ANNUAL ACCOUNTS
2023– 2024

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THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
BABA GANG NATH MARG, MUNIRKA,
NEW DELHI – 110 067
www.nihfw.org

Index:

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
SUMMARY OF BALANCE SHEET AS AT 31ST MARCH, 2024.

(Amount in Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
Corpus/Capital Fund	1	1,11,44,67,634.16	1,30,65,26,570.19
Reserves and surplus	2	0.00	0.00
Earmarked/endowment Funds	3	81,42,74,601.38	78,40,26,171.62
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	33,97,38,145.48	6,29,22,562.53
TOTAL		**2,26,84,80,381.02**	**2,15,34,75,304.34**

ASSETS	Schedule	Current Year	Previous Year
Fixed Assets	8	54,06,61,096.23	51,83,24,993.06
Investments – From Earmarked/Endowment Funds	9	81,42,74,601.38	78,40,26,171.62
Investments – Other	10	0.00	0.00
Current Assets, Loans, Advances etc.	11	91,35,44,683.41	85,11,24,139.66
TOTAL		**2,26,84,80,381.02**	**2,15,34,75,304.34**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
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 31.03.2024.

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	0.00	0.00
Grants / Subsidies	13	70,70,00,000.00	67,99,38,000.00
Fees / Subscriptions	14	42,69,053.00	22,96,057.00
Income from Investments'	15	-	-
Income from Royalty, Publication etc.	16	2,350.00	-
Interest Earned	17	4,23,70,571.00	1,98,69,295.89
Other Income	18	2,08,17,236.00	4,89,66,821.12
Increase/Decrease in Stock of Finished Goods and Work-In-Progress	19	0.00	0.00
TOTAL A		**77,44,59,210.00**	**75,10,70,174.01**

EXPENDITURE	Schedule	Current Year	Previous Year
Establishment Expenses	20	55,90,67,358.13	52,51,45,699.00
Other Administrative Expenses	21	15,98,36,137.20	15,97,50,225.25
Expenditure on Grants, Subsidies etc.	22	-	-
Bank Charges	23	6,895.92	7,906.00
Prior Period Expenses	24	71,20,060.00	-
Depreciation And Amortization	8	3,41,23,844.83	3,31,30,994.64
TOTAL B		**76,01,54,296.08**	**71,80,34,824.89**
Balance being excess of Income over Expenditure (A – B)		**1,43,04,913.92**	**3,30,35,349.12**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31.03.2024

(Amount in Rs.)

Sr. No.	Particulars	Current Year	Previous Year
	SCHEDULE I – CORPUS/CAPITAL FUND		
	Balance as at the beginning of the year	50,55,70,940.53	44,60,82,940.53
	Add: Contribution towards Corpus/Capital Fund	5,58,90,000.00	5,94,88,000.00
	Add: Unutilized Grant spend during the year	1,45,54,789.05	-
	Less: Unutilized Grant	-	-
	Less: Utilization of Grant in during the year	-	-
	Less: Depreciation on Assets procured during the year	-	-
	Total (A)	**57,60,15,729.58**	**50,55,70,940.53**
1	Add/Deduct: Balance of net income/expenditure transferred from the Income and Expenditure account		
	Opening Balance	80,09,55,629.66	77,77,09,773.62
	Add: Adjustment as per Audit Para (Depreciation)	-	51,708.00
	Add: Adjustment as per Audit Para (E Office)	-	1,81,36,718.00
	Add: Adjustment as per Audit Para (Gifted Books)	4,215.00	-
	Add: TDS Receivable as per form 26AS(Banks)	65,37,689.00	-
	Add/Deduct	1,43,04,913.92	50,57,430.04
	Less: Adjustment as per Audit Para (Retirement Benefits)	(26,33,50,543.00)	-
	Total (B)	**53,84,51,904.58**	**80,09,55,629.66**
	Balance as at the Year End (A + B)	**1,11,44,67,634.16**	**1,30,65,26,570.19**

2	SCHEDULE 2 – RESERVE AND SURPLUS	Current Year	Previous Year
	TOTAL	-	-

Sr. No.	SCHEDULE 3 – EARMARKED/ENDOWMENT FUNDS	Current Year	Previous Year
3	NIHFW General Provident Fund (see Annexure I)	23,65,07,856.57	26,97,06,978.07
	NIHFW New Pension Scheme (See Annexure I-A)	13,076.00	55,742.00
	NIHFW Hostel Account (Pl. see Annexure II)	2,68,06,771.86	2,35,06,187.35
	NIHFW Canteen Account (Pl. see Annexure III)	4,33,149.30	6,00,636.13
	Priced Publication	2,34,201.00	2,34,201.00
	Distance Learning Cell (DLC) (Pl. see Annexure IV)	14,07,41,155.50	13,25,36,602.28
	Project Account (Pl. see Annexure V)	40,95,38,391.15	35,73,85,824.79
	TOTAL	**81,42,74,601.38**	**78,40,26,171.62**

4	SCHEDULE 4 – SECURED LOANS AND BORROWINGS	Current Year	Previous Year
	TOTAL	-	-

5	SCHEDULE 5 – UNSECURED LOANS AND BORROWINGS	Current Year	Previous Year
	TOTAL	-	-

6	SCHEDULE 6 – DEFFERED CREDIT LIABILITIES	Current Year	Previous Year
	TOTAL	-	-

Sr. No.	SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS	Current Year	Previous Year
7	**A Security Deposit**		
	i. Opening Balance	37,39,879.00	23,65,177.00
	ii. Received during the year	9,60,000.00	16,34,702.00
	iii. Less paid during the year	2,56,287.00	2,60,000.00
	Closing Balance	**44,43,592.00**	**37,39,879.00**

Sr. No.	SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS (Contd.)	Current Year	Previous Year
	B GIS		
	i. Opening Balance	24,794.45	25,289.45
	ii. Received during the year	1,34,785.00	1,48,750.00
	iii. Less paid during the year	1,34,785.00	1,49,245.00
	Closing Balance	**24,794.45**	**24,794.45**
	C Service Tax/G.S.T.		
	i. Opening Balance	-	-
	ii. Received during the year	34,75,711.00	40,12,789.00
	iii. Less paid during the year	34,75,711.00	40,12,789.00
	Closing Balance	-	-

Sr. No.	SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS (Contd.)	Current Year	Previous Year
	D GIS Final Payment		
	i. Opening Balance	12,996.00	12,996.00
	ii. Received during the year	12,02,462.00	6,85,634.00
	iii. Less paid during the year	12,02,462.00	6,85,634.00
	Closing Balance	**12,996.00**	**12,996.00**
	E G.P.F. Subscription		
	i. Opening Balance	-	-
	ii. Received during the year	3,05,20,200.00	3,59,58,264.00
	iii. Less paid during the year	3,05,20,200.00	3,59,58,264.00
	Closing Balance	-	-

Sr. No.	SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS (Conti.)	Current Year	Previous Year
	F G.P.F. Subscription (NON)		
	i. Opening Balance	-	-
	ii. Received during the year	1,95,000.00	-
	iii. Less paid during the year	1,95,000.00	-
	Closing Balance	-	-
	G GIS (NON)		
	i. Opening Balance	495.00	1,080.00
	ii. Received during the year	4,065.00	4,695.00
	iii. Less paid during the year	4,135.00	5,280.00
	Closing Balance	**425.00**	**495.00**

Sr. No.	SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS (Contd.)	Current Year	Previous Year
	H NACO		
	i. Opening Balance	66,125.00	-
	ii. Received during the year	3,32,827.00	66,125.00
	iii. Less paid during the year	3,98,952.00	-
	Closing Balance	**-**	**66,125.00**

Sr. No.	SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS (Conti.)	Current Year	Previous Year
	I Outstanding Fees		
	i. Opening Balance	14,208.00	-
	ii. Received during the year	44,18,195.00	26,32,475.00
	iii. Less paid during the year	44,32,403.00	26,18,267.00
	Closing Balance	**-**	**14,208.00**
	J Interest Received (SBI)		
	i. Opening Balance	-	-
	ii. Received during the year	24,23,722.00	29,72,271.00
	iii. Less paid to ministery during the year	24,23,722.00	29,72,271.00
	Closing Balance	**-**	**-**

	K. Payment Due M/s Scientefic & Equipment	**-**	**21,350.00**

Sr. No.	SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS (Conti.)	Current Year	Previous Year
	L Outstanding Hall Charges i. Opening Balance ii. Received during the year iii. Less transferred to Development Fund during the year	- 16,13,514.00 13,46,714.00	
	Closing Balance	**2,66,800.00**	-
	M. Provision for Expenses	**71,51,069.00**	-
	N. Provision for Retirement Benefits Earned leave liability Gratuity Liability	13,41,03,724.00 14,92,46,819.00	
	Closing Balance	**28,33,50,543.00**	-
	O. Unspent Grant-in-Aid (GIA) Payable to Ministry Less :- Utilization during the Year	4,44,87,926.03 - -	5,90,42,715.08 - -
	Closing Balance	**4,44,87,926.03**	**5,90,42,715.08**
	Total (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O) of Schedule No. 7	33,97,38,145.48	6,29,22,562.53
	Grand Total From Schedule No. 1 – 7	**2,26,84,80,381.02**	**2,15,34,75,304.34**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

