

# केन्द्रीय बौद्ध विद्या संस्थान

(मानित विश्वविद्यालय)  
(एन.ए.ए.सी. के द्वारा श्रेणी 'अ' में स्वीकृत)

## Central Institute of Buddhist Studies

(Deemed to be University)  
Accredited by NAAC with 'A' Grade



वर्ष 2018-2019 के खातों का  
लेखा-परीक्षा-प्रतिवेदन

Audit Report & Audit Statement of  
Accounts for the year  
2018-2019

चोगलमसर, लेह, लदाख (ज. व क.)  
Choglamsar, Leh, Ladakh (J&K)



# B.R SOBTI & CO.

CHARTERED ACCOUNTANTS

To  
Director  
Central Institute of Buddhist Studies  
Choglamsar Leh (Ladakh) 194101

Ref:-

Subject :- Compilation of Annual Account for the Financial Year 2018-19

Sir,

With reference to your above mentioned letter in regard to compilation of Annual Accounts of the Institute for the year 2018-19, please find attached five set of signed compiled financial statements.

Looking forward to hear from your side and assuring you our best services.

Thanking You

Yours Truly

FOR B R SOBTI & CO  
CHARTERED ACCOUNTANTS

CA. Manav Kumar  
Partner

Membership No:- 532648

Place:- Leh

Dated:- June 1<sup>st</sup>, 2019

HEAD OFFICE:- SDP SABHA BUILDING HAZURI BAGH, SRINAGAR 190009; (O) 2456683 (R) 2489209  
BRANCH OFFICE (1) 258 PATEL NAGAR OPP SHAKTI NAGAR PULLEY AKHNOOR ROAD JAMMU – 180002  
BRANCH OFFICE (2) 1037, SECTOR 18-C CHANDIGARH – 160018 (O) 4651052  
BRANCH OFFICE (3):-MAIN BAZAR, LEH 194101 (LADAKH) (O) 01982-252178  
BRANCH OFFICE (4):- 1<sup>st</sup> FLOOR KHAN COMPLEX OPPOSITE SBI KARGIL -194103 (O) 01985-232323



# B.R SOBTI & CO.

CHARTERED ACCOUNTANTS

## REPORT

We have compiled the annexed Balance Sheet of CENTRAL INSTITUTE OF BUDDHIST STUDIES CHOGLAMSAR LEH as on 31-03-2019, together with the annexed income and Expenditure Account for the years ended on that dated and also Receipts and Payments Account for the period from 01-04-2018 to 31-03-2019 according to Generally Accepted Accounting Principle from the information and record made available to us.

### Subject to Above:-

We report that we have obtained all information/ explanation, which we have thought fit towards preparation and finalization of above said financial statement

FOR B R SOBTI & CO  
CHARTERED ACCOUNTANTS



CA. Mahav Kumar  
Partner

Membership No:- 532648

Place:- Leh

Dated:- June 1<sup>st</sup>, 2019

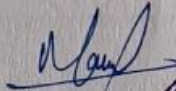
Unique Document Identification Number (UDIN) for this document  
is 19532648AAAAUD8503

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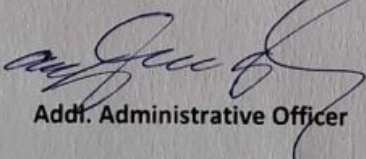
**CENTRAL INSTITUTE OF BUDDHIST STUDIES, CHOGLAMSAR LEH (LADAKH)****BALANCE SHEET AS AT 31-03-2019**

AMOUNT IN RS

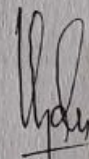
<u>PARTICULARS</u>	<u>SCH</u>	<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
<b><u>CORPUS/CAPITAL FUND AND LIABILITIES</u></b>			
CORPUS / CAPITAL FUND	1	45,50,77,310	41,94,58,114
C P FUND ACCOUNT	1a	25,82,04,591	
<b>TOTAL</b>		<b>71,32,81,901</b>	<b>41,94,58,114</b>
<b><u>ASSETS</u></b>			
FIXED ASSETS	2	40,84,51,693	41,03,78,239
CURRENT ASSETS ,LOANS AND ADVANCES	3	30,48,30,209	90,79,876
<b>TOTAL</b>		<b>71,32,81,901</b>	<b>41,94,58,114</b>

