

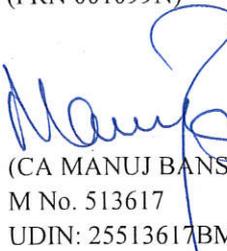
**CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH**  
BALANCE SHEET AS AT 31.03.2025

CORPUS/ CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS/ CAPITAL FUND	1	50,09,69,009.84	49,53,41,293.52
RESERVES AND SURPLUS	1A	18,96,67,544.00	4,24,89,739.00
EARMARKED / ENDOWMENT FUNDS	3	49,86,95,954.02	42,36,15,043.02
SECURED LOAN AND BORROWINGS	4	-	-
UNSECURED LOAN AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	6,21,11,863.83	5,12,53,512.00
<b>TOTAL</b>		<b>1,25,14,44,371.69</b>	<b>1,01,26,99,587.54</b>
<b>ASSETS</b>			
FIXED ASSETS	8	46,73,96,015.09	45,35,93,623.39
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	9	45,11,45,957.00	37,22,28,046.00
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	33,29,02,399.60	18,68,77,918.15
MISC. EXPENDITURE <i>(to the extent not written off or adjusted)</i>		-	-
<b>TOTAL</b>		<b>1,25,14,44,371.69</b>	<b>1,01,26,99,587.54</b>

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: 25513617BMILXE8643

Place: Leh  
Date: 17.05.2025



  
(Dr. Konchok Rigzen)  
Administrative Officer



  
(Prof. Rajesh Ranjan)  
Vice Chancellor



**CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025**

<u>INCOME</u>	Schedule	Current Year	Previous Year
Income from Sales/ Services	12	6,30,880.00	7,07,421.61
Grants/ Subsidies	13	32,79,76,000.00	30,10,00,000.00
Fees/ Subscriptions	14	3,26,470.00	2,90,584.00
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	23,68,802.00	16,50,064.00
Other Income	18	3,33,60,532.40	2,97,43,255.03
Increase/ (Decrease) in stock of Finished goods and works-in-progress	19	-	-
<b>TOTAL (A)</b>		<b>36,46,62,684.40</b>	<b>33,33,91,324.64</b>
<u>EXPENDITURE</u>			
Establishment Expenses	20	27,07,00,362.00	25,90,59,340.00
Other Administrative Expenses etc.	21	4,54,60,272.38	4,45,39,304.94
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	19,64,402.00	16,31,264.00
Depreciation ( <i>Net Total at year end - corresponding to Schedule 8</i> )		3,28,92,113.30	2,93,67,732.72
<b>TOTAL (B)</b>		<b>35,10,17,149.68</b>	<b>33,45,97,641.66</b>

<b>Balance being excess of Income over Expenditure (A-B)</b>	1,36,45,534.72	-12,06,317.02
Transfer to/ from General Reserve	-	-

<b>BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND</b>	1,36,45,534.72	-12,06,317.02
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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: 25513617BMILXE8643



  
(Dr. Konchok Rigzen)  
Administrative Officer



  
(Prof. Rajesh Ranjan)  
Vice Chancellor



Place: Leh  
Date: 17.05.2025

**CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH**  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31.03.2025**

