

वार्षिक लेखा  
ANNUAL ACCOUNTS  
2020-2021



आरोग्यम् सुखसम्पदा

राष्ट्रीय स्वास्थ्य एवं परिवार कल्याण संस्थान  
The National Institute of Health and Family Welfare  
बाबा गंगनाथ मार्ग, मुनिरका/Baba Gangnath Marg, Munirka,  
नई दिल्ली/New Delhi-110067  
[www.nihfw.org](http://www.nihfw.org)

**Index:**

Summary of Balance Sheet as at 31.3.2021	1
Summary of Income and Expenditure for the period ended 31.3.2021	2
Schedule 1 Corpus/Capital Fund	3
Schedule 2 Reserve and Surplus	3
Schedule 3 Earmarked/Endowment Funds	4
Schedule 4 Secured Loans and Borrowings	4
Schedule 5 Unsecured Loans and Borrowings	5
Schedule 6 Deferred Credit Liabilities	5
Schedule 7 Current Liabilities and Provisions	5-9
Schedule 8 Fixed Assets	10
Schedule 9 Investment from Earmarked/endowment Funds	11
Schedule 10 Investments Others	11
Schedule 11 Current Assets, Loans and Advances etc.	12-20
Schedule 12 Income from Sales/Services	21
Schedule 13 Grants/Subsidies	21
Schedule 14 Fees/Subscriptions	22
Schedule 15 Income from Investments	22



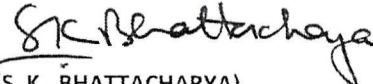
Schedule 16 Income from Royalty, Publications etc.	22
Schedule 17 Interest Earned	23
Schedule 18 Other Income	24
Schedule 19 Increase/Decrease in Stock of Finished Goods and Work in Progress	25
Schedule 20 Establishment Expenses	26
Schedule 21 Other Administrative Expenses	27-29
Schedule 22 Expenditure on Grants, Subsidies etc.	29
Schedule 23 Interest	29
Receipt	30 – 35
Payment	36 – 45
Statement of GPF Annexure – 1	46
Statement of New GPF Annexure-I-A	47
NIHFW Hostel Account Annexure – II	48– 50
NIHFW Canteen Account Annexure – III	51 – 53
Project Accounts Annexure – IV	54 – 59
Significant Accounting Policies and Notes on Accounts (Annexure - V)	60 – 62
Separate Audit Report of the C&AG of India Certificate and comments of MoHFW	63 - 73

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)  
THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
SUMMARY OF BALANCE SHEET AS AT 31ST MARCH, 2021.

(Amount in Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Previous Year	Current Year
Corpus/Capital Fund	1	1,13,89,17,883.76	1,16,83,36,808.01
Reserves and surplus	2	0.00	0.00
Earmarked/endowment Funds	3	63,03,41,512.95	61,56,45,421.33
Secured Loans and Borrowings	4	0.00	0.00
Unsecured Loans and Borrowings	5	0.00	0.00
Deferred Credit Liabilities	6	0.00	0.00
Current Liabilities and Provision	7	35,32,297.45	3,50,75,865.45
<b>TOTAL</b>		<b>1,77,27,91,694.16</b>	<b>1,81,90,58,094.79</b>

ASSETS	Schedule	Previous Year	Current Year
Fixed Assets	8	45,49,77,562.09	49,93,46,565.47
Investments – From Earmarked/Endowment Funds	9	63,03,41,512.95	61,56,45,421.33
Investments – Other	10	0.00	0.00
Current Assets, Loans, Advances etc.	11	68,74,72,619.12	70,40,66,107.99
<b>TOTAL</b>		<b>1,77,27,91,694.16</b>	<b>1,81,90,58,094.79</b>

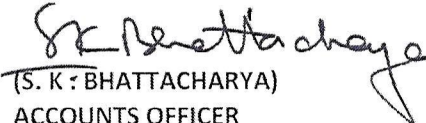
  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE**  
**SUMMARY OF INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31.03.2021**

INCOME	Schedule	Previous Year	Current Year
Income from Sales/Services	12	0.00	0.00
Grants / Subsidies	13	59,94,42,075.00	57,56,50,000.00
Fees / Subscriptions	14	14,25,900.00	15,64,951.00
Income from Investments'	15	68,69,539.00	8,35,922.00
Income from Royalty, Publication etc.	16	670.00	410.00
Interest Earned	17	1,82,58,472.30	3,59,38,464.87
Other Income	18	4,22,14,261.00	5,09,23,064.00
Increase/Decrease in Stock of Finished Goods and Work-In- Progress	19	0.00	0.00
<b>TOTAL A</b>		<b>66,82,10,917.30</b>	<b>66,49,12,811.87</b>

EXPENDITURE	Schedule	Previous Year	Current Year
Establishment Expenses	20	43,41,28,731.00	48,26,97,527.00
Other Administrative Expenses	21	13,79,74,460.00	11,82,64,115.00
Expenditure on Grants, Subsidies etc.	22	0.00	0.00
Bank charges paid	23	8,791.00	9,169.00
<b>TOTAL B</b>		<b>57,21,11,982.00</b>	<b>60,09,70,811.00</b>
<b>Balance being excess of Income over Expenditure (A – B)</b>		<b>9,60,98,935.30</b>	<b>6,39,42,000.87</b>

  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31.03.2021**

(Amount in Rs. )

Sr. No.	Particulars	Previous Year	Current Year
1	<b>SCHEDULE 1 – CORPUS/CAPITAL FUND</b>		
	Balance as at the beginning of the year	47,47,89,332.34	47,06,06,017.15
	Add: Contribution towards Corpus/Capital Fund	2,42,32,925.00	2,40,00,000.00
	Less: Unutilized Grant	0.00	-10,43,00,000.00
	Add: Utilization of Grant in during the year	0.00	7,51,19,502.00
	Less: Depreciation on Assets procured during the year	-2,84,16,240.19	-2,93,42,578.62
	Less: Accumulated Depreciation	0.00	0.00
	<b>Total (A)</b>	<b>47,06,06,017.15</b>	<b>43,60,82,940.53</b>
	Add/Deduct: Balance of net income/expenditure transferred from the Income and Expenditure account		
	Opening Balance	57,22,12,931.31	66,83,11,866.61
Add/Deduct	9,60,98,935.30	6,39,42,000.87	
<b>Total (B)</b>	<b>66,83,11,866.61</b>	<b>73,22,53,867.48</b>	
	<b>Balance as at the Year End (A + B)</b>	<b>1,13,89,17,883.76</b>	<b>1,16,83,36,808.01</b>
2	<b>SCHEDULE 2 – RESERVE AND SURPLUS</b>	<b>Previous Year</b>	<b>Current Year</b>
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

Sr. No.	SCHEDULE 3 – EARMARKED/ENDOWMENT FUNDS	Previous Year	Current Year
3	NIHFW General Provident Fund (see Annexure I)	29,76,05,854.57	30,79,49,134.07
	NIHFW New Pension Scheme (See Annexure I-A)	2,30,380.00	2,20,405.00
	NIHFW Hostel Account (Pl. see Annexure II)	2,00,88,396.77	1,90,93,515.25
	NIHFW Canteen Account (Pl. see Annexure III)	7,63,764.45	7,10,612.45
	Priced Publication	2,34,201.00	2,34,201.00
	Gifted Books	55,758.20	55,758.20
	Project Account (Pl. see Annexure IV)	31,13,63,157.96	28,73,81,795.36
	<b>TOTAL</b>	63,03,41,512.95	61,56,45,421.33

4	SCHEDULE 4 – SECURED LOANS AND BORROWINGS	Previous Year	Current Year
	<b>TOTAL</b>	0.00	0.00



5	<b>SCHEDULE 5 – UNSECURED LOANS AND BORROWINGS</b>	Previous Year	Current Year
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

6	<b>SCHEDULE 6 – DEFERRED CREDIT LIABILITIES</b>	Previous Year	Current Year
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

Sr. No.	SCHEDULE 7 – PREVIOUS LIABILITIES AND PROVISIONS	Previous Year	Current Year
	<b>A Security Deposit</b>		
7	i. Opening Balance	51,08,643.00	35,10,410.00
	ii. Received during the year	9,08,637.00	9,73,527.00
	iii. Less paid during the year	25,06,870.00	8,85,260.00
	<b>Closing Balance</b>	<b>35,10,410.00</b>	<b>35,98,677.00</b>

Sr. No.	SCHEDULE 7 – PREVIOUS LIABILITIES AND PROVISIONS (Conti.)	Previous Year	Current Year
	<b>B GIS</b>		
	i. Opening Balance	8,923.45	8,783.45
	ii. Received during the year	2,06,499.00	2,06,248.00
	iii. Less paid during the year	2,06,639.00	1,90,092.00
	<b>Closing Balance</b>	<b>8,783.45</b>	<b>24,939.45</b>
	<b>C Service Tax/G.S.T.</b>		
	i. Opening Balance	11,288.00	0.00
	ii. Received during the year	36,38,252.00	47,43,412.00
	iii. Less paid during the year	36,49,540.00	47,43,412.00
	<b>Closing Balance</b>	<b>0.00</b>	<b>0.00</b>


Sr. No.	SCHEDULE 7 – PREVIOUS LIABILITIES AND PROVISIONS (Conti.)	Previous Year	Current Year
	<b>D GIS Final Payment</b>		
	i. Opening Balance	13,104.00	13,104.00
	ii. Received during the year	4,63,377.00	10,06,786.00
	iii. Less paid during the year	4,63,377.00	6,52,557.00
	<b>Closing Balance</b>	<b>13,104.00</b>	<b>3,67,333.00</b>
	<b>E G.P.F. Subscription</b>		
	i. Opening Balance	0.00	0.00
	ii. Received during the year	5,01,34,500.00	4,68,69,000.00
	iii. Less paid during the year	5,01,34,500.00	4,68,69,000.00
	<b>Closing Balance</b>	<b>0.00</b>	<b>0.00</b>

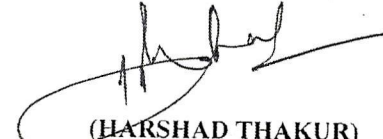


Sr. No.	SCHEDULE 7 – PREVIOUS LIABILITIES AND PROVISIONS (Conti.)	Previous Year	Current Year
	<b>F G.P.F. Subscription (NON)</b>  i. Opening Balance  ii. Received during the year  iii. Less paid during the year	  0.00  0.00  0.00	  0.00  7,10,000.00  6,90,000.00
	<b>Closing Balance</b>	<b>0.00</b>	<b>20,000.00</b>
	<b>G GIS (NON)</b>  i. Opening Balance  ii. Received during the year  iii. Less paid during the year	  0.00  0.00  0.00	  0.00  2,400.00  2,280.00
	<b>Closing Balance</b>	<b>0.00</b>	<b>120.00</b>

Sr. No.	SCHEDULE 7 – PREVIOUS LIABILITIES AND PROVISIONS (Conti.)	Previous Year	Current Year
	<b>H. Unspent Grant-in-Aid (GIA)</b>		
	Payable to Ministry	0.00	10,43,00,000.00
	Less :- Utilization during the Year	0.00	-7,51,19,502.00
	<b>I. Fund Received (FASSAI)</b>	0.00	18,84,298.00
	<b>Closing Balance</b>	<b>0.00</b>	<b>3,10,64,796.00</b>
	<b>Total (A+B+C+D+E+F+G+H) of Schedule No. 7</b>	35,32,297.45	3,50,75,865.45
	<b>Grand Total From Schedule No. 1 – 7</b>	<b>1,77,27,91,694.16</b>	<b>1,81,90,58,094.79</b>

Certified that the Amount have been utilized for the purpose for which they were intended