  
CA. Manav Kumar  
For B.R Sobti & Co



  
Addl. Administrative Officer

अतिरिक्त प्रशासनिक अधिकारी / Addl. Adm. Officer  
केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
(सम्मत विश्वविद्यालय) / (Deemed to be University)  
चोगलमसर, लेह (लद्दाख) / Choglamsar, Leh (Ladakh)  
ज.व.क./J & K

  
Director

निदेशक / Director  
केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
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ज.व.क./J & K

## CENTRAL INSTITUTE OF BUDDHIST STUDIES, CHOGLAM5AR LEH (LADAKH)

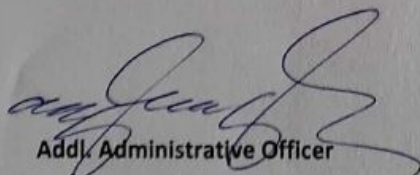
## INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD /YEAR ENDED on 31-03-2019

AMOUNT IN R5

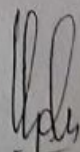
PARTICULARS	SCH	CURRENT YEAR	PREVIOUS YEAR
<b>A. INCOME</b>			
GRANTS IN AID	4	25,68,33,000	23,20,58,000
INTEREST EARNED	5	15,74,992	4,51,182
OTHER INCOME	6	3,15,580	13,04,791
<b>TOTAL (A)</b>		<b>25,87,23,572</b>	<b>23,38,13,973</b>
<b>B. EXPENDITURE</b>			
ESTABLISHMENT EXPENSES	7	18,65,85,486	20,87,60,415
OTHER ADMINISTRATIVE EXPENSES	8	1,51,13,040	1,12,54,243
Medicine Consumed		2,04,185	1,72,771
Depreciation (Net Total at the year end- corresponding to schedule 2)	2	2,12,01,665	2,18,67,249
<b>TOTAL (B)</b>		<b>22,31,04,376</b>	<b>24,20,54,678</b>
<b>Balance being excess of Expenditure over Income</b>		<b>3,56,19,196</b>	<b>-82,40,705</b>
<b>BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS /CAPITAL FUND</b>		<b>3,56,19,196</b>	<b>-82,40,705</b>

SIGNIFICANT ACCOUNTING POLICIES 9

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS 10

  
Addl. Administrative Officer

अतिरिक्त प्रशासनिक अधिकारी/ Addl. Adm. Officer  
केन्द्रीय बौद्ध विद्या संस्थान/ Central Institute of Buddhist Studies  
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चोगलमसर, लेह (लद्दाख) / Choglamsar, Leh (Ladakh)  
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निदेशक / Director

केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
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ज.व.क./J & K

CA. Manav Kumar  
For B.R Sobti & Co



**SCHEDULE -1**

**AMOUNT IN RS**

<b>CORPUS / CAPITAL FUND</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Balance at the beginning of the year	41,94,58,114	42,76,96,355
Add :- Previous year liability of Rs 2,465/- taken in capital Fund	-	2,465
Add / (Deduct) : Balance of net income / (expenditure) transferred from the Income and Expenditure Account	3,56,19,196	-82,40,706
<b>BALANCE AT THE YEAR END</b>	<b>45,50,77,310</b>	<b>41,94,58,114</b>

*(Signature)*  
Addl. Administrative Officer

अतिरिक्त प्रशासनिक अधिकारी/ Addl. Adm. Officer  
केन्द्रीय बौद्ध विद्या संस्थान/ Central Institute of Buddhist Studies  
(समवत विश्वविद्यालय) / (Deemed to be University)  
चोगलमसर, लेह (लद्दाख) / Choglamsar, Leh (Ladakh)  
ज.व.क./J & K

*(Signature)*  
CA. Manav Kurjar  
For B.R Sobti & Co.  
  
