

# S. TEKRIWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: B4/237, LGF, Safdarjung Enclave, Behind Safdarjung Club,  
New Delhi-110029, Phone: 011-41030302, 41030304  
Email:- sta@stekriwal.com, Website: www.stekriwal.com

## AUDITOR'S REPORT

We have audited the annexed income & Expenditure account of "JAMIA HAMDARD" (Deemed to be University), Hamdard Nagar, New Delhi-110062 for the period ending on 31<sup>st</sup> March, 2020 and the Balance Sheet as on that date from the books of account and other records produced before us for our examination.

We report that the said statement are in agreement with the books of account produced before us and in our opinion proper books of account have been maintained by the said institution so far as it appear from our examination of those books subject to the following comments:-

1. The accounts of HIMSR (Hamdard Institute of Medical Science & Research) have been merged in the accounts of JAMIA HAMDARD (Deemed to be University) and consolidated statement of accounts have been drawn up.
2. Inter unit balances like HIMSR vis a vis Jamia Hamdard are subject to reconciliation.
3. Balance sheet of Hamdard Institute of Medical Sciences & Research (HIMSR) and Its associated Hakim Abdul Hameed Centenary Hospital (HAHCH) for the year ended on that date have been audited by another auditors, M/s. Aqil & Sharma Associates, Chartered Accountants.

Our opinion above on the Balance sheet is not modified in respect of the above matters with respect to our reliance on the work done by and the reports of the other auditors (M/s. Aqil & Sharma Associates, Chartered Accountants).

In our opinion and to the best of our information and according to information and explanation given to u, the said statements of account give a true and fair view.

- a) Of its Surplus in the case of income & Expenditure account for the year ending on **31<sup>st</sup> March 2020** and.
- b) Of its financial state of affairs in the case of Balance Sheet as on that date.

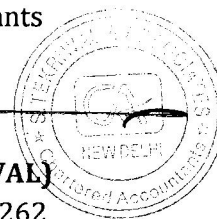
For **S. TEKRIWAL & ASSOCIATES**

Chartered Accountants

**(SHISHIR TEKRIWAL)**

Partner; M.No.088262

UDIN: **20088262AAAATV9826**



Place: New Delhi

Date: 01.12.2020

### Branches

104, Munish Plaza, 20, Ansari Road, Daryaganj, New Delhi - 110 002, Phone: 011-23285555, E-mail: sta\_ca1989@yahoo.com

• Patna • Noida

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**JAMIA HAMDARD**  
(DEEMED TO BE A UNIVERSITY)  
HAMDARD NAGAR, NEW DELHI - 110062

**BALANCE SHEET AS AT 31st MARCH 2020**

PARTICULARS	SCHEDULE No.	AS AT 31st MARCH 2020		AS AT 31ST MARCH 2019	
			Rs.		Rs.
<b><u>FUNDS AND LIABILITIES</u></b>					
<b><u>Funds</u></b>					
Capital Fund	1	3513158853		3433285863	
Plan Fund	2	389474350		448183783	
Other Funds	3	1346858605	<b>5249491808</b>	1262669706	<b>5144139352</b>
<b><u>Liabilities</u></b>					
Sundry Research Project Accounts	4	240014989		153113172	
Retention/Earnest Money		17123199		26481240	
Security Deposits from staff		2505687		2505687	
Security Deposits		9086210		9086210	
Student Funds/Deposits		69602162		60124689	
Employees Liabilities		18926910		50806353	
Loan - HIMSR		0		27000000	
Sundry Creditors		799675588	<b>1156934745</b>	934545877	<b>1263663228</b>
<b>TOTAL</b>			<b>6406426553</b>		<b>6407802580</b>
<b><u>ASSETS</u></b>					
Fixed Assets	5		<b>3457478331</b>		<b>3451193969</b>
Investments	6		<b>1056145119</b>		<b>1115078754</b>
<b><u>Current Assets, Loans &amp; Advances</u></b>					
Cash and Bank Balances	7	214427874		148345183	
Closing Stock	8	21009579		13612164	
Loans & Advances	9	1482208726	<b>1717646179</b>	1223683717	<b>1385641064</b>
<b><u>Excess of Income over Expenditure</u></b>					
Previous Year Balance		(455888793)		(388229670)	
Current Year Balance	20	118154107		(122097107)	
Previous year's loss shown recoverable from HNF by HIMSR/HAHCH		162577762	<b>(175156924)</b>	54437984	<b>(455888793)</b>
<b>TOTAL</b>			<b>6406426553</b>		<b>6407802580</b>

**Notes on Accounts**

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*M. Afshar Alam*

(Prof. M. Afshar Alam)  
Finance Officer  
(Officiating)

Finance Officer  
Jamia Hamdard  
(Deemed University)  
New Delhi - 110062  
Date: 01.12.2020

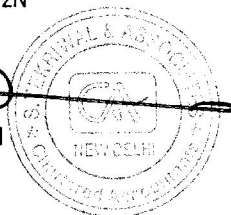
*S. Akhtar*

(S. Akhtar)  
Registrar

For S. Tekriwal & Associates  
Chartered Accountants  
FRN No. 009612N

*S. Tekriwal*

Shishir Tekriwal  
M. No. 088262



*Prof. Mustafsan Ali Jafri*

(Prof. Mustafsan Ali Jafri)  
Vice Chancellor  
(Officiating)

**Prof. M.A. Jafri**  
**Vice-Chancellor (Offg.)**  
**Jamia Hamdard**  
**(Deemed to be University)**  
**Hamdard Nagar,**  
**New Delhi-110062**

