



FINANCIAL REPORT OF NHSRC

YEAR 2023 - 2024



**NATIONAL HEALTH SYSTEMS RESOURCE CENTRE
(NHSRC)**

**TECHNICAL SUPPORT INSTITUTION
with
NATIONAL HEALTH MISSION (NHM),
MINISTRY OF HEALTH & FAMILY WELFARE (MOHF&W)
GOVERNMENT OF INDIA**

Address: NIHFW, Baba Gang Nath Marg, Block F,
Munirka, New Delhi, Delhi 110067

Tele: 011-26108983 / 84 / 92 / 93

Fax: 011 2610 8983

E-mail: nhsrc.india@gmail.com

Website: www.nhsrcindia.org



Shri Jagat Prakash Nadda

Hon'ble Minister of Health and Family
Welfare and Chemicals and Fertilizers



Shri Prataprvaao Jadhav

Hon'ble Minister of State, Ministry of
Health and Family Welfare Minister of
State (IC), Ministry of Ayush



Smt. Anupriya Patel

Hon'ble Minister of State, Ministry of
Health and Family Welfare Ministry of
Chemicals and Fertilizers



FINANCIAL REPORT 2023-24

**NATIONAL HEALTH SYSTEMS RESOURCE CENTRE
(NHSRC)**





INDEPENDENT AUDITOR'S 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, 2024, Income & Expenditure Account as on 31st March, 2024, Receipt & Payment Account as at 31st March, 2024 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, 2024 in conformity with the accounting principles generally accepted in India,



(II) The Income and Expenditure Account, read with the notes thereon shows a no balance of Expenditure or Income, in conformity with the accounting principles generally accepted in India & as per management policies, 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 fixed assets of Rs. 47,82,807.11 as at 31st March 2024 and the total revenue/fund of Rs. 5,59,53,400.00 and total expenditure of Rs. 5,89,04,325.74 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.

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


G K Sureka & Co.
Chartered Accountants
CA Khuram Javed
Partner
M. No. : 539535

Place: New Delhi
Date: 25th June, 2024
UDIN: 24539535BJZYVW2881

NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

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

BALANCE SHEET AS AT 31ST MARCH, 2024

Particulars	Schedule	Amount	Current Year At 31.03.2024	Amount	Previous Year At 31.03.2023
GRANTS & PENDING UTILISATION :					
NHSRC, New Delhi					
Opening Balance		17,05,14,898.00		21,93,36,162.00	
Add: Fund Received during the year		81,39,38,244.00		70,23,80,000.00	
Less: Expenses/Repayment during the year		82,50,51,709.74	15,94,01,432.26	75,12,01,264.00	17,05,14,898.00
	1				
RRC-NE, Guwahati (B.O.)					
Opening Balance		33,47,429.31		40,29,518.00	
Add: Fund Received during the year		61,69,314.00		60,00,000.00	
Less: Expenses/Repayment during the year		72,54,318.50	22,62,424.81	66,82,089.00	33,47,429.00
Current Liabilities & Provisions					
Security Deposit / Performance Security		6,61,139.03		4,23,595.00	
TDS payable		54,41,627.00		46,57,947.00	
TDS payable Under GST		3,11,818.00		1,84,839.00	
Other Liabilities		15,169.00	64,29,753.03	5,025.00	52,71,406.00
TOTAL			16,80,93,610.10		17,91,33,733.00
ASSETS					
Fixed Assets					
NHSRC		1,71,28,563.00		1,59,47,311.00	
RRC-NE (B.O.)	2	47,82,807.11	2,19,11,370.11	50,26,252.00	
				-	2,09,73,563.00
Current Assets	3		14,61,82,239.65		15,81,60,170.00
TOTAL			16,80,93,609.76		17,91,33,733.40
NOTES ON ACCOUNTS	10				
SIGNIFICANT ACCOUNTING POLICIES	11				

As per our report of even date attached

For G K Sureka & Co.
Chartered Accountants

GK Sureka & Co.
Chartered Accountants

CA Khurram Javed
Partner

M.N 539535

FRN: 513018C

Place : New Delhi

Date : 25.06.2024

UDIN:

