

APURBA BANERJEE & CO.
CHARTERED ACCOUNTANTS

NESSA MANSION(2ND FLOOR)
Ashram Road,(Opp. Ulubari Bazar)
Guwahati -781007
Phone:(0361) 2450483,9864059510(M)
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INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Down Town Charity Trust, which comprise the Balance Sheet as at 31st march, 2020 and statement of Income and Expenditure for the year then ended and Notes on Accounts.

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 Trust 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 Trust's 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 Trust's 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.

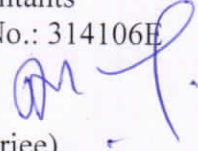
Opinion:

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) In case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2020. And
- b) In case of statement of Income and Expenditure, the excess of Income over Expenditure for the year ended on that date.

For M/s. Apurba Banerjee & Co.
Chartered Accountants
Firm Registration No.: 314106E



(Apurba Banerjee)
Partner

Membership Number. 051628

UDIN NO- 20051628AAAA S4916



Place: Guwahati
Date: 11.11.2020

FORM NO : 10B
ANNEXURE
STATEMENT OR PARTICULARS

I APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE

- | | | |
|----|---|-----------------|
| 1. | Amount of income of the previous year applied to charitable or religious purposes in India during that year. | Rs. 630826472/- |
| 2. | Whether the Trust/Institution* has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | NO |
| 3. | Amount of Income accumulated or set apart*/ finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the Income derived from property held under trust wholly*/in part only for such purposes*. | N.A. |
| 4. | Amount of income eligible for exemption under section 11(1) (c) (Give details) | N.A. |
| 5. | Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section 11 (2). | N.A. |
| 6. | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b) ? If so details thereof. | N.A. |
| 7. | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11 (1B), if so, the details thereof. | N.A. |
| 8. | Whether, during the previous year, any part of income accumulated or set apart for specified purpose under section 11(2) in any earlier year. | N.A. |
| | a) has been applied for purposes other than Charitable or religious purposes or had ceased to be accumulated or set apart for application thereof, or | N.A. |
| | b) has ceased to remain invested in any security referred to in section 11 (2), (b) (i) or deposited in any account referred to in section 11 (2) (b) (ii) or section 11 (2) (b) (iii), or | N.A. |
| | c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry hereof? If so, the details thereof. | N.A. |



FORM NO. 10B

II APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 (3) :

1. Whether any part of the income or property of the Trust / Institution was lent, or continues to be lent, in the Previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.
2. Whether any land, building or other property of the Trust/ Institution was made or continued to be made, available for the use of any such person during the previous year ? If so, give details of the property and the amount of rent or compensation charged, if any.
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise ? If so give details.

N.A.

N.A.

1. Ms. Gariasi Dutta, (Resident Trustee)
Salary - Rs. 15,00,000/-
Conveyance - Rs. 1,20,000/-
Reimbursement

2. Mrs. Bandana Dutta, (Trustee)
Salary - Rs. 6,00,000/-
Conveyance - Rs. 6,00,000/-
Reimbursement

3. Ms. Mayurakshi Dutta, (Trustee)
Conveyance Rs. 1,20,000/-
Reimbursement

4. Mr. Joutishman Dutta,
(Managing Trustee)
Salary - Rs. 18,00,000/-
Conveyance - Rs. 3,60,000/-
Reimbursement
Travelling - Rs. 2,09,716/-
Reimbursement

Total Rs. 53,09,716/-

4. Whether the services of the *Trust / Institution were made available to any such person during previous year ? If so, give details thereof together with remuneration or compensation received, if any.

N.A.

5. Whether any share, security, or other property was purchased by or on behalf of the *Trust / Institution during the previous

N.A.



year from any such person ? If so give details thereof together with the consideration paid.

6. Whether any share, security, or other property was sold by or on behalf of the *Trust / Institution during the previous year to any such person ? If so give details thereof together with the consideration received. N.A.
7. Whether any income or property of the *Trust / Institution was diverted during the previous year in favour of any such person ? If so. Give details thereof together with the amount of income or value of property so diverted. N.A.
8. Whether the income or property of the *Trust / Institution was used or applied during the previous year for the benefit of any such person in any other manner ? If so, give details. N.A.

III INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE SUBSTANTIAL INTEREST :

Sl. No.	Name & Address of the concern	Where the concern is a company, number & class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5 percent of the capital of the concern during the previous year - Say. Yes / No
1	2	3	4	5	6
NOT APPLICABLE					

For M/s Apurba Banerjee & Co.
Chartered Accountants
Firm Registration No. : 314106E



(Apurba Banerjee)
Partner

Membership Number. : 051628
UDIN NO-20051628AAAAS4916

Place : Guwahati
Dated : 11.11.2020

DOWN TOWN CHARITY TRUST

DISPUR : GUWAHATI

BALANCE SHEET AS AT 31 st MARCH 2020

LIABILITIES	SCHEDULE	As at 31-03-2020		ASSETS	SCHEDULE	As at 31-03-2020	
		Amount (Rs.)				Amount (Rs.)	
TRUST FUND				PROPERTY PLANT & EQUIPMENT	E		997,390,079
Balance B/f		675,642,315					
Add: Excess of Income over Expenditure as per Income & Expenditure Account		142,949,860		SUNDRY DEBTORS	F		68,008,589
TOTAL TRUST FUND				INVESTMENTS			
				Kotak Gilt			50,000
				UTI Floating & Ultra Short Term Fund			1,155,956
RESTRICTED FUND:				OTHER RECEIVABLES	G		137,481,932
	A	818,592,175					
	B	109,565,200		CASH & BANK BALANCES	H		197,010,347
SECURED LOANS							
UNSECURED LOANS							
OTHER LIABILITIES							
TOTAL				TOTAL			1,401,096,903

