

**Jamia Hamdard (Deemed to be University)**

**Balance Sheet as at 31<sup>st</sup> March 2025**

(All amounts are in INR crores unless otherwise stated)

Particulars	Schedule No.	As at March 31, 2025	As at March 31, 2024
<b>Sources of funds</b>			
Capital Funds	2	202.55	305.48
Designated/ Earmarked/ Endowment Funds	3	100.66	99.25
Current Liabilities & Provisions	4	357.73	359.40
<b>Total</b>		<b>660.94</b>	<b>764.13</b>
<b>Application of funds</b>			
<b>Fixed Assets</b>	5		
Tangible Assets		256.17	334.68
Intangible Assets		0.22	3.67
Capital Work-In-Progress		16.84	13.36
Investments from Earmarked/ Endowment Funds	6	157.57	191.41
Current Assets	7	212.84	209.17
Loans, Advances and Deposits	8	17.30	11.84
<b>Total</b>		<b>660.94</b>	<b>764.13</b>

**Significant Accounting Policies**

1

As per our report of even date attached

For KRA & Co  
Chartered Accountants

FRN 020266N

Saurabh Garg  
Partner  
M No: 510541  
Place: New Delhi  
Date: 07 November 2025



For and on behalf of the Board of Jamia Hamdard

Ashu Kakkar  
Finance Officer  
Place: New Delhi  
Date: 07 November 2025

Col. Tahir Mustafa  
Registrar  
Place: New Delhi  
Date: 07 November 2025

Prof. M. Afshar Alam  
Vice Chancellor  
Place: New Delhi  
Date: 07 November 2025

**Jamia Hamdard (Deemed to be University)**

**Income and Expenditure Account for the year ended 31<sup>st</sup> March 2025**

(All amounts are in INR crores unless otherwise stated)

Particulars	Schedule No.	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Income</b>			
Academic Receipts	9	163.74	171.09
Grants/ Subsidies	10	8.29	9.39
Income from Investments	11	10.42	13.02
Other Income	12	21.89	45.54
Prior Period Income	13	2.68	6.16
<b>Total (A)</b>		<b>207.02</b>	<b>245.21</b>
<b>Expenditure</b>			
Staff Payments & Benefits (Establishment Expenses)	14	164.68	198.12
Academic Expenses	15	14.06	13.37
Administrative and General Expenses	16	45.26	33.13
Finance Costs	17	0.01	0.00
Depreciation and Amortisation	18	4.17	11.05
Prior Period Expenses	19	81.77	8.81
<b>Total (B)</b>		<b>309.95</b>	<b>264.48</b>
<b>Balance being excess of Expenditure over Income (A-B) Transferred to/ from Designated Fund Corpus/ Capital Fund (Schedule 2)</b>		<b>(102.93)</b>	<b>(19.28)</b>

**Significant Accounting Policies**

1

As per our report of even date attached

For KRA & Co

Chartered Accountants

FRN: 020266N



Saurabh Barg

Partner

M No: 510541

Place: New Delhi

Date: 07 November 2025

For and on behalf of the Board of Jamia Hamdard

Ashu Kakkar  
Finance Officer  
Place: New Delhi  
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Col. Tahir Mustafa  
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Prof. M. Afshar Alam  
Vice Chancellor  
Place: New Delhi  
Date: 07 November 2025

**Jamia Hamdard (Deemed to be University)**

**Balance Sheet as at 31<sup>st</sup> March 2025**

(All amounts are in Rs. unless otherwise stated)

Particulars	Schedule No.	As at March 31, 2025	As at March 31, 2024
<b>Sources of funds</b>			
Capital Funds	2	2,02,54,96,804	3,05,48,38,842
Designated/ Earmarked/ Endowment Funds	3	1,00,65,85,965	99,24,88,767
Current Liabilities & Provisions	4	3,57,72,75,067	3,59,39,34,312
<b>Total</b>		<b>6,60,93,57,836</b>	<b>7,64,12,61,921</b>
<b>Application of funds</b>			
<b>Fixed Assets</b>	5		
Tangible Assets		2,56,16,84,493	3,34,67,67,971
Intangible Assets		22,26,610	3,67,09,926
Capital Work-In-Progress		16,84,18,441	13,35,75,182
Investments from Earmarked/ Endowment Funds	6	1,57,57,01,289	1,91,40,88,051
Current Assets	7	2,12,84,00,257	2,09,17,35,658
Loans, Advances and Deposits	8	17,29,26,746	11,83,85,133
<b>Total</b>		<b>6,60,93,57,836</b>	<b>7,64,12,61,921</b>

**Significant Accounting Policies**

1

As per our report of even date attached

For KRA & Co  
Chartered Accountants  
FRN: 020266N

Saurabh Garg  
Partner  
M No: 510541  
Place: New Delhi  
Date: 07 November 2025



For and on behalf of the Board of **Jamia Hamdard**

Ashu Kakkar  
Finance Officer  
Place: New Delhi  
Date: 07 November 2025

Col. Tahir Mustafa  
Registrar  
Place: New Delhi  
Date: 07 November 2025

Prof. M. Afshar Alam  
Vice Chancellor  
Place: New Delhi  
Date: 07 November 2025

**Jamia Hamdard (Deemed to be University)**

**Income and Expenditure Account for the year ended 31<sup>st</sup> March 2025**

(All amounts are in Rs. unless otherwise stated)

