

# **ANNUAL AUDIT REPORT FOR THE FINANCIAL YEAR 2022-23**



**Nehru Institute of Mountaineering  
Uttarkashi - 249193  
(Uttarakhand)**

**NEHRU INSTITUTE OF MOUNTAINEERING**  
**UTTARKASHI**

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**“PAPERS TO BE LAID ON THE TABLE OF LOK SABHA/RAJYA SABHA”****AUTHENTICATED****New Delhi****Dated****2023****(AJAY BHATT)****RAKSHA RAJYA MANTRI****Review Report**

Nehru Institute of Mountaineering was established under the aegis of Ministry of Defence in November, 1965 as an autonomous body and was registered under the Societies Registration Act XXXI, 1860. It has been set up primarily for achieving the following objectives.

- (a) To impart theoretical and practical training in mountaineering and rock climbing techniques at all levels.
- (b) To generate interest in mountains and mountaineering and instill the concept of environmental care.
- (c) To provide training and conduct Search & Rescue Operations.
- (d) To impart training adventure activities.

2. Towards this end, the Institute has been regularly conducting training in six types of courses as detailed in its Annual Report.

3. The Annual Accounts of Nehru Institute of Mountaineering for the year 2022-23 have been audited by the Director of Audit, Defence Services on behalf of Comptroller & Auditor General of India u/s 20(1) of the C&AG (Duties, Powers & Conditions of Services) Act, 1971 with the approval of Ministry of Finance.

4. The functioning of the Institute was reviewed by the Budget Sub-Committee chaired by the Joint Secretary, Ministry of Defence on 23<sup>rd</sup> August 2023.

5. The Annual Report of the Institute for the year 2022-23 has been approved by the members of Executive Council. The Government is in agreement with the Report of 2022-23.

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**“PAPERS TO BE LAID ON THE TABLE OF LOK SABHA/RAJYA SABHA”****AUTHENTICATED****New Delhi  
Dated****2023****(AJAY BHATT)  
RAKSHA RAJYA MANTRI****AUDIT REPORT ON THE ANNUAL ACCOUNTS OF  
NEHRU INSTITUTE OF MOUNTAINEERING  
UTTARKASHI (UTTARAKHAND) FOR THE YEAR 2022- 2023**

1. We have audited the attached Balance Sheet of Nehru Institute of Mountaineering, (NIM), Uttarkashi, as on 31st March 2023 and the Income & Expenditure Account/Receipts & Payments Account for the year ended on that date under Section 20(I) of the CAG's (Duties Power & Conditions of Service) Act. 1971. The audit has been entrusted for five years period from 2018-19 to 2022-2023. These financial Statements are the responsibilities of the NIM's management. Our responsibility is to express an opinion on these Financial Statement based on our audit
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations and Efficiency-cum-Performance aspects, etc., if any, are reported through Inspection Report/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the accounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion

#### **4. Based on our audit, we report that:**

(i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

(ii) The Balance Sheet, and Income & Expenditure Account/ Receipt & Payment Account dealt with by this report are drawn up in accordance with generally accepted accounting principles and accounting standards except as commented upon in the following paragraphs..

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by NIM in so far as it appears from our examination of such books

(iv) We further report that :

#### **Balance Sheet**

#### **Corpus /Capital Fund and Liabilities**

#### **Current Liabilities(Schedule-7) Rs.153.46 lakh**

**A.1** As per Significant Accounting Policy (Schedule-24) liability towards gratuity payable on death /retirement of employees and provision for accumulated leave encashment benefit to the employees has been provided in the Books of Accounts. However, it was noticed that NIM has not created any liability for post-retirement benefits i.e., gratuity, leave encashment etc, based on actuarial valuation, in its books of accounts for the year 2022-2023.

**A.2** The above did not include an amount of Rs.3.64 lakh being daily wages of casual staff of NIM for the month of March 2023. The provision for this amount should have been made in the books of account for the year 2022-2023. This has resulted in the understatement of current liabilities & expenses and consequently overstatement of surplus by Rs.3.64 lakh each.

#### **Contingent Liabilities (Schedule-25)**

#### **Capital Commitments Nil**

**B.** Capital commitments are the estimated value of contracts remaining to be executed on capital account and not provided for. The capital commitment was shown as Nil in the financial statement of NIM for the year 2022-2023. However, work for total amount of Rs.102.18 lakh relating to construction of prefabricated hut at NIM's training area base camp was commenced in the year 2022-23 for which the advance payment of Rs.70.00 lakh has been paid to executing agency i.e., Rural Work Department (RWD) and remaining work for an amount of Rs.32.18 lakh (Rs.102.18 lakh minus Rs.70.00 lakh) is yet to be executed. Therefore, an amount of Rs. 32.18 lakh should have been shown under capital commitment.

#### **Grant in Aid**

NIM Utilized the whole grant-in-aid of Rs.14.84 crore received during the year leaving Nil balance as unutilized grant as on 31 March 2023.

(v) Subject to our observation in the preceding Paragraph, we report that the Balance Sheet and Income& Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts

(vi) In our opinion and to the best of information and according to the explanations given to us, the said Financial Statement read together with the accounting policies and notes on accounts and subject to the significant matters stated above and other matters mentioned in Annexure I to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

- a. In so far as it relates to the Balance Sheet of the State of affairs of NIM, as on 31<sup>st</sup> March 2023; and
- b. In so far as it relates to the surplus in Income & Expenditure Account of NIM for the year ended on that date.

**For and on behalf of C&AG of India**

Place: New Delhi  
Date: 13.09.2023

Sd/-  
Director General Of Audit)  
Defence Services, New Delhi

Annexure-1

1.	Adequacy of Internal Audit System	Internal Audit is being conducted by the Chartered Accountant. However, there is no internal audit wing in NIM.
2.	Adequacy of internal Control System	Internal Control System is adequate and commensurate with the size and nature of NIM. No deficiency and weakness in the system was noticed.
3.	System of physical verification of fixed assets	The fixed assets have been physically verified by the management of NIM at reasonable intervals during the period from 01 April 2022 to 31 March 2023.
4	System of physical verification of Inventory	The physical verification of inventory has been carried out by the management of NIM
5.	Regularity in payment of statutory dues	Statutory dues were paid on time



**ANNUAL AUDITED ACCOUNTS FOR THE YEAR 2022-23**  
**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING,UTTARKASHI**  
**BALANCE SHEET AS ON 31st MARCH,2023**

( AMOUNT -RUPEES)

<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
CORPUS/CAPITAL FUND	1	36,339,210.03	10,759,194.85
RESERVES AND SURPLUS	2	-	
EARMARKED /ENDOWMENT	3	382,065,961.45	390,071,690.56
FUNDS SECURED LOANS AND BORROWING UNSECURED	4		
LOANS AND BORROWING	5		
DEFERRED CREDIT LIABILITIES	6	9,831,525.00	12,560,149.47
CURRENT LIABILITIES	7	15,346,585.44	16,452,607.03
<b>TOTAL</b>		<b>443,583,281.92</b>	<b>429,843,641.91</b>
<b>ASSETS</b>			
FIXED ASSETS	8	352,633,107.45	350,447,766.56
INVESTMENTS-FORM EARMARKED/ENDOWMENT FUNDS	9	29,432,854.00	39,623,924.00
INVESTMENT-OTHERS	10		
CURRENT ASSETS,LOANS,ADVANCES ETC	11	61,517,320.47	39,771,951.35
MISCELLANEOUS EXPENDITURE (to the extent now written of or adjusted)			
<b>TOTAL</b>		<b>443,583,281.92</b>	<b>429,843,641.91</b>

DATE : 06.06.2023

sd/-  
**(A S PANWAR )**  
**SENIOR ACCOUNTANT**

sd/-  
**(PRAVEEN KUMAR )**  
**REGISTRAR**

sd/-  
**(DEVAL BAJPAI)**  
**MAJOR**  
**OFFG.- PRINCIPAL**

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31st MARCH 2023**

(AMOUNT -RUPEES)

INCOME	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
INCOME FROM SALES/SERVICES	12	57,078,821.00	19,222,209.00
GRANTS/SUBSIDIES	13	146,256,757.11	120,005,948.62
FEES/SUBSIDIES	14	-	-
INCOME FROM INVESRMENTS(INCOME ON INVEST,EARMARKED/ENDOW FOUNDS	15	-	-
INCOME FROM ROYALTY,PUBLICATION ETC	16	-	-
INTEREST EARNED	17	1,538,265.00	1,272,852.68
OTHER INCOME	18	483,370.00	8,351,477.00
INCREASE/(DECREASE)IN STOCK OF FINISHED GOODS AND WORKS-IN-PROGRESS	19	1,352,931.18	(555,062.00)
<b>TOTAL(A)</b>		<b>206,710,144.29</b>	<b>148,297,425.30</b>
<b>EXPENDITURE</b>			
ESTABLISHMENT EXPENSES ETC.	20	73,737,739.00	71,810,807.48
OTHER ADMINISTRATIVE EXPENCE ETC.	21	68,115,910.20	36,420,471.36
EXPENDITURE ON GRANTS,SUBSIDIES ETC.	22		
INTEREST	23	-	-
CURRENT LIABILITY 2012-13 CLEARED IN 2013-14 (LESS(-) PROVISIONS	5	-	-
DEPRECIATION(NET TOTAL AT THE YEAR-END -CORRESPONDING TO SCHEDULE 8)	8	38,991,478.00	34,462,692.22
<b>TOTAL (B)</b>		<b>180,845,127.20</b>	<b>142,693,971.06</b>
<b>PRIOR PERIOD ITEM (INCOME ALREADY BOOKED IN PREVIOUS YEAR) (C )</b>		-285,001.91	
<b>BALANCE BEING(LESS)EXCESS OF INCOME OVER EXPENDITURE</b>			
TRANSFER TO SPECIAL RESERVE(SPECIFY EACH TRANSFER TO/FROM GENERAL RESERVE	( - )	25,580,015.18	5,603,454.24
<b>BALANCE BEING SURPLUS/(DEFICIT)CARRIED TO CORPUS/CAPITAL FUND</b>			
SIGNIFICANT ACCOUNTING POLICIES	24	-	-
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	-	-