In terms of our Report of even date
For M/s Apurba Banerjee & Co.
Chartered Accountants
Registration No-314106E



(Apurba Banerjee)
Partner

Membership No-051628

UDIN NO 20051628AAAS4916

NOTES ON ACCOUNTS: SCHEDULE: " T "

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

Place : Guwahati
Date: 11.11.2020

DOWN TOWN CHARITY TRUST

DISPUR : GUWAHATI

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31 st MARCH 2020

EXPENDITURE	SCHEDULE	For the year ended 31-03.2020 Rs.	INCOME	SCHEDULE	For the year ended 31-03.2020 Rs.
Employee Benefit Expenses	I	183,657,789	Hostel Fees Receipts	P	29,117,906
Hostel & Canteen Expenses	J	23,750,903	Admission, Semester & Course Fees Rece	Q	506,156,561
Power & Fuel	K	15,454,506	Registration & Examination Fees Receipts	R	19,137,669
Rent	L	2,014,738	Miscellaneous Receipts	S	118,230,854
Registration & Examination Fees	M	7,261,484	Canteen Sales		9,503,969
Other Expenses	N	191,520,744			
Interest on Term Loan & Other Financial Charges	O	12,867,685			
Depreciation	E	102,669,250			
Excess of Income Over Expenditure		142,949,860			
TOTAL		682,146,959	TOTAL		682,146,959

NOTES ON ACCOUNTS: SCHEDULE : "T"

The schedules referred to above form an intergral part of the statement of Income & Expenditure

Place : Guwahati

Date: 11.11.2020



In terms of our Report of even date
For M/s Apurba Banerjee & Co.
Chartered Accountants
Registration No-314106E

(Apurba Banerjee)

Partner

Membership No-051628

UDIN NO 20051628AAAAS4916

DOWN TOWN CHARITY TRUST
DISPUR : GUWAHATI
SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

SCHEDULE-A : RESTRICTED FUND

	As at 31-03-2020
	(Rs.)
Grants/Subsidy Received from:-	
1 Smile Train Inc., New Delhi (Balance B/F)	1,425,208
2 North Eastern Council, Shillong (Disbursed by Govt. of Assam) (Balance B/F)	76,953,800
3 Steel Authority of India, Guwahati (Balance B/F)	1,144,000
4 Central Capital Investment Subsidy (Balance B/F)	14,562,192
5 Ministry of Social Justice and Empowerment, Govt. of India (Under scheme of Babu Jagjivan Ram Chhatrawas Yojana) (Balance B/F)	15,480,000
TOTAL	109,565,200

SCHEDULE-B : SECURED LOANS

	As at 31-03-2020
	(Rs.)
I <u>Tata Motors Finance (Bus Loan Account No. 5002328525</u> Opening Balance	1,266,944
Less: Amount Repaid During the period	542,976
Balance	723,968
II <u>UCO Bank CC Account No. 05720510000618</u>	50,320,488
III <u>ICICI Bank LTD(BOLERO) Loan Account No. 23950</u> Opening Balance	446,607
Less: Amount Repaid During the period	155,690
Balance	290,917
IV <u>ICICI Bank LTD(Bus) Loan Account No. 641694</u> Opening Balance	1,317,476
Less: Amount Repaid During the period	554,834
Balance	762,642
V <u>ICICI Bank LTD(Bus) Loan Account No. 65889</u> Opening Balance	557,566
Less: Amount Repaid During the period	364,471
Balance	193,095



DOWN TOWN CHARITY TRUST

DISPUR : GUWAHATI

SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

VI	<u>HDFC Loan Account No. 92543322</u>	1,733,000
	<u>Principal Amount</u>	309,373
	Less: Amount Repaid During the period	<u>1,423,627</u>
	Balance	<u>1,423,627</u>
VII	<u>UCO Bank Term Loan Account No. 05720610015445</u>	202,820,576
	<u>Principal Amount</u>	960,000
	Less: Amount Repaid During the period	<u>201,860,576</u>
	Balance	<u>201,860,576</u>
	TOTAL SECURED LOANS (I+II+III+IV+V+VI+VII)	<u>255,575,313</u>

SECURITY DETAILS OF LOANS

- 1 Term Loans with UCO Bank Guwahati A/c No. 05720600018342 & 05720600018351
(Secured by first charge by way of Hypothecation of entire land & Building at Panikheti measuring 132 Bighas 3 Lechas Bearing drawing No. 3, 4, 5, 6, 7, 8, 9, 10, 11, 13, 14, 15, 16, 17, 18, 19-28, 52, & 310 Patta No. 17, Revenue Village No. 2, Panikaity Mouza-Beltola, Kamrup owned by Down Town Charity Trust & all equipments & Furnitures & Fixtures both present & future. The loan is further secured by personal guarantee of Five trustees)
- 2 State Bank of India, Gitanagar Branch, Guwahati
Secured by Fixed Deposits

As at 31-03-2020

(Rs.)

SCHEDULE-C : UNSECURED LOANS

1	Down Town Hospital Ltd, Guwahati (incl. Current Account)	51,681,752
2	Excel Const. (P) Ltd, Guwahati	27,346,000
	TOTAL	<u>79,027,752</u>

As at 31-03-2020

(Rs.)