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<b>I. Opening Balances</b>			<b>I. Expenses</b>		
a) Cash in Hand	-	-	a) Establishment Expenses (Corres. To Schedule 20)	27,02,46,856.00	25,90,59,340.00
b) Bank Balances			b) Administrative Expenses (Corres. To Schedule 21)	4,51,50,198.00	4,42,21,910.00
i. In Current Accounts	-	-	c) Purchase of Medicine - (GIA General)	1,99,178.00	2,61,874.00
ii. In Deposit Accounts	-	-	d) SAP Expenses	35,05,878.00	34,94,255.00
iii. Savings Accounts	3,10,85,552.87	2,28,43,831.90			
			<b>II. Payments made against funds for various projects</b>	-	-
<b>II. Grants Received</b>			<b>III. Investments and Deposits made</b>		
a) From Government of India			a) Out of Earmarked/ Endowments funds	-	-
(i) For Capital Expenditure	17,36,21,000.00	8,00,00,000.00	b) Out of own funds (Investments others)	-	-
(ii) For Revenue Expenditure	33,14,76,000.00	30,44,83,000.00			
b) From State Government			<b>IV. Expenditure on Fixed Assets and Capital WIP</b>		
(i) For Capital Expenditure	-	-	a) Purchase of Fixed Assets	2,61,19,931.00	3,90,15,147.00
(ii) For Revenue Expenditure	-	-	b) Expenditure on Capital Works in Progress	-	-
c) From IEC Ministry of Aayush	-	-			
			<b>V. Refunds of Surplus money/ Loans</b>		
<b>III. Income on Investments from</b>			a) To the Govt. of India	16,31,264.00	-
a) Earmarked/ Endowment funds	-	-	b) To the State Govt.	-	-
b) Own Funds (Other investments)	-	-	c) To Other providers of funds	-	-
			<b>VI. Finance Charges (Interest)</b>	-	-
<b>IV. Interest Received</b>					
a) On Bank deposits	19,64,402.00	16,31,264.00	<b>VII. Other Payments (Specify)</b>		
b) Loan & Advances etc.	4,04,400.00	18,800.00	a) Purchase of Medicine (Sowa Rigpa)	21,06,209.00	19,77,785.00
			b) Expense on Publication Journals	89,964.00	4,64,009.00
<b>V. Other Income (Specify)</b>			c) Advance to CPWD for Construction Works	14,42,83,000.00	3,73,59,000.00
a) Income from Examination Fees	4,35,500.00	3,50,970.00	d) Advance with Staff for Annual Functions	1,00,000.00	1,33,750.00
b) Income from Guest House/ Auditorium Rent	75,380.00	1,50,000.00	e) HBA Loan given	70,04,000.00	-
c) Income from Tower/ ATM Rent	1,20,000.00	2,06,451.61	f) Payment of Gratuity & Leave Encashment	60,18,125.00	-
d) Misc. Income	5,27,183.00	4,07,658.36			
e) Income from Library Books (Late Fee)	18,960.00	1,732.00	<b>VIII. Closing Balances</b>		
			a) Cash in Hand	-	-
<b>VI. Amount Borrowed</b>	-	-	b) Bank Balances		
			i. In Current Accounts	-	-
<b>VII. Any Other Receipts (give details)</b>			ii. In Deposit Accounts	-	-
a) License Fees Recovery	3,07,510.00	2,88,852.00	iii. Savings Accounts	4,14,83,335.87	3,10,85,552.87
b) Sale of Publication Journals	10,485.00	1,14,331.00			
c) Sale of Medicine (Sowa Rigpa)	25,21,866.00	15,19,332.00			
d) Recovery of Library Books	-	-			
d) Recovery of HBA Loan	53,69,700.00	50,56,400.00			
<b>TOTAL</b>	<b>54,79,37,938.87</b>	<b>41,70,72,622.87</b>		<b>54,79,37,938.87</b>	<b>41,70,72,622.87</b>

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



(CA MANUJ BANSAL)  
M No. 513617  
UDIN: 25513617BMLXE8643

Place: Leh  
Date: 17.05.2025

  
(Dr. Konchok Rigzen)  
Administrative Officer



  
(Prof. Rajesh Ranjan)  
Vice-Chancellor



**CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH**

**SCHEDULE 1: CORPUS/ CAPITAL FUND**

Particulars	Current Year		Previous Year	
Balance at the beginning of the year*		49,53,41,293.52		48,67,58,682.21
Add: Contributions towards Corpus/ Capital Fund	3,600.00		-	
Add: Fixed Assets Reserve	2,48,11,931.00		3,91,41,525.00	
Less: Opening balance t/f	-		-17,000.00	
Less: Depreciation on Capital Assets Purchased	-3,28,33,349.40		-2,93,35,596.67	
Add/ (Deduct): Balance of Net Income/ (Expenditure) transferred from Income & Expenditure Account	1,36,45,534.72	1,36,49,134.72	-12,06,317.02	
<b>Balance at the year end</b>		<b>50,09,69,009.84</b>		<b>49,53,41,293.52</b>