DATE : 06.06.2023

sd/-  
(A S PANWAR )  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(DEVAL BAJPAI)  
MAJOR  
OFFG.- PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**RECEIPTS AND PAYMENTS STATEMENT FOR THE YEAR ENDED 31st MARCH 2023**

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
<b><u>I. OPENING BALANCE</u></b>			<b><u>I. EXPENDITURE</u></b>		
a) CASH IN HAND	29360.50	99473.50	a) ESTABLISHMENT EXPENSES(CORRESPONDING TO SCHEDULE 20)	73737739.00	71810807.48
b) BANK BALANCE			b) ADMINISTRATIVE EXPENSES(CORRESPONDING TO SCHEDULE 21)	61581378.09	35077131.36
i) CURRENT ACCOUNTS-SBI	2811648.85	2092852.61			
iii) IN SAVING ACCOUNTS-AXIS (Ref Notes to Accounts )	27870357.56	22165596.47	<b><u>III. INVESTMENTS AND DEPOSITS MADE</u></b>		
notes to accounts schedule 26	267945.00	237475.00	a) OUT OF EARMARKED/ENDOWMENT FOUND		0.00
Saving Account SBI	887741.30	5591552.80	b) OUT OF OWN FUNDS (INVESTMENTS-OTHERS)		0.00
Saving Account Axis	4527749.47	6151865.20			
<b><u>II. GRANTS RECEIVED</u></b>			<b><u>IV. EXPENDITURE ON FIXED ASSETS CAPITAL WORK-IN-PROGRESS</u></b>		
a) FROM GOVERNMENT OF INDIA	43570000.00	43175000.00	a) PURCHASE OF FIXED ASSETS	41090971.00	56248743.60
b) FROM STATE GOVERNMENT	104872098.00	107117000.00	b) EXPENDITURE ON CAPITAL WORK IN PROGRESS	7000000.00	8500000.00
On Bank Saving Account Spl Training			<b><u>V. REFUND OF SURPLUS MONEY/LOANS</u></b>		
<b><u>III. INCOME ON INVESTMENTS FROM</u></b>			a) TO THE GOVERNMENT OF INDIA		0.00
a) EARMARKED/ENDOWMENT FUNDS		0.00	b) TO THE STATE GOVERNMENT		0.00
			c) TO THE PROVIDERS OF FUNDS		0.00
<b><u>IV. INTEREST RECEIVED</u></b>			<b><u>VI. FINANCE CHARGES (INTEREST)</u></b>		
a) ON BANK DEPOSIT/SAVING ACCOUNT Training	1237144.00	973769.68	A SPECIAL GRANTS FOR SPECIFIC PURPOSE ADV.		
b) ON BANK DEPOSIT/SAVING ACCOUNT Spl Training	301121.00	299083.00	SALES TAX		0.00
<b><u>V. OTHER INCOME (SPECIFY)</u></b>			<b><u>VII. OTHER PAYMENTS (SPECIFY)</u></b>		
a) COURSE FEE		0.00	a) SPL TRAINING EXPENSE PAYABLE (Refer point 1(8) of to account scheduel26		13475.00
b) MEMBERSHIP FEE		0.00	b) HIRE CHARGE 2020-21 PAYABLE SPL TRAINING OF NOTES TO ACCOUNTS SCHEDULE 26		1881460.00
c) PROSPECTUS SALE			c) STAFF WELFARE 2020-21 PAYABLE SPL TRAINING OF TO ACCOUNT SCHEDULE 26		2034694.00
d) MISCELLANEOUS RECEIPTS	483370.00	212689.00	d) REFUND ADVANCE TRAINING FEES	1759139.00	2878349.00
e) EXPEDITION RECEIPTS			e) INSURANCE CHARGES DEPOSITED ON BEHALF OF TRAINEES	90543.00	
<b><u>VI. AMOUNT BORROWED</u></b>			f) FEE REFUND DUE TO DISHONOURD CHEQUE	67880.00	
<b><u>VII. ANY OTHER RECEIPT(GIVE DETAILS)</u></b>			g) GST Paid	3827619.00	
a) ADVANCE TRAINING FEE	18197669.62	19626711.00	e) ADVANCE PAID	-136.00	
b) OUTSTANDING TRAINING FEES	91634.00	70000.00	<b><u>VIII. CLOSING BALANCE</u></b>		
c) INSURANCE CHARGES RECEIVED FROM TRAINEES	90543.00		a) CASH IN HAND	26235.09	29360.50
d) FEE RECEIVED WHICH WAS LATER ON REFUNDED DUE TO DISHONOURD CHEQUE	67880.00		b) BANK BALANCE		
c) ADVANCE TO STAFF SPL TRAINING		105000.00	i) IN CURRENT ACCOUNTS-SBI	5657874.87	2811648.85
d) SPECIFIC TRG FEE ALONG WITH GST	26077322.20	6736370.86	ii) IN DEPOSIT ACCOUNTS		27870357.56
(e) SALE OF FIXED ASSETS	379620.00		iii) IN SAVING ACCOUNTS-AXIS	25543231.18	267945.00
f) POINT 1(A) OF NOTES TO ACCOUNT SCHEDULE 26		185024.00	BANK ACCOUNT SPL TRAINING (SBI)	6531511.80	887741.30
			IN SAVING ACCOUNT AXIS	4849218.47	4527749.47
<b>TOTAL Rs.</b>	<b>231763204.50</b>	<b>214839463.12</b>	<b>0.00</b>	<b>231763204.50</b>	<b>214839463.12</b>
		sd/- (A S PANWAR ) SENIOR ACCOUNTANT	sd/- (PRAVEEN KUMAR ) REGISTRAR	(DEVAL BAIJPAI) MAJOR OFFG.- PRINCIPAL	

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2023**

(AMOUNT RUPEES)

RECEIPTS		CURRENT YEAR		PREVIOUS YEAR		
<b><u>SCHEDULE 1-CORPUS/CAPTIAL FUND:</u></b>						
BALANCE AS AT THE BEGINNING OF THE YEAR(REFER POINT 1(C) NOTES TO ACCOUNTS SCHEDULE 26		10,759,194.85		5,155,740.61		
ADD: VALUE OF ASSETS SHORT SHOWN IN PREVIOUS YEAR	(+)		(+)			
ADD: STORES SHORT SHOWN IN PREVIOUS YEAR	(+)		(+)			
ADD: AMOUNT CAPITALISED DURING THE YEAR	(+)		(+)			
ADD: ADJUSTMENT OF FIXED ASSETS	(+)		(+)			
ADD: BALANCE OF NET INCOME (EXPENDITURE)						
TRANSFER FROM THE INCOME AND EXPENDITURE ACCOUNT	(- )	25,580,015.18	(+)	5,603,454.24		
LESS: ASSETS AND STORES ITEM WRITTEN OFF/ CONDEMNED DURING THE YEAR						
<b>BALANCE AS AT THE YEAR END</b>		<b>36,339,210.03</b>		<b>10,759,194.85</b>		
<b><u>SCHEDULE 2-RESERVE AND SURPLUS 1 CAPITAL RESERVE:</u></b>						
AS PER LAST ACCOUNT						
ADDITION DURING THE YEAR						
LESS: DEDUCTION DURING THE YEAR						
<b>2 REVALUATION RESERVE:</b>						
AS PER LAST ACCOUNT						
ADDITION DURING THE YEAR						
LESS: DEDUCTION DURING THE YEAR						
<b>3 SPECIAL RESERVE</b>						
AS PER LAST ACCOUNT						
ADDITION DURING THE YEAR						
LESS: DEDUCTION DURING THE YEAR						
<b>4 GENERAL RESERVE</b>						
AS PER LAST ACCOUNT						
ADDITION DURING THE YEAR						
LESS: DEDUCTION DURING THE YEAR						
<b>BALANCE AS AT THE YEAR END</b>		<b>-</b>		<b>-</b>		

DATE : 06.06.2023

sd/-  
 (A S PANWAR)  
 SENIOR ACCOUNTANT

sd/-  
 (PRAVEEN KUMAR)  
 REGISTRAR

sd/-  
 (DEVAL BAIJPAI)  
 MAJOR  
 OFFG.- PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2023**

(AMOUNT RUPPES)