SCHEDULE OF FIXED ASSETS AS ON 31-03-2024

S.No.	Head of Account	Rate of Dep.	Gross Block					Accumulated Depreciation				Net Block	
			Opening	Addition upto 09/23	Addition 10/23 to 03/24	Deletion	Closing	Opening	Adjustment as per Audit Para	Current Yr.	Closing	Opening	Closing
Block A	**Plant & Machinery**												
1	Reproductive Equip	15%	19,11,003.83	0.00	0.00	0.00	19,11,003.87	13,85,167.11	-	14,836.43	8,08,003.54	1,25,836.20	1,05,000.77
2	Tools & Equipment		44,931.75	0.00	0.00	0.00	44,931.75	43,914.35	-	152.63	44,091.39	1,016.50	874.35
3	Exhibit & Prototype		3,37,834.04	0.00	0.00	0.00	3,37,834.01	3,08,813.31	-	1,348.53	3,08,533.35	8,380.73	7,641.89
4	Photographic Equip		2,15,634.11	0.00	0.00	0.00	2,15,634.11	2,10,752.77	-	732.03	2,11,449.83	4,880.34	4,148.28
5	Equip. for workshop		2,30,794.33	0.00	0.00	0.00	2,30,794.33	2,31,439.34	-	803.07	2,32,239.11	6,155.15	4,555.33
6	Printing Press Equip		33,35,840.35	0.00	0.00	0.00	33,35,840.35	26,57,665.76	-	31,747.19	35,07,482.85	1,88,374.08	1,11,867.33
7	Reprographic Equip		93,44,859.54	0.00	0.00	0.00	93,44,859.54	83,54,053.85	-	1,93,859.83	88,24,850.99	4,50,508.10	3,75,149.03
8	AV Equipment		1,84,54,060.37	0.00	895816.00	0.00	1,87,36,888.57	1,53,61,536.84	-	8,31,105.08	1,58,42,642.67	41,33,046.59	38,77,895.90
9	Scanner/Trans.Stab.		43,58,301.14	0.00	0.00	0.00	45,58,301.14	43,18,745.38	-	35,680.37	43,54,310.73	2,57,555.59	2,21,910.41
10	Misc. Store Equip		2,51,83,259.30	48640.00	1980919.00	0.00	2,78,88,173.30	2,05,55,044.19	-	3,35,280.73	2,19,01,254.98	38,58,215.78	51,50,073.01
11	CCTV Camera	15%		0.00	4232888.00	0.00	18,28,888.00			3,36,143.63	3,16,342.63	-	18,56,432.06
12	Air Cond./Cooler	10%	1,62,36,811.00	3317853.00	0.00	0.00	1,63,35,864.00	1,28,84,483.11	-	14,05,670.76	1,42,91,157.82	34,08,358.60	21,38,585.12
Block B	**Furniture & Off. Equip.**												
1	Furniture & Fixture	10%	8,12,81,530.16	4593181.00	52,1324.00	0.00	2,24,15,853.16	1,58,47,178.49	-	5,46,187.21	1,63,93,395.71	54,34,330.70	61,26,995.46
2	Typewriter		4,73,831.54	0.00	0.00	0.00	4,33,863.54	4,30,300.48	-	4,385.11	4,35,663.89	43,551.08	39,321.65
3	Animal Husb & Store		8,01,481.00	0.00	0.00	0.00	8,51,481.65	1,81,866.66	-	2,056.50	3,34,412.49	33,505.60	35,016.54
4	Install. Of Telephone		16,95,020.00	0.00	0.00	0.00	16,85,121.00	18,28,851.67	-	16,685.11	15,64,406.93	1,55,201.12	1,40,826.01
5	Lab Equip. Agri. Eng.		6,30,03,240.51	1110.00	0.00	0.50	7,16,24,415.41	4,05,50,230.11	-	13,05,815.54	4,15,43,046.99	1,38,07,010.40	1,17,81,330.76
Block C	**Computers & EDP.**								-				
1	Data Process. Equip.	40%	43,94,264.58	0.00	0.00	0.00	43,84,794.98	43,94,754.09	-	2.01	43,44,759.36	0.02	0.02
2	Computers		5,18,49,506.00	1116450.00	4852000.05	0.50	5,31,10,613.45	4,05,44,885.13	-	28,17,446.37	4,35,24,451.52	44,02,620.51	61,81,158.43
Block D	**Land & Building**												
1	Const. of Tube Well	10%	3,59,743.00	0.00	0.00	0.00	3,59,743.00	2,37,220.31	-	6,125.18	2,43,345.11	1,22,511.92	1,16,350.90
2	Const. of Lab. & Class.		5,38,35,568.00	0.00	0.00	0.50	3,35,35,682.00	83,91,840.03	-	7,37,315.80	91,36,181.82	1,62,44,115.83	1,38,17,490.17
3	Cost of Building		3,30,27,306.19	0.00	0.00	0.00	3,30,27,306.19	2,17,29,318.04		6,08,391.60	2,35,41,854.74	1,12,47,830.19	1,06,83,311.49
4	Const. Of Cycle stand		1,06,350.00	0.00	0.00	0.00	1,06,350.00	1,16,037.30	-	2,841.14	1,12,848.45	56,822.70	53,981.57
5	Cost of Quarters		4,28,04,348.00	0.00	0.00	0.50	4,28,06,349.00	6,84,29,346.04	-	17,39,150.22	5,31,27,594.86	3,42,82,004.38	3,20,83,455.14
6	Fitting&Fixtures(Wor)		41,91,445.24	0.00	0.00	0.00	41,50,818.24	27,47,328.83	-	11,676.14	27,68,645.67	14,15,683.71	13,87,486.57
7	Fitting&Fixtures		36,71,511.00	5130075.00	0.00	0.00	42,84,538.00	24,03,159.10	-	1,14,956.89	26,07,021.54	12,18,19.50	21,75,810.06
8	Addition & Alterations		43,31,01,321.00	60458603.00	78408480.05	0.50	44,58,68,133.20	16,13,97,188.14		1,00,37,215.02	12,26,64,400.30	29,78,54,032.87	31,87,17,250.85
9	International Hostel		13,96,67,629.00	3625784.00	0.00	0.50	14,34,93,303.00	2,87,73,103.82	-	50,83,969.98	3,37,08,826.80	11,57,74,635.68	11,37,93,429.70
10	Other properties		6,83,114.13	0.00	0.00	0.50	6,35,614.13	3,93,150.72	-	9,130.74	3,02,251.48	1,82,275.83	1,73,256.07
Block E	**Other Assets**												
1	Vehicles	15%	1,25,14,643.80	0.00	0.00	0.00	1,25,14,643.36	1,03,13,342.23	-	4,33,109.39	1,09,44,041.64	36,80,301.60	18,72,566.44
2	Library Books	40%	1,15,08,936.58	4818.00	0.05	0.30	1,19,14,197.56	1,13,45,314.84	-	23,390.33	1,10,74,024.59	61,703.17	38,587.45
3	Sub. To periodicals	40%	1,73,07,050.34	10420.00	0.00	0.00	1,73,28,821.34	1,77,12,440.84	-	7,768.06	1,17,14,878.30		1,,882.00
4	Lab Animals	0%	43,511.50	0.00	0.00	0.50	43,511.00	0.00	-	-	-	43,811.00	43,511.00
Block F	**Intangible Assets**												
1	Software	25%	0.00	0.00	2203150.00	0.00	22,03,150.00	-	-	3,74,,43.75	3,74,,48.75	-	17,82,241.25
2	Website Development		0.00	1895748.00	0.00	0.00	18,95,748.00	0.00	-	-	-	-	18,95,748.07
								0.00					
	Total(A+B+C+D+E)		3,01,32,82,491.36	3,94,15,130.30	4,16,41,814.90	-	1,33,02,52,389.36	49,54,83,446.12	-	3,41,73,944.93	52,85,91,295.96	51,83,24,641.06	54,06,91,096.23

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31.03.2024

(Amount in Rs.)

Sr. No.	SCHEDULE 9 – INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS	Current Year	Previous Year
	NIHFW General Provident Fund (see Annexure I)	23,65,07,856.57	26,97,06,978.07
	NIHFW New Pension Scheme (See Annexure-I-A)	13,076.00	55,742.00
	NIHFW Hostel Account (Pl. see Annexure II)	2,68,06,771.86	2,35,06,187.35
9	NIHFW Canteen Account (Pl. see Annexure III)	4,33,149.30	6,00,636.13
	Priced Publication	2,34,201.00	2,34,201.00
	Distance Learning Cell (DLC)	14,07,41,155.50	13,25,36,602.28
	Project Account (Please see Annexure IV)	40,95,38,391.15	35,73,85,824.79
	Total of Schedule 9	**81,42,74,601.38**	**78,40,26,171.62**

10	SCHEDULE 10 – INVESTMENT (OTHERS)	Current Year	Previous Year
	TOTAL	-	-

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc.	Current Year	Previous Year
11	**A. Current Assets**		
	Closing Balance:		
	i. Bank Balance-SBI (including internal receipt)	4,44,87,926.03	5,90,42,715.08
	ii. Imprest Money	7,000.00	7,000.00
	iii. Syndicate Bank L/C Account	-	8,00,273.91
	Development Fund Account:		
	i. Opening Balance	75,02,46,456.87	68,45,38,713.99
	ii Deposit during the year	2,32,11,487.00	4,61,22,430.00
	iii. Interest Received during the year	4,30,83,604.91	1,95,85,312.88
	IV. Amount Transfer to Project Cell	-1,14,19,407.00	-
	Veda Prakasha Memorial Award (Fixed Deposit)	5,17,485.00	5,17,485.00
	Annual Oration (Fixed Deposit)	3,59,872.00	3,59,872.00
	TOTAL (A)	**85,04,94,424.81**	**81,09,73,802.86**

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Current Year	Previous Year
	B. Security with other Agencies		
	i. M.C.D.	1,29,985.00	1,29,985.00
	ii. DESU (O/B)	42,330.00	42,330.00
	Add: during the year	-	-
	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)	5,946.00	5,946.00
	Less during the year	-	-
	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
	xiv. M/s C-DAC,Pune	1,00,000.00	1,00,000.00
	TOTAL B	**4,00,024.00**	**4,00,024.00**

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Current Year	Previous Year
	C. LOANS, ADVANCES AND OTHER ASSETS		
	a) TA Advance		
	i. Opening Balance	-	-
	ii. Paid during the year	19,58,000.00	-
	iii. Less adjusted during the year	13,18,870.00	-
	Closing Balance (a)	**6,39,130.00**	**-**
	b) LTC Advance		
	i. Opening Balance	-	-
	ii. Paid during the year	8,44,700.00	16,71,200.00
	iii. Less adjusted during the year	8,44,700.00	16,71,200.00
	Closing Balance (b)	**-**	**-**

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Current Year	Previous Year
	c) Festival Advance		
	i. Opening Balance	490.60	490.60
	ii. Paid during the year	-	-
	iii. Less recovered during the year	-	-
	Closing Balance (c)	**490.60**	**490.60**
	d) House Building Advance		
	i. Opening Balance	-450.00	-450.00
	ii. Paid during the year	-	-
	iii. Less recovered during the year	-	-
	Closing Balance (d)	**-450.00**	**-450.00**

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Current Year	Previous Year
	e) Computer Advance		
	i. Opening Balance	4,000.00	4,000.00
	ii. Paid during the year	-	-
	iii. Less recovered during the year	-	-
	Closing Balance (e)	**4,000.00**	**4,000.00**
	f) Contingent Advance		
	i. Opening Balance	1,25,000.00	-
	ii. Paid during the year	7,87,743.00	11,10,050.00
	iii. Less adjusted during the year	8,02,743.00	9,85,050.00
	Closing Balance (f)	**1,10,000.00**	**1,25,000.00**

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Current Year	Previous Year
	g) GPF Advance		
	i. Opening Balance	-	-
	ii. Paid during the year	5,51,000.00	6,01,000.00
	iii. Less recovered during the year	5,51,000.00	6,01,000.00
	Closing Balance (g)	**-**	**-**
	h) NCCF Advance (Civil & Electrical)		
	i. Opening Balance	34,62,588.00	-
	ii. Paid during the year	3,10,00,000.00	34,62,588.00
	iii. Less recovered during the year	2,20,62,588.00	-
	Closing Balance (h)	**1,24,00,000.00**	**34,62,588.00**

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Current Year	Previous Year
	i) LIC Account		
	i. Opening Balance	-7,225.00	-7,225.00
	ii. Paid during the year	35,569.00	-
	iii. Less recovered during the year	33,219.00	-
	Closing Balance (i)	**-4,875.00**	**-7,225.00**
	j) J.N.U. Post Office Account		
	i. Opening Balance	266.40	266.40
	ii. Deposit IPOs during the year	-	-
	iii. Withdrawal during the year	-	-
	Closing Balance (j)	**266.40**	**266.40**

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Current Year	Previous Year
	k) TDS		
	i. Opening Balance	-	-
	ii. Paid during the year	62,11,875.00	46,05,507.00
	iii. Received during the year	62,11,875.00	46,05,507.00
	Closing Balance (k)	-	-
	l) Income Tax		
	i. Opening Balance	10,820.00	10,820.00
	ii. Paid during the year	3,41,76,996.00	3,38,20,573.00
	iii. Received during the year	3,41,76,996.00	3,38,20,573.00
	Closing Balance (l)	**10,820.00**	**10,820.00**

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Current Year	Previous Year
	m) Const. of Land & Building Advance		
	i. Opening Balance	1,88,00,000.00	1,86,21,854.00
	ii. Add: Addition During the Year	1,66,41,000.00	1,88,00,000.00
	iii. Adjustment During the Year	1,88,00,000.00	1,86,21,854.00
	Closing Balance (m)	**1,66,41,000.00**	**1,88,00,000.00**
	n) TDS Receivable:		
	(2021-22)	28,36,786.00	28,36,786.00
	(2022-23)	24,53,056.00	24,53,056.00
	(2023-24)	67,50,868.00	-
	Closing Balance (n)	**1,20,40,710.00**	**52,89,842.00**

Sr. No.	SCHEDULE 11 – CURRENT ASSETS, LOANS AND ADVANCES etc. (Contd.)	Current Year	Previous Year
	o) E-Office		
	i. Opening Balance	1,20,64,980.80	1,81,36,718.00
	ii. Less: Amount Refunded	-	30,55,492.00
	Net Expenditure on E-Office	1,20,64,980.80	1,50,81,226.00
	iii. Less: Expenditure for the current year	30,16,245.20	30,16,245.20
	Closing Balance (o)	**90,48,735.60**	**1,20,64,980.80**
	p) Medical Advance		
	i. Opening Balance	-	-
	ii. Add: Paid During the Year	24,37,716.00	-
	iii. Adjusted During the Year	20,96,716.00	-
	Closing Balance (p)	**3,41,000.00**	**-**

	q) Loan tranfer to Project Cell for TOT in leadership IPC for Nursing Professionals Project	**1,14,19,407.00**	-
	Total (a+b+c+d+e+f+g+h+i+j+k+l+m+n+o+p+q) of Schedule No.11(C)	6,26,50,234.60	3,97,50,312.80
	Total (A + B+C) of Schedule No. 11	91,35,44,683.41	85,11,24,139.66
	Grand Total from Schedule 8 to 11	**2,26,84,80,381.02**	**2,15,34,75,304.34**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
SCHEDULES FORMING PART OF INCOME & EXPENDITURE AS ON 31.03.2024

(Amount in Rs.)