*(Signature)*  
Director

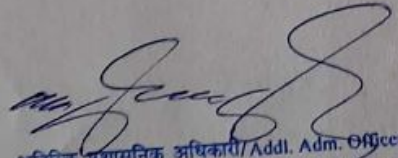
निदेशक / Director  
केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
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**CENTRAL INSTITUTE OF BUDDHIST STUDIES, CHOGLAMSAR LEH  
(LADAKH)**

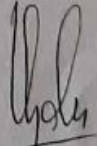
**C P FUND ACCOUNT FOR THE YEAR ENDED 31-03-2019**

**Sch. 1A**

PARTICULARS	AMOUNT	
OPENING BALANCE	23,51,24,270	
ADD: RECEIPTS	4,20,26,408	
Diff of interest	-	
	27,71,50,678	
LESS: PAYMENTS	3,51,83,972	
	24,19,66,706	
	-	24,19,66,706
Add: Provision of Interest for the year		1,62,37,885
		<b>25,82,04,591</b>

  
अतिरिक्त प्रशासनिक अधिकारी/ Addl. Adm. Officer  
केन्द्रीय बौद्ध विद्या संस्थान/ Central Institute of Buddhist Studies  
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चोगलमसर, लेह (लद्दाख) / Choglamsar, Leh (Ladakh)  
ज. व. क. / J & K



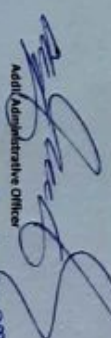
  
निदेशक / Director  
केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
(समवत विश्वविद्यालय) / (Deemed to be University)  
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ज. व. क. / J & K

CENTRAL INSTITUTE OF BUDDHIST STUDIES, CHOGAMSAK LEH (LADAKH)  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019  
(Amount in Rs)

Schedule-2

005

DESCRIPTION	Cost / valuation as at beginning of the year	GROSS BLOCK		Deductions during the year	Cost Valuation at the year end	DEPRECIATION			NET BLOCK			
		Addition during 1st Half	Addition during 2nd Half			As at the beginning of the year	On addition during the year	Rate of depreciation	Total up to the year end	As at the Current Year end	As at the Previous Year end	
<b>A. FIXED ASSETS</b>												
1. LAND	23,42,000.00				23,42,000.00						23,42,000.00	23,42,000.00
a) Lease hold												
2. BUILDINGS	36,24,81,658.41				36,24,81,658.41	1,81,24,082.92		0.05	1,81,24,082.92	34,43,57,575.49	36,24,81,658.41	36,24,81,658.41
a) On lease hold land												
3. PLANT MACHINERY & EQUIPMENTS	30,54,477.59	6,14,000.00	3,84,979.00	10,000.00	40,43,456.59	4,58,171.64	1,20,973.43	0.15	5,79,145.06	34,64,311.53	30,54,477.59	30,54,477.59
4. VEHICLES	13,53,383.29				13,53,383.29	2,03,007.49		0.15	2,03,007.49	11,50,375.80	13,53,383.29	13,53,383.29
5. FURNITURE AND FIXTURES	1,33,84,786.63	7,68,277.00	42,32,935.00	40,000.00	1,84,05,998.63	13,38,478.66	2,91,474.45	0.10	16,29,953.11	1,67,76,045.52	1,33,84,786.63	1,33,84,786.63
6. LIBRARY BOOKS	27,57,343.54	92,224.00	7,64,704.00		36,14,271.54	4,13,601.53	71,186.40	0.15	4,84,787.93	31,29,483.61	27,57,343.54	27,57,343.54
7. TUBEWELLS & W SUPPLY	50,601.32				50,601.32	7,590.20		0.15	7,590.20	43,011.12	50,601.32	50,601.32
8. Solar System	35,011.48				35,011.48	5,251.72		0.15	5,251.72	29,759.76	35,011.48	35,011.48
<b>B. OTHER FIXED ASSETS</b>												
a) Sports & Games	4,14,225.62				4,14,225.62	62,133.84		0.15	62,133.84	3,52,091.78	4,14,225.62	4,14,225.62
Computer Plan	7,04,750.73				7,04,750.73	1,05,712.61		0.60	1,05,712.61	5,99,038.12	7,04,750.73	7,04,750.73
<b>TOTAL OF CURRENT YEAR</b>	<b>38,65,78,238.60</b>	<b>14,74,501.00</b>	<b>54,42,618.00</b>	<b>50,000.00</b>	<b>39,34,45,357.60</b>	<b>2,07,18,030.62</b>	<b>4,83,634.28</b>	<b>1.65</b>	<b>2,12,01,664.89</b>	<b>37,22,43,692.71</b>	<b>38,65,78,238.60</b>	<b>38,65,78,238.60</b>
<b>B CAPITAL WORK IN PROGRESS</b>	<b>2,38,00,000.00</b>	<b>40,00,000.00</b>	<b>84,08,000.00</b>		<b>3,62,08,000.00</b>					<b>3,62,08,000.00</b>	<b>2,38,00,000.00</b>	<b>2,38,00,000.00</b>
<b>TOTAL (A+B)</b>	<b>41,03,78,238.60</b>	<b>54,74,501.00</b>		<b>50,000.00</b>	<b>42,96,53,357.60</b>	<b>2,07,18,030.62</b>	<b>4,83,634.28</b>		<b>2,12,01,664.89</b>	<b>40,84,51,692.71</b>	<b>41,03,78,238.60</b>	<b>41,03,78,238.60</b>

