

ANNUAL AUDIT REPORT

For The Financial Year 2021-22



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

NEHRU INSTITUTE OF MOUNTAINEERING
UTTARKASHI

CONTENTS

<u>S.No</u>	<u>Description</u>	<u>Page No</u>
1.	Review Report	- 01
2.	Audit Report	- 02 – 04
3.	Annual Accounts	- 05 – 29
4.	Action Taken Report	- 30 – 32
5.	Annual Report	- 33 – 39

“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. To achieve these objectives, 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 for the year 2021-22 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 in the meeting of Executive Council held on 11/11/2021 under the chairmanship of Hon'ble Raksha Mantri.

5. The Annual Report of the Institute for the year 2021-22 has been approved by the Executive Council. The Government is in agreement with the Report.s

“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 2021- 2022**

1. We have audited the attached Balance Sheet of Nehru Institute of Mountaineering, (NIM) Uttarkashi, as on 31st March 2022 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 for five years period from 2018-19 to 2022-2023. These financial Statements are the responsibility of NIM's management. Our responsibility is to express an opinion on these Financial Statements 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 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 purpose of our audit.
- (ii) The Balance Sheet and 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.
- (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.

(iv) We further report that :

Grant-in aid

Out of grant-in aid of Rs. 15.03 crore received during the year (Rs.4.03 Crore was received in March) , NIM utilized Rs. 15.03 Crore leaving Nil balance as unutilized grant as on 31 March 2022.

(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 31st March 2022; 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: 13.09.2022

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 26 April 2022 to 10 May 2022. No material deficiency was noticed on physical verification.
4	System of physical verification of Inventory	The physical verification of inventory has been carried out by the management of NIM at reasonable intervals between 20 January 2022 and 15 February 2022.
5.	Regularity in payment of statutory dues	NIM is regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Custom Duty, Cess and other statutory dues with the appropriate authorities.

ANNUAL AUDITED ACCOUNTS FOR THE YEAR 2020-21
FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATION)
NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING,UTTARKASHI
BALANCE SHEET AS ON 31st MARCH,2022

(AMOUNT -RUPEES)

CORPUS/CAPITAL FUND AND LIABILITIES	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
CORPUS/CAPITAL FUND	1	1,07,59,194.85	32,53,17,455.79
RESERVES AND SURPLUS	2	-	
EARMARKED /ENDOWMENT	3	39,00,71,690.56	3,41,87,227.00
FUNDS SECURED LOANS AND BORROWING UNSECURED	4		
LOANS AND BORROWING	5		
DEFERRED CREDIT LIABILITIES	6	1,25,60,149.47	
CURRENT LIABILITIES	7	1,64,52,607.03	2,16,82,392.47
TOTAL		42,98,43,641.91	38,11,87,075.26
ASSETS			
FIXED ASSETS	8	35,04,47,766.56	32,01,61,715.18
INVESTMENTS-FORM EARMARKED/ENDOWMENT FUNDS	9	3,96,23,924.00	3,41,87,227.00
INVESTMENT-OTHERS	10		
CURRENT ASSETS,LOANS,ADVANCES ETC	11	3,97,71,951.35	2,68,38,133.08
MISCELLANEOUS EXPENDITURE (to the extent now written of or adjusted)			
TOTAL		42,98,43,641.91	38,11,87,075.26

DATE : 30-05-2022

(A S PANWAR)
SENIOR ACCOUNTANT

(VISHAL RANJAN)
REGISTRAR

(AMIT BISHT)
COLONEL

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 2022

(AMOUNT -RUPEES)

