

ANNUAL AUDIT REPORT

For The Financial Year

2020-21



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

NEHRU INSTITUTE OF MOUNTAINEERING
UTTARKASHI

ANNUAL REPORT FOR THE YEAR 2020-2021

CONTENTS

<u>S.No</u>	<u>Description</u>	<u>Page No</u>
1.	Audit Report	- 01 – 02
2.	Annual Accounts	- 03 - 26
3.	Action Taken Report	- 27 - 29
4.	Annual Report	- 30- 35

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

AUTHENTICATED

New Delhi
Dated 2022

(AJAY BHATT)
RAKSHA RAJYA MANTRI

**NEHRU INSTITUTE OF MOUNTAINEERING (NIM), UTTARKASHI
(UTTARAKHAND) STATEMENT OF DELAY IN LAYING BEFORE THE
PARLIAMENT THE ANNUAL REPORT, AUDIT REPORT AND REVIEW REPORT
FOR THE YEAR 2020-2021**

Nehru Institute of Mountaineering, Uttarkashi, Uttarakhand is a non-profitable autonomous body registered under Societies Registration Act XXI of 1860. The Institute was raised in November, 1965. The Ministry of Defence, Government of India, administers and provides grants to the Institute. The Institute conducts Basic and Advance Mountaineering Courses, Search & Rescue Course, Adventure Courses and Special Courses. The Institute is funded jointly by MoD and the State Government of Uttarakhand as per agreed funding pattern.

2. The audit of annual accounts of the Institute is got done by the Comptroller & Auditor General under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers and conditions of Service) Act, 1971 read with Section 20 of the said Act.

3. In pursuance of the recommendations the Committee on Papers Laid on the Table of both the Houses of Parliament, the Audit Reports/Annual Reports of NIM are required to be placed before the two Houses within nine months of the closure of its accounts i.e. by the end of December of the subsequent financial year. This is being done every year in the case of NIM. The Audit Report/Annual Report and Review Report for the financial year 2020-2021 were due to be laid before the Parliament by 31st December 2021. However, the same could not be laid within stipulated period of nine months for the reasons mentioned as under.

(a) Though the Institute finalized its annual accounts of D(HMI) within the prescribed time, the audit of the accounts could not be completed due to COVID-19 condition which has continued since 2020.

(b) On the advice of Audit, the Institute revised its annual accounts. Thereafter the audit submitted its report was required to be prepared on the basis of comments of the institute on the audit observations.

(c) Subsequently, approval of the Executive Council of the Institute was to be obtained by circulation.

4. The revision of accounts caused delay in receipt of audit report from the Audit and considering the reasonable time required for the procedure to be followed in finalizing the Review Report, the Annual Report, Audit Report and Action Taken Report in respect of NIM for the financial year 2020-2021 could not be placed before the Parliament within the stipulated time frame of nine months.

5. A statement indicating the events in chronological order is attached at Annexure.

Annexure

**STATEMENT SHOWING THE IMPORTANT EVENTS RELATING TO
FINALIZATION AND AUDIT OF ACCOUNTS OF NEHRU INSTITUTE OF
MOUNTAINEERING, UTTARKASHI, UTTARAKHAND FOR THE YEAR 2020-2021**

14.06.2021	Closure of Accounts for the year 2020-2021
30.06.2021	Receipt of accounts in Ministry of Defence
13.07.2021	Circulation of accounts to the Members of Executive Council for adoption
16.08.2021	Approval /adoption by Executive Council conveyed to NIM, Uttarkashi
04.10.2021	Commencement of Audit
11.10.2021	Conclusion of audit of accounts
02.11.2021 23.12.2021	Audit was requested by MoD to expedite Audit Report
25.03.2022	Institute submitted revised Annual Accounts to Audit
19.04.2022	Audit report received in MoD from the office of DG, Audit, Defence Services and sent to NIM for comments
21.04.2022	Replies /Comments on audit observation received from the Institute
27.04.2022	Final Audit Report /Comments of the Institute circulated to Members of EC for acceptance/adoption.
08.06.2022	Acceptance of comments /replies to audit observation conveyed to the Institute for getting the Reports Printed
	Printed copies of Audit /Annual Report received in MoD from the Institute

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

AUTHENTICATED

**New Delhi
Dated 2022**

**(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 five types of courses as detailed in its Annual Report.

3. The Annual Accounts of Nehru Institute of Mountaineering 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 Defence.

4. The Annual Report of the Institute for the year 2020-2021 has been approved by the Executive Council. The Government is in agreement with the Report of the 2020-2021.

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

New Delhi
Dated 2022

(AJAY BHATT)
RAKSHA RAJYA MANTRI

**AUDIT REPORT ON THE ANNUAL ACCOUNTS OF
NEHRU INSTITUTE OF MOUNTAINEERING
UTTARKASHI (UTTARAKHAND) FOR THE YEAR 2020- 2021**

1. We have audited the attached revised Balance Sheet of Nehru Institute of Mountaineering, (NIM) Uttarkashi, as on 31st March 2021 and the revised Income & Expenditure Account/Receipts & Payment Account for the year ended on that date, under Section 20(I) of the C&AG (Duties, Power & Conditions of Service) Act. 1971. The audit has been entrusted by ministry Finance, Department of Economic Affairs (Budget Division) 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 this 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 & Regulations (Propriety and Regularity) 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.

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 purpose of our audit.
- (ii) The revised Balance Sheet and revised Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been drawn up in accordance with generally accepted accounting principles and accounting standards except as commented upon in the following paragraph.
- (iii) In our opinion, proper book of accounts and other relevant records have been maintained by NIM in so far as it appears from our examination of such books.

We further report that:-

(a) Revision of Financial Statements

Based upon the observations of C&AG, the Financial Statements of NIM for the financial year 2020-2021 were revised. The impact of revision has been disclosed vide 'Schedule-24, Note-13' forming part of revised Financial Statements of NIM for the financial year 2020-21.

(b) Grant-in aid

NIM utilized the total grant in aid of Rs. 15.93 crore received during the financial year 2020-2021(Rs.6.41 crore was received in March 2021) leaving Nil balance as unutilized grant , as on 31 March 2021.

(c) Management letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of NIM, through a Management Letter issued separately for remedial/corrective action.

Subject to our observation in the preceding paragraph, we report that the revised Balance Sheet and revised Income & Expenditure Account/Receipt& Payment Account dealt with by this Report are in agreement with the books of accounts.

In our opinion and to the best of information and according to the explanations given to us the said revised financial statement 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.

