

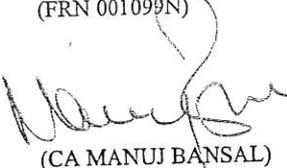
CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH
BALANCE SHEET AS AT 31.03.2024

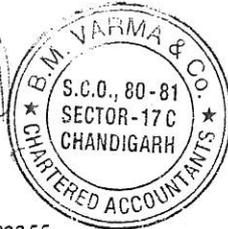
CORPUS/ CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS/ CAPITAL FUND	1	49,53,41,293.52	44,17,58,682.21
RESERVES AND SURPLUS	1A	4,24,89,739.00	4,50,00,000.00
EARMARKED / ENDOWMENT FUNDS	3	42,36,15,043.02	36,90,92,874.00
SECURED LOAN AND BORROWINGS	4	-	-
UNSECURED LOAN AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	5,12,53,512.00	-
TOTAL		1,01,26,99,587.54	85,58,51,556.21
ASSETS			
FIXED ASSETS	8	45,35,93,623.39	44,34,09,711.11
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	9	37,22,28,046.00	34,63,93,845.00
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	18,68,77,918.15	6,60,48,000.10
MISC. EXPENDITURE <i>(to the extent not written off or adjusted)</i>		-	-
TOTAL		1,01,26,99,587.54	85,58,51,556.21

SIGNIFICANT ACCOUNTING POLICIES 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 25

For B M VARMA & CO
Chartered Accountants
(FRN 001099N)


(CA MANUJ BANSAL)
M No. 513617
UDIN: 24513617BKADLE3355




(Dr. Konchok Rigzen)
Administrative Officer


(Prof. Rajesh Ranjan)
Vice Chancellor

Place: Leh
Date: 15.05.2024

CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024

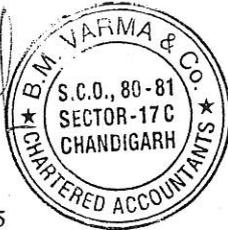
<u>INCOME</u>	Schedule	Current Year	Previous Year
Income from Sales/ Services	12	7,07,421.61	3,75,750.00
Grants/ Subsidies	13	30,10,00,000.00	28,77,29,500.00
Fees/ Subscriptions	14	2,90,584.00	2,44,841.00
Income from Investments (<i>Income on Invest. From earmarked/ endow. Funds transferred to Funds</i>)	15	-	-
Income from Royalty, Publication etc.	16	-	-
Interest Earned	17	16,50,064.00	9,49,940.00
Other Income	18	2,97,43,255.03	3,50,165.05
Increase/ (Decrease) in stock of Finished goods and works-in-progress	19	-	-
TOTAL (A)		33,33,91,324.64	28,96,50,196.05
<u>EXPENDITURE</u>			
Establishment Expenses	20	25,90,59,340.00	26,21,27,407.00
Other Administrative Expenses etc.	21	4,45,39,304.94	2,21,26,517.80
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	16,31,264.00	33,57,999.00
Depreciation (<i>Net Total at year end - corresponding to Schedule 8</i>)		2,93,67,732.72	27,84,527.93
TOTAL (B)		33,45,97,641.66	29,03,96,451.73
Balance being excess of Income over Expenditure (A-B)		-12,06,317.02	-7,46,255.68
Transfer to/ from General Reserve		-	-
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND		-12,06,317.02	-7,46,255.68

SIGNIFICANT ACCOUNTING POLICIES 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 25

For B M VARMA & CO
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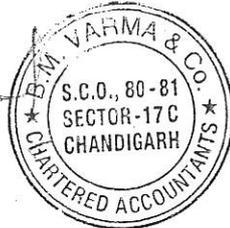
Place: Leh
Date: 15.05.2024

CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31.03.2024

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash in Hand	-	-	a) Establishment Expenses (Corres. To Schedule 20)	25,90,59,340.00	26,21,27,407.00
b) Bank Balances			b) Administrative Expenses (Corres. To Schedule 21)	4,42,21,910.00	1,83,28,113.00
i. In Current Accounts	-	-	c) Purchase of Medicine - (GIA General)	2,61,874.00	2,26,981.00
ii. In Deposit Accounts	-	-	d) SAP Expenses	34,94,255.00	-
iii. Savings Accounts	2,28,43,831.90	1,34,77,066.85	II. Payments made against funds for various projects	-	-
II. Grants Received			III. Investments and Deposits made		
a) From Government of India			a) Out of Earmarked/ Endowments funds	-	-
(i) For Capital Expenditure	8,00,00,000.00	4,50,00,000.00	b) Out of own funds (Investments others)	-	-
(ii) For Revenue Expenditure	30,44,83,000.00	28,77,29,500.00	IV. Expenditure on Fixed Assets and Capital WIP		
b) From State Government			a) Purchase of Fixed Assets	3,90,15,147.00	1,18,02,891.00
(i) For Capital Expenditure	-	-	b) Expenditure on Capital Works in Progress	-	2,81,95,500.00
(ii) For Revenue Expenditure	-	-	V. Refunds of Surplus money/ Loans		
c) From IEC Ministry of Aayush	-	-	a) To the Govt. of India	-	33,57,999.00
III. Income on Investments from			b) To the State Govt.	-	-
a) Earmarked/ Endowment funds	-	-	c) To Other providers of funds	-	-
b) Own Funds (Other investments)	-	-	VI. Finance Charges (Interest)	-	-
IV. Interest Received			VII. Other Payments (Specify)		
a) On Bank deposits	16,31,264.00	9,49,940.00	a) Purchase of Medicine (Sowa Rigpa)	19,77,785.00	38,31,515.00
b) Loan & Advances etc.	18,800.00	43,41,600.00	b) Expense on Publication Journals	4,64,009.00	7,84,305.00
V. Other Income (Specify)			c) Advance to CPWD for Construction Works	3,73,59,000.00	25,00,000.00
a) Income from Examination Fees	3,50,970.00	3,57,250.00	d) Advance with Staff for Annual Functions	1,33,750.00	-
b) Income from Guest House/ Auditorium Rent	1,50,000.00	12,500.00	VIII. Closing Balances		
c) Income from Tower/ ATM Rent	2,06,451.61	6,000.00	a) Cash in Hand	-	-
d) Misc. Income	4,07,658.36	3,50,165.05	b) Bank Balances		
e) Income from Library Books (Late Fee)	1,732.00	10,896.00	i. In Current Accounts	-	-
VI. Amount Borrowed	-	-	ii. In Deposit Accounts	-	-
VII. Any Other Receipts (give details)			iii. Savings Accounts	3,10,85,552.87	2,28,43,831.90
a) License Fees Recovery	2,88,852.00	2,33,945.00	TOTAL	41,70,72,622.87	35,39,98,542.90
b) Sale of Publication Journals	1,14,331.00	1,09,238.00			
c) Sale of Medicine (Sowa Rigpa)	15,19,332.00	14,16,632.00			
d) Recovery of Library Books	-	3,810.00			
d) Recovery of HBA Loan	50,56,400.00	-			