S.No.	SCHEDULE NO.& Head of Account	Current Year	Previous Year
I.	**SCHEDULE 12 – INCOME FROM SALES /SERVICES**	-	-
	Total of Schedule No. 12	-	-

II.	SCHEDULE 13 – GRANTS/SUBSIDIES	Current Year	Previous Year
	(Irrevocable Grants & Subsidies Received)		
	a) Central Government	79,55,57,000.00	77,18,44,000.00
	Minus Grants released to Capital Fund	5,58,90,000.00	5,94,88,000.00
	Minus adjustment of advance of capital work for International Hostel	-	-
	Minus Grants released to The Gandhigram Insti. Of Rural H&F Welfare Trust, TN	3,26,67,000.00	3,24,18,000.00
		70,70,00,000.00	67,99,38,000.00
	Total of Schedule No. 13	**70,70,00,000.00**	**67,99,38,000.00**

S.No.	SCHEDULE 14 – FEES/SUBSCRIPTION	Current Year	Previous Year
III.	a) Training Course Fees/Registration Fees	42,69,053.00	22,96,057.00
	Total of Schedule No. 14	**42,69,053.00**	**22,96,057.00**

	SCHEDULE 15 – INCOME FROM INVESTMENTS		
IV.	(Income on Invest. From Earmarked/Endowment Funds transferred to Funds)	-	-
	Total of Schedule No. 15	**-**	**-**

	SCHEDULE 16 – INCOME FROM ROYALTY, PUBLICATION ETC.		
V.	d) Income from Publications i. HPPI Subscription	2,350.00	-
	Total of Schedule No. 16	**2,350.00**	**-**

S.No.	SCHEDULE 17 – INTEREST EARNED	Current Year	Previous Year
VI.	1. On Saving Accounts		
	a) With State Bank of India	-	-
	b) Syndicate Bank (L/C Account)	8,223.00	25,105.00
	c) Interest on Development Fund Account	4,22,75,108.00	1,95,85,311.89
	d) Interest on FD(Veda Prakasha Memorial Award)	-	59,873.00
	e) Interest on FD (P.P. Talwar Annual Oration)	-	93,522.00
	2. On Loans		
	a) Employees / Staff		
	i. House Building Advance	87,240.00	1,05,485.00
	ii. Computer Advance	-	-
	Total of Schedule No. 17	**4,23,70,571.00**	**1,98,69,295.89**

S.No.	SCHEDULE 18 – OTHER INCOME	Current Year	Previous Year
VII.	1. Profit on Sale/Disposal of Condemned Items	2,44,246.00	2,17,861.00
	2. Miscellaneous Income:		
	i. Misc. Receipt	6,76,078.00	13,62,190.00
	ii. Hostel Rent Receipts	33,71,444.00	69,75,833.00
	iii. Clinic Receipts	2,48,156.00	2,62,144.00
	iv. Licence Fees	15,85,361.00	14,01,084.00
	v. Water Charges	1,34,001.00	2,89,638.00
	vi. CGHS Contribution	-	27,75,690.00
	vii. Building Rent (MCTFC)	78,66,470.00	22,95,286.00
	viii. Building Rent (SBI)	16,69,193.00	11,41,730.00
	ix. Building Rent (N.H.S.R.C.)	-	2,44,54,548.00
	x. Institutional Charges	15,44,714.00	54,06,963.00
	xi. (a) Hall Charges	13,46,714.00	2,08,000.00
	xi. (b) Hall Charges (TDS)	18,600.00	-
	xii. Photocopy Charges	12,757.00	86,775.00
	xiii. Distance Learning Cell	-	20,71,892.00
	xiv. Secuirty Received	-	17,187.12
	xv. Leave Salary and Pension Contribution	1,53,650.00	-
	xvi. RTI Act	60.00	-
	xvii. (a) Indo German Programe on Universal Health Coverage	17,51,213.00	
	xvii. (b) Indo German Programe on Universal Health Coverage (TDS)	1,94,579.00	-
	Total of Schedule No. 18	**2,08,17,236.00**	**4,89,66,821.12**

VIII.	SCHEDULE 19 – INCREASE/DECREASE IN STOCK OF FINISHED GOODS AND WORK IN PROGRESS	Current Year	Previous Year
	Total of Schedule No. 19	-	-
	Grand Total (Schedule 12 to Schedule 19)	77,44,59,210.00	75,10,70,174.01

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
SCHEDULES FORMING PART OF INCOME & EXPENDITURE AS ON 31.03.2024

(Amount in Rs.)

S.No.	Head of Account	Current Year	Previous Year
	SCHEDULE – 20 ESTABLISHMENT EXPENSES		
1	a) Salaries and Wages	31,66,85,065.64	28,43,04,686.00
	i. O.T.A.	-	4,570.00
	ii. L.T.C.	13,74,292.00	21,05,709.00
	iii. C.G.H.S. Contribution	37,66,592.00	93,13,008.00
	iv. New GPF Contribution	93,56,658.49	82,89,050.00
	v. Honorarium & Stipend	11,05,528.00	11,20,728.00
	vi. PPD International Scholarship	2,05,000.00	3,35,662.00
	b) Allowances and Bonus	-	-
	c) Contribution to other fund (specify) L.S. & P.C.	-	-
	d) Staff Welfare/Medical Reimbursement Expenditure	1,46,17,672.00	1,74,74,117.00
	e) Expenses on Employees Retirement and Terminal Benefit		
	i. Commuted Pension	1,92,68,301.00	2,19,39,540.00
	ii. Pension	17,14,80,021.00	15,99,51,927.00
	iii. Gratuity	2,12,08,228.00	2,03,06,702.00
	Total of Schedule No. 20	**55,90,67,358.13**	**52,51,45,699.00**

	SCHEDULE 21 – OTHER ADMINISTRATIVE EXPENSES	Current Year	Previous Year
	a) Purchases		
	i. Liveries	2,10,000.00	2,75,000.00
	ii. Glassware Drugs and Chemicals	6,92,566.00	9,72,716.00
	iii. Petrol (PoL) of Vehicle	13,67,814.00	16,75,604.00
	iv. Consumable Stores	14,96,210.00	6,84,984.00
	v. Computer Consumables	4,30,599.00	3,09,902.00
	vi. Animal Food	2,73,588.00	2,31,465.00
2	b) Electricity & Power	1,96,61,013.00	1,80,95,884.00
	c) Water Charges	26,074.00	-
	d) Repairs and Maintenance of Plant and Machinery		
	i. Maintenance of Equipments/Computers	81,32,097.00	61,84,930.00
	ii. Repair of Desert Coolers/AC	4,57,585.00	6,84,861.00
	e) Vehicle Repair and Maintenance	3,17,676.00	4,97,195.00
	f) Postage, Telephone and Communication Charges		
	i. Postage and Telegram	1,00,000.00	2,21,240.00
	ii. Telephone & Internet	4,42,026.00	4,36,675.00

	SCHEDULE 21 – OTHER ADMINISTRATIVE EXPENSES (Conti..)	Current Year	Previous Year
	g) Printing and Stationery/Forms	10,18,683.00	23,00,756.00
	h) Travelling and Conveyances Expenses/TA/DA	23,40,275.00	21,32,113.00
	i) Expenses on Seminar/Workshops		-
	j) Expenses on E-Office	30,90,896.20	45,00,020.20
	k) Auditors Remuneration/Audit Fee	1,22,240.00	1,69,400.00
	l) Professional Charges/Legal Charges	5,43,673.00	36,700.00
	m) Advertisement and Publicity	21,11,788.00	3,19,371.00
	n) Thesis Book Allowance	18,000.00	76,950.00
	o) Others		
	i. Misc. Office Expenses	63,84,248.00	49,23,251.00
	ii. Horticulture Development	37,71,183.00	19,38,124.00
	iii. Cleaning and Dusting	2,20,45,014.00	2,33,74,749.00
	iv. Security Services	1,09,77,095.00	97,82,116.00
	v. Property Tax	1,11,28,079.00	4,30,09,208.00
	p) Repair of Furniture	25,633.00	68,260.05
	q) Publication and Printing	2,34,810.00	8,82,052.00
	r) Mte. of NIHFW Building and Flats		
	i. Electrical Work	2,64,91,831.00	2,16,38,162.00
	ii. Civil Work	1,30,11,980.00	71,18,710.00
	s) N.C.C.V.M.R.C	84,92,757.00	55,74,664.00
	t) NTAGI	7,79,186.00	7,05,745.00
	u) Kayakalp Study	6,86,058.00	61,926.00
	v) Swachhta Action Plan	1,81,218.00	4,47,700.00
	w) Annual Oration	42,060.00	82,970.00
	x) Skill Development	1,29,900.00	3,36,822.00
	y) Indo German Programe on Universal Health Coverage Expenditures	17,51,213.00	-
	z) JNU Affiliation Registration Fees	37,00,000.00	-

	SCHEDULE 21 – OTHER ADMINISTRATIVE EXPENSES (Conti..)	Current Year	Previous Year
	Provision for Expenditure Cleaning and Dusting Maintenance of Equipments/Computers Mte. of NIHFW Building and Flats - Electrical Work N.C.C.V.M.R.C Petrol (PoL) of Vehicle	 44,42,419.00 1,51,191.00 19,78,924.00 4,88,225.00 90,310.00	 - - - - -
	Total of Schedule No. 21	**15,98,36,137.20**	**15,97,50,225.25**
3	**SCHEDULE 22 – EXPENDITURE ON GRANTS, SUBSIDIES ETC.**	**Current Year**	**Previous Year**
	Total of Schedule No. 22	-	-
4	**SCHEDULE 23 – INTEREST** i. Bank Charges	 6,895.92	 7,906.00
	Total of Schedule No. 23	**6,895.92**	**7,906.00**
5	**SCHEDULE 24 – PRIOR PERIOD EXPENSES** a) Cleaning and Dusting b) Electricity & Power c) Glassware Drugs and Chemicals d) Horticulture Development e) Maintenance of Equipments/Computers f) Misc. Office Expenses g) Petrol (PoL) of Vehicle h) Printing and Stationery/Forms i) Publication and Printing j) Repair of Furniture h) Security Services i) Vehicle Repair and Maintenance	 42,47,893.00 35,830.00 62,816.00 1,69,859.00 4,04,642.00 9,264.00 1,39,861.00 6,98,184.00 2,23,102.00 43,284.00 9,71,407.00 1,13,918.00	 - - - - - - - - - - - -
	Total of Schedule No. 24	**71,20,060.00**	-

	GRAND TOTAL (Schedule 20 to 24)	72,60,30,451.25	68,49,03,830.25
5	**Excess of Income Over Expenditure**	4,84,28,758.75	6,61,66,343.76
	GRAND TOTAL	**77,44,59,210.00**	**75,10,70,174.01**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
SUMMARY OF RECEIPTS FOR THE PERIOD ENDED ON 31.03.2024

(Amount in Rs.)