  
 Addl. Administrative Officer  
 अतिरिक्त प्रशासनिक अधिकारी/ Addl. Adm. Officer  
 केन्द्रीय बौद्ध विद्या संस्थान/ Central Institute of Buddhist Studies  
 (संस्था विचारित/Deemed to be University)  
 चोगामसाक, लेह (लद्दाख)/ Chogamsak, Leh (Ladakh)  
 डा. सं. क्र./ J & K

  
 CA. Manav Kumar  
 For B.R. Sobti & Co.  


  
 Director  
 केन्द्रीय बौद्ध विद्या संस्थान/ Central Institute of Buddhist Studies  
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 डा. सं. क्र./ J & K



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019  
SCHEDULE 3

006

CURRENT ASSETS, LOANS AND ADVANCES	CURRENT YEAR	PREVIOUS YEAR
<b>A. CURRENT ASSETS:</b>		
1. Inventories:		
a) Stores and spares		
Medicine Stock	2,99,772.70	2,82,287.80
Publication Journals	32,74,242.00	35,61,460.00
Museum Articles / Traditional	5,36,498.00	5,36,498.00
Books	44,583.00	44,583.00
3. Cash Balances in hand (including cheques / drafts and imprest)	Nil	Nil
4. Bank Balances		
a) With Scheduled Banks		
<u>On Saving Accounts</u>		
SBI Choglamsar A/c No. 11359017437	3,38,15,612.00	46,16,137
SBI Leh A/c No.10942161236	16,504.00	16,504
<u>CP Fund</u>		
SBI CHOGLAMSAR A/C NO. 11359017448	1,87,43,810.00	
SBI LEH A/C NO 10942161688	1,58,422.00	
PNB Choglamsar - 8706000100011691	5,000.00	
FIXED DEPOSITS	22,63,14,222.00	
Interest Accrued	80,21,406.00	
5. AMOUNT RECEIVABLE (TO BE ADJUSTED)	49,61,731.00	
<b>TOTAL A</b>	<b>29,61,91,802.70</b>	<b>90,57,469.80</b>
<b>B</b>		
1. Loans		
a) Staff	-	-
b) Other entities	-	-
c) M/s Bala Jee Medical Store	-	-
2. Advances and other amounts recoverable in cash or in kind or for value to be received		
National Archives Nepal	5,906	5,906
Advance PWD		
Nawang Tonzang Store Keeper	1300000.00	
Tashi Sangrup PA	2416000.00	
Thinles Gurmat Translator	1500000.00	
Tsering Wangtak Pump Operator	1700000.00	
Tsultim Gyatso Head Clerk	1700000.00	
Deposits		
<u>Security deposits</u>		
Telephone Security	15,900	15,900
Library Security	600	600
<b>TOTAL B</b>	<b>86,38,406</b>	<b>22,406</b>
<b>TOTAL (A + B)</b>	<b>30,48,30,209</b>	<b>90,79,876</b>