For B M VARMA & CO
Chartered Accountants
(FRN 001099N)

(CA MANUJ BANSAL)
M No. 513617
UDIN: 24513617BKADLE3355



(Signature)

(Dr. Konchok Rigzen)
Administrative Officer

(Signature)

(Prof. Rajesh Ranjan)
Vice Chancellor

Place: Leh
Date: 15.05.2024

CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE 1: CORPUS/ CAPITAL FUND

Particulars	Current Year		Previous Year	
Balance at the beginning of the year*		48,67,58,682.21	46,38,99,771.51	46,38,99,771.51
Add: Contributions towards Corpus/ Capital Fund		-	-	-
Add: Fixed Assets Reserve	3,91,41,525.00			
Less: Opening balance t/f	-17,000.00			
Less: Depreciation on Capital Assets Purchased	-2,93,35,596.67		-2,13,94,833.62	
Add/ (Deduct): Balance of Net Income/ (Expenditure) transferred from Income & Expenditure Account	-12,06,317.02	-12,06,317.02	-7,46,255.68	
Balance at the year end		49,53,41,293.52		44,17,58,682.21

SCHEDULE 1A: RESERVES & SURPLUS

Particulars	Current Year		Previous Year	
1. Capital Reserve:				
As per last account	-		-	
Addition during the year	-		-	
Add: Depreciation written back of earlier year	-		-	
Add: Additions in Fixed Assets from Other GIA	-		-	
Less: Depreciation charged during the year	-		-	
Less: Utilised during the year	-		-	
2. GIA Capital:				
As per last account	-		-	
Addition during the year	8,00,00,000.00		4,50,00,000.00	
Add: Interest Refundable as per 230(8)	16,31,264.00		-	
Less: Utilized for Assets Purchased	-3,91,41,525.00	4,24,89,739.00	-	4,50,00,000.00
3. Revaluation Reserve:				
As per last account	-		-	
Addition during the year	-		-	
Less: Deductions during the year	-		-	
4. Special Reserve:				
As per last account	-		-	
Addition during the year	-		-	
Less: Deductions during the year	-		-	
5. General Reserve:				
As per last account	-		-	
Addition during the year	-		-	
Less: Deductions during the year	-		-	
Total		4,24,89,739.00		4,50,00,000.00

Place: Leh
Date: 15.05.2024

(Signature)
(Dr. Konchok Rigzen)
Administrative Officer

(Signature)
(Prof. Rajesh Ranjan)
Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE-2 EARMARKED/ ENDOWMENT FUND

Particulars	GIA SAP	CP Fund	Fund YY	Fund ZZ	Current Year	Previous Year
a) Opening balance of funds	-	36,90,92,874.00	-	-	36,90,92,874.00	36,90,92,874.00
b) Additions to the funds	-	-	-	-	-	-
i) Donations/ Grants	34,83,000.00	4,73,98,245.00	-	-	5,08,81,245.00	-
ii) Income from Investments made on account of funds	-	2,57,24,800.00	-	-	2,57,24,800.00	-
iii) Other additions (specify nature)	-	-	-	-	-	-
- Opening balance t/f	17,000.00	0.02	-	-	17,000.02	-
Total (a + b)	35,00,000.00	44,22,15,919.02	-	-	44,57,15,919.02	36,90,92,874.00
c) Utilisation/ Expenditure towards objectives of funds						
i) Capital Expenditure						
- Fixed Assets	-	-	-	-	-	-
- Others (Withdrawal by Employee)	-	1,86,06,621.00	-	-	1,86,06,621.00	-
Total	-	1,86,06,621.00	-	-	1,86,06,621.00	-
ii) Revenue Expenditure						
- Salaries, Wages and Allowance etc.	-	-	-	-	-	-
- Rent	-	-	-	-	-	-
- Other Administrative Expenses	34,94,255.00	-	-	-	34,94,255.00	-
Total	34,94,255.00	-	-	-	34,94,255.00	-
Total (c)	34,94,255.00	1,86,06,621.00	-	-	2,21,00,876.00	-
Net Balance at the year end (a + b - c)	5,745.00	42,36,09,298.02	-	-	42,36,15,043.02	36,90,92,874.00