SCHEDULE-D : OTHER LIABILITIES

1	<u>Statutory Liabilities Payable</u>	
	ESI Contribution Payable (Employers & Employees)	130,032
	PF Contribution Payable (Employers & Employees)	245,664
	ESI Payable Contractors	179,616
	Professional Tax Payable	97,872
	TDS Payable (192 B)	802,982
	TDS Payable (194C)	212,314
	TDS Payable (194 I)	110,100
	TDS Payable (194I)	12,362
	TOTAL OF I	<u>1,790,942</u>



DOWN TOWN CHARITY TRUST

DISPUR : GUWAHATI

SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

II SUNDRY CREDITORS

Abdur Rahman	1,895,881
Abdus Salam Ahmed	113,500
Abhishek Marketing	74,361
Advertisement Group	589,270
Agarwal Metal	88,705
A.K. Seat Centre	7,000
Amar Mali	176,005
Ankur Electricals	725,984
Assam Trade Agencies	49,356
Avian Test Lab., Pvt. Ltd	21,181
Bahumukhi Siksha Kendra (Nai Manzil)	1,200,000
B.N Enterprises (Bhupen Nayak)	778,764
Brajandra Steel	196,837
City Communication	5,197
Classic	149,040
Confederation of Indian Industry	26,550
Das Enterprise	352,282
D P Enterprise	65,980
Debashis Mitra & Associates	64,800
Dipjyoti Saikia	22,134
D S Enterprise	27,762
Dyna Roof Pvt., Ltd.,	49,886
Easy Solution & Services	51,676
Electro Mart	401,855
Garima Marble	61,200
Geekworkx Technologies	1,058,750
Girin Kalita (Hatichilla)	43,092
Giyasuddin Ali	2,394,620
Goswami Enterprise	1,451,828
Hindusthan Tyres	93,800
Hostel & Paying Guest	384,672
Indus Surveillance	688,911
I-Nurture Education Sloutions Pvt Ltd	6,387,502
IT N Solution	41,715
J. K. Group and Company	762,434
Jaldhara & Company	416,141
Jubbar Ali	81,650
K L Equipments	7,124
Khaitan Carpet Corporation	96,229
Krishna Enterprise	55,344
Labhita Das	59,089
Laxmi Hardware	1,082,707
Maruti Electricals	407,560
MS Area 27	39,225
Ms Jadav & Co.	1,918,400
Nabajit Biswas	153,759
N H Enterprise	247,886
Narayan Biswas	1,807,479
Novotel	67,302
Nazrul Hoque - Moran	591,822



DOWN TOWN CHARITY TRUST

DISPUR : GUWAHATI

SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

Other Misc Liability Payable	61,444
P. Baruah School of Nursing	587,000
Prasad Psycho Corporation	23,835
Pro Mark	350,855
Rajdhani Motors	161,156
Ravi's	260,795
RBM Associates	552,117
Riddhi Cement Centre	240,800
RK Degree College of Management	84,500
R. K. Printers	43,588
RMC Ready mix (India)	199,085
Ropiql Hoque	843,578
S B Suppliers	616,453
Salary Payable	15,444,422
Sanico Sales Corporation	642,110
Saviour Infosystem Pvt. Ltd	26,845
Sun Beam Enterprise	4,800
Zenith India	230,110
Ankur Electricals	84,867
Brajandra Steel	700,010
Elite Computers & Communication Pvt., Ltd	50,000
Gakul Ch. Das, Hajo	44,659
Indus Surveillance	2,709,683
Jain Infosys Pvt Ltd	32,400
J. K. Group and Company	111,822
Khushi Advertising	627
Laxmi Hardware	218,239
TOTAL OF II	51,860,047
<u>Security Deposit Payable</u>	
Security Deposit (Course Fee)	67,160,092
Security Deposit (Course Fee Jr. College)	110,000
Security Deposit (Salary)	4,476,929
Security Deposit (Shop)	10,000
Security Deposit (Furniture)	210,512
Security Deposit (Hostel)	5,245,500
Tezpur Distance Learning Centre	25,000
Young Generation Mission Club (S Deposit)	92,250
TOTAL OF III	77,330,283
Others :	
Down Town Enterprise Ltd	6,959,191
Down Town Consultancy Pvt Ltd	396,000
TOTAL OF IV	7,355,191
GRAND TOTAL (I+II+III+IV)	138,336,463



DOWN TOWN CHARITY TRUST
DISPUR : GUWAHATI
SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31 st MARCH, 2020 (Contd.)