- (i) In so far as it relates to the Balance Sheet of the state of affairs of NIM, as on 31st March 2021; and
- (ii) In so far it relates to the revised Income and Expenditure Account of the deficit for the year ended on the date.

For and on behalf of C&AG of India

Place: New Delhi
Date: 07-04-2022

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

ANNUAL AUDITED ACCOUNTS FOR THE YEAR 2020-21
FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATION)
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI
REVISED BALANCE SHEET AS ON 31ST MARCH 2021

CORPUS/CAPITAL FUND AND LIABILITIES		SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
CORPUS/CAPITAL FUND	1	32,53,17,455.79		26,60,59,521.38
RESERVES AND SURPLUS	2	-		
EARMARKED /ENDOWMENT	3	3,41,87,227.00		3,15,12,719.00
FUNDS SECURED LOANS AND BORROWING UNSECURED	4			
LOANS AND BORROWING	5			
DEFERRED CREDIT LIABILITIES	6			
CURRENT LIABILITIES	7	2,16,82,392.47		70,144.00
TOTAL		38,11,87,075.26		29,76,42,384.38
 ASSETS				
FIXED ASSETS	8	32,01,61,715.18		23,14,60,989.59
INVESTMENTS-FORM EARMARKED/ENDOWMENT FUNDS	9	3,41,87,227.00		3,15,12,719.00
INVESTMENT-OTHERS	10	1,62,974.00		1,58,574.00
CURRENT ASSETS,LOANS,ADVANCES ETC	11	2,66,75,159.08		3,45,10,101.79
MISCELLANEOUS EXPENDITURE (to the extent now written off or adjusted)				
TOTAL		38,11,87,075.26		29,76,42,384.38

DATE : 05.03.2022

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

**REGISTRATION
sd/-
(VISHAL RANJAN)**

**sd/-
(AMIT BISHT)
COLONEL**

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI
REVISED INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31st MARCH 2021**

(AMOUNT -RUPEES)				
INCOME	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR	
INCOME FROM SALES/SERVICES	12	-	-	-
GRANTS/SUBSIDIES	13	4,79,02,550.00	8,28,88,590.00	-
FEES/SUBSIDIES	14	-	90,76,085.00	-
INCOME FROM INVESTMENTS(INCOME ON INVEST;EARMARKED/ENDOW FOUNDS	15	-	-	-
INCOME FROM ROYALTY,PUBLICATION ETC	16	-	-	-
INTEREST EARNED	17	5,53,348.00	6,56,851.00	-
OTHER INCOME	18	77,84,777.40	(7,70,857.00)	-
INCREASE/(DECREASE)IN STOCK OF FINISHED GOODS AND WORKS-IN-PROGRESS	19	10,76,668.50	-	-
TOTAL(A)		5,73,17,343.90	9,18,50,669.00	
 EXPENDITURE				
ESTABLISHMENT EXPENSES ETC.	20	6,74,33,243.08	6,76,62,088.00	-
OTHER ADMINISTRATIVE EXPENCE ETC.	21	1,93,26,892.00	3,19,36,519.35	-
EXPENDITURE ON GRANTS,SUBSIDIES ETC.	22	5,75,954.00	29,01,263.81	-
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	2,21,60,770.41	64,87,843.95	-
TOTAL (B)		10,94,96,859.49	10,89,87,715.11	
 BALANCE BEING(LESS)EXCESS OF INCOME OVER EXPENDITURE				
TRANSFER TO SPECIAL RESERVE(SPECIFY EACH TRANSFER TO/FROM GENERAL RESERVE	(-)	5,21,79,515.59	1,71,37,046.11	-
BALANCE BEING SURPLUS/(DEFICIT)CARRIED TO CORPUS/CAPITAL FUND				
SIGNIFICANT ACCOUNTING POLICIES	24	-	-	-
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	-	-	-

DATE : 05.03.2022

sd-
(A S PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

sd/-
(AMIT BISHT)
COLONEL
PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI
REVISED RECEIPTS AND PAYMENTS STATEMENT FOR THE YEAR ENDED 31st MARCH 2021**

(AMOUNT-RUPEES)					
RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
I. OPENING BALANCE					
a) CASH IN HAND	11,32,193.50	32,543.50 TO SCHEDULE 20)	a) ESTABLISHMENT EXPENSES(CORRESPONDING b) ADMINISTRATIVE EXPENSES(CORRESPONDING TO SCHEDULE 21)	6,74,33,243.08	6,76,62,088.00
b) BANK BALANCE	12,85,623.29	61,39,586.64	II.PAYMENTS MADE AGAINST FUNDS FOR VARIOUS PROJECTS a) ADVANCE RECEIVED FROM RWD OF 2018-19	1,93,26,892.00	3,15,45,204.35
i) CURRENT ACCOUNTS-SBI ii) IN DEPOSIT ACCOUNTS iii) IN SAVING ACCOUNTS-AXIS (Ref Notes to Accounts)			III.INVESTMENTS AND DEPOSITS MADE a) OUT OF EARMARKED/ENDOWMENT FOUND b) OUT OF OWN FUNDS (INVESTMENTS-OTHERS)	-	-
II.GRANTS RECEIVED	1,18,22,576.21		IV.EXPENDITURE ON FIXED ASSETS CAPITAL WORK-IN-PROGRESS		
a) FROM GOVERNMENT OF INDIA	4,52,90,000.00	1,52,25,000.00	a) PURCHASE OF FIXED ASSETS b) EXPENDITURE ON CAPITAL WORK IN PROGRESS	8,05,85,733.00	2,86,18,457.00
b)FROM STATE GOVERNMENT			V.REFUND OF SURPLUS MONEY/LOANS	-	-
c)FROM OTHER SOURCES(GRANTS FOR CAPITAL AND REVENUE EXPENDITURE TO BE SHOWN SEPARATELY)	11,40,50,000.00	5,53,348.00	a) TO THE GOVERNMENT OF INDIA b) TO THE STATE GOVERNMENT c) TO THE PROVIDERS OF FUNDS	-	-
III.INCOME ON INVESTMENTS FROM			VI.FINANCE CHARGES (INTEREST) A SPECIAL GRANTS FOR SPECIFIC PURPOSE ADV. SALES TAX		
a)EARMARKED/ENDOWMENT FUNDS			VII.OTHER PAYMENTS (SPECIFY)		
IV.INTEREST RECEIVED			a) COURSE FEE b) MEMBERSHIP FEE c) PROSPECTUS SALE d) MISCELLANEOUS RECEIPTS e) EXPEDITION RECEIPTS	9,7,97,185.00 - - 77,84,777.40 97,89,672.26	1,400.00 6,56,851.00 4,400.00 99,473.50 20,92,852.61 2,21,65,596.47
V.OTHER INCOME (SPECIFY)			f) SECURITY DEPOSIT WITH GOVT.		
a) ADVANCE TRAINING FEE b) SECURITY DEPOSIT c) INCOME TAX d) REMITTANCE e) RECOVERY OF FESTIVAL ADVANCE f) SECURITY MONEY			VII.CLOSING BALANCE a) CASH IN HAND b) BANK BALANCE i) IN CURRENT ACCOUNTS-SBI ii) IN DEPOSIT ACCOUNTS iii) IN SAVING ACCOUNTS-AXIS		
TOTAL Rs.	19,17,08,190.66	13,02,43,566.14		19,17,08,190.66	13,02,43,566.14