S.No.	Head of Account	Current Year	Previous Year
I.	**Opening Balance**		
	i. Cash in Bank (SBI)	5,90,42,715.08	6,27,79,725.00
	ii. Cash in Bank (Syn. Bank)	8,00,273.91	7,75,168.91
	iii. Imprest	7,000.00	7,000.00
	Total of Sr. No. I.	**5,98,49,988.99**	**6,35,61,893.91**
II.	**Grants Received**		
	i. From Govt. of India Surrendered to Govt. of India (Previous yr. unspent balance)	79,55,57,000.00	77,18,44,000.00
	Total of Sr. No. II.	**79,55,57,000.00**	**77,18,44,000.00**
III.	**Income on Investments from**		
	i. Earmarked/Endow. Funds	-	-
	ii. Own Funds (Other Investments)	-	-
	Total of Sr. No. III.	-	-

S.No.	Head of Account	Current Year	Previous Year
	Interest Earned & Advances		
	A. On Saving Accounts:		
	a) With State Bank of India	24,23,722.00	29,72,271.00
	b) Syndicate Bank (L/C Account)	8,223.00	25,105.00
	B. On Loans:		
	a) Employees / Staff		
IV.	i. House Building Advance	87,240.00	1,05,485.00
	ii. Computer Advance	-	-
	iii. L.T.C. Advance	8,44,700.00	16,71,200.00
	iv. TA/DA Advance	13,18,870.00	6,14,500.00
	v. Contingent Advance	8,02,743.00	9,85,050.00
	vi. Medical Advances	20,96,716.00	-
	Total of Sr. IV.	**75,82,214.00**	**63,73,611.00**

S.No.	Head of Account	Current Year	Previous Year
	OTHER INCOME (Specify)		
	i. Hall Charges	16,13,514.00	2,00,400.00
	ii. Photocopy Charges	12,757.00	86,775.00
	iii. Misc. Receipt	6,76,078.00	13,62,190.00
	iv. Hostel Receipt	33,71,444.00	69,75,833.00
	v. (a) Rent of Building (SBI)	16,69,193.00	11,41,730.00
	v. (b) Rent of Building (MCTFC)	78,66,470.00	22,95,286.00
	vi. N.H.S.R.C.	-	2,20,09,092.00
	vii. Stationery and Forms	15,99,092.00	46,508.00
	viii. Licence Fees	15,85,361.00	14,01,084.00
	ix. Water Charges	1,72,793.00	2,89,638.00
	x. CGHS Contribution	27,19,154.00	27,75,690.00
V.	xi. HPPI Subscribtion	2,350.00	-
	xii. Clinic Account	2,48,156.00	2,62,144.00
	xiii. Fees Other (O/s)	-	14,208.00
	xiv. Misc.Consumable Stores	69,331.00	10,08,344.00
	xv. E-Office	-	30,55,492.00
	xvi. Misc. Stores & Equipments	-	21,350.00
	xvii. Workshop of IFM in AB-S (MoHFW)	1,97,436.00	-
	xviii. Misc.Office Exp	-	3,21,940.00
	xix. Electricity Charges	3,73,049.00	12,00,589.00
	xx . Glassware Drugs And Chemicals	1,33,228.00	14,493.00
	xxi. NTAGI	1,728.00	23,964.00
	xxii. Fees Fellowship	42,54,845.00	22,98,057.00
	xxiii. Postage And Telegram	-	-

S.No.	OTHER INCOME (Specify)	Current Year	Previous Year
	xxiv. Staff Welfare/Medical Reimb. Expenditure	1,39,263.00	1,10,716.00
	xxv. Institutional Charges	15,44,714.00	54,06,963.00
	xxvi. Disposal Of Condemned Items	3,08,087.00	2,17,861.00
	xxvii. RTI Act	60.00	-
	xxviii. Advt &Publicity	-	13,20,593.00
	Total of Schedule No. V.	**2,85,58,103.00**	**5,38,58,940.00**

	Loan And Advance (Recovery)	Current Year	Previous Year
VI.	i. Computer Advance	-	-
	ii. Festival Advance	-	-
	iii. House Building Advance	-	-
	iv. TA/DA Advance	-	-
	Total of Schedule No. VI.	-	-

S.No.	Head of Account	Current Year	Previous Year
	Any Other Receipts (Details) -NON NIHFW Receipts		
	i. (a) GPF Subscription (Sub)	3,05,20,200.00	3,59,58,264.00
	i. (b) GPF Subscription (Non)	1,95,000.00	-
	ii. Computer Consumable	-	2,98,522.00
	iii. LIC	33,219.00	46,624.00
	iv. FDR Development Fund	1,14,19,407.00	-
	v. Income Tax	3,41,76,996.00	3,38,20,573.00
VII.	vi. NCCVMRC	1,30,368.00	1,09,684.00
	vii. HONORARIUM AND STIPEND	62,480.00	13,000.00
	viii TDS	62,11,875.00	46,05,507.00
	ix. Salary & Wages	24,51,080.00	1,71,172.00
	x. TDS Refund	-	-
	xi. Chintan Shivar	46,74,995.00	3,35,201.00
	xii. Women Day	-	25,90,598.00
	xiii. Distance Learning Cell (DLC)	19,436.00	20,71,892.00
	xiv. Pension	2,61,072.00	2,88,382.00
		9,01,56,128.00	**8,03,09,419.00**

S.No.	Head of Account	Current Year	Previous Year
	xv. GPF Advance	5,51,000.00	6,01,000.00
	xvi. New GPF Subscription	89,81,331.51	61,17,181.00
	xvii. GIS	1,38,860.00	1,53,445.00
	xviii. Security Deposit	9,60,000.00	16,34,702.00
	xix. Delhi Co-Operative Society	-	2,37,800.00
	xx. Nihfw Co-Operative Society	1,92,257.00	2,89,346.00
	xxi. NACO	3,32,827.00	66,125.00
	xxii. Security With Other Agency	-	17,187.12
	xxiii. GIS Final Payment	12,02,462.00	6,85,634.00
	xxiv. Gratuity	-	-
	xxv. Service Tax/ GST	-	9,69,568.00
VII.	xxvi. Service Tax/ TDS ON GST	34,75,711.00	30,43,221.00
	xxvii. FTP DDA(AIIMS)	4,76,429.00	-
	xxviii. Leave Salary Contribution	1,53,650.00	-
	xxix. Indian Academy of Pediatrics	1,71,068.00	-
	xxx. Indo German Programe on Universal Health Coverage	17,51,213.00	-
	xxxi. Interim Commission for Allied & HealthCare	39,28,561.00	-
	xxxii. NIPER Council Meeting	2,75,964.00	-
	xxxiii. Pediatric Trauma Resuscitation Workshop	4,00,000.00	-
	xxxv. NHM Odisa	48,864.00	-
			-
	Total of Schedule No. VII.	**2,30,40,187.51**	**1,38,15,208.12**

	GRAND TOTAL RECEIPT HEAD - I. to VII.	**1,00,47,43,621.50**	**98,97,63,072.03**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
SUMMARY OF PAYMENT FOR THE PERIOD ENDED ON 31.03.2024

(Amount in Rs.)

S.No.	Head of Account	Current Year	Previous Year
I	**EXPENSES**		
	a) Establishment Expenses (corresponding to Schedule 20)		
	i. Salaries and Wages	31,91,36,145.64	28,44,75,858.00
	ii. O.T.A.	-	4,570.00
	iii. L.T.C.	13,74,292.00	21,05,709.00
	iv. C.G.H.S. Contribution	64,85,746.00	93,13,008.00
	v. New GPF Contribution	1,83,37,990.00	1,44,06,237.00
	vi. Honorarium & Stipend	11,68,008.00	11,33,728.00
	vii. PPD International Scholarship	2,05,000.00	3,35,662.00
	viii. Allowances and Bonus	-	-
	ix. Contribution to other fund: Leave Salary & Pension Contribution.	-	-
	x. Staff Welfare/Medical Reimbursement Expenditure	1,47,56,935.00	1,75,84,833.00
		36,14,64,116.64	**32,93,59,605.00**

S.No.	Head of Account	Current Year	Previous Year
	xi. Expenses on Employees Retirement and Terminal Benefit		
I	i. Commuted Pension	1,92,68,301.00	2,19,39,540.00
	ii. Pension	17,17,41,093.00	16,02,40,309.00
	iii. Gratuity	2,12,08,228.00	2,03,06,702.00
	Total of Establishment Expenses	**21,22,17,622.00**	**20,24,86,551.00**

	b) Administrative Expenses (corresponding to Schedule 21)	**Current Year**	**Previous Year**
	Purchases:		
	i. Liveries	2,10,000.00	2,75,000.00
	ii. Glassware Drugs and Chemicals	8,88,610.00	9,87,209.00
	iii. POL of Vehicle	15,07,675.00	16,75,604.00
	iv. Misc. Consumable Stores	15,65,541.00	16,93,321.04
	v. Computer Consumable	4,30,599.00	6,08,424.00
	vi. Animal Food	2,73,588.00	2,31,465.00
I	Electricity & Power	2,00,69,892.00	1,92,96,473.00
	Water Charges	64,866.00	-
	Repairs and Maintenance of Plant and Machinery:		
	i. Maintenance of Equipments/Computers	85,36,739.00	61,84,930.00
	ii. Repair of Desert Cooler/AC	4,57,585.00	6,84,861.00
	Rates and Taxes	1,11,28,079.00	4,30,09,208.00
	Vehicle Repair and Maintenance	4,31,594.00	4,97,195.00
		4,55,64,768.00	**7,51,43,690.04**

S.No.	b) Administrative Expenses (corresponding to Schedule 21)	Current Year	Previous Year
I	Postage, Telephone and Communication Charges:		
	i. Postage and Telegram	1,00,000.00	2,21,240.00
	ii. Telephone	4,42,026.00	4,36,675.00
	Printing and Stationery/Forms	33,15,959.00	23,47,264.00
	Travelling and Conveyances Expenses/TA/DA	23,40,275.00	21,32,113.00
	Expenses on Seminar/Workshops	1,97,436.00	-
	Expenses on Fees/Trg. Fee for Staff	-	-
	Auditors Remuneration/Audit Fee	1,22,240.00	1,69,400.00
	Clinic Expenses	-	-
	Professional Charges/Legal Charges	5,43,673.00	36,700.00
	Advertisement and Publicity	21,11,788.00	16,39,964.00
	Thesis Book Allowance	18,000.00	76,950.00
	Mte. Of NIHFW Building and Flats:		
	i. Electrical Work	2,59,93,421.00	2,16,38,162.00
	ii. Civil Work	96,45,694.00	71,18,710.00
	ii. Civil Work (Staff Qtr.)	4,02,108.00	-
	Total of Administration Expenses	**4,52,32,620.00**	**3,58,17,178.00**

S.No.	c) Others Expenses:	Current Year	Previous Year
I	Misc. Office Expenses	63,93,512.00	52,45,191.00
	Horticulture	39,41,042.00	19,38,124.00
	Cleaning and Dusting	2,62,92,907.00	2,33,74,749.00
	Security Services	1,19,48,502.00	97,82,116.00
	Institutional Charges	-	-
	JNU Affilation Registration	37,00,000.00	-
	Kayakalp Study	6,86,058.00	61,926.00
	Repair of Furniture	68,917.00	68,262.00
	Publication and Printing	4,57,912.00	8,62,052.00
	Contingent Advance (Recoverable)	7,87,743.00	11,10,050.00
	Swatch Action Plan (SAP)	1,81,218.00	4,47,700.00
	N.C.C.V.M.R.C.	86,23,126.00	56,84,348.00
	NTAGI	7,80,914.00	7,29,709.00
	E-Office	74,651.00	14,83,775.00
	Total of Others Expenses	**6,39,36,501.00**	**5,08,08,002.00**
	Total of Sr. No. I (a+b+c)	**72,84,15,627.64**	**69,36,15,026.04**

S.No.	Head of Account	Current Year	Previous Year
II	**Expenditure on Fixed Assets & Capital Work-in-progress.**		
	i. Library Books/Subscription of Priodicals	19,470.00	36,386.00
	ii. Lab Equipment	1,170.00	8,27,513.00
	iii. Misc. Stores & Equipment	12,85,914.00	10,09,903.00
	iv. Furniture and Fixture	12,78,116.00	9,18,006.00
	v. Audio Visual Equip.	3,35,316.00	26,00,420.00
	vi. Purchase of Computer	44,65,995.00	71,91,000.00
	vii. Air Conditioners/Desert Coolers	1,11,853.00	7,11,195.00
	viii. Land & Building (Addition and Alterations)	1,94,90,936.00	5,16,17,087.00
	ix. Firewall Network security	14,99,190.00	-
	x. Plagiarism Software	7,10,000.00	-
	xi. Website Devlopment	12,95,749.00	-
	xii. Fitting & Fixture	5,13,025.00	-
	xii. International Hostel	24,25,764.00	-
	xiii. CCTV Camera	42,23,235.00	-
			-
	Total of Sr. No. II	**3,76,55,733.00**	**6,49,11,510.00**

S.No.	Head of Account	Current Year	Previous Year
III	**Refund of Surplus Money/Loan**		
	Loans and Advances:		
	L.T.C. Advance	8,44,700.00	16,71,200.00
	TA/DA Advance	19,58,000.00	6,14,500.00
	Medical Advance	24,37,716.00	-
	Advance to L&B Alter	1,66,41,000.00	-
	Total of Sr. No. III	**2,18,81,416.00**	**22,85,700.00**

S.No.	Head of Account	Current Year	Previous Year
IV.	**Finance Charges (Interest)**		
	i. Bank Charges	6,895.92	7,906.00
	Total of Sr. No. IV	**6,895.92**	**7,906.00**

S.No.	Head of Account	Current Year	Previous Year
V.	**Other Payments (specify)**		
	i. Non-NIHFW Payment:		
	Scuirty to M/s C-DAC,Pune	-	1,00,000.00
	NCCF Advance (Civil)	36,00,000.00	29,64,178.00
	NCCF Advance (Electrical)	88,00,000.00	4,38,410.00
	L.I.C.	35,569.00	46,624.00
	Income Tax	3,41,76,996.00	3,38,20,573.00
	Distance Learning Cell (DLC)	19,436.00	-
	TDS	62,11,875.00	46,05,507.00
	Interest on SBI	24,23,722.00	29,72,271.00
	Development Fund	2,32,11,467.00	4,61,22,430.00
	Development Fund (LC Account Closed)	8,08,496.91	-
	Loan tranfer to Project Cell for TOT in leadership IPC for Nursing Professionals Project	1,14,19,407.00	-
	Annual Oration	42,060.00	82,970.00
	Total of Sr. No. V	**9,07,49,048.91**	**9,12,12,963.00**