  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

## SCHEDULE OF FIXED ASSETS AS ON 31-03-2021

S.No.	Head of Account	Rate of Dep.	Gross Block				Accumulated Depreciation			Net Block	
			Opening	Addition upto 09/20	Addition 10/20 to 03/21	Deletion	Closing	Opening	Current Yr.	Closing	Closing
<b>Block A</b>	<b>Plant &amp; Machinery</b>										
1	Reproductive Equip.	15%	19,11,003.37	0.00	0.00	0.00	19,11,003.37	17,02,192.14	31,321.68	17,33,513.82	1,77,489.55
2	tools & Equipment		44,931.75	0.00	0.00	0.00	44,931.75	43,275.60	248.38	43,524.28	1,407.47
3	Exhibit & Phototype		3,97,234.04	0.00	0.00	0.00	3,97,234.04	3,82,594.96	2,195.86	3,84,790.82	12,443.22
4	Photographic Equip		2,15,638.11	0.00	0.00	0.00	2,15,638.11	2,07,691.30	1,192.02	2,08,883.32	6,754.79
5	Equip. for workshop		2,36,794.39	0.00	0.00	0.00	2,36,794.39	2,28,067.91	1,308.97	2,29,376.88	7,417.51
6	Printing Press Equip		26,99,830.38	0.00	0.00	0.00	26,99,830.38	24,35,528.12	39,645.34	24,75,173.46	2,24,656.92
7	Reprographic Equip.		93,44,559.64	0.00	0.00	0.00	93,44,559.64	77,81,839.04	2,34,408.09	80,16,247.13	13,28,312.51
8	AV Equipment		1,68,03,447.57	10800.00	-	0.00	1,68,14,247.57	1,38,86,542.08	4,39,155.82	1,43,25,697.90	24,88,549.67
9	Booster, Trans. Stab.		45,56,301.14	0.00	0.00	0.00	45,56,301.14	41,69,481.23	58,022.99	42,27,504.21	3,28,796.93
10	Misc. Store Equip.		2,40,98,061.97	515227.00	3,35,369.00	0.00	2,49,48,657.97	1,74,13,185.93	11,05,168.13	1,85,18,354.06	64,30,303.91
<b>Block B</b>	<b>Furniture &amp; Off. Equip.</b>		6,03,07,802.36	5,26,027.00	3,35,369.00	-	6,11,69,198.36	4,82,50,398.60	19,12,667.29	5,01,63,065.89	1,10,06,132.47
1	Furniture & Fixture	10%	1,97,87,416.16	236000.00	200307.00	0.00	2,02,23,723.16	1,38,93,952.79	6,22,961.69	1,45,16,914.48	57,06,808.68
2	Typewriter		4,73,991.54	0.00	0.00	0.00	4,73,991.54	4,14,058.68	5,993.29	4,20,051.96	53,939.58
3	Animal Rack & Cage		2,07,421.50	0.00	0.00	0.00	2,07,421.50	1,72,352.09	3,506.94	1,75,859.03	31,562.47
4	Install. Of Telephone		16,95,123.00	0.00	0.00	0.00	16,95,123.00	14,80,786.75	21,433.63	15,02,220.37	1,92,902.63
5	Air Cond./Cooler		1,55,26,716.00	0.00	0.00	0.00	1,55,26,716.00	97,51,074.25	5,77,564.18	1,03,28,638.42	51,98,077.58
6	Lab Equip.& Spl. Fur.		5,21,87,296.51	284337.00	304099.00	0.00	5,27,75,732.51	3,59,36,306.25	16,68,737.68	3,76,05,043.92	1,51,70,688.59
<b>Block C</b>	<b>Computers &amp; EDP.</b>		8,98,77,964.71	5,20,337.00	5,04,406.00	-	9,09,02,707.71	6,16,48,530.80	29,00,197.39	6,45,48,728.19	2,63,53,979.52
1	Data Process. Equip.	40%	43,94,754.98	0.00	0.00	0.00	43,94,754.98	43,94,754.68	0.18	43,94,754.86	0.12
2	Computers		4,38,76,810.00	89799.00	0.00	0.00	4,39,66,609.00	4,36,62,012.46	1,82,757.92	4,38,44,770.39	1,21,838.61
<b>Block D</b>	<b>Land &amp; Building</b>		4,82,71,564.98	89,799.00	-	-	4,83,61,363.98	4,80,56,767.14	1,82,758.10	4,82,39,525.24	1,21,838.74
1	Cons. of Tube well	5%	3,59,743.00	0.00	0.00	0.00	3,59,743.00	2,16,847.92	7,144.75	2,23,992.68	1,35,750.32
2	Cost of elevators		2,29,25,662.00	0.00	0.00	0.00	2,29,25,662.00	59,61,421.18	8,48,212.04	68,09,633.22	1,61,16,028.78
3	Cost of Building		3,30,27,306.19	0.00	0.00	0.00	3,30,27,306.19	1,99,08,387.28	6,55,945.95	2,05,64,333.22	1,24,62,972.97
4	Cons. Of Cycle stand		1,66,850.00	0.00	0.00	0.00	1,66,850.00	1,00,574.80	3,313.76	1,03,888.56	62,961.44
5	Cost of Quarters		9,01,99,000.00	947376.00	2059873.00	0.00	9,32,06,249.00	5,27,09,933.53	19,73,318.95	5,46,83,262.48	3,85,22,996.52
6	Fitting&Fixtures(Wet)		41,59,846.24	0.00	0.00	0.00	41,59,846.24	24,89,022.26	83,541.20	25,72,563.46	15,87,282.78
7	Fitting&Fixtures		38,71,511.00	0.00	0.00	0.00	38,71,511.00	17,97,562.14	1,03,697.44	19,01,259.59	19,70,251.41
8	Addition & Alterations		39,23,68,509.00	0.00	0.00	0.00	39,23,68,509.00	11,97,49,014.17	1,36,30,974.74	13,33,79,988.91	25,89,88,520.09
9	International Hostel		7,11,39,860.00	5302769.00	15700000.00	0.00	13,98,67,539.00	48,74,794.36	63,57,137.23	1,12,31,931.59	12,86,35,607.41
9	Other properties	5,35,514.33	0.00	0.00	0.00	5,35,514.33	3,22,800.37	10,835.70	3,33,436.07	2,02,078.26	
<b>Block E</b>	<b>Other Assets</b>		61,87,53,801.76	5,39,75,055.00	1,77,59,873.00	-	69,04,88,729.76	20,81,30,358.02	2,36,73,921.76	23,18,04,279.78	45,86,84,449.98
1	Vehicles	15%	1,25,14,643.98	0.00	-	0.00	1,25,14,643.98	89,31,168.80	5,37,521.28	94,68,690.08	30,45,953.90
2	Library Books	40%	1,18,72,873.05	0.00	716.00	0.00	1,18,73,589.05	1,16,47,376.38	1,35,512.80	1,17,82,889.18	90,699.87
3	Sub. To periodicals	40%	1,77,07,050.34	0.00	-	0.00	1,77,07,050.34	1,77,07,050.34	-	1,77,07,050.34	-
4	Lab Animals	0%	43,511.00	0.00	0.00	0.00	43,511.00	-	0.00	0.00	43,511.00
			4,21,38,078.37	-	716.00	-	4,21,38,794.37	3,82,85,595.52	6,73,034.08	3,89,58,629.60	31,80,164.77
<b>Total(A+B+C+D+E)</b>			<b>85,93,49,212.18</b>	<b>5,51,11,218.00</b>	<b>1,86,00,364.00</b>	<b>-</b>	<b>93,30,60,794.18</b>	<b>40,43,71,650.09</b>	<b>2,93,42,578.62</b>	<b>43,37,14,228.71</b>	<b>49,93,46,565.47</b>

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31.03.2021**

(Amount in Rs.)

Sr. No.	SCHEDULE 9 – INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS	Previous Year	Current Year
	NIHFW General Provident Fund (see Annexure I)	29,76,05,854.57	30,79,49,134.07
	NIHFW New Pension Scheme (See Annexure-I-A)	2,30,380.00	2,20,405.00
	NIHFW Hostel Account (Pl. see Annexure II)	2,00,88,396.77	1,90,93,515.25
9	NIHFW Canteen Account (Pl. see Annexure III)	7,63,764.45	7,10,612.45
	Priced Publication	2,34,201.00	2,34,201.00
	Gifted Books	55,758.20	55,758.20
	Project Account (Please see Annexure IV)	31,13,63,157.96	28,73,81,795.36
	<b>Total of Schedule 9</b>	<b>63,03,41,512.95</b>	<b>61,56,45,421.33</b>

10	SCHEDULE 10 – INVESTMENT (OTHERS)	Previous Year	Current Year
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>



Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc.	Previous Year	Current Year
11	<b>A. Current Assets</b>		
	<b>Closing Balance:</b>		
	i. Bank Balance-SBI (including internal receipt)	10,35,66,276.67	9,96,24,213.00
	ii. Imprest Money	7,000.00	7,000.00
	iii. Syndicate Bank L/C Account	7,34,879.29	7,53,090.00
	<b>Development Fund Account:</b>		
	i. Opening Balance	48,53,39,596.27	52,49,64,400.16
	ii. Deposit during the year	2,51,98,137.00	4,03,31,380.00
	iii. Interest Received during the year	1,44,26,666.89	3,39,32,304.83
	Veda Prakasha Memorial Award (Fixed Deposit)	4,23,963.00	4,23,963.00
Annual Oration (Fixed Deposit)	3,00,000.00	3,00,000.00	
	<b>TOTAL (A)</b>	<b>62,99,96,519.12</b>	<b>70,03,36,350.99</b>

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Previous Year	Current Year
	<b>B. Security with other Agencies</b>		
	i. M.C.D.	1,29,985.00	1,29,985.00
	ii. DESU (O/B)		
	Add: during the year	42,330.00	42,330.00
	iii. M/s. Satish & Co.	955.00	955.00
	iv. World Health Organisation	1,850.00	1,850.00
	v. Telephone	800.00	800.00
	vi. MTNL (O/B)		
	Less during the year	5,946.00	5,946.00
	vii. Devi Anupama Gas Service	280.00	280.00
	viii. MCD (82-83)	1,100.00	1,100.00
	ix. MCD (81-82)	825.00	825.00
	x. M/s. Alka	700.00	700.00
	xi. Sant Service Station	20,000.00	20,000.00
	xii. NRIPRO Gas Agency	1,800.00	1,800.00
	xiii. Indraprastha Gas Ltd.	93,453.00	93,453.00
	<b>TOTAL B</b>	<b>3,00,024.00</b>	<b>3,00,024.00</b>

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Previous Year	Current Year
	<p style="text-align: center;"><b>C. LOANS, ADVANCES AND OTHER ASSETS</b></p> <p><b>a) TA Advance</b></p> <p>i. Opening Balance</p> <p>ii. Paid during the year</p> <p>iii. Less adjusted during the year</p>	<p style="text-align: right;">0.00</p> <p style="text-align: right;">1,08,400.00</p> <p style="text-align: right;">93,400.00</p>	<p style="text-align: right;">15,000.00</p> <p style="text-align: right;">0.00</p> <p style="text-align: right;">15,000.00</p>
	<b>Closing Balance (a)</b>	<b>15,000.00</b>	<b>0.00</b>
	<p><b>b) LTC Advance</b></p> <p>i. Opening Balance</p> <p>ii. Paid during the year</p> <p>iii. Less adjusted during the year</p>	<p style="text-align: right;">3,95,500.00</p> <p style="text-align: right;">29,20,100.00</p> <p style="text-align: right;">21,44,100.00</p>	<p style="text-align: right;">11,71,500.00</p> <p style="text-align: right;">5,55,300.00</p> <p style="text-align: right;">16,03,800.00</p>
	<b>Closing Balance (b)</b>	<b>11,71,500.00</b>	<b>1,23,000.00</b>

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Previous Year	Current Year
	<p><b>c) Festival Advance</b></p> <p>i. Opening Balance</p> <p>ii. Paid during the year</p> <p>iii. Less recovered during the year</p>	<p>490.60</p> <p>0.00</p> <p>0.00</p>	<p>490.60</p> <p>5,40,000.00</p> <p>1,00,000.00</p>
	<b>Closing Balance (c)</b>	<b>490.60</b>	<b>4,40,490.60</b>
	<p><b>f) House Building Advance</b></p> <p>i. Opening Balance</p> <p>ii. Paid during the year</p> <p>iii. Less recovered during the year</p>	<p>2,03,450.00</p> <p>0.00</p> <p>1,02,200.00</p>	<p>1,01,250.00</p> <p>0.00</p> <p>82,800.00</p>
	<b>Closing Balance (f)</b>	<b>1,01,250.00</b>	<b>18,450.00</b>



Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Previous Year	Current Year
	<b>g) Computer Advance</b>		
	i. Opening Balance	37,000.00	68,000.00
	ii. Paid during the year	50,000.00	0.00
	iii. Less recovered during the year	19,000.00	58,000.00
	<b>Closing Balance (g)</b>	<b>68,000.00</b>	<b>10,000.00</b>
	<b>h) Contingent Advance</b>		
	i. Opening Balance	19,452.00	3,10,108.00
	ii. Paid during the year	15,88,950.00	7,42,454.00
	iii. Less adjusted during the year	12,98,294.00	10,52,562.00
	<b>Closing Balance (h)</b>	<b>3,10,108.00</b>	<b>0.00</b>

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Previous Year	Current Year
	<b>i) GIS Account</b>  i. Opening Balance  ii. Paid during the year  iii. Less recovered during the year	  0.00  0.00  0.00	  0.00  0.00  0.00
	<b>Closing Balance (i)</b>	<b>0.00</b>	<b>0.00</b>
	<b>j) LIC Account</b>  i. Opening Balance  ii. Paid during the year  iii. Less recovered during the year	  740.00  1,24,954.00  1,24,954.00	  740.00  95,048.00  95,048.00
	<b>Closing Balance (j)</b>	<b>740.00</b>	<b>740.00</b>

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Previous Year	Current Year
	<p><b>k) J.N.U. Post Office Account</b></p> <p>i. Opening Balance</p> <p>ii. Deposit IPOs during the year</p> <p>iii. Withdrawal during the year</p>	<p>266.40</p> <p>0.00</p> <p>0.00</p>	<p>266.40</p> <p>0.00</p> <p>0.00</p>
	<b>Closing Balance (k)</b>	<b>266.40</b>	<b>266.40</b>
	<p><b>l) TDS</b></p> <p>i. Opening Balance</p> <p>ii. Paid during the year</p> <p>iii. Received during the year</p>	<p>0.00</p> <p>36,12,270.00</p> <p>36,12,270.00</p>	<p>0.00</p> <p>32,02,163.00</p> <p>32,02,163.00</p>
	<b>Closing Balance (l)</b>	<b>0.00</b>	<b>0.00</b>

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Previous Year	Current Year
	m) <b>Income Tax</b>		
	i. Opening Balance	0.00	0.00
	ii. Paid during the year	2,55,23,020.00	2,69,63,819.00
	iii. Received during the year	2,55,23,020.00	2,69,63,819.00
	<b>Closing Balance (m)</b>	<b>0.00</b>	<b>0.00</b>

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Previous Year	Current Year
	<b>n) Const. of International Hostel (Land &amp; Building)</b>		
	i. Opening Balance	5,18,65,494.00	51865494.00
	ii. Adjustment During the Year	0.00	51865494.00
	<b>Closing Balance (n)</b>	<b>5,18,65,494.00</b>	<b>0.00</b>
	<b>o) TDS on NHSRC Rent Receivable:</b>		
	(2018-19)	18,97,512.00	0.00
	(2019-20)	17,45,715.00	17,45,715.00
	(2020-21)	0.00	10,91,071.00
	<b>Closing Balance (o)</b>	<b>36,43,227.00</b>	<b>28,36,786.00</b>
	<b>Total (a+b+c+d+e+f+g+h+i+j+k+l+m+n+o) of Schedule No.11(C)</b>	<b>5,71,76,076.00</b>	<b>34,29,733.00</b>
	<b>Total (A + B+C) of Schedule No. 11</b>	<b>68,74,72,619.12</b>	<b>70,40,66,107.99</b>
	<b>Grand Total from Schedule 8 to 11</b>	<b>1,77,27,91,694.16</b>	<b>1,81,90,58,094.79</b>

Certified that the Amount have been utilized for the purpose for which they were intended.

