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**INDEPENDENT AUDITOR'S REPORT
 TO THE MEMBERS OF BOARD OF MANAGEMENT OF JAMIA HAMDARD**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **JAMIA HAMDARD** ("University"), which comprise the Balance Sheet as at March 31, 2021 and the Income and Expenditure account for the year then ended, and notes to the financial statements and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the state of affairs of the University as at March 31, 2021 and its income and expenditure for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the University in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

1. We draw attention to Note 1(p) of the financial statements, which describes that the fixed assets are valued at cost and no depreciation is charged thereon (except for HIMSR). However, provision for depreciation fund is made on ad-hoc basis to the extent of Rs. 50.00 lakhs for the year. We have been informed that the management is in the process of identifying and valuing all the fixed assets and the necessary financial impact for depreciation will be taken in due course once the valuation exercise is complete.
2. We draw attention to Note 1(m) of the financial statements, which describes that the balance sheet for financial year ended March 31, 2021 contain following additional balances outstanding for HIMSR in Jamia Hamdard Books. These will be adjusted/accounted for in due course after proper confirmation.

Particular	Amount
Sundry Creditor (HIMSR)	73,72,74,415
Sundry Debtors of (HIMSR)	57,92,93,410

Our opinion is not modified in respect of the above matters.



Other matter

1. The financial statement includes the financial information/financial statements of the constituents HIMSR & HAHCH, which have not been audited by us. These constituents are audited by their auditor Aqil & Sharma Associate and their audit report dated 11.10.2021 has been provided to us. Our opinion on these financial statements in so far related to the financial information pertaining to these constituents is based solely on these audited financial information/financial statement audited by the other auditor. The auditor has further highlighted following comments in its audit report
 - a. The account of Hakim Abdul Hameed Centenary Hospital (HAHCH) have been merged in the accounts of HIMSR and consolidated statements of accounts have been drawn up.
 - b. The balance of sundry debtor, creditors and advances are subject to their confirmation and reconciliation
 - c. The balance of Rs. 29,52,00,000 (4 million USD) with Saudi Arabia (KSA) grant receivable from Jamia Hamdard is also subject to their confirmation which has been incorporated in the books of accounts on the basis of board resolution of the Jamia Hamdard, terms and conditions of the same are yet to be completed with by the HIMSR.
 - d. The Hospital is maintaining inventories of medicine and allied items for indoor patient as well as stocks at OPD pharmacy also. The valuation of these items has been certified by the management and verified by us on test basis.
 - e. Common expenditure of electricity and other utilities in relation to pharmacy have been recorded on nearest approximate basis
2. The financial statement includes the financial information/financial statements of the constituent Kannur Campus Division of Jamia Hamdard, which have not been audited by us. This constituent has been audited by its auditor PFA & Co. and its audit report dated 29.11.2021 has been provided to us. Our opinion on these financial statements in so far related to the financial information pertaining to this constituent is based solely on these audited financial information/financial statement audited by the other auditor. The auditor has given a qualified opinion on the financial information and the basis for such qualified opinion is specified as "Only current years entries in Head Office and Reserve & Surplus have been verified against the books of Head Office. However, entries prior to FY 19-20 could not be verified from the books of Head Office. The closing balance of capital account in the FY 18-19 is stated at Rs. 60,31,478. Consequently, we are unable to determine whether any adjustments relating capital entries and accumulated profits and losses of financial year prior to FY 2019-20 needs to be passed".

Our opinion is not modified in respect of the above matters.



Responsibilities of the Board of Management and Those Charged with Governance for the Financial Statements

Board of Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, income and expenditure and receipt and payments of the University in accordance with the accounting principles generally accepted in India. This responsibility includes design, implementation and maintenance of adequate internal financial controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the University's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

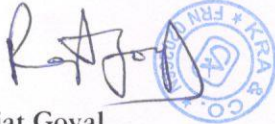
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)



Rajat Goyal
Partner
Membership No.: 503150
UDIN No.: 21503150AAABD12780
Place: Delhi
Date: 15.12.2021

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

BALANCE SHEET AS AT 31st MARCH, 2021

	Particulars	Note No.	As at	As at
			March 31, 2021	March 31, 2020
			Rs.	Rs.
(A)	FUNDS AND LIABILITIES			
1	Funds			
	Capital Funds	2	2,880,054,934	3,338,001,929
	Plan Funds	3	360,481,124	389,474,350
	Other Funds	4	1,274,057,094	1,346,858,605
			4,514,593,152	5,074,334,884
2	Liabilities			
	Sundry Research Projects Account	5	303,400,521	240,014,989
	Current Liabilities	6	1,033,737,812	916,919,756
			1,337,138,333	1,156,934,745
	TOTAL		5,851,731,485	6,231,269,629
(B)	ASSETS			
1	Fixed Assets			
	Fixed Assets	7	3,461,533,122	3,457,478,331
	Investments	8	1,182,892,956	1,056,145,119
			4,644,426,078	4,513,623,450
2	Current Assets, Loans & Advances			
	Cash & Bank Balance	9	363,299,748	214,427,875
	Closing Stock	10	20,454,475	21,009,580
	Loans & advances	11	823,551,184	1,482,208,724
			1,207,305,407	1,717,646,179
	TOTAL		5,851,731,485	6,231,269,629
	Notes on Accounts	1		