S.No.	Head of Account	Current Year	Previous Year
VI.	**Other Payments (specify)**		
	<u>ii. NIHFW Remittance:</u>		
	GPF Subscription	3,05,20,200.00	3,59,56,264.00
	GPF Non	1,95,000.00	-
	GPF Advance	5,61,000.00	6,01,000.00
	GIS	1,38,920.00	1,54,525.00
	Refund of Security Deposit	2,56,287.00	2,60,000.00
	GIS Final Payment	12,02,462.00	6,85,634.00
	Chintan Shivar And Women Day	46,74,995.00	29,25,799.00
	Service Tax/GST	-	9,69,568.00
	Service Tax/GST on TDS	34,75,711.00	30,43,221.00
	GIA to The Gandhigram Insti. Of Rural H&F Welfare Trust	3,26,67,000.00	3,24,18,000.00
	Skill Development	1,29,900.00	3,36,822.00
	Nihfw Co-Operative Society	1,92,257.00	2,89,345.00
	Delhi Co-Operative Society	-	2,37,800.00
	Indian Academy of Pediatrics	1,71,068.00	-
	Indo German Programe on Universal Health Coverage	17,51,213.00	-
	Interim Commission for Allied & HealthCare	39,28,561.00	-
	NIPER Council Meeting	2,75,964.00	-
	Pediatric Trauma Resuscitation Workshop	4,00,000.00	-
	NACO	3,98,952.00	-
	FTP (DDA), AIIMS	4,76,429.00	-
	NHM Odisa	48,864.00	-

	Disposal Of Condemned Items Refund	63,841.00	-
	Paid for M/s Scientefic & Equipment for F.Y. 2022-23	21,350.00	-
	Total of Sr. No. VI	**8,15,39,974.00**	**7,78,79,978.00**

S.No.	Head of Account	Current Year	Previous Year
VII.	**Closing Balance**		
	Main Cash Book	4,44,87,926.03	5,90,42,715.08
	Syndicate Bank L/C Account	-	8,00,273.91
	Imprest	7,000.00	7,000.00
	Total of Sr. No. VII	**4,44,94,926.03**	**5,98,49,988.99**
	GRAND TOTAL PAYMENT HEAD - I To VII	**1,00,47,43,621.50**	**98,97,63,072.03**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

ANNEXURE-I

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
NIHFW GPF ACCOUNT

Liabilities	Current Year 2023-2024	Previous Year 2022-2023	Assets	Current Year 2023-2024	Previous Year 2022-2023
GPF Subscriptions/ Contribution			**INVESTMENT**		
Opening Balance	25,59,01,422.32	27,76,26,752.32	Opening Balance	27,72,51,376.58	29,40,96,622.58
Subscription During the Year	3,27,99,255.00	3,65,59,264.00	Added During The Year	2,12,82,664.00	2,11,04,066.00
GPF Interest Paid During the Year	1,65,82,391.00	1,87,32,478.00	Matured During The Year	(6,66,69,197.00)	(3,79,49,312.00)
Interest Balance (Surplus) with Institue	56,13,547.25	1,38,05,555.75		23,18,64,843.58	27,72,51,376.58
Less:			**CURRENT ASSETS**		
GPF Advance	-	10,00,000.00	BANK ACCOUNTS		
GPF Withdrawal	3,44,72,000.00	3,47,10,000.00	SBI Bank A/c	46,43,012.99	-75,44,398.51
GPF Final Payment	3,99,16,759.00	4,13,07,072.00			
TOTAL	**23,65,07,856.57**	**26,97,06,978.07**	**TOTAL**	**23,65,07,856.57**	**26,97,06,978.07**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

ANNEXURE-IA

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
NIHFW NEW PENSION SCHEME ACCOUNT

Liabilities	Current Year 2023-2024	Previous Year 2022-2023	Assets	Current Year 2023-2024	Previous Year 2022-2023
NPS Subscriptions/Contribution			**INVESTMENT**		
Opening Balance	55,742.00	18,403.00	Opening Balance	-	-
Subscription During the Year (Employee)	76,33,851.00	60,02,220.00	Added During The Year	-	-
Contribution During the Year (Employer)	1,06,87,440.00	84,04,017.00	Withdrawl During The Year	-	-
Interest recevied from Bank	13,076.00	2,062.00		-	-
Less:			**CURRENT ASSETS**		
NPS Final Payment (NPS Trust A/c)	(1,83,77,033.00)	(1,43,67,472.00)	BANK ACCOUNTS		
Transfer to Institute's A/c	-	(3,488.00)	SBI Bank A/c	13,076.00	55,742.00
	13,076.00	**55,742.00**	**TOTAL**	**13,076.00**	**55,742.00**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
TRADING AND PROFIT AND LOSS ACCOUNT AS ON 31.03.2024
HOSTEL OFFICE

Particulars	Current Year 2023-2024	Previous Year 2022-2023	Pariculars	Current Year 2023-2024	Previous Year 2022-2023
Opening Stock	1,11,102.00	43,366.00	Sales	25,12,545.70	83,11,646.00
Purchases	19,76,573.00	42,99,881.00	Revenue Share Received	14,34,474.00	
Gross Profit	18,59,344.70	40,79,501.00	Closing Stock	-	1,11,102.00
Total	**39,47,019.70**	**84,22,748.00**	**Total**	**39,47,019.70**	**84,22,748.00**
Bank Charges	-	265.50	Gross Profit	18,59,344.70	40,79,501.00
Depreciation	1,44,652.19	1,42,074.79	Interest on Savings	1,97,722.00	73,509.00
Eletricity Charges	1,030.00	22,475.00	Interest on FDs	15,26,855.00	15,79,455.00
Net Profit	34,38,239.51	55,67,649.71			
Total	**35,83,921.70**	**57,32,465.00**	**Total**	**35,83,921.70**	**57,32,465.00**

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

Dr. MONIKA SAINI
Chairperson (Hostel)

SUBHASH CHAND
Member Secretary (Hostel)

L. HAOKIP
Section Officer (Accounts)

ANNEXURE-II

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
BALANCE SHEET AS ON 31.03.2024
HOSTEL OFFICE

Liabilities	Current Year 2023-2024	Previous Year 2022-2023	Assets	Current Year 2023-2024	Previous Year 2022-2023
Opening Balance			Fixed Assets	8,54,818.16	9,99,470.35
P & L Account	2,33,34,768.35	1,77,67,118.64	Fixed Deposits	1,60,90,666.00	1,45,63,811.00
Add / (Less) During the Year	34,38,239.51	55,67,649.71	Current Assets		
	2,67,73,007.86	2,33,34,768.35	O/s Rent	3,89,970.00	12,50,795.00
			O/s Service Charge	1,67,130.00	5,36,055.00
Current Liabiities			O/s Office Supply	86,340.00	21,35,328.00
Service Charge	-	-	Closing Stock	-	1,11,102.00
Other Liability:	-	-	Cash At Bank (SBI)	91,94,836.70	36,92,924.70
Excess Received	11,971.00	4,259.00	Cash in hand	-	1,13,576.00
Payable to M/s Agarwal	21,793.00	-	Amount of TDS receivavle ECHO	9,012.00	9,012.00
Advance from PGI	-	1,67,160.00	Service Charge	-	86,091.30
			Rent Account	13,999.00	8,022.00
Total	**2,68,06,771.86**	**2,35,06,187.35**	Total	**2,68,06,771.86**	**2,35,06,187.35**

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

Dr. MONIKA SAINI
Chairperson (Hostel)

SUBHASH CHAND
Member Secretary (Hostel)

L. HAOKIP
Section Officer (Accounts)

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
SCHEDULE OF NIHFW HOSTEL FIXED ASSETS AS ON 31-03-2024

S.No.	Head of Account	Rate of Dep.	Gross Block					Accumulated Depreciation			Net Block	
			Opening	Addition upto 09/2023	Addition 10/2023 to 03/2024	Deletion	Closing	Opening	Current Yr.	Closing	Opening	Closing
1	Heat Convector	15%	1,80,680.00	0.00	0.00	0.00	1,80,680.00	1,54,518.36	3,925.75	1,58,444.11	26,171.64	22,245.89
2	Geyser	15%	2,61,808.00	0.00	0.00	0.00	2,61,808.00	2,10,071.80	7,729.53	2,17,801.33	51,530.20	43,800.67
3	Water Purifier	15%	1,45,025.00	0.00	0.00	0.00	1,45,025.00	95,045.46	7,496.93	1,02,542.39	49,979.54	42,482.61
4	Chullaha	15%	20,054.00	0.00	0.00	0.00	20,054.00	17,629.36	363.70	17,993.06	2,424.64	2,060.94
5	Electric Cattle	15%	1,41,533.00	0.00	0.00	0.00	1,41,533.00	67,774.12	11,063.83	78,837.96	73,758.88	62,695.04
6	Air Cond./Cooler	15%	3,78,324.00	0.00	0.00	0.00	3,78,324.00	3,32,582.55	6,861.22	3,39,443.77	45,741.45	38,880.23
7	Stabilizer	15%	52,200.00	0.00	0.00	0.00	52,200.00	45,888.74	946.69	46,835.43	6,311.26	5,364.57
8	Purchase of Fridge	15%	1,73,488.00	0.00	0.00	0.00	1,73,488.00	1,30,642.13	6,427.03	1,37,069.16	42,845.87	36,418.84
9	Washing Machine	15%	49,600.00	0.00	0.00	0.00	49,600.00	40,980.11	1,292.98	42,273.09	8,619.89	7,326.91
10	Insect Killer Machine	15%	15,600.00	0.00	0.00	0.00	15,600.00	13,713.88	282.92	13,996.80	1,886.12	1,603.20
11	PCO Instrument	15%	7,500.00	0.00	0.00	0.00	7,500.00	6,593.20	136.02	6,729.22	906.80	770.78
12	Battery Rickshaw	15%	98,512.00	0.00	0.00	0.00	98,512.00	64,144.78	5,155.08	69,299.86	34,367.22	29,212.14
12	T.V	15%	4,09,300.00	0.00	0.00	0.00	4,09,300.00	3,47,144.46	9,323.33	3,56,467.79	62,155.54	52,832.21
13	Furniture	10%	3,21,606.00	0.00	0.00	0.00	3,21,606.00	2,37,497.58	8,410.84	2,45,908.42	84,108.42	75,697.57
14	Steel Folding Coat	10%	8,433.60	0.00	0.00	0.00	8,433.60	6,289.89	214.37	6,504.27	2,143.71	1,929.33
15	Steel Almerah	10%	4,732.00	0.00	0.00	0.00	4,732.00	3,529.19	120.28	3,649.47	1,202.81	1,082.53
16	Cooking Steel Table	10%	41,348.00	0.00	0.00	0.00	41,348.00	30,838.64	1,051.04	31,889.68	10,510.36	9,459.32
17	Sofa cushion	10%	29,120.00	0.00	0.00	0.00	29,120.00	21,718.09	740.19	22,458.28	7,401.91	6,661.72
18	CCTV (Camera)	15%	4,10,050.00	0.00	0.00	0.00	4,10,050.00	1,13,788.88	44,439.17	1,58,228.04	2,96,261.12	2,51,821.96
18	Water Cooler/Dispenser	15%	1,79,700.00	0.00	-	0.00	1,79,700.00	13,477.50	24,933.38	38,410.88	1,66,222.50	1,41,289.13
18	Water Convector Heater	15%	26,940.00	0.00	0.00	0.00	26,940.00	2,020.50	3,737.93	5,758.43	24,919.50	21,181.58
	TOTAL		29,55,359.60	-	-	-	29,55,359.60	19,55,889.25	1,44,652.19	21,00,341.44	9,99,470.35	8,54,818.16

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

Dr. MONIKA SAINI
Chairperson (Hostel)

SUBHASH CHAND
Member Secretary (Hostel)

