,996                        | 1,00,970                       |
| 6       | <b>SCHEDULE 6 - PROFESSIONAL FEES AND SALARIES</b> |              |             |             |                               |                                |
|         | NHSRC Office                                       | 2,35,38,561  | -           | -           | 2,35,38,561                   | 2,13,68,997                    |
|         | RRC NE Office                                      | -            | 1,71,31,405 | -           | 1,71,31,405                   | 1,48,26,953                    |
|         | <b>TOTAL</b>                                       | 2,35,38,561  | 1,71,31,405 | -           | 4,06,69,966                   | 3,61,95,950                    |
| 7       | <b>SCHEDULE 7 - OTHER ADMINISTRATIVE EXPENSES</b>  |              |             |             |                               |                                |
|         | Rent Expenses                                      | 2,32,23,726  | 13,84,815   | -           | 2,46,08,541                   | 2,20,40,431                    |
|         | Generator Rent, Fuel, Electricity & Water          | 98,34,075    | 5,95,170    | -           | 1,04,29,245                   | 32,32,694                      |
|         | Building & Infrastructure Maintenance              | 16,05,355    | 1,72,962    | -           | 17,78,317                     | 24,90,578                      |
|         | Security Services                                  | 16,98,724    | 6,00,354    | -           | 22,99,078                     | 24,29,140                      |
|         | Audit Fee  | 1,47,500     | 70,800      | -           | 2,18,300                      | 2,18,300                       |
|         | Bank Charges                                       | 4,960        | -           | -           | 4,960                         | 9,226                          |
|         | Computer Consumables                               | 1,82,092     | 34,000      | -           | 2,16,092                      | 2,74,069                       |
|         | Freight & Cartage                                  | -            | -           | -           | -                             | 10,104                         |
|         | Insurance  | 1,49,147     | -           | -           | 1,49,147                      | 1,69,269                       |
|         | Interest on TDS                                    | -            | -           | -           | -                             | 112                            |
|         | Library Books                                      | 8,942        | -           | -           | 8,942                         | 83,570                         |
|         | Meetings/Workshops/Seminars                        | 6,79,558     | -           | -           | 6,79,558                      | 17,61,349                      |
|         | Professional Fee & Other Admin Expenses            | 47,80,721    | 3,35,163    | -           | 51,15,884                     | 30,98,085                      |
|         | Office space expansion related expense             | -            | -           | -           | -                             | 19,37,765                      |
|         | Recruitment & Advertisement Expenses               | 13,16,586    | 10,480      | -           | 13,27,066                     | 19,62,854                      |
|         | Stationery/Printing/Xerox Expenses                 | 9,59,103     | 1,99,532    | -           | 11,58,635                     | 16,88,275                      |
|         | Studies & Evaluation (Admin)                       | 5,000        | -           | -           | 5,000                         | 5,13,280                       |
|         | Telephone/Fax/Postage/Internet/Leasline            | 16,87,531    | 6,03,230    | -           | 22,90,761                     | 24,98,719                      |
|         | Travelling expenses                                | 7,62,735     | 14,21,270   | -           | 21,84,005                     | 21,33,727                      |
|         | Local Conveyance                                   | 12,60,499    | -           | -           | 12,60,499                     | 7,43,795                       |
|         | Vehicle Maintenance & Fuel                         | 1,30,497     | -           | -           | 1,30,497                      | 1,02,616                       |
|         | Refreshment expenses                               | -            | 1,03,681    | -           | 1,03,681                      | -                              |
|         | Outsourcing Admin                                  | 32,75,652    | -           | -           | 32,75,652                     | 6,41,651                       |
|         | <b>TOTAL</b>                                       | 5,17,12,403  | 55,31,457   | -           | 5,72,43,859                   | 4,80,39,609                    |