Particulars	Schedule No.	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Income</b>			
Academic Receipts	9	1,63,73,72,183	1,71,09,48,731
Grants/ Subsidies	10	8,29,08,330	9,39,28,644
Income from Investments	11	10,41,87,468	13,01,82,601
Other Income	12	21,89,08,101	45,53,69,170
Prior Period Income	13	2,68,11,124	6,16,33,600
<b>Total (A)</b>		<b>2,07,01,87,206</b>	<b>2,45,20,62,746</b>
<b>Expenditure</b>			
Staff Payments & Benefits (Establishment Expenses)	14	1,64,68,22,253	1,98,11,91,930
Academic Expenses	15	14,06,33,551	13,37,16,091
Administrative and General Expenses	16	45,26,13,618	33,12,55,858
Finance Costs	17	76,363	14,660
Depreciation and Amortisation	18	4,16,58,493	11,05,28,880
Prior Period Expenses	19	81,77,24,966	8,81,05,467
<b>Total (B)</b>		<b>3,09,95,29,244</b>	<b>2,64,48,12,886</b>
<b>Balance being excess of Expenditure over Income (A-B) Transferred to/ from Designated Fund Corpus/ Capital Fund (Schedule 2)</b>		<b>(1,02,93,42,038)</b>	<b>(19,27,50,140)</b>

**Significant Accounting Policies**

1

As per our report of even date attached

For KRA & Co

Chartered Accountants

FRN: 020266N

Saurabh Garg  
Partner

M No: 510541

Place: New Delhi

Date: 07 November 2025



For and on behalf of the Board of Jamia Hamdard

Ashu Kakkar  
Finance Officer  
Place: New Delhi  
Date: 07 November 2025

Col. Tahir Mustafa  
Registrar  
Place: New Delhi  
Date: 07 November 2025

Prof. M. Afshar Alam  
Vice Chancellor  
Place: New Delhi  
Date: 07 November 2025

**Jamia Hardard (Deemed to be University)**  
**Receipts and Payments Account for the year ended 31st March 2025**  
(All amounts are in Rs. unless otherwise stated)

Receipts	For the year ended March 31, 2025	For the year ended March 31, 2024	Expenses	Payments	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Opening balance</b>						
Cash	8,96,358	8,05,744				
Bank	12,83,02,424	36,86,91,553	Establishment expenses		1,54,71,84,454	1,15,22,41,483
Current			Academic expenses		14,05,47,138	5,67,02,566
Deposits	1,82,80,57,892	1,51,97,92,794	Administration expenses		32,89,27,054	26,64,80,618
Savings	16,62,82,881	10,08,87,720	Repair & Maintenance		5,94,49,731	4,51,13,882
HIMSR	12,86,08,419	12,86,08,419	Prior period expenses		14,56,128	8,81,05,467
Other expenses			Other expenses		76,363	14,660
Grants received						
From UGC	86,26,330	1,32,51,317				
From SG	7,42,82,000	8,06,77,327	Payments against Sponsored Projects/ Schemes/Fellowships		15,45,98,098	17,46,56,823
From Other sources						
Academics Receipts						
Receipts against Earmarked/Endowment funds	1,40,97,198	1,01,28,974				
Receipts against Sponsored Projects/ Schemes/Fellowships	10,00,60,957	14,26,22,487	Expenditure on Fixed Assets and Capital work-in-progress		3,83,60,537	6,61,77,113
Income on Investments from			Fixed Asset		3,48,43,259	3,35,75,404
Earmarked/endowment funds			Capital Work-in-progress			
Other investments						
Other Income			Other payments including statutory payments		29,68,56,368	13,29,50,674
Prior Period Income	1,46,37,204	11,19,27,594	Closing balances		11,94,951	8,96,358
Miscellaneous Receipt including Statutory receipts			Cash			
Other receipts			Bank			
Total	4,48,31,77,642	4,26,81,66,663	Current		13,60,98,617	12,83,02,424
			Deposits		1,54,59,748	1,82,80,57,892
			Savings		10,03,60,777	16,62,82,881
			HIMSR		12,86,28,419	12,86,08,419
					4,48,31,77,642	4,26,81,66,663

As per our report of even date attached

For KRA & Co  
Chartered Accountants  
FRN 020265N  
Saurabh Gaig  
Partner  
M No: 51051  
Place: New Delhi  
Date: 07 November 2025



Ashu Kakkar  
Finance Officer  
Place: New Delhi  
Date: 07 November 2025

Prof. M. Afshar Alam  
Vice Chancellor  
Place: New Delhi  
Date: 07 November 2025

M Afshar Alam

**Jamia Hamdard (Deemed to be University)****Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025**

(All amounts are in Rs. unless otherwise stated)

**1 SIGNIFICANT ACCOUNTING POLICIES****A Basis of preparation and accounting**

- (a) The Jamia Hamdard "The University" is a deemed to be University registered as a Society under Societies Registration Act 1862. It is a non-profit organization running on no profit no loss basis.
- (b) The financial statements are prepared under the Historical Cost Convention and on Going Concern concept. The accounts are prepared generally on accrual method of accounting. The Financial Statements of the University represent Balance Sheet, Income and Expenditure Account, Receipt & Payment Account and Notes to Accounts.
- (c) The Accounts of the Provident Fund have been shown separately as these do not form part of consolidated accounts of the University.
- (d) The offshore campus accounts, such as those for Kannur in Kerala, are maintained separately. These accounts are audited by a separate auditor and subsequently consolidated into the University's financial statements

**B Revenue Recognition**

Revenue is recognized on an accrual basis from all sources, including student fees, scholar house collections, rental income, hospital and pharmacy operations, sports facilities, other institutional activities, and interest on investments. Revenue is recorded when it is earned and measurable, irrespective of the timing of the related cash flows.

**C Fixed Assets and Depreciation**

- (a) Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and other direct expenses related to their acquisition, installation and commissioning.
- (b) Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

<b>Tangible Asset</b>	<b>Rate of Depreciation</b>
Land	0%
Site Development	0%
Buildings	2%
Roads and Bridges	2%
Tube Wells and Water Supply	2%
Sewerage and Drainage	2%
Electrical Installation and Equipment	5%
Plant and Machinery	5%
Scientific and Laboratory Equipment	8%
Office Equipment	7.5%
Audio Visual Equipment	7.5%
Computers and Peripherals	20%
Furniture, Fixture and Fittings	7.5%
Vehicles	10%
Library Books and Scientific Journals	10%
<b>Intangible Asset</b>	
E-Journals	40%
Computer Software	40%
Patents and Copyrights	9 years

- (c) Depreciation is provided for the whole year on additions during the year.
- (d) The assets procured out of Research Projects Fund awarded to faculty of University 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/Projects.
- (e) Assets, the individual value of each of which is Rs. 2,000 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such Assets.