L. HAOKIP
Section Officer (Accounts)

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
TRADING AND PROFIT AND LOSS ACCOUNT AS ON 31.03.2024
CANTEEN

Particulars	Current Year 2023-2024	Previous year 2022-2023	Pariculars	Current Year 2023-2024	Previous year 2022-2023
Opening Stock	-	500.00	Sales A/C	15,92,561.00	12,12,648.00
Purchases	17,73,270.09	13,36,947.32	Closing Stock	-	-
Gross Profit	(1,80,709.09)	(1,24,799.32)			
Total	**15,92,561.00**	**12,12,648.00**	**Total**	**15,92,561.00**	**12,12,648.00**
Bank Charges	59.00	1,475.00	Gross Profit	(1,80,709.09)	(1,24,799.32)
Depreciation	-	-	Interest	13,281.26	16,043.00
Net Profit	(1,67,486.83)	(1,10,231.32)			
Total	**(1,67,427.83)**	**(1,08,756.32)**	**Total**	**(1,67,427.83)**	**(1,08,756.32)**

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

YOGESH KR. SINGHAL
Chairman Canteen Committee

VIKAS RANOJIA
Member Secretary

DR.MANISHA
Member Canteen

ANNEXURE-III

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
BALANCE SHEET AS ON 31.03.2024
CANTEEN

Liabilities	Current Year 2023-2024	Previous year 2022-2023	Assets	Current Year 2023-2024	Previous year 2022-2023
Service Charge	-	-	Fixed Assets	-	-
Profit & Loss Account	6,00,636.13	7,10,867.45	Office Supply	-	-
Add / (Less) During the Year	(1,67,486.83)	(1,10,231.32)	Utensils	18,251.92	18,251.92
	4,33,149.30	6,00,636.13	Cash At Bank (SBI)	4,14,240.38	5,79,688.21
Other Liability	-	-	Closing Stock	-	-
			Cash in hand	657.00	2,696.00
Total	**4,33,149.30**	**6,00,636.13**	Total	**4,33,149.30**	**6,00,636.13**

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

YOGESH KR. SINGHAL
Chairman Canteen Committee

VIKAS KANOJIA
Member Secretary

DR.MANISHA
Member Canteen

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
TRIAL BALANCE AS ON 31.03.2024
CANTEEN

Particulars	Current Year 2023-2024	Previous year 2022-2023	Particulars	Current Year 2023-2024	Previous year 2022-2023
Purchase	17,73,270.09	13,36,947.32	Sales	12,83,596.00	10,14,178.00
O/S Office Supply	-	-	Office Supply	3,08,965.00	1,98,470.00
Opening Stock	-	500.00	Profit And Loss Account	6,00,636.13	7,10,867.45
Utensils	18,251.92	18,251.92	Interest	13,281.26	16,043.00
Bank Charges	59.00	1,475.00			
Cash In Hand	657.00	2,696.00			
SBI Account	4,14,240.38	5,79,688.21			
Total	**22,06,478.39**	**19,39,558.45**	**Total**	**22,06,478.39**	**19,39,558.45**

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

YOGESH KR. SINGHAL
Chairman Canteen Committee

VIKAS KANOJIA
Member Secretary

DR.MANISHA
Member Canteen

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
SCHEDULE OF NIHFW DLC FIXED ASSETS AS ON 31-03-2024

S.No.	Head of Account	Rate of Dep.	Gross Block					Accumulated Depreciation				Net Block	
			Opening	Addition On/Before 30th Sept 2023	Addition On/After 01st Oct 2023	Deletion	Closing	Opening	Adjustment as per Audit Para	Current Yr.	Closing	Opening	Closing
1	Computer	40%	4,99,590.00			0.00	4,99,590.00	2,59,786.80	-	95,921.28	3,55,708.08	2,39,803.20	1,43,881.92
2	UPS	40%	12,453.00			0.00	12,453.00	6,475.56	-	2,390.98	8,866.54	5,977.44	3,586.46
3	AV Equipment	40%	4,10,640.00		2,36,200.00	0.00	6,46,840.00	2,13,532.80	-	1,26,082.88	3,39,615.68	1,97,107.20	3,07,224.32
	Total		**9,22,683.00**	**-**	**2,36,200.00**	**-**	**11,58,883.00**	**4,79,795.16**	**-**	**2,24,395.14**	**7,04,190.30**	**4,42,887.84**	**4,54,692.70**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
NIHFW DISTANCE LEARNING CELL FUND ACCOUNT

INCOME AND EXPENDITURE ACCOUNT AS AT 31ST MARCH 2024

EXPENDITURE	Current Year 2023-2024	Previous year 2022-2023	INCOME	Current Year 2023-2024	Previous year 2022-2023
Bank Charges	-	3,805.50	Applied Epidemiology	14,57,621.00	9,58,000.00
Telephone Expenses	5,901.00	6,048.00	Health Communication	1,87,001.00	1,13,700.00
Miscellaneous Expenses	4,550.00	839.00	Convocation	84,700.00	-
Honorarium	6,000.00	-	Health Promotion	1,17,800.00	71,860.00
Applied Epidemiology	1,63,731.00	2,59,538.00	HFWM	39,25,488.36	11,75,492.00
Public Health Nutrition	5,04,523.00	4,47,958.00	Hospital Management	68,90,381.00	56,85,653.72
Consultancy Fees	24,83,760.00	24,34,852.00	PGDPHM	20,77,800.00	21,01,000.00
Health Communication	28,000.00	33,077.00	Public Health Nutrition	13,08,228.00	12,31,000.00
Health Promotion	9,000.00	85,515.00	Interest Income	1,75,952.00	1,37,441.00
HFWM	7,17,117.00	7,90,339.00			
Hospital Management	6,29,017.00	16,49,342.00			
PGDPHM	18,41,986.00	21,68,561.00			
Convocation	1,90,898.00	-			
AICTE Registration Fees	1,00,000.00	-			
Income over Expenditure	84,28,948.36	38,83,972.22			
TOTAL	1,52,24,371.36	1,14,43,846.72	**TOTAL**	1,52,24,371.36	1,14,43,846.72

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

ANNEXURE-IV

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
NIHFW DISTANCE LEARNING CELL FUND ACCOUNT

BALANCE SHEET AS AT 31ST MARCH 2024

Liabilities	Current Year 2023-2024	Previous year 2022-2023	Assets	Current Year 2023-2024	Previous year 2022-2023
CAPITAL FUND & GRANTS			**FIXED ASSETS**		
Capital Fund	13,25,36,602	2,66,62,639			
Add / (Less) During the Year	84,28,948.36	35,63,972.22	Fixed Assets	4,42,887.84	6,88,187.40
Add : Additions of Fixed Deposit	-	10,25,55,091.00	Add: Adjustment as per Audit Para (Depreciation)/Addition	2,36,200.00	48,959.00
Add : Additions of Fixed Assets	2,36,200.00	-	Less: Depreciation	2,24,395.14	2,95,258.56
Add: Adjustment as per Audit Para (Depreciation)	-	48,959.00		4,54,692.70	4,42,887.84
Less : Depreciation on Fixed Asse	2,24,395.14	2,95,258.56			
	14,07,41,155.50	13,25,36,602.28	**INVESTMENT**		
			Fixed Deposit	13,64,88,602.00	12,84,88,602.00
CURRENT LIABILITIES					
Other liabilities	-	-	**CURRENT ASSETS**		
			BANK ACCOUNTS		
			SBI Bank A/c	37,44,460.80	35,33,112.44
			LOAN & ADVANCES		
			Contingent Advance	53,400.00	72,000.00
TOTAL	**14,07,41,155.50**	**13,25,36,602.28**	**TOTAL**	**14,07,41,155.50**	**13,25,36,602.28**

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

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
PROJECT CELL ACCOUNT

INCOME AND EXPENDITURE ACCOUNT AS AT 31ST MARCH 2024

EXPENDITURE	Current Year 2023-2024	Previous Year 2022-2023	INCOME	Current Year 2023-2024	Previous Year 2022-2023
Expenses From Grants	-	-	Income from Grants	-	-
Expenditure for RTI	8,26,032.00	3,49,026.00	Income from RTI	13,00,000.00	15,00,000.00
Exps. For Teaching / Training Activities	-	-	Income From Teaching / Traning Activity	-	-
Income over Expenditure	4,73,968.00	35,55,153.00	Bank Interest	-	-
			Prior Period Income (Bank Interest	-	24,04,179.00
TOTAL	13,00,000.00	39,04,179.00	TOTAL	13,00,000.00	39,04,179.00

KRISHAN
SECTION OFFICER (ACCOUNTS PROJECT)

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

ANNEXURE-V

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
PROJECT CELL ACCOUNT

BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES	Current Year 2023-24	Previous Year 2022-2023
GRANTS & FUNDS		
Opening Fund	1,07,36,877.43	58,58,888.99
Add / (Less) During the Year	4,73,968.00	35,55,153.00
Add : Additions of Fixed Assets	5,80,966.00	22,68,600.00
Add : Adjustment as per Audit Para (Depreciation)	-	27,78,311.23
Less : Adjustment of AIIMS Project	-	9,83,483.00
Less : Fixed Deposit	-	-
Less : Depreciation on Fixed Assets	20,16,485.81	27,40,592.79
	97,75,325.62	1,07,36,877.43
GRANTS	38,63,75,720.06	33,59,77,006.86
CURRENT LIABILITIES		
Security Deposit	2,14,777.00	2,14,777.00
NIHFW (DLC-FD)	-	-
NIHFW (Saving Interest)	1,31,72,568.47	1,04,57,163.50
TOTAL	**40,95,38,391.15**	**35,73,85,824.79**

ASSETS	Current Year 2023-2024	Previous Year 2022-2023
FIXED ASSETS		
Fixed Assets	68,81,516.43	45,75,197.99
Add : Additions of Fixed Assets	5,80,966.00	22,68,600.00
Add : Adjustment as per Audit Para (Depreciation)	-	27,78,311.23
Less : Deletion of Fixed Assets	-	-
Less : Depreciation on Fixed Assets	20,16,485.81	27,40,592.79
	54,45,996.62	68,81,516.43
INVESTMENT		
Fixed Deposit	-	-
	-	-
CURRENT ASSETS		
BANK ACCOUNTS		
RCH (SBI Bank A/c)	23,02,384.20	22,41,323.20
CBPHM (SBI Bank A/c)	-	6,42,056.00
IPC Training A/c. (SBI Bank A/c)	5,63,74,128.00	-
Project A/c. (SBI Bank A/c)	34,53,69,882.33	34,75,84,927.16
TDS Receivable	46,000.00	36,000.00
	40,40,92,394.53	35,05,04,306.36
TOTAL	**40,95,38,391.15**	**35,73,85,824.79**

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

Kishan

KRISHAN
SECTION OFFICER (ACCOUNTS PROJECT)