SCHEDULE 3- EARMARKED/ ENDOWMENT FUNDS	FUNDS -WISE BREAKUP				TOTAL	
	JOURNAL FUND	SPL DONATION	SPL GRANT	GPF/CPF	CURRENT YEAR	PREVIOUS YEAR
(a) OPENING BALANCE OF THE FUNDS(refer point 1© of Notes to Account			350,447,766.56	39623924.00	390071690.56	354,348,942.18
(b) ADDITIONS TO THE FUNDS					0.00	
i. DONATION/GRANTS/SUBSCRIPTION FOR PURCHASE OF FIXED ASSET			48090971.00		48090971.00	69,489,343.60
ii. INCOME FROM INVESTMENT MADE ON ACCOUNTS OF FUNDS				3898300.00	3898300.00	
iii. OTHER ADDITIONS (SPECIFY NATURE) CONTRIBUTION INTERST FROM GENRAL ACCOUNT				2444173.00	2444173.00	3,154,549.00
<b>TOTAL (b)</b>			48090971.00	6342473.00	54433444.00	72643892.60
<b>TOTAL (a+b)</b>			398538737.56	45966397.00	444505134.56	426992834.78
<b>C- UTILIZATION / EXPENDITURE TOWARDS OBJECTIVE OF FUNDS</b>						
i. CAPITAL EXPENDITURE			379620.00		379620.00	
FIXED ASSETS (SOLD OUT)						
OTHER (TRANSFER OF AMOUNT TO GENERAL FUND, PAYMENT TO GPF, CPF						
<b>TOTAL</b>			379620.00		379620.00	
ii. REVENUE EXPENDITURE						
DEPRECIATION ON FIXED ASSETS AMOORTISED RENT			38991478.00		38991478.00	34,462,692.22
CONDEMNATION OF ASSET			6534532.11		6534532.11	
RENT					0.00	
PAYOUTS MADE				16533543.00	16533543.00	2,458,452.00
<b>TOTAL</b>			45526010.11	16533543.00	62059553.11	36921144.22
<b>TOTAL ( C )</b>			45905630.11	16533543.00	62439173.11	36921144.22
<b>NET BALANCE AS AT THE YEAR -END (a+b-c)</b>			<b>352633107.45</b>	<b>29432854.00</b>	<b>382065961.45</b>	<b>390071690.56</b>
<b>NOTES:</b>						
1. DISCLOSURES SHALL BE MADE UNDER RELEVANT HEADS BASED ON CONDITION ATTACHING TO THE GRANTS						
2. PLAN FUNDS RECEIVED FROM CENTRAL/STATE						

DATE : 06.06.2023

sd/-  
(A S PANWAR)  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR )  
REGISTRAR

sd/-  
(DEVAL BAJPAI)  
MAJOR  
OFFG.- PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2023**

(AMOUNT RUPEES)

<b>SCHEDULE 4 : SECURED LOANS AND BORROWING</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>1 CENTRAL GOVERNMENT</b> <b>2 STATE GOVERNMENT ( SPECIFY )</b> <b>3 FINANCIAL INSTITUTIONS</b> <b>a) TERMS LOANS</b> <b>b) INTEREST ACCRUED AND DUE</b> <b>4 BANKS</b> <b>a) TERMS LOANS</b> INTEREST ACCRUED AND DUE <b>b) OTHER LOANS (SPECIFY)</b> INTREST ACCRUED AND DUE <b>5 OTHER INSTITUTION AND AGENCIES</b> <b>6 DEBENTURES AND BONDS</b> <b>7 OTHER ( SPECIFY)</b>		
<b>TOTAL</b>		

DATE : 06.06.2023

sd/-  
(A S PANWAR)  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR )  
REGISTRAR

sd/-  
(DEVAL BAJPAI)  
MAJOR  
OFFG.- PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2023**

(AMOUNT-RUPEES)

	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS</b>		
1. CENTRAL GOVERNMENT	-	
2. STATE GOVERNMENT (SPECIFY)	-	
3. FINANCIAL INSTITUTIONS	-	
4. BANKS :	-	
(a) TERMS LOANS	-	
(b) OTHER LOANS (SPECIFY)	-	
5. OTHER INSTITUTION AND AGENCIES	-	
6. DEBENTURES AND BONDS	-	
7. FIXED DEPOSITS	-	
<b>TOTAL</b>	-	
<b>NOTE : AMOUNTS DUE WITHIN ONE YEAR</b>		
	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 6- UNSECURED LOANS AND BORROWING</b>		
(a) ADVANCE TRAINING FEE (Refer point 2b of Notes to Accounts)	9,831,525.00	12,560,149.47
(b) CURRENT LIABILITY FOR THE YEAR ( 2017-18) (EQUIPMENT) (LESS) (-) CLEARED IN 2018-19	-	
<b>TOTAL</b>	<b>9,831,525.00</b>	<b>12,560,149.47</b>

DATE : 06.06.2023

sd/-  
(A S PANWAR)  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR )  
REGISTRAR

sd/-  
(DEVAL BAJPAI)  
MAJOR  
OFFG.- PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2023**

(AMOUNT-RUPEES)

<b>SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>A. CENTRAL LIABILITIES</b>		
1. ACCEPTANCES	-	-
2. SUNDRY CREDITORS :		
a) AUDIT FEE	-	
b) OTHERS- DETAILS IN SCHEDULE 7 (A)(2)(B)		1,413,484.00
3. ADVANCE RECEIVED FOR TRAINING FEE (Ref point 2b of Notes to Accounts schedule 26)	13,664,692.00	14,052,856.00
4. INTERST ACCRUED BUT NOT DUE ON :		
a) SECURED LOANS/BORROWINGS		
b) UNSECURED LOANS/ BORROWING		
5. STATUTOTY LIABILITIES :		
a) GST PAYABLE	268,273.44	986,267.03
b) OTHER-INCOME TAX	-	-
6. OTHER CURRENT LIABILITIES -REMITTANCES		
BANK OVERDRAFT		
<b>TOTAL (A)</b>	<b>13,932,965.44</b>	<b>16,452,607.03</b>
<b>B. PROVISIONS</b>		
1. FOR TAXATION	-	-
2. GRATUITY	-	-
3. SUPERANNUATION/PENSION	-	-
4. ACCUMULATED LEAVE ENCASHMENT	-	-
5. TRADE WARRANTIES / CLAIMS	-	-
6.OTHER ( SPECIFY )	136.00	-
<b>TOTAL (B)</b>	<b>136.00</b>	
<b>TOTAL (A+B)</b>	<b>13,933,101.44</b>	<b>16,452,607.03</b>

DATE : 06.06.2023

sd/-  
(A S PANWAR)  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(DEVAL BAJPAI)  
MAJOR  
OFFG.- PRINCIPAL



**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION )**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2023**

SCHEDULE 7(A) (2) B-CURRENT LIABILITIES AND PROVISIONS					(AMOUNT-RUPEES)
SL NO.	PARTICULARS	OPENING BALANCE	INCREASED(RECEIVED)	DECREASED(PAID)	CLOSING BALANCE
1	OTHERS	-	-	-	-
2	GRANTS RECEIVED EXCESS				
3	MEMBERSHIP FEE RECEIVED IN ADVANCE				
4	SECURITY DEPOSIT ( ELECT.& GAS )		-	-	70,144.00
5	HIRE CHARGE SPL TRAINING PAYABLE	1,343,340.00	-	-	1,343,340.00
6	SALES TAX PAYABLE				
7	SECURITY MONEY REFUNDABLE				
	<b>TOTAL</b>	<b>1,343,340.00</b>	<b>-</b>	<b>-</b>	<b>1,413,484.00</b>

DATE : 06.06.2023

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**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION )**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2023**