 M. Afshan Chah.

 Shweta



**Jamia Hamdard (Deemed to be University)**

**Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025**

(All amounts are in Rs. unless otherwise stated)

**D Capital Work-in-Progress**

- (a) Capital work-in-progress includes the costs incurred on Fixed Assets that are not yet ready for the intended use.
- (b) Depreciation is not recorded on capital work-in progress until construction and installation are complete and the asset is ready for its intended use.

**E Inventories**

Inventories includes the medical consumables, supplies etc. which belongs to HIMSR. On account of dispute, there is no change in value of inventory for last four years. Note 7 and Note 20 includes further details.

**F Retirement Benefits**

- (a) Liability of retirement benefits i.e. Pension, Gratuity and Leave Encashment are to be provided on the basis of actuarial valuation. The actual payments of Pension, Gratuity and Leave Encashment are debited in the accounts to the respective provisions.
- (b) As per actuarial valuation of Pension, Gratuity and Leave Encashment, the value of liability is assessed at Rs. 383,49,48,451/- for Pension, Rs. 45,34,05,727/- for Leave Encashment and Rs. 45,57,48,996/- for Gratuity. The appropriate corpus on the basis of annual actuarial valuation is provided in the books of accounts for Gratuity & Leave Encashment only. During financial year 2024-25, provisions have been created as follows:
  - i) Provision for Pension - Rs. 30,00,00,000/-
  - ii) Provision for Leave encashment - Rs. 4,42,70,936/-
  - iii) Provision for Gratuity - Rs. 10,06,75,349/-

The provision for pension would be consistently provided every year to make the funds sustainable in long run.

**G Investments**

Investments are carried at their cost.

**H Corpus Fund**

Corpus/Capital Fund is created to the extent of fixed assets capitalized during the year out of Plan/Earmarked Grants. Adjustments on account of observations relating to previous year are routed through Corpus/Capital Fund Account.

**I Grants**

- (a) Grants are accounted for on realization basis.
- (b) The grants received from government for research projects are maintained separately for each grant. A statement of project wise grant received and utilised is presented separately in Annexure B.

**J Sponsored Projects**

- (a) Grants received from Sponsors are accounted for during the year when it is received and disclosed as "Current Liability". Expenditure incurred out of grant received are debited to the respective project account and unspent balance, if any, is also disclosed under "Current Liabilities."
- (b) Some Fellowships and Scholarships are also sponsored by various organizations. These are accounted for in the same way as Sponsored Projects except that the expenditure is generally only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and Scholars.

**K Income Tax**

- (a) The Income of the University is exempt from Income Tax under Section 10(23C)(vi) of the Income Tax Act, 1961. No provision for tax is therefore made in the accounts.
- (b) The Society i.e. Jamia Hamdard also have exemption under section 80G of Income Tax Act, which makes it eligible for accepting donations. The tax deducted at source is shown as recoverable under head "Duties and taxes" in Balance Sheet.

*[Handwritten signatures]*



**Jamia Hamdard (Deemed to be University)**

**Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025**

(All amounts are in Rs. unless otherwise stated)

**2 Corpus/ Capital fund**

Particulars	As at March 31, 2025	As at March 31, 2024
Balance at the beginning of the year	3,05,48,38,842	3,24,75,88,979
Less: Deficit transferred from the Income & Expenditure Account	1,02,93,42,038	19,27,50,137
	<b>2,02,54,96,804</b>	<b>3,05,48,38,842</b>

\* Corpus/Capital Fund includes the amount of Rs. 162,81,62,534/- belongs to HIMSR as at March 31, 2025 and March 31, 2024.

**3 Designated/ Earmarked/ Endowment Funds**

**FY 2024-25**

Name of the fund	Opening Balance as at April 01, 2024	Addition during the year	Utilisation during the year	Balance as at March 31, 2025
Endowment Corpus Fund	25,00,71,829	-	-	25,00,71,829
Students Aid Fund	1,26,62,978	-	-	1,26,62,978
Relief and Welfare Fund	1,08,30,604	6,03,494	-	1,14,34,098
Research Development fund	4,97,36,540	-	-	4,97,36,540
Reserve Fund- HIMS	25,06,74,977	-	-	25,06,74,977
Alumni Association Fund	4,54,41,865	1,34,93,704	-	5,89,35,569
Motor Car Advance Fund	8,98,000	-	-	8,98,000
Motorcycle Advance Fund	5,57,500	-	-	5,57,500
Sabab	35,83,895	-	-	35,83,895
Woman's Day Fund	49,455	-	-	49,455
Plan Fund	36,79,81,124	-	-	36,79,81,124
<b>Total</b>	<b>99,24,88,767</b>	<b>1,40,97,198</b>	-	<b>1,00,65,85,965</b>

**FY 2023-24**

Name of the fund	Opening Balance as at April 01, 2023	Addition during the year	Utilisation during the year	Balance as at March 31, 2024
Endowment Corpus Fund	25,00,71,829	-	-	25,00,71,829
Students Aid Fund	1,26,62,978	-	-	1,26,62,978
Relief and Welfare Fund	99,49,755	8,80,849	-	1,08,30,604
Research Development fund	4,97,36,540	-	-	4,97,36,540
Reserve Fund- HIMS	25,06,74,977	-	-	25,06,74,977
Alumni Association Fund	3,61,93,740	92,48,125	-	4,54,41,865
Motor Car Advance Fund	8,98,000	-	-	8,98,000
Motorcycle Advance Fund	5,57,500	-	-	5,57,500
Sabab	35,83,895	-	-	35,83,895
Woman's Day Fund	49,455	-	-	49,455
Plan Fund	36,79,81,124	-	-	36,79,81,124
<b>Total</b>	<b>98,23,59,793</b>	<b>1,01,28,974</b>	-	<b>99,24,88,767</b>