Place: Leh
Date: 15.05.2024

(Dr. Konchok Rigzen)
Administrative Officer

(Prof. Rajesh Ranjan)
Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE - 4 : SECURED LOANS AND BORROWINGS

Particulars	Current Year		Previous Year	
1. Central Government		-		-
2. State Government (Specify)		-		-
3. Financial Institutions				
a) Term Loans	-		-	
b) Interest accrued and due	-	-	-	-
4. Banks				
a) Term Loans	-		-	
Interest accrued and due	-	-	-	-
b) Other Loans (Specify)	-		-	
Interest accrued and due	-	-	-	-
5. Other Institutions and Agenceis		-		-
6. Debentures and Bonds		-		-
7. Others (Specify)		-		-
Total		-		-

SCHEDULE - 5 : UNSECURED LOANS AND BORROWINGS

Particulars	Current Year		Previous Year	
1. Central Government		-		-
2. State Government (Specify)		-		-
3. Financial Institutions		-		-
4. Banks				
a) Term Loans	-		-	
b) Other Loans (Specify)	-	-	-	-
5. Other Institutions and Agenceis		-		-
6. Debentures and Bonds		-		-
7. Fixed Deposits		-		-
8. Others (Specify)		-		-
Total		-		-

SCHEDULE - 6 : DEFERRED CREDIT LIABILITIES

Particulars	Current Year		Previous Year	
a) Acceptance secured by hypothecation of capital equipment and other assets		-		-
b) Others		-		-
Total		-		-

Place: Leh
Date: 15.05.2024

(Dr. Konchok Rigzen)
Administrative Officer

(Prof. Rajesh Ranjan)
Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

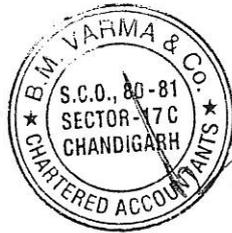
SCHEDULE 7 - CURRENT LIABILITIES & PROVISIONS

Particulars	Current Year		Previous Year	
A. CURRENT LIABILITIES				
1. Acceptances		-		-
2. Sundry Creditors				
a) For Goods & Services	-		-	
b) Others	16,892.00	16,892.00	-	-
3. Advance Received				
4. Interest accrued but not due on:				
a) Secured Loans/ Borrowings	-		-	
b) Unsecured Loans/ Borrowings	-		-	
5. Statutory Liabilities:				
a) Overdue	-		-	
b) Others	-		-	
6. Other Current Liabilities (Refer Sch 7A)				
Total (A)		16,892.00		-
B. PROVISIONS				
1. For Taxation (TDS Payable)				
2. For Gratuity		70,38,615.00		-
3. Superannuation Pension				
4. Accumulated Leave Encashment		4,41,98,005.00		-
5. Trade Warranties/ Claims				
6. Expenses (March Liability)				
7. Salary Payable (March)				
Total (B)		5,12,36,620.00		-
Total (A+ B)		5,12,53,512.00		-

Place: Leh
Date: 15.05.2024

(Signature)
(Dr. Konchok Rigzen)
Administrative Officer

(Signature)
(Prof. Rajesh Ranjan)
Vice Chancellor



SCHEDULE 7A - OTHER CURRENT LIABILITIES
(Irrevocable Grants & Subsidies Received)