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

Principal Administrative Officer

Executive Director

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 31.03.2024

Particulars	Schedule	Current Year At 31.03.2024	Previous Year At 31.03.2023
INCOME			
Grants / Subsidies	4	82,12,03,085.00	74,43,13,779.00
Interest Earned-Saving		-	-
EMD Forfeited/ Tender Sale		-	-
Receipt from RTI Applications		-	50.00
Interest Earned (B.O.)		-	-
Other Income	5	56,714.00	46,192.00
TOTAL A		82,12,59,799.00	74,43,60,021.00
EXPENDITURE			
Professional Fee	6	7,01,54,545.00	6,48,03,118.00
Other Administrative Exp.	7	8,43,89,040.00	6,51,51,310.00
Programme Related Expenses	8	66,29,59,497.00	61,07,04,115.00
Depreciation & Write Offs	9	37,56,716.74	37,01,479.00
TOTAL B		82,12,59,798.74	74,43,60,021.00
Excess of Income over Expenditure (A-B)		-	-

As per our report of even date attached

For G K Sureka & Co.

Chartered Accountants


G K Sureka & Co.
Chartered Accountants

CA Khuram 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

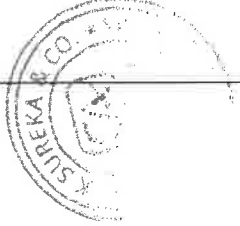


Executive Director

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

Receipt & Payment Account for the Year Ending 31-03-2024

Receipts				Payments					
Particular	Amount	Current year as on 31/03/2024	Amount	Previous year as on 31/03/2023	Particular	Amount	Current year as on 31/03/2024	Amount	Previous year as on 31/03/2023
Opening Balance					Fixed Assets Purchased				
Bank					NHSRC Office	40,56,296.00		23,51,896.00	
SBI- NIHFW Branch (Saving A/c)	14,42,57,096.00		16,13,65,161.00		RRC - NE office	6,38,229.00	46,94,525.00	9,55,786.00	33,07,682.00
SBI, NIHFW Branch (Current A/c)	13,27,067.00		2,15,70,971.00						
SBI, NIHFW Branch (INB A/c)	-		52,12,412.00		Professional Fee & Salaries				
SBI, NIHFW Branch (Current A/c-RKSK Project)	-		79,70,880.00		NHSRC Office	4,07,04,761.00		3,72,65,204.00	
SBI, GMC Branch	56,36,551.00	15,12,20,714.00	39,65,221.00	20,00,84,645.00	RRC - NE office	2,94,49,784.00	7,01,54,545.00	2,75,37,914.00	6,48,03,118.00
Cash					Administrative Expenses				
NHSRC Office	-		-		Rent Expenses	43,02,883.00		2,93,62,214.00	
RRC NE Branch	-		14,494.00	14,494.00	Generator Rent, Fuel, Electricity & Water	47,88,978.00		40,29,706.00	
					Building & Infrastructure Maintenance	39,81,439.00		34,02,579.00	
Funds received					Security Services	60,53,517.00		54,95,829.00	
Grant-in-aid (NHM, MoHFW, Govt)	80,76,30,686.00		70,07,00,000.00		Audit Fee	47,200.00		47,200.00	
RCC Dibrugarh	61,69,314.00		60,00,000.00		Bank Charges	6,097.00		8,019.00	
NIMHANS	28,07,558.00		16,80,000.00						
Grant received from CBHI	35,00,000.00	82,01,07,558.00	-	70,83,80,000.00	Computer Consumables	8,66,858.00		6,23,423.00	
					Insurance	5,47,830.00		5,85,587.00	
Others					Interest on TDS	631.00		65.00	
Prog. Adv. to States & other agencies (B.O.)	1,09,90,506.40		45,47,417.00		Library Books, News Papers & Periodicals	95,335.00		37,464.00	
Advance Recovered from staff	1,11,17,614.00		85,07,902.00		Meetings/Workshops/Seminars	33,43,830.00		41,32,052.00	
Other Receivable	2,54,771.00	2,23,62,891.40	1,82,284.00	1,32,37,603.00	Professional Fee & Other Admin Expenses	9,70,850.00		4,73,747.00	
					Recruitment & Advertisement Expenses	25,24,049.00		17,18,628.00	
Interest Earned					Stationery/Printing/Xerox Expenses	34,35,774.00		25,28,538.00	
NHSRC Office	37,29,633.00		35,85,962.00		Telephone/Fax/Postage/Internet/Leasline	24,06,733.00		20,87,934.00	
RRC - NE Branch	2,16,852.00	39,46,485.00	2,58,856.00	38,44,818.00	Travelling expenses	61,28,526.00		57,66,549.00	
					Vehicle Maintenance & Fuel	3,46,640.00		1,00,538.00	
Miscellaneous Receipts					Office Expenses	28,59,622.00		17,39,346.00	
EMD Forfeited/ Tender Sale	-		-		Refreshment expenses	1,68,456.00		1,07,437.00	
TDS Recovered/Payable	29,500.00		-		I.T Software & Licence Fees & Reimbursement	39,34,066.00		19,84,649.00	
TDS under GST Recovered	4,55,26,283.00		-		Outsourcing Admin	42,15,891.00		-	
Other Income	56,714.00		46,242.00		Capacity Building /Studies & Training (Admin)	76,410.00		1,92,200.00	
Performance Security Received	4,10,794.00		-		Other Supportive Activities	-		-	
Security Deposit Received	1,24,000.00		1,24,000.00						
Receipt on sale of fixed assets	23,090.56	4,61,70,381.56	8,553.00	1,78,795.00	Office Expansion Cost	3,19,63,987.00		7,07,666.00	
					Studies & Evaluation (Admin)	13,08,667.00		19,940.00	
					Tender Related Expenses	14,771.00	8,43,89,040.00	(76,921.00)	6,50,74,389.00
					Less: Opening advance to IRCTC adjustment	-			
					Programme Related Expenses				
					Community Processes/cphc	6,23,15,150.00		6,23,87,841.00	
					Public Health Planning	58,61,476.00		59,04,312.00	
					Public Health Admin	3,25,39,840.00		5,82,66,624.00	
					Health Care Financing	1,11,52,614.00		1,07,87,518.00	
					Health Care Technology	2,20,06,011.00		1,88,36,283.00	
					Human Resource for Health/HPIP	2,23,37,276.00		1,49,60,743.00	
					Quality and Patient Safety	4,44,48,946.00		3,37,54,488.00	
					Knowledge Management Division	2,82,28,196.00		3,90,72,555.00	