DATE : 05.03.2022

sd/-
(AS PANWAR)
SENIOR ACCOUNTANT

sd/-
(WISHAL RANJAN)
REGISTRAR

sd/-
(AMIT BISHT)
COLONEL
PRINCIPAL

FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI
REVISED SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2021

RECEIPTS		PREVIOUS YEAR	
		CURRENT YEAR	(AMOUNT RUPEES)
SCHEDULE 1-CORPUS/CAPITAL FUND:			
BALANCE AS AT THE BEGINNING OF THE YEAR		26,60,59,521.38	25,24,69,157.49
ADD: VALUE OF ASSETS SHORT SHOWN IN PREVIOUS YEAR	(+)		(+)
ADD: STORES SHORT SHOWN IN PREVIOUS YEAR	(+)		(+)
ADD: AMOUNT CAPITALISED DURING THE YEAR	(+)	11,14,37,450.00	3,07,27,410.00
ADD: ADJUSTMENT OF FIXED ASSETS	(+)		(+)
Less: BALANCE OF NET INCOME (EXPENDITURE)			
TRANSFER FROM THE INCOME AND EXPENDITURE ACCOUNT	(-)	5,21,79,515.59	(-) 1,71,37,046.11
LESS: ASSETS AND STORES ITEM WRITTEN OFF/ CONDEMNED DURING THE YEAR			
BALANCE AS AT THE YEAR END		32,53,17,455.79	26,60,59,521.38
SCHEDULE 2-RESERVE AND SURPLUS 1 CAPITAL RESERVE:			
AS PER LAST ACCOUNT			
ADDITION DURING THE YEAR			
LESS: DEDUCTION DURING THE YEAR			
2 REVALUATION RESERVE:			
AS PER LAST ACCOUNT			
ADDITION DURING THE YEAR			
LESS: DEDUCTION DURING THE YEAR			
3 SPECIAL RESERVE			
AS PER LAST ACCOUNT			
ADDITION DURING THE YEAR			
LESS: DEDUCTION DURING THE YEAR			
4 GENERAL RESERVE			
AS PER LAST ACCOUNT			
ADDITION DURING THE YEAR			
LESS: DEDUCTION DURING THE YEAR			
BALANCE AS AT THE YEAR END		-	-

DATE : 05.03.2022

sd/-
(A S PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

COLONEL
PRINCIPAL

FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISTION)
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI
REVISED SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2021

(AMOUNT RUPPES)					
SCHEDULE 3- EARMARKED/ ENDOWMENT FUNDS		FUNDS -WISE BREAKUP			
		JOURNAL FUND	SPL DONATION	SPL GRANT	GF/P/CPF
(a) OPENING BALANCE OF THE FUNDS				3,15,12,719.00	3,15,12,719.00
(b) ADDITIONS TO THE FUNDS				51,45,900.00	51,45,900.00
i.DONATION/GRAANTS/SUBSCRIPTION					-
ii.INCOME FROM INVESTMENT MADE ON ACCOUNTS					
OF FUNDS					
iii. OTHER ADDITIONS (SPECIFY NATURE) CONTRIBUTION					
INTERST FROM GENRAL ACCOUNT					
TOTAL (b)				80,55,990.00	80,55,990.00
TOTAL (a+b)				3,95,68,709.00	3,95,68,709.00
C- UTILIZATION / EXPENDITURE TOWARDS OBJECTIVE					
OF FUNDS					
i. CAPITAL EXPENDITURE					
FIXED ASSETS					
OTHER(TRANSFER OF AMOUNT TO GENERAL FUND,					
PAYMENT TO GPF,CPF					
TOTAL					
ii. REVENUE EXPENDITURE					
SALARIES,WAGES AND ALLOWANCE ETC.					
RENT					
AYOUTS MADE					
TOTAL				53,81,482.00	53,81,482.00
TOTAL (C)				53,81,482.00	53,81,482.00
NET BALANCE AS AT THE YEAR-END (a+b+c)				3,41,87,227.00	3,41,87,227.00
NOTES:					
1. DISCLOSURES SHALL BE MADE UNDER RELEVANT					
HEADS BASED ON CONDITION ATTACHING TO THE GRANTS					
2. PLAN FUNDS RECEIVED FROM CENTRAL/STATE					
GOVERNMENT ARE TO BE SHOWN AS SEPARATE FUND					
AND NOT BE MIXED WITH ANY OTHER FUNDS					

DATE : 05.03.2022

sd/-
 (A S PANWAR)
 SENIOR ACCOUNTANT

sd/-
 (VISHAL RANJAN)
 REGISTRAR

sd/-
 (AMIT BISHT)
 COLONEL
 PRINCIPAL

FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI
REVISED SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2021

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

DATE : 05.03.2022

sd/- (A S PANWAR) SENIOR ACCOUNTANT	sd/- (VISHAL RANJAN) REGISTRAR	sd/- (AMIT BISHT) COLONEL PRINCIPAL
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FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISTION)**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI****REVISED SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2021****(AMOUNT-RUPPEES)**

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS		CURRENT YEAR	PREVIOUS YEAR
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		-	-
TOTAL		-	-
NOTE : AMOUNTS DUE WITHIN ONE YEAR			
SCHEDULE 6- UNSECURED LOANS AND BORROWING		CURRENT YEAR	PREVIOUS YEAR
(a) ACCEPTANCES SECURED BY HYPOTHECTICATIONS		-	-
OF CAPITAL EQUIPMENT AND OTHER ASSETS		-	-
(b) CURRENT LIABILITY FOR THE YEAR (2017-18)		-	-
(EQUIPMENT) (LESS) (-) CLEARED IN 2018-19		-	-
TOTAL			

