

SANDEEP KAKKAR
B.Com., F.C.A

SANDEEP KAKKAR & CO.
CHARTERED ACCOUNTANTS
NEAR INCOME TAX OFFICE
PALAMPUR-176 061 (H.P)
PH. 63202-31318

AUDITOR REPORT

I have audited the account of **KHAMGAR DRUK DHARMAKARA COLLEGE OF BUDHIST CULTURAL AND WELFARE CHARITABLE TRUST, TASHIJONG P.O. JHIKLI BHETH, TEHSIL-BAIJNATH, DISTT. KANGRA [H.P] (PAN-AABTK7325H)**, Registered under serial no.21/2010 at **Baijnath, Distt. Kangra, Himqachal Pradesh** for the financial year ending the **31st March 2025** and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was **Rs.3,37,97,202.61**
- (ii) Foreign contribution of / worth **Rs.1,78,35,397/-** was received by the Association during the financial year
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/ worth **Rs.10,84,265/-** was received by the Association during the financial year
- (iv) The balance of unutilized foreign contribution with the Association at the end of the financial year was **Rs.2,01,42,804.28**
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act 2010, (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in his certificate and in the enclosed balance sheet and statement of Receipt and Payment is correct as checked by me.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign contribution (Regulation) Act 2010



(viii) "I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution: -

S.N.	Name of project/activity	Address/location	Previous balance		Receipt during the year		Utilised		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	KHAMGAR DRUK DHARMAKARA COLLEGE OF BUDHIST CULTURAL AND WELFARE CHARITABLE TRUST	TASHIJONG P.O.JHIKLI BHETH, TEHSIL-BAIJNATH, DISTT.KANGRA [H.P]	3,37,97,202.61	0.00	1,89,19,662.00	0.00	3,25,74,060.33	0.00	2,01,42,804.28	0.00

I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief KHAMGAR DRUK DHARMAKARA COLLEGE OF BUDHIST CULTURAL AND WELFARE CHARITABLE TRUST, TASHIJONG P.O.JHIKLI BHETH, TEHSIL-BAIJNATH, DISTT.KANGRA [H.P] not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder; (Subject to notes on accounts annexed).

Place : PALAMPUR
Date : 09/08/2025



FOR SANDEEP KAKKAR & CO.
CHARTERED ACCOUNTANTS.
PROP.

(SANDEEP KAKKAR)
PALAMPUR [H.P.]

M.NO.94921

UDIN-25094921BMLXRE1080

KHAMGAR DRUK DHARMAKARA COLLEGE OF BUDHIST CULTURE & WELFARE CHARITABLE TRUST
VILLAGE TASHIJONG.P.O-TARAGARH,TEHSIL-BAIJNATH,DISTT.KANGRA HP
BALANCE SHEET AS AT 31st MARCH 2025
FCRA ACCOUNT

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>CAPITAL FUND</u>		<u>FIXED ASSETS</u>	
BALANCE B/F	27,20,69,454.33	(AS PER ANNEXURE ATTACHED)	26,13,43,899.68
ADD:CORPUS FUND	1,39,38,521.00	<u>LOAN & ADVANCES</u>	
LESS:DEFICIT	45,75,241.85	SECURITY WITH HPSEB	29,294.00
	28,14,32,733.48	SECURITY WITH LPG PLANT	22,000.00
<u>CURRENT LIABILITIES</u>		<u>CURRENT ASSETS</u>	
TDS PAYABLE	40,000.00	CASH-IN-HAND	42,491.30
<u>SUCURITY RETAINED</u>		HDFC SB PLP 17361170000026	1,36,98,380.74
MT CONSTRUCTIONS	10,16,309.28	SBI FCRA 40077122546	31,80,292.05
		SBI FCRA Ut.40088906694	20,31,625.95
		TDS ON FDR's:-	
		TDS F.Y 2014-15	1,21,004.04
		TDS F.Y 2024-25	96,115.00
		ACCRUED INTEREST	902.00
		<u>BRANCH & DIVISION</u>	
		KDD COLLEGE (LOCAL A/C)	19,23,038.00
	28,24,89,042.76		28,24,89,042.76

FOR KHAMGAR DRUK DHARMAKARA COLLEGE OF
BUDHIST CULTURE & WELFARE CHARITABLE TRUST

AUTH.SIGN.