SCHEDULE 8- FIXED ASSETS	DEP. RATE	GROSS BLOCK				DEPRECIATION		NET BLOCK		
		COST/VALUATION AS AT BEGINNING OF	DEDUCTIONS DURING THE YEAR/CONDE	ADDITION BEFORE 30.09.2022	ADDITION AFTER 30.09.2022	TOTAL ADDITION DURING THE YEAR	NET BLOCK BEFORE DEPRECIATION	DEPRECIATION ON ASSETS CURRENT YEAR	NET BLOCK AFTER DEPRECIATION OF GROSS ASSETS	AS AT THE CURRENT YEAR END 2022-23
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00
<b>A. FIXED ASSETS</b>										
<b>1 LAND</b>										
a) FREEHOLD	0.00	16605731.00					16605731.00		16605731.00	16605731.00
b) LEASEHOLD								0.00		0.00
<b>2 BUILDING :</b>						0.00		0.00		0.00
a) ON FREEHOLD LAND	0.10	224103594.02		15834871.00	8704032.00	24538903.00	248642497.02	24429048.00	224213449.02	224213449.02
b) ON LEASEHOLD LAND						0.00	0.00	0.00	0.00	0.00
c) OWNERSHIP FLATS/PREMISES BELONGING TO THE ENTITY						0.00	0.00	0.00	0.00	0.00
3 PLANTS MACHINERY & EQUIPMENT						0.00	0.00	0.00	0.00	0.00
<b>4 FURNITURE AND FIXTURES</b>	0.10	3335776.32	268142.28	64900.00	373500.00	438400.00	3506034.04	331928.00	3174106.04	3174106.04
<b>5 OFFICE EQUIPMENT</b>	0.15	830879.05		0.00	448000.00	448000.00	1278879.05	158232.00	1120647.05	1120647.05
<b>6. COMPUTER/PERIPHERALS(I.T.)</b>	0.40	1128748.60	2727.16	187208.00	1288736.00	1475944.00	2601965.44	783039.00	1818926.44	1818926.44
<b>7. ELECTRIC INSTALLATIONS</b>	0.15	556223.87			1190099.00	1190099.00	1746322.87	172691.00	1573631.87	1573631.87
<b>8. EQUIPMENT AND STORES</b>	0.15	38090019.69	6038120.90	1445792.00	7912149.00	9357941.00	41409839.79	5618065.00	35791774.79	35791774.79
<b>9. LIBRARY BOOKS</b>	0.40	416114.24	14431.20	15000.00	6518.00	21518.00	423201.04	167977.00	255224.04	255224.04
<b>10. TUBE WELLS AND WATER SUPPLY</b>	0.10	727215.10			6849652.00	6849652.00	7576867.10	415204.00	7161663.10	7161663.10
<b>11. VEHICLE</b>						0.00	0.00	0.00	0.00	0.00
i. DONATED	0.15	175661.37				0.00	175661.37	26349.00	149312.37	149312.37
ii. NON- DONATED	0.15	5751919.38	379620.00		967317.00	967317.00	6339616.38	878394.00	5461222.38	5461222.38
<b>12. OTHER FIXED ASSETS</b>						0.00	0.00	0.00	0.00	0.00
i. STORE ITEMS						0.00	0.00	0.00	0.00	0.00
ii. GUEST HOUSE/HOSTEL CROCKERY	0.15	4423878.29	164469.05	398413.00	926527.00	1324940.00	5584349.24	768163.00	4816186.24	4816186.24
iii. MOTORIZED CLIMBING WALL	0.10	183402.92				0.00	183402.92	18340.00	165062.92	165062.92
iv. MEDICAL EQUIPMENT	0.15	985724.24	46641.52		979237.00	979237.00	1918319.72	214305.00	1704014.72	1704014.72
v. MUSEUM EQUIPMENT						0.00	0.00	0.00	0.00	0.00
vi. FIRE FIGHTING EQUIPMENT	0.15	119947.55				0.00	119947.55	17992.00	101955.55	101955.55
vii. MODEL EXHIBITS	0.10	34354625.30				0.00	34354625.30	3435463.00	30919162.30	30919162.30
viii. SPORTS EQUIPMENT	0.15	8326.21				0.00	8326.21	1249.00	7077.21	7077.21
ix. AUDITORIUM EQUIPMENT (AV SYSTEM)	0.15	320086.40				0.00	320086.40	48013.00	272073.40	272073.40
x. SOLAR WATER HEATER PLANT	0.40	414107.44			1999020.00	1999020.00	2413127.44	565447.00	1847680.44	1847680.44
xi. INDOOR CLIMBING WALL	0.10	9415785.60				0.00	9415785.60	941579.00	8474206.60	8474206.60
<b>CAPITAL WORK IN PROGRESS</b>					7000000.00	7000000.00	7000000.00	0.00	7000000.00	7000000.00
<b>TOTAL</b>		<b>341947766.56</b>	<b>6914152.11</b>	<b>17946184.00</b>	<b>38644787.00</b>	<b>56590971.00</b>	<b>391624585.48</b>	<b>38991478.00</b>	<b>352633107.45</b>	<b>352633107.45</b>

DATE : 06.06.2023

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SENIOR ACCOUNTANT

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(PRAVEEN KUMAR )  
REGISTRAR

sd/-  
(DEVAL BAJPAI)  
MAJOR  
OFFG.- PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2023**

(AMOUNT-RUPEES)

<b>SCHEDULE 9 : INVESTMENTS FOR EARMARKED/ENDOWMENT FUNDS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. IN GOVERNMENT SECURITIES		
2. OTHER APPROVED SECURITIES		
3. SHARES		
4. DEBENTURES AND BONDS		
5. SUBSIDIARIES AND JOINT VENTURE		
6. OTHER ( TO BE SPECIFIED )		
<b>TOTAL</b>		
<b>A. JOURNAL FUND</b>		
I) INVESTMENT IN TDR ( INCLUDING ACCRUED INTEREST )		
II) BALANCE WITH SBI AND OTHER RECEIVABLES/CASH IN HAND		
<b>B. SPECIAL GRANTS FOR SPECIFIC PURPOSE FUND</b>		
I) INVESTMENT IN TDR ( INCLUDING ACCRUED INTEREST )		
II) BALANCE WITH SBI .		
<b>C. SPECIAL GRANTS FOR SPECIFIC PURPOSE FUND</b>		
I) CAMPUS DEVELOPMENT		
II) BALANCE WITH SBI		
<b>D. GPF/ CPF FUND</b>		
I) INVESTMENT IN TDR ( INCLUDING ACCRUED INTEREST )PROVIDENT FUND	29,432,854.00	39,623,924.00
II) BALANCE WITH SBI AND OTHER RECEIVABLES/CASH IN HAND		
<b>TOTAL</b>	<b>29,432,854.00</b>	<b>39,623,924.00</b>
<b>SCHEDULE 10 : INVESTMENTS - OTHER</b>		
1. IN GOVERNMENT SECURITIES/ SECURITY DEPOSITS		
2. OTHER APPROVED SECURITIES		
3. SHARE		
4. DEBENTURES AND BONDS		
5. SUBSIDIARIES AND JOINT VENTURE		
<b>TOTAL</b>	-	-

DATE : 06.06.2023

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**SENIOR ACCOUNTANT**

sd/-  
**(PRAVEEN KUMAR )**  
**REGISTRAR**

sd/-  
**(DEVAL BAJPAI)**  
**MAJOR**  
**OFFG.- PRINCIPAL**

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2023**

(AMOUNT-RUPEES)

SCHEDULE 11 : CURRENT ASSETS,LOANS,ADVANCES,ETC	CURRENT YEAR		PREVIOUS YEAR	
<b>A. CURRENT ASSETS</b>				
<b>1. INVESTMENTS</b>				
a) STORES AND SPARES SCHEDULE 19(Ration & Medicine&souvenir &journal)	2,548,745.68		1,195,814.50	
b) LOOSE TOOLS (PROVISION FOR BALANCE SHEET )	293,860.00		293,860.00	
c) STOCK -IN- TRADE CONSUMPTION				
STOCK FINISHED GOODS				
WORK -IN-PROGRESS				
RAW MATERIALS				
<b>2. SUNDRY DEBTORS</b>				
a) DEBTS OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTH.				
b) OUTSTANDING TRAINING FEES	-		91,634.00	
c) OUTSTANDING SPECIAL TRAINING FEES	14,831,678.00		1,300,976.20	
d) TDS Receivable	1,071,991.97		331,889.97	
<b>3. CASH BALANCE IN HAND(INCLUDING CHEQUES,DRAFTS AND IMPREST</b>	26,234.50			
<b>4.BANK BALANCES</b>			297,305.50	
<b>a) WITH SCHEDULE BANKS</b>				
INTEREST ON FDRS				
DEPOSIT ACCOUNT (INCLUDES MARGIN MONEY )				
ON SAVING ACCOUNTS				
<b>b) ON CURRENT ACCOUNTS</b>				
ON CURRENT ACCOUNTS	5,657,874.87		2,811,648.85	
ON DEPOSIT ACCOUNT( INCLUDES MARGIN,MONEY)				
ON SAVING ACCOUNTS	36,923,961.45		33,285,848.33	
<b>5. POST OFFICE -SAVING ACCOUNTS</b>				
<b>TOTAL (A)</b>	<b>61,354,346.47</b>		<b>39,608,977.35</b>	

DATE : 06.06.2023

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**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2023**

(AMOUNT-RUPEES)

	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 11 : CURRENT ASSETS,LOANS ADVANCES ETC</b>		
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>		
<b>1. LOANS :</b>		
a) STAFF ( FESTIVAL ADVANCE		
b. OTHER ENTITIES ENGAGED IN ACTIVITIES/OBJECTIVES		
SIMILAR TO THAT OF THE ENTITY		
c. STAFF (FESTIVAL ADVANCE )		
<b>2. ADVANCE AND OTHER AMOUNT RECOVERABLE IN</b>		
<b>CASH OR IN KIND OR FOR VALUE TO BE RECEIVED</b>		
a) SECURITY DEPOSITS	162,974.00	162,974.00
b) PRE- PAYMENTS		
c) OTHER (BILLS RECEIVABLE		
<b>3. INCOME ACCRUED</b>		
a) ON INVESTMENTS FROM EARMARKED/ENDOWMENT		
FUNDS ( INTERESTS SAVED ON GPF/CPF)		
b) ON INVESTMENT-OTHERS		
c) ON LOANS AND ADVANCES		
d) OTHER ( INTEREST ACCRUED ON GPF/CPF)(INCLUDES		
INCOME DUE UNREALIZED-Rs.....)		
<b>4. CAPITAL RECEIVABLE ( GRANT-IN- AID)</b>		
<b>TOTAL (B)</b>	162,974.00	162,974.00
<b>TOTAL (A+B)</b>	61,517,320.47	39,771,951.35

DATE : 06.06.2023

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**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2023**  
(AMOUNT-RUPEES)