**SCHEDULE 1A: RESERVES & SURPLUS**

Particulars	Current Year		Previous Year	
<b>1. Capital Reserve:</b>				
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	-	-	-	-
<b>2. GIA Capital:</b>				
As per last account	4,24,89,739.00		-	
Addition during the year	17,36,21,000.00		8,00,00,000.00	
Add: Interest Refundable as per 230(8)	-		16,31,264.00	
Less: Utilized for interest refund to Ministry	-16,31,264.00		-	
Less: Utilized for Assets Purchased	-2,48,11,931.00	18,96,67,544.00	-3,91,41,525.00	4,24,89,739.00
<b>3. Revaluation Reserve:</b>				
As per last account	-		-	
Addition during the year	-		-	
Less: Deductions during the year	-	-	-	-
<b>4. Special Reserve:</b>				
As per last account	-		-	
Addition during the year	-		-	
Less: Deductions during the year	-	-	-	-
<b>5. General Reserve:</b>				
As per last account	-		-	
Addition during the year	-		-	
Less: Deductions during the year	-	-	-	-
<b>Total</b>		<b>18,96,67,544.00</b>		<b>4,24,89,739.00</b>

Place: Leh  
Date: 17.05.2025

(Dr. Konchok Rigzen)  
Administrative Officer

(Prof. Rajesh Ranjan)  
Vice Chancellor



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**CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH**

**SCHEDULE-2 EARMARKED/ ENDOWMENT FUND**

Particulars	GIA SAP	CP Fund	Current Year	Previous Year
a) Opening balance of funds	5,745.00	42,36,09,298.02	42,36,15,043.02	36,90,92,874.00
b) Additions to the funds	-	-	-	-
i) Donations/ Grants	35,00,000.00	5,02,32,456.00	5,37,32,456.00	5,08,81,245.00
ii) Income from Investments made on account of funds	-	2,92,98,300.00	2,92,98,300.00	2,57,24,800.00
iii) Other additions (specify nature)	-	-	-	-
- Adjustment earlier year	-	39,38,933.00	39,38,933.00	17,000.02
<b>Total (a + b)</b>	<b>35,05,745.00</b>	<b>50,70,78,987.02</b>	<b>51,05,84,732.02</b>	<b>44,57,15,919.02</b>
c) Utilisation/ Expenditure towards objectives of funds				
i) Capital Expenditure				
- Fixed Assets	-	-	-	-
- Others (Withdrawal by Employee)	-	83,82,900.00	83,82,900.00	1,86,06,621.00
<b>Total</b>	<b>-</b>	<b>83,82,900.00</b>	<b>83,82,900.00</b>	<b>1,86,06,621.00</b>
ii) Revenue Expenditure				
- Salaries, Wages and Allowance etc.	-	-	-	-
- Rent	-	-	-	-
- Other Administrative Expenses	35,05,878.00	-	35,05,878.00	34,94,255.00
<b>Total</b>	<b>35,05,878.00</b>	<b>-</b>	<b>35,05,878.00</b>	<b>34,94,255.00</b>
<b>Total (c)</b>	<b>35,05,878.00</b>	<b>83,82,900.00</b>	<b>1,18,88,778.00</b>	<b>2,21,00,876.00</b>
<b>Net Balance at the year end (a + b - c)</b>	<b>-133.00</b>	<b>49,86,96,087.02</b>	<b>49,86,95,954.02</b>	<b>42,36,15,043.02</b>

Place: Leh  
Date: 17.05.2025

  
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**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)		-		-
<b>Total</b>		-		-

**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)		-		-
<b>Total</b>		-		-

**SCHEDULE - 6 : DEFERRED CREDIT LIABILITIES**

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

Place: Leh  
Date: 17.05.2025

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(Prof. Rajesh Ranjan)  
Vice Chancellor



# CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

## SCHEDULE 7 - CURRENT LIABILITIES & PROVISIONS

Particulars	Current Year		Previous Year	
<b>A. CURRENT LIABILITIES</b>				
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)		-		-
<b>Total (A)</b>		-		<b>16,892.00</b>
<b>B. PROVISIONS</b>				
1. For Taxation (TDS Payable)		-		-
2. For Gratuity		74,29,890.00		70,38,615.00
3. Superannuation Pension		-		-
4. Accumulated Leave Encashment		5,27,17,571.83		4,41,98,005.00
5. Trade Warranties/ Claims		-		-
6. Expenses (March Liability)		-		-
7. Interest Payable to Ministry		19,64,402.00		-
<b>Total (B)</b>		<b>6,21,11,863.83</b>		<b>5,12,36,620.00</b>
<b>Total (A+ B)</b>		<b>6,21,11,863.83</b>		<b>5,12,53,512.00</b>