**NATIONAL HEALTH SYSTEMS RESOURCE CENTRE**

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

**Schedules to Income and Expenditure for the year ended on 31st March 2021**

| Sr. No.  | Particulars                                    | NHSRC               | RRC NE           | NHSRC Bihar  | Amount in Rs                  |                                |
|----------|--|---------------------|------------------|--------------|-------------------------------|--------------------------------|
|          |  |                     |                  |              | Current year as on 31/03/2021 | Previous year as on 31/03/2020 |
| <b>8</b> | <b>SCHEDULE 8 - PROGRAMME RELATED EXPENSES</b> |                     |                  |              |                               |                                |
|          | Community Processes                            | 3,33,40,018         | 8,99,432         | -            | 3,42,39,450                   | 4,74,90,203                    |
|          | Public Health Planning                         | 6,32,642            | 96,683           | -            | 7,29,325                      | 98,57,944                      |
|          | Public Health Administration                   | 1,81,88,132         | -                | -            | 1,81,88,132                   | 2,31,54,122                    |
|          | Health Care Financing                          | 65,90,430           | -                | -            | 65,90,430                     | 26,55,117                      |
|          | Health Care Technology                         | 62,54,764           | 2,63,596         | -            | 65,18,360                     | 1,11,57,329                    |
|          | Human Resource for Health                      | 1,00,56,350         | -                | -            | 1,00,56,350                   | 1,22,35,802                    |
|          | Quality Improvement                            | 3,13,05,165         | 3,78,936         | -            | 3,16,84,101                   | 3,59,96,754                    |
|          | Knowledge Management Division                  | 1,56,77,360         | -                | -            | 1,56,77,360                   | -                              |
|          | NPMU & Others                                  | 16,92,02,767        | -                | -            | 16,92,02,767                  | 15,93,27,499                   |
|          | <b>TOTAL</b>                                   | <b>29,12,47,628</b> | <b>16,38,647</b> | <b>-</b>     | <b>29,28,86,275</b>           | <b>30,18,74,771</b>            |
| <b>9</b> | <b>SCHEDULE 9 - DEPRECIATION</b>               |                     |                  |              |                               |                                |
|          | Depreciation for Current Year                  | 23,95,621           | 4,04,574         | 5,466        | 28,05,661                     | 26,24,033                      |
|          | <b>TOTAL</b>                                   | <b>23,95,621</b>    | <b>4,04,574</b>  | <b>5,466</b> | <b>28,05,661</b>              | <b>26,24,033</b>               |





**NATIONAL HEALTH SYSTEMS RESOURCE CENTRE**

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

**Schedule 10 : Notes on Accounts & Accounting Policies Forming Part of Balance Sheet For The Year Ended 31st March 2021.**

- a The NHSRC follows the cash system of accounting and recognizes income and expenditure on the receipt & payment basis.
- b Contingent liabilities not provided for Rs. Nil. (Previous year Nil), except those which are payable in normal course under accrual system of accounting.
- c NHSRC does not have any investment in shares and bond etc.
- d As per Accounting policy of NHSRC the accounting treatment of revenue Grant is recognized on a systematic basis in the Income and Expenditure account over the period necessary to match with the related costs which are intended to be utilized. The un-utilised amount of grant in aid is treated as liability as the same is adjusted from the subsequent grants in aid from the Government.
- e The expenditure shown under head professional fees and salaries in schdule 6, includes salaries of core/administrative staff and professional fees of technical consultants in case of RRC-NE. However, in case of NHSRC, professional fees of technical consultants are shows under the respective divisions/ program related activities in schedule 8.
- f In accordance with section 11(6) of the Income tax Act, any part of the capital expenditure in acquisition of Property, Plant and Equipment is not considered as application of income in any of the preceding years and therefore, the depreciation for the year, calculated at the specified rates under Income Tax Act, is considered as application of Income.
- h The Society is registered u/s 12A of the Income Tax Act, 1961 and therefore its income is exempt from payment of tax, subject to the fulfillment of conditions specified under the Act. Since the income of the Society is exempt, no provision for tax has been made in these accounts nor it is identified as contingent liability.
- i 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.



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## NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

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

### **Schedule 11: Statement of Significant accounting policies forming part of Balance sheet for the year ended on 31.03.2021**

#### **a) Brief**

The National Health Resource Centre is a registered under Societies Registration Act, XXI of 1860 Vide Registration No. S57304 Dated 08/12/2006. The rules and regulation governing the Society are primarily governed by Ministry of Health and Family Welfare.

Object of the Society are To provide Strategic Planning and Development in Health and Family Welfare sector in India within the framework of Implementation of National Rural Health Mission as a Non-Profit Organisation without any commercial objective.

The Society is registered u/s 12A of Income tax Act, 1961 as a charitable trust vide registration No. DEL-NR21679-16112011 order dated 16/11/2011.

#### **b) 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 statement 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 by following the cash system of accounting in accordance with the generally accepted accounting principal and provision of the Societies Registration Act 1860, as adopted consistently by the NHSRC.

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 rule 228 to 245 of General Financial Rules 2017 are recurring in nature towards the annual budget for the purpose of the project the following policy will be adopted for accounting and reporting to all development partners.

#### **c) Property, Plant And Equipments**

Property, Plant and Equipment are stated at Written down Value determined at historical cost, less accumulated depreciation. The fixed assets are capitalized on the date, the asset is installed or commissioned for use.

All direct expenses for acquisition of specific fixed assets for the purpose of capitalization is considered as part of cost. Further, all indirect expenses, wherever possible, and are directly relatable to fixed assets are apportioned with reference to total direct capital cost of different assets.

#### **d) Depreciation**

Depreciation is charged at rates specified for the purpose of under Income Tax Act, 1961. The method of calculation is also in accordance with Income Tax Act, 1961 unless otherwise suggested by the Ministry of Health and Family Welfare. Depreciation is charged up to 90% of the total cost of the asset till the asset is functional.



e) **Grant-in-Aid**

Grant-in-aid-is received from the Government/ Govt departments, 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, to the extent utilised is shown separately under the Head Income in Income & Expenditure Account and the balance as liability under the head Grant & Pending Utilization in the 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.

f) **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 assets register.