**JAMIA HAMDARD**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020**

SCHEDULE	PARTICULARS	AS AT 31.3.2020 Rs.	AS AT 31.3.2019 Rs.
<b>1</b>	<b>CAPITAL FUND</b>		
	Opening Balance	3433285863	3466766291
	<b>Add: Assets Procured Out of Plan Fund</b>		
	HIMSR/HAHCH	-2910536	-87859418
	Jamia Hamdard	82783526	54378990
	<b>TOTAL</b>	<b><u>3513158853</u></b>	<b><u>3433285863</u></b>
<b>2</b>	<b>PLAN FUND</b>		
	<b>A. Jamia Hamdard</b>		
	<b>Opening Balance</b>	448183783	121725974
	<b>Add: Received from U G C</b>		
	Building Development Fund	2574904	377387814
	University Capital Receipt	10200000	-
	Foreign Contribution Account	-	3823682
	<b>Less: Revenue Expenses</b>	17348782	416
		<b><u>443609905</u></b>	<b><u>502937054</u></b>
	<b>Less: Utilised for Fixed Assets</b>	54135555	54753271
	<b>Closing Balance</b>	<b><u>389474350</u></b>	<b><u>448183783</u></b>
<b>3</b>	<b>OTHER FUNDS</b>		
	Pension Fund	150248714	168982915
	Gratuity Fund	35463516	48834767
	Depreciation Fund	78030241	75650023
	Jamia Hamdard Endowment Corpus Fund	593146045	584659816
	Jamia Hamdard Students Aid Fund	10162978	10156978
	Jamia Hamdard Relief and Welfare Fund	9279432	9179889
	Research Development fund	53378930	57624265
	Reserve Fund- J.H.	58623466	58623466
	Reserve Fund- HIMSR	341286433	239680433
	House Building Advance Fund	1460000	1460000
	Alumni Association Fund - J.H.	12226247	4774434
	Motor Car Advance Fund	898000	800000
	Motorcycle/Scooter Advance Fund	554500	550000
	Sabab	2100103	1692720
	<b>TOTAL</b>	<b><u>1346858605</u></b>	<b><u>1262669706</u></b>



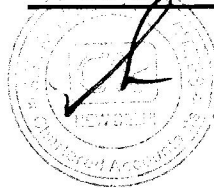
**JAMIA HAMDARD**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020**

**4 SUNDRY RESEARCH PROJECT ACCOUNTS**

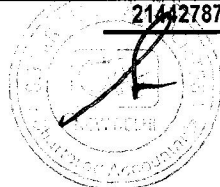
HEAD OF ACCOUNT	AS AT 31.3.2019 (Rs.)		DURING THE YEAR		AS AT 31.3.2020	
	Rs.		Rs.		Rs.	
	DR	CR	DR	CR	DR	CR
Ministry of Environment, Forest & Climate Change, GOI	79710	-	-	-	79710	-
Ministry of Science & Technology, GOI	-	23348677	104309639	141119709	-	60158747
Ministry of Defence, GOI	-	52178	-	-	-	52178
HNF Research Projects	2943662	-	1672796	641160	3975298	-
Ministry of Agriculture, GOI	-	451028	-	-	-	451028
Ministry of External Affairs, GOI	-	336836	29422	10022	-	317436
Other Sundry Projects	-	96511182	18928791	48459534	-	126041925
Ranbaxy Research Projects	\$ -	18589629	18308400	2263052	-	2544281
Research Fellowships	-	5724565	35781101	50376713	-	20320177
Scholarships	-	4975783	659901	1452318	-	5768200
Ministry of Minority, GOI	-	-	900700	2500000	-	1599300
Research Training Programme	-	90470	-	-	-	90470
Ministry of Health & Family Welfare, GOI	-	4040696	7152207	10316018	-	7204507
Ministry of Ayush, GOI	399126	-	3215071	3642012	-27815	-
Ministry of HRD, GOI	0	2024502	19361718	35650226	-	18313010
Foreign Contribution	-	390124	-	790799	-	1180923
<b>TOTAL</b>	<b>3422498</b>	<b>156535670</b>	<b>210319746</b>	<b>297221563</b>	<b>4027193</b>	<b>244042182</b>
<b>NET BALANCE</b>		<b>153113172</b>		<b>86901817</b>		<b>240014989</b>

5 FIXED ASSETS	As At	Additions	Transfer	As At
	31.03.2019	During the year	During the year	31.03.2020
	Rs.	Rs.	Rs.	Rs.
Land	1584397	-	-	1584397
Buildings	1210217854	20752404	-	1230970258
Equipment & Apparatus	483280670	13804962	162513	496923119
Furniture & Fixtures	50054389	1305213	-	51359602
Generator	4719542	-	-	4719542
Library Books/E. Learning Library	74577022	3185857	13146	77749733
Models & Exhibits	-	-	-	-
Plant & Machinery	635378	-	-	635378
Utensils for Scholars House	717388	-	-	717388
Vehicles & Transport	12793080	110250	70000	12833330
Patents	124486	52840	-	177326
Assets-ISFM	-	-	-	-
Fixed Assets HIMSR/HAHCH	1612489763	-	32681505	1579808258
<b>TOTAL</b>	<b>3451193969</b>	<b>39211526</b>	<b>32927164</b>	<b>3457478331</b>