Particulars		Current Year		Previous Year
NIL		-		-
Total		-		-

Place: Leh
Date: 15.05.2024


(Dr. Konchok Rigzen)
Administrative Officer


(Prof. Rajesh Ranjan)
Vice Chancellor



SCHEDULE 8 FIXED ASSETS

S. No	Assets Heads	Deter Rate (%)	Gross Block as on 31.03.2024				Depreciation for the Year 2023-2024				Net Block		
			Op Balance	Additions before 30.09.2023	Additions after 30.09.2023	(Deduction)/ Adjustment	Closing Balance	Dep Op Balance	Dep For the Earlier Yr	Dep For the Year	Asset written back/ nil	Total Depreciation	31.03.2024
A. GIA GENERAL FIXED ASSETS													
1	PLANT MACHINERY & EQUIPMENT	15%	-	-	44,545.00	-	44,545.00	-	-	3,340.88	-	3,340.88	41,204.13
2	FURNITURE, FIXTURES	10%	55,082.00	-	-	-	55,082.00	-	-	5,508.20	-	5,508.20	49,573.80
3	TUBEWELL & WATER SUPPLY	15%	-	-	3,10,493.00	-	3,10,493.00	-	-	23,286.98	-	23,286.98	2,87,206.03
Total (A - GIA GENERAL FIXED ASSETS)			-	55,082.00	3,55,038.00	-	4,10,128.00	-	-	32,136.05	-	32,136.05	3,77,991.95
B. GIA CAPITAL FIXED ASSETS													
1. LAND													
a)	Freehold	-	-	-	-	-	-	-	-	-	-	-	-
b)	Leasehold	0%	23,42,000.00	-	-	-	23,42,000.00	-	-	-	-	-	23,42,000.00
2. BUILDING & ROADS													
a)	On Leasehold Land	5%	41,79,06,981.16	12,27,720.00	1,39,75,877.00	-	43,31,05,578.16	1,87,33,661.56	-	2,13,06,131.98	-	4,00,39,793.54	39,30,70,784.62
3	PLANT MACHINERY & EQUIPMENT	15%	56,23,273.82	76,465.00	27,45,886.00	9,71,330.00	74,74,294.82	7,43,929.85	-	10,60,902.27	77,409.75	17,27,422.37	57,46,872.45
4	VEHICLES	15%	71,58,299.42	-	42,86,214.00	-	1,14,44,513.42	10,73,744.91	-	13,95,210.95	-	24,68,955.87	89,75,557.55
5	FURNITURE FIXTURES	10%	2,60,04,853.12	2,54,271.00	1,56,35,281.00	1,14,416.00	4,17,75,989.12	22,73,770.51	-	34,07,676.46	5,720.80	56,75,726.17	3,61,04,262.95
6	OFFICE EQUIPMENTS	15%	18,276.21	-	-	-	18,276.21	2,741.43	-	2,741.43	-	5,482.86	12,793.35
7	COMPUTER PERIPHERALS	40%	18,35,150.78	10,85,746.00	-	-	29,20,896.78	7,34,060.31	2,29,309.20	11,68,358.71	-	21,31,728.22	7,89,168.56
8	LABORATORY EQUIPMENTS	15%	-	-	1,29,574.00	-	1,29,574.00	-	-	9,718.05	-	9,718.05	1,19,855.95
9	LIBRARY BOOKS	15%	38,04,487.42	58,311.00	8,00,306.00	-	46,63,104.42	5,35,211.99	-	6,39,442.71	-	11,74,654.70	34,88,449.72
10	SPORTS EQUIPMENT	15%	6,60,185.53	-	12,53,479.00	-	19,13,664.53	78,278.45	-	1,93,038.75	-	2,71,317.60	16,42,346.93
11	KITCHEN	15%	-	-	29,794.00	-	29,794.00	-	-	2,234.55	-	2,234.55	27,559.45
12	TUBEWELL & WATER SUPPLY	15%	26,414.20	-	-	-	26,414.20	3,962.13	-	3,962.13	-	7,924.26	18,489.94
13	SITE DEVELOPMENT	0%	18,68,151.00	-	-	-	18,68,151.00	-	-	-	-	-	18,68,151.00
14	MUSEUM ARTICLE/TRADITION	0%	-	536,498.00	-	-	536,498.00	-	-	-	-	-	536,498.00
Total (B - GIA CAPITAL FIXED ASSETS)			46,72,48,072.66	32,39,011.00	3,88,56,411.00	39,53,897.80	50,63,89,597.66	2,41,79,361.54	2,29,309.20	2,91,89,418.02	83,130.55	5,35,14,958.31	45,28,74,639.45
Total Current Year (A + B)			46,72,48,072.66	32,39,011.00	3,92,11,449.00	39,53,897.80	50,63,89,597.66	2,41,79,361.54	2,29,309.20	2,91,89,418.02	83,130.55	5,35,14,958.31	45,32,57,633.40
Total Previous Year			36,89,81,491.66	16,81,653.00	9,65,87,738.00	3,810.00	46,72,48,072.66	2,13,94,833.63	-	27,84,537.93	-	2,41,79,361.55	44,30,68,711.11
B. CAPITAL WORK IN PROGRESS			0%	3,41,000.00	-	-	3,41,000.00	-	-	-	-	-	3,41,000.00
Grand Total (A+B)			46,75,89,072.66	32,94,093.00	3,92,11,449.00	39,53,897.80	50,71,40,717.66	2,41,79,361.54	2,29,209.20	2,92,21,554.07	83,130.55	5,35,47,094.26	45,35,93,613.39

Note: The figure in Column 'Deductions' under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.

The figures in column 'Additions during the year' under Gross Block against Assets include transfer from Work in Progress during the year, as well as further acquisitions during the year.

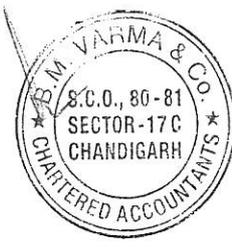
[Signature]

(Dr. Kanchok Rigzin)
Administrative Officer

[Signature]

(Prof. Rajesh Ranjan)
Vice-Chancellor

Place: Leh
Date: 15.05.2024



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE 9 : INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS

S. No.	PARTICULARS	Current Year	Previous Year
1	In Government Securities	-	-
2	Other approved Securities	-	-
3	Shares	-	-
4	Debentures and Bonds	-	-
5	Subsidiaries and Joint Ventures	-	-
6	Others (FDRs including Intt accrued)	-	34,63,93,845.00
	- Axis Bank	37,57,469.00	-
	- PNB Bank	8,04,24,895.00	-
	- SBI Bank	28,80,45,682.00	-
	Total	37,22,28,046.00	34,63,93,845.00

SCHEDULE 10 : INVESTMENTS - OTHERS

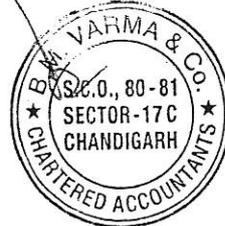
S. No.	PARTICULARS	Current Year	Previous Year
1	In Government Securities	-	-
2	Other approved Securities	-	-
3	Shares	-	-
4	Debentures and Bonds	-	-
5	Subsidiaries and Joint Ventures	-	-
6	Others (To be Specified)	-	-
	Total	-	-

Place: Leh
Date: 15.05.2024


(Dr. Konchok Rigzen) Administrative Officer


(Prof. Rajesh Ranjan) Vice Chancellor

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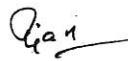
CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

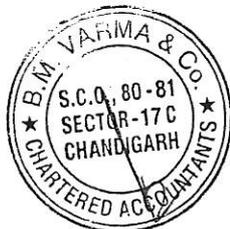
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.