(Prof. Shakir Ali)
Finance Officer
(Official Signature)
Jamia Hamdard
(Deemed University)
New Delhi - 110062
Date: 15.12.2021
UDIN 21503150AAABDI2780

(S.S. Akhtar)
Registrar
Jamia Hamdard
(Deemed to be University)
Hamdard Nagar
New Delhi - 110062
For KRA & Co
Chartered Accountants
FRN : 020266N

(Prof. M. Afshar Alam)
Vice Chancellor

Prof. (Dr.) M. Afshar Alam
Vice-Chancellor
Jamia Hamdard
(Deemed to be University)
Hamdard Nagar, New Delhi - 110062

Rajat Goyal
Partner
M No: 503150

SCHEDULE – 1: 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 the Board Meeting of HNF (Sponsoring Body) dated 5.8.2020, has been given a grant of Rs. 800 lakhs and Rs. 600 lakhs out of this total Annual Maintenance Grant have been received till 31.03.2021 and balance Rs 200 lakhs are recoverable for the year 2020-21.
- c) Prior period income of Rs. 85.09 Lakhs has been credited during the year 2020-21.
- d) The balances under Sundry Debtors and Creditors are subject to confirmation.
- e) Gratuity to employees on their retirement is paid from Gratuity Fund, as per Central Government Rules. Provision of Rs 235 lakhs for Gratuity has been made in the annual accounts of the university for 2020-21 (Previous year Rs. Nil Lakhs). HIMSR has not made any provision for the same in the accounts of 2020-21.
- f) Pension is paid from pension fund, as per Central Govt. Rules and adhoc provision of Rs. 950 lakhs (previous year Rs. 500 lakhs) has been credited to Pension Fund during the year 2020-21.
- g) Bonus to employees is paid as per the Central Government order.
- h) 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. 268.74 lakhs is shown recoverable as on 31.3.2021.
- i) Term Deposits of more than one year and above are classified as long-term Investments and others are classified as short-term investments.
- j) Assets amounting to Rs. 413.93 lakhs were procured during the year 2020-21.
- k) 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 asset rests with Government Departments. These are entered in stock register of respective departments/projects.

- l) 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 other courses is made from the surplus derived from SFS courses. Deficit of general courses for 2020-21 is Rs.3135 lakhs.
- m) Inter unit reconciliation between Jamia Hamdard (JH) and HIMSR has been completed and an amount of Rs 663.85 lakhs is receivable from HIMSR as on 31st March, 2021.

Further, the consolidated balance sheet for financial year ended March 31,2021 contain following additional balances outstanding for HIMSR in Jamia Books. These will be adjusted/accounted for in next year accounts after proper confirmation.

Particular	Amount
Sundry Creditor (HIMSR)	73,72,74,415
Sundry Debtors of HIMSR	57,92,93,410

- n) 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) and the same is meant for them. This has not been considered while merging the annual accounts of HIMSR for 2018-19, 2019-20 and 2020-21 as Jamia Hamdard has received donation in its own name and is meant for utilization by us. In addition, thereto, an amount of Rs 12 lakhs shown as addition during the year on account of exchange rate variation too has been ignored as exchange rate as prevailing on the date of receipt of the grant is applicable for conversion of foreign currency into equivalent Rupees.
- o) 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 HIMSR. This amount has been reversed as a follow up of decision of Board of Management.

p) The fixed assets for are valued at cost and no depreciation is charged thereon (except for HIMSR whose depreciation policy is stated below). However, provision for depreciation fund is made on ad-hoc basis to the extent of Rs. 50.00 lakhs for the year (previous year Rs. 30.00 lakhs).

q) Depreciation

I. The depreciation on the assets of HIMSR has been started with effect from Financial Year 2019-20 onwards 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) Computer & Peripherals	40
12) Library Books	10

(b) Intangible Assets

1) HIS & others	20
2) E-Journals & E-Books	40

II. Depreciation is provided for the whole year on additions during the year.

III. The StraightLine Method (SLM) for calculation of depreciation has been adopted by following rates identical with other academic/similar institutions.

IV. An amount of Rs 37,08,721/- was inadvertently booked under equipment head has now been reshuffled to its correct head computer peripheral. The depreciation has been adjusted/calculated accordingly at respective rates.



- V. Depreciation rates on computer software was inadvertently calculated at 40% instead of 20% during previous years. Accordingly, depreciation has been adjusted in the current year.
- VI. An amount of Rs 1.68 crore paid to Delhi Jal Board towards infrastructure development charges for a dedicated water connection to Jamia Hamdard & HIMSR was capitalized last year but the work is yet to be completed by DJB, therefore transferred to work in progress. The depreciation provided for on this asset has been reversed in current year.

