Name : Dhamma Dipa International Buddhist University
Sabroom South Tripura,

STATEMENTS OF ACCOUNTS AND AUDIT REPORT FOR THE YEAR ENDED

As on - 31- 03- 2024

S. BASU THAKUR & CO.

CHARTERED ACCOUNTANTS

H. O. : MADHYAPARA, AGARTALA-799001,TRIPURA (WEST)
PHONE : (0381) 2384045 / 9862218061

B. O. : 27A/5, J.K. MITRA ROAD, KOLKATA-700 037
PHONE : (033) 2556-5588

S. BASU THAKUR & CO.

CHARTERED ACCOUNTANTS.

West bank of Madhyapara Dighi.
3/1 Madhyapara, Agartala.
Tripura West, Pin No.- 799001

Phone : 0381-2384045 (L) Mob. : 9862218061
E-mail : mailmesbasuthakurco@rediffmail.com
: dpmajee@gmail.com

Ref. No.. Date 07/10/2024

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements from **01.04.2023 to 31.03.2024** of **"Dhamma Dipa International Buddhist University" Sabroom, South Tripura – 799145"** which comprise Balance Sheet , Income and Expenditure A/c and Receipt & Payments A/c and summary of other explanatory information and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at **31.03.2024** and of its financial performance for the period from **01.04.2023 to 31.03.2024** in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

For S. Basu Thakur & Co.
Chartered Accountants

CA. D.P. Majee (DISA)
Partner.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion to the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

For S. Basu Thakur & Co.

Chartered Accountants

S. BASU THAKUR & CO. FRN NO. 312120E CHARTERED ACCOUNTANTS

Signature.

(CA. DEBAPRASAD MAJEE)

(Partner), (M. No - 063788.)

Place of Signature: Agartala

Date: 07/10/2024 UDIN - 24063788BJZZRT7027

Dhamma Dipa International Buddhist University

Sabroom, South Tripura - 799 145

Receipts and Payment Account for the year ended as on 31st March 2024

Receipts	Amount (Rs)	Amount (Rs)	Payment	Amount (Rs)	Amount (Rs)
To **Development Fund from Governing Body of DDIBU**			**By Fixed Assets**		
Mr. Sanjay Chauhan	19,50,000.00		Building Construction	11,74,842.00	
Mrs. Kavita	61,50,000.00		Computer Set	2,76,200.00	
Mrs. Sudha	8,50,000.00	89,50,000.00	Furniture & Fixture	24,33,200.00	
			Laboratory Items	1,50,600.00	
			Printer	52,000.00	40,86,842.00
To **Unsecured Loans**			**By Loans & Advances**		
Loan A/c		86,57,970.00	Vinod Scientific Works		5,00,000.00
To **Sources of Incomes**			**By Operative Expenses**		
University Fees Received		16,79,200.00	Registration Fee (Pharmacy Council of India)	10,73,952.00	
			Registration Exp.	2,45,000.00	
			Registration Payment (Bar Council of India)	12,50,108.00	25,69,060.00
			By Expenses:		
			Advertisement Exp.	1,36,200.00	
			Conveyance Exp.	65,310.00	
			Electricity Bill	30,300.00	
			Electricity Exp.	17,000.00	
			Events & Programme	86,000.00	
			Legal Exp.	7,99,000.00	
			Mess Exp.	1,10,200.00	
			Misc. Exp.	13,497.80	
			Office Exp.	2,14,136.00	
			Office Rent	7,42,150.00	
			Printing & Stationery Exp.	74,790.00	
			Promotional Exp.	15,750.00	
			Refreshment Exp.	13,323.00	
			Repair & Maint.	1,96,300.00	
			Salary Exp.	5,89,000.00	
			Transport Exp.	1,48,750.00	
			Travelling Exp.	9,83,298.00	42,35,004.80
			Cash at Bank:		
			HDFC Coll. A/c No. 50200092998951	22,102.20	
			HDFC Main A/c No. 50200092830603	78,10,271.00	
			HDFC Estt. A/c No. 50200092943502	50,000.00	
			HDFC Imp.. A/c No. 50200092851152	13,890.00	78,96,263.20
	Total :-	1,92,87,170.00		Total :-	1,92,87,170.00

Date: 07/10/24

Place: Agartala

In terms of our Report of Evendate:
For. S. Basu Thakur & Co.
(Chartered Accountants)

CA, D.P. Malo, FCA,[DISA]
Partner.