As per our report of even date attached

For G K Shreka & Co.
Chartered Accountants
Partner
M.N 539535
FRN: 513018C
Place : New Delhi
UDIN:
G K Shreka & Co.
Chartered Accountants
partner

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


Principal Administrative Officer


Executive Director

Certification Cell	4,38,09,308.00			3,04,91,283.00	
IT Division	17,51,55,461.00			13,80,25,379.00	
NPMU & Other	21,56,87,738.00			19,82,17,089.00	61,07,04,115.00
Other Funds Related Expenses					
Grant received from DHR-HT Ain	-			60,09,512.00	
Grant received from DHR-HT Ain	-			5,25,689.00	
RCC, Dibrugarh	61,69,314.00			60,00,000.00	
NIMHANS	38,48,625.00			3,52,284.00	1,28,87,485.00
Others					
Project Adv. to States & other agencies	1,08,82,676.40			46,68,572.00	
Performance Security/ Deposit Refunded	1,73,250.00			2,24,163.00	
Advance to Staff	1,11,41,614.00			86,06,252.00	
Advance of Grants to IRCTC and RCC Dibrugarh	(1,14,405.00)			1,14,405.00	
Interest Deposited in Bharat Kosh	39,46,485.00			38,44,818.00	
TDS under GST/IT Recovered	4,46,45,124.00				
Other Receivable	2,55,656.00			2,84,642.00	1,77,42,852.00
Closing Balance					
Bank					
SBI- NIHFV Branch (Saving A/c)	13,36,95,192.58			14,42,57,096.00	
SBI, NIHFV Branch (Current A/c)	35,15,223.00			13,27,067.00	
SBI, NIHFV Branch (Current A/c-RKSK Project)	-			-	
SBI, NIHFV Branch (INB A/c)	20,500.00			-	
SBI, GMC Branch (B.O.)	28,48,649.26			56,36,551.00	15,12,20,714.00
Cash					
NHSRC Office	-			-	
RRC NE Branch	-			-	
Total	92,57,40,355.40	1,04,38,08,030.36	1,04,38,08,030.24	92,57,40,355.40	