Place: Leh  
Date: 17.05.2025

  
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 Vice Chancellor



CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE 7A - OTHER CURRENT LIABILITIES

(Irrevocable Grants & Subsidies Received)

Particulars		Current Year		Previous Year
NIL		-		-
<b>Total</b>		-		-

Place: Leh  
Date: 17.05.2025

  
(Dr. Konchok Rigzen)  
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CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH

SCHEDULE 8 FIXED ASSETS

S. No	Assets Heads	Depr Rate (%age)	Gross Book as on 01.04.2024				Depreciation for the Year 2024-2025				Net Block					
			Op Balance	Additions before 30.09.2024	Additions after 30.09.2024	(Deduction)/ Adjustment	Closing Balance	Dep Op Balance	Dep For the Earlier Yr	Dep For the Year	Asset written back/ sale	Total Depreciation	31.03.2025	31.03.2024		
<b>A. GIA GENERAL FIXED ASSETS</b>																
1	PLANT MACHINERY & EQUIPMENT	15%	44,545.00	-	-	-	44,545.00	3,340.88	-	6,681.75	-	-	10,022.63	-	34,522.38	41,204.13
2	FURNITURE FIXTURES	10%	55,082.00	-	-	-	55,082.00	5,508.20	-	5,508.20	-	-	11,016.40	-	44,065.60	49,573.80
3	TUBEWELL & WATER SUPPLY	15%	3,10,493.00	-	-	-	3,10,493.00	23,286.98	-	46,573.95	-	-	69,860.93	-	2,40,632.08	2,87,206.03
	<b>Total (A - GIA GENERAL FIXED ASSETS)</b>		<b>4,10,120.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,10,120.00</b>	<b>32,136.05</b>	<b>-</b>	<b>58,763.90</b>	<b>-</b>	<b>-</b>	<b>90,899.95</b>	<b>-</b>	<b>3,19,220.05</b>	<b>3,77,983.95</b>
<b>B. GIA CAPITAL FIXED ASSETS</b>																
1	LAND															
	a) Freehold															
	b) Leasehold	0%	23,42,000.00	-	-	-	23,42,000.00	-	-	-	-	-	-	-	23,42,000.00	23,42,000.00
2	BUILDING & ROADS															
	a) On Leasehold Land	5%	43,31,10,578.16	-	24,63,278.00	13,08,000.00	43,42,65,856.16	4,00,39,793.54	-	2,16,51,710.86	-	-	6,16,91,504.40	-	37,25,74,351.76	39,30,70,784.62
3	BOUNDARY WALL	5%	-	-	37,41,137.00	-	37,41,137.00	-	-	93,528.43	-	-	93,528.43	-	36,47,608.58	-
4	PLANT MACHINERY & EQUIPMENT	15%	74,74,294.82	-	34,13,925.00	-	1,08,88,219.82	17,27,422.37	-	13,77,188.60	-	-	31,04,610.97	-	77,83,608.85	57,46,872.45
5	VEHICLES	15%	1,14,44,513.42	-	10,17,224.00	-	1,24,61,737.42	24,68,955.87	-	17,92,968.81	-	-	42,61,924.69	-	81,99,812.73	89,75,557.55
6	FURNITURE FIXTURES	10%	4,17,79,989.12	94,998.00	69,46,809.00	-	4,88,21,796.12	56,75,726.17	-	45,34,839.16	-	-	1,02,10,565.33	-	3,86,11,230.79	3,61,04,262.95
7	OFFICE EQUIPMENTS	15%	18,276.21	-	-	-	18,276.21	5,482.86	-	2,741.43	-	-	8,224.29	-	10,051.92	12,793.35
8	COMPUTER PERIPHERALS	40%	29,20,896.78	-	44,62,750.00	-	73,83,646.78	21,31,728.22	-	20,60,908.71	-	-	41,92,636.93	-	31,91,009.85	7,89,168.56
9	LABORATORY EQUIPMENTS	15%	1,29,574.00	-	35,111.00	-	1,64,685.00	9,718.05	-	22,069.43	-	-	31,787.48	-	1,32,897.53	1,19,855.95
10	LIBRARY BOOKS	15%	46,63,104.42	-	21,986.00	-	46,85,090.42	11,74,654.70	-	7,01,114.61	-	-	18,75,769.32	-	28,09,321.10	34,88,449.72
11	SPORTS EQUIPMENT	15%	19,13,664.53	-	38,34,780.00	-	57,48,444.53	2,71,317.60	-	5,74,658.18	-	-	8,45,975.78	-	49,02,468.75	16,42,346.93
12	KITCHEN	15%	29,794.00	-	-	-	29,794.00	2,234.55	-	4,469.10	-	-	6,703.65	-	23,090.35	27,559.45
13	TUBEWELL & WATER SUPPLY	15%	26,414.20	87,933.00	-	-	1,14,347.20	7,924.26	-	17,152.08	-	-	25,076.34	-	89,270.86	18,489.94
14	SITE DEVELOPMENT	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-