DATE : 05.03.2022

sd/- sd/-
 (VISHAL RANJAN) (AMIT BISHT)
 SENIOR ACCOUNTANT REGISTRAR
 COLONEL PRINCIPAL

FORM OF FINANCIAL STATEMENT (NON - PROFIT ORGANISATION)

NAME OF ENTITY : NEHBI INSTITUTE OF MOUNTAIN ENGINEERING IITARAKASHI

REVISED SCHEDULES FORMATTING PART OF BALANCE SHEET AS ON 31st MARCH 2021

(AMOUNT -RUPEES)

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS		CURRENT YEAR	PREVIOUS YEAR
A. CENTRAL LIABILITIES			
1. ACCEPTANCES	-	-	-
2. SUNDRY CREDITORS :	-	-	-
a) AUDIT FEE	-	-	-
b) OTHERS- DETAILS IN SCHEDULE 7 (A)(2)(B)	70,144.00	-	-
3. ADVANCE RECEIVED FOR TRAINING FEE (Ref Notes to Accounts 12)	2,16,12,248.47	-	-
4. INTERST ACCRUED BUT NOT DUE ON :	-	-	-
a) SECURED LOANS/BORROWINGS	-	-	-
b) UNSECURED LOANS/ BORROWING	-	-	-
5. STATUTORY LIABILITIES :	-	-	-
a) OVERDUE	-	-	-
b) OTHER-INCOME TAX	-	-	-
6. OTHER CURRENT LIABILITIES -REMITTANCES	-	-	-
BANK OVERDRAFT	-	-	-
TOTAL (A)	2,16,82,392.47	-	-
B. PROVISIONS			
1. FOR TAXATION	-	-	-
2. GRATUITY	-	-	-
3. SUPERANNUATION/PENSION	-	-	-
4. ACCUMULATED LEAVE ENCASHMENT	-	-	-
5. TRADE WARRANTIES / CLAIMS	-	-	-
6. OTHER (SPECIFY)	-	-	-
TOTAL (B)	-	-	-
TOTAL (A+B)	2,16,82,392.47	-	-
DATE : 05.03.2022			

DATE : 05.03.2022

**sd/-
(AMIT BISHT)
COLONEL
PRINCIPAL**

sd/-
(VISHAL RANJAN)
REGISTRAR

sd/-
(A S PANWAR)
SENIOR ACCOUNTANT

FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTARKASHI
REVISED SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2021

SCHEDULE 7(A) (2) B-CURRENT LIABILITIES AND PROVISIONS

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	-	-	70,144.00
5	OPENING BALANCE OF P.F.	-	-	-	-
6	SALES TAX PAYABLE	-	-	-	-
7	SECURITY MONEY REFUNDABLE	-	-	-	-
TOTAL		70,144.00	-	-	70,144.00

DATE : 05.03.2022

sd/-
 (VISHAL RANJAN)
 SENIOR ACCOUNTANT
 REGISTRAR
 sd/-
 (AMIT BISHT)
 COLONEL
 PRINCIPAL

FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISTION)
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI
REVISED SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021

SCHEDULE 8- FIXED ASSETS	DEP. RATE	GROSS BLOCK		DEPRECIATION		NET BLOCK	
		COST/VALUATION AS AT BEGINNING OF YEAR	DEDUCTIONS DURING THE YEAR/CONDEMNED	COST/VALUATION AS AT BEGINNING OF THE YEAR END	ASSETS CURRENT YEAR	DEPRECIATION ON GROSS ASSETS	DURING THE YEAR 2020-21
A. FIXED ASSETS		1	2	3	4	5	6
1.LAND							7
a) FREEHOLD	0%	1,66,05,731.00		1,66,05,731.00	-	1,66,05,731.00	1,66,05,731.00
b) LEASEHOLD					-	-	-
2 BUILDING :				-	-	-	-
a) ON FREEHOLD LAND	10%	16,45,45,853.33		16,45,45,853.33	1,64,54,585.33	14,80,91,268.00	5,67,70,904.00
b) ON LEASEHOLD LAND							-
c) OWNERSHIP FLATS/PREMISES TO THE ENTITY							-
3 PLANTS MACHINERY & EQUIPMENT							-
4 FURNITURE AND FIXTURES	10%	23,66,747.70	88,922.00	22,77,825.70	2,27,782.57	20,50,043.13	12,30,800.00
5 OFFICE EQUIPMENT	10%	4,63,153.14		4,63,153.14	4,63,153.31	4,16,837.83	73,700.00
6. COMPUTER/PERIPHERALS(I.T.)	40%	5,34,291.10		5,34,291.10	2,13,716.44	3,20,574.66	5,24,929.00
7. ELECTRIC INSTALLATIONS	10%	6,86,696.13		6,86,696.13	68,669.61	6,18,026.52	6,18,026.52
8. EQUIPMENT AND STORES	10%	2,80,12,55.37	3,14,896.00	2,76,97,659.37	27,69,765.94	2,49,27,853.43	84,56,599.00
9. LIBRARY BOOKS	40%	11,25,717.88	3,130.00	11,22,587.88	4,49,035.15	6,73,552.73	19,971.00
10. TUBE WELLS AND WATER SUPPLY	5%	8,50,543.98		8,50,543.98	42,527.20	8,08,016.78	8,08,016.78
11. VEHICLE							
i. DONATED	15%	2,43,129.92		2,43,129.92	36,469.49	2,06,660.43	2,06,660.43
ii. NON- DONATED	15%	60,49,443.50		60,49,443.50	9,07,416.53	51,42,026.98	16,24,937.00
12. OTHER FIXED ASSETS							67,66,963.98
i. STORE ITEMS							
ii. GUEST HOUSE/HOSTEL CROCKERY	10%	36,76,397.29	1,47,476.00	35,28,921.29	3,52,892.13	31,76,029.16	4,86,632.00
iii. MOTORIZED CLIMBING WALL	10%	2,26,423.35		2,26,423.35	22,642.34	2,03,781.02	2,03,781.02
iv. MEDICAL EQUIPMENT	10%	7,42,073.08		7,42,073.08	74,207.31	6,67,865.77	2,01,844.00
v. MUSEUM EQUIPMENT							
vi. TRAINING CAPITAL ITEMS							
vi. FIRE FIGHTING EQUIPMENT	10%	1,48,083.39		1,48,083.39	14,808.34	1,33,275.05	1,33,275.05
vii. MODEL EXHIBITS	10%	40,07,422.28		40,07,422.28	4,00,742.23	36,06,680.05	3,15,85,150.00
viii. SPORTS EQUIPMENT	10%	31,809.27	21,530.00	10,279.27	1,027.93	9,251.34	9,251.34
ix. AUDITORIUM EQUIPMENT (AV SYSTEM)	10%	4,18,413.60		4,18,413.60	41,841.36	3,76,572.24	3,76,572.24
x. SOLAR SYSTEM FOR HOSTEL	5%	7,26,504.28		7,26,504.28	36,325.21	6,90,179.07	6,90,179.07
xi.INDOOR CLIMBING WALL							
TOTAL		23,14,60,989.59	5,75,954.00	23,08,85,035.59	2,21,60,770.41	20,87,24,265.18	11,14,37,450.00
DATE : 05.03.2022							