**Jamia Hamdard (Deemed to be University)**

**Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025**

(All amounts are in Rs. unless otherwise stated)

**4 Current Liabilities & Provisions**

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Current Liabilities</b>		
Security Deposits		
Staff	3,63,687	3,27,687
Students	13,64,94,791	11,75,28,950
Sundry Creditors	36,02,29,078	36,94,94,632
Sundry Creditors-HIMSR	42,05,42,368	42,05,42,368
Statutory Liabilities	3,50,25,879	1,85,97,750
Sponsored Projects (Annexure B)	15,21,77,361	20,80,32,739
Other Current Liabilities		
Retention/Earnest Money	1,52,50,660	1,49,29,046
Other Liabilities	21,07,54,780	10,56,43,933
<b>Sub-Total (A)</b>	<b>1,33,08,38,604</b>	<b>1,25,50,97,105</b>
<b>Provisions</b>		
Gratuity	45,57,48,996	42,98,88,937
Superannuation Pension	1,14,15,50,153	1,10,03,05,100
Accumulated Leave Encashment	45,34,05,727	45,76,94,833
Provision for Employees Liabilities	19,57,31,587	35,09,48,337
<b>Sub-Total (B)</b>	<b>2,24,64,36,463</b>	<b>2,33,88,37,207</b>
<b>Total (A+B)</b>	<b>3,57,72,75,067</b>	<b>3,59,39,34,312</b>

**6 Investments from Earmarked/ Endowment Funds**

Particulars	As at March 31, 2025	As at March 31, 2024
Term Deposits with Banks	1,20,97,95,748	1,52,32,57,892
Investment (HIMSR)	30,48,00,000	30,48,00,000
Interest accrued	6,11,05,541	8,60,30,159
<b>Total</b>	<b>1,57,57,01,289</b>	<b>1,91,40,88,051</b>

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## 7 Current Assets

Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025

(All amounts are in Rs. unless otherwise stated)

### Particulars

As at  
March 31, 2025      As at  
March 31, 2024

Closing Stock-HIMSR	2,04,54,475	2,04,54,475
Student Receivables	52,37,34,241	65,11,37,041
Sundry Debtors	59,61,909	38,92,905
Sundry Debtors-HIMSR	37,29,00,488	37,29,00,488
Balance with Govt authorities		
TDS Receivable	5,82,80,922	4,65,19,771
TCS Recoverable	4,71,618	3,12,596
Others	4,32,300	4,32,300
Recoverable from HIMSR	77,98,81,540	57,19,96,000
Bank Balances (Annexure A)		
• In Current Accounts	13,60,98,617	12,83,02,424
• In Savings Accounts	10,03,60,777	16,62,82,881
Bank Balances-HIMSR	12,86,28,419	12,86,08,419
Cash in hand	3,44,976	46,383
Cash in hand - HIMSR	8,49,975	8,49,975
<b>Total</b>	<b>2,12,84,00,257</b>	<b>2,09,17,35,658</b>

\*The bank balances of current year include sweep-in fixed deposits amounting to Rs. 8,60,31,981/- (previous year: Rs. 5,87,84,319/-).

## 8 Loans, Advances and Deposits

Particulars	As at March 31, 2025	As at March 31, 2024
Advances to Employees not Interest bearing	61,54,501	61,54,501
Advances to Employees Interest bearing	3,96,300	5,30,400
Prepaid Expenses	41,040	9,96,383
Advances to Projects	13,19,915	10,10,242
Security Deposits		
- MCD	14,42,25,183	8,92,25,183
- BSES	26,13,390	26,13,390
- Others	1,81,76,417	1,78,55,034
<b>Total</b>	<b>17,29,26,746</b>	<b>11,83,85,133</b>

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## 9 Jamia Hamdard (Deemed to be University)

Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025

(All amounts are in Rs. unless otherwise stated)

### 9 Academic Receipts

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Academic Fees	1,44,82,12,231	1,55,92,28,347
Hostel Fees	18,91,59,952	15,17,20,384
<b>Total</b>	<b>1,63,73,72,183</b>	<b>1,71,09,48,731</b>

### 10 Grants/ Subsidies

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
University Grant Commission	86,26,330	1,32,51,317
Hamdard National Foundation	7,42,82,000	8,00,00,000
Grant from NCT Delhi	-	-
Other Grants	-	6,77,327
<b>Total</b>	<b>8,29,08,330</b>	<b>9,39,28,644</b>

### 11 Income from Investments

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest on Term Deposits/ Bank accounts	10,41,87,468	13,01,82,601
<b>Total</b>	<b>10,41,87,468</b>	<b>13,01,82,601</b>

### 12 Other Income

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Recovery from staff		
Water & Electricity charges	25,64,516	5,85,85,421
Licence fee	9,07,693	7,52,322
Recovery from HIMSR		
Water & Electricity charges	9,09,85,198	13,57,68,000
Licence fee	2,11,54,950	12,97,17,000
Property tax	6,81,46,148	7,73,25,000
Salary related dues	15,61,604	2,37,94,000
Receipt for boarding and lodging	70,60,826	36,86,520
Recruitment fees	14,32,207	11,23,011
Application /Tender Fee	3,78,700	3,82,500
Gymnasium Fee	14,700	-
Overhead Charges from Projects	16,71,877	28,15,247
Upkeep Receipts	77,04,191	82,64,487
Receipt From Hospital (OPD/IPD) & Rehab. Center	52,22,268	54,65,910
Miscellaneous Receipts	1,01,03,223	76,89,752
<b>Total</b>	<b>21,89,08,101</b>	<b>45,53,69,170</b>

### 13 Prior Period Income

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Fees	1,39,00,413	6,16,33,600
Others	1,29,10,711	-
<b>Total</b>	<b>2,68,11,124</b>	<b>6,16,33,600</b>



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John Walker

M Afshan Chahid

**Jamia Hamdard (Deemed to be University)**

Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025

(All amounts are in Rs. unless otherwise stated)