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 39 pending legal cases is not quantifiable.
- d) Contingent Liability in respect of Bank Guarantee given by HIMSR as on 31st March 2021 Rs. 7.73 Crore (Previous year Rs. 7.66 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. 9.90 lakhs is included in "other receipts".
- d) The accounts of Hakim Abdul Hameed Cementary Hospital (HAHCH) have been merged in the accounts of HIMSR and consolidated statements of accounts have been drawn up.
- e) The hospital is maintaining inventories of medicines and allied items for indoor patients as well as stocks at OPD pharmacy also. The valuation of these items has been certified by the management and verified by us on test basis.



- f) Common expenditure of electricity and other utilities in relation to pharmacy have been recorded on nearest approximately basis.
- g) 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.
- h) HNF had released a grant/donation of Rs 31 Crores during the financial year 2020-21, out of which an amount of Rs 19,50,80,666/- has been credited in the Income & expenditure accounts towards the maintenance grant received from HNF and Rs 4,64,50,276/- has been taken as Capex grant. The Remaining amount of Rs. 6,84,69,058 has been adjusted against the outstanding grant towards previous years' expenditure of HIMSR as sanctioned by HNF (Funding Agency).
- i) HIMSR incurred capital expenditure (Capex) of Rs 4,64,50,276 during the year 2020-21 for which Rs 500 lakhs has been received from HNF in the form of Capex Grant. The unutilized amount has been adjusted against the outstanding grant towards previous year expenditure.
- j) HNF Account (Dr) to the extent of Rs 28,84,33,602 is towards the balance amount of deficit in Opex & Capex incurred by HIMSR during previous years and yet to be received at the end of the current financial year.
- k) The amount of Rs 5,28,24,078 incurred on account of additions in fixed assets (Capex) during financial year 2019-20 against receivable from HNF has been capitalized by HIMSR during the year 2020-21.
- l) Hamdard Institute of Medical Sciences and Research (HIMSR) including associated teaching hospital (Hakeem Abdul Hamid Centenary Hospital) is an MCI/NMC approved Medical College established by the sponsoring body, Hamdard National Foundation (HNF). The HIMSR and its associated hospitals are funded by the sponsoring body. HIMSR is a constituent institution of Jamia Hamdard as declared in the Memorandum of Association of the university. The books and accounts of HIMSR are maintained separately.



- m) The assets-lab equipment costing Rs 3,15,000/- purchased from ICMR sponsored project (Project No. 2 Nov-19) which has not been included in the value of asset of the institution as the ownership of such equipment is lie with funding agency. However, such research equipment has been properly reflected in stock records.
- n) During the year under audit, two ventilators valuing Rs 19,04,000/- donated by M/s DMI Alternative Pvt. Ltd to HIMSR which have been included in the schedule of fixed assets under the head Hospital equipment and duly reflected in assets records.
- o) The Academic year for Medical/Paramedical courses is July to June next year. Accordingly, the fee for the period April 2021 to June 2021 has been accounted for as a 'pre-paid academic fee' on the principles of the accrual system of accounting. The practice has been started from the financial year 2020-21.
- p) OPD Hospital Pharmacy has been started is September 2019, the books and accounts are maintained separately.
- q) The stock at Hospital Pharmacy consists of both OPD Hospital Pharmacy and IPD Pharmacy.
- r) Common expenditure of electricity and other utilities in relation to pharmacy have been recorded on nearest approximately basis.
- s) Figures have been rounded off to the nearest rupee.
- t) Previous year's figures have been re-grouped/re-arranged wherever considered necessary.


(Prof. Shakir Ali)

Finance Officer

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


(S.S. Akhtar)

Registrar

Registrar
Jamia Hamdard
(Deemed to be University)
Hamdard Nagar
New Delhi-110062
For KRA & Company

Chartered Accountants

FRN No. 020266N


Rajat Goyal

Partner

M.No.: 503150


(Prof. M Afshar Alam)

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Vice Chancellor



Prof. (Dr.) M. Afshar Alam
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(Deemed to be University)
Hamdard Nagar, New Delhi-110 062

New Delhi

Date: 15.12.2021

UDIN: 21503150AAABD12780

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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