  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE AS ON 31.03.2021**

(Amount in Rs.)

S.No.	SCHEDULE NO.& Head of Account	Previous Year	Current Year
I.	<b>SCHEDULE 12 – INCOME FROM SALES /SERVICES</b>	0.00	0.00
	<b>Total of Schedule No. 12</b>	<b>0.00</b>	<b>0.00</b>

II.	SCHEDULE 13 – GRANTS/SUBSIDIES	Previous Year	Current Year
	(Irrevocable Grants & Subsidies Received)		
	a) Central Government	68,23,75,000.00	61,84,50,000.00
	Minus Assets created during the year	2,42,32,925.00	0.00
	Minus adjustment of advance of capital work for International Hostel	0.00	0.00
	Minus Grants released to RCH-II/Gandhi Gram Institute	5,87,00,000.00	4,28,00,000.00
	Minus previous year advance surrendered to MOHFW for renovation. Of existing hostel and LED lights	0.00	0.00
		59,94,42,075.00	57,56,50,000.00
	<b>Total of Schedule No. 13</b>	<b>59,94,42,075.00</b>	<b>57,56,50,000.00</b>

S.No.	SCHEDULE 14 – FEES/SUBSCRIPTION	Previous Year	Current Year
III.	a) Training Course Fees/Registration Fees	12,10,900.00	15,64,951.00
	b) Technical Assistance	0.00	0.00
	c) Fee for Nursing Visit	2,15,000.00	0.00
	<b>Total of Schedule No. 14</b>	<b>14,25,900.00</b>	<b>15,64,951.00</b>

	SCHEDULE 15 – INCOME FROM INVESTMENTS		
IV.	(Income on Invest. From Earmarked/Endowment Funds transferred to Funds)		
	Rent of Building	68,69,539.00	8,35,922.00
	<b>Total of Schedule No. 15</b>	<b>68,69,539.00</b>	<b>8,35,922.00</b>

	SCHEDULE 16 – INCOME FROM ROYALTY, PUBLICATION ETC.		
V.	d) Income from Publications		
	i. HPPI Subscription	670.00	410.00
	ii. N.H.P.S.	0.00	0.00
	<b>Total of Schedule No. 16</b>	<b>670.00</b>	<b>410.00</b>



S.No.	SCHEDULE 17 – INTEREST EARNED	Previous Year	Current Year
VI.	1. On Term Deposits:		
	a) Interest on GPF Investment	0.00	0.00
	2. On Saving Accounts		
	b) With State Bank of India	34,49,508.00	17,43,155.00
	c) Others – Interest on IPOs	0.00	0.00
	d) Syndicate Bank (L/C Account)	24,111.41	18,707.00
	e) Syndicate Bank (Development Fund Account)	1,44,26,666.89	3,39,32,303.87
	f) Veda Prakasha Memorial Award	77,903.00	0.00
	3. On Loans		
	a) Employees / Staff		
	iii. House Building Advance	2,66,915.00	2,39,594.00
	v. Computer Advance	13,368.00	2,588.00
vi. L.T.C. Advance	0.00	2,117.00	
vii. TA/DA Advance	0.00	0.00	
viii. Contingent Advance	0.00	0.00	
	<b>Total of Schedule No. 17</b>	<b>1,82,58,472.30</b>	<b>3,59,38,464.87</b>



S.No.	SCHEDULE 18 – OTHER INCOME	Previous Year	Current Year
VII.	1. Profit on Sale/Disposal of Condemned Items		
	2. Miscellaneous Income:		
	i. Misc. Receipt	76,81,441.00	60,28,013.00
	ii. Hostel Receipt	33,17,812.00	25,13,023.00
	iii. Clinic Account	3,78,459.00	1,56,785.00
	iv. Publication and Printing	0.00	0.00
	v. Stationery and Forms	12,78,882.00	1,87,679.00
	vi. Licence Fees	17,94,135.00	17,86,415.00
	vii. Water Charges	13,38,608.00	7,74,164.00
	viii. CGHS Contribution	28,83,034.00	27,68,236.00
	ix. Gratuity	0.00	0.00
	x. Honorarium and Stipend	0.00	0.00
	xi. Petrol (POL)	0.00	0.00
	xii. Postage and Telegram	18,970.00	0.00
	xiii. N.H.S.R.C.	1,20,24,938.00	2,41,34,499.00
	xiv. Institutional Charges	67,34,640.00	84,02,782.00
	xv. Hall Charges	13,38,000.00	7,48,000.00
	xvi. Xerox Charges	7,00,964.00	17,58,118.00
	xvii. Disposal of condemned items	1,97,745.00	3,74,085.00
	xviii. Seminar And Workshop	0.00	200000.00
	xix. Leave Salary and Pension Contribution	4,79,918.00	0.00
	xx. RTI Act	1,000.00	194.00
	xxi. TDS receivable on NHSRC rent	17,45,715.00	10,91,071.00
xxii. Annual Oration	3,00,000.00	0.00	
xxiii. Junior Research Fellowship	0.00	0.00	
	<b>Total of Schedule No. 18</b>	<b>4,22,14,261.00</b>	<b>5,09,23,064.00</b>

VIII.	SCHEDULE 19 – INCREASE/DECREASE IN STOCK OF FINISHED GOODS AND WORK IN PROGRESS	Previous Year	Current Year
	Total of Schedule No. 19	0.00	0.00
	Grand Total (Schedule 12 to Schedule 19)	66,82,10,917.30	66,49,12,811.87

Certified that the Amount have been utilized for the purpose for which they were intended

  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE AS ON 31.03.2021**

(Amount in Rs.)			
S.No.	Head of Account	Previous Year	Current Year
I	<b>SCHEDULE – 20 ESTABLISHMENT EXPENSES</b>		
	a) Salaries and Wages	25,62,58,205.00	27,84,22,868.00
	i. T.A.	0.00	0.00
	ii. O.T.A.	31,641.00	13,175.00
	iii. L.T.C.	22,64,080.00	31,75,318.00
	iv. C.G.H.S. Contribution	48,94,708.00	66,99,626.00
	v. New GPF Contribution	64,85,859.00	70,32,713.00
	vi. Honorarium & Stipend	6,33,263.00	1,98,978.00
	vii. PPD International Scholarship	2,20,000.00	55,000.00
	b) Allowances and Bonus	13,72,390.00	13,22,306.00
	c) Contribution to other fund (specify) L.S. & P.C.	5,50,133.00	23,34,428.00
	d) Staff Welfare/Medical Reimbursement Expenditure	1,25,04,928.00	1,14,78,977.00
	e) Expenses on Employees Retirement and Terminal Benefit		
	i. Commuted Pension	1,23,74,073.00	2,37,47,439.00
	ii. Pension	12,23,64,303.00	12,78,62,045.00
	iii. Gratuity	1,41,75,148.00	2,03,54,654.00
	<b>Total of Schedule No. 20</b>	<b>43,41,28,731.00</b>	<b>48,26,97,527.00</b>

	SCHEDULE 21 – OTHER ADMINISTRATIVE EXPENSES	Previous Year	Current Year
	a) Purchases		
	i. Liveries	3,40,000.00	3,15,000.00
	ii. Glassware Drugs and Chemicals	8,70,765.00	91,707.00
	iii. Art, Photo and Projection	-	-
	iv. Petrol (PoL) of Vehicle	15,49,449.00	17,24,884.00
	v. Misc. Consumable Stores	7,26,305.00	2,35,697.00
	vi. Computer Consumable	18,88,364.00	5,74,227.00
	vii. Animal Food	4,43,083.00	7,49,493.00
2	b) Electricity & Power	1,68,18,354.00	1,52,54,922.00
	c) Water Charges	36,52,240.00	25,61,283.00
	d) Repairs and Maintenance of Plant and Machinery		
	i. Maintenance of Equipments/Computers	43,17,274.00	70,30,186.00
	ii. Repair of Desert Coolers/AC	7,54,603.00	6,13,950.00
	e) Rates and Taxes	66,90,054.00	68,35,930.00
	f) Vehicle Repair and Maintenance	5,70,243.00	2,76,422.00
	g) Postage, Telephone and Communication Charges		
	i. Postage and Telegram	1,00,000.00	0.00
	ii. Telephone	40,08,533.00	31,29,887.00

SCHEDULE 21 – OTHER ADMINISTRATIVE EXPENSES (Conti..)		Previous Year	Current Year
h)	Printing and Stationery/Forms	31,09,141.00	2,42,384.00
i)	Travelling and Conveyances Expenses/TA/DA	21,87,750.00	12,20,403.00
j)	Expenses on Seminar/Workshops	4,21,698.00	7,798.00
k)	Expenses on Fees/Trg. Fee for Staff	3,26,862.00	0.00
l)	Auditors Remuneration/Audit Fee	98,960.00	2,86,440.00
m)	Hospitality Expenses/Entertainment	0.00	0.00
n)	Professional Charges/Legal Charges	1,43,950.00	2,51,490.00
o)	Advertisement and Publicity	0.00	14,74,985.00
p)	Thesis Book Allowance	55,000.00	59,000.00
r)	Others		
	i. Misc. Office Expenses	49,27,032.00	28,53,152.00
	ii. Horticulture	46,30,652.00	56,19,496.00
	iii. Cleaning and Dusting	1,14,46,304.00	2,00,19,676.00
	iv. Security Services	34,63,505.00	83,93,896.00
	v. Property Tax	0.00	0.00
s)	Repair of Furniture	0.00	34,443.00
t)	Publication and Printing	7,15,961.00	1,59,175.00
u)	Mte. of NIHFW Building and Flats		
	i. Electrical Work	3,19,16,000.00	2,20,65,015.00
	ii. Civil Work	1,73,27,241.00	1,40,05,313.00
	iii. Mte. Of Staff Quarter	0.00	0.00
v)	N.C.C.V.M.R.C	93,84,428.00	18,68,305.00
w)	NTAGI	50,06,374.00	2,03,278.00
x)	Kayakalp Study	10,189.00	10,000.00
y)	Swachhta Action Plan	74,146.00	96278.00



SCHEDULE 21 – OTHER ADMINISTRATIVE EXPENSES (Conti..)		Previous Year	Current Year
z)	Workshop on CWG 2010	0.00	0.00
aa)	Sperm workshop	0.00	0.00
ab)	Misc Store and Equipment	0.00	0.00
ac)	Covid-19 Vaccination (SAP)	0.00	0.00
ad)	CGHS (Non- Contribution)	0.00	0.00
<b>Total of Schedule No. 21</b>		<b>13,79,74,460.00</b>	<b>11,82,64,115.00</b>
3	SCHEDULE 22 – EXPENDITURE ON GRANTS, SUBSIDIES ETC.	Previous Year	Current Year
<b>Total of Schedule No. 22</b>		<b>0.00</b>	<b>0.00</b>
4	SCHEDULE 23 – INTEREST		
i.	Bank Charges paid	8,791.00	9,169.00
<b>Total of Schedule No. 23</b>		<b>8,791.00</b>	<b>9,169.00</b>
<b>GRAND TOTAL (Schedule 20 to 23)</b>		<b>57,21,11,982.00</b>	<b>60,09,70,811.00</b>
5	Excess of Income Over Expenditure	9,60,98,935.30	6,39,42,000.87
<b>GRAND TOTAL</b>		<b>66,82,10,917.30</b>	<b>66,49,12,811.87</b>

Certified that the Amount have been utilized for the purpose for which they were intended

  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE**  
**SUMMARY OF RECEIPTS FOR THE PERIOD ENDED ON 31.03.2021**

(Amount in Rs. )

S.No.	Head of Account	Previous Year	Current Year
	<b><u>Opening Balance</u></b>		
I.	i. Cash in Bank (SBI)	4,96,76,427.67	10,35,66,276.67
	ii. Cash in Bank (Syn. Bank)	7,10,767.88	7,34,879.00
	iii. Imprest	7,000.00	7,000.00
	<b>Total of Sr. No. I.</b>	<b>5,03,94,195.55</b>	<b>10,43,08,155.67</b>
	<b><u>Grants Received</u></b>		
II.	i. From Govt. of India Surrendered to Govt. of India (Previous yr. unspent balance)	68,23,75,000.00	64,24,50,000.00
	<b>Total of Sr. No. II.</b>	<b>68,23,75,000.00</b>	<b>64,24,50,000.00</b>
	<b><u>Income on Investments from</u></b>		
III.	i. Earmarked/Endow. Funds	0.00	0.00
	ii. Own Funds (Other Investments)	0.00	0.00
	<b>Total of Sr. No. III.</b>	<b>0.00</b>	<b>0.00</b>