Dheeraj Shah

PROF. (DR.) DHEERAJ SHAH
DIRECTOR

THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE
SCHEDULE OF NIHFW PROJECT FIXED ASSETS AS ON 31-03-2024

S.No.	Head of Account	Rate of Dep.	Gross Block					Accumulated Depreciation				Net Block	
			Opening	Addition On/Before 30th Sept 2023	Addition On/After 01st Oct 2023	Deletion	Closing	Opening	Adjustment as per Audit Para	Current Yr.	Closing	Opening	Closing
1	Office Equipments	15%	8,04,940.00	0.00	0.00	0.00	8,04,940.00	2,11,011.77	-	1,04,089.23	3,15,101.01	5,93,928.23	5,89,838.99
2	Extension Board	10%	1,050.00	0.00	0.00	0.00	1,050.00	284.55	-	76.55	361.10	765.45	688.91
3	laptop	40%	48,91,888.00	4,09,968.00	80,998.00	0.00	55,72,854.00	30,18,230.81	-	10,21,849.34	40,40,080.15	19,73,657.00	15,32,773.85
4	UPS	40%	7,50,136.00	0.00	0.00	0.00	7,50,136.00	5,88,106.62	-	64,811.75	6,52,918.37	1,62,029.38	97,217.63
5	Printer	40%	16,13,071.14	0.00	0.00	0.00	16,13,071.14	12,08,524.15	-	1,61,818.76	13,70,342.87	4,04,546.55	2,42,728.17
6	Scanner	40%	1,32,329.00	0.00	0.00	0.00	1,32,329.00	1,03,745.94	-	11,433.23	1,15,179.16	28,583.06	17,149.84
7	Computer	40%	35,02,769.00	0.00	0.00	0.00	35,02,769.00	27,46,170.90	-	3,02,639.24	30,48,810.14	7,56,598.10	4,53,958.86
8	WhiteBoard	10%	19,352.00	0.00	0.00	0.00	19,352.00	5,244.39	-	1,410.76	6,655.15	14,107.61	12,696.85
9	Air Conditioner (Split)	15%	5,87,490.30	0.00	0.00	0.00	5,87,490.30	2,09,180.49	-	56,747.82	2,65,928.31	3,78,319.81	3,21,570.99
10	EPABX System	15%	70,434.00	0.00	0.00	0.00	70,434.00	27,178.72	-	6,488.29	33,667.01	43,255.28	36,766.99
11	PRI Card	15%	99,000.00	0.00	0.00	0.00	99,000.00	38,201.63	-	9,119.76	47,321.39	60,798.38	51,678.62
12	Projector	15%	4,45,390.00	0.00	0.00	0.00	4,45,390.00	1,71,864.87	-	41,029.77	2,12,893.64	2,73,525.13	2,32,496.36
13	AV Equipment	15%	50,200.00	0.00	0.00	0.00	50,200.00	19,370.93	-	4,624.36	23,995.29	30,829.06	26,204.71
14	Furniture	10%	21,52,987.00	0.00	0.00	0.00	21,52,987.00	5,78,225.99	-	1,57,476.10	7,35,702.09	15,74,761.01	14,17,284.91
15	Refrigerator	15%	94,700.00	0.00	0.00	0.00	94,700.00	36,542.36	-	8,723.65	45,266.01	58,157.64	49,433.99
16	Mobile	15%	2,00,279.00	0.00	0.00	0.00	2,00,279.00	77,282.66	-	18,449.45	95,732.11	1,22,996.34	1,04,546.89
17	Microwave	15%	54,400.00	0.00	0.00	0.00	54,400.00	20,991.60	-	5,011.26	26,002.86	33,408.40	28,397.14
18	Air Purifier	15%	28,713.00	0.00	0.00	0.00	28,713.00	11,079.63	-	2,645.01	13,724.63	17,633.37	14,988.37
19	Heater	15%	28,799.00	0.00	0.00	0.00	28,799.00	11,112.81	-	2,653.93	13,766.74	17,686.19	15,032.30
20	LED TV	15%	3,16,906.00	0.00	0.00	0.00	3,16,906.00	80,975.07	-	35,389.64	1,16,364.71	2,35,930.93	2,00,541.29
			-				-						
	TOTAL		1,60,44,843.44	4,09,968.00	80,998.00	-	1,66,25,808.44	91,63,326.01	-	20,16,485.81	1,11,79,811.82	68,81,516.43	54,45,996.62

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

Krishan
KRISHAN
SECTION OFFICER (ACCOUNTS PROJECT)

Dheeraj Shah
PROF. (DR.) DHEERAJ SHAH
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 01.04.2023)	Grants/Loan Received During the Period	Grants Expenditure During the Period	Closing Balance (As on 31.03.2024)
1	MOHFW - Establishment of a Help Desk for Health Sector	78,63,916.00	-	78,84,394.00	-20,478.00
2	MOHFW - National Health Portal	29,99,28,473.16	32,22,82,469.00	35,02,82,720.00	27,19,28,222.16
3	MOHFW - Operationalisational of National Skill Lab (Daksha)	33,22,009.50	34,09,893.00	25,03,552.00	42,28,350.50
4	ICMR - Impact of Behaviour Intervention Package on the Health Status of Married Abused Pregnant Women Attending Ante-natal Clinic of LN Hospital, New Delhi-A Randomised Controlled Trial	7,14,543.00	-	1,10,111.00	6,04,432.00
5	MOHFW - Monitoring e-advertisement Violating Section 22 of PC & PNDT Act	79,067.00	9,24,428.00	9,38,345.00	65,150.00
6	AYUSH - Assessment of AYUSH Components namely Aurveda, Homeopathy and Unani in NPCDCS.	75,828.00	-	75,828.00	-
7	MOHFW - FOURTH Foundation Training Programme for CHS Officers	-6,11,193.00	-	-	-6,11,193.00
7a	MOHFW-Fifth Foundation Training Programme for CHS Officer	-	1,71,99,872.00	29,65,977.00	1,42,33,895.00
8	MOHFW - Central Sector Scheme Strengthning of Food Testing System in the Country (SOFTL)	69,903.00	-	-	69,903.00
9	MOHFW - Evaluation of NOTTO	-3,43,130.00	-	-	-3,43,130.00
10	MOHFW - Evaluation of DRUGS	2,41,530.00	-	-	2,41,530.00
11	UNICEF - Consultancy Services to UNICEF Supported Staff at NCCVMRC (1st OCT 2023)	1,12,010.00	11,96,819.00	12,58,929.00	49,900.00
	TOTAL (A)	**31,14,50,953.66**	**34,50,43,174.00**	**38,60,18,946.00**	**27,04,75,181.66**

Sl.NO.	Name of the Project	Opening Balance (As on 01.04.2023)	Grants Received During the Period	Grants Expenditure During the Period	Closing Balance (As on 31.03.2024)
12	MOHFW- Learning Management System (LMS)	46,52,984.00	3,55,81,795.00	2,55,83,315.80	46,51,442.20
13	MOHFW- CGHS-MTS Training	1,46,016.00	15,27,814.00	12,24,437.00	4,49,393.00
14	Impact Assement of CSS Softel Impact in India FSSAI Dr Rajesh	4,62,879.00	-	5,26,423.00	-63,544.00
15	MOHFW WHO Trg Course on managing prog.(RMNCAH) Prof Nandini	-	2,12,387.69	2,12,387.69	-
16	Drugs inspectors / medical Devices officers on preparedness for transition to licensing under medical (MDR) (Dr Rajesh)	-10,440.00	1,33,95,860.00	72,10,518.00	61,74,902.00
17	2nd TOT on leadership IPC 5 to 10 Dec.2023	30,38,945.00	1,24,85,803.00	87,04,939.00	68,28,561.00
18	ICMR Task Force study on Epidemiology of Cronic Respiratory Ilness in select population Groups in India (CRISP)	1,83,58,825.00	-	1,46,723.00	1,82,12,102.00
19	AIIMS - Refresher Training for AIIMS DDAs (16 Participants)	9,93,493.00	-	-	9,93,493.00
19a	Foundation Training Programme for Newly Recruited Deputy Director (Administration) of New AIIMS from 10th July 2023 - 16th July 2023)	-	4,62,429.00	4,20,590.00	41,839.00
20	Interim Commission for Allied & Healthcare ICAHP/NCAHP(Dr. Ankur Yadav)		84,69,099.00	37,39,926.00	47,29,173.00
21	Training Course on Hospital Management for Director/Medical Directors/Medical Superintendent of Delhi Government (Dr. Manish Chaturvedi)	-	3,40,868.00	1,39,362.00	2,01,506.00
22	Hospital Management for Managers of M.P. Govt. Dr. Manish Chaturvedi (N.O.)	-	10,65,003.00	6,72,793.00	3,92,210.00
23	Rapid Assessment of WHO NPSN Transiting form polio PHS in India Duration 1st January 2024 to 31st May 2024 (P.I.O. Dr. Manish Chaturvedi)	-	20,67,750.00	-	20,67,750.00
24	FSSAI New Project 2024	-	15,34,290.00	-	15,34,290.00
25	Global Fund For IPC Training	-	5,63,74,128.00	-	5,63,74,128.00
26	CNA PM Abhim(Covid-19)	-	21,46,420.42	21,46,420.42	-
27	Capacity Building in Public Health Emergency Management (CBPHEM)	6,43,086.00	46,23,991.64	52,66,009.54	

28	REPRODUCTIVE AND CHILD HEALTH PROGRAMME	22,41,323.20	61,261.00	-	23,02,584.20
	TOTAL (B)	**2,45,26,053.20**	**13,73,58,118.75**	**6,59,83,633.55**	**9,59,00,538.40**
	GRAND TOTAL (A+B)	**33,59,77,006.86**	**48,24,01,292.75**	**43,20,02,579.55**	**38,63,75,720.06**

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

Krishan

KRISHAN
SECTION OFFICER (ACCOUNTS PROJECT)

Dheeraj Shah

PROF. (DR.) DHEERAJ SHAH
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 2023 – 24 have been prepared accordingly.

2. As per the Audit Observation and Comments, the Institute has made provision for expenditure for the financial year 2023-24 total of Rs. 71,51,069/-.

3. The receipts under the following Heads during the Year 2023 -24 has been transferred to Development Fund Account in the Syndicate Bank/OBC Bank/PNB/SBI as per the approval of the S.F.C./ Ministry of Health &FW.

S. No.	Particulars	Amount (Rs.)
1	RTI	60.00
2	Rent received from SBI	16,69,193.00
3	Rent received from MCTFC	78,66,470.00
4	Clinic Receipts	2,48,156.00
5	Disposal of Condemned items	2,44,246.00
6	Fees & Registration Fee	42,69,053.00
7	Hostel Rent	33,71,444.00
8	Hall Charges	13,46,714.00
9	Institutional Charges	15,44,714.00
10	Interest on HBA	87,240.00
11	License Fees	15,85,361.00
12	Misc. Receipts	6,76,078.00
13	Photocopy Charges	12,757.00
14	HPPI	2,350.00
15	Water Charges	1,34,001.00
16	Leave Salary Contribution	1,53,650.00
	Total	**2,32,11,487.00**

4. Fixed Assets:

i. The amount of depreciation has been worked out for the F.Y. 2023-24 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 rates of depreciation on Fixed Assets are consistent with Income Tax Laws.

iv. Addition of Assets upto 30th Sept., depreciation has 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 2023-24 has been worked out as reflected in the Schedule of Fixed Assets i.e., Rs. 3,41,23,844.83. These amounts have been reduced from the Gross Block of the Assets and Income & Expenditure during the year.

vii. The Condemnation of Assets of the has been conducted during the year amounting Rs. 2,44,246.00. This amount has been considered as the part of Income & Expenditure.

5. Expenses of salary and wages taken from March 2023 to Feb 2024 in institute books of accounts on cash basis, hence provision for March 2024 were not created in books of accounts.

6. Audit fees expenses taken as per cash method of accounting in books of accounts hence not considered for creation of provision for the same.

7. As per the Audit Observation and Comments, the provisions for retirement benefits (Earned Leave & Gratuity) were made on actuarial basis.

8. Interest Income on FDR is recognized on Actual Receipt basis.

9. Previous year Financial Statement figure i.e., 2022-23 has been regrouped/rearranged wherever necessary.

L. HAOKIP
SECTION OFFICER (ACCOUNTS)

PROF. (DR.) DHEERAJ SHAH
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 2024

We have audited the attached Balance Sheet of the National Institute of Health and Family Welfare (NIHFW) as on 31 March 2024, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2028-29. These financial statements are the responsibility of NIHFW'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 (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports 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 our 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 NIHFW in so far as it appears from our examination of such books.

iv. We further report that:

A. General

A.1 NIHFW has shown an amount of ₹1.20 crore on account of Tax Deducted at Source (TDS) pertaining to the period from 2021-22 to 2023-24 under Current Assets. NIHFW needs to take urgent steps to get the amount refunded from the Income Tax Department.

A.2 NIHFW's Hostel account (Annexure-II) has shown old outstanding charges amounting to ₹6.43 lakh under Current Assets as detailed below:

Current Assets (Head)	2019-20	2020-21	2023-24	Total in (₹)
Outstanding Rent	63,840	77,280	2,48,850	3,89,970
Outstanding Service Charge	27,360	33,120	1,06,650	1,67,130
Outstanding Office Supply	24,140	35,560	26,640	86,340
Total				6,43,440

NIHFW may take urgent steps to recover these outstanding amounts so as to avoid possible bad debts.

A.3 As per the Notes to Accounts (Annexure-VI) NIHFW recognises interest income on Fixed Deposit Reciepts (FDR) on actual Receipt basis. This accounting practice contravenes the fundamental premise of accrual basis of accounting and Uniform Format of Accounts.

A.4 NIHFW had given 7429 sq.m. of its premises to National Health Systems Resource Centre (NHSRC) (also under Ministry of Health and Family Welfare). However, the rent agreement between the Institute and NHSRC had not been renewed since 2018. NHSRC had not paid any rent for the period 2023-24 and NIHFW had not made any provision for rent receivable. A proposal to merge NHSRC with NIHFW was initiated in 2022, but subsequently withdrawn by the Ministry of Health and Family Welfare in January 2024. As such, there is no clarity regarding the arrear of rent payable by NHSRC. Since the rent arrear payable is material, the Institute should have disclosed the position in the Notes to Accounts.