INCOME	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
INCOME FROM SALES/SERVICES	12	1,92,22,209.00	-
GRANTS/SUBSIDIES	13	12,00,05,948.62	4,79,02,550.00
FEES/SUBSIDIES	14	-	-
INCOME FROM INVESRMENTS(INCOME ON INVEST,EARMARKED/ENDOW FOUNDS	15	-	-
INCOME FROM ROYALTY,PUBLICATION ETC	16	-	-
INTEREST EARNED	17	12,72,852.68	-
OTHER INCOME	18	83,51,477.00	77,84,777.40
INCREASE/(DECREASE)IN STOCK OF FINISHED GOODS AND WORKS-IN-PROGRESS	19	(5,55,062.00)	10,76,668.50
TOTAL(A)		14,82,97,425.30	5,67,63,995.90
EXPENDITURE			
ESTABLISHMENT EXPENSES ETC.	20	7,18,10,807.48	6,74,33,243.08
OTHER ADMINISTRATIVE EXPENCE ETC.	21	3,64,20,471.36	1,93,26,892.00
EXPENDITURE ON GRANTS,SUBSIDIES ETC.	22		5,75,954.00
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	3,44,62,692.22	64,87,843.95
TOTAL (B)		14,26,93,971.06	9,38,23,933.03
BALANCE BEING(LESS)EXCESS OF INCOME OVER EXPENDITURE			
TRANSFER TO SPECIAL RESERVE(SPECIFY EACH TRANSFER TO/FROM GENERAL RESERVE	(-)	(56,03,454.24)	3,70,59,937.13
BALANCE BEING SURPLUS/(DEFICIT)CARRIED TO CORPUS/CAPITAL FUND			
SIGNIFICANT ACCOUNTING POLICIES	24	-	-
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	-	-

DATE : 30-05-2022

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
RECEIPTS AND PAYMENTS STATEMENT FOR THE YEAR ENDED 31st MARCH 2022

(AMOUNT-RUPEES)

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
<u>I. OPENING BALANCE</u>			<u>I. EXPENDITURE</u>		
a) CASH IN HAND	99,473.50	11,32,193.50	a) ESTABLISHMENT EXPENSES(CORRESPONDING TO SCHEDULE 20)	7,18,10,807.48	6,74,33,243.08
b) BANK BALANCE			b) ADMINISTRATIVE EXPENSES(CORRESPONDING TO SCHEDULE 21)	3,50,77,131.36	1,93,26,892.00
i) CURRENT ACCOUNTS-SBI	20,92,852.61	12,85,623.29			
iii) IN SAVING ACCOUNTS-AXIS (Ref Notes to Accounts)	2,21,65,596.47	1,18,22,576.21	<u>III. INVESTMENTS AND DEPOSITS MADE</u>		
notes to accounts schedule 26	2,37,475.00				
Saving Account SBI	55,91,552.80				
Saving Account Axis	61,51,865.20				
<u>II. GRANTS RECEIVED</u>			a) OUT OF EARMARKED/ENDOWMENT FOUND	-	-
a) FROM GOVERNMENT OF INDIA	4,31,75,000.00	4,52,90,000.00	b) OUT OF OWN FUNDS (INVESTMENTS-OTHERS)	-	-
			<u>IV. EXPENDITURE ON FIXED ASSETS CAPITAL</u>		
b) FROM STATE GOVERNMENT	10,71,17,000.00	11,40,50,000.00	<u>WORK-IN-PROGRESS</u>		
On Bank Saving Account Spl Training			a) PURCHASE OF FIXED ASSETS	5,62,48,743.60	8,05,85,733.00
<u>III. INCOME ON INVESTMENTS FROM</u>			b) EXPENDITURE ON CAPITAL WORK IN PROGRESS	85,00,000.00	-
a) EARMARKED/ENDOWMENT FUNDS	-		<u>V. REFUND OF SURPLUS MONEY/LOANS</u>		
			a) TO THE GOVERNMENT OF INDIA	-	-
<u>IV. INTEREST RECEIVED</u>			b) TO THE STATE GOVERNMENT	-	-
a) ON BANK DEPOSIT/SAVING ACCOUNT Training	9,73,769.68	553348.00	c) TO THE PROVIDERS OF FUNDS	-	-
b) ON BANK DEPOSIT/SAVING ACCOUNT Spl Training	299083.00		<u>VI. FINANCE CHARGES (INTEREST)</u>		
			A SPECIAL GRANTS FOR SPECIFIC PURPOSE ADV.		
<u>V. OTHER INCOME (SPECIFY)</u>			SALES TAX	-	-
a) COURSE FEE	-		<u>VII. OTHER PAYMENTS (SPECIFY)</u>		
b) MEMBERSHIP FEE	-		a) SPL TRAINING EXPENSE PAYABLE (Refer point 1(8) of to account schedule 26	13,475.00	
c) PROSPECTUS SALE			b) HIRE CHARGE 2020-21 PAYABLE SPL TRAINING OF NOTES TO ACCOUNTS SCHEDULE 26	18,81,460.00	
d) MISCELLANEOUS RECEIPTS	2,12,689.00	77,84,777.40	c) STAFF WELFARE 2020-21 PAYABLE SPL TRAINING OF TO ACCOUNT SCHEDULE 26	20,34,694.00	
e) EXPEDITION RECEIPTS			d) REFUND ADVANCE TRAINING FEES	28,78,349.00	
<u>VI. AMOUNT BORROWED</u>			<u>VII. CLOSING BALANCE</u>		
a) LOAN FOR GPF / CPF			a) CASH IN HAND	29,360.50	99,473.50
<u>VII. ANY OTHER RECEIPT (GIVE DETAILS)</u>			b) BANK BALANCE		
a) ADVANCE TRAINING FEE	1,96,26,711.00	9789672.26	i) IN CURRENT ACCOUNTS-SBI	28,11,648.85	20,92,852.61
b) OUTSTANDING TRAINING FEES	70000.00		ii) IN DEPOSIT ACCOUNTS	2,78,70,357.56	2,21,65,596.47
c) ADVANCE TO STAFF SPL TRAINING	105000.00		iii) IN SAVING ACCOUNTS-AXIS	2,67,945.00	
d) SPECIFIC TRG FEES	6736370.86		BANK ACCOUNT SPL TRAINING (SBI)	8,87,741.30	
e) RECOVERY OF FESTIVAL ADVANCE			IN SAVING ACCOUNT AXIS	45,27,749.47	
f) POINT 1(A) OF NOTES TO ACCOUNT SCHEDULE 26	185024.00				
TOTAL Rs.	21,48,39,463.12	19,17,08,190.66		21,48,39,463.12	19,17,08,190.66

