

Public Health Resource Society
C-14, Ground Floor, Hauz Khas, New Delhi - 110016

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2023

Particulars	Schedule Nos	Amount in INR			
		2023		2022	
SOURCES OF FUNDS					
Corpus	1		1,54,470		1,54,470
Other Funds	2				
Assets fund (Own and from Restricted Fund)		50,50,726		56,51,239	
Un-restricted Fund		-	50,50,726	-	56,51,239
LIABILITIES	3				
Unutilized fund (Un-restricted Fund)			66,56,034		23,19,947
Unutilized fund (Restricted Fund)			86,95,709		94,67,293
CURRENT LIABILITIES AND PROVISIONS	4				
Current Liabilities			31,15,924		44,35,315
Total			2,36,72,863		2,20,28,264
APPLICATIONS OF FUNDS					
FIXED ASSETS	8		50,50,726		56,51,239
Owned Assets		20,29,633		20,92,542	
Assets from Restricted Fund		30,21,093	-	35,58,697	
INVESTMENTS	5		56,49,522		55,88,848
CURRENT ASSETS, LOANDS AND ADVANCES					
Loans & Advances (Assets)	6	16,95,697		29,07,921	
Grant Receivables				16,05,510	
Cash & Bank Balances	7	1,12,76,918	1,29,72,615	62,74,747	1,07,88,177
Total			2,36,72,863		2,20,28,264

As per our Report of even date

For V.K. Sabharwal & Co.
Chartered Accountants
FRN: 016438N

(Signature)

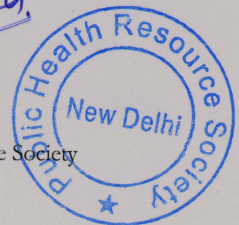
CA Vinod Kumar Sabharwal
Proprietor
M.No. 097093
UDIN: 23097093BGVDJK5091
Place New Delhi
Date: 25.09.2023



For Public Health Resource Society

(Signature)

Dr. Rupa Prasad
Secretary
Public Health Resource Society



Public Health Resource Society
C-14, Ground Floor, Hauz Khas, New Delhi - 110016

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31,

Particulars	Schedule Nos	Amount in INR	
		2023	2022
INCOME			
Grant Received	9	6,15,18,193	4,61,26,497
Bank Interest on Specific Grants	9	3,29,805	3,56,895
Donations	9	98,845	1,97,360
Income from Investments	10	2,44,502	2,86,706
Other Receipts	11	22,59,543	14,06,247
		6,44,50,888	4,80,16,810
EXPENDITURE			
Capacity Building & Research Programme	12	12,29,790	3,33,24,051
Crèche Programme	13	3,04,74,271	8,02,229
Human Resource Cost	14	2,51,46,213	2,69,01,597
Office Administration Cost	15	33,62,973	32,94,524
Fixed Assets Purchased	8	1,09,998	-
		6,03,23,244	6,43,22,401
Non-Cash Charges			
Depreciation for the year	8	3,13,466	3,97,258
Less: Met out from capital fund		(3,13,466)	(3,97,258)
		-	-
Less: Met out from Restricted Fund		-5,74,46,765	-6,19,31,986
Excess of Income Over Expenditure for the year		41,27,644	(1,63,05,591)

As per our Report of even date

For V.K. Sabharwal & Co.

Chartered Accountants

FRN: 016438N

(Signature)

CA Vinod Kumar Sabharwal

Proprietor

M.No. 097093

UDIN: 23097093BGVDJK5091

Place New Delhi

Date: 25.09.2023



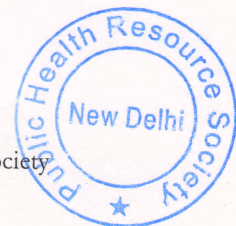
For Public Health Resource Society

(Signature)

Dr. Rupa Prasad

Secretary

Public Health Resource Society



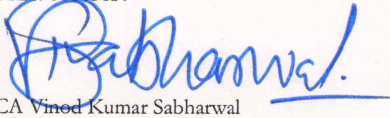
Public Health Resource Society
C-14, Ground Floor, Hauz Khas, New Delhi - 110016

RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31,

Particulars	Schedule Nos	Amount in INR			
		2023		2022	
OPENING BALANCES					
Bank Balances	7	62,67,923		1,83,52,868	
Cash in Hand	7	6,824	62,74,747	6,824	1,83,59,692
RECEIPTS					
Restricted Project Fund	16		61847998	4,64,83,392	
Other Income	17		26,02,891	18,90,313	4,83,73,705
Decrease in Current Assets (Advances and Receivables)			6,74,962		
			7,14,00,597		6,67,33,397
PAYMENTS					
Recurring and Programme Expenditure					
Capacity Building & Research Programme	12	1229401		3,33,24,051	
Crèche Running Programme	13	30072299		8,02,229	
Human Resource Cost	14	22533841		2,69,01,597	
Office Administration Cost	15	3132062	5,69,67,602	32,94,524	6,43,22,401
Capital Expenditure			1,09,998		
Previous Year Expenses & Creditor Paid off			26,75,476		
Increase in Investments			60,674		
Decrease in Advances			309929		
Increase / Decrease in working capital	18				-38,63,750
CLOSING BALANCES					
Cash in hand	7	-		6,824	
Bank Balance	7	1,12,76,918	1,12,76,918	62,67,923	62,74,747
			7,14,00,597		6,67,33,397

As per our Report of even date

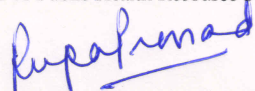
For V.K. Sabharwal & Co.
Chartered Accountants
FRN: 016438N


CA Vinod Kumar Sabharwal

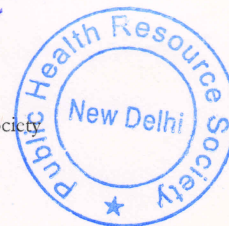
Proprietor
M.No. 097093
UDIN: 23097093BGVDJK5091
Place New Delhi
Date: 25.09.2023



For Public Health Resource Society



Dr. Rupa Prasad
Secretary
Public Health Resource Society



Public Health Resource Society
C-14, Ground Floor, Hauz Khas, New Delhi - 110016

SCHEDULES TO BALANCE SHEET AS AT MARCH	2023	2022
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Schedule 1: Corpus Funds

Contribution from:

Society Members

1,54,470 1,54,470

Total 1,54,470 1,54,470

Schedule 2: Other Funds	Balance as on April 1, 2022	Additions	Transfer/ Deletion/ Utilization/ Depreciation	Balance as on March 31, 2023
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Capital Assets Fund:

Owned Assets

20,92,542 62,909 20,29,633

Capital Assets from Restricted Fund:

Community Programme (NSF) 15,790 1,579 14,211

AAM Project (Tata Trusts) 70,399 31,778 38,621

PoWER Project (PRADAN) 3,173 1,269 1,904

WCLPIPM (Under IKEA) (PRADA) 6,460 2,584 3,876

PRIDE Project (PRADAN) 20,587 6,338 14,249

Health for All (ThoughtWorks) 1,088 435 653

TDH - 1,09,998 22,000 87,998

Creche Programme (APPI) 34,41,200 5,81,619 28,59,581

Total 56,51,239 1,09,998 7,10,511 50,50,726

Schedule 3: Liabilities

Unutilised Fund

PHRS TDH Jhpiego APPI Total

Opening Balance 97,91,759 - - 21,18,539 1,19,10,298

Add: Additions 50,89,690 14,16,627 27,61,876 5,22,50,000 6,15,18,193

Add: Interest Earned on restricted fund - 7,560 11,063 3,11,182 3,29,805

Add: Other Receipts 26,05,448 - - - 26,05,448

Less: Grant Returned - - - - -

Less: Utilised during the year 74,90,005 2,43,332 19,10,723 4,99,56,760 5,96,00,820

Less: Assets fund (booked in Capital Assets Fund) 4,53,392 1,09,998 - - 5,63,390

Less: Previous Year Settlements 8,47,792 - - - 8,47,792

Closing Balance 86,95,709 10,70,857 8,62,216 47,22,961 1,53,51,743

Schedule 4: Current Liabilities

Expenses Payable / Outstanding Expenses

27,13,563 28,71,674

Sundry Creditor

44,898 2,75,120

PHRS Delhi

- 4,25,000

Advance From PHRS

3,57,463 8,63,521

31,15,924 44,35,315

Schedule 5: Investment

Under MoDs Scheme (in SBI)