SCHEDULE - E :- PROPERTY PLANT & EQUIPMENT

Sl No	PARTICULARS	W.D.V. AS AT 01.04.2019 Rs.	Addition During The period 01-04-2019 to 30.09.2020 Rs.	Addition During the period 01-10- 2019 to 31-03-2020 Rs.	Total Addition for the Year ended 31-03- 2020 Rs.	Total as at 31.03.2020	Depreciation	W.D.V. AS AT 31.03.2020 Rs.
1	Land Including Registration Fees	6,065,660	154,080	46,395,150	46,549,230	52,614,890	-	52,614,890
2	Site Development	37,363,787	26,632	527,708	554,340	37,918,127	-	37,918,127
4	Civil Construction (Building)	715,200,882	38,027,425	75,418,265	113,445,690	828,646,572	79,093,744	749,552,828
5	Furniture & Fixtures	28,397,139	748,155	2,285,300	3,033,455	31,430,594	3,028,794	28,401,799
6	Electricals	37,152,218	2,001,229	1,641,593	3,642,822	40,795,040	4,248,734	36,546,305
	Ceiling & Stand Fan	21,300	71,400		71,400	92,700	9,270	83,430
	Electricals	29,668,148	1,214,787	1,172,503	2,387,290	32,055,438	3,146,919	28,908,519
	Stabilizer	494,318	13,500		13,500	507,818	50,782	457,036
	Air Conditioners	2,528,131	276,980	146,449	423,429	2,951,560	287,834	2,663,727
	Aquaguards	194,664		75,200	75,200	269,864	34,840	235,024
	Aquarium	19,839			-	19,839	2,976	16,863
	Exhaust Fan	13,752	39,800		39,800	53,552	8,033	45,519
	Honda 1.5 Vibrator	10,747			-	10,747	1,612	9,135
	Tata Swachh water purifier	11,054			-	11,054	1,658	9,396
	Dish Antena	-			-	-	-	-
	Emergency Light	22,864			-	22,864	3,430	19,434
	Grizer	4,062	4,900	6,899	11,799	15,861	1,862	13,999
	EPABX System	832,752	186,676		186,676	1,019,428	152,914	866,514
	Laundry Machine	424,489			-	424,489	63,673	360,816
	OTG	4,942			-	4,942	741	4,201
	Telephone Handsets	42,372			-	42,372	6,356	36,016
	Refrigerator	353,036	11,090	49,742	60,832	413,868	58,350	355,518
	Television	422,635	58,196		58,196	480,831	72,125	408,707
	Water Coolers	441,411	123,900		123,900	565,311	84,797	480,515
	Water Filter & purifier	260,386			-	260,386	39,058	221,328
	Water Pump	1,231,423			-	1,231,423	184,713	1,046,709
	Water Tank	149,893		190,800	190,800	340,693	36,794	303,899
7	Black / White Boards	56,727	48,380		48,380	105,107	15,766	89,341
8	Library Books	3,563,147	162,531	23,835	186,366	3,749,513	560,639	3,188,874
9	Digital Camera	119,979			-	119,979	17,997	101,982
10	Indicator	55,063			-	55,063	8,259	46,804
11	Internet Connections	3,309,635	445,102	81,715	526,817	3,836,452	569,339	3,267,113
12	Kitchen Equipments	1,791,888	-	169,016	169,016	1,960,904	281,459	1,679,445
	Gas Burners	17,358			-	17,358	2,604	14,754
	Gas Line	28,255			-	28,255	4,238	24,017



DOWN TOWN CHARITY TRUST
DISPUR : GUWAHATI
SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31 st MARCH, 2020 (Contd.)

SCHEDULE - E :- PROPERTY PLANT & EQUIPMENT

Sl No	PARTICULARS	W.D.V. AS AT 01.04.2019 Rs.	Addition During The period 01-04-2019 to 30.09.2020 Rs.	Addition During the period 01-10- 2019 to 31-03-2020 Rs.	Total Addition for the Year ended 31-03- 2020 Rs.	Total as at 31.03.2020	Depreciation	W.D.V. AS AT 31.03.2020 Rs.
	Warm Display Counter	174,522				174,522	26,178	148,344
	Kitchen Utensils	404,461		42,756	42,756	447,217	63,876	383,341
	Kitchen Equipment(others)	1,167,293		126,260	126,260	1,293,553	184,563	1,108,989
13	Medical Equipments	28,707,256	2,359,490	1,220,648	3,580,138	32,287,394	4,751,561	27,535,834
	Laboratory Equipments (others)	14,392,745	2,359,490	1,220,648	3,580,138	17,972,883	2,604,384	15,368,499
	Manikin	903,176				903,176	135,476	767,700
	Electric Incinerator	157,814				157,814	23,672	134,142
	Medical Equipments	13,253,521				13,253,521	1,988,028	11,265,493
14	Lifts	2,123,028		487,463	487,463	2,610,491	355,014	2,255,477
15	Motor Vehicles	15,078,662	2,131,543		2,131,543	17,210,205	2,581,531	14,628,674
	Ambulance	55,530				55,530	8,329	47,200
	Bolero Pick Up	323,317				323,317	48,498	274,820
	Bolero Car	570,204				570,204	85,531	484,674
	Eicher Bus	975,819				975,819	146,373	829,446
	Nexa	544,766				544,766	81,715	463,051
	Tata Star Bus	2,897,155	2,131,543		2,131,543	5,028,698	754,305	4,274,393
	Motor Vehicles (Others)	9,711,870				9,711,870	1,456,780	8,255,089
16	Machinery & other Equipments	10,066,362	3,489,465	1,005,190	4,494,655	14,561,017	2,108,763	12,452,253
	Attendance Machine	39,549	48,502		48,502	88,051	13,208	74,843
	Solar Energy Plant		1,721,424		1,721,424	1,721,424	258,214	1,463,210
	Billing Machine	201,925	75,000		75,000	276,925	41,539	235,386
	Car Simulator	68,265		9,912	9,912	78,177	10,983	67,194
	DG Set	807,100				807,100	121,065	686,035
	Electronic Weight Machine	18,342	4,484		4,484	22,826	3,424	19,402
	Engineering Equipments	5,791,158	110,920		110,920	5,902,078	885,312	5,016,767
	Pillar Drill Machine	18,346				18,346	2,752	15,594
	Primax Mixture Machine	89,048				89,048	13,357	75,691
	Mouque (FA)	54,738				54,738	8,211	46,527
	Pump Sets	123,152				123,152	18,473	104,679
	Deep Tube well (machines)			954,635	954,635	954,635	71,598	883,037
	Room Heater	4,966		7,811	7,811	12,777	1,331	11,446
	Sewing Machine	191,575				191,575	28,736	162,839
	Tools & Equipment	365,171		23,649	23,649	388,820	56,549	332,271
	Utensils	184,030		280	280	184,310	27,626	156,685
	Welding Machine	3,987				3,987	598	3,389



DOWN TOWN CHARITY TRUST
DISPUR : GUWAHATI

SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020 (Contd.)