DATE : 30-05-2022

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
SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2022

(AMOUNT RUPEES)

RECEIPTS		CURRENT YEAR		PREVIOUS YEAR		
SCHEDULE 1-CORPUS/CAPTIAL FUND:						
BALANCE AS AT THE BEGINNING OF THE YEAR(REFER POINT 1(C) NOTES TO ACCOUNTS		51,55,740.61		26,60,59,521.38		
SCHEDULE 26						
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		
ADD: ADJUSTMENT OF FIXED ASSETS	(+)		(+)			
Less: BALANCE OF NET INCOME (EXPENDITURE)						
TRANSFER FROM THE INCOME AND EXPENDITURE						
ACCOUNT	(-)	(56,03,454.24)	(-)	5,21,79,515.59		
LESS: ASSETS AND STORES ITEM WRITTEN OFF/ CONDEMNED DURING THE YEAR						
BALANCE AS AT THE YEAR END		1,07,59,194.85		32,53,17,455.79		
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 : 30-05-2022

sd/-
(A S PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

sd/-
(AMIT BISHT)
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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 2022

(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			320161715.18	3,41,87,227.00	-	3,15,12,719.00
(b) ADDITIONS TO THE FUNDS					-	
i. DONATION/GRANTS/SUBSCRIPTION					-	
ii.INCOME FROM INVESTMENT MADE ON ACCOUNTS OF FUNDS			64748743.60	47,40,600.00	47,40,600.00	51,45,900.00
iii.OTHER ADDITIONS (SPECIFY NATURE) CONTRIBUTION INTERST FROM GENRAL ACCOUNT				31,54,549.00	31,54,549.00	29,10,090.00
TOTAL (b)			64748743.60	78,95,149.00	7,26,43,892.60	3,95,68,709.00
TOTAL (a+b)			384910458.78	4,20,82,376.00	42,69,92,834.78	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						
DEPRECIATION ON FIXED ASSETS AMOORTISED RENT			34462692.22		3,44,62,692.22	
RENT						
PAYOUTS MADE				24,58,452.00	24,58,452.00	53,81,482.00
TOTAL			34462692.22	24,58,452.00	3,69,21,144.22	53,81,482.00
TOTAL (C)			34462692.22	24,58,452.00	3,69,21,144.22	53,81,482.00
NET BALANCE AS AT THE YEAR -END (a+b+c)			350447766.56	3,96,23,924.00	3,96,23,924.00	3,41,87,227.00
NOTES:						
1. DISCLOSURES SHALL BE MADEUNDER 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 : 30-05-2022