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 31.03.2024

Sr.No.	Particulars	Opening Balance as on 01.04.2023	Add: Receipt during the year 2023-24	Less: Expenses/ Refund during the year 2023-24	Closing Balance as on 31.03.2024
1	SCHEDULE 1 - GRANTS & PENDING UTILISATION :				
A	NHSRC, New Delhi				
	Grant-in-aid (NHM, MoHFW, Gol)	16,88,32,254.00	80,76,30,686.00	82,12,03,084.74	15,52,59,855.26
	National Knowledge Platform Project	-	-	-	-
	Grant received from DHR-HT Ain	3,54,928.00	-	-	3,54,928.00
	NIMHANS	13,27,716.00	28,07,558.00	38,48,625.00	2,86,649.00
	Grant received from CBHI	-	35,00,000.00	-	35,00,000.00
	Sub total (A) :-	17,05,14,898.00	81,39,38,244.00	82,50,51,709.74	15,94,01,432.26
B	RRC-NE, Guwahati (B.O.)				
	Fund from NHSRC, New Delhi:-				
	Regional Collaborative Centre ,Dibrugarh	33,47,429.04	61,69,314.00	72,54,318.50	22,62,424.54
	Sub total (B) :-	33,47,429.04	61,69,314.00	72,54,318.50	22,62,424.54

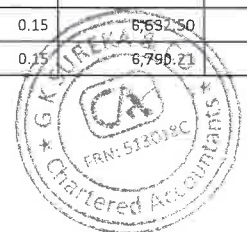


NATIONAL HEALTH SYSTEMS RESOURCE CENTRE

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

SCHEDULES FORMING PART OF BALANCE SHEET (ASSETS) AS ON 31.03.2024

Sr.No.	Particulars	Opening Balance	Addition during 2023-24		Deletion during 2023-24	Total	Depreciation Rate (%)	Depreciation during 2023-24	Total At 31.03.2024
			upto 3rd October 2023	after 3rd October 2023					
2	SCHEDULE 2 - FIXED ASSETS								
	A. NHSRC Office								
1	Computer	14,44,738.00	1,33,042.00	12,52,586.00	-	28,30,366.00	0.40	7,71,040.00	20,59,326.00
2	Printer	2,16,186.00	-	1,60,080.00	-	3,76,266.00	0.40	94,807.00	2,81,459.00
3	Server	1,54,157.00	-	8,02,400.00	-	9,56,557.00	0.40	2,08,307.00	7,48,250.00
4	A.C.Plant Fitting	61,399.00	-	-	-	61,399.00	0.15	-	61,399.00
5	Air Condition	1,67,178.00	-	-	-	1,67,178.00	0.15	25,077.00	1,42,101.00
6	Audio Visual	30,24,159.00	1,88,092.00	6,90,730.00	-	39,02,981.00	0.15	5,33,642.00	33,69,339.00
7	Camera and Battery Charger	24,169.00	-	-	-	24,169.00	0.15	3,402.00	20,767.00
8	Generator Set	5,86,156.00	-	-	-	5,86,156.00	0.15	78,605.00	5,07,551.00
9	Invertor	-	-	-	-	-	0.15	-	-
10	LCD Project	1,95,936.00	-	-	-	1,95,936.00	0.15	29,390.00	1,66,546.00
11	Office Equipment	10,75,555.00	84,724.00	-	-	11,60,279.00	0.15	1,73,954.00	9,86,325.00
12	Phone Set	50,431.00	5,679.00	30,304.00	-	86,414.00	0.15	10,689.00	75,725.00
13	CCTV	82,850.00	-	-	-	82,850.00	0.15	12,427.00	70,423.00
14	Car Eartiga	2,63,197.00	-	-	-	2,63,197.00	0.15	39,480.00	2,23,717.00
15	A.C Plant	75,000.00	-	-	-	75,000.00	0.15	-	75,000.00
16	EPABX	1,93,341.00	-	-	-	1,93,341.00	0.10	19,334.00	1,74,007.00
17	Furniture and fitting	53,22,950.00	51,954.00	1,96,839.00	-	55,71,743.00	0.10	5,45,678.00	50,26,065.00
18	Almirah	7,088.00	-	-	-	7,088.00	0.10	709.00	6,379.00
19	Electrical Equipments	22,33,954.00	98,200.00	3,30,381.00	-	26,62,535.00	0.10	2,49,734.00	24,12,801.00
20	Electrical Fittings and Fixture	5,66,285.00	6,338.00	24,947.00	-	5,97,570.00	0.10	58,510.00	5,39,060.00
21	Fire Alarm	32,217.00	-	-	-	32,217.00	0.10	3,222.00	28,995.00
22	Steel Rack	43,540.00	-	-	-	43,540.00	0.10	4,354.00	39,186.00
23	Steel Safe	1,884.00	-	-	-	1,884.00	0.10	188.00	1,696.00
24	Woodern Partition	1,24,940.00	-	-	-	1,24,940.00	0.10	12,494.00	1,12,446.00
	Sub total (A)	1,59,47,311.00	5,68,029.00	34,88,267.00	-	2,00,03,606.00		28,75,043.00	1,71,28,563.00
	B. RRC-NE Branch Office								
1	Computers	9,64,549.18	-	-	3,090.41	9,61,458.77	0.40	3,72,325.76	5,89,133.01
2	Furniture & Fixture	9,60,158.34	-	-	2,983.13	9,57,175.21	0.10	95,717.52	8,61,457.69
3	Interior Work	16,62,060.26	-	4,29,345.00	-	20,91,405.26	0.10	1,87,673.28	19,03,731.99
4	Xerox Machine	11,047.98	-	-	-	11,047.98	0.15	1,657.20	9,390.78
5	Software	13,606.42	-	-	-	13,606.42	0.40	2,956.61	10,649.81
6	Electrical Fittings	4,71,056.64	-	14,632.00	-	4,85,688.64	0.10	47,837.26	4,37,851.37
7	EPABX	18,723.64	-	-	-	18,723.64	0.15	2,808.55	15,915.09
8	Furnishings	72,386.71	-	-	-	72,386.71	0.10	7,238.67	65,148.04
9	Camera	71,200.10	-	-	-	71,200.10	0.15	10,680.02	60,520.09
10	Telephone & Fax Machine	3,959.33	-	-	-	3,959.33	0.15	573.07	3,386.26
11	TV & Equipment	1,658.77	-	-	1,309.44	349.33	0.15	-	349.33
12	Refrigerator	703.20	-	-	-	703.20	0.15	-	703.20
13	Other Office Equipments (Specify) (as per separate list)	1,35,071.84	-	-	5,158.57	1,29,913.27		15,057.96	1,14,855.31
14	LCD Projector	62,649.57	-	-	-	62,649.57	0.15	9,397.44	53,252.14
15	Bio Metric Machine	2,668.80	20,815.00	-	2,668.80	20,815.00	0.15	3,122.25	17,692.75
16	Fire System	66,857.67	17,325.00	-	7,880.21	76,302.46	0.15	11,445.37	64,857.09
17	Air Conditioner	3,74,654.48	-	-	-	3,74,654.48	0.15	56,198.17	3,18,456.31
18	Weighing Machine	757.03	-	-	-	757.03	0.15	113.55	643.47
19	CCTV Camera	44,216.68	-	-	-	44,216.68	0.15	6,632.50	37,584.17
20	Sound Amplifier System	45,268.09	-	-	-	45,268.09	0.15	6,790.21	38,477.87