S. BASU THAKUR & CO. FRN NO. 312120E CHARTERED ACCOUNTANTS

For DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Authorized Signatory (ies)

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY Sabroom South Tripura 799145

Dhamma Dipa International Buddhist University

Sabroom, South Tripura - 799 145

Income and Expenditure Account for the year ended as on 31st March 2024

	Expenditure	Amount (Rs)	Amount (Rs)		Income	Amount (Rs)	Amount (Rs)
To	Advertisement Exp.		1,36,200.00	By	University Fees Received		16,79,200.00
	Conveyance Exp.		65,310.00				
	Electricity Bill		30,300.00				
	Electricity Exp.		17,000.00	By	Deficit during the Year		25,55,804.80
	Events & Programme		86,000.00				
	Legal Exp.		7,99,000.00				
	Mess Exp.		1,10,200.00				
	Misc. Exp.		13,497.80				
	Office Exp.		2,14,136.00				
	Office Rent		7,42,150.00				
	Printing & Stationery Exp.		74,790.00				
	Promotional Exp.		15,750.00				
	Refreshment Exp.		13,323.00				
	Repair & Maint.		1,96,300.00				
	Salary Exp.		5,89,000.00				
	Transport Exp.		1,48,750.00				
	Travelling Exp.		9,83,298.00				
	Total		**42,35,004.80**		**Total**		**42,35,004.80**

Date: 07/10/24

Place: Agartala

S. BASU THAKUR & CO. FRN NO. 312120E CHARTERED ACCOUNTANTS

In terms of our Report of Evendate:
For. S. Basu Thakur & Co.
(Chartered Accountants)

CA. D.P. Majee, FCA,[DISA]
Partner.

For DHAMMA DIPA INTERNATIONAL
BUDDHIST UNIVERSITY

Authorized Signatory (ies)

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY ★ Sabroom South Tripura 799145

Dhamma Dipa International Buddhist University
Sabroom, South Tripura - 799 145

Balance Sheet as at 31st March 2024

Liabilities	Amount (Rs)	Amount (Rs)	Assets	Amount (Rs)	Amount (Rs)
Capital Account		0.00	**By Fixed Assets**		
			Building Construction	13,23,112.00	
			Computer Set	2,76,200.00	
			Electrical Equipments	62,134.00	
			Furniture & Fixture	24,33,200.00	
By **Development Fund from Governing Body of DDIBU**			Laboratory Items	1,50,600.00	
Mr. Sanjay Chauhan	19,50,000.00		Land Premium Paid for University	76,97,760.00	
Mrs. Kavita	61,50,000.00		Mixer	5,500.00	
Mrs. Sudha	8,50,000.00	**89,50,000.00**	Printer	52,000.00	
			Refreigerator	13,000.00	
			Utensils	21,880.00	**1,20,35,386.00**
			By Operative Expenses		
Unsecured Loans			Registration Fee (Pharmacy Council of India)	10,73,952.00	
Loan A/c	86,57,970.00		Registration Exp.	2,45,000.00	
Trust A/c (BHET)	76,97,760.00	**1,63,55,730.00**	Registration Payment (Bar Council of India)	12,50,108.00	**25,69,060.00**
Sundry Creditors			**By Loans & Advances**		
D. R. Hardware	86,408.00		Vinod Scientific Works		**5,00,000.00**
Maa Tripuraswari	61,862.00		**Cash at Bank:**		
M/s Anmaya Varieties	40,380.00		HDFC Coll. A/c No. 50200092998951	22,102.20	
Omkar Electronics	62,134.00	**2,50,784.00**	HDFC Main A/c No. 50200092830603	78,10,271.00	
			HDFC Estt. A/c No. 50200092943502	50,000.00	
			HDFC Imp.. A/c No. 50200092851152	13,890.00	**78,96,263.20**
			Miscellaneous Expenditure		
			Deficit this year		25,55,804.80
Total		**2,55,56,514.00**	**Total**		**2,55,56,514.00**

Date: 07/10/24

Place: Agartala

In terms of our Report of Evendate:
For. S. Basu Thakur & Co.
(Chartered Accountants)

CA, D.P. Majee, FCA,[DISA]
Partner.