SCHEDULE - E :- PROPERTY PLANT & EQUIPMENT

SL No	PARTICULARS	W.D.V. AS AT 01.04.2019 Rs.	Addition During The		Total Addition for the Year ended 31-03- 2020	Total as at 31.03.2020	Depreciation		W.D.V. AS AT 31.03.2020 Rs.
			period 01-04-2019 to 30.09.2020	the period 01-10- 2019 to 31-03-2020			Rs.	Rs.	
	Swimming Pool Equipments	1,732,258		1,529,135	1,529,135	3,261,393	15%	489,209	2,772,184
	Mixture Grinder	25,577			-	25,577	15%	3,836	21,740
	Wood cutting Machine	3,743		8,903	8,903	12,646	15%	1,229	11,416
	Photocopier Machines	343,431			-	343,431	15%	51,515	291,917
	Music System	29,372			-	29,372	15%	4,406	24,966
17	Oxygen Line	94,456			-	94,456	15%	14,168	80,288
18	Projector	2,899,805		7,500	7,500	2,907,305	15%	435,533	2,471,772
19	Rod Cutting Machine	7,017	11,200		11,200	18,217	15%	2,733	15,484
20	Scanner	77,731	8,030	24,500	32,530	110,261	15%	14,702	95,559
21	Speaker Box & Amplifier	58,838	3,599	99,160	132,160	191,000	15%	28,650	162,350
22	Sport Items	815,800	33,000		37,800	853,600	15%	128,040	725,560
23	Mobile Handsets	770,963	37,800		808,763	808,763	15%	121,314	687,449
24	Inverter	36,638		30,000	30,000	66,638	15%	7,746	58,892
25	Air Gun	7,839			-	7,839	15%	1,176	6,663
26	CCTV & Web Camera	3,858,622	1,711,180	55,176	1,766,356	5,624,978	15%	839,609	4,785,370
27	Washing Machine	25,355	45,888	33,580	79,468	104,823	15%	13,205	91,618
28	Computers & Laptop	3,847,971	934,800	1,949,688	2,884,488	6,732,459	40%	2,303,046	4,429,413
29	Media Converter	948	6,000		6,000	6,948	40%	2,779	4,169
30	Educational Software	219,255	590,000	17,570	607,570	826,825	40%	327,216	499,609
31	Microphone, Speaker & Amplifier	436,539			-	436,539	15%	65,481	371,058
32	BHM Precial Equipments	650			-	650	15%	98	553
33	Biometric Time Attendance	306,653		9,550	9,550	316,203	15%	46,714	269,489
34	Deep Freezer	306,900			-	306,900	15%	46,035	260,865
35	Digital Notice Board	238,270			-	238,270	15%	35,741	202,530
36	Exide Battery	113,415	7,000		7,000	120,415	15%	18,062	102,353
37	GPS System	34,373		480	480	34,853	15%	5,228	29,625
38	Grass Cutting Machine	22,416			-	22,416	15%	3,362	19,054
39	Ladder	4,939			-	4,939	15%	741	4,198
40	Lamination Machine	1,720			-	1,720	15%	258	1,462
41	Locker	18,504		37,050	37,050	55,554	15%	5,554	50,000
42	Note Counting Machine	10,333		9,500	9,500	19,833	15%	2,262	17,571
43	Spiral Binding Machine	2,211			-	2,211	15%	332	1,879
44	Workshop Tools	7,677			-	7,677	15%	1,151	6,525
45	Pop Corn Machine	7,805			-	7,805	15%	1,171	6,634
46	Printers	293,915			-	293,915	40%	117,566	176,349



DOWN TOWN CHARITY TRUST
DISPUR : GUWAHATI
SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31 st MARCH, 2020 (Contd.)

SCHEDULE - E :- PROPERTY PLANT & EQUIPMENT

Sl No	PARTICULARS	W.D.V. AS AT 01.04.2019 Rs.	Addition During The period 01-04-2019 to 30.09.2020		Addition During the period 01-10- 2019 to 31-03-2020		Total Addition for the Year ended 31-03- 2020	Total as at 31.03.2020	Depreciation	W.D.V. AS AT 31.03.2020 Rs.	
			Rs.	Rs.	Rs.	Rs.					
48	Data Card Printers	2,051						2,051	40%	821	1,231
49	UPS	170,445	178,000				178,000	348,445	40%	139,378	209,067
50	Vending Machine	93,973						93,973	15%	14,096	79,877
51	W-Fi System	33,608						33,608	40%	13,443	20,165
52	Paintings, Art Work & Sculptures	67,469	8,174				8,174	75,643	15%	11,346	64,296
53	Floor Cleaner	326,616						326,616	15%	48,992	277,624
54	Vedio Conferencing Machine	279,660						279,660	40%	111,864	167,796
55	Metal Ball		19,200				19,200	19,200	15%	2,880	16,320
56	Steel Chain		8,400				8,400	8,400	15%	1,260	7,140
57	Table Fan		820				820	820	10%	82	738
58	Wall Clock		9,930				9,930	9,930	15%	1,490	8,441
59	Fire Extinguisher	1,178,524						1,178,524	10%	117,852	1,060,671
	TOTAL	905,760,706	53,207,533			131,564,267	184,771,800	1,090,532,506		102,669,250	987,863,256
	CAPITAL WORK IN PROGRESS										
	Down Town Public School Civil (Const.)				9,526,823		9,526,823	9,526,823			9,526,823
	TOTAL	905,760,706	53,207,533		141,091,090	194,298,623	1,100,059,329			102,669,250	997,390,079