Attached to our report of even date.

For **TAS ASSOCIATES**

Chartered Accountants

Firm Registration No.-010520N



**Mukesh Agrawal**  
Partner

Membership.No.-090582



Place : New Delhi

Date : 28/08/2021

UDIN:

21090582AAAAAU8204

For **NATIONAL HEALTH SYSTEMS RESOURCE CENTRE**  
[on behalf of Governing Body]



**Principal Administrative Officer**

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



**Executive Director**

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



## GFR 12 – A

[(See Rule 238 (1))]

(AUDITED)

### FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION UTILIZATION CERTIFICATE FOR THE YEAR 2020-21 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:- **12,18,01,166.95**
  - (ii) Unadjusted advances:- **NIL**
  - (iii) Total:- **12,18,01,166.95**
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) |                                 |                      |                        |
| 12,18,01,166.96                                       | 66,95,644.00                                       | Nil(Refer Note)                           | NHSRC/2017-18/Budget/Admin/01/PF-3 | 01.07.2020 | 25,94,00,000 | 63,78,96,810.96                 | 39,51,72,018.43      | 24,27,24,792.53        |
|   |  |   | NHSRC/2017-18/Budget/Admin/01/PF-3 | 01.10.2020 | 25,00,00,000 |                                 |                      |                        |

#### Component wise utilization of grants:

| Grant-in-aid- General | Grant-in-aid-salary | Grant-in-aid-creation of Capital assets | Total           |
|-----------------------|---------------------|---|-----------------|
| 39,51,72,018.43       | -                   | -                                       | 39,51,72,018.43 |

Details of grants position at the end of the year

- (i) Cash in Hand/Bank: - 24,27,24,792.53
- (ii) Unadjusted Advances:-
- (iii) Total: - 24,27,24,792.53





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.....

Chief Finance Officer  
(Head of the Finance)

Brig Sanjay Daweja (Retd.)

Principal Administrative Officer

National Health Systems Resource Centre  
NIHFW Campus, Munirka, New Delhi-110067For TAS ASSOCIATES  
Chartered Accountants  
[Firm Registration No. 010520N]Mukesh Agrawal  
Partner  
M No. 090582

Place : New Delhi

Date: 28/8/21

UDIN:

21090582AAAAAV2015

Signature

Name.....

Head of the Organization

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



## GFR 12 – A

[(See Rule 238 (1))]

(AUDITED)

### FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION UTILIZATION CERTIFICATE FOR THE YEAR **2020-21** 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:- **8,80,617**
  - (ii) Unadjusted advances:- **NIL**
  - (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, 80,617.00
- (ii) Unadjusted Advances:-
- (iii) Total: - 8, 80,617.00





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.....

Chief Finance Officer  
(Head of the Finance)

Brig Sanjay Baweja (Retd.)

Principal Administrative Officer

National Health Systems Resource Centre  
NIHFW Campus, Munirka, New Delhi-110067For TAS ASSOCIATES  
Chartered Accountants  
[Firm Registration No. 010520N]

Mukesh Agrawal  
Partner

M No.-090582



Place: New Delhi

Date: 28/8/21

UDIN:

21090582AAAAAW2380

Signature

Name.....

Head of the Organization

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



## GFR 12 – A

[(See Rule 238 (1))]

(AUDITED)

### FORM OF UTILIZATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION UTILIZATION CERTIFICATE FOR THE YEAR **2020-21** 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:- **1,11,40,290**
  - (ii) Unadjusted advances:- **NIL**
  - (iii) Total:- **1,11,40,290**
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) |                                 |                      |                        |
| 1,11,40,290   | Nil  | Nil                                       | Nil                            | Nil       | Nil          | 1,11,40,290                     | 26,55,145            | 84,85,145              |
|   |  |   | Nil                            |           |              |                                 |                      |                        |

#### Component wise utilization of grants:

| Grant-in-aid- General | Grant-in-aid-salary | Grant-in-aid-creation of Capital assets | Total     |
|-----------------------|---------------------|---|-----------|
| 26,55,145             | 0                   | 0                                       | 26,55,145 |

#### Details of grants position at the end of the year

- (i) Cash in Hand/Bank: - **84,85,145**
- (ii) Unadjusted Advances:-
- (iii) Total: - **84,85,145**







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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- (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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Signature

Name.....

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

For TAS ASSOCIATES  
Chartered Accountants  
[Firm Registration No. 010520N]

Mukesh Agrawal  
Partner  
M No. - 090582



Place: New Delhi

Date: 28/8/2021

UDIN:

21090582AAAAAX9897

Signature

Name.....

Head of the Organization

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