S. BASU THAKUR & CO.
FRN NO. 312120E
CHARTERED ACCOUNTANTS

For DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Authorized Signatory (ies)

INTERNATIONAL BUDDHIST UNIVERSITY
Sabroom
South Tripura
799145

Name : DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY. Sabroom, South Tripura.

STATEMENTS OF ACCOUNTS AND AUDIT REPORT FOR THE YEAR ENDED

31/03/2025.

S. BASU THAKUR & CO.

CHARTERED ACCOUNTANTS

H. O. : MADHYAPARA, AGARTALA-799001, TRIPURA (WEST)

PHONE : (0381) 2384045 / 9862218061

B. O. : 27A/5, J.K. MITRA ROAD, KOLKATA-700 037

PHONE : (033) 2556-5588

S. BASU THAKUR & CO.

CHARTERED ACCOUNTANTS.

West bank of Madhyapara Dighi.
3/1 Madhyapara, Agartala.
Tripura West, Pin No.- 799001

Phone : 0381-2384045 (L) Mob. : 9862218061
E-mail : mailmesbasuthakurco@rediffmail.com
: dpmajee@gmail.com

Ref. No.. Date....28/05/2025

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements from **01.04.2024 to 31.03.2025** of **"DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY, Sabroom, South Tripura –** 799145 which comprise Balance Sheet, Income & Expenditure A/c and Receipt & Payments A/c and summary of other explanatory information and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31.03.2025 and of its financial performance for the period then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the

S. BASU THAKUR & CO. CHARTERED ACCOUNTANTS FRN NO. 312120E basis of these financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion to the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Observation : However format of accounts/financial statement not drawn up and specified as per ICAI – Guidance Note.

For S. Basu Thakur & Co.

S. BASU THAKUR & CO. FRN NO. 312120E CHARTERED ACCOUNTANTS

Chartered Accountants

Signature

(CA. DEBAPRASAD MAJEE)

(Partner), (M. No - 063788.)

Place of Signature: Agartala

Date:28.05.2025

UDIN –

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Sabroom, South Tripura - 799 145