Note No.	Particulars		For the Year ended March 31, 2021	For the Year ended March 31, 2020
2	Capital Fund		3,513,158,853	3,433,285,863
	Opening Balance			
	1. Assests procured out of Plan Fund			
	(a) HIMSR/HAHCH		18,583,307	(2,910,536)
	(b) Jamia Hamdard		41,393,226	82,783,526
	(c) Interest on investment (FCRA)		23,640,003	-
	(d) Profit & Loss (Kannur)		374,282	-
	Total (A)		3,597,149,671	3,513,158,853
	2. Excess of income over Expenditure			
	(a) Previous Year Balance		(175,156,924)	(455,888,793)
	(b) Current Year Balance	20	(252,597,296)	118,154,107
	(c) Loss due to Inter Unit Reconciliation of Previous Year transaction with HIMSR		(371,935,564)	-
	(d) Previous year's loss shown recoverable from HNF by HIMSR/HAHCH		82,595,047	162,577,762
	Total (B)		(717,094,737)	(175,156,924)
		Total (A+B)	2,880,054,934	3,338,001,929
3	Plan Fund			
	A. Jamia Hamdard			
	Opening Balance		389,474,350	448,183,783
	Received From U.G.C		-	-
	(a) Building Development Fund		2,400,000	2,574,904
	(b) University Capital Receipt		10,000,000	10,200,000
	(c) Foreign contribution Account		-	-
	Plan Fund Utilisation		-	(17,348,782)
	(a) Revenue Expenses		(41,393,226)	(54,135,555)
	(b) Utilised for Fixed Assets			
		Total	360,481,124	389,474,350
4	Other Funds			
	Pension Fund		137,226,238	150,248,714
	Gratuity Fund		52,102,621	35,463,516
	Depreciation Fund		82,446,746	78,030,241
	Jamia Hamdard Endowment Corpus Fund		596,346,045	593,146,045
	Jamia Hamdard Students Aid Fund		12,662,978	10,162,978
	Jamia Hamdard Relief and Welfare Fund		9,253,412	9,279,432
	Research Development fund		49,995,340	53,378,930
	Reserve Fund- J.H.		58,623,466	58,623,466
	Reserve Fund- HIMSR		251,412,998	342,024,454
	House Building Advance Fund		1,460,000	1,460,000
	Alumni Association Fund - J.H.		18,668,302	11,946,247
	Motor Car Advance Fund		898,000	898,000
	Motorcycle/Scooter Advance Fund		557,500	554,500
	Sabab		2,403,448	1,642,082
		Total	1,274,057,094	1,346,858,605



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

5 Sundry Research Projects Accounts

Head of Account Particulars	As at 31st March 2020		During the Year			As at 31st March 2021				
	Dr.	(Rs.)	Cr.	(Rs.)	Cr.	(Rs.)	Dr.	(Rs.)	Cr.	(Rs.)
Ministry of Environment, Forest & Climate Change, GOI		79,710	-	-	-	-		79,710	-	-
Ministry of Science & Technology, GOI		-	60,158,747	51,387,801	74,471,100	51,387,801		134,629,847		
Ministry of Defence, GOI		-	52,178	-	-	-		52,178		
HNF Research Projects		3,975,298	-	2,336,557	6,311,855	6,311,855		6,311,855		
Ministry of Agriculture, GOI		-	451,028	-	-	-		451,028		
Ministry of External Affairs, GOI		-	317,436	-	19,400	-		336,836		
Other Sundry Projects		-	125,941,925	17,375,620	18,813,853	17,375,620		144,755,778		
Ranbaxy Research Projects		-	2,544,281	1,257,945	1,800,000	1,257,945		4,344,281		
Research Fellowships		-	20,420,177	41,276,204	45,034,530	41,276,204		65,454,707		
Scholarships		-	5,768,200	16,500	172,825	16,500		5,941,025		
Ministry of Minority, GOI		-	1,599,300	2,314,891	2,500,000	2,314,891		4,099,300		
Research Training Programme		-	90,470	-	-	-		90,470		
Ministry of Health & Family Welfare, GOI		-	7,204,507	7,719,017	19,473,872	7,719,017		26,678,379		
Ministry of Ayush, GOI		(27,815)	-	4,020,729	6,454,129	3,992,914		6,454,129		
Ministry of HRD, GOI		-	18,313,010	12,610,622	28,382,873	12,610,622		46,695,883		
Foreign Contribution		-	1,180,923	395,288	662,268	395,288		1,843,191		
Total		4,027,193	244,042,182	140,711,173	204,096,705	144,738,366		448,138,887		
Net Balance			240,014,989		63,385,531			303,400,521		



6	Current Liabilities		
	Retention/Earnest Money	16,694,461	17,123,199
	Security Deposits From Staff	2,505,687	2,505,687
	Security Deposits	9,086,210	9,086,210
	Student Funds/Deposits	72,657,243	69,602,162
	Employees Liabilities	83,158,864	18,926,910
	Loan- HIMSR	-	-
	Sundry Creditors	849,635,347	799,675,588
	Total	1,033,737,812	916,919,756
7	Fixed Assets		
	Books	79,002,936	77,749,733
	Buildings	1,267,134,773	1,230,970,258
	Equipments & Apparatus	499,927,591	496,853,488
	Furniture	52,261,007	51,359,602
	Generators	4,719,542	4,719,542
	Land	1,584,397	1,584,397
	Plant & Machinery	635,378	635,378
	Utensils	717,388	717,388
	Vehicles & Transport	12,833,330	12,833,330
	Fixed Assets (HIMSR/HAHCH)	1,542,469,823	1,579,808,258
	Lcd Projector	69,632	69,632
	Patent	177,326	177,326
	Total	3,461,533,122	3,457,478,331
8	Investments		
	A. Jamia Hamdard		
	Deposits for one or more than one year	527,542,956	595,354,197
	Foreign Remittance	330,000,000	333,231,913
	Deposits for less than one year	550,000	2,759,009
		858,092,956	931,345,119
	B. HIMSR/HAHCH		
	Deposits	304,800,000	104,800,000
	Interest accrued but not due	-	-
		304,800,000	104,800,000
	C. Self Financing Courses		
	Deposits for one or more than one year	20,000,000	20,000,000
	Deposits for less than one year	-	-
		20,000,000	20,000,000
	Total	1,182,892,956	1,056,145,119
9	Cash & Bank Balances		
	Cash in Hand		
	Cash in hand (Maintenance Account)	12,206	110,097
	Cash in hand (Majeedia Hosp. (Unani))	396	268
	Cash in hand (Scholars House)	1,755	5,313
	Cash in Hand (HIMSR/HAHCH)	-	-
	Cash in Hand (HAHCH Pharmacy)	849,975	842,148
	Cash in Hand (Kannur)	218,903	88,859
	Cash in hand (S.F.S.)	6,082	12,049
	Total (A)	1,089,317	1,058,734