  
Addl. Administrative Officer

अतिरिक्त प्रशासनिक अधिकारी/ Addl. Adm. Officer  
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CA. Manav Kumar  
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Director

निदेशक / Director  
केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019  
SCHEDULE 4

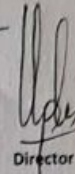
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GRANTS / SUBSIDIES	CURRENT YEAR	PREVIOUS YEAR
GRANTS IN AID		
1. CENTRAL GOVERNMENT		
A Amount received from Govt. of India	25,68,33,000	23,20,58,000
B Pan		
c Non Plan		
<b>TOTAL</b>	<b>25,68,33,000</b>	<b>23,20,58,000</b>

  
Addl. Administrative Officer

अतिरिक्त प्रशासनिक अधिकारी/ Addl. Adm. Officer  
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CA. Manav Kumar  
FOR R. S. S. & Co  

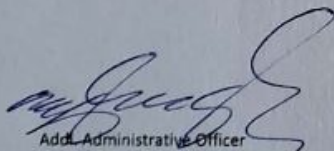

  
Director

निदेशक / Director  
केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
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**SCHEDULE - 5**

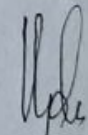
INTEREST EARNED	CURRENT YEAR	PREVIOUS YEAR
<b>1. ON SAVING ACCOUNTS</b>		
a) With Scheduled Banks	15,74,992	4,51,182
<b>2. ON LOANS</b>		
a Employees / Staff		
<b>TOTAL</b>	<b>15,74,992</b>	<b>4,51,182</b>

SCHEDULE 6 OTHER INCOME		
<b>1 FEE FOR MISCELLANEOUS SERVICES</b>		
School Leaving Certificate		
Late Fee		
Room Rent of Guest house	1,00,660	76,050
Photocopy charges	17,870	
Late fee library books	1,949	
Cost of missing library books		
<b>2 MISC INCOME</b>		
Miscellaneous Income	1,95,101	12,28,741
Sale of Amchi Medicine		
<b>TOTAL</b>	<b>3,15,580</b>	<b>13,04,791</b>

  
Add. Administrative Officer

अतिरिक्त प्रशासनिक अधिकारी/ Addl. Adm. Officer  
केन्द्रीय बौद्ध विद्या संस्थान/ Central Institute of Buddhist Studies  
(गण्यते विश्वविद्यालय) / (Deemed to be University)  
चोगलमसर, लेह (लद्दाख) / Choglamsar, Leh (Ladakh)  
ज.व.क./J & K

  
CA. Manav Kumar  
For B. R. Sobti & Co  


  
Director


निदेशक / Director  
केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
(गण्यते विश्वविद्यालय) / (Deemed to be University)  
चोगलमसर, लेह (लद्दाख) / Choglamsar, Leh (Ladakh)  
ज.व.क./J & K

SCHEDULE . 7

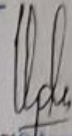
ESTABLISHMENT EXPENSES		CURRENT YEAR	PREVIOUS YEAR
a	Salaries and Wages	12,10,15,608	12,57,51,610
b	Allowances and Bonus		22,72,937
c	Contribution to Provident Fund	4,19,34,808	5,58,95,746
d	Others ( Specify) Stipend/Fellowship to Gonpa School/General	1,61,32,818	1,98,40,040
e	Tribal sub plan	75,02,252	50,00,082
<b>TOTAL</b>		<b>18,65,85,486</b>	<b>20,87,60,415</b>