S. No	Assets Heads	Depr Rate (%age)	Gross Block as on 01.04.2024				Depreciation for the Year 2024-2025				Net Block			
			Op Balance	Additions before 30.09.2024	Additions after 30.09.2024	(Deduction)/ Adjustment	Closing Balance	Dep Op Balance	Dep For the Earlier Yr	Dep For the Year	Asset written back/ sale	Total Depreciation	31.03.2025	31.03.2024
15	MUSEUM ARTCHILE/ TRADITION	0%	5,36,498.00	-	-	-	5,36,498.00	-	-	-	-	-	5,36,498.00	5,36,498.00
	Total (B- GIA CAPITAL FIXED ASSETS)		50,63,89,597.66	1,82,931.00	2,59,37,000.00	13,08,000.00	53,12,01,528.66	5,35,14,958.21	-	3,28,33,349.40	-	8,63,48,307.61	44,48,53,221.05	45,28,74,639.45
	Total Current Year (A + B)		50,67,99,717.66	1,82,931.00	2,59,37,000.00	13,08,000.00	53,16,11,648.66	5,35,47,094.26	-	3,28,92,113.30	-	8,64,39,207.56	44,51,72,441.10	45,32,52,623.40
	Total Previous Year		46,72,48,072.66	32,94,093.00	3,92,11,449.00	29,53,897.00	50,67,99,717.66	2,41,79,361.54	2,29,309.20	2,97,21,554.07	83,130.55	5,35,47,094.26	45,32,52,623.40	44,30,68,711.11
	B. CAPITAL WORK IN PROGRESS	0%	3,41,000.00	-	2,22,23,574.00	3,41,000.00	2,22,23,574.00	-	-	-	-	-	2,22,23,574.00	3,41,000.00
	Grand Total (A+B)		50,71,40,717.66	1,82,931.00	4,81,60,574.00	16,49,000.00	55,38,35,222.66	5,35,47,094.26	-	3,28,92,113.30	-	8,64,39,207.56	46,73,96,015.09	45,35,93,623.39

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

Place: Leh  
Date: 17.05.2025

*Signature*

(Dr. Konchok Ruzzen)  
Administrative Officer

*Signature*

(Prof. Rajesh Ranjan)  
Vice Chancellor



# 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)	-	-
	- Axis Bank	40,27,320.00	37,57,469.00
	- PNB Bank	8,60,79,438.00	8,04,24,895.00
	- SBI Bank	36,10,39,199.00	28,80,45,682.00
	<b>Total</b>	<b>45,11,45,957.00</b>	<b>37,22,28,046.00</b>