Bank Balances			
	BOI current account (Main)	12,519,102	14,283,284
	BOI Kannur	2,963,421	10,073,317
	Remittance in Transit(Kannur)	365,000	-
	BOI HIMSR	88,471	238,390
	BOI HAHC Hospital	1,335,748	112,533
	BOI savings account (J.H.)	1,707,106	7,443,421
	BOI savings account (Foreign Remittance)	52,024,055	56,123,908
	BOI savings account (Scholars House)	1,479,199	408,685
	BOI current account (S.F.S.)	1,001,622	200,090
	BOI savings account (S.F.S.)	266,935	527,604
	BOI savings account (Admission.)	-	-
	BOI savings account (D.O.D.L.)	658,921	639,429
	BOI account (Majeedia)	25,783	20,117
	IDBI - savings account	2,324,553	2,818,980
	IDBI (SFS) - saving account	251,869	244,101
	IDBI Tax Payment Account	46,944	46,944
	J & K Bank (S.F.S.)	28,676,585	4,270,611
	J & K Bank (J.H.)	1,600,565	1,766,667
	J & K Bank- HAHCH	0	1,972,265
	J & K Bank- HIMSR	109,310,187	67,189,319
	J & K Bank- HIMSR Pharmacy	9,024,920	3,195,755
	J & K Bank-011 HIMSR	10,177,139	6,709,928
	J & K Bank- Admission	2,975,615	1,888,930
	J & K (SODL Fee) A/C	6,195,804	-
	J & K (Upgrade) A/C	162,792	-
	J & K Registrar (J.H.)	12,480	58,552
	Kotak Mahindra Bank	30,884	27,480
	OBC	115,974,000	25,714,682
	PNB - IGI - saving account	531,615	515,178
	J & K Bank J.H. ISNS Conference A/c	81,145	1,571,485
	J&K Bank Fee Account (SODL)	5,000	-
	J & K Bank Sponsorship Event A/c	392,971	5,307,486
	Total (B)	362,210,431	213,369,141
	Total (A+B)	363,299,748	214,427,875
10	Closing stock		
	Closing Stock -Scholar House	(0)	44,593
	Closing Stock - HIMSR	20,454,475	20,964,987
	Total	20,454,475	21,009,580
11	Loans & Advances		
	A. To Staff		
	Festival Advance	360,450	98,450
	Car Advance	188,820	195,420
	Scooter Advance	100,200	130,200
	House Building Advance	629,498	832,510
	Miscellaneous Advances (Medical/LTC)	31,247	301,871
	Total (A)	1,310,215	1,558,451
	B. Others		
	Advances to Expenditure	3,210,729	2,490,584
	Advances to Projects	1,010,242	1,273,042
	Security Deposits (Jamia Hamdard)	49,607,294	49,607,294
	Sundry Recoverable	768,412,704	1,427,279,353
	Total (B)	822,240,969	1,480,650,273
	Total (A+B)	823,551,184	1,482,208,724




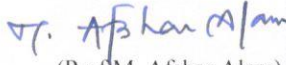
JAMIA HAMDARD
(DEEMED TO BE A UNIVERSITY)
HAMDARD NAGAR, NEW DELHI- 110062

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

	Particulars	Note No.	For the Year ended March 31, 2021	For the Year ended March 31, 2020
1	INCOME			
	Grants/Donations	12	185,505,438	187,739,975
	Total (A)		185,505,438	187,739,975
	University Receipt			
	Receipt From Hospital	13	876,763	2,189,838
	Receipts From Students	14	241,741,086	313,932,317
	Recovery From Staff	15	49,208,847	96,584,743
	Other Receipts	16	114,454,328	192,138,912
	Total (B)		406,281,025	604,845,810
	TOTAL (C=A+B)		591,786,463	792,585,785
2	EXPENDITURE			
	Employees Remuneration & Benefits	17	592,452,941	573,410,302
	Total (D)		592,452,941	573,410,302
	Other Recurring Expenses			
	Administrative Expenses	18	172,013,904	195,227,542
	Educational Expenses	19	14,826,378	20,977,648
	Patient Health Care Expenditure	20	2,464,754	1,763,903
	Total (E)		189,305,036	217,969,093
	Provisions	21	123,500,000	53,000,000
	Total (F)		123,500,000	53,000,000
	TOTAL (G=D+E+F)		905,257,977	844,379,395
	SURPLUS/DEFICIT (H=C-G)		(313,471,514)	(51,793,610)
	Notes on Accounts			