S.No.	Head of Account	Previous Year	Current Year
VI.	<b><u>Interest Earned</u></b>		
	A. <u>On Term Deposits:</u>		
	a) Interest on GPF Investment	0.00	0.00
	B. <u>On Saving Accounts:</u>		
	a) With State Bank of India	34,49,508.00	17,43,155.00
	b) Others – Interest on IPOs	0.00	0.00
	c) Syndicate Bank (L/C Account)	24,111.41	18,707.00
	d) Development Fund Account	1,44,26,666.89	3,39,32,304.83
	e) Veda Prakasha Memorial Award	77,903.00	0.00
	C. <u>On Loans:</u>		
	a) <u>Employees / Staff</u>		
	i. Scooter Advance	0.00	0.00
	ii. Cycle Advance	0.00	0.00
	iii. House Building Advance	2,66,915.00	2,39,594.00
	iv. Car Advance	0.00	0.00
v. Computer Advance	13,368.00	2,588.00	
vi. L.T.C. Advance	0.00	2,117.00	
vii. TA/DA Advance	0.00	0.00	
viii. Contingent Advance	0.00	0.00	
	<b>Total of Sr. IV.</b>	<b>1,82,58,472.30</b>	<b>3,59,38,465.83</b>



S.No.	Head of Account	Previous Year	Current Year
	<b>OTHER INCOME (Specify)</b>		
	i. Hall Charges	13,38,000.00	7,48,000.00
	ii. Xerox Charges	7,00,964.00	17,58,118.00
	iii. Misc. Receipt	76,81,441.00	60,28,013.00
	iv. Hostel Receipt	33,17,812.00	25,13,023.00
	v. Rent of Building (SBI & Amul Parlour)	68,69,539.00	8,35,922.00
	vi. N.H.S.R.C.	1,20,24,938.00	2,41,34,499.00
	vii. Stationery and Forms	12,78,882.00	1,87,679.00
	viii. Licence Fees	17,94,135.00	17,86,415.00
	ix. Water Charges	13,38,608.00	7,74,164.00
	x. CGHS Contribution	28,83,034.00	27,68,236.00
V.	xi. HPPI Subscribtion	670.00	410.00
	xii. Clinic Account	3,78,459.00	1,56,785.00
	xiii. Publication and Printing	0.00	0.00
	xiv. LC & PC Pro-rata Pen.Liabilities	4,79,918.00	0.00
	xv. Fees fellowship	12,10,900.00	15,64,951.00
	xvi. Postage and Telegram	18,970.00	0.00
	Xvii. Fees for Nursing Visit	2,15,000.00	0.00
	xviii. Institutional Charges	67,34,640.00	84,02,782.00
	xix. Junior Research Fellowship	0.00	0.00
	xx. Disposal of condemned items	1,97,745.00	3,74,085.00
	xx. RTI Act	1,000.00	194.00
	xxi. Refund of TDS on NHSRC	22,77,017.00	18,97,512.00
		<b>5,07,41,672.00</b>	<b>5,39,30,788.00</b>

S.No.	OTHER INCOME (Specify)	Previous Year	Current Year
V.	xxii. Annual Oration	3,00,000.00	0.00
	xxiii. Workshop on CWG 2010	0.00	0.00
	xxiv. TA/DA Final	0.00	41,747.00
	xxv. Seminar Workshop	0.00	2,00,000.00
	xxvi. Sperm Workshop	0.00	0.00
<b>Total of Schedule No. V.</b>		<b>5,10,41,672.00</b>	<b>5,41,72,535.00</b>

	Loan And Advance (Recovery)	Previous Year	Current Year
VI.	i. Motor Car Advance	0.00	0.00
	ii. Scooter advance	0.00	0.00
	iii. Cycle advance	0.00	0.00
	iv. Computer Advance	19,000.00	58,000.00
	v. Festival Advance	0.00	0.00
	vi. House Building Advance	1,02,200.00	82,800.00
	vii. LTC Advance	21,44,100.00	16,03,800.00
	viii. TA/DA Advance	93,400.00	15,000.00
<b>Total of Schedule No. VI.</b>		<b>23,58,700.00</b>	<b>17,59,600.00</b>

S.No.	Head of Account	Previous Year	Current Year
	<b>Any Other Receipts (Details) -NON NIHFV Receipts</b>		
	i. G.P. Fund	8,50,000.00	7,10,000.00
	ii. G.P. Fund Advance	0.00	0.00
	iii. LIC	1,24,954.00	95,048.00
	iv. House Building Advance	0.00	0.00
	v. Income Tax	2,55,23,020.00	2,69,63,819.00
	vi. Motor Car Advance	0.00	0.00
	vii. GIS	2,040.00	2,400.00
VII.	viii TDS	36,12,270.00	32,02,163.00
	ix. Scooter advance	0.00	0.00
	x. Computer Advance	0.00	0.00
	xi. Interest on HBA	0.00	0.00
	xii. Interest on Computer Advance	0.00	0.00
	xiii. Trg. Course on capacity building	0.00	0.00
	xiv. CGHS Contribution	12,000.00	0.00
	xv. Festival Advance	0.00	1,00,000.00
	xvi. GPF Subscription	5,01,34,500.00	4,68,69,000.00
		<b>8,02,58,784.00</b>	<b>7,79,42,430.00</b>

S.No.	Head of Account	Previous Year	Current Year
VII.	xvii. GPF Advance	14,91,167.00	9,76,734.00
	xviii. New GPF Subscription	47,94,024.00	50,51,694.00
	xix. GIS	2,06,499.00	2,06,248.00
	xx. Security Deposit	9,08,637.00	9,73,527.00
	xxi. Contingent Advance	12,98,294.00	10,52,562.00
	xxii. Prime Minister Relief Fund	0.00	5,24,266.00
	xxiii. GIS Final Payment	4,63,377.00	10,06,786.00
	xxiv. Gratuity	0.00	5,83,244.00
	xxv. Service Tax/ GST	36,38,252.00	47,43,412.00
	xxvii. Service Tax/ TDS ON GST	16,82,244.00	17,07,810.00
	xxviii. Fund Received from FASAI	0.00	18,84,298.00
<b>Total of Schedule No. VII.</b>		<b>9,47,41,278.00</b>	<b>9,66,53,011.00</b>
<b>GRAND TOTAL RECEIPT HEAD - I. to VII.</b>		<b>89,91,69,317.85</b>	<b>93,52,81,767.50</b>

Certified that the Amount have been utilized for the purpose for which they were intended.

  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE**  
**SUMMARY OF PAYMENT FOR THE PERIOD ENDED ON 31.03.2021**

(Amount in Rs. )

S.No.	Head of Account	Previous Year	Current Year
	<b>EXPENSES</b>		
	<b>a) Establishment Expenses (corresponding to Schedule 20)</b>		
	i. Salaries and Wages	25,62,58,205.00	27,84,22,868.00
	ii. T.A.	0.00	0.00
	iii. O.T.A.	31,641.00	13,175.00
	iv. L.T.C.	22,64,080.00	31,75,318.00
	v. C.G.H.S. Contribution	48,94,708.00	66,99,626.00
I	vi. New GPF Contribution	64,85,859.00	1,20,84,407.00
	vii. Honorarium & Stipend	6,33,263.00	1,98,978.00
	viii. PPD International Scholarship	2,20,000.00	55,000.00
	ix. Allowances and Bonus	13,72,390.00	13,22,306.00
	x. Contribution to other fund: Leave Salary & Pension Contribution.	5,50,133.00	23,34,428.00
	xi. Staff Welfare/Medical Reimbursement Expenditure	1,25,04,928.00	1,14,78,977.00
		<b>28,52,15,207.00</b>	<b>31,57,85,083.00</b>



S.No.	Head of Account	Previous Year	Current Year
I	xii. <u>Expenses on Employees Retirement and Terminal Benefit</u>		
	i. Commuted Pension	1,23,74,073.00	2,37,47,439.00
	ii. Pension	12,23,64,303.00	12,78,62,045.00
	iii. Gratuity	1,41,75,148.00	2,09,37,898.00
	<b>Total of Establishment Expenses</b>	<b>43,41,28,731.00</b>	<b>48,83,32,465.00</b>

	b) Administrative Expenses (corresponding to Schedule 21)	Previous Year	Current Year
I	<u>Purchases:</u>		
	i. Liveries	3,40,000.00	3,15,000.00
	ii. Glassware Drugs and Chemicals	8,70,765.00	91,707.00
	iii. Petrol of Vehicle	15,49,449.00	17,24,884.00
	iv. Misc. Consumable Stores	7,26,305.00	2,35,697.00
	v. Computer Consumable	18,88,364.00	5,74,227.00
	vi. Animal Food	4,43,083.00	7,49,493.00
	Electricity & Power	1,68,18,354.00	1,52,54,922.00
	Water Charges	36,52,240.00	25,61,283.00
	<u>Repairs and Maintenance of Plant and Machinery:</u>		
	i. Maintenance of Equipments/Computers	43,17,274.00	70,30,186.00
	ii. Repair of Desert Cooler/AC	7,54,603.00	6,13,950.00
	Rates and Taxes	66,90,054.00	68,35,930.00
	Vehicle Repair and Maintenance	5,70,243.00	2,76,422.00
	<b>3,86,20,734.00</b>	<b>3,62,63,701.00</b>	



S.No.	b) Administrative Expenses (corresponding to Schedule 21)	Previous Year	Current Year
I	<u>Postage, Telephone and Communication Charges:</u>		
	i. Postage and Telegram	1,00,000.00	
	ii. Telephone	40,08,533.00	31,29,887.00
	Printing and Stationery/Forms	31,09,141.00	2,42,384.00
	Travelling and Conveyances Expenses/TA/DA	21,87,750.00	12,62,150.00
	Expenses on Seminar/Workshops	4,21,698.00	7,798.00
	Expenses on Fees/Trg. Fee for Staff	12,10,900.00	15,64,951.00
	Auditors Remuneration/Audit Fee	98,960.00	2,86,440.00
	Hospitality Expenses/Entertainment	0.00	0.00
	Professional Charges/Legal Charges	1,43,950.00	2,51,490.00
	Advertisement and Publicity	0.00	14,74,985.00
	Thesis Book Allowance	55,000.00	59,000.00
	<u>Mte. Of NIHFV Building and Flats:</u>		
	i. Electrical Work	3,19,16,000.00	2,20,65,015.00
ii. Civil Work	1,73,27,241.00	1,40,05,313.00	
iii. Mte. Of Staff Quarter	0.00	0.00	
	<b>Total of Administration Expenses</b>	<b>9,91,99,907.00</b>	<b>8,06,13,114.00</b>

S.No.	c) Others Expenses:	Previous Year	Current Year
	i. Misc. Office Expenses	49,27,032.00	28,53,152.00
	ii. Horticulture	46,30,652.00	56,19,496.00
	iii. Cleaning and Dusting	1,14,46,304.00	2,00,19,676.00
	iv. Security Services	34,63,505.00	83,93,896.00
	v. Institutional Charges	67,34,640.00	84,02,782.00
	vi. Hall charges	13,38,000.00	7,48,000.00
	vii. Xerox charges	7,00,964.00	17,58,118.00
	viii. Disposal of Condemned Items	1,97,745.00	3,74,085.00
	ix. Hostel Rent	33,17,812.00	25,13,023.00
I	x. NHSRC	1,20,24,938.00	2,41,34,499.00
	xi. Rent of Building (SBI & Amul Parlour)	0.00	835922.00
	xii. Kayakalp Study	10,189.00	10,000.00
	Repair of Furniture	0.00	34,443.00
	Publication and Printing	7,15,961.00	1,59,175.00
	Contingent Advance (Recoverable)	15,88,950.00	7,42,454.00
	Covid-19 Vaccination (SAP)	0.00	96,278.00
	N.C.C.V.M.R.C.	93,84,428.00	18,68,305.00
	NTAGI	50,06,374.00	2,03,278.00
	Swachhta Action Plan	74,146.00	0.00
	<b>Total of Others Expenses</b>	<b>6,55,61,640.00</b>	<b>7,87,66,582.00</b>
	<b>Total of Sr. No. I (a+b+c)</b>	<b>59,88,90,278.00</b>	<b>64,77,12,161.00</b>

S.No.	Head of Account	Previous Year	Current Year
II.	<b>Payments made against Funds for various Projects</b>		
	i. Molecular Biology Workshop	0.00	0.00
	ii. Trg. Course on PROMIS	0.00	0.00
	iii. Tobacco Control	0.00	0.00
	iv. Workshop on CWG 2010	0.00	0.00
	v. Sperm Workshop	0.00	0.00
	<b>Total of Sr. No. II</b>	<b>0.00</b>	<b>0.00</b>

S.No.	Head of Account	Previous Year	Current Year
III.	<b><u>Investments and Deposits made</u></b>		
	i. Security with B.R.P.L., New Delhi	0.00	0.00
	ii. Indraprastha Gas Ltd.	93,453.00	0.00
	<b>Total of Sr. No.III</b>	<b>93,453.00</b>	<b>0.00</b>