Particular	Current Year	Previous Year
A. CURRENT ASSETS		
1. Inventories:		
a) Medicines	1,77,256.76	2,32,777.70
b) Books	44,583.00	44,583.00
c) Publications/ Journal	45,79,592.00	44,03,160.00
d) Medicines (Sowa Rigpa)	10,03,917.50	5,45,464.50
d) Museum Article/ Tradition	-	5,36,498.00
f) Stock in Trade		
- Finished Goods	-	-
- Work in Progress	-	-
- Raw Materials	58,05,349.26	57,62,483.20
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	-	-
b) Others	-	-
3. Cash Balances in Hand (including cheques/ drafts and imprest)	-	-
4. Bank Balances		
a) With Scheduled Banks:		
- On Current Accounts	-	-
- On Deposit Accounts (includes margin money)	-	-
- On Savings Accounts (SBI A/c No 17437)	3,10,85,552.87	3,10,85,552.87
		2,28,43,831.90
		2,28,43,831.90
b) With Non - Scheduled Banks:		
- On Current Accounts	-	-
- On Deposit Accounts	-	-
- On Savings Accounts	-	-
5. CP Fund		
- On Current Accounts	-	-
- On Deposit Accounts (includes margin money)	-	-
- On Savings Accounts (SBI A/c No 17448)	3,78,33,012.02	1,35,98,842.00
- On Savings Accounts (PNB A/c No 11691)	6,493.80	3,78,39,505.82
		5,814.00
		1,36,04,656.00
TOTAL (A)	7,47,30,407.95	4,22,10,971.10

Place: Leh
Date: 15.05.2024


(Dr. Konchok Rigzen)
Administrative Officer


(Prof. Rajesh Ranjan)
Vice Chancellor

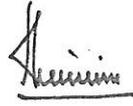


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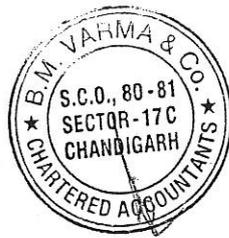
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (CONT..)

Particulars	Current Year	Previous Year
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans:		
a) Staff (HBA)	96,82,650.00	1,47,20,250.00
b) Other entities engaged in activities/ objectives similar to that of the Entity	-	-
c) Other (Specify)	-	96,82,650.00
		1,47,20,250.00
2. Advances and other amounts recoverable in cash or kind or for value to be received:		
a) On Capital Account (CPWD)	95,38,000.00	-
b) On Capital Account (PWD, Leh)	2,78,21,000.00	-
c) Advance with IRCTC	1,71,338.00	-
d) Staff Advance	1,33,750.00	-
e) Security Deposit	16,500.00	16,500.00
f) Others (National Archives, Nepal)	5,906.00	3,76,86,494.00
		5,906.00
		22,406.00
3. Interest Accrued:		
a) On Investments from Earmarked/ Endowment Funds	-	-
b) On Investment - Others	-	-
c) On Loans and Advances	-	-
d) Others	-	-
(includes income due unrealised Rs)		
4. Claims Receivable:		
a) Retirement Benefits Recoverable	5,12,36,620.00	-
b) CP Fund Amount Recoverable	1,35,41,746.20	90,94,373.00
TOTAL (B)	11,21,47,510.20	2,38,37,029.00
TOTAL (A + B)	18,68,77,918.15	6,60,48,000.10

Place: Leh
Date: 15.05.2024


(Dr. Konchok Rigzen)
Administrative Officer


(Prof. Rajesh Ranjan)
Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE 12 - INCOME FROM SALES/ SERVICES

Particulars		Current Year	Previous Year
1) Income from Sales			
a) Sale of Finished Goods		-	-
b) Sale of Raw Material		-	-
c) Sale of Scrap		-	-
2) Income from Services			
a) Labour & Processing Charges		-	-
b) Professional/ Consultancy Charges		-	-
c) Agency Commission and Brokerage		-	-
d) Maintenance Services (Equipment/ Property)		-	-
e) Income from Examination Fees		3,50,970.00	3,57,250.00
f) Income from Guest House/ Auditorium Rent		1,50,000.00	12,500.00
g) Income from Tower/ ATM Rent		2,06,451.61	6,000.00
Total		7,07,421.61	3,75,750.00

SCHEDULE 13 - GRANTS/ SUBSIDIES
(Irrevocable Grants & Subsidies Received)

Particulars		Current Year	Previous Year
1) Central Government			
i) GIA - General			
Received	7,50,00,000		
Less: Unutilised t/f to GIA refundable	-	7,50,00,000.00	5,73,82,000.00
ii) GIA - Pay & Allowances			
Received	22,60,00,000		
Less: Unutilised t/f to GIA refundable	-	22,60,00,000.00	23,02,23,000.00
iii) GIA - SAP			
Received	-		
Less: Unutilised t/f to GIA refundable		-	1,24,500.00
2) State Government (s)		-	-
3) Government Agencies		-	-
4) Instructions/ Welfare Bodies		-	-
5) International Organisations		-	-
6) Others (Specify)		-	-
Total		30,10,00,000.00	28,77,29,500.00