**JAMIA HAMDARD**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020**

SCHEDULE	PARTICULARS	AS AT 31.03.2020 Rs.	AS AT 31.03.2019 Rs.
<b>6</b>	<b>INVESTMENTS</b>		
	<b>A: JAMIA'S FUND</b>		
	Deposits for one or more than one year	595354197	672336838
	Foreign Remittance	333231913	320000000
	Deposits for less than one year	<u>2759009</u>	<u>2600000</u>
		931345119	994936838
	<b>B: HIMSR/HAHCH</b>		
	Deposits	104800000	50100000
	Interest accrued but not due	-	41916
		104800000	50141916
	<b>C: SELF FINANCING COURSES</b>		
	Deposits for one or more than one year	20000000	20000000
	Deposits for less than one year	<u>20000000</u>	<u>50000000</u>
	<b>TOTAL</b>	<u>1056145119</u>	<u>1115078754</u>
<b>7</b>	<b>CASH AND BANK BALANCES</b>		
	<b>CASH BALANCES</b>		
	Cash in hand (Maintenance Account)	110097	1038
	Cash in hand (Majeedia Hosp. (Unani))	268	149
	Cash in hand (Scholars House)	5313	5489
	Cash in Hand (HIMSR/HAHCH)	68310	6999
	Cash in Hand (HAHCH Pharmacy)	773838	-
	Cash in Hand (Kannur)	88859	5648
	Cash in hand (S.F.S.)	<u>12049</u>	<u>1728</u>
		1058734	21051
	<b>BANK BALANCES</b>		
	BOI current account (Main)	14283284	675616
	BOI savings account (Exam)	-	112629
	BOI Kannur	10073317	7462826
	BOI HIMSR	238390	755947
	BOI HAHCH Hospital	112533	5888388
	BOI savings account (J.H.)	7443421	5018333
	BOI savings account (Foreign Remittance)	56123908	54629701
	BOI savings account (Scholars House)	408685	1130988
	BOI current account (S.F.S.)	200090	75905
	BOI savings account (S.F.S.)	527603	262560
	BOI savings account (Admission.)	-	268343
	BOI savings account (D.O.D.L.)	639429	618131
	BOI account (Majeedia)	20117	331745
	IDBI - savings account	2818980	11992599
	IDBI (SFS) - saving account	244101	227351
	IDBI Tax Payment Account	46944	224086
	J & K Bank (S.F.S.)	4270611	549040
	J & K Bank (J.H.)	1766667	542709
	J & K Bank- HAHCH	1972265	8244508
	J & K Bank- HIMSR	67189319	23511566
	J & K Bank- HIMSR Pharmacy	3195755	1715144
	J & K Bank-011 HIMSR	6709928	7917205
	J & K Bank- Admission	1888930	426422
	J & K Registrar (J.H.)	58552	-
	Kotak Mahindra Bank	27480	-
	OBC	25714682	9697306
	PNB - IGI - saving account	515178	480591
	J & K Bank J.H. ISNS Conference A/c	1571485	881142
	Remittance in Transit (Kannur)	-	493000
	J & K Bank Sponsorship Event A/c	<u>5307486</u>	<u>4190351</u>
	<b>TOTAL</b>	<u>213369140</u> <u>214427874</u>	<u>148324132</u> <u>148345183</u>



**JAMIA HAMDARD**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020**

SCHEDULE		AS AT		AS AT	
No.	PARTICULARS	31.03.2020		31.03.2019	
		Rs.		Rs.	
<b>8</b>	<b>CLOSING STOCK</b>				
	Closing Stock -Scholar House	44592		57796	
	Closing Stock - HIMSR	20964987	21009579	13554368	13612164
<b>9</b>	<b>LOANS AND ADVANCES</b>				
	<b>To Staff</b>				
	Festival Advance	98450		120350	
	Car Advance	195420		217880	
	Scooter Advance	130200		197700	
	House Building Advance	832510		1038202	
	Miscellaneous Advances (Medical/LTC)	301871	1558451	774865	2348997
	<b>Others</b>				
	Advances to Expenditure	2475586		1636565	
	Advances to Projects	1273042		1432012	
	Security Deposits (Jamia Hamdard)	49607294		59023479	
	Sundry Recoverable	1347294353	1400650275	1159242664	1221334720
	<b>TOTAL</b>	<b>1402208726</b>		<b>1223683717</b>	



**JAMIA HAMDARD**  
(DEEMED TO BE A UNIVERSITY)  
HAMDARD NAGAR, NEW DELHI-110062

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

PARTICULARS	SCHEDULE No.	2019-20 Rs.	2018-19 Rs.
<b>INCOME</b>			
Grants/Donations	10	187739975	244198944
<b>University Receipts</b>			
Receipts from Hospital	11	2189838	1516828
Receipts from Students	12	313932317	254100336
Recovery from Staff	13	96584743	70880444
Other Receipts	14	192138912	230006288
<b>TOTAL</b>		<b>792585785</b>	<b>800702840</b>
<b>EXPENDITURE</b>			
<b>Employees Remuneration &amp; Benefits</b>	15	573410302	524747140
<b>Other Recurring Expenses</b>			
Administrative Expenses	16	195227542	295869164
Educational Expenses	17	20977648	31110615
Patient Health Care Expenditure	18	1763903	1455686
<b>Provisions</b>	19	5300000	5550000
<b>TOTAL</b>		<b>844379395</b>	<b>908682605</b>
<b>SURPLUS/DEFICIT</b>		<b>-51793610</b>	<b>-107979765</b>
Notes on Accounts	21		

*M. Afshar Alam*  
(Prof. M. Afshar Alam)  
Finance Officer  
(Officiating)  
Finance Officer  
Jamia Hamdard  
(Deemed University)  
New Delhi  
New Delhi - 110062  
Date: 01.12.2020

*(S.S. Akhtar)*  
Registrar

*(Prof. Mustafiz Ali Jafri)*  
Vice Chancellor  
(Officiating)