DOWN TOWN CHARITY TRUST

DISPUR : GUWAHATI

SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

SCHEDULE-F : SUNDRY DEBTORS

Aptech Ltd., & Attest Testing Services Ltd.,	58,225
Director Assam Minorities Development Board	648,675
Mech Kachari Development Council	2,036,500
Ministri of Minority Affairs (Seekho Aur Kamao)	9,314,863
Ministry of Minority Affiars (NAIRASHNI)	629,100
North East Rural Livelihood Project	8,223
NSEIT Ltd	249,829
Numaligarh Refinery Limited	7,525,375
Oil India Ltd., (Swabalman)	254,475
Rashtriya Madhyamic Shiksha Abhijan	42,012,974
Sarania Kachari Development Council	2,585,000
Sify Technologies Limited	9,350
Thengal Kachari Autonomus Council	2,532,000
UGC Nero	144,000
TOTAL	68,008,589
	As at 31-03-2020

SCHEDULE-G: LOANS & ADVANCES

ADVANCES ON CAPITAL ACCOUNT

Advance for Land to Pradip Ch. Kachari (Pramod Boro)	7,836,000
Agni Shanti Const. Pvt., Ltd.,	41,579,500
Agni Shanti Infraprovider Pvt. Ltd.,	48,863,500

OTHER ADVANCES

A. G. Electricals & Electronics	12,000
A P Poultry Equipments	20,000
ASDM Goroimari	48,915
Land at Lokhra	15,000
Advance to Staff	1,458,920
Bharat Petroleum Corporation Ltd., (Diesel)	284,402
Collegedunia Web Pvt., Ltd.,	100,000
C R Associates	28,342
Educarebd	510,000
Eye Enterprise	82,938
Fair Shop India	69,376
Flash Electricials	1,000
Golak Behari Sethi	27,500
Girighar Sondhi	100,000
Health Care Sector Skill Council	142,851
Hementa Gogoi - Moran	75,000



DOWN TOWN CHARITY TRUST

DISPUR : GUWAHATI

SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

Indian Oil Corporation	421,059
KI- CareBangladesh	120,000
M B Trading Co.	93,922
Mohidul Islam	26,600
Mothonga Agro Producer Co. Ltd.,	504,500
Mr. Manik	135,816
Sharwan Kumar	73,479
Nazrul Haque	434,135
Omega Elevators	3,601,997
Purbanchal Industries	163,464
Raju Dresses	3,400
Reliance Jio Infrocom Limited	3,500
Roshan Kumar Singh	7,000
Sahabuddin Sheikh A/c. Yasin Ali	1,369,446
Samklap	2,582,675
Simp. Internation Education Pvt., Ltd	36,243
Saikia Enterprise	103,712
Sanjay Electricials	15,310
Shankar Bhattarai	3,160,377
Sharwal Enterprise	64,346
Spark Consultants	100,000
Staff Loan	1,375,095
Start Up (Lab. Venture)	100,000
Sun Craft Energy Private Ltd.,	106,442
Staff Mediclaim Insurance	418,875
The Bridge	190,000
TDS Receivable	11,866,140
Toshvin Analytica Pvt., Ltd	432,600
Zean Litho & Co. (P) Ltd.,	199,800
TOTAL (I)	128,965,177

Security Deposit Receivable

Security Deposit (Aircel)	1,000
Security Deposit (Airtel)	500
Security Deposit (ASDM)	125,000
Security Deposit (Assam Plain Tribes)	100,000
Security Deposite (RMSA)	7,064,000
Security Deposite (Study Centre Jorhat)	83,000
Security Deposite with BSNL	1,500
Security Deposit (Indian Institute Of Enterpreneurs)	50,000
Security Deposit (Rupak Kumar Das (Hajo)	200,000
Security Deposit (LPG Cylinders)	1,700
Security Deposit (UPSC Coaching)	40,000
Security Deposit (Reliance)	2,250
Security Deposit (Vocational)	250,000
Security Deposit With APDCL	595,315
Security Deposit WithDish Antena	2,490
TOTAL (II)	8,516,755
GRAND TOTAL (I+II)	137,481,932



DOWN TOWN CHARITY TRUST

DISPUR : GUWAHATI

SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

	As at 31-03-2020
	(Rs.)
SCHEDULE-H: CASH & BANK BALANCES	
CASH IN HAND	
Cash in hand	1,919,742
TOTAL (I)	1,919,742

	As at 31-03-2020
	(Rs.)
CASH AT BANKS	
Fixed Deposits & accrued interest	91,119,637
Axis Bank. Khanapara Branch	911010064170503 76,852
Axis Bank. Khanapara Branch	40010100188449 353,925
HDFC Bank Limited. Khanapara	7571450000145 739,328
HDFC Student CC Avenue	48651 35,209
ICICI Bank Limited	245601000211 3,667,856
Power Jyoti SBI Account	32214979755 273,482
SBI Gitanagar	10142245377 551,759
IDBI Bank	136104000142106 402,584
UCO Bank	572010033005 184,509
UCO Bank	5720110039649 1,402,261
UCO Bank	19940110008225 75,975
UCO Bank	19940110008232 5,943
UCO Bank	5720110028285 9,574
UCO Bank (RBI-DEAS)	19940100001935 41,973
UCO Bank	19940100001111 10,301
UCO Bank	19940200000018 58,962
UCO Bank	001165 349,780
UCO Bank	5720110031506 8,768
UCO Bank	19940100002197 754,376
UCO Bank	5720110036853 712,522
UCO Bank	5720110036846 7,028
UCO Bank	2328 2,011,165
UCO Bank	5720100014414 81,375,661
UCO Bank, Moran67819 216,777
UCO Bank, MOMA69929 10,000
Cheque & DD in Hand	10,634,398
TOTAL (II)	195,090,605
TOTAL CASH & BANK BALANCES (I+II)	197,010,347



DOWN TOWN CHARITY TRUST

DISPUR: GUWAHATI

SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

SCHEDULE- I : EMPLOYEE BENEFIT EXPENSES

As at 31-03-2020

(Rs.)