Balance Sheet as at 31st March 2025

Liabilities	Amount (Rs)	Amount (Rs)	Assets	Amount (Rs)	Amount (Rs)
Capital Account			***Fixed Assets***		
Less: Deficit in FY 2023-2024	*25,55,804.80*		*AC (Godrej)*	*90,800.00*	
Add: Surplus during the Year	*70,13,548.08*	***44,57,743.28***	*Almirah & Open Back*	*57,000.00*	
			BenQ Projector MW560 White WXGA	*76,800.00*	
Development Fund from Governing Body of DDIBU			*Building Construction*	*54,74,652.00*	
Mr. Manoj Kumar	*36,77,000.00*		*Celling Fan*	*23,050.00*	
Mr. Sanjay Chauhan	*61,65,000.00*		*Computer Sets & Systems*	*13,05,488.00*	
Mrs. Kavita	*61,50,000.00*		*Cornea 65" Ultra Touch Pro Interactive Panel*	*1,70,510.00*	
Mrs. Sudha	*54,22,000.00*	***2,14,14,000.00***	*Electric Equipments*	*11,36,667.00*	
			FAN OSC	*40,250.00*	
Unsecured Loans (B/f)			*Finger Print Drive (Biometrics)*	*27,000.00*	
Loan A/c	*86,57,970.00*		*Furniture & Fixture*	*65,84,339.00*	
Trust A/c (BHET)	*76,97,760.00*	***1,63,55,730.00***	*Hero Pleasure + Xtec*	*1,03,000.00*	
			Inverter & Batteries	*1,17,800.00*	
Bank OD A/c			*Laboratory Equipment*	*33,21,521.00*	
GB HDFC A/c No. 127442		***43,92,489.30***	*Land Premium Paid for University*	*76,97,760.00*	
			Library Books	*5,03,204.00*	
Secured Loans			*Mahindra Bolero B6 (White Colour)*	*12,07,896.00*	
Shri Ram Finance Limited (Bolero Finance)		***6,86,949.00***	*Mahindra Power Silent DG Set (30 KVA)*	*6,30,000.00*	
			Mixer	*8,700.00*	
To Security Deposit (Hostel)		***1,55,000.00***	*Mobile Phone*	*79,650.00*	
Received from Hosteller Students			*Musical Instruments*	*65,354.00*	
			Printer & Scanner	*2,74,957.00*	
Sundry Creditors / Vendors Payable			*Refrigerator*	*26,000.00*	
Employees Salary Payable for March'2025	*23,65,058.00*		*Triport Projection Screen*	*13,000.00*	
Book Space	*61,185.00*		*Utensils*	*34,840.00*	
Cyber Solution	*1,48,840.00*		*White Board*	*23,902.00*	***2,90,94,140.00***
Dainik Sambad	*44,897.00*				
DEE SODI India	*4,26,018.00*		***Deposit Assets***		
Dutta Painting Home	*1,00,000.00*		*FD With HDFC*		
Imagine Graphics	*35,300.00*		*A/c No.50300986014691*		***50,00,000.00***
Jatindra Hardware	*52,620.00*				
Krishna Furniture	*1,23,490.00*		*Security Deposits (Rent)*		*18,000.00*
Kyachinu Mog	*45,490.00*				
Maa Mani Offset Printing Press	*1,49,853.00*		*University Fee Receivables*		*1,24,30,175.00*
Maa Tripureswari Tiles	*1,77,041.00*				
Mihir Saha (Aluminium)	*1,91,574.00*		***Pre - Operative Expenses***		
New Loknath Books & Varieties	*4,17,979.00*		*Pre - Operating Expenses (b/f)*	*25,69,060.00*	

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY Sabroom South Tripura 799145

For DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Authorized Signatory

For S. Basu Thakur & Co.
Chartered Accountants

CA. D.P. Majee (DISA)

S. BASU THAKUR & CO. CHARTERED ACCOUNTANTS FRN NO. 312120E

Omkar Electronics	1,20,586.00		Pharmacy Council of India (D.Pharm & B.Pahrm Conduct)	13,30,000.00	
Audit Fees Payable	35,400.00				
Ratan Chakraborty (Const. Materials)	4,61,936.00		Pharmacy Course Fee Paid	3,54,000.00	
Ratan Chakraborty (JCB works)	3,31,500.00		Registration Fee (Law College)	10,23,010.00	
Sanjit Kr. Saha (Grocery)	1,16,829.00	54,05,596.00	Registration Fee (Para Medical)	61,100.00	53,37,170.00
			TDS / TCS Receivables		
			TCS Receivables	10,178.00	
			TDS on Cash Withdrawl from Bank	1,22,721.78	
			TDS on FDR Interest	26,908.30	
			TDS Receivables	10,000.00	1,69,808.08
			Loans & Advances		
			Edures Scientech Pvt Ltd. (Lab Equipment)	2,00,000.00	
			Jiya Hardware & Timber	2,95,000.00	
			Pradipta Biswas (For Hordings Rent)	1,00,300.00	
			Unik Technologies Pvt. Ltd.	50,000.00	6,45,300.00
			Cash at Bank:		
			HDFC Coll. A/c No. 50200092998951	1,28,206.60	
			HDFC Estt. A/c No. 50200092943502	19,183.74	
			HDFC Imp.. A/c No. 50200092851152	6,686.16	
			HDFC Main A/c No. 50200092830603	9,093.00	1,63,169.50
			Cash In Hand	9,745.00	9,745.00
Total		**5,28,67,507.58**	**Total**		**5,28,67,507.58**

Date: 28/05/2025.