For S. Tekriwal Associates  
Chartered Accountants  
FR No. 009612N

Shishir Tekriwal  
M No. 088262



**Prof. M.A. Jafri**  
**Vice-Chancellor (Offg.)**  
**Jamia Hamdard**  
**(Deemed to be University)**  
**Hamdard Nagar,**  
**New Delhi-110062**

**JAMIA HAMDARD**

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

SCHEDULE No.	PARTICULARS	2019-20 Rs.	2018-19 Rs.
<b>10</b>	<b>GRANTS / DONATIONS</b>		
	University Grants Commission	80000000	80000000
	Hamdard National Foundation	80000000	120000000
	Other Grants	27739975	43260392
	Donation	-	938552
	<b>TOTAL</b>	<b>187739975</b>	<b>244198944</b>
<b>11</b>	<b>RECEIPTS FROM HOSPITAL</b>		
	Receipts from OPD/IPD	2189838	1516828
	<b>TOTAL</b>	<b>2189838</b>	<b>1516828</b>
<b>12</b>	<b>RECEIPTS FROM STUDENTS</b>		
	Academic Fee	226746494	196158576
	Hostel Fee	88991509	58827860
	<b>Less:</b> Fee Concession	525399	368950
	Fee Concession to Staff Ward	1280287	1805686
	<b>TOTAL</b>	<b>313932317</b>	<b>254100336</b>
<b>13</b>	<b>RECOVERY FROM STAFF</b>		
	Licence fee	654972	1576348
	Use of Staff Car	-	-
	Water & Electricity charges	95929771	69304096
	<b>TOTAL</b>	<b>96584743</b>	<b>70880444</b>
<b>14</b>	<b>OTHER RECEIPTS</b>		
	Application /Tender Fee	421750	234350
	Cancellation of Admission Charges	373575	534618
	Gymnasium Fee	308900	483900
	Contribution to Alumni Fund	-	20000
	Interest on Deposits/Bank Accounts	13017016	11556501
	Infrastructure Charges	166000000	
	Sundry Receipts	2132085	3328221
	Overhead Charges from Projects/SFS	2389630	106443972
	Insurance Claim	-	191652
	Penalties	267695	73567
	Prior Period Receipts	294990	27015
	Receipts from Scholars' House	-	7524
	Transport Receipts from Nursing Students	758000	1035000
	Writeback of Provision for 7th CPC Arrears	-	100000000
	Upkeep Receipts	6175271	6069968
	<b>TOTAL</b>	<b>192138912</b>	<b>230006288</b>
<b>15</b>	<b>EMPLOYEES REMUNARATION &amp; BENEFITS</b>		
	Pay & Allowances	484257720	450559685
	Other Benefits to Employees	20955703	28231857
	Retirement Benefits	28485892	7380597
	C P F Employer's Contribution	13604369	17687421
	Out Sourced Service Charges	25388540	20517228
	Wages	718078	370352
	<b>TOTAL</b>	<b>573410302</b>	<b>524747140</b>

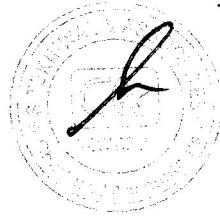




**JAMIA HAMDARD**

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

SCHEDULE	PARTICULARS	2019-20	2018-19
No.		Rs.	Rs.
<b>16</b>	<b><u>ADMINISTRATIVE EXPENSES</u></b>		
	Admission Expenses	2609718	3423954
	Advertisement Expenses	788204	1095387
	Affiliation Expenses	2943950	1755341
	Alumni Meet Expenses	-	84865
	Audit Fees	824440	437000
	Bank Charges	61190	469200
	Contingencies	2222495	3206955
	Convocation	871402	2777492
	E-Resources	291868	13570
	Hiring of Vehicles	1047447	2096930
	Interest on Loan	1050289	-
	Legal Expenses	3092195	3170866
	Liveries	-	39474
	Linen & Washing Charges	-	9976
	Meetings & Functions Expenses	1201626	3985612
	Postage	62954	105064
	Printing/ Stationery/ Binding	1186041	2465239
	Professional Charges /Consultancy	-	6176120
	Public Relation Expenses	136611	719555
	Purchase of Utensils	24990	64420
	Rent, Taxes & Insurance	22734421	4387785
	Prior Period Adjustments	22028	351146
	Rufaida Health Centre	-	50180
	Students Welfare Expenses	531631	965554
	Telephone Charges	372937	1070442
	Training and Development Expenses	211655	15470
	P.M. National Relief Fund	1338620	-
	Travel Expenses	2223339	1827526
	Electricity & Water Expenses	78057383	105750770
	Seminar & Conference Expenses	590452	230642
	Newspapers	192322	219054
	Security Service Expenses	20024484	39591882
	Repairs and Maintenance	50512850	109311693
	<b>TOTAL</b>	<b>195227542</b>	<b>295869164</b>