 (Prof. Shakti Ali)
 Finance Officer
 (Officiating)
 Finance Officer
 Jamia Hamdard
 (Deemed University)
 New Delhi
 Date 15.12.2021


 (S.S. Akhtar)
 Registrar
 Jamia Hamdard
 (Deemed to be University)
 Hamdard Nagar
 New Delhi - 110062
 For & RA & Co
 Chartered Accountants
 FRN : 020266N


 (Prof. M. Afshar Alam)
 Vice Chancellor



Prof. (Dr.) M. Afshar Alam
 Vice-Chancellor
 Jamia Hamdard
 (Deemed to be University)
 Hamdard Nagar, New Delhi-110 062


 Rajat Goyal
 Partner
 M No: 503150

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

NOTES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Note No.	Particulars	For the Year ended March 31, 2021	For the Year ended March 31, 2020
12	GRANTS/DONATIONS		
	University Grant Commission	80,000,000	80,000,000
	Hamdard National Foundation	80,000,000	80,000,000
	Other Grants	24,505,438	27,739,975
	Grant from NCT Delhi	1,000,000	-
	TOTAL	185,505,438	187,739,975
13	RECEIPT FROM HOSPITAL		
	Receipt from OPD/IPD	876,763	2,189,838
	TOTAL	876,763	2,189,838
14	RECEIPT FROM STUDENTS		
	Academic Fee	224,066,019	226,746,494
	Hostel Fee	28,803,567	88,991,509
	Less: Fee Concession	(91,250)	(525,399)
	Fee Concession to Staff Ward	(1,037,250)	(1,280,287)
	Provision for UCR	(10,000,000)	-
	TOTAL	241,741,086	313,932,317
15	RECOVERY FROM STAFF		
	Licence fee	1,069,315	654,972
	Water & Electricity charges	48,139,532	95,929,771
	TOTAL	49,208,847	96,584,743
16	OTHER RECEIPTS		
	Application /Tender Fee	472,035	421,750
	Cancellation of Admission Charges	425,450	373,575
	Gymnasium Fee	-	308,900
	Consultancy Charges	18,000	-
	Interest on Deposits/Bank Accounts	13,227,038	13,017,016
	Infrastructure Charges	-	166,000,000
	Sundry Receipts	2,265,363	2,132,085
	Overhead Charges from Projects/SFS	87,828,373	2,389,630
	Sale of Publications	15,331	-
	Penalties	73,093	267,695
	Prior Period Receipts	8,509,958	294,990
	Transport Receipts from Nursing Students	90,000	758,000
	Upkeep Receipts	1,529,687	6,175,271
	TOTAL	114,454,328	192,138,912
17	EMPLOYEES REMUNERATION & BENEFITS		
	Pay & Allowances	525,002,703	484,257,720
	Other Benefits to Employees	14,864,938	20,955,703
	Retirement Benefits	9,366,494	28,485,892
	C P F Employer's Contribution	17,496,593	13,604,369
	Out Sourced Service Charges	25,347,991	25,388,540



	Wages	374,222	718,078
	TOTAL	592,452,941	573,410,302
18	ADMINISTRATIVE EXPENSES		
	Admission Expenses	468,729	2,609,718
	Advertisement Expenses	683,297	788,204
	Affiliation Expenses	1,445,000	2,943,950
	Audit Fees	2,549,560	824,440
	Bank Charges	357,702	61,190
	Contingencies	2,206,526	2,222,495
	Convocation	18,642	871,402
	E-Resources	181,500	291,868
	Hiring of Vehicles	722,588	1,047,447
	Interest on Loan	4,120,098	1,050,289
	Legal Expenses	1,517,128	3,092,195
	Meetings & Functions Expenses	720,118	1,201,626
	Miscellaneous Expenses	27,997	-
	Postage	20,259	62,954
	Printing/ Stationery/ Binding	626,624	1,186,041
	Public Relation Expenses	16,477	136,611
	Purchase of Utensils	-	24,990
	Rent, Taxes & Insurance	5,021,918	22,734,421
	Prior Period Adjustments	374,282	22,028
	Rufaida Health Centre	12,000	-
	Students Welfare Expenses	246,603	531,631
	Telephone Charges	498,357	372,937
	Training and Development Expenses	9,559	211,655
	P.M. National Relief Fund	-	1,338,620
	Travel Expenses	134,627	2,223,339
	Electricity & Water Expenses	84,832,485	78,057,383
	Seminar & Conference Expenses	66,002	590,452
	University Ranking Expenses	767,000	-
	Newspapers	74,472	192,322
	Security Service Expenses	25,027,017	20,024,484
	Repairs and Maintenance	39,267,337	50,512,850
	TOTAL	172,013,904	195,227,542
19	EDUCATIONAL EXPENSES		
	Animal House Expenses	697,726	611,236
	Bio Chemical Waste	103,542	180,152
	Chemicals & Glasswares/Gases/Consumables	2,865,975	5,123,483
	Journals & Periodicals	-	489,652
	Outside Faculty Expenses	634,656	1,446,252
	Educational Tour	6,685	152,462
	Environmental Studies for UG Students	36,000	68,800
	Examination Expenses	2,232,396	4,002,187
	Herbal Garden	11,430	7,900
	Clinical Research (Unani medicine)	89,275	595,906
	Literary & Cultural Activities	72,711	200,460
	NCC	52,536	88,357
	Preparation of Unani Medicines	66,171	396,892
	Stipend/ Fellowships to Students	7,689,617	7,252,097
	Orientation and PTA Expenses	4,400	16,251
	Subscription to Academic Institutions	247,328	310,405
	Teaching Material	15,930	35,156