## 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)	-	-
	<b>Total</b>	-	-

Place: Leh  
Date: 17.05.2025

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



**CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH**

**SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.**

Particular	Current Year		Previous Year	
<b>A. CURRENT ASSETS</b>				
<u>1. Inventories:</u>				
a) Medicines	1,45,256.38		1,77,256.76	
b) Books	44,583.00		44,583.00	
c) Publications/ Journal	46,59,071.00		45,79,592.00	
d) Medicines (Sowa Rigpa)	5,88,260.50		10,03,917.50	
d) Museum Artcile/ Tradition	-		-	
f) Stock in Trade				
- Finished Goods	-		-	
- Work in Progress	-		-	
- Raw Materials	-	54,37,170.88	-	58,05,349.26
<u>2. Sundry Debtors:</u>				
a) Debts Outstanding for a period exceeding six months	-		-	
b) Others	-	-	-	-
<u>3. Cash Balances in Hand (including cheques/ drafts and imprest)</u>				
<u>4. Bank Balances</u>				
a) With Scheduled Banks:				
- On Current Accounts	-		-	
- On Deposit Accounts (includes margin money)	-		-	
- On Savings Accounts (SBI A/c No 17437)	4,14,83,335.87	4,14,83,335.87	3,10,85,552.87	3,10,85,552.87
b) With Non - Scheduled Banks:				
- On Current Accounts	-		-	
- On Deposit Accounts	-		-	
- On Savings Accounts	-	-	-	-
<u>5. CP Fund</u>				
- On Current Accounts	-		-	
- On Deposit Accounts (includes margin money)	-		-	
- On Savings Accounts (SBI A/c No 17448)	1,66,56,180.02		3,78,33,012.02	
- On Savings Accounts (PNB A/c No 11691)	6,669.80	1,66,62,849.82	6,493.80	3,78,39,505.82
<b>TOTAL (A)</b>		<b>6,35,83,356.57</b>		<b>7,47,30,407.95</b>

Place: Leh  
Date: 17.05.2025

  
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Administrative Officer

  
(Prof. Rajesh Ranjan)  
Vice Chancellor



**CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH**

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

Particulars	Current Year	Previous Year
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>		
<b>1. Loans:</b>		
a) Staff (HBA)	1,13,20,550.00	96,82,650.00
b) Other entities engaged in activities/ objectives similar to that of the Entity	-	-
c) Other (Specify)	-	1,13,20,550.00
		96,82,650.00
<b>2. Advances and other amounts recoverable in cash or kind or for value to be received:</b>		
a) On Capital Account (CPWD)	15,15,54,426.00	95,38,000.00
b) On Capital Account (PWD, Leh)	91,72,000.00	2,78,21,000.00
c) Advance with IRCTC	92,442.00	1,71,338.00
d) Staff Advance	1,04,352.00	1,33,750.00
e) Security Deposit	16,500.00	16,500.00
f) Others (National Archives, Nepal)	5,906.00	5,906.00
g) TDS Deducted	2,34,996.00	16,11,80,622.00
		-
		3,76,86,494.00
<b>3. Interest Accrued:</b>		
a) On Investments from Earmarked/ Endowment Funds	-	-
b) On Investment - Others	-	-
c) On Loans and Advances	-	-
d) Others	-	-
(includes income due unrealised Rs )		
<b>4. Claims Receivable:</b>		
a) Retirement Benefits Recoverable	6,25,81,853.83	5,12,36,620.00
b) CP Fund Amount Recoverable	3,06,52,284.20	1,35,41,746.20
c) Cheque Collection not presented (CPF Fund)	35,83,733.00	-
<b>TOTAL (B)</b>	<b>26,93,19,043.03</b>	<b>11,21,47,510.20</b>
<b>TOTAL (A + B)</b>	<b>33,29,02,399.60</b>	<b>18,68,77,918.15</b>

Place: Leh  
Date: 17.05.2025

*(Signature)*  
(Dr. Konchok Rigzen)  
Administrative Officer

*(Signature)*  
(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		4,35,500.00	3,50,970.00
f) Income from Guest House/ Auditorium Rent		75,380.00	1,50,000.00
g) Income from Tower/ ATM Rent		1,20,000.00	2,06,451.61
<b>Total</b>		<b>6,30,880.00</b>	<b>7,07,421.61</b>

**SCHEDULE 13 - GRANTS/ SUBSIDIES**

*(Irrevocable Grants & Subsidies Received)*

Particulars		Current Year	Previous Year
1) Central Government			
i) GIA - General			
Received	7,77,76,000		
Less: Unutilised t/f to GIA refundable	-	7,77,76,000.00	7,50,00,000.00
ii) GIA - Pay & Allowances			
Received	25,02,00,000		
Less: Unutilised t/f to GIA refundable	-	25,02,00,000.00	22,60,00,000.00
iii) GIA - SAP			
Received	-		
Less: Unutilised t/f to GIA refundable		-	-
2) State Government (s)		-	-
3) Government Agencies		-	-
4) Instructions/ Welfare Bodies		-	-
5) International Organisations		-	-
6) Others (Specify)		-	-
<b>Total</b>		<b>32,79,76,000.00</b>	<b>30,10,00,000.00</b>

