

Name: Dhamana Dipa International Buddhist
University
Sabouram South Tripura,



**STATEMENTS OF ACCOUNTS AND
AUDIT REPORT FOR THE YEAR ENDED**

From - 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
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S. BASU THAKUR & CO.

CHARTERED ACCOUNTANTS.



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

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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 (715A)

Branch Office : 27A/5, J.K. Mitra Road. Kolkata-37



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


Signature.



(CA. DEBAPRASAD MAJEE)

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

Place of Signature: Agartala

Date: 07/10/2024

UDIN - 24063788 BJ2ZRT7027



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

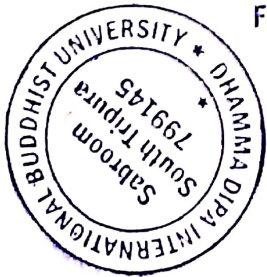
Receipts and Payment Account for the year ended as on 31st March 2024

	Receipts	Amount (Rs)	Amount (Rs)	Payment	Amount (Rs)	Amount (Rs)
To	Development Fund from Governing Body of DDIBU					
	Mr. Sanjay Chauhan	19,50,000.00		By Fixed Assets		
	Mrs. Kavita	61,50,000.00		Building Construction	11,74,842.00	
	Mrs. Sudha	8,50,000.00	89,50,000.00	Computer Set	2,76,200.00	
				Furniture & Fixture	24,33,200.00	
				Laboratory Items	1,50,600.00	
				Printer	52,000.00	40,86,842.00
To	Unsecured Loans					
	Loan A/c		86,57,970.00	By Loans & Advances		
				Vinod Scientific Works		5,00,000.00
To	Sources of Incomes					
	University Fees Received		16,79,200.00	By Operative Expenses		
				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

Date: 07/10/24
Place: Agartala

For DHAMMA DIPAL INTERNATIONAL
BUDDHIST UNIVERSITY

Authorized Signatory (res)



In terms of our Report of Evendate:
For. S. Basu Thakur & Co.
(Chartered Accountants)
CA, D.F. Majumdar, FCA, [DISA]
Partner.



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



In terms of our Report of Even date:
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 - 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	
			Laboratory Items	1,50,600.00	
			Land Premium Paid for University	76,97,760.00	
			Mixer	5,500.00	
			Printer	52,000.00	
			Refrigerator	13,000.00	
			Utensils	21,880.00	1,20,35,386.00
			By Operative Expenses		
			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 Loans & Advances		
			Vinod Scientific Works		5,00,000.00
			Cash at Bank:		
			HDFC Coll. A/c No. 50200092998951	22,102.20	
			HDFC Main A/c No. 50200092830603	78,10,271.00	
			HDFC Estl. 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

For DHAMMA DIPA INTERNATIONAL
BUDDHIST UNIVERSITY

Authorized Signatory (ies)



In terms of our Report of Evendate:

For. S. Basu Thakur & Co.
(Chartered Accountants)

CA, D.P. M. Jee, FCA, [DISA]
Partner.