Sr.No.	Particulars	Opening Balance	Addition during 2023-24		Deletion during 2023-24	Total	Depreciation Rate (%)	Depreciation during 2023-24	Total At 31.03.2024
			upto 3rd October 2023	after 3rd October 2023					
21	Air Cooler	7,764.85	-	-	-	7,764.85	0.15	1,164.73	6,600.12
22	Vaccum Cleaner	2,404.62	-	-	-	2,404.62	0.15	360.69	2,043.92
23	Digital Voice Recorder	10,715.93	-	-	-	10,715.93	0.15	1,607.39	9,108.54
24	Chimney (Kitchen)	19,717.75	-	-	-	19,717.75	0.15	2,957.66	16,760.09
25	Steel Rack	2,394.00	-	-	-	2,394.00	0.10	239.40	2,154.60
26	Digital Processor	-	-	1,48,975.00	-	1,48,975.00	0.15	11,173.13	1,37,801.88
27	Books (Library)	-	7,137.00	-	-	7,137.00	0.40	2,854.80	4,282.20
	Sub total (B)	50,26,251.85	45,277.00	5,92,952.00	23,090.56	56,41,390.29		8,58,583.18	47,82,807.11

	GRANT TOTAL (A+B)	2,09,73,563	6,13,306	40,81,219	23,091	2,56,44,996		37,33,626	2,19,11,370
--	-------------------	-------------	----------	-----------	--------	-------------	--	-----------	-------------