**JAMIA HAMDARD**

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

SCHEDULE	PARTICULARS	2019-20	2018-19
No.		Rs.	Rs.
<b>17</b>	<b><u>EDUCATIONAL EXPENSES</u></b>		
	Animal House Expenses	611236	345689
	Bio Chemical Waste	180152	164391
	Chemicals & Glasswares/Gases/Consumables	5123483	7948862
	Journals & Periodicals	489652	114000
	Outside Faculty Expenses	1446252	2746587
	Educational Tour	152462	404781
	Environmental Studies for UG Students	68800	155400
	Examination Expenses	4002187	4928253
	Herbal Garden	7900	29938
	Clinical Research (Unani medicine)	595906	586577
	Literary & Cultural Activities	200460	483030
	NCC	88357	84632
	Preparation of Unani Medicines	396892	351361
	Stipend/ Fellowships to Students	7252097	12238577
	Orientation and PTA Expenses	16251	-
	Subscription to Academic Institutions	310405	397861
	Teaching Material	35156	130676
	<b>TOTAL</b>	<b><u>20977648</u></b>	<b><u>31110615</u></b>
<b>18</b>	<b><u>PATIENT HEALTH CARE EXPENSES</u></b>		
	Drugs and Dressing Material	530364	344977
	Indoor Patient Diet	392275	307277
	Linen/Washing Charges	197175	169493
	Health Camp	40624	126487
	Purchase of Unani Medicines for free distribution	603465	507452
	<b>TOTAL</b>	<b><u>1763903</u></b>	<b><u>1455686</u></b>
<b>19</b>	<b><u>PROVISIONS</u></b>		
	Gratuity Fund	0	8500000
	Pension Fund	50000000	45000000
	7th CPC Arrears	-	-
	Depreciation Fund	3000000	2000000
	<b>TOTAL</b>	<b><u>53000000</u></b>	<b><u>55500000</u></b>
<b>20</b>	<b><u>INCOME &amp; EXPENDITURE ACCOUNT</u></b>		
	<b>Jamia Hamdard Regular Courses</b>		
	Deficit/Surplus During the Year	-51793610	-107979765
	<b>Scholar's House</b>		
	Deficit/ Surplus during the Year	-6613431	251876
	<b>Self Finncing Courses</b>		
	Deficit/ Surplus During the Year	259156195	148208544
	<b>HIMSR/HAHCH</b>		
	Deficit/ Surplus During the Year	-82595047	-162577762
	<b>Net Surplus/Deficit during the year</b>	<b><u>118154107</u></b>	<b><u>-122097107</u></b>
	<b>(Total surplus/deficit transferred to balance sheet)</b>		



**SCHEDULE – 21: Schedule annexed to and forming part of the Balance Sheet**

**1. Significant – Accounting Policies**

- a) The University is following double entry system of accounting on accrual basis.
- b) The university, in line with the decision of Board Meeting of HNF (Sponsoring Body) dated 5.8.2020, has shown Rs. 8 crore as Annual Maintenance Grant Recoverable for the year 2019-20.
- c) The fixed assets are valued at cost. No depreciation is charged thereon, however provision for depreciation fund is made on ad-hoc basis to the extent of Rs. 30.00 lakhs for the year (previous year Rs. 33.00 lakhs).
- d) Depreciation
- i) The depreciation on the assets of HIMSR has been started with effect from Financial Year 2019-20 at following rates.

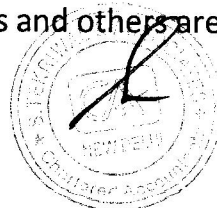
(a) <u>Tangible Assets</u>	Rate (%)
1) Buildings	2.5
2) Roads	2
3) Tube well & water	2
4) Plant & Machinery	8
5) Hospital equipment	8
6) Scientific & Lab equipment	8
7) Electric installation & equipment	8
8) Hospital Furniture and Fixture	10
9) Other Furniture & Fixture	7
10) Networking (ITC)	20
11) Library Books	10

(b) Intangible Assets

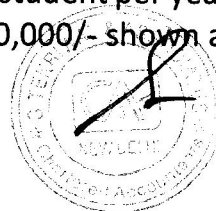
1) Computer Software	40
2) E-Journals & E-Books	40



- ii) Depreciation is provided for the whole year on additions during the year.
- iii) The Straight Line Method (SLM) for calculation of depreciation has been adopted by the following identical rates with the academic/ similar institutions.
- e) Prior period income of Rs. 2.95 Lakhs credited during the year and prior period expenditure of Rs. 0.22 Lakhs debited during the year in the accounts.
- f) The balances under Sundry Debtors and Creditors are subject to confirmation.
- g) Gratuity to employees on their retirement is paid from Gratuity Fund, as per Central Government Rules. No provision for Gratuity has been made in the annual accounts of the university for 2019-2020 (Previous year Rs. 120.00 lakh) as existing provision for the same is considered adequate. HIMSR has not made any provision for the same in the accounts of 2019-20.
- h) Pension is paid from pension fund, as per Central Govt. Rules and adhoc provision of Rs. 500 lakhs (previous year Rs. 625 lakhs) has been credited to Pension Fund during the year 2019-20. HIMSR has not made any provision for the same in the accounts of 2019-20.
- i) Bonus to employees is paid as per the Central Government order.
- j) Income of the University is exempted from Income Tax vide Order No. DGIT(E)/10(23C)(vi)/2008/795, Govt. of India, Ministry of Finance, Department of Revenue dated 03.09.2008. As such TDS deducted by outside bodies is shown as recoverable under the head "Duties and Taxes recoverable" in Balance Sheet. Rs. 230.04 lakhs is shown recoverable as on 31.3.2020.
- k) Term Deposits of more than one year and above are classified as long term Investments and others are classified as short term investments.