Addl. Administrative Officer  
अतिरिक्त प्रशासनिक अधिकारी/ Addl. Adm. Officer  
केन्द्रीय बौद्ध विद्या संस्थान/ Central Institute of Buddhist Studies  
(समयत विश्वविद्यालय)/(Deemed to be University)  
चोगलमसर, लेह (लद्दाख)/ Choglamsar, Leh (Ladakh)  
ज.व.क./J & K

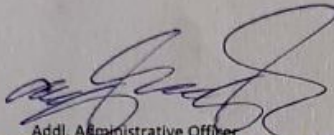
  
CA. Manav Kumar  
For B. R. Sobti & Co

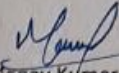




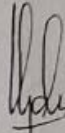
Director/ Director  
केन्द्रीय बौद्ध विद्या संस्थान/ Central Institute of Buddhist Studies  
(समयत विश्वविद्यालय)/(Deemed to be University)  
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ज.व.क./J & K

OTHER ADMINISTRATIVE EXPENSES ETC	CURRENT YEAR	PREVIOUS YEAR
1 Examination Expenses	4,48,597	
2 Vehicle Fuel, Running and Maintenance	5,99,921	5,02,465
3 Postage, Telephone and communication charges	93,847	73,609
4 Travelling and conveyance expenses	27,31,986	25,27,328
5 Expenses on Seminar / Workshops	10,06,058	10,39,790
6 Misc. Expenses	37,30,250	34,00,468
7 In service Training	1,16,500	38,000
8 Uniform expenses	2,05,744	2,05,450
9 Swachhta Action Plan	3,75,000	5,00,000
10 Medical Reimbursement	16,35,931	1,71,310
11 Periodicals and Journals	54,564	37,851
12 Winter Fuel	3,32,006	2,76,870
13 Educational Tour	7,34,000	5,50,900
14 Hostel Fuel	5,93,100	6,96,040
15 Annual Function	52,600	1,25,860
16 Fuel for Generator Set		50,440
17 Expenses on BDSV	3,49,592	
18 DPS Expenditure	15,99,484	9,96,382
19 Interest on loan		60,752
20 Printing and Stationery	4,51,925	
21 Bank Charges	1,935.00	728.00
<b>TOTAL</b>	<b>1,51,13,040</b>	<b>1,12,54,243</b>

  
Addl. Administrative Officer  
अतिरिक्त प्रशासनिक अधिकारी / Addl. Adm. Officer  
केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
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CA. Manav Kumar  
For B.R Sobti & Co



  
Director  
निदेशक / Director  
केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
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ज.व.क./J & K

**CENTRAL INSTITUTE OF BUDDHIST STUDIES, CHOGLAMSAR LEH (LADAKH)**  
**RECEIPTS AND PAYMENTS FOR THE PERIOD / YEAR ENDED 31-03-2019**