sd/-

(A S PANWAR)

SENIOR ACCOUNTANT

sd/-

(VISHAL RANJAN)

REGISTRAR

sd/-

(AMIT BISHT)

COLONEL

PRINCIPAL

FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISTION)
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI

REVISED SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2021

SCHEDULE 9 : INVESTMENTS FOR EARMARKED/ENDOWMENT FUNDS		CURRENT YEAR	PREVIOUS YEAR
1. IN GOVERNMENT SECURITIES			
2. OTHER APPROVED SECURITIES			
3. SHARES			
4. DEBENTURES AND BONDS			
5. SUBSIDIARIES AND JOINT VENTURE			
6. OTHER (TO BE SPECIFIED)			
	TOTAL		

A. JOURNAL FUND			
I) INVESTMENT IN TDR (INCLUDING ACCRUED INTEREST)			
II) BALANCE WITH SBI AND OTHER RECEIVABLES/CASH IN HAND			
B. SPECIAL GRANTS FOR SPECIFIC PURPOSE FUND			
I) INVESTMENT IN TDR (INCLUDING ACCRUED INTEREST)			
II) BALANCE WITH SBI .			
C. SPECIAL GRANTS FOR SPECIFIC PURPOSE FUND			
I) CAMPUS DEVELOPMENT			
II) BALANCE WITH SBI			
D. GPF / CPF FUND			
I) INVESTMENT IN TDR (INCLUDING ACCRUED INTEREST) PROVIDENT FUND	3,41,87,227.00	3,15,12,719.00	
II) BALANCE WITH SBI AND OTHER RECEIVABLES/CASH IN HAND			
TOTAL	3,41,87,227.00	3,15,12,719.00	
SCHEDULE 10 : INVESTMENTS - OTHER			
1. IN GOVERNMENT SECURITIES/ SECURITY DEPOSITS	74,544.00	70,144.00	
2. OTHER APPROVED SECURITIES	88,430.00	88,430.00	
3. SHARE			
4. DEBENTURES AND BONDS			
5. SUBSIDIARIES AND JOINT VENTURE			
TOTAL	1,62,974.00	1,58,574.00	

DATE : 05.03.2022

sd/-
 (A S PANWAR)
 SENIOR ACCOUNTANT

sd/-
 (VISHAL RANJAN)
 REGISTRAR

sd/-
 (AMIT BISHT)
 COLONEL
 PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISTION
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI
REVISED SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021**

SCHEDULE 11 : CURRENT ASSETS,LOANS,ADVANCES,ETC		CURRENT YEAR	PREVIOUS YEAR
A. CURRENT ASSETS			
1. INVESTMENTS			
a) STORES AND SPARES SCHEDEULE 19(Ration & Medicine&souvenir &journal)	17,50,876.50	6,00,953.00	
b) LOOSE TOOLS (PROVISION FOR BALANCE SHEET)	2,93,860.00	3,67,115.00	
c) STOCK -IN- TRADE CONSUMPTION			
STOCK FINISHED GOODS			
WORK -IN-PROGRESS			
RAW MATERIALS			
2. SUNDRY DEBTORS			
a) DEBTS OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTH.			
b) OTHER (BILLS RECEIVABLE)	2,72,500.00	2,72,500.00	
c) OUTSTANDING TRAINING FEES			
3. CASH BALANCE IN HAND(INCLUDING CHEQUES,DRAFTS AND IMPREST	99,473.50	11,32,193.50	
4.BANK BALANCES			
a) WITH SCHEDULE BANKS			
INTEREST ON FDRS			
DEPOSIT ACCOUNT (INCLUDES MARGIN MONEY)			
ON SAVING ACCOUNTS			
b) ON CURRENT ACCOUNTS			
ON CURRENT ACCOUNTS	20,92,852.61	12,85,623.29	
ON DEPOSIT ACCOUNT(INCLUDES MARGIN,MONEY)			
ON SAVING ACCOUNTS	2,21,65,596.47		
5. POST OFFICE -SAVING ACCOUNTS			
TOTAL (A)	2,66,75,159.08	36,58,384.79	

DATE : 05.03.2022

sd/-
(A S PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

sd/-
(AMIT BISHT)
COLONEL
PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISTION
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI
REVISED SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021**

(AMOUNT-RUPEES)		
	CURRENT YEAR	PREVIOUS YEAR
SCHEDULE 11 : CURRENT ASSETS,LOANS ADVANCES ETC		
B. LOANS, ADVANCES AND OTHER ASSETS		
1. LOANS :		
a) STAFF (FESTIVAL ADVANCE		
b. OTHER ENTITIES ENGAGED IN ACTIVITIES/OBJECTIVES		
SIMILAR TO THAT OF THE ENTITY		
c. STAFF (FESTIVAL ADVANCE)		
2. ADVANCE AND OTHER AMOUNT RECOVERABLE IN CASH OR IN KIND OR FOR VALUE TO BE RECEIVED		
a) ON CAPITAL ACCOUNT (WORK IN PROGRESS)		
b) PRE- PAYMENTS		
c) OTHER (BILLS RECEIVABLE		
3. INCOME ACCRUED		
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.....)		
4. CAPITAL RECEIVABLE (GRANT-IN- AID)		
TOTAL (B)	-	3,08,51,717.00
TOTAL (A+B)	2,66,75,159.08	3,45,10,101.79