Place: Leh
Date: 15.05.2024



Page No. 13


 (Dr. Konchok Rigzen) Administrative Officer


 (Prof. Rajesh Ranjan) Vice Chancellor

CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE 14 - FEES/ SUBSCRIPTIONS

Particulars	Current Year	Previous Year
1) Entrance Fees	-	-
2) Annual Fees/ Subscriptions	-	-
3) Seminar/ Program Fees	-	-
4) Consultancy Fees	-	-
5) Others (Specify)	-	-
- Income from Library Books (Late Fee)	1,732.00	10,896.00
- Income from License Fees Recovery	2,88,852.00	2,33,945.00
Total	2,90,584.00	2,44,841.00

Place: Leh
Date: 15.05.2024


(Dr. Konchok Rigzen)
Administrative Officer


(Prof. Rajesh Ranjan)
Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE 15 - INCOME FROM INVESTMENTS

(Income on Invest. from Earmarked/ Endowment Funds transferred to Funds)

Particulars	Investment from Earmarked Funds		Investment - Others	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds/ Debentures	-	-	-	-
2. Dividends				
a. On Shares	-	-	-	-
b. On Mutual Fund Securities	-	-	-	-
3. Rents	-	-	-	-
4. Others (Specify)	-	-	-	-
Total	-	-	-	-
Transferred to Earmarked/ Endowment Funds	-	-	-	-
Balance	-	-	-	-




Place: Leh
Date: 15.05.2024

(Dr. Konchok Rigzen) (Prof. Rajesh Ranjan)
Administrative Officer Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE 16: INCOME FROM ROYALTY, PUBLICATION ETC.

Particulars	Current Year	Previous Year
1. Income from Royalty	-	-
2. Income from Publications	-	-
3. Others (Specify)	-	-
Total	-	-

SCHEDULE 17: INTEREST EARNED

Particulars	Current Year	Previous Year
1. On Term Deposits		
a) With Scheduled Banks	-	-
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2. On Savings Accounts		
a) With Scheduled Banks	16,31,264.00	9,49,940.00
b) With Non-Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3. On Loans		
a) Employees/ Staff	18,800.00	-
b) Others	-	-
4. On Debtors and Other Receivables		
	-	-
Total	16,50,064.00	9,49,940.00

SCHEDULE 18: OTHER INCOME

Particulars	Current Year	Previous Year
1. Profit on Sale/ Disposal of Assets		
a) Owned Assets	-	-
b) Assets acquired out of Grant, or received free of cost	-	-
2. Export incentives realized		
3. Depreciation on assets purchased from Capital GIA reversed	2,93,35,596.67	-
4. Miscellaneous Income	4,07,658.36	3,50,165.05
Total	2,97,43,255.03	3,50,165.05

Place: Leh
Date: 15.05.2024


(Dr. Konchok Rigzen)
Administrative Officer


(Prof. Rajesh Ranjan)
Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE 19- INCREASE/ (DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS

Particulars	Current Year	Previous Year
a) Closing Stock		
- Finished Goods	-	-
- Work-in-Progress		
b) Less: Opening Stock		
- Finished Goods	-	-
- Work-in-Progress		
NET INCREASE/ (DECREASE) [a - b]	-	-

SCHEDULE 20 - ESTABLISHMENT EXPENSES

Particulars	Current Year	Previous Year
i) GIA Pay & Allowances		
a) Salaries and Wages	14,96,83,174.00	19,71,61,893.00
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund	4,73,98,245.00	4,74,59,284.00
d) Contribution to Other Fund (GIS/ GP)	2,44,320.00	-
e) Expenses on Employees Retirement & Terminal Benefits	-	-
ii) GIA General		
a) Salaries and Wages	4,26,34,543.00	1,75,06,230.00
b) Stipend	1,90,99,058.00	-
Total	25,90,59,340.00	26,21,27,407.00

Place: Leh
Date: 15.05.2024



 (Dr. Konchok Rigzen) (Prof. Rajesh Ranjan)
 Administrative Officer Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC.

Particulars	Current Year	Previous Year
i) GIA General		
a) Electricity and Power, Generator Exp.	10,17,835.00	24,20,448.00
b) Bank Charges	1,829.00	17,861.00
c) Repairs and Maintenance	1,63,77,519.00	-
d) Examination Expenses	8,02,963.00	7,26,734.00
e) Vehicles Running & Maintenance	3,26,182.00	3,92,662.00
f) Postage, Telephone & Communication Charges	2,21,586.00	2,11,802.00
g) Printing & Stationery	10,17,957.00	8,46,559.00
h) Travelling & Conveyance Expenses	42,19,819.00	38,23,092.00
i) Medical Expenses	11,66,048.00	3,97,945.00
j) Uniform Expenses	1,35,000.00	1,35,000.00
k) Consumption of Medicines	3,17,394.94	37,98,404.80
l) Sowa Rigpa Contingency	7,280.00	-
m) Text Books	27,47,434.00	19,85,784.00
n) Newspaper & Periodicals	62,303.00	35,650.00
o) Cultural Dress	5,19,520.00	-
p) Contingencies & Misc. Exp.	26,55,205.00	25,00,298.00
q) Educational Tour	5,50,000.00	11,00,000.00
r) Annual Function & Seminars/ Convocation	54,68,955.00	16,84,518.00
s) Audit Fee	1,37,550.00	-
t) BDSVK Expenses		
- Stipend	10,00,682.00	6,39,812.00
- Text Books	52,787.00	-
- Misc Exp	1,20,259.00	13,062.00
- Hostel Fuel, Electricity, Rent Etc	4,87,456.00	76,660.00
u) DPS Expenses		
- Stipend	44,14,220.00	2,78,417.00
- Educational Tour	85,400.00	2,00,000.00
- Misc Exp	4,65,911.00	7,08,809.00
- Hostel Fuel, Electricity, Rent Etc	1,60,210.00	-
ii) GIA SAP		
a) SAP Expenses	-	1,33,000.00
TOTAL	4,45,39,304.94	2,21,26,517.80