PLACE:PALAMPUR
DATED:09/08/2025



AS PER OUR REPORT OF EVEN DATE ANNEXED
FOR SANDEEP KAKKAR & CO.
CHARTERED ACCOUNTANT



KHAMGAR DRUK DHARMAKARA COLLEGE OF BUDHIST CULTURE & WELFARE CHARITABLE TRUST
VILLAGE TASHIJONG.PO-TARAGARH,TEHSIL-BAIJNATH,DISTT.KANGRA HP
INCOME AND EXPENDITURE ACCOUNT AS AT 31st MARCH 2025

FCRA ACCOUNT

EXPENDITURES	AMOUNT	INCOMES	AMOUNT
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ADMINISTRATIVE EXPENSES:-

TO BANK CHARGES	37,185.08
TO COMPUTER EXPENSES	1,750.00
TO GARDEN EXPENSES	42,528.00
TO MISC.EXPENSES	1,927.16
TO OFFICE EXPENSES	18,327.00
TO PROFESSIONAL FEES	3,58,720.00
TO STAFF SALARY	2,16,000.00
TO TRAVELLING.DA & CONVEYANCE	31,182.77

CHARITABLE EXPENSES:-

TO MONKS EDUCATIONAL EXPENSES	18,92,879.00
TO MONKS FOOD SUPPLIES	48,76,537.00
TO MONKS MEDICAL EXPENSES	61,776.50
TO MONKS OTHERS UTILITIES	2,49,110.00
TO MONKS WELFARE EXPENSES	6,05,191.00
TO REPAIR & MAINT.	76,678.34
TO SPRTITUAL TRAING EXPENSES	92,509.00

TO DEPRICIATION	9,94,082.00
	95,56,382.85

RECEIPTS:-

BY BANK INTEREST (FDR)	9,01,769.00
BY BANK INTEREST (SB)	1,61,502.00
BY DONATION	38,96,876.00
BY INTEREST ON I.TAX REFUND	20,994.00
BY EXCESS OF EXPENDITURE OVER INCOME	45,75,241.85

95,56,382.85

FOR KHAMGAR DRUK DHARMAKARA COLLEGE OF
 BUDHIST CULTURE & WELFARE CHARITABLE TRUST

PLACE:PALAMPUR
 DATED:09/08/205



AUTH. SIGN.

AS PER OUR REPORT OF EVEN DATE ANNEXED
 FOR SANDEEP KAKKAR & CO.



PROP.
 UDIN- 25094921BMLXRE1080

KHAMGAR DRUK DHARMAKARA COLLEGE OF BUDDHIST CULTURE & WELFARE CHARITABLE TRUST

DEPRECIATION CHART AS ON 31st MARCH 2025

FCRA ACCOUNT

PARTICULARS	AT COST		DEDUCTIONS DURING THE YEAR	AS AT 31.3.2025	RATE (IN %)	DEPRECIATION	
	AS AT 1.4.2024	ADITIONS 1.4.2024 TO 30.9.2024	ADITIONS 1.10.2024 TO 31.3.2025			DEPRECIATION FOR THE YEAR	AS AT 31.3.2025
BUILDING TASHIJONG	22,81,66,121.20	88,11,047.28	88,31,756.00	-	NIL	-	24,58,08,924.48
BUILDING DELHI	15,34,145.00	46,02,433.65	16,99,144.55	-	NIL	-	78,35,723.20
COMPUTER & PERIPHERALS	1,25,429.00	-	-	-	40%	50,172.00	75,257.00
EQUIPMENTS	15,76,598.00	67,378.00	-	-	15%	2,46,597.00	13,97,379.00
FURNITURE, FIXTURES & FURNISHING	66,24,669.00	-	-	-	10%	6,62,467.00	59,62,202.00
KITCHEN UTENCILS	1,59,741.00	-	-	-	10%	15,974.00	1,43,767.00
MISC. FIXED ASSET	41,122.00	-	-	-	10%	4,112.00	37,010.00
VEHICLE	98,397.00	-	-	-	15%	14,760.00	83,637.00
TOTAL	23,83,26,222.20	1,34,80,858.93	1,05,30,900.55	-		9,94,082.00	26,13,43,899.68