- l) Assets amounting to Rs. 389.66 lakhs were procured during the year.
- m) The assets procured out of Research Project Fund awarded to teachers of Jamia Hamdard by different government agencies are not taken in the schedule of fixed assets forming part of the balance sheet because the ultimate ownership of these assets rests with Government Departments. These are entered in stock register of respective departments/projects.
- n) The University is also running some courses under Self Financing Scheme (SFS) with the understanding that the earning of these courses shall be utilized for development purposes. The accounts of these courses are maintained separately which are finally consolidated with the balance sheet of Jamia Hamdard. However, because of genuine requirement of funds for smooth running of the university, the amount of deficit (excess of expenditure over income) of these courses is made from the surplus derived from SFS courses. Deficit of general courses for 2019-20 is Rs. 117.93 lakhs.
- o) Inter unit reconciliation between Jamia Hamdard (JH) and HIMSR are subject to confirmation as these accounts have not been reconciled. The debit balances of inter unit ledger of JH & HIMSR are Rs.3897.03 & Rs.1036.00 lakhs in their respective accounts for the year 2019-20.
- p) HIMSR has shown capital grant of Rs. 2940 lakhs as receivable from Jamia Hamdard stating that Jamia Hamdard has received the same for utilization in construction of buildings and purchase of hospital equipment by HIMSR as the donation received from the Kingdom of Saudi Arabia (KSA) is meant for them. This has not been considered while merging the annual accounts of HIMSR for 2018-19 and 2019-20 as Jamia Hamdard has received donation in its own name and is meant for utilization by us.
- q) As per Agenda, item no. 60(10) of F.C., Jamia Hamdard will charge Infrastructure usages from HIMSAR i.e. 500 students @ Rs.3,00,000/- per student per year of MBBS course and 40 student @Rs.4,00,000/- per student per year of MD/MS course. Hence a total of Rs. 16,60,00,000/- shown as recoverable from HIMSAR.

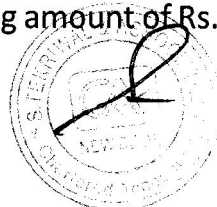


## 2. Contingent Liabilities not provided for

- a) Completion certificates of buildings, completed in preceding years are yet to be received. Any liability on account of Government dues, if payable is not quantifiable. Hence, the same has not been provided.
- b) The payment of Rs. 5 lakhs to the Hon'ble Court at its direction pending delivery of final judgment in the concerned case is shown as "Deposit"
- c) Liability on account of 34 pending legal cases is not quantifiable.
- d) Contingent liability in respect of Bank Guarantee given by HIMSR as on 31<sup>st</sup> March 2020 is Rs. 7.66 Crore (Previous Year Rs. 0.85 Crore).

## 3. OTHERS

- a) Jamia Hamdard has given a Bank Guarantee of Rs. 200 lakhs against F.D. which is pledged with J & K Bank.
- b) A bank guarantee of Rs. 10 lakhs have been given for providing treatment to CGHS beneficiaries in Unani Hospital.
- c) The figure of sales of scrap of Rs. 0.39 lakhs is included in "other receipts".
- d) HIMSR, HAHCH, Scholars' House and Majeedia Hospital are constituents of Jamia Hamdard having no separate legal entity. These constituents are treated as cost centers and are integral part of the University. The accounts of these cost centers have been consolidated in the balance sheet of Jamia Hamdard at the year end and the amounts appearing in the balance sheet in the name of cost centers represent sundry debtors and/or sundry creditors belonging to them.
- e) HNF released grant/ donation of Rs. 30 Crores to HIMSR during the financial year 2019-20, out of which an amount of Rs. 18,78,95,780/- (to the extent of deficit before depreciation) has been credited in Income & Expenditure account towards grant received from HNF. Remaining amount of Rs. 11,21,04,220/- has



been credited to "Receivable from HNF account" against previous year expenditure of HIMSR.

- f) 'Receivable from HNF' to the extent of Rs. 30,40,78,583/- is the balance amount of deficit and CAPEX incurred by HIMSR during previous years and yet to be received at the end of current financial year.
- g) HIMSR incurred capital expenditure (CAPEX) of Rs. 5,28,24,078/- during the year 2019-20 for which CAPEX grant is yet to be received from HNF and hence the amount has not been debited to HNF pending receipt of sanction from them.
- h) Figures have been rounded off to the nearest rupee.
- i) Previous year's figures have been re-grouped/re-arranged wherever considered necessary.

*M. Afshar Alam*

(Prof. M Afshar Alam)  
Finance Officer  
(Officiating)

Finance Officer  
Jamia Hamdard  
(Deemed University)  
New Delhi - 110062

*(S.S. Akhtar)*

(S.S. Akhtar)  
Registrar

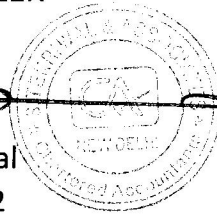
*(Prof. Mustahsan Jafri)*

(Prof. Mustahsan Jafri)  
Vice Chancellor  
(Officiating)

For S. Tekriwal & Associates  
Chartered Accountants  
FRN No. 009612N

*(Shishir Tekriwal)*

Shishir Tekriwal  
M. No. 088262



New Delhi

Date: 01.12.2020

**JAMIA HAMDARD**  
(DEEMED TO BE A UNIVERSITY)  
Hamdard Nagar, New Delhi-110062  
SELF FINANCING SCHEMES

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

PARTICULARS	Schedule No.	2019-20 Rs.	2018-19 Rs.
<b>INCOME</b>			
Donations		0	400068
Receipts from Students	1	618315742	522322956
Other Receipts	2	2749733	6726210
<b>TOTAL</b>		<b>621065475</b>	<b>529449234</b>
<b>EXPENDITURE</b>			
<u>Employees Remuneration &amp; Benefits</u>	3	268558285	236166907
<u>Other Recurring Expenses</u>		93350995	145073783
Educational Expenses	4	6440780	6095429
Administrative Expenses	5	86910215	116978354
Provisions	6	0	22000000
<b>TOTAL</b>		<b>361909280</b>	<b>381240690</b>
<b>SURPLUS/DEFICIT</b> (Transferred to Schedule 20)		<b>259156195</b>	<b>148208544</b>

*M. Afshar Alam*  
(Prof. M. Afshar Alam)  
Finance Officer Hamdard  
(Officiating)  
New Delhi - 110062