<b>SCHEDULE 12: INCOME FROM SALES/SERVICES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>1. INCOME FROM SALES</b>		
a) SALE OF FINISHED GOODS	-	-
b) SALE OF RAW MATERIAL	-	-
c) SALE OF SCRAPS	-	-
<b>2. INCOME FROM SERVICES</b>		
a) TRAINING FEE INCOME	19,840,321.00	11,839,239.00
b) SPECIAL TRAINING FEE INCOME	37,238,500.00	7,382,970.00
c) AGENCY COMMISSION AND BROKERAGE	-	-
d) MAINTENANCE SERVICES ( EQUIPMENT/PROPERTY)	-	-
e) OTHERS SPECIFY	-	-
<b>TOTAL</b>	<b>57,078,821.00</b>	<b>19,222,209.00</b>
<b>SCHEDULE 13: GRANTS/SUBSIDIES(IRRECOVERABLE GRANTS &amp; SUBSIDIES RECEIVED)</b>		
1. CENTRAL GOVERNMENT ( NON-PLAN)	43570000.00	43,175,000.00
2. STATE GOVERNMENT (NON-PLAN)	104,872,098.00	107,117,000.00
LESS: GRANT FOR FIXED ASSETS FY 22-23 (CAPITALIZED)	-41090971.00	(56,248,743.60)
LESS: CAPITAL WORK IN PROGRESS 22-23	-7000000.00	(8,500,000.00)
CAPITALIZED IN FY 19-20 CAPITALIZED IN FY 20-21		
ADD: DEPRECIATION PORTION OF CAPITAL GRANT	38991478.00	34,462,692.22
ADD: CONDEMNATION OF ASSET	6534532.11	
ADD: SALE OF FIXED ASSET PURCHASED OUT OF GRANT	379620.00	
3. GOVERNMENT AGENCIES	0.00	-
4. INSTITUTIONS/WELFARE BODIES	0.00	-
5. INTERNATIONAL ORGANIZATIONS	0.00	-
6. OTHER (SPECIFY)	0.00	-
<b>TOTAL</b>	<b>146,256,757.11</b>	<b>120,005,948.62</b>
<b>G.TOTAL</b>	<b>146,256,757.11</b>	<b>120,005,948.62</b>

DATE : 06.06.2023

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**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2023**

(AMOUNT-RUPEES)

<b>SCHEDULE 14 : FEES / SUBSCRIPTIONS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. ENTRANCE FEES ( GATE COLLECTIONS )	-	
2. ANNUAL FEES / SUBSCRIPTIONS MEMBERSHIP FEES	-	
3. SEMINAR / PROGRAM FEES/COURSE FEE	-	
Less: Outstanding Taring Fee Recvied	-	
4. CONSULTANCY FEES	-	
5. OTHERS ( SPECIFY ) PROSPECTUS FEE (OUTSTANDING FEE)	-	
<b>TOTAL</b>	-	

<b>SCHEDULE 15 : INCOME FROM INVESTMENTS</b>		
( INCOME FROM INVESTMENT .FROM EARMARKED/ ENDOWMENT FUNDS TRANSFERRED TO FUNDS )		
1.INTEREST		
a) ON GOVERNMENT SECURITIES	-	-
b) OTHER BONDS/DEBENTURES ( ACCRUED		
INTEREST ON GPF/CPF	-	-
2. DIVIDENDS	-	-
a) ON SHARES	-	-
b) OTHER BONDS/DEBENTURES(ACCRUED INTEREST		
ON GPF/CPF	-	-
3. RENTS	-	-
4. OTHER ( SPECIFY )		
<b>TOTAL</b>	-	-

DATE : 06.06.2023

sd/-  
**(A S PANWAR )**  
**SENIOR ACCOUNTANT**

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**REGISTRAR**

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**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2023**

(AMOUNT - RUPEES )

<b>SCHEDULE 16 : INCOME FROM ROYALTY,PUBLICATION ETC.</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1) INCOME FROM ROYALTY	-	-
2) INCOME FROM PUBLICATION(SOUVENIR SHOP SALE PROCEEDS )	-	-
<b>TOTAL</b>	-	
<b>SCHEDULE 17 : INTEREST EARNED</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>1. ON TERM DEPOSITS</b>		
a) WITH SCHEDULED BANKS	-	-
b) WITH NON-SCHEDULED BANKS	-	-
c) WITH INSTITUTIONS	-	-
d) OTHERS	-	-
<b>2. ON SAVING ACCOUNTS</b>		
a) WITH SCHEDULED BANKS	1,237,144.00	973,769.68
b) WITH SCHEDULED BANKS SPECIAL TRAINING	301,121.00	299,083.00
c) POST OFFICE SAVING ACCOUNTS	-	-
d) OTHERS	-	-
<b>3. ON LOANS</b>		
a) EMPLOYEES/STAFF	-	-
b) OTHERS	-	-
<b>4. INTEREST ON DEBTORS AND OTHER RECEIVABLES</b>		
<b>TOTAL</b>	<b>1,538,265.00</b>	<b>1,272,852.68</b>

DATE : 06.06.2023

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**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2023**

( AMOUNT-RUPEES)

<b>SCHEDULE 18 : OTHER INCOME</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>1.PROFIT ON SALE/ DISPOSAL OF ASSETS</b>		
a) OWNED ASSETS	-	-
b) ASSETS ACQUIRED OUT OF GRANTS,OR RECEIVED FREE OF COST	-	-
<b>2. EXPORT INCENTIVES REALISED</b>	-	-
<b>3. MISCELLANEOUS INCOME - INCOME SPECIAL TRAINING FY 2022-23(Refer 1(b))</b>	-	8,351,477.00
notes to accounts schedule 26		
<b>4. MISCELLANEOUS INCOME(MISCELLANEOUS RECEIPTS)</b>	483,370.00	
<b>TOTAL</b>	<b>483,370.00</b>	<b>8,351,477.00</b>

<b>SCHEDULE 19 : INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK-IN-PROGRESS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>a) CLOSING STOCK</b>		
i) RATION AND MEDICINE	2,548,745.68	1195814.50
ii) NIM Journal	293,860.00	293,860.00
<b>b) LESS OPENING STOCK</b>		
i) RATION AND MEDICINE	1,195,814.50	1750876.50
ii) NIM Journal	293,860.00	293860.00
<b>NET INCREASE/(DECREASE) (a-b)</b>	<b>1,352,931.18</b>	<b>(555,062.00)</b>

<b>SCHEDULE 20 :ESTABLISHMENT EXPENSES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
a) SALARIES AND WAGES	54,993,636.00	56601154.48
b) ALLOWANCES AND BONUS		
(i) TRAVELLING ALLOWANCE	453,646.00	362508.00
(ii) TRANSFER ALLOWANCE	568,939.00	177182.00
c) CONTRIBUTION TO LEAVE SALARY & PENSION	1,712,957.00	2519565.00
d) CONTRIBUTION TO OTHER FUND( PENSION/ GRATUITY )	13,260,520.00	8745849.00
e) STAFF WELFARE EXPENSES	303,868.00	250000.00
f) EXPENSES ON EMPLOYEES ' RETIREMENT AND TERMINAL BENEFITS'		-
g) OTHERS (SPECIFY ) .(INTEREST OF PROVIDENT FUND )	2,444,173.00	3154549.00
<b>TOTAL</b>	<b>73,737,739.00</b>	<b>71,810,807.48</b>

DATE : 06.06.2023

sd/-  
 (A S PANWAR )  
 SENIOR ACCOUNTANT

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 ( PRAVEEN KUMAR )  
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**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2023**

(AMOUNT-RUPEES)

<b>SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
a) PURCHASES( Ration And Medicin)		6,855,687.00
b) ELECTRICITY AND POWER	1,431,568.00	1,503,383.00
c) STORE CONSUMED		-
d) INSURANCE		
e) STORES CONSUMED		-
f) INSURANCE	73,160.00	-
G) REPAIRS AND MAINTENANCE		
i) EQUIPT & STORE	965,716.00	495,452.00
ii) BUILDING & ROAD	3,149,878.00	3,021,600.00
iii) NURSERY & GARDEN	253,992.00	102,971.00
iv) GUEST HOUSE	311,543.00	283,156.00
v) LIBRARY	34,640.00	180,700.00
vi) HOSTEL	1,809,643.00	1,782,732.72
vii) MUSEUM	495,017.00	107,696.00
viii) INTERNATIONAL CLIMBING WALL	689,099.00	300,979.00
h) RENT,RATES AND TAXES		
i) VEHICLES RUNNING AND MAINTENANCE	2,572,529.00	1,863,235.36
j) TELEPHONE AND COMMUNICATION CHARGES	444,585.00	400,308.00
k) POSTAGE CHARGES	49,101.00	57,000.00
l) MEMBERSHIP FEES		110,765.65
m) TRAINING FEE REFUND EXPENSE (Refer2(a) of notes to account schedule 26		159,000.00
n) EXPENSES ON SEMINAR/WORKSHOPS		
o) PUBLICATION OF JOURNAL	206,560.00	190,000.00
p) SPECIAL TRAINING EXPENSES	16,968,835.20	1,352,017.50
q) HIRE CHARGE SPECIAL TRAINING		1,343,340.00
r) HOSPITALITY EXPENSE		-
s) PROFESSIONAL CHARGES		-
t) PROVISION FOR BAD AND DOUBTFUL DEBTS/ADVANCES		-
u) IRRECOVERABLE BALANCE WITTEN-OFF		-
v) PACKING CHARGES		-
w) FREIGHT AND FORWARDING EXPENSES		-
x) GOLDEN JUBILEE CELEBRATION EXPENSES		-
y) ADVERTISEMENT AND PUBLICITY		-
z) OTHERS ( SPECIFY)		-
(i) TRAINING EXPENDITURES	29,984,398.00	14,512,809.85
(ii) MISCELLANEOUS EXPENSES		-
(iii) RESCUE CELL		-
(iv) WELFARE OF STAFF		-
(v) CONTINGENCIES	2,140,848.39	1,797,638.28
(vi) CONDEMNATION OF FIXED ASSET	6,534,532.11	
(vii) BANK CHARGES	265.50	
<b>TOTAL</b>	<b>68,115,910.20</b>	<b>36,420,471.36</b>