	RECEIPTS		PAYMENTS	
	Current Year	Previous Year	Current Year	Previous Year
<b>I. Opening Balances</b>			<b>I. Expenses</b>	
a) Cash in hand	Nil	Nil	a) Establishment Expenses ( Corresponding to Sch 7)	18,65,85,486
b) Bank Balances	Nil	Nil	b) Administrative Expenses ( Corresponding to Sch 8)	1,51,13,040
i) In current accounts	Nil	Nil	c) Purchase of Medicine	2,21,670
ii) In deposit accounts	Nil	Nil	d) M/s. Bala Jee Medical Store (Last year liability)	47,904
iii) Savings accounts	Nil	Nil	<b>II. Payments made against funds for various projects</b>	
SBI Choglamsar A/C No. 11359017437	46,16,137	28,05,232	<b>NAMGIAL INSTITUTE FOR RESEARCH ON</b>	
SBI Leh A/C No. 10942161236	16,504	16,504	<b>III. Expenditure on Fixed Assets &amp; Capital Work in progress</b>	
<b>II. Grants Received</b>			a) Purchase of Fixed Assets	69,17,119
a) From Government of India	25,68,33,000	23,20,58,000	b) Expenditure on Capital Work in Progress	-
<b>III. Interest Received</b>			<b>IV. Other Payments (Specify)</b>	
a) On Bank Deposits	15,74,992	4,51,182	Publication	4,52,442
b) Loans , Advances			Museum Article / Tradition	86,16,000
<b>IV. Other Income ( Specify)</b>			Advance	1,24,08,000
	3,15,580	13,04,791	<i>PH/D Division for Const works</i>	
<b>V. Any other Receipts</b>			<b>V. Closing Balances</b>	
Income from Publication	7,39,660	2,12,400	a) Cash in hand	Nil
Museum Article / Tradition			b) Bank Balances	Nil
(Sale proceed arnchi medicine)			Savings accounts	3,38,15,612
Auction of furniture Plant & machinery	50,000		SBI Choglamsar A/C No. 11359017437	16,504
			SBI Leh A/C No. 10942161236	
<b>TOTAL</b>	<b>26,41,45,873</b>	<b>23,68,48,109</b>	<b>TOTAL</b>	<b>26,41,45,873</b>
				<b>23,68,48,109</b>

*(Signature)*  
 Addl. Administrative Officer

अतिरिक्त प्रशासनिक अधिकारी/ Addl. Adm. Officer  
 केंद्रीय बौद्ध विद्या संस्थान/ Central Institute of Buddhist Studies  
 (संघान्त विद्या संस्थान) / (Deemed to be University)  
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 तारक / J & K

*(Signature)*  
 CA. Manav Kumar  
 For B.R Sobti & Co



*(Signature)*  
 Director

केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
 (संघान्त विद्या संस्थान) / (Deemed to be University)  
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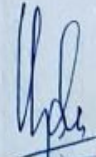
## Bank reconciliation statement as on 31-3-2019

Balance as per Bank Statement Rs. 6,73,88,807=00

Less cheque issued but presented later

S.No	Cheque No	Date	Amounts	Closing Balance as per cash Book
1			17060	
2	12181	06/06/2018	1128	
3	12207	06/06/2018	2538	
4	12193	06/06/2018	950	
5	12194	06/06/2018	950	
6	12201	06/06/2018	850	
7	12200	06/06/2018	1700	
8	179356	03/09/2018	1350	
9	179438	03/12/2018	850	
10	179450	05/12/2018	17056	
11	179516	11/03/2019	4690	
12	179522	13/03/2019	4254	
13	179531	23/03/2019	6000	
14	179533	29/03/2019	183819	
15	179534	29/03/2019	200000	
16	179536	29/03/2019	500	
17	179537	29/03/2019	100	
18	179538	29/03/2019	17069	
19	179539	30/03/2019	16227	
20	179540	30/03/2019	496762	
21	179541	30/03/2019	6220	
22	179542	30/03/2019	3280	
23	179543	30/03/2019	7820	
24	179544	30/03/2019	37782	
25	179545	30/03/2019	18914	
26	179546	30/03/2019	3952	
27	179547	30/03/2019	22149	
28	179548	30/03/2019	49856	
29	179549	30/03/2019	5710	
30	179550	30/03/2019	25400	
31	179551	30/03/2019	221670	
32	179552	30/03/2019	140000	
33	179553	30/03/2019	952560	
34	179554	30/03/2019	14050568	
35	179555	30/03/2019	379220	
36	179556	30/03/2019	500000	
37	179557	30/03/2019	4679	
38	179558	30/03/2019	68389	
39	179559	30/03/2019	241361	
40	179560	30/03/2019	2120	
41	179561	30/03/2019	1700	
42	179562	30/03/2019	1482	
43	179563	30/03/2019	2950	
44	179564	30/03/2019	2800	