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 31.03.2024

Sr. No.	Particulars	NHSRC	RRC NE	Current year as on 31/03/2024	Previous year as on 31/03/2023
3	SCHEDULE 3 - CURRENT ASSETS				
	A. Security Deposits				
	Security Deposit for Rent (NIHFW)	22,64,700.00	-	22,64,700.00	22,64,700.00
	Security Deposit Rent (Vijay Vinod Bhatia)	64,000.00	-	64,000.00	64,000.00
	Security Deposit (BESES Rajdhani))	4,62,000.00	-	4,62,000.00	4,62,000.00
	Security Deposit Rent (Sunit Kumar Verma)	-	-	-	1,24,000.00
	B. Loans & Advances				
	Advance to staff	2,35,100.00	10,000.00	2,45,100.00	2,11,100.00
	Advance to MOHFW Consultant	-	-	-	8,000.00
	Advance for Project	14,782.00	-	14,782.00	1,14,612.00
	Loan & Advance (RRC-NE)	-	22,62,424.81	22,62,424.81	33,47,429.00
	TDS Receivable	-	-	-	-
	Insurance Premium Receivable	2,971.00	-	2,971.00	2,086.00
	Advance to IRCTC Ltd Guwahati	-	2,00,000.00	2,00,000.00	1,14,405.00
	C. CASH & BANK				
	NHSRC Office				
	SBI- NIHFW Branch (Saving A/c)	13,36,95,192.58	-	13,36,95,192.58	14,42,57,096.00
	SBI, NIHFW Branch (Current A/c)	35,15,223.00	-	35,15,223.00	13,27,067.00
	SBI, NIHFW Branch (Current A/c-RKSK Project)	-	-	-	-
	SBI, NIHFW Branch (INB A/c)	20,500.00	-	20,500.00	-
	RRC NE Branch Office				
	Cash	-	-	-	-
	SBI, GMC Branch	-	28,48,649.26	28,48,649.26	56,36,551.00
	C. SUNDRY DEBTORS	10,146.00	-	10,146.00	1,27,502.00
	C. Other Current Assets	5,76,551.00	-	5,76,551.00	99,622.00
	TOTAL (A+B+C)	14,08,61,165.58	53,21,074.07	14,61,82,239.65	15,81,60,170.00



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 31.03.2024

Sr. No.	Particulars	NHSRC	RRC NE	Current year as on 31/03/2024	Previous year as on 31/03/2023
4	SCHEDULE 4 - GRANTS/SUBSIDIES				
	Fund Received from Gol (net - utilised)	82,12,03,084.74	-	82,12,03,084.74	74,43,13,779.00
	TOTAL	82,12,03,084.74	-	82,12,03,084.74	74,43,13,779.00
5	SCHEDULE 5 - OTHER INCOME				
	Receipt from sale of wastage	53,314.00	-	53,314.00	37,392.00
	Sale of Tender Form	1,000.00	2,400.00	3,400.00	8,800.00
	Interest on Income Tax Refund	-	-	-	-
	Misc. Income	-	-	-	-
	Short & Excess	-	-	-	-
	TOTAL	54,314.00	2,400.00	56,714.00	46,192.00
6	SCHEDULE 6 - PROFESSIONAL FEES AND SALARIES				
	NHSRC Office	4,07,04,761.00	-	4,07,04,761.00	3,72,65,204.00
	RRC NE Office	-	2,94,49,784.00	2,94,49,784.00	2,75,37,914.00
	TOTAL	4,07,04,761.00	2,94,49,784.00	7,01,54,545.00	6,48,03,118.00
7	SCHEDULE 7 - OTHER ADMINISTRATIVE EXPENSES				
	Rent Expenses	6,80,280.00	36,22,603.00	43,02,883.00	2,93,62,214.00
	Generator Rent, Fuel, Electricity & Water	39,72,565.00	8,16,413.00	47,88,978.00	40,29,706.00
	Building & Infrastructure Maintenance	39,81,439.00	-	39,81,439.00	34,02,579.00
	Security Services	51,85,539.00	8,67,978.00	60,53,517.00	54,95,829.00
	Audit Fee	-	47,200.00	47,200.00	47,200.00
	Bank Charges	6,097.00	-	6,097.00	8,019.00
	Computer Consumables	7,86,858.00	80,000.00	8,66,858.00	6,23,423.00
	Freight & Cartage	-	-	-	-
	Insurance	5,47,830.00	-	5,47,830.00	5,85,587.00
	Interest on TDS	631.00	-	631.00	65.00
	Library Books, News Papers & Periodicals	95,335.00	-	95,335.00	37,464.00
	Meetings/Workshops/Seminars	33,43,830.00	-	33,43,830.00	41,32,052.00
	Professional Fee & Other Admin Expenses	7,23,803.00	2,47,047.00	9,70,850.00	4,73,747.00
	Office space expansion related expense	-	-	-	-
	Recruitment & Advertisement Expenses	22,13,244.00	3,10,805.00	25,24,049.00	17,18,628.00
	Stationery/Printing/Xerox Expenses	31,52,237.00	2,83,537.00	34,35,774.00	25,28,538.00
	Studies & Evaluation (Admin)	13,08,667.00	-	13,08,667.00	7,07,666.00
	Telephone/Fax/Postage/Internet/Leasline	18,49,097.00	5,57,636.00	24,06,733.00	20,87,934.00
	Travelling expenses	44,34,725.00	16,93,801.00	61,28,526.00	57,66,549.00
	Local Conveyance	-	-	-	-
	Vehicle Maintenance & Fuel	1,19,230.00	2,27,410.00	3,46,640.00	1,00,538.00
	Office Expenses	28,59,622.00	-	28,59,622.00	17,39,346.00
	Refreshment expenses	-	1,68,456.00	1,68,456.00	1,07,437.00
	Outsourcing Admin	42,15,891.00	-	42,15,891.00	-
	I.T Software & Licence Fees & Reimbursement	39,34,066.00	-	39,34,066.00	19,84,649.00
	Capacity Building /Training (Admin)	76,410.00	-	76,410.00	1,92,200.00
	Office Expansion Cost	3,19,63,987.00	-	3,19,63,987.00	-
	Tender Related Expenses	14,771.00	-	14,771.00	19,940.00
	TOTAL	7,54,66,154.00	89,22,886.00	8,43,89,040.00	6,51,51,310.00