56,49,522 55,88,848

56,49,522 55,88,848

Schedule 6: Loan and Advances

Salary Advance to Staff

1,11,642 1,00,000

Advance to Party/ Vendor

3,57,463 2,86,521

Security Deposit

2,91,926 3,18,626

Amount recoverable in cash or kind

9,34,666 22,02,772

16,95,697 29,07,920

Schedule 7: Cash and Bank Balances

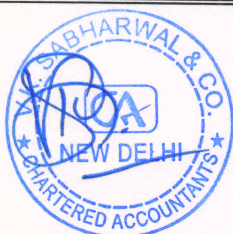
Cash in hand

6,824

Bank Balance

1,12,76,918 62,67,923

1,12,76,918 62,74,747



Rupabharwal



Public Health Resource Society
C-14, Ground Floor, Hauz Khas, New Delhi - 110016
Schedule for Depreciation as per Income Tax Act from 1st April 2021 to 31st March 2023

Schedule 8 - Fixed Assets (Consolidated)

Sl. No.	Assets	Rate	WDV as on 01.04.2022						Depreciation						WDV as on 31.03.2023					
1	Computer & Accessories	40%	26	10	41	56	2,30,144	1,14,004	10	-	-	-	1,14,014	2,26,005	16	-	-	-	2,26,021	
2	Furniture	10%	40,445	9,912	28,937	37,935	5,55,942	43,872	4,045	991	-	3,794	52,702	3,94,841	36,400	8,921	-	34,141	4,74,303	
3	Office Equipment's	15%	5,734	5,661	7,824	27,029	9,82,752	1,40,476	860	849	-	2,215	1,44,400	7,96,028	4,874	4,812	-	12,553	8,18,267	
4	MIS Software and Web Site	25%	-	-	-	-	25,892	2,350	-	-	-	-	2,350	7,049	-	-	-	-	7,049	
5	Community Assets	0%	-	-	-	-	19,88,536	-	-	-	-	-	-	16,57,113	-	-	-	-	16,57,113	
6	Land and Building	0%	-	-	-	51,973	18,67,973	-	-	-	-	-	-	18,16,000	-	-	-	-	18,67,973	
Total			46,205	15,583	36,802.00	1,16,993	56,51,239	3,00,702	4,915	1,840	-	6,009	3,13,466	48,97,036	41,290	13,733	-	98,667	50,50,726	

PHRS

Sl. No.	Assets	Rate	WDV as on 01.04.2022						Depreciation						WDV as on 31.03.2023						(in Rs.)
			Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		
1	Computer & Accessories	40%	16	26	10	41	9	102	6	10					16	10	16	-	-	-	26
2	Furniture	10%	30,029	40,445	9,912	28,937	37,935	1,47,258	3,003	4,045	991		3,794		11,833	27,026	36,400	8,921	-	34,141	1,06,488
3	Office Equipment's	15%	30,421	5,734	5,661	7,824	18,170	67,810	4,563	860	849		2,215		8,487	25,858	4,874	4,812	-	12,553	48,097
4	Web Site -PHRS	25%	9,399	-	-	-	-	9,399	2,350	-					2,350	7,049	-	-	-	-	7,049
5	Land and Building (under c	0%	18,16,000	-	-	-	51,973	18,67,973	-	-					18,16,000	-	-	-	-	51,973	18,67,973
Total			18,85,865	46,205	15,583	36,802	1,08,087	20,92,542	9,922	4,915	1,840	0	6,009	22,686	18,75,943	41,290	13,733	-	-	98,667	20,29,633

Assets from NSF

Sl. No.	Assets	Rate	WDV as on 01.04.2022						Depreciation						WDV as on 31.03.2023						(in INR)
			Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		
1	Computer & Accessories	40%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Furniture	10%	15,790	-	-	-	-	15,790	1,579	-	-	-	-	1,579	14,211	-	-	-	-	14,211	
3	Office Equipment's	15%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	MIS Software	25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total			15,790	0	0	-	0	15,790	1,579	-	-	-	-	1,579	14,211	-	-	-	-	14,211	

Assets from Tata Trusts

Sl. No.		Assets		Rate		WDV as on 01.04.2022						Depreciation						WDV as on 31.03.2023						(in INR)					
						Delhi		Orissa		Chhattisgarh		Bihar		Jharkhand		Delhi		Orissa		Chhattisgarh		Bihar		Jharkhand					
1		Computer & Accessories		40%		545		-		-		-		47		592		218		-		-		-		218		327	
2		Furniture		10%		10,158		-		-		-		-		10,158		1,016		-		-		-		1,016		9,142	