Place: Agartala

S. BASU THAKUR & CO. ★ FRN NO. 312120E ★ CHARTERED ACCOUNTANTS

In terms of our Report of Evendate:
For. S. Basu Thakur & Co.
(Chartered Accountants)

CA, D.P. Majee, FCA,[DISA]
Partner.

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY ★ Sabroom South Tripura 799145

For DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Authorized Signatory (ies)

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Sabroom, South Tripura - 799 145

Income and Expenditure Account for the Year ended as on 31.03.2025.

Expenditure	Amount (Rs.)	Income	Amount (Rs.)	
To Indirect Expenses		**By Receipt of University Fee**		
Admission Counselling Charges	30,000.00	Admission Fee	24,89,300.00	
Advertisement Exp. (Digital Marketing)	1,65,000.00	Entrance Test Fee	2,50,950.00	
Advertisement Exp.	8,44,390.00	Examination Fee	5,11,000.00	
Audit Fee	50,150.00	Hostel Fee (From Students)	5,68,000.00	
Bank Charges	21,326.92	Misc. Receipt	1,550.00	
Computer Maint.	77,380.00	Pharmacy Course Fee	6,15,000.00	
Conveyance Allowance	83,190.00	Ph. D. Course Fee	38,63,875.00	
Electricity Bill	81,357.00	Student ID Card Charges Receipt	31,250.00	
Electric Maint.	2,87,756.00	Tuition Fee / Semester Fee	1,84,84,975.00	
Event & Programme	3,51,920.00	University Fee / Semester Fee	53,30,433.00	3,21,46,333.00
Examination Exp.	1,06,134.00			
Games & Sports	2,62,960.00			
Garden Maint.	8,520.00	**By Interest Accured on FDR**		2,69,083.00
Generator Exp.	74,221.00			
Honorarium Exp.	1,84,000.00			
Hostel Rent Paid to House Owner	1,26,000.00			
ID Card Printing	55,940.00			
Interest on Bank Loan (Finance)	2,81,079.00			
Legal Exp.	36,500.00			
Medical Exp.	19,662.00			
Member's Welfare	1,18,493.00			
Mess Exp. (Staffs)	8,39,157.00			
Mess Exp. (Students)	5,61,000.00			
Misc. Expenses	1,73,185.00			
News Paper & Periodicals	1,445.00			
Office Exp.	3,15,407.00			
Office Rent (Administrative Block / Yatri Niwas)	5,45,000.00			
Payment Getway (AMC)	5,801.00			
Postal Exp.	810.00			
Printing & Stationery	11,00,621.00			
Processing Charges (Loan Finance)	22,363.00			
Professional Charges	52,000.00			

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY Sabroom South Tripura 799145

For DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Authorized Signatory (ies)

S. BASU THAKUR & CO. CHARTERED ACCOUNTANTS FRN NO. 312120E

For S. Basu Thakur & Co.
Chartered Accountants

CA. D.P. Majee (DISA)
Partner.

Promotional Exp. (Marketing)	1,98,415.00		
Refreshment Exp.	80,905.00		
Refund of Fees	36,300.00		
Repairing & Maintenance	2,73,835.00		
Salary Paid to Staffs	1,50,84,428.00		
Science Exhibition	10,300.00		
Security Guards	36,000.00		
Software Bill (Tally Prime)	25,950.00		
Staffs Welfare	59,785.00		
Telephone & Internet Exp.	2,01,734.00		
Transport Exp.	2,60,999.00		
Travelling Exp. / Allowance	8,89,500.00		
University Exp.	6,04,476.00		
Vehicle Repair / Maint. (Diesel / Petrol)	5,93,538.00		
Water Works & Pipe Line	1,62,935.00		
To Surplus During the Year	**70,13,548.08**		
Total Amt.	***3,24,15,416.00***	***Total Amt.***	***3,24,15,416.00***

Date : 28/05/25.

Place : Agartala.

S. BASU THAKUR & CO. ★ CHARTERED ACCOUNTANTS FRN NO. 312120E

In terms of our Report of even date.
For S. Basu Thakur & Co.
(Chartered Accountants)

CA, D.P. Majee [DISA]
Partner.