I. ADTU:

Salaries	136,477,199
EPF Employer's Contribution	4,164,680
Admin Charges for P.F	177,751
ESI Employer's Contribution	1,644,200
Medical Reimbursement	71,333
Training, Performance & Special Allowances	1,059,695
Guest Faculty Fees	1,055,494
Staff Welfare	25,398
Reimbursement of Conveyance	1,798,962
TOTAL (I)	146,474,712

II. Project

Salaries	34,741,646
EPF Employer's Contribution	1,094,886
Admin Charges for P.F	215,457
ESI Employer's Contribution	1,041,088
TOTAL (II)	37,093,077

III Venture Lab Training Expenses

Salaries	90,000
TOTAL (III)	90,000

GRAND TOTAL (I + II + III)

183,657,789

As at 31-03-2020

(Rs.)

SCHEDULE-J :HOSTEL & CANTEEN EXPENSES

I. Adtu

Canteen Expenses of Campus	16,631,156
Hostel Expenses	2,256,136
TOTAL (I)	18,887,292

II. Project

Hostel Expenses	4,863,611
TOTAL (II)	4,863,611
GRAND TOTAL (I +II)	23,750,903

As at 31-03-2020

(Rs.)

SCHEDULE-K: POWER & FUEL

Adtu Expenses

Diesel for DG Set	983,900
Fuel for Vehicles	6,306,706
Electricity Expenses	8,163,900
TOTAL	15,454,506



DOWN TOWN CHARITY TRUST

DISPUR: GUWAHATI

SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

SCHEDULE-L :RENT

I. Adtu Expenses

	As at 31-03-2020
	(Rs.)
Rent Expenses others	132,000
Rent (vc)	270,000
Cash handling Charges	354,000
Rent for Electronic Data Capture Machine(GPRS)	10,738
TOTAL	766,738

II. Project

Rent Expenses others	1,248,000
Total II	1,248,000
Total I + II	2,014,738

SCHEDULE-M: REGISTRATION & EXAMINATION FEES

	As at 31-03-2020
	(Rs.)
Registration & Academic Expenses	2,576,647
Srimanta Sankardev University of Health Science	2,047,460
Examination Expenses (External & Internal)	2,637,377
TOTAL	7,261,484

SCHEDULE N :OTHER EXPENSES

I. Adtu

	As at 31-03-2020
	(Rs.)
Advertisement Expenses	19,954,269
AICTE Processing Fees	75,021
Annual Souvenir, Newspaper, E-Journals & Periodicals	609,422
Audit Fee	40,000
Animal Maintenance Expenses	339,541
Seed Money to Faculty	400,406
Bad Debts written off	2,250,993
Carriage outward	49,981
College Fest / Entertainment / Gala Day	2,201,983
Complementary Expenses	638,901
Consultancy Charges (Staff & Others)	18,140,528
Convocation & Foundation Day Expenses	1,837,084
Courier Charges	81,372
Course Fee Refund	652,160
Donation & Subscriptions	334,130
Edu Fair Expenses	1,268,075
Education Tour Expenses	34,398
Festival Expenses	2,880
Gift & Celebrating Expenses	935,201
Health Camp / Medical Expenses	30,867
House Keeping Expenses Including Labour charges	4,937,248
Inspection, Rating & Surveillance Charges	420,044
Insurance Premium	1,668,098
Internet Expenses	2,186,852
Job Fair & Placement Expenses	1,484,216
Laboratory Expenses	2,103,230



DOWN TOWN CHARITY TRUST

DISPUR: GUWAHATI

SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

Land Revenue Expenses	56,281
Local Conveyance Expenses	159,440
Legal Expenses	1,265,733
Miscellaneous Expenses	309,138
Office Maintenance Expenses	201,545
Pharmacy, Clinical Exposurer & Nursing Expenses	48,078
Plantation Expenses	123,791
Postal Charges	5,340
Printing & Stationery	1,405,127
Rates & Taxes	236,861
Reimbursement Student Fees share	14,116,786
Repairs & Maintenance	5,178,972
Research & Development	3,301,758
Sanitary & Hygiene Expenses	6,202,306
Security Service Expenses	162,400
Seminar & Workshop including stall for student mobilisation	2,268,502
Sitting Fees	41,000
Software Maintenance	4,825,488
Student Scholarship & Welfare	22,891,722
Telephone Expenses	344,521
Transportation & Car hire charges	454,757
Travelling & Hotel Expenses	3,684,791
Uniform Expenses	377,577
Versity Week	1,706,482
VC Student Welfare Scheme	120,000
TOTAL (I)	132,165,296
<u>II. Project</u>	
Training Expenses	3,598,430
Advertisement Expenses	6,300
Conveyance	8,616
Carrer Counsiling Expenses	14,047,773
Electricity Charges	398,056
Telephone & Internet Expenses	90,327
Examination & Training Expenses	54,060
Printing & Stationery	216,312
Marketing Expenses	103,553
Fuel Expenses	40,832
Trust Promotion & Expansion	7,127,111
Travelling & Hotel Expenses	2,154,404
Uniform Expenses	177,706
Misc. Expenses	49,204
Skill Development Expenses	28,705,920
Gift Purchase	200,691
Office Maintenance Expenses	1,400
Student Stipend	1,492,934
Laboratory Expenses	14,292
Repairs & Maintenance	214,635
Seminar & Workshop	5,000
Placement Expenses	66,343
Health & Medical Expenses	72,780
TOTAL (II)	58,846,679



