



**A. MUKHERJEE & CO.**  
**CHARTERED ACCOUNTANTS**  
**FIRM REG NO: 302025E**

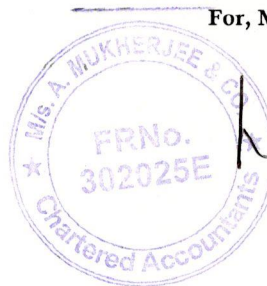
**REG. OFFICE: ROOM NO B6, 2<sup>nd</sup> FLOOR, 29A WESTON STREET KOLKATA- 700012,**  
**Tel: 9577430019/8753076354, E-mail: caambarnathmajumder@gmail.com**

**TO WHOME SO EVER IT MAY CONCERN**

This is to certify that the incomerealized towards the infrastructure development and maintenance from non-government organization & Philanthropist M/S Assam down town University, for the assessment periods 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 (INR in Lakhs), is given below. This certificate has been issued based on the Audited Income and Expenditure statement for the above said assessment periods.

PARTICULARS	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
	Amount in Rupees				
Grant on infrastructure development and maintenance from a non-government organization & Philanthropist	57,00,000	41,00,000	9,00,000	18,00,000	25,00,000

In terms of our Report of even date  
For, M/s A.Mukherjee & Co.  
Chartered Accountants  
FRN: 302025E



*Ambar Nath Majumdar*

Ambar Nath Majumdar  
(Proprietor)  
M.No-053568

Date: 30.08.2024  
Place: Guwahati



## EXTERNAL AUDITOR'S REPORT

TO THE MEMBERS OF ASSAM DOWN TOWN UNIVERSITY,

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

### I. OPINION

We have audited the accompanying Financial Statements of **ASSAM DOWN TOWN UNIVERSITY**, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023, and the Statement of Income and Expenditure for the year then ended

In our Opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, and its Surplus for the year ended on that date.

### Management's Responsibility for The Financial Statements:

Management is responsible for preparation of these financial statements that give a true and fair view of the financial position, financial performance of the University in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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.

### Auditor's Responsibility:

1. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the standards on Auditing issued by Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.
2. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depends on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, the auditor considers internal control relevant to University preparation and fair presentation of the financial statements 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 Internal Control. An audit also includes evaluating the appropriateness of accounting





policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the Financial Statements.

3. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) We have obtained all the information's and explanations, which to the best of our knowledge and belief, were necessary for the purpose of our audit
- b) In our opinion, the Balance Sheet and Income and Expenditure Account comply with the Accounting Standards referred to in this regard.
- c) In case of the Balance Sheet, of the state of affairs of the University as at 31<sup>st</sup> March, 2023. And
- d) In case of statement of Income and Expenditure, the excess of Income over Expenditure for the year ended on that date.

**For, Amlan Bhadra & Associates  
Chartered Accountants  
FRN 314103E**

**Place: Guwahati**

**Date: 4<sup>TH</sup> Day of September 2023**



*Arijit Bhattacharjee*

**(CA ARIJIT BHATTACHARJEE)**

**Partner**

**Membership. No- 317044**

**Assam down town University**  
**Gandhi Nagar, Sankar Madhab Path, Panikhaiti. Guwahati**  
**BALANCE SHEET AS AT 31st MARCH, 2023**

<b>LIABILITIES</b>	<b>SCHEDULE</b>	<b>As at 31-03-23</b>	<b>ASSETS</b>	<b>SCHEDULE</b>	<b>As at 31-03-23</b>
		<b>Amount (Rs.)</b>			<b>Amount (Rs.)</b>
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>	D	1,58,63,33,682
Balance B/f		93,83,19,217			
Add: Excess of Income over Expenditure as per Income & Expenditure Account		17,93,17,454	<b>SUNDRY DEBTORS</b>	E	9,35,49,929
<b>TOTAL CORPUS FUND</b>		1,11,76,36,671			
<b>RESTRICTED FUND:</b>	A	10,95,65,200	<b>INVESTMENT</b>		
			Kotak Gilt		
			UTI Floating Rate Fund		7,04,435
<b>SECURED LOANS</b>	B	32,16,19,543	<b>OTHER RECEIVABLES</b>	F	19,17,87,610
			<b>CASH &amp; BANK BALANCES</b>	G	4,46,00,092
<b>OTHER LIABILITIES</b>	C	36,81,54,334			
<b>TOTAL</b>		<b>1,91,69,75,748</b>	<b>TOTAL</b>		<b>1,91,69,75,748</b>

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**NOTES ON ACCOUNTS: SCHEDULE:**