DATE : 05.03.2022

sd/-
(A S PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

sd/-
(AMIT BISHT)
COLONEL
PRINCIPAL

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

SCHEDULE 12: INCOME FROM SALES/SERVICES		CURRENT YEAR	PREVIOUS YEAR
1. INCOME FROM SALES		-	-
a) SALE OF FINISHED GOODS		-	-
b) SALE OF RAW MATERIAL		-	-
c) SALE OF SCRAPS		-	-
2. INCOME FROM SERVICES		-	-
a) LABOUR AND PROCESSING CHARGES		-	-
b) PROFESSIONAL/CONSULTANCY SERVICES		-	-
c) AGENCY COMMISSION AND BROKERAGE		-	-
d) MAINTENANCE SERVICES (EQUIPMENT/PROPERTY)		-	-
e) OTHERS SPECIFY		-	-
TOTAL		-	-

SCHEDULE 13: GRANTS/SUBSIDIES(IRRRECOVERABLE GRANTS & SUBSIDIES RECEIVED			
1. CENTRAL GOVERNMENT (NON-PLAN)		4,52,90,000.00	1,52,25,000.00
2. STATE GOVERNMENT (NON-PLAN)		11,40,50,000.00	9,83,91,000.00
LESS: GRANT FOR FIXED ASSETS FY 20-21 (CAPITALIZED)		(8,05,85,733.00)	(3,07,27,410.00)
LESS: ADVANCE FOR MUSEUM PAID IN FY19-20 (Sch11) NOT CAPITALIZED IN FY 19-20, CAPITALIZED NOW IN FY 20-21		(3,08,51,717.00)	-
3. GOVERNMENT AGENCIES		-	-
4. INSTITUTIONS/WELFARE BODIES		-	-
5.INTERNATIONAL ORGANIZATIONS		-	-
6. OTHER (SPECIFY)		-	-
TOTAL		4,79,02,550.00	8,28,88,590.00
G.TOTAL		4,79,02,550.00	8,28,88,590.00

DATE : 05.03.2022

sd/-
(VISHAL RANJAN)
REGISTRAR
SENIOR ACCOUNTANT

sd/-
(AMIT BISHT)
COLONEL
PRINCIPAL

FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISTION)**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI****REVISED SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2021**

(AMOUNT-RUPEES)

SCHEDULE 14 : FEES / SUBSCRIPTIONS	CURRENT YEAR	PREVIOUS YEAR
1. ENTRANCE FEES (GATE COLLECTIONS)	-	1,400.00
2. ANNUAL FEES / SUBSCRIPTIONS MEMBERSHIP FEES	-	97,97,185.00
3. SEMINAR / PROGRAM FEES/COURSE FEE Less: Outsding Taring Fee Recvied	-	(7,92,500.00)
4. CONSULTANCY FEES	-	
5. OTHERS (SPECIFY) PROSPECTUS FEE (OUTSTANDING FEE)	-	70,000.00
TOTAL	-	90,76,085.00

SCHEDULE 15 : INCOME FROM INVESTMENTS(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)	-	-	-
TOTAL	-	-	-

DATE : 05.03.2022sd/-
(A S PANWAR)
SENIOR ACCOUNTANTsd/-
(VISHAL RANJAN)
REGISTRARsd/-
(AMIT BISHT)
COLONEL
PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISTION
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI
REVISED SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2021**

(AMOUNT - RUPEES)			
SCHEDULE 16 : INCOME FROM ROYALTY,PUBLICATION ETC.		CURRENT YEAR	PREVIOUS YEAR
1) INCOME FROM ROYALTY		-	-
2) INCOME FROM PUBLICATION(SOUVENIR SHOP SALE PROCEEDS)		-	-
TOTAL		-	-
 SCHEDULE 17 : INTEREST EARNED			
		CURRENT YEAR	PREVIOUS YEAR
1. ON TERM DEPOSITS		-	-
a) WITH SCHEDULED BANKS		-	-
b) WITH NON-SCHEDULED BANKS		-	-
c) WITH INSTITUTIONS		-	-
d) OTHERS		-	-
2. ON SAVING ACCOUNTS		5,53,348.00	-
a) WITH SCHEDULED BANKS		-	-
b) WITH NON-SCHEDULED BANKS		-	-
c) POST OFFICE SAVING ACCOUNTS		-	-
d) OTHERS		-	-
3. ON LOANS		-	-
a) EMPLOYEES/STAFF		-	-
b) OTHERS		-	-
4. INTEREST ON DEBTORS AND OTHER RECEIVABLES		-	-
TOTAL		5,53,348.00	-

DATE : 05.03.2022

sd/- (A S PANWAR)	sd/- (VISHAL RANJAN)	sd/- (AMIT BISHT)
I SENIOR ACCOUNTANT	I REGISTRAR	COLONEL PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISTION
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI
REVISED SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2021
(AMOUNT-RUPEES)**

SCHEDULE 18 : OTHER INCOME			
	CURRENT YEAR	PREVIOUS YEAR	
1.PROFIT ON SALE/ DISPOSAL OF ASSETS			
a) OWNED ASSETS	-	-	-
b) ASSETS ACQUIRED OUT OF GRANTS,OR RECEIVED FREE OF COST	-	-	-
2. EXPORT INCENTIVES REALISED	-	-	-
3. FEES FOR MISCELLANEOUS SERVICES-ADVERTISEMENT FOR GOLDEN JUBILEE	-	-	-
4. MISCELLANEOUS INCOME(MISCELLANEOUS RECEIPTS)	7784777.40	6,56,851.00	
TOTAL		-	
		6,56,851.00	

SCHEDULE 19 : INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK-IN-PROGRESS			
	CURRENT YEAR	PREVIOUS YEAR	
a) CLOSING STOCK			
i) RATION AND MEDICINE	17,50,876.50	600953.00	
ii) NIM Journal	2,93,860.00	-	
b) LESS OPENING STOCK			
i) RATION AND MEDICINE	6,00,953.00	1371810.00	
ii) NIM Journal	3,67,115.00		
NET INCREASE/(DECREASE) (a-b)	10,76,668.50	(7,70,357.00)	

SCHEDULE 20 :ESTABLISHMENT EXPENSES			
	CURRENT YEAR	PREVIOUS YEAR	
a) SALARIES AND WAGES	5,26,60,210.08	51320072.00	
b) ALLOWANCES AND BONUS			
(i) TRAVELLING ALLOWANCE	2,09,689.00	428849.00	
(ii) TRANSFER ALLOWANCE	85,746.00	698263.00	
c) CONTRIBUTION TO LEAVE SALARY & PENSION	24,77,079.00	1924584.00	
d) CONTRIBUTION TO OTHER FUND(PENSION/ GRATUITY)	88,90,429.00	10480776.00	
e) STAFF WELFARE EXPENSES	2,00,000.00	200000.00	
f) EXPENSES ON EMPLOYEES' RETIREMENT AND TERMINAL BENEFITS'	-		
g) OTHERS (SPECIFY) .(INTEREST OF PROVIDENT FUND)	29,10,090.00	2609544.00	
TOTAL	6,74,33,243.08	6,76,62,088.00	

DATE : 05.03.2022

sd/-
(A SPANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

sd/-
(AMIT BISHT)
COLONEL
PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISTION
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI**

REVISED SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2021

SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.