**14 Staff Payments & Benefits (Establishment Expenses)**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Pay & Allowances	1,15,59,52,858	96,91,41,076
Other Benefits to Employees	1,06,32,459	1,74,87,301
Retirement Benefits	-	14,27,67,121
C P F Employer's Contribution	3,12,06,068	3,03,03,949
NPS Employer's Contribution	30,30,047	-
Wages	10,54,536	21,70,352
Provision for Leave Encashment Fund	4,42,70,936	24,97,41,669
Provision for Gratuity	10,06,75,349	9,45,80,462
Provision for Pension	30,00,00,000	47,50,00,000
<b>Total</b>	<b>1,64,68,22,253</b>	<b>1,98,11,91,930</b>

**15 Academic Expenses**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Animal House Expenses	11,66,599	13,59,048
Admission Expenses	1,79,927	1,13,611
Affiliation Expenses	26,80,398	27,81,349
Chemicals & Glasswares/Gases/Consumables	55,69,531	75,05,397
Outside Faculty Expenses	1,96,73,260	2,37,11,741
Out Sourced Service Charges	8,40,52,324	7,69,27,111
Examination Expenses	84,82,855	83,16,136
Stipend/ Fellowships to Students	79,68,246	49,53,287
Students Welfare Expenses	13,45,984	4,36,004
Seminars & Conferences	89,49,167	64,40,727
Teaching Material	22,035	11,18,823
Other Educational Expenses	5,43,225	52,857
<b>Total</b>	<b>14,06,33,551</b>	<b>13,37,16,091</b>

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**Jamia Hamdard (Deemed to be University)**

Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025

(All amounts are in Rs. unless otherwise stated)

**16 Administrative and General Expenses**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Advertisement Expenses	40,18,783	32,38,829
Audit Fees		
- Statutory Audit	2,95,000	2,95,000
- Internal Audit	17,70,000	8,55,780
- Others	2,51,340	-
Contingencies	39,88,729	18,41,465
Consumables	7,08,175	2,06,537
Hiring of Vehicles and Conveyance	25,63,041	14,17,651
Legal Expenses	1,81,13,808	76,50,318
Printing/ Stationery Expenses	43,02,981	80,19,226
Public Relation Expenses	17,110	40,950
Rent, Taxes & Insurance	3,80,86,642	1,05,44,805
Telephone Charges	7,22,921	3,07,656
Travel Expenses	18,52,763	8,90,943
Electricity & Water Expenses	15,78,80,562	14,92,47,301
Newspapers	3,45,370	6,98,169
Security Service Expenses	4,88,14,318	3,37,04,057
Placement Activities/ Industry Interaction	41,280	64,924
Repairs and Maintenance	5,94,49,731	4,51,13,882
Mess Expenses	2,91,41,730	2,81,20,312
Food Expenses	51,56,223	39,38,364
Professional Fees	6,16,92,224	1,68,84,011
Hospital Expenses	34,75,062	42,16,474
IT and related Expenses	41,20,523	85,87,876
Miscellaneous Expenses	58,05,303	53,71,329
<b>Total</b>	<b>45,26,13,618</b>	<b>33,12,55,858</b>

**17 Finance Costs**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Bank Charges	76,363	14,660
<b>Total</b>	<b>76,363</b>	<b>14,660</b>

**18 Depreciation and Amortisation**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation and Amortisation on		
- Tangible Assets	3,83,59,379	8,31,67,788
- Intangible Assets	32,99,114	2,73,61,092
<b>Total</b>	<b>4,16,58,493</b>	<b>11,05,28,880</b>

**19 Prior Period Expenses**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation (Reference Note 23 (c) )	81,62,68,818	-
Others	14,56,148	8,81,05,467
<b>Total</b>	<b>81,77,24,966</b>	<b>8,81,05,467</b>



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## Jamia Hamdard (Deemed to be University)

Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025

(All amounts are in Rs. unless otherwise stated)

20 (a) Hamdard Institute of Medical Sciences and Research (HIMSR) including Hakim Abdul Hameed Centenary Hospital (HAHCH) is operating on campus as a constituent institution of the University. HIMSR is maintaining its books of accounts separately and is audited by a separate firm of Chartered Accountants.

(b) Upto FY 2020-21, the HIMSR was using the PAN belonging to the Jamia Hamdard Deemed to be University and the financial information of the HIMSR was included in the Financial Statements of the University for submission to Income Tax Department under single PAN of Jamia Hamdard.

(c) From FY 2021-22, HIMSR started using a new PAN belonging to another society "Hamdard Education Society (HES)" without any approval of Board of Management/ Executive Council of the University.

(d) Further, audited financial statements of HIMSR for FY 2021-22 to 2024-25 are not received by the University. In view of the above facts, management of the University has decided to present it's accounts without consolidation of HIMSR Accounts.

(e) The current Financial Statements of the University includes the financial information of HIMSR only upto 31.03.2021 (i.e. upto FY 20-21). All the accounts information of HIMSR including assets, liabilities, funds and reserves are carried forward from previous year and no impact of HIMSR accounts have been taken during current FY 2024-25.

(f) Jamia Hamdard is actively exploring all legal and regulatory remedies in this matter and has also reported the issue to the Commissioner of Income Tax (Exemptions).