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY ★ Sabroom South Tripura 799145

For DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Authorized Signatory (ies)

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Sabroom, South Tripura - 799 145

Receipts and Payment Account for the year ended as on 31st March 2025.

Receipt	Amount (Rs.)		Payment	Amount (Rs.)	
To Cash at Bank			**By Fixed Assets**		
HDFC Bank Coll. A/c No. 998951	22,102.20		AC (Godrej)	90,800.00	
HDFC Main A/c No. 30603	78,10,271.00		Almirah & Open Back	57,000.00	
HDFC Bank Estt. A/c No. 3502	50,000.00		BenQ Projector MW560 White WXGA	76,800.00	
HDFC Imp. A/c No. 1152	13,890.00	**78,96,263.20**	Building Construction	28,59,358.00	
			Celling Fan	23,050.00	
To Receipt of University Fee			Computer Sets & Systems	5,28,070.00	
Admission Fee	24,89,300.00		Cornea 65" Ultra Touch Pro Interactive Panel	1,70,510.00	
Entrance Test Fee	2,50,950.00		Electric Equipments	9,53,947.00	
Examination Fee	5,11,000.00		FAN OSC	40,250.00	
Hostel Fee (From Students)	5,68,000.00		Finger Print Drive (Biometrics)	27,000.00	
Misc. Receipt	1,550.00		Furniture & Fixture	38,36,075.00	
Student ID Card Charges Receipt	31,250.00		Hero Pleasure + Xtec	1,03,000.00	
Tuition Fee / Semester Fee	1,05,33,675.00		Inverter & Batteries	1,17,800.00	
University Fee / Semester Fee	53,30,433.00	**1,97,16,158.00**	Laboratory Equipment	26,70,921.00	
			Library Books	4,42,019.00	
Development Fund from Governing Body of DDIBU			Mahindra Bolero B6 (White Colour)	12,07,896.00	
Mr. Manoj Kumar	36,77,000.00		Mahindra Power Silent DG Set (30 KVA)	6,30,000.00	
Mrs. Sudha	45,72,000.00		Mixer	3,200.00	
Mr. Sanjay Chouhan	42,15,000.00	**1,24,64,000.00**	Mobile Phone	36,850.00	
			Musical Instruments	65,354.00	
To Closing Balance (Term Loan A/c)			Printer & Scanner	1,97,957.00	
GB HDFC A/c No. 127442		**43,92,489.30**	Refrigerator	13,000.00	
			Triport Projection Screen	13,000.00	
To Security Deposit (For Hostel)		**1,55,000.00**	Utensils	12,960.00	
Received from Hosteller Students			White Board	23,902.00	**1,42,00,719.00**
To Shri Ram Finance Limited		**6,86,949.00**	**By Outstanding Paid (FY 2023-2024)**		
(Mahindra Bolero Finance EMI)			D. R. Hardware	86,408.00	
			Maa Tripureswari Tiles	61,862.00	
			Anmaya Varieties	40,380.00	
			Omkar Electronics	62,136.00	**2,50,786.00**
			By Deposit Assets		
			FD With HDFC		

S. BASU THAKUR & CO. ★ CHARTERED ACCOUNTANTS ★ FRN NO. 312120E

For S. Basu Thakur & Co.
Chartered Accountants

CA. D.P. Majee (DISA)
Partner.

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY ★ Sabroom South Tripura 799145

For DHAMMA DIPA INTERNATIONAL
BUDDHIST UNIVERSITY

Authorized Signatory (ies)