S.No.	Head of Account	Previous Year	Current Year
	<b><u>Expenditure on Fixed Assets &amp; Capital Work-in-progress.</u></b>		
	i. Library Books	4,89,178.00	716.00
	ii. Subs. to Periodicals	0.00	0.00
	iii. Lab Equipment	5,19,171.00	5,88,436.00
	iv. Misc. Stores & Equipment	8,58,572.00	8,50,596.00
	v. Purchase of New Vehicle	0.00	0.00
	vi. Booster, Transformer & Stabiliser	37,500.00	10,800.00
	vii. Furniture and Fixture	3,57,206.00	4,36,307.00
	viii. Audio Visual Equip.	0.00	0.00
IV	ix. Purchase of Computer	3,25,435.00	89,799.00
	x. Purchase of Animal	0.00	0.00
	xi. Reprography Equipment	0.00	0.00
	xii. Animal Cage	0.00	0.00
	xiii. Air Conditioners/Desert Coolers	15,57,792.00	0.00
	xiv. Land & Building (Addition and Alterations)	49,51,301.00	30,07,249.00
	xv. Fitting and Fixture	0.00	0.00
	xvi. Printing Equipment	0.00	0.00
	xvii. Cost of Elevators	0.00	0.00
	xviii. International Hostel	1,51,36,770.00	1,68,62,185.00
	<b>Total of Sr. No. IV</b>	<b>2,42,32,925.00</b>	<b>2,18,46,088.00</b>

S.No.	Head of Account	Previous Year	Current Year
	<b>Refund of Surplus Money/Loan</b>		
	<u>Loans and Advances:</u>		
	i. Motor Car Advance	0.00	0.00
	ii. Scooter Advance	0.00	0.00
	iii. Cycle Advance	0.00	0.00
V.	iv. Festival Advance	0.00	5,40,000.00
	v. L.T.C. Advance	29,20,100.00	5,55,300.00
	vi. TA/DA Advance	1,08,400.00	0.00
	vii. Computer Advance	50,000.00	0.00
	viii. HBA Old Advance	0.00	0.00
	<b>Total of Sr. No. V</b>	<b>30,78,500.00</b>	<b>10,95,300.00</b>

S.No.	Head of Account	Previous Year	Current Year
	<b>Finance Charges (Interest)</b>		
VI.	i. Bank Charges	8,791.00	9,169.00
	<b>Total of Sr. No. VI</b>	<b>8,791.00</b>	<b>9,169.00</b>

S.No.	Head of Account	Previous Year	Current Year
VII.	<b>Other Payments (specify)</b>		
	<u>i. Non-NIHFV Payment:</u>		
	G.P. Fund	8,50,000.00	6,90,000.00
	G.P.F. Advance	0.00	0.00
	L.I.C.	1,24,954.00	95,048.00
	Motor Car Advance	0.00	0.00
	Income Tax	2,55,23,020.00	2,69,63,819.00
	Festival Advance	0.00	0.00
	GIS	2,040.00	2,280.00
	TDS	36,12,270.00	32,02,163.00
	Scooter Advance	0.00	0.00
	CGHS contribution	12,000.00	0.00
	HBA	0.00	0.00
	Interest on Computer Advance	0.00	0.00
Prime Minister Relief Fund	0.00	5,24,266.00	
Computer Advance	0.00	0.00	
		<b>30124284.00</b>	<b>31477576.00</b>



S.No.	Head of Account	Previous Year	Current Year
VII.	<b>Other Payments (specify)</b>		
	<u>ii. NIHFW Remittance:</u>	0.00	0.00
	GPF Subscription	5,01,34,500.00	4,68,69,000.00
	GPF Advance	14,91,167.00	9,76,734.00
	New GPF Subscription	47,94,024.00	0.00
	GIS	2,06,639.00	1,90,092.00
	Refund of Security Deposit	25,06,870.00	8,85,260.00
	GIS Final Payment	4,63,377.00	6,52,557.00
	Interest on Dev. Fund (Syn. Bank)	1,44,26,666.89	3,39,32,304.83
	Interest on Veda Prakash Mem. Award	77,903.00	0.00
	Service Tax/GST	36,49,540.00	47,43,412.00
	Service Tax/GST on TDS	16,82,244.00	17,07,810.00
	GIA to The Gandhigram Insti. Of Rural H&F Welfare Trust	5,87,00,000.00	4,28,00,000.00
Annual Oration	3,00,000.00	0.00	
	<b>Total of Sr. No. VII</b>	<b>16,85,57,214.89</b>	<b>16,42,34,745.83</b>

S.No.	Head of Account	Previous Year	Current Year
VIII.	Closing Balance		
	Main Cash Book	10,35,66,276.67	9,96,24,213.00
	Imprest	7,000.00	7,000.00
	Syndicate Bank L/C Account	7,34,879.29	7,53,090.00
	<b>Total of Sr. No. VIII</b>	<b>10,43,08,155.96</b>	<b>10,03,84,303.00</b>
	<b>GRAND TOTAL PAYMENT HEAD - I To VIII</b>	<b>89,91,69,317.85</b>	<b>93,52,81,766.83</b>

Certified that the Amount have been utilized for the purpose for which they were intended.

  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
G.P. FUND ACCOUNT 2020-2021**


Liabilities	Previous Year 2019-2020	Current Year 2020-2021	Assets	Previous Year 2019-2020	Current Year 2020-2021
<b><u>NIHFW Provident Fund:</u></b>			<b><u>NIHFW GPF Investment</u></b>		
Opening Balance	26,14,73,236.32	27,44,35,149.32	Opening Balance	28,74,75,146.58	29,09,79,945.58
GPF Subscription	5,16,25,667.00	4,78,45,734.00	<b>Addition:</b> Invested/Re-invested during the year	8,66,93,701.00	11,09,77,177.00
Interest paid on GPF	2,00,72,109.00	1,97,29,044.00	<b>Less:</b> Encashment during the year	37,41,68,847.58	40,19,57,122.58
Interest A/C (closing balance)	2,31,70,705.25	1,51,16,445.75		8,31,88,902.00	10,07,73,400.00
<b>TOTAL A</b>	<b>35,63,41,717.57</b>	<b>35,71,26,373.07</b>	Investment Balance	29,09,79,945.58	30,11,83,722.58
<b><u>Less Payment</u></b>			Closing Balance as per Cash Book	66,25,908.99	67,65,411.49
GPF Advance	12,16,434.00	4,00,000.00			
GPF Withdrawal	4,19,22,000.00	1,48,37,000.00			
GPF Final Payment	1,55,97,429.00	3,39,40,239.00			
<b>TOTAL B</b>	<b>5,87,35,863.00</b>	<b>4,91,77,239.00</b>			
<b>GRAND TOTAL (A-B)</b>	<b>29,76,05,854.57</b>	<b>30,79,49,134.07</b>	<b>GRAND TOTAL</b>	<b>29,76,05,854.57</b>	<b>30,79,49,134.07</b>

  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
NIHFW NEW PENSION SCHEME ACCOUNT 2020-2021**

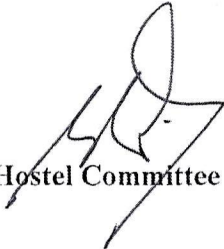
Liabilities	Previous Year 2019-2020	Current Year 2020-2021	Assets	Previous Year 2019-2020	Current Year 2020-2021
<b>NIHFW New Pension Scheme</b>			<b>NIHFW NPS Investment</b>		
Opening Balance	2,06,552.00	2,30,380.00	Opening Balance	-	-
NPS Subscription (Employee)	47,94,024.00	50,34,857.00	<b>Addition:</b>		
Contribution by Institute (Employer)	64,85,859.00	70,49,550.00	Invested/Re-invested during the year	-	-
Interest received from Bank	7,626.00	6,227.00	<b>Less:</b>		
<b>TOTAL A</b>	<b>1,14,94,061.00</b>	<b>1,23,21,014.00</b>	Encashment during the year	-	-
<b>Less Payment</b>			Investment Balance	-	-
NPS Final Payment	1,12,63,681.00	1,21,00,609.00	Bank Charges	-	-
<b>TOTAL B</b>	<b>1,12,63,681.00</b>	<b>1,21,00,609.00</b>	Closing Balance as per Cash Book	2,30,380.00	2,20,405.00
<b>GRAND TOTAL (A-B)</b>	<b>2,30,380.00</b>	<b>2,20,405.00</b>	<b>GRAND TOTAL</b>	<b>2,30,380.00</b>	<b>2,20,405.00</b>


  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

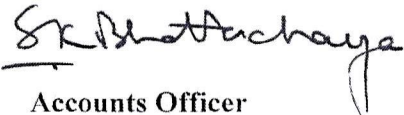
  
(HARSHAD THAKUR)  
DIRECTOR

**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
TRADING AND PROFIT AND LOSS ACCOUNT AS ON 31.03.2021  
HOSTEL OFFICE**

Particulars	Previous Year 2019-2020	Current year 2020-2021	Particulars	Previous Year 2019-2020	Current year 2020-2021
Opening Stock	14,500.00	16,000.00	Sales A/C	82,42,666.00	26,47,017.00
Purchases	79,83,134.00	24,97,250.00	Closing Stock	16,000.00	15,400.00
Misc. Con. Items	-	-	Misc. Receipt	-	-
Gross Profit	2,61,032.00	1,49,167.00			
<b>Total</b>	<b>82,58,666.00</b>	<b>26,62,417.00</b>	<b>Total</b>	<b>82,58,666.00</b>	<b>26,62,417.00</b>
Bank Charges	-	177.00	Gross Profit	2,61,032.00	1,49,167.00
Depreciation	98,082.99	84,173.52	Interest	2,33,891.00	2,19,645.00
Net Profit	3,96,840.01	2,84,461.48			
<b>Total</b>	<b>4,94,923.00</b>	<b>3,68,812.00</b>	<b>Total</b>	<b>4,94,923.00</b>	<b>3,68,812.00</b>

  
Chairperson Hostel Committee


  
Incharge Hostel


  
Accounts Officer

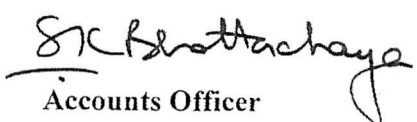


**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE**  
**BALANCE SHEET AS ON 31.03.2021**  
**HOSTEL OFFICE**

Liabilities	Previous Year 2019-2020	Current year 2020-2021	Assets	Previous Year 2019-2020	Current year 2020-2021
Service Charge	17,23,661.75	8,05,922.35	Fixed Assets	6,09,335.67	5,25,162.75
Profit & Loss Account	1,72,11,528.01	1,76,08,368.02	Office supply(O/S)	40,07,881.00	40,13,821.00
Add / (Less)	3,96,840.01	2,84,461.48	FDR'S	79,84,356.00	79,84,356.00
During the Year	1,76,08,368.02	1,78,92,829.50	Cash At Bank (SBI)	73,76,438.10	64,62,434.50
Rent Account	7,56,367.00	3,94,182.40	Closing Stock	16,000.00	15,400.00
Other Liability:	-	581.00	Cash in hand	94,386.00	92,341.00
(Excess Received)					
<b>Total</b>	<b>2,00,88,396.77</b>	<b>1,90,93,515.25</b>	<b>Total</b>	<b>2,00,88,396.77</b>	<b>1,90,93,515.25</b>

  
Chairperson Hostel Committee


  
Incharge Hostel


  
Accounts Officer



**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
SCHEDULE OF NIHFV HOSTEL FIXED ASSETS AS ON 31-03-2021**

S.No.	Head of Account	Rate of Dep.	Gross Block					Accumulated Depreciation			Net Block
			Opening	Addition upto 09/2020	Addition 10/2020 to 03/2021	Deletion	Closing	Opening	Current Yr.	Closing	Closing
1	Heat Convector	15%	1,80,690.00	0.00	0.00	0.00	1,80,690.00	1,38,073.86	6,392.42	1,44,466.28	36,223.72
2	Geysar	15%	2,61,602.00	0.00	0.00	0.00	2,61,602.00	1,77,693.68	12,586.25	1,90,279.93	71,322.07
3	Water Purifier	15%	1,04,675.00	0.00	0.00	0.00	1,04,675.00	84,067.17	3,091.18	87,158.34	17,516.66
4	Chullaha	15%	20,054.00	0.00	0.00	0.00	20,054.00	16,105.89	592.22	16,698.10	3,355.90
5	Electric Cattle	15%	77,813.00	0.00	0.00	0.00	77,813.00	53,684.56	3,619.27	57,303.83	20,509.17
6	Air Cond./Cooler	15%	3,78,324.00	0.00	0.00	0.00	3,78,324.00	3,03,841.70	11,172.35	3,15,014.04	63,309.96
7	Stabilizer	15%	52,200.00	0.00	0.00	0.00	52,200.00	41,923.16	1,541.53	43,464.69	8,735.31
8	Purchase of Fridge	15%	1,38,900.00	0.00	0.00	0.00	1,38,900.00	1,09,823.97	4,361.40	1,14,185.38	24,714.62
9	Washing Machine	15%	49,600.00	0.00	0.00	0.00	49,600.00	35,563.95	2,105.41	37,669.35	11,930.65
10	Insect Killer Machine	15%	15,600.00	0.00	0.00	0.00	15,600.00	12,528.76	460.69	12,989.45	2,610.55
11	PCO Instrument	15%	7,500.00	0.00	0.00	0.00	7,500.00	6,023.44	221.48	6,244.92	1,255.08
12	Battery Rickshaw	15%	98,512.00	0.00	0.00	0.00	98,512.00	42,550.72	8,394.19	50,944.91	47,567.09
12	T.V	15%	4,09,300.00	0.00	0.00	0.00	4,09,300.00	3,08,090.08	15,181.49	3,23,271.57	86,028.43
13	Furniture	10%	3,21,606.00	0.00	0.00	0.00	3,21,606.00	2,06,230.94	11,537.51	2,17,768.45	1,03,837.55
14	Steel Folding Coat	10%	8,433.60	0.00	0.00	0.00	8,433.60	5,492.99	294.06	5,787.05	2,646.55
15	Steel Almerah	10%	4,732.00	0.00	0.00	0.00	4,732.00	3,082.06	164.99	3,247.05	1,484.95
16	Cooking Steel Table	10%	41,349.00	0.00	0.00	0.00	41,349.00	26,931.50	1,441.75	28,373.25	12,975.75
17	Sofa cushion	10%	29,120.00	0.00	0.00	0.00	29,120.00	18,966.49	1,015.35	19,981.84	9,138.16
	<b>TOTAL</b>		<b>22,00,010.60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,00,010.60</b>	<b>15,90,674.93</b>	<b>84,173.52</b>	<b>16,74,848.45</b>	<b>5,25,162.15</b>