(g) Additionally, the following bank accounts associated with HIMSR remain unreconciled, and their balances have been carried forward from

1) J & K Bank (HIMSR Pharmacy)	4) BOI (HAHC Hospital)
2) J & K Bank (HIMSR)	5) BOI (HIMSR)
3) J & K Bank (HIMSR-011)	

(h) During the Financial Year 2024-25, Jamia Hamdard has computed a claim of Rs 53.78 crores recoverable from HIMSR towards various expenditures incurred by the University. Accordingly, the total amount recoverable from HIMSR stands at Rs 207.72 crores, comprising Rs 153.93 crores outstanding as on 31.03.2024 and Rs 53.78 crores pertaining to FY 2024-25. These recoveries relate to expenses such as common facilities, employee-related dues, license fees, property tax, and other associated costs. The details are summarized below:

Sr. No.	Particulars	As at March 31, 2025 (Rs. In Lakhs)
1	Opening Balance as at April 01, 2024 recoverable from HIMSR	15,393.4
2	Electricity Charges for HIMSR/HAHCH Blocks (Reimbursement)	902.8
3	Electricity and Water Charges for Staff Quarters	7.1
4	License Fee for Staff Quarters Occupied by HIMSR/HAHCH Staff (19 Quarters)	2.1
5	Property Tax (1/3rd Share)	681.5
6	License Fee for M/s Sun Pharma for FY 2024-25	209.5
7	Staff Proportionate Retirement Benefits for 112 Employees, including Teachers: Gratuity liability Rs. 47,40,255/- Leave Salary Contribution Rs.45,50,000/- Pension Contribution Rs. 25,58,000/- CPF Employee Share, Management Share, and Interest (from 1.4.2024 to 31.3.2025): Rs. 1,90,00,000/-	308.5
8	Salary of Dean - HIMSR NPS contribution HRA Recovery of HIMSR employees occupied University flats	14.2 1.4 379.2
9	Infrastructure and Common Facilities Charges: Charged for 2024-25 at 25% of fee collections by HIMSR	2,872.3
	<b>Total</b>	<b>20,771.9</b>

(i) Out of the total claim of Rs. 207.72 Crores as on 31.03.2025, Rs. 21.27 Crores (Rs 57.20 Crores during FY 2023-24) pertain to retirement benefits, electricity charges, property tax, and license fees for outsourced vendors, which Jamia Hamdard has already paid and accordingly recorded in our accounts as recoverable from HIMSR during FY 2024-25. (Reference Note - 7)

(j) Further, the reconciliation process is ongoing, and the remaining receivables have not yet been recorded in Jamia Hamdard's books for FY 2024-25 and it will be accounted for in the next financial year, 2025-26, following reconciliation.

21 The University is following the Government of India rules at par for providing Contributory Provident Fund and Pension benefits to its employees. There is neither approval nor support from Government of India or from University Grants Commission for these benefits. The University has constituted independent Trusts for the administration of the CPF, GPF-cum-Pension Scheme, and Gratuity. However, the operationalization of these Trusts did not commence during the Financial Year 2024-25. Further, income tax exemptions have been granted to the CPF Trust and Gratuity Trust, valid up to 31st March 2028, vide the following office orders:

- CPF Trust: Order No. ITBA/COM/F/17/2024-25/1073458929(1) dated 19.02.2025
- Gratuity Trust: Order No. ITBA/COM/F/17/2024-25/1070520748(1) dated 21.11.2024

The above exemptions are applicable for the period from 01.04.2023 to 31.03.2028. Additionally, in accordance with the approval of the Executive Council in its meeting held on 24.04.2015, the University has implemented the New Pension Scheme under the Body Corporate option, effective from September 2024. The University transfer its Provident Fund liabilities to a separate PF account and maintains its separate Books of Accounts. The amounts payable/receivable in University's financial records is under reconciliation with the Books of Accounts of PF.



**Jamia Hamdard (Deemed to be University)****Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025**

(All amounts are in Rs. unless otherwise stated)

**22** The University has discharged its reverse charge liability under GST on Legal services, however for the renting the cab since the university doesn't fall under the definition of Corporate, the Company has not assumed the liability of GST for renting of cab.

**23 Others**

- a) Balances confirmation from Vendors, Debtors and Employees were conducted during the year or after the financial year's end. The balances are not identifiable to an individual party and the reconciliation for the same is under progress.
- b) Interunits balances between different divisions/units including PF are under reconciliation.
- c) During the Financial Year 2024-25, the University undertook a retrospective exercise to compile a comprehensive Fixed Assets Register. This exercise involved extracting asset addition and deletion/reclassification details for the period FY 2010-11 to FY 2023-24 in order to compute depreciation under the Straight-Line Method in line with UGC norms. The calculation was carried out for all fixed assets except buildings, and the Written Down Value (WDV) of each such asset as at 31 March 2024 was accordingly derived.

Subsequently, depreciation under the Straight-Line Method was computed for the current financial year (FY 2024-25) based on the WDV as at 31 March 2024, and the same has been charged to the Income and Expenditure Account.

Depreciation pertaining to the previous financial years (FY 2010-11 to FY 2023-24) was also re-computed for all tangible and intangible assets except HIMSR fixed assets, amounting to Rs 99,38,71,832/- . After adjusting for the ad hoc depreciation of Rs 17,76,03,014/- already recognized in prior years, the net differential amount of Rs 81,62,68,818 has been disclosed as Prior Period Expenditure in the accounts for FY 2024-25.

Furthermore, depreciation of Rs. 1,46,70,553 has been recorded for buildings during FY 2024-25 for best estimate basis. The precise computation of building depreciation will be undertaken in the next financial year (FY 2025-26) after obtaining a professional valuation of the buildings from a certified valuer.

- d) The C&AG Audit Team from the Office of the Director General of Audit (Central Expenditure) conducted a Compliance Audit covering the period from the financial year 2011-12 to 2022-23. The audit was carried out from 31.01.2025 to 04.04.2025, and the final Audit Inspection Report was submitted on 02.05.2025.

The University submitted its detailed replies to the audit observations to both C&AG on 14.06.2025 and to UGC on 17.06.2025. The process of reconciliation, examination of issues raised, and implementation of necessary corrective actions is currently underway and the entire exercise is expected to be completed during the Financial Year 2025-26.