		TOTAL	14,826,378	20,977,648
20	PATIENT HEALTH CARE EXPENSES			
	Drugs and Dressing Material		1,891,316	530,364
	Indoor Patient Diet		131,340	392,275
	Linen/Washing Charges		226,521	197,175
	Laboratory Test/Machine out source		132,401	
	Health Camp		26,488	40,624
	Purchase of Unani Medicines for free distribution		56,688	603,465
		TOTAL	2,464,754	1,763,903
21	PROVISIONS			
	Gratuity Fund		23,500,000	-
	Pension Fund		95,000,000	50,000,000
	7th CPC Arrears		-	-
	Depreciation Fund		5,000,000	3,000,000
		TOTAL	123,500,000	53,000,000
22	INCOME & EXPENDITURE ACCOUNT			
	Jamia Hamdard Regular Courses			
	Deficit/Surplus During the Year	(A)	(313,471,514)	(51,793,610)
	Scholar's House			
	Deficit/Surplus During the Year	(B)	(172,799)	(6,613,431)
	Self Financing Courses			
	Deficit/Surplus During the Year	(C)	61,047,017	259,156,195
	HIMSR/HAHCH			
	Deficit/Surplus During the Year	(D)	-	(82,595,047)
	NET Deficit/Surplus During the Year	TOTAL	(252,597,296)	118,154,107
	(Total surplus/deficit transferred to balance sheet)	(A to D)		




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, 2021

	Particulars	Note No.	For the Year ended March 31, 2021	For the Year ended March 31, 2020
(A)	INCOME			
	Donations		-	-
	Receipts from Students	23	423,195,245	618,315,742
	Other Receipts	24	3,296,286	2,749,733
	TOTAL (A)		426,491,531	621,065,475
(B)	EXPENDITURE			
	Employees Remuneration & Benefits	25	272,443,034	268,558,285
	TOTAL (B)		272,443,034	268,558,285
	Other Recurring Expenses			
	Educational Expenses	26	2,069,493	6,440,780
	Administrative Expenses	27	90,931,987	86,910,215
	Provisions	28	-	-
	TOTAL (C)		93,001,480	93,350,995
	SURPLUS/DEFICIT During the year (Transferred to Note No.22)	TOTAL (D=A-B-C)	61,047,017	259,156,195


 (Prof. Shakir Ali)
 Finance Officer
 (Officiating)
 Finance Officer
 Jamia Hamdard
 (Deemed University)
 New Delhi - 110062
 Date: 15.12.2021


 (S.S. Akhtar)
 Registrar
 Registrar
Jamia Hamdard
 (Deemed to be University)
Hamdard Nagar
 New Delhi - 110062
 For KRA & Co.
 Chartered Accountants
 FRN : 020266N


 Rajat Goyal
 Partner
 M No: 503150


 (Prof. M. Afshar Alam)
 Vice Chancellor



Prof. (Dr.) M. Afshar Alam
 Vice-Chancellor
 Jamia Hamdard
 (Deemed to be University)
 Hamdard Nagar, New Delhi-110 062