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
SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2022

(AMOUNT RUPEES)

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 : 30-05-2022

sd/-
(A S PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

sd/-
(AMIT BISHT)
COLONEL
PRINCIPAL

[illegible]

sd/-
(A S PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

sd/-
(AMIT BISHT)
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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 2022

(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)	14,13,484.00	70,144.00
3. ADVANCE RECEIVED FOR TRAINING FEE (Ref point 2b of Notes to Accounts schedule 26)	1,40,52,856.00	2,16,12,248.47
4. INTERST ACCRUED BUT NOT DUE ON :		
a) SECURED LOANS/BORROWINGS	-	-
b) UNSECURED LOANS/ BORROWING	-	-
5. STATUTOTY LIABILITIES :		
a) GST PAYABLE	9,86,267.03	-
b) OTHER-INCOME TAX	-	-
6. OTHER CURRENT LIABILITIES -REMITTANCES BANK OVERDRAFT		
TOTAL (A)	1,64,52,607.03	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)	1,64,52,607.03	2,16,82,392.47

DATE : 30-05-2022

sd/-
(A S PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

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(AMIT BISHT)
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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 2022

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	-	-	70,144.00
5	HIRE CHARGE SPL TRAINING PAYABLE	13,43,340.00	-	-	13,43,340.00
6	SALES TAX PAYABLE				
7	SECURITY MONEY REFUNDABLE				
	TOTAL	14,13,484.00	-	-	14,13,484.00

DATE : 30-05-2022

sd/-
(A S PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

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(AMIT BISHT)
COLONEL
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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 2022