Place: Leh  
Date: 17.05.2025



*(Signature)*  
(Dr. Konchok Rigzen)  
Administrative Officer

*(Signature)*  
(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/ Lost Books)	18,960.00	1,732.00
- Income from License Fees Recovery	3,07,510.00	2,88,852.00
<b>Total</b>	<b>3,26,470.00</b>	<b>2,90,584.00</b>

Place: Leh  
Date: 17.05.2025

  
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 (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)	-	-	-	-
<b>Total</b>	-	-	-	-
Transferred to Earmarked/ Endowment Funds	-	-	-	-
<b>Balance</b>	-	-	-	-

Place: Leh  
Date: 17.05.2025

  
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(Prof. Rajesh Ranjan)  
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**CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH**

**SCHEDULE 16: INCOME FROM ROYALTY, PUBLICATION ETC.**

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

**SCHEDULE 17: INTEREST EARNED**

<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
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	19,64,402.00	16,31,264.00
b) With Non-Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3. On Loans		
a) Employees/ Staff	4,04,400.00	18,800.00
b) Others	-	-
4. On Debtors and Other Receivables	-	-
<b>Total</b>	<b>23,68,802.00</b>	<b>16,50,064.00</b>

**SCHEDULE 18: OTHER INCOME**

<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
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	3,28,33,349.40	2,93,35,596.67
4. Miscellaneous Income	5,27,183.00	4,07,658.36
<b>Total</b>	<b>3,33,60,532.40</b>	<b>2,97,43,255.03</b>

Place: Leh  
Date: 17.05.2025



Page No. 16



(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		
<b>NET INCREASE/ (DECREASE) [a - b]</b>	-	-

**SCHEDULE 20 - ESTABLISHMENT EXPENSES**

Particulars	Current Year	Previous Year
<b><u>i) GIA Pay &amp; Allowances</u></b>		
a) Salaries and Wages	14,70,37,742.00	14,96,83,174.00
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund	4,66,48,723.00	4,73,98,245.00
d) Contribution to Other Fund (GIS/ GP)	2,51,680.00	2,44,320.00
e) Expenses on Employees Retirement & Terminal Benefits	-	-
<b><u>ii) GIA General</u></b>		
a) Salaries and Wages	4,66,55,430.00	4,26,34,543.00
b) Stipend	3,01,06,787.00	1,90,99,058.00
<b>Total</b>	<b>27,07,00,362.00</b>	<b>25,90,59,340.00</b>

Place: Leh  
Date: 17.05.2025



*H. Konchok Rigzen*  
(Dr. Konchok Rigzen)  
Administrative Officer

*R. Ranjan*  
(Prof. Rajesh Ranjan)  
Vice-Chancellor

**CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH**

**SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC.**

Particulars	Current Year	Previous Year
<b><u>i) GIA General</u></b>		
a) Electricity and Power, Generator Exp.	5,00,400.00	10,17,835.00
b) Bank Charges	1,829.00	1,829.00
c) Repairs and Maintenance	1,96,24,873.00	1,63,77,519.00
d) Examination Expenses	4,80,631.00	8,02,963.00
e) Vehicles Running & Maintenance	3,01,360.00	3,26,182.00
f) Postage, Telephone & Communication Charges	1,64,543.00	2,21,586.00
g) Printing & Stationery	8,05,289.00	10,17,957.00
h) Travelling & Conveyance Expenses	43,69,397.00	42,19,819.00
i) Medical Expenses	9,96,403.00	11,66,048.00
j) Uniform Expenses	1,68,750.00	1,35,000.00
k) Consumption of Medicines	2,31,178.38	3,17,394.94
l) Sowa Rigpa Contingency	1,03,780.00	7,280.00
m) Text Books	23,32,598.00	27,47,434.00
n) Newspaper & Periodicals	12,032.00	62,303.00
o) Cultural Dress	8,05,200.00	5,19,520.00
p) Contingencies & Misc. Exp.	31,59,495.00	26,55,205.00
q) Educational Tour	5,70,000.00	5,50,000.00
r) Annual Function & Seminars/ Convocation	10,51,250.00	54,68,955.00
s) Legal & Prof. Fee/ Audit Fee	1,77,000.00	1,37,550.00
t) BDSVK Expenses		
- Stipend	21,72,556.00	10,00,682.00
- Text Books	-	52,787.00
- TA/ DA & Misc Exp	1,79,893.00	1,20,259.00
- Hostel Fuel, Electricity, Rent Etc	1,84,107.00	4,87,456.00
u) DPS Expenses		
- Stipend	70,26,658.00	44,14,220.00
- Educational Tour	-	85,400.00
- Misc Exp	-	4,65,911.00
- Hostel Fuel, Electricity, Rent Etc	41,050.00	1,60,210.00
<b><u>ii) GIA SAP</u></b>		
a) SAP Expenses	-	-
<b>TOTAL</b>	<b>4,54,60,272.38</b>	<b>4,45,39,304.94</b>