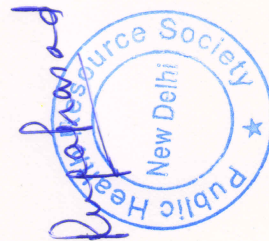
3	Office Equipment's	15%	34,297	-	-	-	8,859	43,156	5,145	5,145	29,152	-	-	-	29,152
4	MIS Software	25%	16,493	-	-	-	-	16,493	-	-	-	-	-	-	0
Total			61,493	0	0	-	8,906	70,399	6,379	6,379	38,621	-	-	-	38,621

Assets from PoWER Project (PRADAN)

Sl. No.	Assets	Rate	WDV as on 01.04.2022					Depreciation					WDV as on 31.03.2023					(in INR)			
			Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		
1	Computer & Accessories	40%	3,173	-	-	-	-	3,173	1,269	-	-	-	-	1,269	-	1,904	-	-	-	-	1,904
2	Furniture	10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Office Equipment's	15%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	MIS Software	25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			3,173	0	0	-	0	3,173	1,269	-	-	-	-	1,269	-	1,904	-	-	-	-	1,904

Assets from ThoughtWorks

Sl. No.	Assets	Rate	WDV as on 01.04.2022						Depreciation						WDV as on 31.03.2023						(in INR)
			Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand		
1	Computer & Accessories	40%	1,088	-	-	-	-	1,088	435	-	-	-	-	435	653	-	-	-	-	-	653
2	Furniture	10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Office Equipment's	15%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	MIS Software	25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total			1,088	0	0	-	0	1,088	435	-	-	-	-	435	653	-	-	-	-	-	653



Assets from WCLPIPM (Under IKEA) (PRADAN)

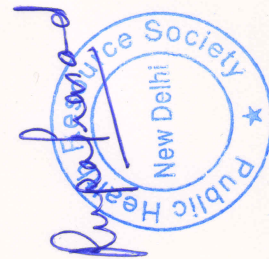
Sl. No.	Assets	Rate	WDV as on 01.04.2022					Depreciation					WDV as on 31.03.2023				
			Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand	Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand	Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand
1	Computer & Accessories	40%	6,460	-	-	-	-	6,460	2,584	-	-	-	3,876	-	-	-	-
2	Furniture	10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Office Equipment's	15%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	MIS Software	25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			6,460	0	0	-	0	6,460	2,584	-	-	-	3,876	-	-	-	3,876

Assets from PRIDE Project (PRADAN)

Sl. No.	Assets	Rate	WDV as on 01.04.2022					Depreciation					WDV as on 31.03.2023				
			Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand	Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand	Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand
1	Computer & Accessories	40%	12,999	-	-	-	-	12,999	5,200	-	-	-	7,799	-	-	-	-
2	Furniture	10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Office Equipment's	15%	7,588	-	-	-	-	7,588	1,138	-	-	-	6,450	-	-	-	-
4	MIS Software	25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			20,587	0	0	-	0	20,587	6,338	-	-	-	14,249	-	-	-	14,249

Assets from Crèche Programme (APPI)

Sl. No.	Assets	Rate	WDV as on 01.04.2022					Depreciation					WDV as on 31.03.2023				
			Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand	Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand	Delhi	Orissa	Chhattisgarh	Bihar	Jharkhand
1	Computer & Accessories	40%	2,05,730	-	-	-	-	2,05,730	82,292	-	-	-	1,23,438	-	-	-	-
2	Furniture	10%	3,82,736	-	-	-	-	3,82,736	38,274	-	-	-	3,44,462	-	-	-	-
3	Office Equipment's	15%	8,64,198	-	-	-	-	8,64,198	1,29,630	-	-	-	7,34,568	-	-	-	-
4	MIS Software	25%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Community Assets	0%	19,88,536	-	-	-	-	19,88,536	-	-	-	-	16,57,113	-	-	-	-
Total			34,41,200	-	-	-	-	34,41,200.00	2,50,196	-	-	-	28,59,581	-	-	-	28,59,581