	CURRENT YEAR	(AMOUNT-RUPEES)	PREVIOUS YEAR
a) PURCHASES(i) Ration And Medicines	24,37,460.00	76,72,334.00	-
b) LABOUR AND PROCESSING EXPENSES	-	-	-
c) CARRIAGE AND CARRIAGE INWARDS	-	-	-
d) ELECTRICITY AND POWER	13,48,283.00	11,32,510.00	-
e) STORES CONSUMED	-	3,91,315.00	-
f) INSURANCE	-	-	-
g) REPAIRS AND MAINTENANCE	-	-	-
i) EQUIP & STORE	3,28,967.00	6,97,150.00	-
ii) BUILDING & ROAD	43,39,36.00	25,14,568.00	-
iii) NURSERY & GARDEN	38,090.00	1,77,844.00	-
iv) GUEST HOUSE	2,76,928.00	1,90,928.00	-
v) LIBRARY	64,400.00	91,825.00	-
vi) HOSTEL	12,42,253.00	9,45,255.00	-
vii) MUSEUM	1,77,350.00	2,48,666.00	-
viii) INTERNATIONAL CLIMBING WALL	2,68,604.00	3,25,570.00	-
h) RENT, RATES AND TAXES	-	-	-
i) VEHICLES RUNNING AND MAINTENANCE	10,44,913.00	18,87,113.00	-
j) TELEPHONE AND COMMUNICATION CHARGES	2,49,444.00	5,83,664.72	-
k) POSTAGE CHARGES	25,150.00	77,000.00	-
l) BANK CHARGES	-	-	-
m) TRAVELLING AND CONVEYANCE EXPENSE	-	-	-
n) EXPENSES ON SEMINAR/WORKSHOPS	1,59,500.00	1,11,000.00	-
o) PUBLICATION OF JOURNAL	-	-	-
p) EXPENSES ON FEES	-	-	-
q) AUDITORS REMUNERATION	-	-	-
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	63,13,822.00	1,33,19,618.63	-
(ii) MISCELLANEOUS EXPENSES	-	-	-
(iii) RESCUE CELL	-	-	-
(iv) WELFARE OF STAFF	10,12,592.00	15,70,158.00	-
(v) CONTINGENCIES	-	-	-
TOTAL	1,93,26,892.00	3,19,36,151.35	

DATE : 05.03.2022

sd/-
(AS PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

sd/-
(AMIT BISHT)
COLONEL
PRINCIPAL

**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING ,UTTAKASHI
REVISED SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2021**

(AMOUNT-RUPEES)		
SCHEDULE 22 : EXPENDITURE ON GRANTS, SUBSIDIES ETC.	CURRENT YEAR	PREVIOUS YEAR
a) GRANTS GIVEN TO INSTITUTIONS/ ORGANISATIONS	-	-
b) SUBSIDIES GIVEN TO INSTITUTIONS / ORGANISATIONS	-	-
c) STORES CONSUMED	-	29,01,263.81
d) SOUVENIRS PRESENTATION/ CONDEMNATION	5,75,954.00	-
TOTAL	5,75,954.00	29,01,263.81
SCHEDULE 23 : INTEREST	CURRENT YEAR	PREVIOUS YEAR
a) ON FIXED LOANS	-	-
b) ON OTHER LOANS (INCLUDING BANK CHARGES)	-	-
c) OTHERS (SPECIFY)	-	-
TOTAL	-	-

DATE : 05.03.2022

sd/-
 (VISHAL RANJAN)
 SENIOR ACCOUNTANT
 REGISTRAR
 COLONEL
 PRINCIPAL

sd/-
 (AMIT BISHT)
 SENIOR ACCOUNTANT
 REGISTRAR
 COLONEL
 PRINCIPAL

sd/-
 (A S PANWAR)
 SENIOR ACCOUNTANT
 REGISTRAR
 COLONEL
 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 31ST MARCH 2021

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), and 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.

Date: 05.03.2022

Sd/-
(AS Panwar)
Senior Accountant

Sd/-
(Vishal Ranjan)
Offg Registrar

Sd/-
(Amit Bisht, SM)
Colonel
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 31ST MARCH 2021

SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES (illustrative)

6. DEPRECIATION

Depreciation is provided on straight line- method as per 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.

7.1 CASH & BANK BALANCE

Receipt & Payment Account: The opening balance of Axis Saving account being Rs. 11822576.21 is brought to the Books of Account from Financial Year 2020-21. This account is utilized for collecting advance Training fee and had been kept outside the books of institute till FY 2019-20.

8. GOVERNMENT GRANTS/SUBSIDIES

8.1 Government grants of the nature of contribution towards capital.

8.2 Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets.

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.

12. ADVANCE TRAINING FEES

Training fees is received in advance and deposited in AXIS BANK Training fee Account #918010046665532. This account was kept out of the books of accounts if the previous years and a next amount was transferred to the main account (Books of accounts) of the Institute as Training income as and when the batch pertaining to the

advance commence. This account is being brought to books of accounts from FY 2020-21 with opening balance of Rs. 11822576.21.

Advance training fees is categorized under schedule 7- current Liabilities.