Place: Leh  
Date: 17.05.2025



*(Signature)*  
(Dr. Konchok Rigzen)  
Administrative Officer



*(Signature)*  
(Prof. Rajesh Ranjan)  
Vice Chancellor



**CENTRAL INSTITUTE OF BUDDHIST STUDIES (CIBS), LEH**

**SCHEDULE 22 - EXPENDITURE ON GRANTS/ SUBSIDIES ETC.**

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

**SCHEDULE 23 - INTEREST**

<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
a) On Fixed Loans	-	-
b) On Other Loans (Including Bank Charges)	-	-
c) Others (Specify)	-	-
- Refund to Ministry	19,64,402.00	16,31,264.00
<b>TOTAL</b>	<b>19,64,402.00</b>	<b>16,31,264.00</b>

Place: Leh  
Date: 17.05.2025

  
(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			4,14,83,335.87
Add:			
<i>Cheque issued not presented</i>			
i) Medical Reimbursement	7,39,790.00		
ii) SAP Expenses	5,89,000.00		
iii) Advance to CPWD, Leh	13,42,83,000.00		
iv) TA/ DA/ TC	5,88,568.00		
v) SBI Choglamsar CPF	35,83,733.00	13,97,84,091.00	
Net Balance as per Cash Book			18,12,67,426.87
Balance as per Bank Statement			<b>18,12,67,426.87</b>

(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 31<sup>st</sup> 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 31<sup>st</sup> 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.
- 4.7 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.
- 4.8 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, on account of grant received, 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 31<sup>st</sup> 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 31<sup>st</sup> March.

Place: Leh

Dated: 17.05.2025

  
(Dr. Konchok Rigzen)  
Administrative Officer  


  
(Prof. Rajesh Ranjan)  
Vice Chancellor  




## SCHEDULE: 25

### 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 31.03.2025 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 2024-25.
- (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             | Nil |



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 31<sup>st</sup> March, 2025.
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 balance of Rs 16,07,26,426/- (15,15,54,426 + 91,72,000) is lying as advance with CPWD and PWD respectively as on 31.03.2025.
11. The Institute is funded by the Ministry of Culture, Government of India and during F.Y. 2024 - 25 the Institute has received/ receivable sanctioned Grant- in- aid, as per details mentioned below:

Sl. No.	Particulars	Grant Received (Rs)	Remarks
1	GIA – General (31)	777,76,000	<i>Nil closing balance at year end as per UC</i>
2	GIA – Capital (35)	17,36,21,000	<i>Nil closing balance at year end as per UC</i>
3	GIA – Pay & Allowances (36)	25,02,00,000	<i>Nil closing balance at year end as per UC</i>
4	GIA – SAP	35,00,000	<i>Nil closing balance at year end as per UC</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.



## SCHEDULE: 25

### 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 31.03.2025 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 2024-25.
- (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	Nil



#### 14. RETIREMENT BENEFITS

Provision of Earned Leave Encashment and Gratuity to regular staff has been made in the books of accounts as on 31<sup>st</sup> March, 2025. 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: 17.05.2025

(Dr. Konchok Rigzen)  
Administrative Officer



(Prof. Rajesh Ranjan)  
Vice Chancellor