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 31.03.2024

Sr. No.	Particulars	NHSRC	RRC NE	Current year as on 31/03/2024	Previous year as on 31/03/2023
8	SCHEDULE 8 - PROGRAMME RELATED EXPENSES				
	Community Processes / CPHC	5,72,53,244.00	50,61,906.00	6,23,15,150.00	6,23,87,841.00
	Public Health Planning	-	58,61,476.00	58,61,476.00	59,04,312.00
	Public Health Administration	3,25,39,840.00	-	3,25,39,840.00	5,82,66,624.00
	Health Care Financing	1,11,52,614.00	-	1,11,52,614.00	1,07,87,518.00
	Health Care Technology	1,98,00,110.00	22,05,901.00	2,20,06,011.00	1,88,36,283.00
	Human Resource for Health / HPIP	2,23,37,276.00	-	2,23,37,276.00	1,49,60,743.00
	Quality and Patient Safety	3,79,28,247.00	65,20,699.00	4,44,48,946.00	3,37,54,488.00
	Knowledge Management Division	2,82,28,196.00	-	2,82,28,196.00	3,90,72,555.00
	Certification Unit	4,38,09,308.00	-	4,38,09,308.00	3,04,91,283.00
	IT Division	17,51,55,461.00	-	17,51,55,461.00	13,80,25,379.00
	NPMU & Others	21,51,05,219.00	-	21,51,05,219.00	19,82,17,089.00
	TOTAL	64,33,09,515.00	1,96,49,982.00	66,29,59,497.00	61,07,04,115.00
9	SCHEDULE 9 - DEPRECIATION				
	Depreciation for Current Year	28,75,043.00	8,58,583.18	37,33,626.18	36,92,925.23
	Assets Written Off	-	23,090.56	23,090.56	8,553.47
	TOTAL	28,75,043.00	8,81,673.74	37,56,716.74	37,01,478.70



National Health Systems Resource Centre (NHSRC)

Schedule 10: Notes On Accounts & Accounting Policies Forming Part of Balance Sheet For The Year Ended 31st March 2024.