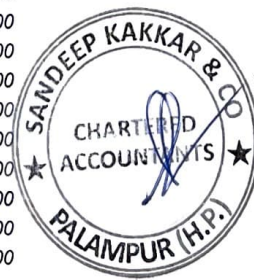
KHAMGAR DRUK DHARMAKARA COLLEGE OF BUDHIST CULTURE & WELFARE CHARITABLE TRUST

VILLAGE TASHIJONG.PO-TARAGARH,TEHSIL-BAIJNATH,DISTT.KANGRA HP

RECEIPTS AND PAYMENT ACCOUNT AS ON 31st MARCH 2025

FCRA ACCOUNT

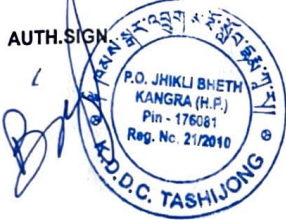
PARTICULARS	PAYMENTS	RECEIPTS
ACCOUNTANT SALARY	2,16,000.00	374.00
ACCRUED INTEREST		17,804.00
ARORA TRADERS, PALAMPUR	17,804.00	
BANK CHARGES	37,185.08	
BANK INTEREST	374.00	1,61,876.00
BUILDING ACCOUNT	1,76,00,113.28	15,34,145.00
BUILDING (Delhi)	78,35,723.20	
CAPITAL FUND	45,75,241.85	1,39,38,521.00
CAPT.SAURAB KALIA GAS SERVICE	2,89,410.00	2,89,410.00
CASH FOR GENERAL EXPENSES	2,89,410.00	9,33,445.27
CHHAR BAHADUR BOMJAM TAMANG	9,50,000.00	96,000.00
COMM.VEHICLE RUNNING & MAINT.	96,000.00	
COMPUTER CONSUMEABLE & REPAIR	42,690.00	
COMPUTERS & PERIPHERALS	1,750.00	50,172.00
DAWA JANGMO	1,20,000.00	1,20,000.00
DECIBEL PRO SYSTEM NEW DELHI	67,378.00	67,378.00
DEPRECIATION	9,94,082.00	
DONATION		38,96,876.00
EMPLOYEES SALARY	3,60,000.00	
EMPLOYMENTS	67,378.00	2,46,597.00
FDR HDFC 50300709508464	1,16,93,856.00	2,28,33,177.00
FDR HDFC 50300838806871		1,13,40,334.17
FURNITURE, FIXTURE & FURNISHING		6,62,467.00
GARDEN EXPENSES	42,528.00	
GAS & FUEL EXPENSES	3,06,990.00	
HDFC SB PLP 17361170000026	3,88,64,813.47	3,09,18,796.00
HPSEBL PAPROLA	1,83,076.00	1,83,076.00
IMPERIAL PRINTING PRESS, DHARAMSHALA	7,068.00	7,068.00
INSURANCE FOR JEEP	22,612.00	
INTEREST ON FDR's		9,01,769.00
Interest on I.T Refund		20,994.00
JAMPA YONTEN	96,000.00	96,000.00
JOHNSON LIFTS PRIVATE LIMITED	63,644.00	64,658.00
J.S. GROVER AUTOMOTIVES (NAGROTA)	11,530.00	11,530.00
KAILASH STORES, PAPROLA	12,202.00	12,202.00
KDD COLLEGE (LOCAL)		7,436.00
KENCHO GYELTSHEN	96,000.00	96,000.00
KHEDUP PALDEN	96,000.00	96,000.00
KINZOM PALMO	1,33,000.00	1,33,000.00
KITCHEN FOOD EXPENSES	45,66,406.00	
KITCHEN SUPPLIES	3,141.00	
KITCHEN UTENCILS		15,974.00
LOSAR AND FESTIVAL EXPENSES	1,38,505.00	
MEDICAL EXPENSES	61,776.50	
MEERA ENGINEERING WORKS, PALAMPUR	30,000.00	30,000.00
MISCELLANEOUS EXPENSES	1,928.00	
MISC.FIXED ASSETS		4,112.00
MONKS EDUCATION EXPENSES	24,879.00	
MONKS WELFARE	39,619.00	
MT CONSTRUCTION CO. TASHI JONG	1,65,83,000.00	1,65,83,000.00
NAGPAL SUPER STORE (PALAMPUR)	2,06,360.00	2,06,360.00
NATIONAL INSURANCE	22,612.00	22,612.00
NGAWANG CHOESANG	96,000.00	96,000.00
NGAWANG YANGPHEL	88,000.00	88,000.00
NYIMA GYALTSEN	2,16,000.00	2,16,000.00
OFFICE EXPENSES	18,327.00	
OM PARKASH SHARMA PAPROLA	11,45,179.00	11,45,179.00
ORGEN SHERPA	96,000.00	96,000.00
PARKASH CHAND & SONS BAIJANTH	14,76,650.00	14,76,650.00
PASSANG TSERING NEGI	96,000.00	96,000.00
POOJA EXPENSES	92,509.00	
POOJA NEGI	1,57,000.00	1,57,000.00
PROFESSIONAL FEE	3,58,720.00	
Profit & Loss A/c		45,75,241.85
RASTRIYA DAIRY, PALAMPUR	15,38,627.00	15,38,627.00
REPAIR AND MAINTAINANCE	76,678.34	