SCHEDULE 8- FIXED ASSETS	DEP. RATE	GROSS BLOCK			DEPRECIATION		NET BLOCK		
		COST/VALUATION AS AT BEGINNING OF THE YEAR 1/4/2020	ADDITION BEFORE 30.09.2022	ADDITION AFTER 30.09.2022	TOTAL ADDITION DURING THE YEAR	NET BLOCK BEFORE DEPRECIATION	AFTER DEPRECIATION ON ASSETS CURRENT	NET BLOCK AFTER DEPRECIATION	AS AT THE CURRENT YEAR END 2021-22
		1	3	4	5	6	7	8	9
A. FIXED ASSETS									
1 LAND									
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%	20,48,62,172.00		4,18,18,567.60	4,18,18,567.60	24,66,80,739.60	2,25,77,145.58	22,41,03,594.02	22,41,03,594.02
b) ON LEASEHOLD LAND									-
c) OWNERSHIP FLATS/PREMISES BELONGING TO THE ENTITY									-
3 PLANTS MACHINERY & EQUIPMENT									-
4 FURNITURE AND FIXTURES	10%	32,80,843.13	3,89,475.00	34,200.00	4,23,675.00	37,04,518.13	3,68,741.81	33,35,776.32	33,35,776.32
5 OFFICE EQUIPMENT	10%	4,90,537.83	17,300.00	3,93,500.00	4,10,800.00	9,01,337.83	70,458.78	8,30,879.05	8,30,879.05
6. COMPUTER/PERIPHERALS(I.T.)	40%	8,45,503.66		7,76,808.00	7,76,808.00	16,22,311.66	4,93,563.06	11,28,748.60	11,28,748.60
7. ELECTRIC INSTALLATIONS	10%	6,18,026.52				6,18,026.52	61,802.65	5,56,223.87	5,56,223.87
8. EQUIPMENT AND STORES	10%	3,33,84,492.43	13,61,299.00	71,77,692.00	85,38,991.00	4,19,23,483.43	38,33,463.74	3,80,90,019.69	3,80,90,019.69
9. LIBRARY BOOKS	40%	6,93,523.73				6,93,523.73	2,77,409.49	4,16,114.24	4,16,114.24
10. TUBE WELLS AND WATER SUPPLY	10%	8,08,016.78				8,08,016.78	80,801.68	7,27,215.10	7,27,215.10
11. VEHICLE									
i. DONATED	15%	2,06,660.43				2,06,660.43	30,999.06	1,75,661.37	1,75,661.37
ii. NON- DONATED	15%	67,66,963.98				67,66,963.98	10,15,044.60	57,51,919.38	57,51,919.38
12. OTHER FIXED ASSETS									
i. STORE ITEMS									
ii. GUEST HOUSE/HOSTEL CROCKERY	10%	36,62,661.16	10,62,300.00	1,80,435.00	12,42,735.00	49,05,396.16	4,81,517.87	44,23,878.29	44,23,878.29
iii. MOTORIZED CLIMBING WALL	10%	2,03,781.02				2,03,781.02	20,378.10	1,83,402.92	1,83,402.92
iv. MEDICAL EQUIPMENT	10%	8,69,709.77	6,899.00	2,07,133.00	2,14,032.00	10,83,741.77	98,017.53	9,85,724.24	9,85,724.24
v. MUSEUM EQUIPMENT									
vi. FIRE FIGHTING EQUIPMENT	10%	1,33,275.05				1,33,275.05	13,327.51	1,19,947.55	1,19,947.55
vii. MODEL EXHIBITS	10%	3,51,91,830.05		28,23,135.00	28,23,135.00	3,80,14,965.05	36,60,339.76	3,43,54,625.30	3,43,54,625.30
viii. SPORTS EQUIPMENT	10%	9,251.34				9,251.34	925.13	8,326.21	8,326.21
ix. AUDITORIUM EQUIPMENT (AV SYSTEM)	10%	3,76,572.24				3,76,572.24	56,485.84	3,20,086.40	3,20,086.40
x. SOLAR WATER HEATER PLANT	40%	6,90,179.06				6,90,179.06	2,76,071.62	4,14,107.44	4,14,107.44
xi. INDOOR CLIMBING WALL		1,04,61,984.00				1,04,61,984.00	10,46,198.40	94,15,785.60	94,15,785.60
CAPITAL WORK IN PROGRESS				85,00,000.00	85,00,000.00	85,00,000.00		85,00,000.00	85,00,000.00
TOTAL		32,01,61,715.18	28,37,273.00	6,19,11,470.60	6,47,48,743.60	38,49,10,458.78	3,44,62,692.22	35,04,47,766.56	35,04,47,766.56

DATE : 30-05-2022

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
SCHEDULES FORMETING PART OF BALANCE SHEET AS ON 31st MARCH 2022

(AMOUNT-RUPEES)

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
 II) BALANCE WITH SBI AND OTHER RECEIVABLES/CASH IN HAND

TOTAL	3,96,23,924.00	3,41,87,227.00
--------------	-----------------------	-----------------------

SCHEDULE 10 : INVESTMENTS - OTHER

1. IN GOVERNMENT SECURITIES/ SECURITY DEPOSITS
 2. OTHER APPROVED SECURITIES
 3. SHARE
 4. DEBENTURES AND BONDS
 5. SUBSIDIARIES AND JOINT VENTURE

TOTAL	-	-
--------------	----------	----------

DATE : 30-05-2022

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
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2022

(AMOUNT-RUPEES)