  
Chairperson Hostel Committee

  
Incharge Hostel

  
Accounts Officer

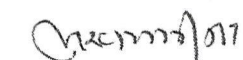
**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
TRADING AND PROFIT AND LOSS ACCOUNT AS ON 31.03.2021**

**CANTEEN ACCOUNT**

Particulars	Previous Year 2019-2020	Current year 2020-2021	Particulars	Previous Year 2019-2020	Current year 2020-2021
Opening Stock	400.00	800.00	Sales A/C	15,26,748.00	5,85,650.00
Purchases	14,58,534.53	6,57,183.00	Closing Stock	800.00	400.00
Gross Profit	68,613.47	-71,933.00			
<b>Total</b>	<b>15,27,548.00</b>	<b>5,86,050.00</b>	<b>Total</b>	<b>15,27,548.00</b>	<b>5,86,050.00</b>
Bank Charges	177.00	-	Gross Profit	68,613.47	-71,933.00
Net Profit	88,597.47	-53,152.00	Interest	20,161.00	18,781.00
<b>Total</b>	<b>88,774.47</b>	<b>-53,152.00</b>	<b>Total</b>	<b>88,774.47</b>	<b>-53,152.00</b>

  
Dr. Rajesh  
Chairman-Canteen Committee

  
Som Datt  
Member- Secretary

  
Lakhan Lal Meena  
Member (Canteen)

**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
BALANCE SHEET AS ON 31.03.2021**

**CANTEEN ACCOUNT**

Liabilities	Previous Year 2019-2020	Current year 2020-2021	Assets	Previous Year 2019-2020	Current year 2020-2021
Profit & Loss Account	6,75,166.98	7,63,764.45	SBI A/C	7,26,375.21	6,83,502.21
Add / (Less)					
During the Year	88,597.47	-53,152.00	Office supply(O/S)	2,060.00	2,060.00
	7,63,764.45	7,10,612.45	Utensils	18,251.92	18,251.92
			Closing Stock	800.00	400.00
			Cash in hand	16,277.32	6,398.32
<b>Total</b>	<b>7,63,764.45</b>	<b>7,10,612.45</b>	<b>Total</b>	<b>7,63,764.45</b>	<b>7,10,612.45</b>

Dr. Rajesh  
Chairman-Canteen Committee

Som Datt  
Member- Secretary

Lakhan Lal Meena  
Member (Canteen)

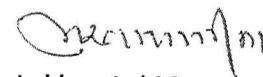
**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
TRIAL BALANCE AS ON 31.03.2021**

**CANTEEN ACCOUNT**

Particulars	Previous Year 2019-2020	Current year 2020-2021	Particulars	Previous Year 2019-2020	Current year 2020-2021
Purchase	14,58,534.53	6,57,183.00	Sales	11,45,448.00	4,96,279.00
O/S Office Supply	2,060.00	2,060.00	Hostel Supply	45,616.00	0.00
Opening Stock	400.00	800.00	Office Supply	3,35,684.00	89,371.00
Utensils	18,251.92	18,251.92	Profit And Loss Account	6,75,166.98	7,63,764.45
Bank Charges	177.00	0.00	Interest	20,161.00	18,781.00
Cash In Hand	16,277.32	6,398.32			
SBI Account	7,26,375.21	6,83,502.21			
<b>Total</b>	<b>22,22,075.98</b>	<b>13,68,195.45</b>	<b>Total</b>	<b>22,22,075.98</b>	<b>13,68,195.45</b>

  
Dr. Rajesh  
Chairman-Canteen Committee

  
Som Datt  
Member- Secretary

  
Lakhani Lal Meena  
Member (Canteen)



**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
PROJECT ACCOUNTS**

**INCOME AND EXPENDITURE ACCOUNT AS AT 31ST MARCH 2021**

EXPENDITURE	Amount	INCOME	Amount
Expenses From Grants	473,309,235.50	Income from Grants	448,224,642.00
Expenditure for RTI	258,290.00	Income from RTI	1,000,000.00
Exps. For Teaching / Training Activities	4,503,836.00	Income From Teaching & Training Activity	3,654,377.72
Expenditure over Income	-24,698,749.78	Interest on FD	493,592.00
<b>TOTAL</b>	<b>453,372,611.72</b>	<b>TOTAL</b>	<b>453,372,611.72</b>

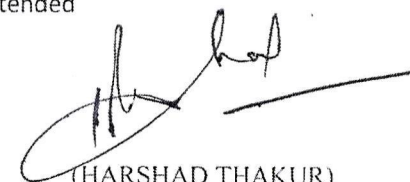
**BALANCE SHEET AS AT 31ST MARCH 2021**

Liabilities	Previous Year 2019-2020	Current year 2020-2021	Assets	Previous Year 2019-2020	Current year 2020-2021
Capital Fund	100,434,529.00	100,434,529.00	Fixed Assets	-	-
Add / (Less) During the Year	-	1,235,302.00	Add : Additions of Fixed Assets	-	11,948,590.00
Add : Additions of Fixed Assets	-	11,948,590.00	Less : Deletion of Fixed Assets	-	-
Less : Depreciation on Fixed Assets	-	3,746,831.10	Less : Depreciation on Fixed Assets	-	3,746,831.10
	100,434,529.00	109,871,589.90	Fixed Deposit	99,395,658.00	99,889,250.00
Grants	202,380,021.96	177,295,428.46	<b>Bank Balance</b>		
<b>Current Liabilities</b>			RCH	4,239,973.20	2,750,844.20
Amount Payable to Institute	8,333,830.00	-	CBPHM	81,757,183.00	78,623,876.00
Security Deposit	214,777.00	214,777.00	Project A/c.	125,970,343.76	97,916,066.26
<b>TOTAL</b>	<b>311,363,157.96</b>	<b>287,381,795.36</b>	<b>TOTAL</b>	<b>311,363,157.96</b>	<b>287,381,795.36</b>

Certified that the amounts have been utilized for the purpose for which they were intended



(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER



(HARSHAD THAKUR)  
DIRECTOR

**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE**  
**PROJECT CELL ACCOUNT**  
**PROJECT GRANT-IN-AID**

Sl.NO.	Name of the Project	Opening Balance (As on 01.04.2020)	Grants Received During the Period	Expenditure During the Period	Closing Balance (As on 31.03.2021)
1	MOHFW- Establishment of a Help Desk for Health Sector	-13044.00	1,07,84,245.00	71,91,032.00	35,80,169.00
2	MOHFW - National Health Portal	105712848.76	39,85,64,239.00	42,51,96,152.50	7,90,80,935.26
3	USA- Public Health System Capacity Building in India by Centres for Disease Control and Prevention, ATLANTA	2267588.00	31,328.00	22,98,916.00	0.00
4	MOHFW - Operationalisation of National Skill Lab (Daksha)	776114.00	52,80,375.00	35,44,374.00	25,12,115.00
5	UK- Evaluation of 40 Urban Primary Health Centres (UPHCS) Operational in PPP mode under NUHM in Uttarakhand State	1263650.00	0.00	10,56,000.00	2,07,650.00
6	ICMR - Impact of Behaviour Intervention Package on the Health States of Married Abused Pregnant Women Attending Ante-natal Clinic of LN Hospital, New Delhi-A Randomized Controlled Trial	1059769.00	0.00	8,90,616.00	1,69,153.00
7	MOHFW - Monitoring e-advertisement Violating Section 22 of PC & PNDT Act	361545.00	0.00	149026.00	212519.00
8	MOHFW - Training of Trainers under National Tobacco Control Programme (NTCP)	2843969.00	0.00	2843969.00	0.00
9	AYUSH - Assessment of AYUSH Components namely Ayurveda, Homeopathy and Unani in NPCDCS.	-514266.00	626280.00	239207.00	-127193.00
10	MOHFW- SHORT TERM TRAINING COURSE FOR NURSING PROFESSIONALS	183157.00	83201.00	31500.00	234858.00
11	UNICEF - Consultancy Services to UNICEF Supported Staff at NCCVMRC (FOURTH DCT)	-1330050.00	1487796.00	157746.00	0.00
12	UNICEF - ILR/DF/VS (FOURTH DCT)	-2047258.00	2107061.00	59803.00	0.00
	<b>TOTAL (A.)</b>	<b>110564022.76</b>	<b>418964525.00</b>	<b>443658341.50</b>	<b>85870206.26</b>




SI.NO.	Name of the Project	Opening Balance (As on 01.04.2020)	Grants Received During the Period	Expenditure During the Period	Closing Balance (As on 31.03.2021)
13	UNICEF - TVaCC (National Level) (FOURTH DCT)	-826036.00	849887.00	23851.00	0.00
14	MOHFW- FOURTH Foundation Training Programme for CHS Officers	2015208.00	0.00	2626401.00	-611193.00
15	MOHFW - Evaluation of Central Sector Scheme of Development of Nursing Services.	528756.00	0.00	270230.00	258526.00
16	MOHFW - Central Sector Scheme Strengthening of Food Testing System in the Country (SOFTL)	307152.00	0.00	207110.00	100042.00
17	NCDC - Training of Trainers under IDSP	305820.00	0.00	70149.00	235671.00
18	NCDC - Evaluation of National Programme on Surveillance of Viral Hepatitis.	937961.00	0.00	937961.00	0.00
19	MOHFW - Evaluation of NOTTO	-193950.00	0.00	149180.00	-343130.00
20	MOHFW - Evaluation of DRUGS	354075.00	0.00	104545.00	249530.00
21	NCDC - National Rabies Control Programme (NRCP)	500000.00	0.00	0.00	500000.00
22	NCDC - Strengthening Intersectoral Coordination for Prevention Control of Zoonotic Diseases	400000.00	0.00	68302.00	331698.00
23	UNICEF - Consultancy Services to UNICEF Supported Staff at NCCVMRC (1st DCT 2020)	426257.00	9900900.00	10327157.00	0.00
24	NCDC - Evaluation of National Programme for Antimicrobial Resistance and the Programme National Resistance Lab (NRL) NCDC	1063600.00	0.00	1063600.00	0.00
25	WHO - Mid term Review of National Public Health Surveillance Programme Transition from POLIO to Strengthening Public Health System in India 2020	0.00	1816290.00	1816290.00	0.00
26	MOHFW - First Foundation Training Course on General and Hospital Administration for DDAs of New AIIMS	0.00	2878700.00	2317893.00	560807.00
27	UNICEF - Consultancy Services to UNICEF Supported Staff at NCCVMRC (1st DCT 2021)	0.00	4010450.00	1619443.00	2391007.00
	<b>TOTAL (B.)</b>	<b>5818843.00</b>	<b>19456227.00</b>	<b>21602112.00</b>	<b>3672958.00</b>

SI.NO.	Name of the Project	Opening Balance (As on 01.04.2020)	Grants Received During the Period	Expenditure During the Period	Closing Balance (As on 31.03.2021)
28	AYUSH - Training Course on Administrative and Financial Skills for AYUSH Officials	0.00	817300.00	0.00	817300.00
29	AYUSH - Training Course on Leadership Management for the Incharge of Autonomous Bodies / Subordinate Officer of AYUSH Ministry	0.00	1014700.00	0.00	1014700.00
30	MOHFW - Orientation Training for Executive Directors selected for AIIMS at Bilaspur, Samba, Rajkot and Madurai at NIHF, New Delhi	0.00	3887840.00	0.00	3887840.00
31	NCDC - Training of Trainers (TOT) IDSP	0.00	971279.00	313575.00	657704.00
32	Capacity Building in Public Health Emergency Management (CBPHM)	81757183.00	0.00	5270532.00	76486651.00
33	REPRODUCTIVE AND CHILD HEALTH PROGRAMME	4239973.20	0.00	2464675.00	1775298.20
	<b>TOTAL (C.)</b>	<b>85997156.20</b>	<b>6691119.00</b>	<b>8048782.00</b>	<b>84639493.20</b>
	<b>GRAND TOTAL (A+B+C)</b>	<b>202380021.96</b>	<b>883532623.00</b>	<b>938569689.00</b>	<b>185463872.52</b>

Certified that the amounts have been utilized for the purpose for which they were intended

  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

**THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
PROJECT ACCOUNTS FOR THE YEAR 2020-2021**

SI.NO.	Fixed Deposit Account Number	Bank	Opening Balance (As on 01.04.2020)	Interest received	Closing Balance (As on 31.3.2021)
1	35650392928	SBI	1,48,64,964.00	0.00	1,48,64,964.00
2	4073031053877	OBC	62,33,436.00	0.00	62,33,436.00
3	4073031053907	OBC	1,22,39,369.00	0.00	1,22,39,369.00
4	4073031053884	OBC	46,86,186.00	0.00	46,86,186.00
5	4073031053891	OBC	37,48,951.00	0.00	37,48,951.00
6	4073031053921	OBC	1,82,32,841.00	0.00	1,82,32,841.00
7	4073031032650	OBC	35,67,883.00	4,93,592.00	40,61,475.00
8	4073031054232	OBC	1,24,75,579.00	0.00	1,24,75,579.00
9	4073551000207	OBC	23,46,449.00	0.00	23,46,449.00
10	38047613693	SBI	1,00,00,000.00	0.00	1,00,00,000.00
11	38047595491	SBI	10,00,000.00	0.00	10,00,000.00
12	38047595898	SBI	10,00,000.00	0.00	10,00,000.00
13	38047596212	SBI	10,00,000.00	0.00	10,00,000.00
14	38047596541	SBI	10,00,000.00	0.00	10,00,000.00
15	38047610422	SBI	70,00,000.00	0.00	70,00,000.00
	<b>Total</b>		<b>9,93,95,658.00</b>	<b>4,93,592.00</b>	<b>9,98,89,250.00</b>