*S. S. Akhtar*  
(S. S. Akhtar)  
Registrar

*Prof. Mustahsan Ali Jafri*  
(Prof. Mustahsan Ali Jafri)  
Vice Chancellor  
(Officiating)

New Delhi  
Date: 01.12.2020





**JAMIA HAMDARD -SFS**

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

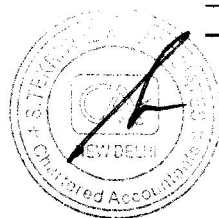
SCHEDULE No.	PARTICULARS	2019-20 Rs.	2018-19 Rs.
<b>1</b>	<b><u>Receipts from Students</u></b>		
	Students Fees	616854806	520182719
	Other Receipts from Students	6217365	6543693
	Less: Fee Concession	397496	519994
	Fee Concession to Staff Wards	4756429	3883462
	<b>TOTAL</b>	<b><u>618315742</u></b>	<b><u>522322956</u></b>
<b>2</b>	<b><u>Other Receipts</u></b>		
	Interest on Bank Accounts/Deposits	710141	4470404
	Online Registration/ Processing/ Entrance Test	232000	108400
	Miscellaneous Receipts	41481	250634
	Admission Cancellation Charges	1766111	1896772
	<b>TOTAL</b>	<b><u>2749733</u></b>	<b><u>6726210</u></b>
<b>3</b>	<b><u>Employees Remuneration &amp; Benefits</u></b>		
	Pay & Allowances	240768410	206379927
	Other Benefits to Employees	7346483	6416307
	Out Source Service Charges	7872634	7487496
	C P F- Employer contribution	12570758	15883177
	<b>TOTAL</b>	<b><u>268558285</u></b>	<b><u>236166907</u></b>
<b>4</b>	<b><u>Educational Expenses</u></b>		
	Annual Food Mela	15203	42175
	Brochure for Placement	-	0
	Chemicals & Glasswares	813973	1608696
	Educational Tours	32453	92085
	Examination Expenses	2204069	1923451
	Incentive for Research Publication	90500	169500
	Induction Programme	118565	89909
	Invited Lectures	57058	111744
	Journals - Central Library	125000	201324
	Research Promotion Grant	10688	0
	Seminars & Conferences	322923	602949
	TA/DA to Members	745431	929507
	Affiliation & Inspection Expenses	839210	324089
	Teaching Material	1065707	0
	<b>TOTAL</b>	<b><u>6440780</u></b>	<b><u>6095429</u></b>



**JAMIA HAMDARD -SFS**

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

SCHEDULE No.	PARTICULARS	2019-20 Rs.	2018-19 Rs.
<b>5</b>	<b><u>Administrative Expenses</u></b>		
	Advertisement	275266	466476
	Admission Expenses	1145180	938450
	Contingencies	1245067	1070925
	Bank Charges	27117	590
	Foreign Students Welfare Activities	21720	37654
	Equipment/ Xerox Machines Maintenance Charges	5333925	4852711
	Networking Cell Expenses	1501376	2823365
	Over head Charges	76600698	103796817
	Placement Activities/ Industry Interaction	221765	367037
	Postage & Telegram	10138	18756
	Purchase of Software	-	2118515
	Stationery/Printing Expenses	286331	395311
	Telephone Charges	203872	3306
	GIS of Students	37760	88441
	<b>TOTAL</b>	<b><u>86910215</u></b>	<b><u>116978354</u></b>
<b>6</b>	<b><u>Provisions</u></b>		
	Gratuity Fund	0	3500000
	Pension Fund	0	17500000
	Depreciation Fund	0	1000000
	<b>TOTAL</b>	<b><u>0</u></b>	<b><u>22000000</u></b>



**JAMIA HAMDARD**  
(DEEMED TO BE A UNIVERSITY)  
Hamdard Nagar, New Delhi-110062  
SCHOLARS' HOUSE

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

PARTICULARS	2019-20 Rs.	2018-19 Rs.
<b>INCOME</b>		
Boarding Charges	724050	981753
Lodging Charges	7031362	7413505
Miscellaneous Receipts	94531	88340
Bank Interest	45497	68907
<b>TOTAL</b>	<b>7895440</b>	<b>8552505</b>
<b>EXPENDITURE</b>		
<b>Direct Expenses</b>		
<b>Food Articles</b>		
Opening Stock	57796	67532
Add: Purchases for the year	4321541	4893229
Less: Closing stock	44593	57796
Consumption	4334744	4902965
LPG	321539	457117
<b>Administrative Expenses</b>		
Bank Charges	813	927
Computer Stationery	-	8482
Conveyance	5130	7780
Consumables	609233	585766
Contingencies	51450	57290
Stationery	24742	12796
Liveries	11050	-
Telephone Expenses	22164	-
Misc. Expenses	53125	-
Utensils/Crockery	44149	30465
Wages	97280	43952
<b>Repair and Maintenance</b>		
House Keeping	44794	96687
Equipment Maintenance	93373	22710
Building/ Civil Maintenance	892177	42260
Electrical Maintenance	554253	20931
Repair of Furniture	43051	-
Linen and Furnishing	57949	-
Share in Common Services	7247855	1710501
Provision for Depreciation	0	300000
<b>TOTAL</b>	<b>14508871</b>	<b>8300629</b>
	<b>-6613431</b>	<b>251876</b>

**SURPLUS/DEFICIT**  
(Transferred to Schedule no 20)

*M. Afshan Alam*  
(Prof. M. Afshan Alam)  
Finance Officer  
Jamia Hamdard  
(Deemed to be University)  
New Delhi - 110062  
Date: 01.12.2020