PHUNTSOM	96,000.00	96,000.00
UNDED OFF	1.31	2.15
S TRADERS(PALAMPUR)	38,634.00	38,634.00
SAMTEN	96,000.00	96,000.00
SANDEEP KAKKAR AND CO.	3,26,520.00	3,28,320.00
SANGAM AGENCIES PALAMPUR	1,09,692.00	1,09,692.00
SANGAY TENZIN	88,000.00	88,000.00
SBI FCRA ACCOUNT - 40077122546	1,81,73,357.00	1,53,34,180.88
SBI UTILIZATION ACC. NO 40088906694	1,24,94,762.00	1,33,44,438.20
SCHINDLER INDIA PVT. LTD, NEW DELHI	1,61,700.00	1,61,700.00
SCHOLARSHIP FOR MONKS	1,45,000.00	
SECURITY DEPOSIT MT CONSTRUCTION		8,78,117.28
SHAILENDER SOOD	4,24,900.00	4,24,900.00
SIJA DHONDUP	96,000.00	96,000.00
SONAM DRUKDRA	96,000.00	96,000.00
SONAM TENZIN NEGI	88,000.00	88,000.00
STAFF SALARY	3,84,000.00	
TDS ON FDR F.Y 2022-23		1,43,940.00
TDS ON FDR FY 2023-24		1,65,590.00
TDS ON FDR FY 2024-25	96,115.00	
TDS PAYABLE	4,22,972.00	4,47,631.00
TEACHER'S SALARY	13,39,000.00	
TEJPAL FRUITS COMPANY, PALAMPUR	2,17,642.00	2,17,642.00
TRAVELLING,DA CONVEYANCE.	31,182.77	
CONSTRUCTION (DELHI)	60,75,212.00	60,75,212.00
VEHICLE		14,760.00
VEHICLE RUNNING & MAINT.	44,455.00	
WATER AND ELECTRICITY.CHARGES	2,49,110.00	
YONTEN THAYI	8,000.00	8,000.00
Grand Total	15,33,36,620.80	15,33,36,620.80