13. Accounts of NIM are revised upon observation of CAG Audit dated 09.02.2022. The effects of the revision are as under:

Head	Particulars	Impact	Previous (Rs in Lacs)	Revised (Rs in Lacs)	Change (Rs in Lacs)	Change in %
Income & Expenditure Account	Depreciation rate on Building changed from 1 % to 10%	Increase in Depreciation (sch 8)	73.51	221.60	148.09	201.45%
	Interest Income of Advance Fee shown as Income rather than Designated Fund (Reserve & Surplus)	Increase in Interest Income (sch 17)	0	5.53	5.53	-
	Effect on Surplus/Deficit	Increase in Expense over Income	379.23	521.79	142.56	37.59%
Balance Sheet	Effect on Corpus Fund	Decrease in Corpus Fund (sch 1)	3395.73	3253.17	142.56	4.19%
	Depreciation rate on Building changed from 1 % to 10%	Decrease in Fixed Assets (sch 8)	3201.62	3349.70	148.08	4.62%
	Shown Advance Traning fee as Current Liability and not as Designated Fund (Reserve & Surplus)	Decrease in Reserve & Surplus - Designated Fund (sch 2)	221.65	0	221.65	100%
	Shown Advance Traning fee as Current Liability and not as Designated Fund (Reserve & Surplus)	Increase in Current Liability (sch 7)	0.7	216.82	216.12	30874%

Date: 05.03.2022

Sd/-
(AS Panwar)
 Senior Accountant

Sd/-
(Vishal Ranjan)
 Offg Registrar

Sd/-
(Amit Bisht, SM)
 Colonel
 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 31ST MARCH 2021

SCHEDULE 25- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

(Illustrative)

1. CONTINGENT LIABILITIES

			(Amount in Rs)
1.1	Claims against the Entity not acknowledged as debts		Rs. 0.00
1.2	In respect of Bank guarantees given by/on behalf of the Entity Letters of Credit opened by Bank of behalf of the Entity Bills discounted with banks	Rs. 0.00	Rs. 0.00
1.3	Disputed demands in respect of: Income Tax 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

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

Surplus of the Institute has been exempted from income Tax as being registered as a society under the Societies Registration Act, 1860.

Date: 05.03.2022

Sd/-
(AS Panwar)
Senior Accountant

Sd/-
(Vishal Ranjan)
Offg Registrar

Sd/-
(Amit Bisht, SM)
Colonel
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 31ST MARCH 2021

SCHEDULE 25- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS
(Illustrative)

6. FOREIGN CURRENCY TRANSACTION

	(Amount in Rs)	
	<u>Present Year</u>	<u>Previous Year</u>
6. 1 Value of Imports Calculated on C.I.F. Basis		
Purchase of finished Goods	Rs. 0.00	Rs. 0.00
Raw Materials & Components (Including in transit)	Rs. 0.00	Rs. 0.00
Capital Goods	Rs. 0.00	Rs. 0.00
Stores, Spares and Consumables	Rs. 0.00	Rs. 0.00
6. 2 Expenditure in foreign currency		
Travel	Rs. 0.00	Rs. 0.00
Remittances and Interest payment to financial Institution/ Bank in Foreign currency	Rs. 0.00	Rs. 0.00
Other expenditure		
Commission on Sales	Rs. 0.00	Rs. 0.00
Legal and Professional Expenses	Rs. 0.00	Rs. 0.00
Miscellaneous Expenses	Rs. 0.00	Rs. 0.00
6. 3 Earnings		
Value of Exports on FOB basis		
6. 4 Remuneration to auditors		
As Auditors		
Taxation matters	Rs. 0.00	Rs. 0.00
For Management Services	Rs. 0.00	Rs. 0.00
For certification	Rs. 0.00	Rs. 0.00
Others	Rs. 0.00	Rs. 0.00

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

8. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2021 and the Income and Expenditure Account for the year ended on that date.

Date: 05.03.2022

Sd/-
(AS Panwar)
Senior Accountant

Sd/-
(Vishal Ranjan)
Offg Registrar

Sd/-
(Amit Bisht, SM)
Colonel
Principal

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

**(AJAY BHATT)
RAKSHA RAJYA MANTRI**

New Delhi**Dated 2022**

Action taken report on the Audit Report of the Comptroller & Auditor General of India on the Audited Accounts of Nehru Institute of Mountaineering (NIM),Uttarkashi, Uttarakhand for the year 2020-21

Para No.1	Audit Comments	Reply
1.	We have audited the attached revised Balance Sheet of Nehru Institute of Mountaineering, (NIM) Uttarkashi, as on 31st March 2021 and the revised Income & Expenditure Account/Receipts & Payment Account for the year ended on that date, under Section 20(I) of the C&AG (Duties, Power & Conditions of Service) Act. 1971. The audit has been entrusted by Ministry of Finance, Department of Economic Affairs(Budget Division) 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 this 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.
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 & Regulations (Propriety and Regularity) 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.

Para No.	Audit Comments	Reply
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.	It is a statement on procedure of audit by C&AG. Hence, no comments of the Institute are offered.
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 purpose of our audit.	It is a statement on procedure of audit by C&AG. Hence, no comments of the Institute are offered.
(ii)	The revised Balance Sheet and revised Income & Expenditure Account/ Receipt & Payment Account dealt with by this report have been drawn up in accordance with generally accepted accounting principles and accounting standards except as commented upon in the following paragraph.	It is a general statement by the Audit. No comments are therefore, required.
(iii)	In our opinion, proper book 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:-	
	(A) Revision of Financial Statements Based upon the observations of C&AG, the Financial Statements of NIM for the financial year 2020-2021 were revised. The impact of revision has been disclosed vide 'Schedule-24, Note-13' forming part of revised Financial Statements of NIM for the financial year 2020-21.	The financial statements were revised as per the C&AG instructions and all changes suggested were incorporated therein. The management will make sure that future financial statements will be as per the C&AG recommendation/ Suggestions.

Para No.	Audit Comments	Reply
	<p>(b) Grant-in aid</p> <p>NIM utilized the total grant in aid of Rs. 15.93 crore received during the financial year 2020-2021(Rs.6.41 crore was received in March 2021) leaving Nil balance as unutilized grant as on 31 March 2021.</p>	Grants were appropriated as budgeted allotment. Utilization certificate is being submitted.
	<p><u>(c) Management letter</u></p> <p>Deficiencies which have not been included in the Audit Report have been brought to the notice of NIM, through a Management Letter issued separately for remedial/corrective action.</p>	Remedial actions taken with immediate effect.
(v)	Subject to our observation in the preceding paragraph, we report that the revised Balance Sheet and revised Income & Expenditure Account/Receipts & Payment Account dealt with by this Report are in agreement with the books of accounts.	No comments
(vi)	<p>In our opinion and to the best of information and according to the explanations given to us the said revised financial statement 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.</p> <p>(i) In so far it relates to the Balance Sheet of the state of affairs of NIM, as on 31st March 2021; and</p> <p>(ii) In so far it relates to the revised Income and Expenditure Account of the surplus for the year ended on the date</p>	It is a statement of fact and hence no comments of the Institute are offered.