Public Health Resource Society
C-14, Ground Floor, Hauz Khas, New Delhi - 110016

SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31	2023	2022
Schedule 9: Donations & Grants		
Specific Grants	61518193	46126497
Bank Interest on Specific Grants	329805	356895
Received from Other Organisation/s	-	-
Donation U/s 80G	98845	197360
Total	61946843	46680752
Schedule 10: Income from Investments		
Bank Interest (from MoDs and FD's)	2,44,502	2,86,170
	2,44,502	2,86,170
Schedule 11: Other Receipts		
Bank Interest	1,99,063	1,592
Membership Fees	1,600	-
Interest on Income Tax Refund	1,45,394	-
Consultancies	19,11,386	14,04,655
Receipts From Contribution for Nutrition Modules	2,100	-
	22,59,543	14,06,247
Schedule 12: Capacity Building & Research Programme		
Program Cost GAIL	-	3,11,792
Meeting and Training Expenses Unicef	4,70,122	-
Mainstreaming of crèches to reduce malnutrition in Odisha	2,82,472	3,12,52,259
Program Cost Medicos International	-	17,60,000
NHRC	72,777	-
Program Cost TDH	59,506	-
Program Cost Jhapiogo	3,44,913	-
	12,29,790	3,33,24,051
Schedule 13: Crèche Programme		
PHRS	-	34,148
Crèche Programme APPI	3,04,74,271	7,68,081
	3,04,74,271	8,02,229

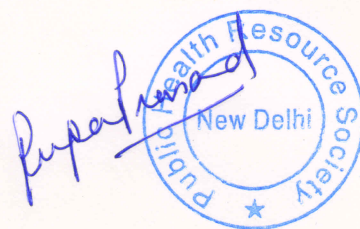


Schedule 14: Human Resource Cost

Personel Cost GAIL	-	10,42,500
Hono Rajasthan Study	-	1,99,745
Hono Care India	-	4,125
Technical Advisor Rajasthan Study	-	1,85,625
Personel Cost Tejaswani Cluster 1	-	16,75,581
Personel Cost Tejaswani Cluster 5	-	18,42,981
Personal Cost PHRS	1,72,769	14,86,027
Personal Cost NHRC	13,21,092	-
Personal Cost Unicef	18,61,043	-
Mainstreaming of crèches to reduce malnutrition in Odisha	1,69,84,460	2,04,65,014
Personal Cost IGS	32,73,550	-
Personal Cost TDH	1,29,450	-
Human Resources Jhaiepo	14,03,849	-
	2,51,46,213	2,69,01,597

Schedule 15: Office Administration Cost

Travel Expenditure GAIL	-	2,44,110
Overheads GAIL	-	1,07,000
Other Direct Cost	-	1,31,066
Travel Expenditure PMU Delhi	-	740
Overheads Tejaswani Cluster 1	-	2,91,263
Overheads Tejaswani Cluster 5	-	2,91,263
Office running Cost PHRS	4,29,859	5,13,422
Traveling And Communication Expenses Unicef	61,468	-
Overheads IGS	2,40,001	-
Overhead Cost Jhpiego	1,59,534	-
Mainstreaming of crèches to reduce malnutrition in Odisha	22,15,557	15,74,078
Admin Cost of Medico International	-	1,75,000
PHRS	12,226	-33,417
Overhed Expenses NHRC	1,89,952	-
Admin Cost of TDH	54,376	-
	33,62,973	32,94,524



Public Health Resource Society
C-14, Ground Floor, Hauz Khas, New Delhi - 110016

**SCHEDULES TO RECEIPT AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED MARCH 31**

2023 2022

Schedule 16: Restricted Project Fund

Grant received during the year	6,15,18,193	4,61,26,497
Add: Interest Earned on restricted fund	3,29,805	3,56,895
Less: Grant Returned	-	-
Total	6,18,47,998	4,64,83,392

Schedule 17: Other Income

Donations	98,845	1,97,360
Income from Investments	2,44,502	2,86,706
Corpus Fund Received	-	-
Other Receipts	22,59,543	14,06,247
Total	26,02,891	18,90,313

Schedule 18: Increase / Decrease in working capital

	As on 31-3-2023	As on 31-3-2022	Increase / Decrease
Current Liability and Provision			
Expenses Payable / Outstanding Expenses	30,71,026	24,09,040	(6,61,986)
Sundry Creditor	44,898	2,66,436	2,21,538
Loan and Advances			
Loan and Advances	16,95,697	14,50,511	2,45,186
Sundry Debtor	-	5,24,769	(5,24,769)
Inter Unit Transfer	-	40,000	(40,000)
Investments			
Under MoDs Scheme (in SBI)	56,49,522	55,88,848	60,674
			(6,99,356)