A.5 NIHFW had an unspent Capital Grants-in-Aid of ₹145.55 lakh of previous year. It has depicted this unspent balance as utilised in the current year accounts and added it to the Schedule-1 (Corpus/Capital Fund). However, NIHFW was not able to produce any evidence of expenditure of ₹145.55 lakh .

A.6 NIHFW had 32 acres land ,out of which 0.82 acre was under encroachment. Since the encroached land is not under the control of NIHFW, no benefit is being derived out of it. The fact should have been disclosed in the Notes on Accounts.

A.7 NIHFW has two types of buildings in its premises viz., office buildings and residential quarters. However, the Fixed Assets (Schedule 8) did not reflect the Writted Down Value (WDV) of these two types of buildings separately. Uniform depreciation rate of 5 *percent* was being charged on both types of buildings. As per Income Tax Act, depreciation rates of 5 *percent* and 10 *percent* were required to be charged on residential buildings and office buildings respectively. In the absence of separate WDV of these two types of buildings, the impact on Income & Expenditure account and that on Balance Sheet could not be assessed.

B. Grants-in-Aid

During the year 2023-24, NIHFW had received Grants-in-Aid of ₹79.56 crore (Revenue: ₹73.97 crore & Capital: ₹5.59 crore) from Ministry of Health & Family Welfare, and also had an unspent balance of ₹5.90 crore (Revenue: ₹5.70 crore & Capital: ₹0.20 crore) from the previous year 2022-23. NIHFW had its own internal receipts of ₹6.73 crore during the year. Out of the total amount of ₹92.19 crore, NIHFW utilized a sum of ₹87.74 crore (Revenue: ₹82.31 crore & Capital: ₹5.43 crore) leaving a balance of ₹4.45 crore (Revenue: ₹4.09 crore & Capital: ₹0.36 crore) as unutilized grant, as on 31 March 2024.

C. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of management of NIHFW through a management letter issued 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 2024 and

b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

For and on behalf of C&AG of India

(Rajiv Kumar Pandey)
Director General of Audit
(Central Expenditure)

Place: New Delhi
Date: 05.12.2024

Replies of The National Institute of Health and Family Welfare on Draft SAR Report for the year 2023-2024 are as under: -

<table>
<tr><th>Audit Para No.</th><th>Audit Observations</th><th>Comments of the Institute</th></tr>
<tr><td>A.
A.1</td><td>General
NIHFW has shown an amount of ₹1.20 crore on account of Tax Deducted at Source (TDS) pertaining to the period from 2021-22 to 2023-24 under Current Assets. NIHFW needs to take urgent steps to get the amount refunded from the Income Tax Department.</td><td>Income Tax Return for F.Y. 2021-22, 2022-23 & 2023-24 has already been filed by the Institute and amount of TDS receivable has been claimed in the ITR.

Additionally, the assessment of these ITRs is pending with the Income Tax Department, which has delayed the issuance of our refund. We are actively responding to their queries to facilitate the process.

In view of the above kindly drop the para.</td></tr>
<tr><td>A.2</td><td>NIHFW's Hostel account (Annexure-II) has shown old outstanding charges amounting to ₹6.43 lakh under Current Assets as detailed below:
<table>
<tr><th>Current Assets (Head)</th><th>2019-20</th><th>2020-21</th><th>2023-24</th><th>Total in (₹)</th></tr>
<tr><td>Outstanding Rent</td><td>63,840</td><td>77,280</td><td>2,48,850</td><td>3,89,970</td></tr>
<tr><td>Outstanding Service Charge</td><td>27,360</td><td>33,120</td><td>1,06,650</td><td>1,67,130</td></tr>
<tr><td>Outstanding Office Supply</td><td>24,140</td><td>35,560</td><td>26,640</td><td>86,340</td></tr>
<tr><td colspan="4">Total</td><td>6,43,440</td></tr>
</table>
NIHFW may take urgent steps to recover these outstanding amounts so as to avoid possible bad debts.</td><td>1. In reference to the outstanding dues for the fiscal year 2023-24, the total amounts to Rs. 3,82,140 (comprising Outstanding Rent, Outstanding Service Charge, and Outstanding Office Supply: Rs. 8,850 + Rs. 1,06,650 + Rs. 2,66,440). An amount of Rs. 44,040 related to Cold Chain Training was received in the hostel account in September 2024. The remaining balance of Rs. 3,38,100 for the Residential Training Program is currently being processed and is expected to be received soon in this financial year.

2. Regarding the outstanding dues for the fiscal years 2019-20 and 2020-21, the total amounts to Rs. 2,61,300. In addition to this, there is a pending amount of Rs. 1,71,600 (noted in observation no. A.1.3.1 as Rs. 1.72 lakhs) and Rs. 13,920 in electricity charges. This brings the total outstanding amount to Rs. 4,46,820 against Shri Radha Swami's stay in the hostel.

Letter and recovery notes (Form-F) were sent to Dr. Dinesh Chandra, District Magistrate of Bahraich, Uttar Pradesh, on February 8, 2023, to initiate the recovery of dues. After receiving no response, a reminder letter was dispatched to the District Magistrate on April 19, 2023. Following this reminder, a notice (RC letter-36) was issued to Shri Radha Swami at his registered address by the Tehsildar of Bahraich on April 20, 2023.

It is important to note that a total of 18 reminders have been sent to Shri Radha Swami, with the most recent reminder sent on August 3, 2022, which was returned undelivered on August 8, 2022, as he had vacated both his Delhi and Bahraich</td></tr>
</table>

		addresses. The last telephonic contact with Shri Radha Swami was on July 11, 2023, during which he informed the hostel warden that he is currently in Datia, Madhya Pradesh, undergoing treatment. He assured that he would settle the outstanding dues in the coming days. The hostel continues to make efforts to reach Shri Radha Swami to recover the outstanding amount. We are actively following to recover these pending dues. In view of the above kindly drop the para.
A.3	As per the Notes to Accounts (Annexure-VI) NIHFW recognises interest income on Fixed Deposit Receipts (FDR) on actual Receipt basis. This accounting practice contravenes the fundamental premise of accrual basis of accounting and Uniform Format of Accounts.	The Institute currently recognizes income on a receipts basis because the interest and other income received in the current year which remains unutilized until transferred to the development fund account at the end of each year. If we were to recognize accrued interest in our books, it would not be transferred to the development fund account. However, we acknowledge that this method of recognizing interest income may not align with the accrual basis of accounting and the Uniform Format of Accounts. We are in the process of reviewing our accounting practices to ensure compliance with these standards and to improve our financial reporting. Therefore, kindly drop the para.
A.4	NIHFW had given 7429 sq.m. of its premises to National Health System Resource Centre (NHSRC) (also under Ministry of Health and Family Welfare). However, the rent agreement between the Institute and NHSRC had not been renewed since 2018. NHSRC had not paid any rent for the period 2023-24 and NIHFW had not made any provision for rent receivable. A proposal to merge NHSRC with NIHFW was initiated in 2022, but subsequently withdrawn by the Ministry of Health and Family Welfare in January 2024. As such, there is no clarity regarding the arrear of rent payable by NHSRC. Since the rent arrear payable is material, the Institute should have disclosed the position in the Notes to Accounts.	In this regard, it is stated that WMS calculated the rent of NHSRC and sent to the NHSRC of 1,16,14,222/- (April-Jul 2021 and 4,69,22,700/- (Jan 20-Jun 2022). Further, during the scrutiny by the Audit Team, the Audit observed the same and asked to recover the rent amount from NHSRC. Against the same, the section has issued a letter for the release of the total consolidated amount (except Water charges + GST etc.) amounting to Rs 26.52 Crore from May 19 to Feb 24. It is pertinent to mention here that, NHSRC was merged with NIHFW on 19th May, 2022 and de-merged on dated 08th Jan, 2024. The latest update is that the matter was placed before the AS&MD and afterwards Secretary (H&FW) and it was decided that NHSRC has to pay the rent to NIHFW in parts. However, the payment from NHSRC is still awaited and correspondence is still under pursuance. In view of the above kindly drop the para.
A.5	NIHFW had an unspent Capital Grants-in-Aid of ₹145.55 lakh of previous year. It has depicted this unspent balance as utilised in the	We received a Grant-in-Aid of ₹5.59 crore for capital asset creation and spent ₹5.43 crore, leaving an unspent balance of ₹15.72 lakh. The reported figures

<table>
<tr>
<td></td>
<td>current year accounts and added it to the Schedule-1 (Corpus/Capital Fund). However, NIHFW was not able to produce any evidence of expenditure of ₹145.55 lakh..</td>
<td>showed a contribution of ₹5.59 crore.

Further the expenditure of ₹145.55 lakh was not on capital items it includes the various grants details of which are as under:

(Rs. In Lakhs)
<table>
<tr><th>Particulars</th><th>Salary</th><th>Capital</th><th>GIA</th><th>Total</th></tr>
<tr><td>Grant Received
(F.Y. 23-24) (a)</td><td>5,364.70</td><td>558.90</td><td>2,031.97</td><td>7,955.57</td></tr>
<tr><td>Expenditure
(F.Y. 23-24) (b)</td><td>5,590.67</td><td>543.18</td><td>1,967.27</td><td>8,101.12</td></tr>
<tr><td>Balance Utilized from Opening. Balance (c) = (a) - (b)</td><td>(-)225.97</td><td>15.72</td><td>64.70</td><td>(-)145.55</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Opening Balance
as on 01.04.2023 (d)</td><td>545.30</td><td>20.10</td><td>25.03</td><td>590.43</td></tr>
<tr><td>Closing Balances
(f) = (d) – (c)</td><td>319.33</td><td>35.82</td><td>89.73</td><td>444.88</td></tr>
</table>

The amount pertains to Rs 145.55 crore is from the previous year unutilized balance which is utilized in current year as shown in the above table same have been transfer to corpus from the unspent grant (current liabilities).

Additionally, the closing balance of the unspent grant aligns with the amount shown in Schedule 3 (page 11) of the Annual Accounts.

In view of the above kindly drop the para.</td>
</tr>
<tr>
<td>A.6</td>
<td>NIHFW had land 32 acres' land, out of which 0.82 acre was under encroachment. Since the encroached land is not under the control of NIHFW, no benefit is being derived out of it. Therefore, this fact should have been disclosed in the Notes on Accounts.</td>
<td>The institute was allotted 32 acres of land in 1967, Out of which 0.82 acres of land is under encroachment. WMS continued to make an effort to restitution of encroachment land through DDA, DM, MOHFW, Since the matter has remained long and unaddressed after several requests/efforts the matter of acquisition of the remaining 0.82 acres of land has been forwarded to MOHFW.

Further we will include this fact in the notes to accounts of FY 2024-25. In view of the above kindly drop the para.</td>
</tr>
<tr>
<td>A.7</td>
<td>NIHFW has two types of buildings in its premises viz., office buildings and residential quarters. However, the Fixed Assets</td>
<td>In reference to the observation raised we will separate the written down value (WDV) for these asset types and adjust the depreciation rates to 5 percent for</td>
</tr>
</table>

	(Schedule 8) did not reflect the Written Down Value (WDV) of these two types of buildings separately. Uniform depreciation rate of 5 *percent* was being charged on both types of buildings. As per Income Tax Act, depreciation rates of 5 *percent* and 10 *percent* were required to be charged on residential building and office building respectively. In the absence of separate WDV of these two types of buildings, the impact on Income & Expenditure and that on Balance Sheet could not be assessed.	residential buildings and 10 percent for office buildings from F.Y. 2024-25 onwards. This will allow us to accurately assess the impact on our Income & Expenditure and Balance Sheet. In view of the above, kindly drop the para
B.	**Grants-in-Aid** During the year 2023-24, NIHFW had received Grants-in-Aid of ₹79.56 crore (Revenue: ₹73.97 crore & Capital: ₹5.59 crore) from Ministry of Health & Family Welfare, and also had an unspent balance of ₹5.90 crore (Revenue: ₹5.70 crore & Capital: ₹0.20 crore) from the previous year 2022-23. NIHFW had its own internal receipts of ₹6.73 crore during the year. Out of the total amount of ₹92.19 crore, NIHFW utilized a sum of ₹87.74 crore (Revenue: ₹82.31 crore & Capital: ₹5.43 crore) leaving a balance of ₹4.45 crore (Revenue: ₹4.09 crore & Capital: ₹0.36 crore) as unutilized grant, as on 31 March 2024.	Agreed with the details of Grant-in-Aid submitted by the Audit.