The schedules referred to above form an intergral Part of the Balance sheet

In terms of our Report of even date

For Amlan Bhadra & Associates  
Chartered Accountants  
FRN 314103E

*Arijit Bhattacharjee*

(CA ARIJIT BHATTACHARJEE)  
PARTNER  
MEMBERSHIP No. 317044



Guwahati, Dated 4th September, 2023

**Assam down town University**  
**Gandhi Nagar, Sankar Madhab Path, Panikhaiti. Guwahati**  
**STATEMENT OF INCOME & EXPENDITURE FOR THE PERIOD 31st MARCH, 2023**

EXPENDITURE	SCHEDULE	For the year ended 31-03-2023	INCOME	SCHEDULE	For the year ended 31-03-2023
Employee Benefit Expenses		21,38,83,855	University Programme Fees	J	86,74,27,046
Canteen Expenses		1,62,15,381	Miscellaneous Receipts	K	4,81,72,296
Power & Fuel		2,11,70,957	Canteen Sales		1,34,54,463
Examination Fees		28,47,728			
Other Expenses	I	32,51,27,925			
Interest On all Loan		1,98,33,901			
Depreciation		15,06,56,604			
<b>TOTAL EXPENSES</b>		<b>74,97,36,351</b>			
Excess of Income Over Expenditure Trf. to Corpus Fund		17,93,17,454			
<b>TOTAL</b>		<b>92,90,53,805</b>	<b>TOTAL</b>		<b>92,90,53,805</b>

**NOTES ON ACCOUNTS: SCHEDULE:**

The schedules referred to above form an intergral Part of the Income and Expenditure Account

In terms of our Report of even date

For Amlan Bhadra & Associates  
Chartered Accountants  
FRN 314103E

*Arijit Bhattacharjee*

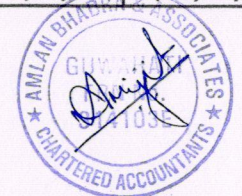
(CA ARIJIT BHATTACHARJEE)  
PARTNER  
MEMBERSHIP No. 317044



Guwahati, Dated 4th September, 2023

**SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH '2023 ( Contd.)****SCHEDULE D:- FIXED ASSETS**

SL No	PARTICULARS	W.D.V. AS AT 01.04.2022 Rs.	Addition During The Half year ended 30- 09-2022 Rs.	Addition During the period ended 01-10-2022 to 31-03-2023 Rs.	Total Addition for the Year ended 31-03- 2023 Rs.	Total as at 31.03.2023	Depreciation		W.D.V. AS AT 31.03.2023 Rs.
							Rate	Rs.	
1	Land & Reg. Charges	27,55,09,429		4,54,60,380	4,54,60,380	32,09,69,809		-	32,09,69,809
2	Building Construction	75,16,08,458	17,61,45,426	13,03,11,802	30,64,57,228	1,05,80,65,686	10%	9,92,90,978	95,87,67,205
3	Furniture	4,06,04,830	87,65,321	3,12,44,482	4,00,09,803	8,06,14,633	10%	64,99,239	7,41,15,394
4	Electrical Equipment	3,51,07,102	95,43,219	1,97,99,346	2,93,42,565	6,44,49,667	15%	81,82,499	5,62,67,168
5	Hotel Management Lab. Equipments	9,73,127	5,43,289	15,06,878	20,50,167	30,23,294	15%	3,40,478	26,82,816
6	Library Books	3,31,20,076	55,43,235	50,66,765	1,06,10,000	4,37,30,076	15%	61,79,504	3,75,50,572
7	Medical Lab. Equipments	2,46,01,712	58,73,421	1,77,53,364	2,36,26,785	4,82,28,497	15%	59,02,772	4,23,25,725
8	Lifts	49,86,560			-	49,86,560	15%	7,47,984	42,38,576
9	Motor Vehicles	2,34,15,469	78,65,123	30,00,879	1,08,66,002	3,42,81,471	15%	49,17,155	2,93,64,317
10	Office Equipment	62,51,173	34,567	8,66,700	9,01,267	71,52,440	15%	10,07,864	61,44,577
11	Solar Energy Plant	14,49,576			-	14,49,576	15%	2,17,436	12,32,140
12	DG Set	4,95,661	5,67,821	2,81,679	8,49,500	13,45,161	15%	1,80,648	11,64,512
13	Engineering Lab Equipment	52,34,937	2,54,789	18,83,673	21,38,462	73,73,399	15%	9,64,734	64,08,664
14	Sports, Health & Gym Equipment	26,25,752	4,56,783	50,03,939	54,60,722	80,86,474	15%	8,37,676	72,48,799
15	CCTV & Web Camera	42,39,173	5,65,430	6,77,788	12,43,218	54,82,391	15%	7,71,525	47,10,867
16	Computer & ICT Facilities	1,15,38,725	1,45,67,843	1,99,16,269	3,44,84,112	4,60,22,837	40%	1,44,25,883	3,15,96,954
17	Musical Instrument	49,712	5,413	15,287	20,700	70,412	15%	9,415	60,997
18	Fire Safety Equipments	6,88,697	56,742	9,19,967	9,76,709	16,65,406	15%	1,80,813	14,84,593
	<b>TOTAL</b>	<b>1,22,25,00,169</b>	<b>23,07,88,422</b>	<b>28,37,09,198</b>	<b>51,44,97,620</b>	<b>1,73,69,97,789</b>		<b>15,06,56,604</b>	<b>1,58,63,33,682</b>
	<b>CAPITAL WORK IN PROGRESS (Moran)</b>	<b>20,00,341</b>			-	<b>20,00,341</b>			<b>20,00,341</b>
	<b>Grand Total</b>	<b>1,22,45,00,510</b>	<b>23,07,88,422</b>	<b>28,37,09,198</b>	<b>51,44,97,620</b>	<b>1,73,89,98,130</b>	-	<b>15,06,56,604</b>	<b>1,58,83,34,023</b>