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. 37,56,717 (Previous year Rs. 37,01,479).
3. In respect of Grant-in aid for DHR-HT Ain received during the year amounting to Rs. Nil & there is no utilized during the current financial year and balance of Rs. 3,54,928/- 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 CBHI received during the year amounting to Rs. 35,00,000 & there is no utilized during the current financial year and balance of Rs. 35,00,000 /- will be utilized in the succeeding years. This has been shown under head "Grant & Pending Utilization" in Schedule-1.
5. In respect of Grant-in aid for RRC-NE, Guwahati, Rural Health Mission Society, Rs. 61,69,314/- was further disbursed and Rs. 72,54,319 was utilized during the current financial year. This has been shown under head "Grant & Pending Utilization" in Schedule-1.
6. 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.
7. NHSRC does not have any investments in shares and bond etc.
8. 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 as necessary to match with the related costs which are intended to be utilized. Therefore, in no way scenario like Excess of Income over Expenses or Excess of Expenses over Income can be arise i.e No Profit/No Loss.
9. 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.

10. Previous year's figures have been rearranged /regrouped wherever necessary to confirm to the current year's presentation. Audited expenditure relating to RRC NE has been rearranged /regrouped wherever necessary to be comparable with NHSRC New Delhi.

11. Interest Income of Rs. 39,46,485.00 received and accrued on Saving Bank Accounts has not been included in the Income & Expenditure Account for the year under consideration as same has been deposited into Bharat Kosh as per the direction of Government of India.



(Principal Administrative Officer)

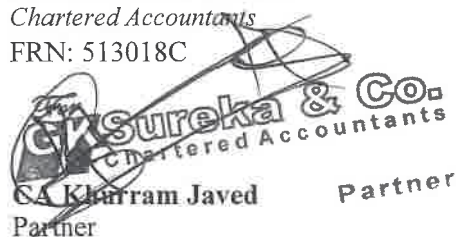


(Executive Director)

For G K Sureka & Co.

Chartered Accountants

FRN: 513018C



CA Khurram Javed
Partner

Partner

M. No. : 539535

Place: New Delhi

Date: 25th June, 2024

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)



(Executive Director)

(As per our report of even date attached)

For G K Sureka & Co.

Chartered Accountants

FRN: 513018C



G K Sureka & Co.
Chartered Accountants
CA Khurram Javed
Partner

M. No. : 539535

Place: New Delhi

Date: 25th June, 2024

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 **2023-24** 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:- **2023-24**
 - (i) Cash in Hand/Bank:- **15,61,55,202.87**
 - (ii) Unadjusted advances:-
 - (iii) Total:- **15,61,55,202.87**
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)	Expenditur e incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
			Sanction No.	Date (ii)	Amount (iii)			
15,61,55,202.87	37,86,347.00	37,29,633.00	NHRC/2017-18 Budget/Admin/01	22.05.23 25.07.23 26.09.23 08.01.24 30.01.24 27.01.24	8,92,00,000 22,50,00,000 24,98,00,000 45,00,000 12,32,00,000 12,21,00,000 81,38,00,000	97,00,11,916.87	82,23,91,368.44	14,76,20,548.43

Component wise utilization of grants:

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

Details of grants position at the end of the year

- (i) Cash in Hand/Bank: - **14,76,20,548.43**
- (ii) Unadjusted Advances:-
- (iii) Total: **14,76,20,548.43**

FORM GFR 12A

GENERAL FINANCIAL RULES 2017

Ministry of Finance

Department of Expenditure



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

Name.....

Chief Finance Officer
(Head of the Finance)

Signature

Name.....

Head of the Organization

For G K Sureka & Co.

Chartered Accountants


Khurram Javed
Partner

M.N 539535

FRN: 513018C

Date: 25th June, 2024

Place : New Delhi

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 **2023-24** in
Respect of recurring/non-recurring
GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

1. Name of the Scheme:- **NIMHANS**
2. Whether recurring or non-recurring grants:- **Recurring**
3. Grants position at the beginning of the Financial year:- **2023-24**
 - (i) Cash in Hand/Bank:- **13,27,716**
 - (ii) Unadjusted advances:-
 - (iii) Total:- **13,27,716**

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)			
13,27,716	Nil	Nil	-	-	28,07,558	41,35,274	38,48,625	2,86,649

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: - **2,86,649**
- (ii) Unadjusted Advances:-
- (iii) Total: **2,86,649**

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.....

Chief Finance Officer
(Head of the Finance)

Signature

Name.....

Head of the Organization

For G K Sureka & Co.

Chartered Accountants

Khurram Javed
Partner

M.N 539535

FRN: 513018C

Date: 25.06.2024

Place : New Delhi

UDIN:

G K Sureka & Co.
Chartered Accountants
Partner