**DOWN TOWN CHARITY TRUST
DISPUR: GUWAHATI**

SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

Moran School Expenses

Advertisement Expenses	54,605
Books & Forms	20,955
Car Rent	22,500
Courier Services	7,350
Electricity Charges	15,955
House Rent	45,000
Labour Charges	5,400
Misc. School Expenses	285,156
Printing & Stationery	22,728
Uniform Expenses	29,120
TOTAL (III)	508,769

GRAND TOTAL (I + II+III)

191,520,744

**SCHEDULE-O :INTEREST ON TERM LOAN / OVERDRAFT
AND OTHER FINANCIAL CHARGES**

	As at 31-03-2020
	(Rs.)
Interest on Term Loan with UCO Bank A/c No. 05720600018342, Guwahati	1,034,325
Interest on Term Loan with UCO Bank A/c No. 05720600018351, Guwahati	424,376
Interest on Term Loan with UCO Bank A/c No. 05720610015445, Guwahati	2,820,576
State Bank of India, Gitanagar Branch, A/c No. ...50647 & 76053	581,711
Interest on Cash Credit Account 05720510000618	1,418,121
ICICI Bus Loan 65889	37,361
ICICI Bus Loan 64169	95,950
ICICI Bolero Loan 23950	36,749
HDFC Bus Loan 3322	88,906
Tata Motors Finance Bus Loan 28525	120,672
Bank Processing & Other charges	6,208,938
TOTAL	12,867,685

As at 31-03-2020

(Rs.)

SCHEDULE-P : RECEIPT OF HOSTEL FEES

Hostel Fees (Adu)	27,603,681
Hostel Fees (Project)	1,514,225
TOTAL	29,117,906

As at 31-03-2020

(Rs.)

SCHEDULE- Q : ADMISSION, SEMESTER & COURSE FEES RECEIPTS

I. Adu

University Programme Fees	488,912,104
Distance Education Fees	412,160
TOTAL (I)	489,324,264

II. Project

Vocational Training & Boarding Fees	14,915,333
Stipend Received	1,492,934
TOTAL (II)	16,408,267

III. Moran Public School

Admission & Other Receipts	424,030
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GRAND TOTAL (I + II + III)

506,156,561



DOWN TOWN CHARITY TRUST
DISPUR: GUWAHATI
SCHEDULES TO THE ACCOUNTS FOR YEAR ENDED 31 st MARCH, 2020 (Contd.)

SCHEDULE-R: REGISTRATION & EXAMINATION FEES RECEIPTS

Registration Fees
 Examination Fees
 Re-Evaluation
TOTAL

As at 31-03-2020

(Rs.)

325,273
 18,759,196
 53,200
19,137,669

SCHEDULE S: MISCELLANEOUS RECEIPTS

I. Adtu

Convocation Fees
 Rent Received
 Photocopy
 Others Receipts
 Nursing Registration Fees
 Swimming Pool Fees
 Library Late fine
 Clinical Fee
 Transcript Fees
 Research Development (Grants)
 Interest on Fixed Deposits
 Late Fine & Non Collegiate Fees
 Bus Fare Received
 Discount Received
 Prospectus & Dairy
 Complementary receipts
 Examination conducting receipts
 Interest Received from Bank
 Interest Received from Income Tax

TOTAL (I)

II. Project

RMSA (Misc receipt)
 Discount Received
 Rent & Other received
TOTAL (II)

III. Down Town Venture Lab., Project receipt

GRAND TOTAL (I + II +III)

As at 31-03-2020

(Rs.)

348,200
 60,000
 29,680
 17,160,593
 1,431,000
 283,500
 27,865
 74,000
 14,000
 3,718,098
 1,373,435
 647,770
 4,948,821
 1,017,921
 303,650
 53,648
 1,761,051
 577,015
 40,857
33,871,104

82,988,984
 10,266
 500
82,999,750

1,360,000

118,230,854



DOWN TOWN CHARITY TRUST
DISPUR : GUWAHATI

**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET &
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020**

SCHEDULE "T" : NOTES ON ACCOUNTS

1. Basis of Accounting:

Financial statements are prepared under historical cost convention on accrual basis.

2. Revenue Recognition:

All items of revenue are recognized in accordance with Accounting Standard (AS-9). Accordingly, where there are uncertainties in the ascertainment/ realization of income, the recognition of the related revenue is postponed till the time of actual receipt.

3. Depreciation:

Depreciation has been charged on written down value method on all the fixed assets as per the rates laid down under the Income Tax Act, 1961 read with Income Tax Rules 1962.

4. The Trust has sent letters for confirmation of balances as on the Balance Sheet date to its Sundry Debtors and Sundry Creditors. At the time of finalization of these accounts, only certain parties have responded to the confirmation and therefore the process of reconciliation could not be completed. Hence, the balances of Sundry Debtors and Sundry Creditors are subject to final Adjustments pending receipt of all the confirmation and reconciliation of the differences, if any.



5. Related Party Disclosure

<u>Name of the Related Parties</u>	<u>Relationship</u>	<u>Nature of Transactions</u>	<u>Amount (Rs)</u>	<u>Balance Outstanding as on 31.03.2020</u>
Down Town Hospital Ltd	Associate	Unsecured Loan taken		5,16,81,752/-

6. BAD DEBTS WRITTEN OFF

The Trustees of the Trust has decided to write off debts amounting to Rs 22,50,993/-

In terms of our report of even date

For M/s. Apurba Banerjee & Co.
Chartered Accountants

Firm Registration Number : 314106E

(Apurba Banerjee)
Partner

Membership Number. : 051628

UDIN No- 20051628AAAA54916



Place : Guwahati

Dated : 11..11.2020