Place: Leh
Date: 15.05.2024


(Dr. Konchok Rigzen)
Administrative Officer


(Prof. Rajesh Ranjan)
Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

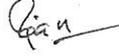
SCHEDULE 22 - EXPENDITURE ON GRANTS/ SUBSIDIES ETC.

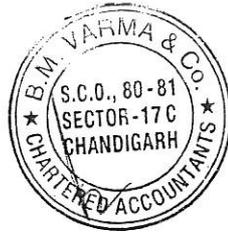
Particulars	Current Year	Previous Year
a) Grants given to Institutions/ Organisations	-	-
b) Subsidies given to Institutions/ Organisations	-	-
TOTAL	-	-

SCHEDULE 23 - INTEREST

Particulars	Current Year	Previous Year
a) On Fixed Loans	-	-
b) On Other Loans (Including Bank Charges)	-	-
c) Others (Specify)	-	-
- Refund to Ministry	16,31,264.00	33,57,999.00
TOTAL	16,31,264.00	33,57,999.00

Place: Leh
Date: 15.05.2024


 (Dr. Konchok Rigzen) Administrative Officer

 (Prof. Rajesh Ranjan) Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

BANK RECONCILIATION STATEMENT

Particulars	Rs		Amount (Rs)
Balance as per Cash Book	3,10,85,552.87		3,10,85,552.87
Add:			
<i>Cheque issued not presented</i>			
Payment for salary arrear vide SBI	12,89,921.00		
Cheque No 390720	-	12,89,921.00	
Net Balance as per Cash Book			3,23,75,473.87
Balance as per Bank Statement			3,23,75,473.87

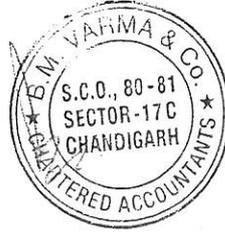


Place: Leh
Date: 15.05.2024

(Dr. Konchok Rigzen)
Administrative Officer



(Prof. Rajesh Ranjan)
Vice Chancellor



SCHEDULES FORMING PART OF ACCOUNTS
SCHEDULE 24:- SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The Accounts are prepared under Historical Cost Convention, unless otherwise stated, and generally on the Accrual method of accounting followed by going concern basis.

2. REVENUE RECOGNITION

2.1 Fees from Examination, OPD services etc. are accounted on cash basis.

2.2 Interest on Investments, Term Deposits and Saving Bank account are accounted on accrual basis (if any).

3. RECOGNITION OF EXPENSES

3.1 Pay and Allowances and Claims of employees

Establishment Expenditure and Employee Claim Bills received by 31st March of the respective year are provided for on accrual basis.

3.2 Bills payable

(i) **Payable to suppliers/ service provider:** Bills of vendors received for Supplies/ Services provided upto 31st March are accounted for on accrual basis. However, in case of non-receipt of bills, provision for liability is created on estimated basis (if any).

(ii) Liability for Audit Fees for C&AG will be recognised as and when bill received.

4. FIXED ASSETS AND DEPRECIATION

4.1 Fixed Assets are stated at cost of acquisition including freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning. Expenditure incurred on purchase of new assets and other capital expenditure are from the Grants provided by Ministry, Government of India for Capital Expenditure. And Fixed Assets purchased from other grants are also capitalised by creating Capital Reserve from respective Grant received.

4.2 Gifted/ Donated asset are valued at the declared value where available; if not available, then at NIL value. Capital Fund to be increased by the amount of value of such assets acquired and merged with the fixed assets of the Institute. Depreciation on these assets is charged at the rate applicable to the respective asset.

4.3 Fixed Assets are disclosed at cost less depreciation. Depreciation on fixed Assets is provided on Written Down Value method at the rates at prescribed under Income Tax Act, 1961.

4.4 Depreciation is provided as per Income Tax Act, 1961 on additions during the year and no depreciation is charged on the assets sold/ discarded during the year.

4.5 Museum Articles/ Traditional items have been re-grouped under Fixed Assets from Inventory items as being shown in earlier years. No depreciation is provided on the same since these are not depreciable items.

4.6 Where an asset is fully depreciated, it is carried at a residual value of Rs. 100/- in the Books of Accounts.

4.6 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of the assets vest in the Institute, are booked as Fixed assets by credit to Capital Fund and these assets are merged with the fixed assets of the Institute. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institute are separately disclosed in the Notes on Accounts.

4.7 Depreciation provided on assets purchased out of Capital GIA and other GIA is debited to Capital Grant and other respective GIA.



5. INVESTMENTS

- 5.1 Long term investments are valued at cost however any permanent diminution in the value of long-term investment on the date of Balance Sheet is provided for in the accounts.
- 5.2 Short Term investments are carried at their cost or market value whichever is lower.