*(S.S. Akhtar)*  
Registrar

*(Prof. Mustahsan Ali Jafri)*  
Vice Chancellor  
(Officiating)



**JAMIA HAMDARD**  
(DEEMED TO BE A UNIVERSITY)  
HAMDARD NAGAR, NEW DELHI-110062  
(HIMSR AND HAHCH)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

PARTICULARS	Schedule No.	2019-20 Rs.	2018-19 Rs.
<b>INCOME</b>			
<b>Grants and Donations</b>			
Hamdard National Foundation		187895780	0
<b>Hospital Receipts</b>			
Receipts from IPD/OPD		229782538	225471199
Other Receipts		25554342	26103444
<b>Students Receipts</b>			
Students Fee		442972929	371148908
Other Receipts	1	4552954	8348620
<b>TOTAL</b>		<b>890758543</b>	<b>631072171</b>
<b>EXPENDITURE</b>			
<b>Employees Remuneration &amp; Benefits</b>			
	2	634169078	514556638
<b>Other Recurring Expenses</b>			
Administrative Expenses	3	168875615	129538338
Maintenance Expenses	4	32244770	21850911
Educational Expenses	5	35782417	21215661
Patient Health Care Expenses	6	102281710	106488385
<b>TOTAL</b>		<b>973353590</b>	<b>793649933</b>
<b>Surplus/Deficit</b> (Transferred to Schedule no 20)		<b>-82595047</b>	<b>-162577762</b>

*M. Afshar Alam*

(Prof. M. Afshar Alam)

Finance Officer

(Officiating) Finance Officer

New Delhi Jamia Hamdard

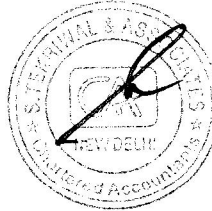
(Deemed University)

New Delhi - 110062

01.12.2020

*S. S. Akhtar*  
(S. S. Akhtar)  
Registrar

*Prof. Mustahsan Ali Jafri*  
(Prof. Mustahsan Ali Jafri)  
Vice Chancellor  
(Officiating)



**JAMIA HAMDARD  
(HIMSR AND HAHCH)**

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

PARTICULARS	2019-20 Rs.	2018-19 Rs.
<b>1. Other Receipts</b>		
Application and Tender Fee	0	35,900.00
Interest on Bank Deposits	4552954	6373913
Miscellaneous Receipts	0	1938807
<b>TOTAL</b>	<b>4552954</b>	<b>8348620</b>
<b>2. Employees Remuneration</b>		
Pay and Allowances	517186180	496637178
7th CPC pay & allowances arrears	-	0
<b>Other Allowances</b>		
Coveyance Allowance	0	146024
Bonus to Staff	0	391026
Children Education Allowance	790086	732001
Encashment of Leave	12320	296323
Honorarium	5862970	4807149
Leave Travel Concession	201370	252236
Medical Reimbursement	1164962	1032019
Outsource Manpower	90981133	-
CPF Employer's Share	17970057	-
<b>TOTAL</b>	<b>634169078</b>	<b>514556638</b>
<b>3. Administrative Expenses</b>		
Admission Expenses	-	0
Advertisement Expenses	384888	2006769
Audit Fee	129800	2638480
Bank Charges	1804800	538866
Bio-Medical Waste	0	3642572
Contingencies	1650628	798726
Depreciation	82595047	0
House Keeping	0	27330523
Insurance Charges	798778	0
Interest on Loan	40939	0
Miscellaneous Expenditure	0	74731
Meetings and Functions	287388	1400118
Newspapers and Magazines	25167	-
Printing/Stationery/Binding	160690	2653415
Professional fee Audit	2124000	-
Rent Taxes and Insurance	2362743	2171803
Telephone Charges and Postage	410235	376708
Transport Expenses	1986613	1322261
Electricity & Water charges	73123655	57094181
Local Conveyance	210838	301637
Consultancy/Professional Fee	779406	6484350
Pest Control	0	350460
Security Services	0	20352738
<b>TOTAL</b>	<b>168875615</b>	<b>129538338</b>
<b>4. Repair and Maintenance</b>		
Fire Fighting Material & Services	78881	100516
Maintenance of Ambulance	55711	137984
Maintenance of Photocopiers/Computers	1676231	1378711
Maintenance of Buildings (Civil & Electrical)	6547964	2684451
Maintenance of Equipments	13564745	9090358
Repair & Maintenance of Furniture	391742	279902
Maintenance of Electromechanical Equipments	9929496	8178989
<b>TOTAL</b>	<b>32244770</b>	<b>21850911</b>



**JAMIA HAMDARD  
(HIMSR AND HAHCH)**

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

PARTICULARS	2019-20 Rs.	2018-19 Rs.
<b>5. Educational Expenses</b>		
Examination Expenses	881457	835168
MCI Registration Fee	6377590	222653
Souvenir	0	30,000.00
Misc. Expenditure	170024	
Seminar & Conferences	264383	478148
Stipend to Interns	28088963	19649692
<b>TOTAL</b>	<b><u>35782417</u></b>	<b><u>21215661</u></b>
<b>6. Hospital Expenses</b>		
Chemical and Glasswares/Consumables	-	0
Cleaning Material	1,666,077	
Drugs and Dressing Material	68774334	86460583
Hospital Stationery	3300990	0
Indoor Patient Diet	3648043	2486256
Linen/ Laundry Charges	11425158	10554840
Professional & Consultant Visit	2553326	1366874
Outsourced Services (Lab Test etc.)	5250716	3467370
Oxygen/ Medical Gas & Bio Medical Waist	5663066	2152462
<b>TOTAL</b>	<b><u>102281710</u></b>	<b><u>106488385</u></b>