FOR KHAMGAR DRUK DHARMAKARA COLLEGE OF
BUDDHIST CULTURE & WELFARE CHARITABLE TRUST

PLACE:PALAMPUR
DATED:09/08/205



AS PER OUR REPORT OF EVEN DATE ANNEXED
FOR SANDEEP KAKKAR & CO.
CHARTERED ACCOUNTANT



Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are valued at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
4. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
5. There are no prior period or extra ordinary expenses debited to Profit & Loss account as reported by the organization.
6. Balances of Debtors, Creditors, Banks, Advances and Loans are subject to confirmation.
7. Final Accounts has been prepared on Going Concern assumption.
8. There is no demand or refund during the previous year under any tax law other than Income Tax Act 1961 and Wealth Tax Act 1957 as reported by the organization.
9. All the provisions of chapter XVII B AND XVII BB, XX -A, XX -B AND XX -C have been complied for the previous year under Audit as reported by the organization.
10. We cannot comment on personal nature expenses debited to revenue account since the necessary evidence and certain documents were not made available by the organization to verify so it is not possible for us to comment on the same. Also as reported by the organization there is no personal expenditure or expenditure prohibited by law debited to Income and



expenditure account during the year and as reported by the organization that no fraud has been committed during the year.

11. Since the Necessary evidence is not in the possession of the assessee, it is not possible for us to verify whether the payment in excess of limit as prescribed have been made or otherwise than by account payee cheque or bank draft or bank transfers. The payments relating to any expenditure covered under section 40 A (3) of the Income Tax Act 1961 that all payments made exceeding Rs 10000/- were made through account payee cheques drawn on a bank or by account payee bank draft or NEFT or RTGS transfers as reported by the organization.
12. Since the Necessary evidence is not in the possession of the assessee, it is not possible for us to verify whether the payment in excess of limit as prescribed have been made or otherwise than by account payee cheque or bank draft or through bank transfers. The modes of taking or accepting or repayment of certain loans, advances or specified sum or undertaking transactions covered under section 269SS, 269ST or 269T of the Income Tax Act 1961 that all payments made exceeding the prescribed limits were made through account payee cheques drawn on a bank or by account payee bank draft or NEFT or RTGS transfers as reported by the organization.
13. As reported by the organization that there have been no donations/funds received which are anonymous in nature or accepted which is prohibited by law.
14. The donation received in respect to foreign contribution the address and particulars and whereabouts of the donors are verified as per the details furnished by the organization, the same has not been verified by us directly from the donor.
15. As reported by the organization that during the year there has been no revenue expenditures or capital expenditures done which are prohibited by law.



16. The latest list of members/Directors/Trustees has been not been supplied so cannot comment on change in members/Directors/Trustees for the audit year under consideration or comment on the transactions related to section 13(3) of the Income Tax Act 1961.
17. The total amount applied for charitable purposes stated in the audit report the cheques and drafts issued by the organization have been considered in the column of electronic mode as the necessary documents has not been maintained by the assessee to differentiate the expenditure made through electronic mode or drafts or cheques issued.
18. There has been no change in any accounting policy which has a material effect on the financial statements of the business for the relevant accounting year as reported by the organization.
19. We are not able to comment on the investment made by the organization from foreign contribution in any speculative activity as defined in section 12(4) of the FCRA Act 2010 as certain documents to verify same were not produced for verification

For :-
**Khamgar Druk Dharamkara College of
Buddhist Cultural & Welfare Charitable
Trust**

Place-Palampur
Date: 09/08/2025



SANDEEP KAKKAR

M. No. : 094921

FRN : 0015052N

**BEHIND TOY CENTRE, NEAR INCOME
TAX OFFICE, PALAMPUR, KANGRA-
176061 HIMACHAL PRADESH**