6. CORPUS FUND

Surplus of Income over Expenditure will be transferred to Corpus Fund (if any). However, Institute does not generate any surplus as it is 100% funded by Central Govt and any surplus/ unutilised grant is transferred to Corpus Fund/ Grant and refunded to Govt of India (if payable).

7. GOVERNMENT GRANTS

- 7.1 Where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- 7.2 To the extent utilized towards capital expenditure, government grants are transferred to the capital fund.
- 7.3 All the recurring expenditure are met out of the respective grant to the extent of availability of grant and any surplus is shown as current liability and any deficit is met out of internal accruals and/ or Corpus/ Capital Fund.
- 7.4 Interest received on Grant in Aid, if any, is refundable to Ministry and hence shown as liability in books of accounts for refund purpose.

8. PRIOR PERIOD INCOME/ EXPENDITURE

Prior period income/ expenditure are those incomes/ expenses which do not pertain to the current year but pertain to the previous year (s) against which no liability was provided as the bills were received/ processed during current year after 31st March.

Place: Leh

Dated: 15.05.2024



(Dr. Konchok Rigzen)
Administrative Officer



(Prof. Rajesh Ranjan)
Vice Chancellor



CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

- 1.1 Details of pending Court Cases: NIL as on date
 1.2 Letter of credit established by the Bank on behalf of the Institute and outstanding on 31.03.2024 Rs Nil (Previous Year Rs. Nil)
 1.3 Disputed demands in respect of Service Tax/ Goods and Service Tax Rs. Nil (Previous Year Rs. NIL) Municipal Taxes Rs Nil (Previous Year Rs. Nil)
 1.4 Disputed demands in respect of Income Tax is Rs. Nil (Previous Year Nil)

2. FIXED ASSETS:

- 2.1 Additions in the year to Fixed Assets in Schedule 8 include Assets purchased out of Capital Grant received and other Grants. The Assets have been set up by credit to Capital Reserve Account.

3. EXPENDITURE IN FOREIGN CURRENCY: Nil

4. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

In the opinion of the management, the Current Assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

5. Disclosures:

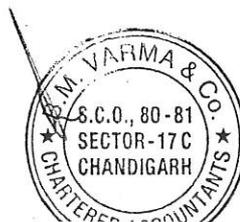
- (i) There were no exceptional & extra ordinary items/ events during the financial year 2023-24.
 (ii) All the regular employees of CIBS, Leh are covered under GPF Scheme.
 (iii) Transaction with Related Parties:

- | | |
|--|---|
| (a) Transaction between the related institutions and the members of the governing body of the institutions | Nil |
| (b) Transactions between the related institutions and the relatives of the members of the governing body managing the institutions | Nil |
| (c) Transactions between the institution and its Key Management Personnel or relatives of the Key Management Personnel | - Dr. Rajesh Ranjan, Vice Chancellor
- Sitting Fees to Board members |

6. Previous year's figures have been regrouped wherever necessary.

7. Figures in the Final accounts (Balance sheet and Income and Expenditure accounts) have been disclosed as per the guidelines stipulated for Central Autonomous Bodies (Non-Profit Organisations and Similar Institutions).

8. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet at 31st March, 2024.



9. The Unutilized part of specific grants provided for specific asset creation/ specific projects are shown under Earmarked/ Endowment Funds.
10. The buildings of the Institute are under upgradation/ repair and the contract for construction/ repair has been awarded to CPWD and PWD. The total advance given to CPWD and PWD amounts to Rs 95,38,000/- and Rs 342,66,000/- respectively against which work done amounts to Rs 64,45,000/- only and the balance of Rs 373,59,000/- (95,38,000 + 278,21,000) is lying as advance with CPWD as on 31.03.2024.
11. The Institute is funded by the Ministry of Culture, Government of India and during F.Y. 2023-24 the Institute has received/ receivable sanctioned Grant- in- aid, as per details mentioned below:

Sl. No.	Particulars	Grant Received (Rs)	Remarks
1	GIA – General	750,00,000	-
2	GIA – Capital	800,00,000	-
3	GIA – Pay & Allowances	22,60,00,000	-
5	GIA – SAP	35,00,000	<i>It includes opening unspent SAP Grant balance of Rs 17,000/-</i>

12. The Institute maintains the record of consumable items including medicines. Accordingly, physical stock in hand as at end of financial year has been accounted for in books at purchase value as closing stock.

13. CP FUNDS

Contribution to PF Fund is done on monthly basis from the salary of regular employees of CIBS, for which a separate bank account has been opened. Interest is payable on such contributions and is accumulated in the fund itself. Interest is recoverable from employees on amount withdrawn by them during the year. The net accumulated balance lying in the bank account, FDRs investments made from such contributions and interest amount receivable have been shown on the Asset side and equivalent balance has been shown as CP Fund under Earmarked/ Endowment Funds on the Liability side of the Balance Sheet of the Institute.

14. RETIREMENT BENEFITS

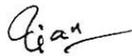
Provision of Earned Leave Encashment and Gratuity to regular staff has been made in the books of accounts as on 31st March, 2024. The provisions made for Leave Encashment and Gratuity has been created by debiting amount recoverable under 'Schedule 11 – Current Assets, Loans and Advances' since Institute is 100% funded by the Govt. of India and Institute is not having any income of its own.

Place: Leh

Dated: 15.05.2024



(Dr. Konchok Rigzen)
Administrative Officer



(Prof. Rajesh Ranjan)
Vice Chancellor