**24 Contingent Liabilities not provided for**

- a) As specified in note no. 20 of the notes above, HIMSR (including HAHCH) is functioning within the campus treating itself as a constituent institution. There is conflict on account of use of separate PAN number by HIMSR and maintaining its own accounts as an independent unit without approval of Board of Management/Executive Council of the University. As at the date of these financial statements and up to the date of approval of these financial statements, HIMSR is not able to take necessary approvals under law of land to run the medical institution separately. Therefore, HIMSR is an integral part of the University and functioning within its contiguous campus and its students are awarded academic degrees by Jamia Hamdard. The University has taken necessary steps to inform various authorities about this matter. However, the University remains exposed to any claim that may arise on it due to these unlawful steps taken suo moto by HIMSR.
- b) There are 3 cases pending for many years for settlement of terminal benefit of employees for which as per court orders, monthly payments are being paid to them. However, the final settlement through court is still pending.
- c) Liability on account of 54 pending legal cases is not quantifiable.
- d) The property tax Rs 26 crores (approximately) is demanded by the Municipal Corporation of Delhi. No provision has been created for the same. However, the University is in process to settle all the pending claims of Property Tax under SUNIYO Amnesty Scheme launched by Municipal Corporation of Delhi.
- e) In the absence of adequate insurance for the property held by the University, it remains exposed to any losses that may arise due to unforeseen events.
- f) Considering its stature, the University may have Interest or Penalty liabilities on account of compliances on applying Perquisite taxes on house accommodation on the University or its employees.
- g) The demand for Rs. 1,31,79,747 is pending at TRACES portal of Income Tax Department. The details are as follows:

Financial year	Amount of Demand
2007-08	36,004
2008-09	28,655
2009-10	58,534
2010-11	20,731
2011-12	3,18,890
2012-13	2,65,581
2013-14	89,171
2014-15	1,924
2015-16	1,928
2016-17	24,317
2018-19	23,595
2023-24	1,15,55,334
2024-25	7,55,134
<b>Total</b>	<b>1,31,79,747</b>

M - Afshan (Jam)



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Abdullah

**Jamia Hamdard (Deemed to be University)**

**Schedules forming part of the Financial Statements for the period ended 31<sup>st</sup> March 2025**

(All amounts are in Rs. unless otherwise stated)

- 25 The individual ledgers/funds accounts maintained by Jamia Hamdard requires detailed review to remove the effect of any old and outstanding adjustments. The work of account cleaning, ledger reconciliations are being done by the University and expected to be completed in FY 2025-26.
- 26 There is no decline in the present value of future services to be rendered by the fixed assets.
- 27 There is no fall in the serviceability or the fixed assets shown in the books.
- 28 There is no loss on account of flood, fire or other casualty.
- 29 Previous years' figures have been regrouped/ re-arranged wherever required to make them comparable with the current financial year's figures.

As per our report of even date attached

For **KRA & Co**  
Chartered Accountants  
FRN : 020266N



**Saurabh Garg**  
Partner  
M No: 510541  
Place: New Delhi  
Date: 07 November 2025

For and on behalf of the Board of **Jamia Hamdard**

**Ashu Kakkar**  
Finance Officer  
Place: New Delhi  
Date: 07 November 2025

**Col. Tahir Mustafa**  
Registrar  
Place: New Delhi  
Date: 07 November 2025

**Prof. M. Afshar Alam**  
Vice Chancellor  
Place: New Delhi  
Date: 07 November 2025

5 Fixed Assets

Particulars	Gross block						Accumulated Depreciation						Net block
	As at 1 April 2024	Additions	Deletions/ Reclassifications	As at 31 March 2025	As at 1 April 2024	Depreciation related to Prior periods	For the year	Deletions/ Reclassifications	As at 31 March 2025	As at 1 April 2024*	As at 1 April 2024*	As at 31 March 2025	
<b>Tangible Assets</b>													
Books	8,49,76,761	3,11,443	(4,44,570)	8,48,43,634		7,49,66,465	20,53,640		7,70,20,105	8,49,76,761	98,77,169	78,23,529	
1,29,86,13,511	1,20,60,230			1,31,06,73,741		41,63,1,619	1,46,70,533		43,09,81,152	1,29,86,13,511	89,43,63,122	87,96,92,389	
Furniture and Fixtures	6,60,76,609	57,54,153		7,18,30,762		4,29,72,214	36,34,332		4,66,06,546	6,60,76,609	2,88,58,548	2,52,24,216	
Lab equipment	47,20,43,521	3,68,485		47,24,12,006		38,35,56,456	1,26,38,162		39,61,94,618	47,20,43,521	8,88,55,550	7,62,17,388	
Land	15,84,397			15,84,397							15,84,397	15,84,397	
Office equipment	3,82,64,165	1,30,56,263		5,13,20,428		2,65,0,755	43,97,431		3,08,98,185	3,82,64,165	2,48,19,673	2,04,22,242	
Plant and machinery	75,08,868	34,12,774		1,09,21,642		54,8,3,875	2,57,276		57,41,151	75,08,868	54,37,768	51,80,492	
Vehicles	1,28,33,330	24,38,186		1,52,71,496		1,14,93,674	7,08,005		1,22,01,679	1,28,33,330	37,77,822	30,69,817	
Fixed Assets (HIMSR/HAHCH)	1,71,07,57,581			1,71,07,57,581		16,82,87,758			16,82,87,758	1,54,24,65,823	1,54,24,69,823	1,54,24,69,823	
Accumulated Depreciation													(17,76,03,014)
<b>Sub-Total Tangible Assets</b>	<b>3,69,26,58,743</b>	<b>3,74,01,534</b>	<b>(4,44,570)</b>	<b>3,72,96,15,687</b>	<b>34,58,90,772</b>	<b>78,36,81,044</b>	<b>3,83,59,379</b>		<b>1,16,79,31,194</b>	<b>3,34,67,67,971</b>	<b>2,60,00,43,872</b>	<b>2,56,16,84,493</b>	
<b>Intangible Assets</b>													
Patent	2,48,955	24,898		2,73,853		3,18,72,611	3,25,87,775	32,71,455		27,659	2,64,955	2,46,194	
Software	6,83,33,582	13,78,675		6,97,12,257						6,77,31,841	3,64,66,971	52,51,871	
<b>Sub-Total Intangible Assets</b>	<b>6,85,82,537</b>	<b>14,03,573</b>		<b>6,99,86,110</b>	<b>3,18,72,611</b>	<b>3,25,87,775</b>	<b>32,99,114</b>		<b>6,77,59,500</b>	<b>3,67,09,926</b>	<b>55,25,724</b>	<b>22,26,610</b>	
Capital Work-In-Progress	13,35,75,182	3,48,43,239		16,84,18,441							13,35,75,182	13,35,75,182	
<b>Total Assets</b>	<b>3,89,48,16,462</b>	<b>7,36,48,366</b>	<b>(4,44,570)</b>	<b>3,96,30,20,238</b>	<b>37,77,63,383</b>	<b>81,62,68,819</b>	<b>4,16,58,493</b>		<b>1,23,56,90,694</b>	<b>3,51,70,53,079</b>	<b>2,73,91,44,778</b>	<b>2,73,23,29,544</b>	