Certified that the amounts have been utilized for the purpose for which they were intended

  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR



THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE  
SCHEDULE OF NIHFV PROJECT FIXED ASSETS AS ON 31-03-2021

S.No.	Head of Account	Rate of Dep.	Gross Block					Accumulated Depreciation		Net Block
			Opening	Addition upto 09/2020	Addition 10/2020 to 03/2021	Deletion	Closing	Current Yr.	Closing	Closing
1	Wifi Router	15%	0.00	102140.00	0.00	0.00	1,02,140.00	15,321.00	15,321.00	86,819.00
2	Extension Board	10%	0.00	1050.00	0.00	0.00	1,050.00	105.00	105.00	945.00
3	Laptop	40%	0.00	2631368.00	0.00	0.00	26,31,368.00	10,52,547.20	10,52,547.20	15,78,820.80
4	UPS	40%	0.00	750136.00	0.00	0.00	7,50,136.00	3,00,054.40	3,00,054.40	4,50,081.60
5	Printer	40%	0.00	1223324.00	0.00	0.00	12,23,324.00	4,89,329.60	4,89,329.60	7,33,994.40
6	Scanner	40%	0.00	132329.00	0.00	0.00	1,32,329.00	52,931.60	52,931.60	79,397.40
7	Computer	40%	0.00	3502769.00	0.00	0.00	35,02,769.00	14,01,107.60	14,01,107.60	21,01,661.40
8	WhiteBoard	10%	0.00	19352.00	0.00	0.00	19,352.00	1,935.20	1,935.20	17,416.80
9	Air Conditioner (Split)	15%	0.00	425831.00	0.00	0.00	4,25,831.00	63,874.65	63,874.65	3,61,956.35
10	EPABX System	15%	0.00	70434.00	0.00	0.00	70,434.00	10,565.10	10,565.10	59,868.90
11	PRI Card	15%	0.00	99000.00	0.00	0.00	99,000.00	14,850.00	14,850.00	84,150.00
12	Projector	15%	0.00	445390.00	0.00	0.00	4,45,390.00	66,808.50	66,808.50	3,78,581.50
13	AV Equipment	15%	0.00	50200.00	0.00	0.00	50,200.00	7,530.00	7,530.00	42,670.00
14	Furniture	10%	0.00	2088376.00	0.00	0.00	20,88,376.00	2,08,837.60	2,08,837.60	18,79,538.40
15	Refrigrator	15%	0.00	94700.00	0.00	0.00	94,700.00	14,205.00	14,205.00	80,495.00
16	Mobile	15%	0.00	200279.00	0.00	0.00	2,00,279.00	30,041.85	30,041.85	1,70,237.15
17	Microwave	15%	0.00	54400.00	0.00	0.00	54,400.00	8,160.00	8,160.00	46,240.00
18	Air Purifier	15%	0.00	28713.00	0.00	0.00	28,713.00	4,306.95	4,306.95	24,406.05
19	Heater	15%	0.00	28799.00	0.00	0.00	28,799.00	4,319.85	4,319.85	24,479.15
20	LED TV	15%	0.00	76900.00	0.00	0.00	76,900.00	11,535.00	11,535.00	65,365.00
	<b>TOTAL</b>		0.00	1,19,48,590.00	0.00	0.00	1,19,48,590.00	37,46,831.10	37,46,831.10	82,01,758.90

*S.K. Bhattacharya*  
(S. K. BHATTACHARYA)  
ACCOUNTS OFFICER

*Harshad Thakur*  
(HARSHAD THAKUR)  
DIRECTOR

**Significant Accounting Policies:**

- The Accounts of the Institute has been prepared partly on accrual basis.
- The National Institute of Health and Family Welfare is a non-profit Govt. Autonomous organization fully financed by Ministry of Health & Family Welfare, New Delhi. Therefore, income tax on the surplus is not applicable.

**Notes on Accounts:**

1. The Ministry of Health & Family Welfare, New Delhi has merged the Budget Estimate under Non-Plan and Plan w.e.f. the financial year 2017-18, therefore Accounts for the year 2020-21 have been prepared accordingly.
2. The receipts under the following Heads during the year 2020-21 has been transferred to Development Fund Account in the Syndicate Bank/State Bank/OBC Bank as per the approval of the S.F.C./ Ministry of Health & FW.

<b>i. Hall Charges</b>	<b>Rs.7,48,000.00</b>
<b>ii. Xerox Charges</b>	<b>Rs.17,58,118.00</b>
<b>iii. Institutional Charges</b>	<b>Rs.84,02,782.00</b>
<b>iv. Course Fee/ Regn. Fee</b>	<b>Rs.15,64,951.00</b>
<b>v. Disposal of Condemned Items</b>	<b>Rs.3,74,085.00</b>
<b>vi. Hostel Rent</b>	<b>Rs.25,13,023.00</b>
<b>vii. Rent Received from NHSRC</b>	<b>Rs.2,41,34,499.00</b>
<b>viii. Rent Received from SBI</b>	<b>Rs.7,52,496.00</b>
<b>ix. Rent Received from Amul Parlour</b>	<b>Rs.83,426.00</b>


3. Fixed Assets:

- i. The amount of depreciation has been worked out for the F.Y. 2020-21 and shown in the Chart of Fixed Assets.
- ii. Method of Depreciation adopted for the purpose of calculating accumulated depreciation is Written Down Value.
- iii. The rate of depreciation on Fixed Assets are consistent with Income Tax Laws.
- iv. As per the audit observation, addition of Assets upto 30<sup>th</sup> Sept., depreciation have been charged for full year and addition of Assets after 30th Sept. depreciation have been charged for a half year during the current financial year.
- v. No depreciation has been provided on Lab Animals/ Advance Payment.
- vi. Total Accumulated Depreciation on all assets for F.Y. 2020-21 has been worked out as reflected in the Schedule of Fixed Assets i.e., Rs.2,93,42,578.62. These amounts have been reduced from the Gross Block of the Assets and Corpus Fund during the year.
- vii. The previous year advance i.e., Rs. 5,18,65,494.00 for construction of International Hostel, is now adjusted, added in block of Land and Building (International Hostel).

4. Expenses of salary and wages taken from March 2020 to Feb 2021 in institute books of accounts, hence provision for March 2021 were not created in books of accounts.
5. Audit fees expenses taken as per cash method of accounting in books of accounts hence not considered for creation of provision for the same.
6. The provision for retirement benefits was made on actual basis not on actuarial basis.



7. As per Audit observation, institute had shown investment from Earmarked / Endowment fund amounting to Rs. 7.23 lakhs In schedule – 9 (Investment from Earmarked/ Endowment funds) of Asset side of Balance sheet only not shown in liabilities side of balance sheet. As the amount received from Veda Prakash memorial award and annual oration is not expensed by the institute. The amount of 7.23 lakhs is now reclassified as other investments.
8. We have observed that the institute had not capitalized the assets purchased for NIHFW Project Cell till last year and hence no depreciation on such assets could not be charged. The institute has now decided to capitalize all the assets pertaining to the NIHFW project cell and provide depreciation on those assets. However, since depreciation for earlier periods could not be calculated, depreciation has been provided assuming that these assets are purchased in the year 2020-21.
9. As per accounting policies related to Government Grants, the Capital Grants received from the Ministry for the purpose of procurement of capital assets shown under the schedule of capital fund, this accounting treatment adopted by the Institute from current financial year 2020-21.
10. Previous year Financial Statement figure i.e.,2019-20 has been regrouped/rearranged wherever necessary.

  
S.K. BHATTACHARYA)  
ACCOUNTS OFFICER

  
(HARSHAD THAKUR)  
DIRECTOR

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the National Institute of Health and Family Welfare for the year ended 31 March 2021.**

We have audited the attached Balance Sheet of the National Institute of Health and Family Welfare (Institute) as at 31 March 2021, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has entrusted for the period up to 2023-24. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Property and Regularity) and efficiency-cum-performance aspects, etc., if any, the reported through Inspection Report/CAG's Audit Report separately.

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

4. Based on or audit, we report that:

i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit:

ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the uniform format of accounts approved by the Ministry of Finance, Government of India.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute in so far as it appears from our examination of such books.

iv. We further report that

### **A. Income and Expenditure Account**

**A.1** During examination of schedule – 8 (Fixed Assets), it has been noticed that fixed assets were depreciated by Rs. 2.93 crore and this amount was charged / booked under Schedule – 1 (Corpus/Capital Fund) instead of Expenditure in Income & Expenditure Accounts. This has resulted in understatement of Expenditure and overstatement of Surplus (Excess of Income over Expenditure) by Rs.2.93 crore.

### **B. General**

**B.1** As per Balance Sheet of Project Accounts, the total value of the assets was Rs.28.74 crore against which liability of the Institute was Rs. 18.55 crore. The surplus amounting to Rs.10.19 crore may be reconciled and only actual liability may be included in the Project Account.

**B.2** The provision for retirement benefits as required in the Uniform Format of Accounts for the central autonomous bodies was not made on actuarial basis.

### **C. Grant-in-aid**

The Institute had received Grants-in Aid of Rs.64.25 crore (Revenue Rs 61.85 and Capital Rs. 2.40 crore) during the year 2020-21, from Ministry of Health and Family Welfare and had its own Revenue Receipts of Rs. 9.32 crore. The Institute also had an unspent balance of Rs.10.43 crore (Revenue Rs 7.44 crore and Capital Rs. 2.99 crore) for previous year 2019-20. The Institute could utilize a sum of Rs. 74.034 crore (Revenue Rs.71.85 crore & Capital Rs. 2.19 crore) leaving a balance of Rs.9.96 crore (Revenue Rs.6.76 and Capital Rs 3.20 crore) as unutilized grant, as on 31st March, 2021.

### **D. Management Letter**

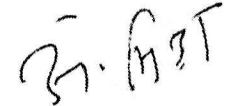
Deficiencies which have not been included in the Audit Report have been brought to the notice of management of Institute through a management letter separately for remedial/corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the National Institute of Health & Family Welfare as at 31 March, 2021 and
- b. In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

**For and on behalf of C&AG of India**



**(Ashok Sinha)**

**Director General of Audit**

**(Health Welfare & Rural Development)**

**Place: New Delhi**

**Date:- 19.01.2022**



**Annexure to DO letter no. AMG-I/SAR/NIHFW/7-11/2021-22/815**

1. Scrutiny of records revealed that M/s HSCC submitted statement of expenditure (SoE) of full amount of Rs. 12.23 crore in respect of construction of International Hostel building. Against the total demand of Rs.12.23 crore, payment of Rs. 11.97 crore had been made by the Institute till closing of F.Y 2020-21. The remaining payment of Rs. 0.26 crore was, however, not shown as payable under the schedule -7. This resulted in understatement of current liabilities and understatement of Fixed Assets by Rs.0.26 crore.
2. The Institute had undertaken construction of an International Hostel within its premises. M/s HSCC had completed the construction work of the building and handed over the building to the Institute in January, 2020 but the addition in this regard was not shown/not capitalized under the schedule – 8 (Fixed Assets) during 2019-20. During 2020-21, an addition of fixed assets amounting to Rs. 6.87 crore has been shown under fixed assets – International Hostel. However, the prior period depreciation of Rs. 17.17 lakh, for the period 2019-20 was not charged. This resulted in overstatement of Fixed Assets as well as overstatement of Corpus/Capital fund by Rs.17.17 lakh.
3. An addition of fixed assets amounting to Rs.10.24 lakh has been shown under the heads Furniture & Fixture and Lab Equipment & Special Furniture in schedule – 8 (Fixed Assets). However, scrutiny of documents revealed that out of above, Rs. 7.60 lakh was paid for procurement of medicines and CMC services by the Institute and the same should have been booked under revenue expenditure.  
Similarly, expenses amounting to Rs.30.07 lakh incurred on Repair and Maintenance has been booked as addition in fixed assets instead of booking as expenditure. This has resulted in overstatement of Fixed Assets and understatement of Expenditure Rs.37.67 lakh.
4. Institute has not followed the revised rates for depreciation on fixed assets on the following items for the year 2020-21 as per Income Tax Act, 1961.

Name of asset	Dep. Charged by Institute	Rates of depreciation shown in the accounts	Rates applicable as per IT Act, 1961	Difference
Computers	182758 (@ 60 %)	40%	121838 (@40%)	60920
Library books	135512 (@ 60 %)	40%	90485 (@40%)	45027
<b>Total</b>	<b>318270</b>		<b>212323</b>	<b>105947</b>

This has resulted in understatement of Fixed Assets and overstatement of Expenditure by 1.06 lakh.