**Assam down town University**  
Gandhi Nagar, Sankar Madhab Path, Panikhaiti. Guwahati

**SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31ST MARCH,2023 (Contd.)**

**SCHEDULE- I : OTHER EXPENSES**

**For the year ended  
31-03-2023 (Rs.)**

E Governance-ERP Software Maintenance	2,40,21,538
Advertisement & Promotional Activities	84,13,531
Inspection, Rating & Surveillance Charges (UGC, AICTE,ISO,PCI etc)	5,47,106
Animal House Maintenance	8,54,048
Annual Souvenir	1,74,566
Cultural & Sport and Annual Fest Expenditure	38,51,775
Audit Fee	1,10,000
Charity Expenses	69,62,446
Printing & Stationery	16,83,312
Financial Support-Faculty-Membership-Attending Conference, FDP, Seminar etc.	19,25,000
Convocation & Foundation Day Expenses	30,99,910
Postal & Courier Charges	73,855
Library E- Books	14,000
Library E- Journals	2,79,000
Guest Faculty Fees	4,90,208
Incentive / Awards (Research & Innovation)	1,25,000
Insurance Premium	1,65,47,076
Internet Bill	20,18,055
Laboratory Maintenance	1,70,43,277
Laboratory Consumable Expenditure	33,59,534
Land Revenue Expenses	56,281
Legal Expenses	2,95,350
Library - E-Learning Resources, Coursera etc.	1,21,07,000
Transportation & Local conveyance	9,73,406
Land Landscape Maintenance	1,89,21,096
Library - Print Journals	4,28,000
Rates & Taxes	11,02,193
Building Repairs & Maintenance	7,85,93,480
Sports Facilities Maintenance	38,19,584
Transport Maintenance	35,10,062
Lift Maintenance	32,15,789
Computer & ICT Facility Maintenance	45,69,674
Water Tank & RO Machines Maintenance	40,37,248
Internet & Router Maintenance	18,74,521
Hostel & Canteen Maintenance	5,07,97,696
Furniture Maintenance	48,75,321
AMC (Annual Maintenance Charges)	9,57,892
NCC & NSS Expenditure	-
Expenditure on Inhouse Conduction of Conference, Seminar & Workshop, FDP etc	1,00,000
Office Maintenance	13,96,905
Outreach & Extension Activities Expenditure	3,76,147
Research & Development and Consultancy	1,42,25,560
House keeping, Sanitary & Hygiene Expenses	92,18,443
Security Service Expenses	5,78,624
Seed Money to Faculty	1,31,96,500
Miscellaneous Expenses	13,08,102
Staff Welfare	18,08,274
TDS E-Filing Surcharges	44,650
Telephone Expenses	4,99,867
Uniform Expenses	6,47,023
Student Welfare Expenses	-
<b>Total</b>	<b>32,51,27,925</b>



**SCHEDULE J : ADMISSION, SEMESTER & COURSE FEES RECEIPTS****For the year ended  
31-03-2023 (Rs.)****I. Adtu**

University Programme Fees	89,55,52,046
Less Scholarships	-2,81,25,000
<b>Total</b>	<b>86,74,27,046</b>

**SCHEDULE K : MISCELLANEOUS RECEIPT****For the year ended  
31-03-2023 (Rs.)**

Examination Fees	1,57,640
Conducting External Exam	36,17,964
Bus Fare Received	20,17,237
Research Grant - Government	4,38,000
Research Grant - Non-Government	97,72,000
Consultancy Projects & Corporate Training	1,41,92,600
Alumni Fund Receipt	52,00,000
<b>Financial Support - NGO / Philanthropist</b>	<b>57,00,000</b>
Other Receipts	20,65,291
Interest on Fixed Deposits	14,16,355
Profit on sale of Mutual Fund	25,15,425
Interest Received from Bank	10,79,784
<b>Total</b>	<b>4,81,72,296</b>