\* Revised Opening Balance as on 1 April 2024, after considering the impact of prior period depreciation.

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## Jamia Hamdard (Deemed to be University)

### Annexure A

(All amounts are in Rs. unless otherwise stated)

Bank Balances	As at March 31, 2025	As at March 31, 2024
<b>A) Balances in Saving Bank accounts*</b>		
J & K Bank (Registrar - J.H. Account)	10,98,116	2,75,532
BOI (J.H.)	19,75,916	1,17,07,448
BOI (Foreign Remittance)	94,19,735	91,48,674
BOI (D.O.D.L.)	7,07,674	6,58,921
BOI (S.F.S.)	5,44,590	5,29,186
BOI (Scholars House)	5,90,681	69,25,359
ICICI Bank	5,31,74,249	2,84,86,896
IDBI (54409)	2,75,874	2,70,412
Kotak Mahindra Bank	35,424	34,291
PNB (27377)	1,11,14,163	8,74,44,608
PNB (IGI)	4,69,401	5,72,494
SBI -7581	16,24,083	62,46,108
SBI -1161	68,25,007	60,57,394
J & K Bank 00004	61,60,577	60,18,582
J & K Bank 00005	6,77,349	1,05,690
J & K Bank 00006	3,60,785	3,67,243
Axis Bank Fee Account	19,95,628	-
Axis Bank Moradabad	33,11,525	14,34,043
<b>Sub-total (A)</b>	<b>10,03,60,777</b>	<b>16,62,82,881</b>
<b>B) Balances in Current Bank accounts</b>		
J & K Bank (J.H.)	10,23,69,644	3,47,47,987
J & K Bank (S.F.S.)	1,28,58,175	1,79,15,633
J & K Bank (Admission)	99,999	12,15,609
J & K Bank (Sponsorship Event Account)	13,68,177	14,76,215
J & K Bank (SODL Fee Account)	33,65,407	1,39,32,413
BOI (Main)	53,71,792	4,45,18,573
BOI (Majeedia Hospital)	16,54,740	83,77,062
BOI (S.F.S.)	72,03,703	38,03,703
BOI Kannur	18,06,980	23,15,228
<b>Sub-total (B)</b>	<b>13,60,98,617</b>	<b>12,83,02,424</b>
<b>C) Bank Balances-HIMSR</b>		
J & K Bank (HIMSR Pharmacy)	90,24,920	90,24,920
J & K Bank (HIMSR)	10,93,10,187	10,93,10,187
J & K Bank (HIMSR-011)	1,01,77,139	1,01,77,139
BOI (HAHC Hospital)	7,702	7,702
BOI (HIMSR)	1,08,471	88,471
<b>Sub-total (C)</b>	<b>12,86,28,419</b>	<b>12,86,08,419</b>
<b>Total (A+B+C)</b>	<b>36,50,87,813</b>	<b>42,31,93,724</b>

\*The bank balances of current year include sweep-in fixed deposits amounting to Rs. 8,60,31,981/- (previous year: Rs. 5,87,84,319/-).



**Jamia Hamdard (Deemed to be University)**

**Annexure-B List of Sponsored projects**

(All amounts are in Rs. unless otherwise stated)

Sr. No.	Name of the Sponsor	Opening Balance as at April 01, 2024	Receipt during the year	Payment during the year	Closing balance at March 31, 2025
1	Anusandhan National Research Foundation	5,00,000	26,72,000	12,19,917	19,52,083
2	Central Council for Research in Ayurvedic Sciences	6,07,200	-	5,55,451	51,749
3	Central Wakf Council	19,03,760	14,77,800	-	33,81,560
4	Hamdard National Foundation	1,80,36,650	-	1,65,13,049	15,23,601
5	Ministry of Ayush Projects, GOI	98,91,792	1,35,80,977	1,43,45,319	91,27,450
6	Ministry of Electronics & Information Technology, GOI	(87,604)	-	1,57,564	(2,45,169)
7	Ministry of Environment, Forest & Climate Change, GOI	(2,07,708)	-	-	(2,07,708)
8	Ministry of External Affairs Projects, GOI	1,60,041	-	-	1,60,041
9	Ministry of H.R.D. Projects, GOI	1,91,14,044	-	31,26,621	1,59,87,423
10	Ministry of Health & Family Welfare, GOI	4,99,72,060	5,19,96,753	7,83,43,685	2,36,25,128
11	Ministry of Minority, GOI	15,75,100	-	15,75,100	-
12	Ministry of Science & Technology Res. Projects, GOI	5,88,69,954	1,66,11,937	2,53,82,254	5,00,99,638
13	Ranbaxy laboratories	3,96,79,269	-	-	3,96,79,269
14	Research Projects (Foreign Contribution)	85,22,713	-	49,19,607	36,03,107
15	Miscellaneous	(18,22,770)	1,37,21,490	84,59,531	34,39,189
	<b>Total</b>	<b>20,67,14,502</b>	<b>10,00,60,957</b>	<b>15,45,98,098</b>	<b>15,21,77,361</b>