JAMIA HAMDARD
(DEEMED TO BE A UNIVERSITY)
HAMDARD NAGAR, NEW DELHI- 110062
SELF FINANCING SCHEMES

NOTES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Note No.	Particulars	For the Year ended March 31, 2021	For the Year ended March 31, 2020
23	Receipts From Students		
	Students Fees	424,800,449	616,854,806
	Other Receipts from Students	1,612,733	6,217,365
	Less: Fee Concesssion	(116,750)	(397,496)
	Fee Concesssion to Staff Wards	(3,101,187)	(4,358,933)
	TOTAL	423,195,245	618,315,742
24	Other Receipts		
	Interest on Bank Accounts/Deposits	503,162	710,141
	Online Registration/ Processing/ Entrance Test	111,500	232,000
	Miscellaneous Receipts	1,306,624	41,481
	Admission Cancellation Charges	1,375,000	1,766,111
	TOTAL	3,296,286	2,749,733
25	Employees Remuneration & Benefits		
	Pay & Allowances	259,583,341	240,768,410
	Other Benefits to Employees	4,840,592	7,346,483
	Out Source Service Charges	8,019,101	7,872,634
	C P F- Employer contribution	-	12,570,758
	TOTAL	272,443,034	268,558,285
26	Educational Expenses		
	Annual Food Mela	-	15,203
	Brochure for Placement	-	-
	Chemicals & Glasswares	724,597	813,973
	Educational Tours	-	32,453
	Examination Expenses	986,268	2,204,069
	Incentive for Research Publication	21,000	90,500
	Induction Programme	-	118,565
	Invited Lectures	-	57,058
	Journals - Central Library	-	125,000
	Research Promotion Grant	-	10,688
	Seminars & Conferences	42,276	322,923
	TA/DA to Members	207,724	745,431
	Affiliation & Inspection Expenses	59,000	839,210
	Teaching Material	28,628	1,065,707
	TOTAL	2,069,493	6,440,780
27	Administrative Expenses		
	Advertisement	-	275,266
	Admission Expenses	97,429	1,145,180
	Contingencies	626,072	1,245,067
	Bank Charges	341,693	27,117
	Foreign Students Welfare Activities	2,506	21,720
	Equipment/ Xerox Machines Maintenance Charges	3,554,192	5,333,925
	Networking Cell Expenses	127,918	1,501,376
	Over head Charges	84,862,920	76,600,698
	Placement Activities/ Industry Interaction	252,810	221,765
	Postage & Telegram	6,292	10,138
	Purchase of Software	564,300	-
	Stationery/Printing Expenses	87,759	286,331
	Telephone Charges	3,706	203,872
	Website Expenses	404,390	-
	GIS of Students	-	37,760
	TOTAL	90,931,987	86,910,215
28	Provisions		
	Gratuity Fund	-	-
	Pension Fund	-	-
	Depreciation Fund	-	-
	TOTAL	-	-



JAMIA HAMDARD
(DEEMED TO BE A UNIVERSITY)
HAMDARD NAGAR, NEW DELHI- 110062
SCHOLARS' HOUSE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

	Particulars	Note No.	For the Year ended March 31,2021	For the Year ended March 31,2020
(A)	INCOME			
	Boarding/lodging charges	29	464,464	7,755,412
	Other Receipts	30	34,987	140,028
	TOTAL (A)		499,451	7,895,440
(B)	EXPENDITURE			
	Direct Expense	31	465,621	4,656,283
	Administrative Expenses	32	126,216	919,136
	Repairs & Maintenance	33	80,413	1,685,597
	Share in common service	34	-	7,247,855
	Provisions	35	-	-
	TOTAL (B)		672,250	14,508,871
	SURPLUS/DEFICIT During the year (Transferred to Note No.22)	TOTAL (C=A-B)	(172,799)	(6,613,431)

(Handwritten Signature)

(Prof. Shakir Ali)
 Finance Officer
 (Officially)
 Finance Officer
 Jamia Hamdard
 (Deemed University)
 New Delhi
 Date: 15.12.2021

(Handwritten Signature)
 (S.S. Akhtar)
 Registrar

Registrar
Jamia Hamdard
(Deemed to be University)
Hamdard Nagar
New Delhi - 110062
 For KRA & Co.
 Chartered Accountants
 FRN 020266N

(Handwritten Signature)
 Rajat Goyal
 Partner
 M No: 503150



(Handwritten Signature)
 (Prof. M. Afshar Alam)
 Vice Chancellor



Prof. (Dr.) M. Afshar Alam
 Vice-Chancellor
 Jamia Hamdard
 (Deemed to be University)
 Hamdard Nagar, New Delhi-110 062

JAMIA HAMDARD
(DEEMED TO BE A UNIVERSITY)
HAMDARD NAGAR, NEW DELHI- 110062
SCHOLARS' HOUSE

NOTES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

	Particulars	Note No.	For the Year ended March 31,2021	For the Year ended March 31,2020
29	Boarding/Lodging Charges			
	Boarding Charges		10,000	724,050
	Lodging Charges		454,464	7,031,362
	TOTAL		464,464	7,755,412
30	Other Receipts			
	Miscellaneous Receipts		3,310	94,531
	Bank Interest		31,677	45,497
	TOTAL		34,987	140,028
31	Direct Expenses			
	Food Articles			
	Opening Stock		44,593	57,796
	Add: Purchases for the year		396,669	4,321,541
	Less: Closing stock		-	(44,593)
	Consumption		441,262	4,334,744
	LPG		24,359	321,539
	TOTAL		465,621	4,656,283
32	Administration Expenses			
	Bank Charges		190	813
	Computer Stationery		4,743	-
	Conveyance		2,050	5,130
	Consumables		36,450	609,233
	Contingencies		-	51,450
	Stationery		9,263	24,742
	Liveries		-	11,050
	Telephone Expenses		-	22,164
	Misc. Expenses		8,848	53,125
	Utensils/Crockery		57,372	44,149
	Wages		7,300	97,280
	TOTAL		126,216	919,136
33	Repair & Maintenance			
	House Keeping		19,414	44,794
	Equipment Maintenance		14,150	93,373
	Building/ Civil Maintenance		4,764	892,177
	Electrical Maintenance		41,985	554,253
	Repair of Furniture		-	43,051
	Linen and Furnishing		100	57,949
	TOTAL		80,413	1,685,597
34	Share in Common services	TOTAL	-	7,247,855
35	Provisions for Depreciation		-	-