DATE : 06.06.2023

sd/-  
**(A S PANWAR )**  
**SENIOR ACCOUNTANT**

sd/-  
**(PRAVEEN KUMAR)**  
**REGISTRAR**

sd/-  
**(DEVAL BAJPAI)**  
**MAJOR**  
**OFFG.- PRINCIPAL**

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2023**

( AMOUNT-RUPEES)		
<b>SCHEDULE 22 : EXPENDITURE ON GRANTS, SUBSIDIES ETC.</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
a) GRANTS GIVEN TO INSTITUTIONS/ ORGANISATIONS	-	-
b) SUBSIDIES GIVEN TO INSTITUTIONS / ORGANISATIONS	-	-
c) STORES CONSUMED	-	
d) SOUVENIRS PRESENTATION/ CONDEMNATION		
<b>TOTAL</b>	-	
<b>SCHEDULE 23 : INTEREST</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
a) ON FIXED LOANS	-	-
b) ON OTHER LOANS ( INCLUDING BANK CHARGES )	-	-
c) OTHERS ( SPECIFY )	-	-
<b>TOTAL</b>	-	

**DATE : 06.06.2023**

sd/-  
**(A S PANWAR)**  
**SENIOR ACCOUNTANT**

sd/-  
**(PRAVEEN KUMAR)**  
**REGISTRAR**

sd/-  
**(DEVAL BAJPAI)**  
**MAJOR**  
**OFFG.- PRINCIPAL**

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**SCHEDULES FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED AS ON 31<sup>ST</sup> MARCH 2023**

**SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES (Illustrative)**

**1. ACCOUNTING CONVENTION**

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

**2. INVENTORY VALUATION**

Stores and Spares (including machinery spares) are valued at cost.

**3. INVESTMENTS**

3.1. Investments classified as “long term investments” are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.

3.2. Investments classified as “Current” are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis.

3.3. Cost includes acquisition expenses like brokerage, transfer stamps.

**4. EXCISE DUTY**

Liability for excise duty in respect of goods produced by the entity, other than for exports, is accounted upon completion of manufacture and provision is made for excisable manufactured goods as at the year end.

**5. FIXED ASSETS**

**5.1** Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses (including interest on loans for specific project prior to its completion), form part of the value of the assets capitalized.

**5.2** Fixed Assets received by way of non-monetary grant, (other than towards the Corpus Fund), are capitalized at values stated, by Corresponding credit to Capital Reserve.

**6. DEPRECIATION**

Depreciation is provided on Written Down Value as per the rates specified in the Income Tax Act 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.

**7. MISCELLANEOUS EXPENDITURE**

Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred.

## 8. **GOVERNMENT GRANTS/SUBSIDIES**

8.1 Government grants in the nature of contribution towards capital cost for setting up projects are treated as capital reserve.

8.2 Grants in respect of specific fixed assets acquired are shown as a part of Earmarked /Designated capital fund which is amortised over the useful life of the asset in the proportions in which depreciation on related asset is charged.

8.3 Government grants/subsidy are accounted on realization basis.

## 9. **FOREIGN CURRENCY TRANSACTIONS**

Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.

## 10. **LEASE**

Lease rentals are expensed with reference to lease terms.

## 11. **RETIREMENT BENEFITS**

Liability towards gratuity payable on death/retirement of employees and provision for accumulated leave encashment benefit to the employees has been provided in the Books of Accounts.

**Date: 06 June 2023**

Sd/-  
(AS Panwar)  
Senior Accountant

Sd/-  
(Praveen Kumar)  
Registrar

Sd/-  
(Deval Bajpai)  
Major  
Offg Principal

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**SCHEDULES FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED AS ON 31<sup>ST</sup> MARCH 2023**

**SCHEDULE 25- CONTINGENT LIABILITIES**

**1. CONTINGENT LIABILITIES**

(Amount in Rs)

1.1	Claims against the Entity not acknowledged as debts		Rs. 0.00
1.2	In respect of	Rs. 0.00	Rs. 0.00
	Bank guarantees given by/on behalf of the Entity Letters of		
		<b><u>Present Year</u></b>	<b><u>Previous Year</u></b>
	Credit opened by Bank of behalf of the Entity	Rs. 0.00	Rs. 0.00
	Bills discounted with banks	Rs. 0.00	Rs. 0.00
1.3	Disputed demands in respect of: Income Tax		
		Rs. 0.00	Rs. 0.00
	Sales Tax		
	Municipal Taxes	Rs. 0.00	Rs. 0.00
1.4	In respect of claims from parties for non-execution of orders, but contested by the Entity	Rs. 0.00	Rs. 0.00

**2. CAPITAL COMMITMENTS**

Estimated value of contracts remaining to be executed on capital account and not provided for (net advance)

Rs. 0.00      Rs.0.00

**3. LEASE OBLIGATIONS**

Future obligations for rentals under finance lease arrangement for plant and machinery

Rs. 0.00      Rs.0.00

**4. CURRENT ASSETS, LOANS AND ADVANCES**

In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

**5. Taxation**

Income Tax of the institute is exempt under section 10 of the income Tax Act 1961 as such no provision has been made in the books of accounts.

**6. FOREIGN CURRENCY TRANSACTION**

6.1	Value of imports Calculated on CIF Basis	<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
	Purchase of finished Goods	0.00	0.00
	Raw Material & Components (including in transit)	0.00	0.00
	Capital Goods	0.00	0.00

6.2 Expenditure in foreign currency

a) Travel	0.00	0.00
b) Remittances and interest payment to financial Institution/Bank in Foreign currency	0.00	0.00
c) Other expenditure:		
Commission on sales	0.00	0.00
Legal and Professional Expenses	0.00	0.00
Miscellaneous Expenses	0.00	0.00
6.3 Earnings		
Value of Exports on FOB basis	0.00	0.00
6.4 Remuneration to auditors		
As Auditors		
Taxation matters	0.00	0.00
For Management Services	0.00	0.00
<b>For certification</b>	<b>0.00</b>	<b>0.00</b>
<b>Others</b>	<b>0.00</b>	<b>0.00</b>

7. Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.

8. Schedules 1 to 26 are annexed to and form an integral part of the Balance Sheet as at 31.03.2023 and the income and Expenditure Account for the year ended on that date.

**Date: 06 June 2023**

Sd/-  
(AS Panwar)  
Senior Accountant

Sd/-  
(Praveen Kumar)  
Registrar

Sd/-  
(Deval Bajpai)  
Major  
Offg Principal

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**SCHEDULES FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED AS ON 31<sup>ST</sup> MARCH 2023**

**SCHEDULE 26- Notes To Accounts**

**1. Significant Disclosures:**

(a) In addition to the normal training programmes which are subsidized by the GO UK and MoD, NIM also conducts a special training module. The objective of the said special programme is to provide cost effective training and profits earned from the special training are transferred to the main account. Separate cash book was maintained for special training module for FY 2022-23, the same is merged with the main account and its balance sheet is made from the cash book (special module) and calculation sheet approved by the board for profit transfer. The opening balances are given as annexure to the notes to accounts.

(b) The opening balance of corpus/Capital Fund (Schedule1) in the balance sheet Rs.36,12,06,961.41 includes Capital Grant not amortized over the period of time in order to adhere to asAS12/IND AS20 the portion of capital grant equivalent to the opening value of fixed assets to which it relates and is included in the "Corpus Fund is now being transferred to Earmarked Fund.

Opening Balance of Corps Fund	Rs. 36,12,06,961.41
Less; Opening Balance of Fixed Assets	Rs. 35,04,47,766.56

<b>Actual Corpus Fund(Opening)</b>	<b>Rs. 1,07,59,194.85</b>
------------------------------------	---------------------------

Opening Balance of Earmarked /Designated Fund (Spl Grant Schedule3 Earmarked/Endowment Fund) is changed from Rs. Nil- to Rs. 35,04,47,766.56 henceforth, Grants in respect of specific fixed assets will be a part of Earmarked fund and will be amortised over the useful life of the asset in the proportions in which depreciation on related asset is charged.

**(d) Disclosure pertaining to Government Grants.**

Grant received for Recurring /Non Recurring /Capital Expenses	
From the State Government	Rs. 10,48,72,098.00
Grant received for Recurring/Non Recurring Expenses from MoDRs.	15,00,000.00
Grant received for Capital items from MoD	<u>Rs. 4,20,70,000.00</u>
<b>Total</b>	<b>Rs. 14,84,42,098.00</b>
Grant Utilized for Capital items	Rs. 4,80,90,971.00
Grant Utilized for recurring/non-recurring items	Rs. 10,03,51,127.00



2. **Other Disclosures**

(a) Advance training fees of Rs. 2,34,96,217.00 is segregated into following heads..