  
 दिदेशक / Director  
 केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
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45	179565	30/03/2019	3250
46	179566	30/03/2019	3250
47	179567	30/03/2019	1900
48	179568	30/03/2019	1691
49	179569	30/03/2019	4000
50	179570	30/03/2019	1550
51	179571	30/03/2019	6110
52	179572	30/03/2019	1900
53	179573	30/03/2019	1550
54	179574	30/03/2019	1550
55	179575	30/03/2019	2000
56	179576	30/03/2019	1233
57	179577	30/03/2019	5700
58	179578	30/03/2019	21850
59	179579	30/03/2019	23524
60	179580	30/03/2019	3068
61	179583	30/03/2019	157812
62	179584	30/03/2019	4000000
63	179585	30/03/2019	649986
64	179586	30/03/2019	3800
65	179587	30/03/2019	1700000
66	179588	30/03/2019	1300000
67	179589	30/03/2019	1700000
68	179590	30/03/2019	750
69	179591	30/03/2019	3533000
70	179592	30/03/2019	719600
71	179593	30/03/2019	139900
72	179594	30/03/2019	125900
73	179595	30/03/2019	79999
74	179596	30/03/2019	39180
75	179597	30/03/2019	44836
76	179598	30/03/2019	1000000
77	179599	30/03/2019	72069
78	179600	30/03/2019	145802
79	179601	30/03/2019	352000
		<b>Total</b>	<b>33573195</b>
			<b>3,38,15,612=00</b>



निदेशक / Director  
केन्द्रीय बौद्ध विद्या संस्थान / Central Institute of Buddhist Studies  
(संयुक्त विश्वविद्यालय) / (Deemed to be University)  
चोगलमसर, लेह (लद्दाख) / Choglamsar, Leh (Ladakh)  
ज.प.क. / J & K



# CENTRAL INSTITUTE OF BUDDHIST STUDIES, CHOGLAMSAR LEH (LADAKH)

Schedule: - 9

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

### 1. Significant Accounting Policies

- a. **Basis of Preparation of Financial Statements:** - The Financial Statements have been prepared in accordance with the Accounting Standards specified by the Institute of Chartered Accountants in India.
- b. **Accounting Convention and Revenue Recognition:** - The Financial Statements have been prepared by following cash method of accounting.
- c. **Fixed Assets:** - Fixed assets are stated at cost of acquisition and subsequent improvement thereto, The Institute has not charged depreciation since inception.
- d. **Depreciation:** - Depreciation has been charged as per rates provided in the Income Tax Act, 1961 on the WDV appearing in books and subsequent improvement thereto.
- e. **Inventories:** - Inventories are valued at cost price.
- f. **Investments:** - Investment is valued at cost price.
- g. **Transaction in Foreign Currency:** - There are no transactions in foreign currency during the year.
- h. **Retirement Benefits:** -
  - i. **Gratuity:** - Dr Prem Singh Jina, Lecturer in Economics and Smt. Sherab Zangmo, Hostel Bearer was retired from their service and Gratuity has been made and paid to them during the year.
  - ii. **Leave Encashment:** - Dr Prem Singh Jina, Lecturer in Economics and Smt. Sherab Zangmo, Hostel Bearer was retired from their service and Encashment of leave was made and paid to them during the year.
  - iii. **Pension:** - No Pension Fund has been made during the year.
- i. **Prior Period Adjustment, Extraordinary items and Changes in Accounting Policy:** - Prior Period Adjustments, Extraordinary items and Changes in Accounting Polices having material impact on the financial affairs of the Institute are disclosed.
- j. **Contingencies Liability:** - There are no contingencies liabilities during the year.

Schedule: – 10

**2. Notes to Accounts**

- a. The figures of previous year have been regrouped/re-casted, wherever considered necessary to make them comparable with those of the current year.
- b. Advances, Sundry Debtors, are subject to confirmation.
- c. The Depreciation was not charged by the Institute since inception and no provision for depreciation fund has been maintained by the Institute.
- d. The Institute has not made any provision for the Income Tax and deferred tax liability.
- e. The institute does not account for the TDS deducted by the bank(s).