5. An advance amount of Rs. 19.00 lakh was paid to M/s UPRNN prior to FY 2018-19 for providing and fixing of M.S.Gate in residential flats and same was booked under expenditure instead of advance. Out of the above advance, Rs.13.63 lakh was adjusted during 2020-21 and remaining amount of Rs. 5.37 lakh was still lying with M/s UPRNN as on 31.03.2021. However, the Institute did not reflect the same under schedule-11 (Current Assets, Loans and Advances etc.) and the payment of 13.63 lakh was not shown under expenditure. This resulted in understatement of Current Assets by Rs. 5.37 lakh, understatement of expenditure by 13.63 lakh and understatement of Corpus/Capital Fund by Rs.19.00 lakh.
6. Gifted books have been shown as Rs. 55,758/- shown under Earmarked / Endowment funds (Schedule -3) in liability side and as Investment others (Schedule-9) in assets side instead of shown as Fixed Assets. However, these have not been included in the Assets – Library Books. This as resulted in understatement of Fixed Assets and overstatement of Earmarked/Endowment Funds as well as Investment others' by the like amount. Similar discrepancy was pointed out in the previous year's report', however, no remedial action has been taken by the Institute.
7. Institute has not followed the uniform format of accounts prescribed by Ministry of Finance. The following deviations were noticed in this regards.
  - i. Current year figures have been placed on right side and previous year's figures placed on left side. However, as per approved format current year figures should be on left side.
  - ii. Schedule – 7 should be named as Current Liabilities and Provisions as prescribed in format.
8. Fixed Assets (Schedule -8) of the Institute includes air conditioners / coolers worth Rs.51.98 lakh. During the year, 37 numbers of air conditioners/coolers have been condemned and sold as scrap by the Institute. Similarly, 14 numbers of air conditioners/coolers were condemned and sold as scrap during 2019-20. However, the book value of these items has not been deleted from the fixed assets of the Institute. This has resulted in overstatement of Fixed Assets by the amount of book value of air conditioners/coolers. Similar discrepancy was pointed out in the previous year's report. However, no remedial action has been taken by the Institute.
9. An amount of Rs. 2.20 lakh has been depicted as Liability on account of New Pension Scheme (NPS) in the Schedule-3 (Earmarked / Endowment Funds). However, this amount is the accumulated interest which has been earned over the years in a bank account operating for the purpose of receipts and payments of the NPS contributions. The employees share deducted from their salary and employer share are being temporarily kept in this bank account before depositing the same to the NSDL. This amount of interest is not a liability but the income of the Institute, therefore the liability on account of Earmarked / Endowment Fund is overstated and income of the Institute is understated by Rs.2.20 lakh.



**Comments of NIHFV and corresponding comments of the MoHFV on the audit observations made in the SAR are as under:-**

<b>Audit Para No.</b>	<b>Audit Objection</b>	<b>Comments of the Institute</b>	<b>Comments of MoHFV</b>
<p><b>A.</b> <b>A.1</b></p>	<p><b>Income and Expenditure Account</b> During examination of schedule – 8 (Fixed Assets), it has been noticed that fixed assets were depreciated by Rs. 2.93 crore and this amount was charged / booked under Schedule – 1 (Corpus/Capital Fund) instead of Expenditure in Income &amp; Expenditure Accounts. This has resulted in understatement of Expenditure and overstatement of Surplus (Excess of Income over Expenditure) by Rs.2.93 crore.</p>	<p>The suggestion of Audit noted for future compliance. The amount will be shown in the next financial year Balance Sheet i.e. 2021-22.</p>	<p>The Institute should explain the discrepancy.</p>
<p><b>B.</b> <b>B.1</b></p>	<p><b>General</b> As per Balance Sheet of Project Accounts, the total value of the assets was Rs.28.74 crore against which liability of the Institute was Rs. 18.55 crore. The surplus amounting to Rs.10.19 crore may be reconciled and only actual liability may be included in the Project Account.</p>	<p>Last year CAG audit report recommended for the preparation of separate financial statement of Project Account. On the recommendation of CAG the Project Account has prepared the financial statement for the first time in Financial Year 2020-21. Till the previous financial year 2019-20, the accumulated income received by the project account is being clubbed with grants received from various projects.</p> <p>During the current financial year 2020-21, the accumulated income has been calculated with the</p>	<p>No comment.</p>

		possible assumptions and treated as the Capital Fund. The pointed difference of Rs.10.19 crore differ from the actual liability of Rs.18.55 crore till financial year 2020-21 due to un-reconciled income of the previous year. The un-reconciled amount will be reconciled and restated in the current financial year i.e. 2021-2022.	
<b>B.2</b>	The provision for retirement benefits as required in the Uniform Format of Accounts for the central autonomous bodies was not made on actuarial basis.	The observation of audit is noted for future compliance.	No Comment.
<b>C.</b>	<b>Grant-in-aid</b> The Institute had received Grants-in Aid of Rs.64.25 crore (Revenue Rs 61.85 and Capital Rs. 2.40 crore) during the year 2020-21, from Ministry of Health and Family Welfare and had its own Revenue Receipts of Rs. 9.32 crore. The Institute also had and an unspent balance of Rs.10.43 crore (Revenue Rs 7.44 crore and Capital Rs. 2.99 crore) for previous year 2019-20. The Institute could utilize a sum of Rs. 74.034 crore (Revenue Rs.71.85 crore & Capital Rs. 2.19 crore) leaving a balance of Rs.9.96 crore (Revenue Rs.6.76 and Capital Rs 3.20 crore) as unutilized grant, as on 31st March, 2021.	All the figures mentioned are correct. However, the actual leaving balance is Rs.9.96 crore (Revenue Rs.6.76 and Capital Rs.3.20) as unutilized grant, as on 31st March, 2021. Agreed with the details of Grant-in-Aid submitted by the Audit.	No Comment.

The audit observations made in the D.O. letter No. **AMG-I/SAR/NIHFW/7-11/2021-22/815 of the Audit**, comments of NIHFW and corresponding comments of the Ministry are as under:-

S. No.	Audit Objection	Comments of the Institute	Comments of MoHFW
1.	Scrutiny of records revealed that M/s HSCC submitted statement of expenditure (SoE) of full amount of Rs. 12.23 crore in respect of construction of International Hostel building. Against the total demand of Rs.12.23 crore, payment of Rs. 11.97 crore had been made by the Institute till closing of F.Y 2020-21. The remaining payment of Rs. 0.26 crore was, however, not shown as payable under the schedule -7. This resulted in understatement of current liabilities and understatement of Fixed Assets by Rs.0.26 crore.	Due to earlier Audit observation that the accumulated interest on the deposited advance is to be charged from M/s HSCC (I) ltd. Therefore, the amount of Rs.0.26 crore was holding by the Institute. In this regard several communication had been made but no reply is received till date. The observation of audit is noted for future compliance.	No comment.
2.	The Institute had undertaken construction of an International Hostel within its premises. M/s HSCC had completed the construction work of the building and handed over the building to the Institute in January, 2020 but the addition in this regard was not shown/not capitalized under the schedule – 8 (Fixed Assets) during 2019-20. During 2020-21, an addition of fixed assets amounting to Rs. 6.87 crore has been shown under fixed assets – International Hostel. However, the prior period depreciation of Rs. 17.17 lakh, for the period 2019-20 was not charged. This resulted in overstatement of Fixed Assets as well as overstatement of Corpus/Capital fund by Rs.17.17 lakh.	The final adjustment of advance for construction of International Hostel was submitted by HSCC on 03/11/2020. Therefore the same was not capitalized under the schedule -8 during 2019-20. However, suggestion of audit noted for future compliance.	No comment.
3.	An addition of fixed assets amounting to Rs.10.24 lakh has been shown under the heads Furniture & Fixture and Lab Equipment & Special Furniture in schedule – 8 (Fixed Assets). However, scrutiny of documents revealed that out of above, Rs. 7.60 lakh was paid for	The audit observation is noted for future compliance strictly.	The Institute should explain the reason for wrong booking of the expenditure.



	<p>procurement of medicines and CMC services by the Institute and the same should have been booked under revenue expenditure.</p> <p>Similarly, expenses amounting to Rs.30.07 lakh incurred on Repair and Maintenance has been booked as addition in fixed assets instead of booking as expenditure. This has resulted in overstatement of Fixed Assets and understatement of Expenditure Rs.37.67 lakh.</p>																						
4.	<p>Institute has not followed the revised rates for depreciation on fixed assets on the following items for the year 2020-21 as per Income Tax Act, 1961.</p> <p style="text-align: center;"><b>(Amount in Rs.)</b></p> <table border="1"> <thead> <tr> <th>Name of asset</th> <th>Dep. Charge by Institute</th> <th>Rates of depreciation shown in the accounts</th> <th>Rates applicable as per IT Act, 1961</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>Computers</td> <td>182758 (@ 60%)</td> <td>40%</td> <td>121838 (@40%)</td> <td>60920</td> </tr> <tr> <td>Library books</td> <td>135512 (@ 60%)</td> <td>40%</td> <td>90485 (@40%)</td> <td>45027</td> </tr> <tr> <td><b>Total</b></td> <td><b>318270</b></td> <td></td> <td><b>212323</b></td> <td><b>105947</b></td> </tr> </tbody> </table> <p>This has resulted in understatement of Fixed Assets and overstatement of Expenditure by 1.06 lakh.</p>	Name of asset	Dep. Charge by Institute	Rates of depreciation shown in the accounts	Rates applicable as per IT Act, 1961	Difference	Computers	182758 (@ 60%)	40%	121838 (@40%)	60920	Library books	135512 (@ 60%)	40%	90485 (@40%)	45027	<b>Total</b>	<b>318270</b>		<b>212323</b>	<b>105947</b>	<p>As per Audit observation, the revised rates of depreciation will be followed from next F.Y. 2021-22.</p>	<p>The Institute should explain the discrepancy.</p>
Name of asset	Dep. Charge by Institute	Rates of depreciation shown in the accounts	Rates applicable as per IT Act, 1961	Difference																			
Computers	182758 (@ 60%)	40%	121838 (@40%)	60920																			
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<b>Total</b>	<b>318270</b>		<b>212323</b>	<b>105947</b>																			
5.	<p>An advance amount of Rs. 19.00 lakh was paid to M/s UPRNN prior to FY 2018-19 for providing and fixing of M.S.Gate in residential flats and same was booked under expenditure instead of advance. Out of the above advance, Rs.13.63 lakh was adjusted during 2020-21 and remaining amount of Rs. 5.37 lakh was still lying with M/s UPRNN as on 31.03.2021. However, the Institute did not reflect the same under schedule-11 (Current Assets, Loans and Advances etc.) and the payment of 13.63 lakh was not shown under expenditure. This</p>	<p>The remaining amount of Rs. 5.37 lakh which is lying with M/s UPRNN as advance will be adjusted in the upcoming bills in the financial year 2021-22.</p> <p>The observation of audit is noted</p>	<p>The Institute should explain the discrepancy.</p>																				

	resulted in understatement of Current Assets by Rs. 5.37 lakh, understatement of expenditure by 13.63 lakh and understatement of Corpus/Capital Fund by Rs.19.00 lakh.	for future compliance.	
6.	Gifted books have been shown as Rs. 55,758/- shown under Earmarked / Endowment funds (Schedule -3) in liability side and as Investment others (Schedule-9) in assets side instead of shown as Fixed Assets. However, these have not been included in the Assets – Library Books. This as resulted in understatement of Fixed Assets and overstatement of Earmarked/Endowment Funds as well as Investment others' by the like amount. Similar discrepancy was pointed out in the previous year's report', however, no remedial action has been taken by the Institute.	The gifted books amounting to Rs. 55758/- were not purchased through Institute fund (Grant-in-Aid). Therefore, the same have been shown in Schedule 4 of Liability side as well as Schedule 10 of Assets side of the balance sheet from more than 15 years back.  As per audit observation, this amount will be deleted from Assets as well as from liability side of the balance sheet w.e.f. the next financial year 2021-22.	The Institute should explain the discrepancy pointed out by the Audit in the current financial year and also why no remedial action has been taken by the Institute on the similar discrepancy pointed out in the previous year's report.
7.	Institute has not followed the uniform format of accounts prescribed by Ministry of Finance. The following deviations were noticed in this regards.  i. Current year figures have been placed on right side and previous year's figures placed on left side. However, as per approved format current year figures should be on left side.  ii. Schedule – 7 should be named as Current Liabilities and Provisions as prescribed in format.	The observation of audit is noted for future compliance.	No comment.



8.	Fixed Assets (Schedule -8) of the Institute includes air conditioners / coolers worth Rs.51.98 lakh. During the year, 37 numbers of air conditioners/coolers have been condemned and sold as scrap by the Institute. Similarly, 14 numbers of air conditioners/coolers were condemned and sold as scrap during 2019-20. However, the book value of these items has not been deleted from the fixed assets of the Institute. This has resulted in overstatement of Fixed Assets by the amount of book value of air conditioners/coolers. Similar discrepancy was pointed out in the previous year's report. However, no remedial action has been taken by the Institute.	The Air conditioner/cooler which was condemned along with scrap during the year were purchased before more than 20 years and their depreciated value at present comes almost nil. Therefore, their book value was not deleted from the fixed assets of the Institute. However, the observation of audit noted for future compliance.	The Institute should explain why no remedial action has been taken by the Institute on the similar discrepancy pointed out in the previous year's report.
9.	An amount of Rs. 2.20 lakh has been depicted as Liability on account of New Pension Scheme (NPS) in the Schedule-3 (Earmarked / Endowment Funds). However, this amount is the accumulated interest which has been earned over the years in a bank account operating for the purpose of receipts and payments of the NPS contributions. The employees share deducted from their salary and employer share are being temporarily kept in this bank account before depositing the same to the NSDL. This amount of interest is not a liability but the income of the Institute, therefore the liability on account of Earmarked / Endowment Fund is overstated and income of the Institute is understated by Rs.2.20 lakh.	The observation of audit is noted for future compliance.	The Institute should explain the reason.