Current Liability-Advance for training scheduled in FY 23-24 (Sch-7) Rs. 1,36,64,692.00

Deferred Credit Liability (Non-current) (Sch6) Rs. 98,31,525.00

Rs. 2,34,96,217.00

**Date: 06 June 2023**

Sd/-  
**(AS Panwar)**  
**Senior Accountant**

Sd/-  
**(Praveen Kumar)**  
**Registrar**

Sd/-  
**(Deval Bajpai)**  
**Major**  
**Offg Principal**

**“PAPERS TO BE LAID ON THE TABLE OF LOK SABHA/RAJYA SABHA”**

**AUTHENTICATED**

**New Delhi**  
**Dated**

**2023**

**(AJAY BHATT)**  
**RAKSHA RAJYA MANTRI**

**Action Taken Report on the observations contained in the Separate Audit Report (SAR) of the Comptroller & Auditor General of India on the Accounts of Nehru Institute of Mountaineering (NIM), Uttarkashi for the year ended 31 March 2023**

<b>Para No</b>	<b>Audit Comments</b>	<b>Reply</b>
1.	We have audited the attached Balance Sheet of Nehru Institute of Mountaineering, (NIM), Uttarkashi, as on 31st March 2023 and the Income & Expenditure Account/Receipts & Payments Account for the year ended on that date under Section 20(l) of the CAG's (Duties Power & Conditions of Service) Act. 1971. The audit has been entrusted for five years period from 2018-19 to 2022-2023. These financial Statements are the responsibilities of the NIM's management. Our responsibility is to express an opinion on these Fiancial Statement based on our audit.	It is a statement on procedure of audit by C&AG. Hence, no comments of the Institute are offered.
<b>Para No</b>	<b>Audit Comments</b>	<b>Reply</b>
2.	This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations and Efficiency-cum-Performance aspects, etc., if any, are reported through Inspection Report/CAG's Audit Reports separately.	It is a statement on procedure of audit by C&AG. Hence, no comments of the Institute are offered.
3.	We have conducted our audit in accordance with auditing standards generally accepted in	It is a statement on procedure of audit by

	India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the accounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.	C&AG. Hence, no comments of the Institute are offered.
4	<b>Based on our audit,we report that:</b>	
(i)	We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.	It is a statement on procedure of audit by C&AG. Hence, no comments of the Institute are offered.
(ii)	The Balance Sheet, and Income & Expenditure Account/ Receipt & Payment Account dealt with by this report are drawn up in accordance with generally accepted accounting principles and accounting standards except as commented upon in the following paragraphs.	It is a general statement by the Audit. No comments are therefore, required.
(iii)	In our opinion, proper books of accounts and other relevant records have been maintained by NIM in so far as it appears from our examination of such books.	It is a statement on procedure of audit by C&AG. Hence, no comments of the Institute are offered
iv	We further report that:	
	<b><u>Balance Sheet</u></b> <b><u>Corpus /Capital Fund and Liaabilities</u></b> <b><u>Current Liabilities(Schedule-7) Rs.153.46 lakh</u></b>	
A-1	As per Significant Accounting Policy (Schedule-24) liability towards gratuity payable on death /retirement of employees and provision for accumulated leave encashment benefit to the employees has been provided in the Books of Accounts. However, it was noticed that NIM has not created any liability for post-retirement benefits i.e., gratuity, leave	Retirement benefit and gratuity under head current liability provision in schedule-7 will be kept in the next Executive Council and General Body Meeting of the Institute.

	encashment etc, based on actuarial valuation, in its books of accounts for the year 2022-2023.	
A.2	<p>The above did not include an amount of Rs.3.64 lakh being daily wages of casual staff of NIM for the month of March 2023. The provision for this amount should have been made in the books of account for the year 2022-2023. This has resulted in the understatement of current liabilities &amp; expenses and consequently overstatement of surplus by Rs.3.64 lakh each.</p>	<p>As per course training schedule the porter/labour/casual Instructor stay with the course round the clock for all training schedule in the campus and on the mountain training. All porter/ labour/casual instructor daily attendance is marked by the training clerk, who is also part of the course in NIM campus and on the mountain. End of the course training clerk submit the attendance detail of all daily wages porter/labour/casual instructor in the institute office. After accessing the submitted detail the payment proceed. As far as wages for the casual porter/labour/casual instructor for the month of March 2023 is concerned the details of the said course has been submitted in the month of May 2023 hence, it would not be fisible to settles in the current liabilities.</p>
	<b>Contingent Liabilities (Schedule-25)</b> <b>Capital Commitments Nil</b>	

B.	Capital commitments are the estimated value of contracts remaining to be executed on capital account and not provided for. The capital commitment was shown as Nil in the financial statement of NIM for the year 2022-2023. However, work for total amount of Rs.102.18 lakh relating to construction of prefabricated hut at NIM's training area base camp was commenced in the year 2022-23 for which the advance payment of Rs.70.00 lakh has been paid to executing agency i.e., Rural Work Department (RWD) and remaining work for an amount of Rs.32.18 lakh (Rs.102.18 lakh minus Rs.70.00 lakh) is yet to be executed. Therefore, an amount of Rs. 32.18 lakh should have been shown under capital commitment.	From next FY this nature of amount will be shown separately in schedule 25.
C.	<b>Grant in Aid</b>	
	NIM Utilized the whole grant-in-aid of Rs.14.84 crore received during the year leaving Nil balance as unutilized grant as on 31 March 2023.	It is a general statement by the Audit requiring no comments
(v)	Subject to our observation in the preceding Paragraph, we report that the Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.	It is a general statement by the Audit requiring no comments
(vi)	In our opinion and to the best of information and according to the explanations given to us, the said Financial Statement read together with the accounting policies and notes on account and subject to the significant matters stated above and other matters mentioned in Annexure-I to this audit report, give a true and fair view in conformity with accounting principles generally accepted in India.  (a) In so far it relates to the Balance Sheet of the State of affairs of the NIM, as on 31 <sup>st</sup> March 2023; and (bi) In so far it relates to the Income and Expenditure Account of NIM for the year ended on this date.	It is a general statement by the Audit requiring no comments

**“PAPERS TO BE LAID ON THE TABLE OF LOK SABHA/RAJYA SABHA”**

**AUTHENTICATED**

**New Delhi**  
**Dated**

**2023**

**(AJAY BHATT)**  
**RAKSHA RAJYA MANTRI**

**NEHRU INSTITUTE OF MOUNTAINEERING UTTARKASHI (UTTARAKHAND)**  
**ANNUAL REPORT**  
**FOR THE PERIOD FROM 1st APRIL 2022 TO 31<sup>st</sup> MARCH 2023**

1. **INTRODUCTION:** Nehru Institute of Mountaineering was raised at Uttarkashi in Nov 1965 as an autonomous body and was registered under the Registration of Societies Act XXI of 1860. The Institute is governed by an Executive Council. Hon'ble Raksha Mantri is the President and Hon'ble Chief Minister, Uttarakhand is the Vice President of the Institute. The Executive Council of the Institute has its members as representatives from the Central and the State Governments, those elected by the General Body of the Institute, those nominated from amongst donors and persons who are likely to promote the cause of the Institute. A representative each of the Ministry of Defence and the Govt of Uttarakhand functions as Secretary NIM (Delhi) and Secretary NIM (Dehradun) respectively.

2. **PRINCIPAL OBJECTIVES:** The principal objectives of the Institute are:-
- (a) To impart theoretical and practical training in mountaineering and rock climbing techniques at all levels.
  - (b) To generate interest in mountains and mountaineering and instill the concept of environmental care.
  - (c) To provide training and conduct Search & Rescue operations.
  - (d) To impart training in adventure activities.

3. In pursuance of the above objectives, the Institute conducts Basic and Advance mountaineering courses and Adventure courses. Adventure courses are also conducted for teachers to enable educational institutions to organize adventure activities for their students. The Institute also conducts special courses on request from various governmental and non-governmental organizations. These are run for school children and youth to instill in them the spirit of adventure, for different organization and corporate sector as part of team building and for National Disaster Response Force to enhance their skills in search and rescue as responders.

4. **BASIC MOUNTAINEERING COURSE:** The objective of this 28 days course is to encourage young men and women getting into mountaineering. The trainees are imparted theoretical and practical training in mountaineering. Basic knowledge of ecology, geology, meteorology and map reading etc is also imparted to them.

5. **ADVANCE MOUNTAINEERING COURSE:** Trainees who excel in the Basic Course and are graded 'A' are eligible for admission into the Advance course. The objective of this course is to train participants to become potential members and leaders of various expeditions. Training is imparted on advance techniques of mountain climbing including artificial climbing, Snow craft, Ice craft, Bivouacking, use of advance mountaineering equipments and its maintenance etc. Trainees are also imparted knowledge on understanding nuances of planning and conduct of an expedition and are thereafter made to climb a peak during the course. Each course is of 28 days duration.

6. **ADVENTURE COURSE:** This 15 days course is organized separately & mixed for boys & girls in the age group of 14 to 18 years. One course is conducted as a mixed course for ladies & gents in the age group of 21 to 40 years. This mixed course is designed for school teachers to enable them to promote adventure activities in their schools. The objective of this course is to develop the physical and mental capability, sense of self reliance and physical fitness. The course includes lessons on mountain trekking, rock climbing, watermanship, survival, bush craft, map reading, rafting, leadership and other aspects.

7. **METHOD OF INSTRUCTION (MOI) COURSE:** This is a 21 days mixed (ladies & gents) senior course and the aim of this course is to prepare mountaineers and mountaineering instructors. The participants of this course are in the age group of 19-42 years. One who has done the Advance Mountaineering Course with "A" grade and is recommended for MOI course is eligible to participate in this course. Besides theory, practical training is also imparted to the trainees of the course by giving them sufficient opportunities in handling students of other courses under the supervision and guidance of the experienced NIM training staff.