A/c No.50300986014691		**50,00,000.00**
By Advances paid to Vendors		
Edures Scientech Pvt Ltd. (Lab Equipment)	2,00,000.00	
Jiya Hardware & Timber	2,95,000.00	
Pradipta Biswas (For Hordings Rent)	1,00,300.00	
Unik Technologies Pvt. Ltd.	50,000.00	**6,45,300.00**
Security Deposits (Rent)		**18,000.00**
By TDS / TCS Receivables		
TCS Receivables	10,178.00	
TDS on Cash Withdrawl from Bank	1,22,721.78	
TDS on FDR Interest	26,908.30	
TDS Receivables	10,000.00	**1,69,808.08**
Operating Expenses (Assets)		
Pharmacy Council of India (D.Pharm & B.Pahrm Conduct)	13,30,000.00	
Pharmacy Course Fee Paid	3,54,000.00	
Registration Fee (Law College)	10,23,010.00	
Registration Fee (Para Medical)	61,100.00	**27,68,110.00**
By Indirect Expenses		
Admission Counselling Charges	30,000.00	
Advertisement Exp. (Digital Marketing)	1,65,000.00	
Advertisement Exp.	6,64,193.00	
Audit Fee	14,750.00	
Bank Charges	21,326.92	
Computer Maint.	77,380.00	
Conveyance Allowance	83,190.00	
Electricity Bill	81,357.00	
Electric Maint.	2,87,756.00	
Event & Programme	3,51,920.00	
Examination Exp.	22,350.00	
Garden Maint.	8,520.00	
Generator Exp.	74,221.00	
Honorarium Exp.	1,84,000.00	
Hostel Rent Paid to House Owner	1,26,000.00	
ID Card Printing	50,450.00	
Interest on Bank Loan (Finance)	2,81,079.00	
Legal Exp.	36,500.00	
Medical Exp.	19,662.00	
Member's Welfare	1,18,493.00	

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY ★ Sabroom South Tripura 799145

For DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Authorized Signatory (ies)

S. BASU THAKUR & CO. ★ CHARTERED ACCOUNTANTS ★ FRN NO. 312120E

For S. Basu Thakur & Co.
Chartered Accountants

CA, D.P. Majee (DISA)
Partner.

		Mess Exp. (Staffs)	7,51,436.00		
		Mess Exp. (Students)	5,21,000.00		
		Misc. Expenses	1,73,185.00		
		News Paper & Periodicals	1,445.00		
		Office Exp.	2,86,299.00		
		Office Rent (Administrative Block / Yatri Niwas)	5,45,000.00		
		Payment Getway (AMC)	5,801.00		
		Postal Exp.	810.00		
		Printing & Stationery	8,73,693.00		
		Processing Charges (Loan Finance)	22,363.00		
		Professional Charges	52,000.00		
		Promotional Exp. (Marketing)	1,98,415.00		
		Refreshment Exp.	80,905.00		
		Refund of Fees	36,300.00		
		Repairing & Maintenance	2,73,835.00		
		Salary Paid to Staffs	1,27,19,370.00		
		Science Exhibition	10,300.00		
		Security Guards	36,000.00		
		Software Bill (Tally Prime)	25,950.00		
		Staffs Welfare	59,785.00		
		Telephone & Internet Exp.	2,01,734.00		
		Transport Exp.	2,60,999.00		
		Travelling Exp. / Allowance	8,89,500.00		
		University Exp.	6,04,476.00		
		Vehicle Repair / Maint. (Diesel / Petrol)	5,93,538.00		
		Water Works & Pipe Line	1,62,935.00	2,20,85,221.92	
		By Closing Balance as on 31.03.2025.			
		HDFC Bank Coll. A/c No. 998951	1,28,206.60		
		HDFC Bank Estt. A/c No. 3502	19,183.74		
		HDFC Main A/c No. 30603	9,093.00		
		HDFC Imp. A/c No. 1152	6,686.16	1,63,169.50	
		By Cash in Hand (As per Cash Book)		9,745.00	
Total Amt.	**4,53,10,859.50**	**Total Amt.**		**4,53,10,859.50**	

Date : 28/05/2025.

S. BASU THAKUR & CO. FRN NO. 312120E CHARTERED ACCOUNTANTS

In terms of our Report of even date.
For S. Basu Thakur & Co.
(Chartered Accountants)

CA, D.P. Majee [DISA]

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY Sabroom South Tripura 799145

For DHAMMA DIPA INTERNATIONAL
BUDDHIST UNIVERSITY

Authorized Signatory (ies)