8. **SEARCH & RESCUE COURSE:** This is a 21 days mixed (ladies & gents) course. The participants of this course are in the age group of 19-42 years. The aim of this course is to train the participants in undertaking Search & Rescue mission in mountainous terrain. Practical training is imparted by simulating situations close to real emergencies. **NIM is the first Institute in India and in the sub- continent conducting this specialized course.**

9. **BASIC SKIING COURSE:** The institute conducts a two weeks Basic Skiing Course in general area Dayara Bugyal, Uttarkashi in the first- second week of February every year. Due to inadequate snow conditions in that area, the Basic Skiing Course could not be conducted during Feb-Mar 2017-18 and the course had been cancelled. This year this course was conducted successfully in Dayara Bugyal.





**Crevasse Crossing Using a Ladder**



**Ice Climbing at Dokriani Bamak Training Area**



10. **MISCELLANEOUS TRAINING:** The Institute also imparts training in Rock climbing, Sports climbing and Special Search & Rescue Training at places organized by various organizations/ schools on their request during the lean period. The institute also organises mountaineering expeditions for IMF and other organisations on request.

11. **COURSES CONDUCTED:** During the period under review, this Institute has conducted **Five** Basic, **Three** Advance, **One** MOI, **Four** Adventure, **One Basic Skiing Course**, **One** Sport Climbing Course, **One** MTB Course and **Twenty Seven** Special Courses as per details given below:-

**DETAILS OF REGULAR AND SPECIAL COURSES CONDUCTED DURING  
THE PERIOD FROM 01 APRIL 2022 TO 31 MAR 2023**

Ser	Name of Course	No of courses conducted during the year 2022-22	No of persons trained during the period		Total
			Men	Women	
1.	Basic Mountaineering Course*	05	350	158	508
2.	Advance Mountaineering Course*	03	75	32	107
3	Method of Instruction Course (Mixed)*	01	21	03	24
4	Adventure Course*	04	157	104	261
5	Basic Skiing Courses(Mixed)*	01	25	01	26
6	Sport Climbing Course*	01	12	02	14
7	Basic Mountain Terrain Bike Course	01	12	02	14
8	Special Course*	27	1506	273	1779
	<b>Total</b>	<b>43</b>	<b>2158</b>	<b>575</b>	<b>2733</b>

**Regular Course:**

Ser No	Name of the Course	Duration	Reported for course	No of persons trained /completed the training during the period		Total
				Men	Women	
1.	<b><u>Basic Mountaineering Course</u></b> Ser No 271 (Mixed) Ser No 272 (Mixed) Ser No 273 (Ladies) Ser No.274 (Mixed) Ser No275 (Mixed)	22 Mar to 18Apr 2022 26 April to 23 May 2022 27 May to 23 June 2022 14 Sep to 11 Oct 2022 19 Oct to 15 Nov 2022	150 109 102 103 85	123 86 77 64	21 18 91 12 16	144 104 91 89 80
			<b>549</b>	<b>350</b>	<b>158</b>	<b>508</b>
2.	<b><u>Advance Mountaineering Course</u></b> Ser No170 (Mixed) Ser No171 (Ladies) Ser No172(Mixed)	26Apr to 23 May 2022 27 May to 23 June 2022 14 Sep to 11 Oct 2022	61 26 58	53 — 22	04 23 05	57 23 27
			<b>145</b>	<b>75</b>	<b>32</b>	<b>107</b>
3.	<b><u>Method of Instruction Course</u></b> <b><u>Ser No 29</u></b>	19 Oct to 08 Nov2022	25	21	03	24

4.	<b><u>Adventure Course</u></b>					
	Ser No 233(Girls)	07 June to 20 June 2022	86	-	84	84
	Ser No 234 (Boys)	12 June to 21 June 2022	96	93	-	93
	Ser No. 235(Mixed)	17 Nov to 30 Nov 2022	46	33	13	46
	Ser No236(Mixed)	02 Dec to 15 Dec2022	39	31	07	38
			<b>267</b>	<b>157</b>	<b>104</b>	<b>261</b>
5.	<b><u>Basic Sking Course</u></b>					
	<b><u>Ser No 29 (Mixed)</u></b>	28 Jan to 10 Feb 2023	<b>31</b>	<b>25</b>	<b>01</b>	<b>26</b>
6.	<b><u>Sport Climbing</u></b>					
	<b><u>Course</u></b>	13 Jul to 23 Ju8l 2022	<b>14</b>	<b>12</b>	<b>02</b>	<b>14</b>
	Ser No 5(Mixed)					
7.	<b><u>Basic Mountain</u></b>	05 Mar to 15 Mar 2023	<b>14</b>	<b>12</b>	<b>02</b>	<b>14</b>
	<b><u>Terrin Bike</u></b>					
	<b><u>Course(BMTB)</u></b>					
	<b><u>Ser No 01 (Mixed)</u></b>					
	<b><u>G Total</u></b>		<b>1045</b>	<b>652</b>	<b>302</b>	<b>954</b>

### **Note**

During the training year 2022-2023, a total 1045 applicants reported for training in various courses and out off this only 954 completed the training courses successfully. The remaining 91 trainees returned to their respective units/places without completing the courses,due to ill health or personal reasons.



**Negotiation through Tyrolean Traverse**



**Trainees Learning Rescue Techniques at Tekhla Training Area**

**Special Courses:**

Ser No	Name of the Course	Duration	Reported for course	No of persons trained /completed the training during the period		Total
				Men	Women	
1.	Special Apdamitra Training for Uttarakhand Disaster Management Authority	08 Apr to 19 Apr 2022	46	37	-	37
2.	Special Adventure Camp for Election Commission of India	09 May to 13 May 2022	20	15	05	20
3.	Special Training cum Expedition for Welham Boys School Dehradun	24 May to 12 June 2022	12	07	-	07
4.	Special trekking Programme for NADT Nagpur	30 May to 04 June 2022	52	36	16	52
5.	High Altitude Guide Course for Uttarakhand Tourism Development Board (UTDB), Dehradun	02 June to 21 June 2022	25	13	04	17
6.	Special Search & Rescue Cadre for CRPF Dehradun	29 June to 12 July 2022	21	21	-	21
7.	Special Adventure Camp for National Statistical Training Academy, Noida	29 June to 12 July 2022	25	17	08	25
8.	Special Adventure Training for Doon School Dehradun	28 Sep to 01 Oct 2022	47	43	04	47
9.	Special Mountaineering Course for NDRF, New Delhi	28 Sep to 25 Oct 2022	108	106	-	106
10.	Special Adventure Camp for Central Public Work Development Department, Ghazibad	11 Oct to 15 Oct 2022	30	30	-	30
11.	Special Adventure Camp for National Telecommunication Institute for Policy research innovation and Training ] Ghazibad	13 Oct to 17 Oct 2022	31	24	06	30
12.	Train and Training Course for Uttarakhand Tourism Development Board, Dehradun	02 Nov to 08 Nov 2022	24	21	03	24
13.	Low Altitude Guide Course For Uttarakhand Development Board, Dehradun	16 Nov to 22 Nov 2022	58	49	09	48
14.	Special Adventure Camp for DGQA, Pune	21 Nov to 25 Nov 2022	25	23	02	25
15.	Special Apdamitra Training for Uttarakhand Disaster Management Authority	21 Nov to 02 Dec 2022	90	68	21	89

16.	Low Altitude Guide Course For Uttarakhand Development Board, Dehradun	24 Nov to 30 Nov 2022	76	55	21	76
17.	Special Apdamitra Training for Uttarakhand Disaster Management Authority	03 Dec to 14 Dec 2022	143	120	22	142
18.	Special Apdamitra Training for Uttarakhand Disaster Management Authority	15 Dec to 26 Dec 2022	147	110	25	135
19.	Special Apdamitra Training for Uttarakhand Disaster Management Authority	03 Jan to 14 Jan 2023	162	131	24	155
20.	Low Altitude Guide Course For Uttarakhand Development Board, Dehradun	11 Jan to 17 Jan 2023	66	60	06	66
21.	Special Apdamitra Training for Uttarakhand Disaster Management Authority	15 Jan to 26 Jan 2023	137	109	26	135
22.	Special Skiing Course for Uttarakhand Tourism Development Board Dehradun	28 Jan to 06 Feb 2023	20	15	04	19
23.	Special Apdamitra Training for Uttarakhand Disaster Management Authority	27 Jan to 07 Feb 2023	161	132	22	154
24.	Special Skiing Course for Uttarakhand Tourism Development Board Dehradun	05 Feb to 14 Feb 2023	20	14	06	20
25.	Special Apdamitra Training for Uttarakhand Disaster Management Authority	09 Feb to 20 Feb 2023	167	134	30	164
26.	Special Capsule S&R for District Disaster Management Authority Uttarkashi	16 Feb to 20 Feb 2023	101	91	09	100
27.	Special Trekking Programme for Himmothana Tata Trusts	22 Feb to 26 Feb 2023	25	25	-	25
			<b>1839</b>	<b>1506</b>	<b>273</b>	<b>1779</b>

### **Note**

During the training year 2022-2023, a total 1839 applicants reported for training in various courses and out of this only 1779 completed the training courses successfully. The remaining 60 trainees returned to their respective units/places without completing the courses, due to ill health or personal reasons.