SCHEDULE 11 : CURRENT ASSETS,LOANS,ADVANCES,ETC	CURRENT YEAR		PREVIOUS YEAR	
A. CURRENT ASSETS				
1. INVESTMENTS				
a) STORES AND SPARES SCHEDULE 19(Ration & Medicine&souvenir &journal)	11,95,814.50		17,50,876.50	
b) LOOSE TOOLS (PROVISION FOR BALANCE SHEET)	2,93,860.00		2,93,860.00	
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) OUTSTANDING TRAINING FEES	91,634.00		2,72,500.00	
c) OUTSTANDING SPECIAL TRAINING FEES	13,00,976.20			
d) TDS/GST/TAX	3,31,889.97			
3. CASH BALANCE IN HAND(INCLUDING CHEQUES,DRAFTS AND IMPREST				
4.BANK BALANCES	2,97,305.50		99,473.50	
a) WITH SCHEDULE BANKS				
INTEREST ON FDRS				
DEPOSIT ACCOUNT (INCLUDES MARGIN MONEY)				
ON SAVING ACCOUNTS				
b) ON CURRENT ACCOUNTS				
ON CURRENT ACCOUNTS	28,11,648.85		20,92,852.61	
ON DEPOSIT ACCOUNT(INCLUDES MARGIN,MONEY)				
ON SAVING ACCOUNTS	3,32,85,848.33		2,21,65,596.47	
5. POST OFFICE -SAVING ACCOUNTS				
TOTAL (A)	3,96,08,977.35		2,66,75,159.08	

DATE : 30-05-2022

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
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2022

(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) SECURITY DEPOSITS	1,62,974.00	1,62,974.00
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)	1,62,974.00	1,62,974.00
TOTAL (A+B)	3,97,71,951.35	2,68,38,133.08

DATE : 30-05-2022

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
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2022
 (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) TRAINING FEE INCOME	1,18,39,239.00	-
b) SPECIAL TRAINING EE INCOME	73,82,970.00	-
c) AGENCY COMMISSION AND BROKERAGE	-	-
d) MAINTENANCE SERVICES (EQUIPMENT/PROPERTY)	-	-
e) OTHERS SPECIFY	-	-
TOTAL	1,92,22,209.00	-
SCHEDULE 13: GRANTS/SUBSIDIES(IRRECOVERABLE GRANTS & SUBSIDIES RECEIVED)		
1. CENTRAL GOVERNMENT (NON-PLAN)	4,31,75,000.00	4,52,90,000.00
2. STATE GOVERNMENT (NON-PLAN)	10,71,17,000.00	11,40,50,000.00
LESS: GRANT FOR FIXED ASSETS FY 21-22 (CAPITALIZED)	(5,62,48,743.60)	(8,05,85,733.00)
LESS: CAPITAL WORK IN PROGRESS19-20	(85,00,000.00)	-
CAPTILIZED IN FY 19-20 CAPITILIZED IN FY 20-21		(3,08,51,717.00)
ADD: DEPRECIATION PORTION OF CAPITAL GRANT	3,44,62,692.22	
3. GOVERNMENT AGENCIES	-	-
4. INSTITUTIONS/WELFARE BODIES	-	-
5.INTERNATIONAL ORGANIZATIONS	-	-
6. OTHER (SPECIFY)	-	-
TOTAL	12,00,05,948.62	4,79,02,550.00
G.TOTAL	12,00,05,948.62	4,79,02,550.00

DATE : 30-05-2022

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
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2022

(AMOUNT-RUPEES)

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

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 : 30-05-2022

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
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2022

(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		
a) WITH SCHEDULED BANKS	9,73,769.68	5,53,348.00
b) WITH SCHEDULED BANKS SPECIAL TRAINING	2,99,083.00	-
c) POST OFFICE SAVING ACCOUNTS	-	-
d) OTHERS	-	-
3. ON LOANS		
a) EMPLOYEES/STAFF	-	-
b) OTHERS	-	-
4. INTEREST ON DEBTORS AND OTHER RECEIVABLES		
TOTAL	12,72,852.68	5,53,348.00

DATE : 30-05-2022

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
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2022

(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. MISCELLANEOUS INCOME - INCOME SPECIAL TRAINING FY2021-22(Refer 1(b)	-	-
notes to accounts schedule 26	8138788.00	
4. MISCELLANEOUS INCOME(MISCELLANEOUS RECEIPTS)	2,12,689.00	77,84,777.40
TOTAL	83,51,477.00	77,84,777.40

SCHEDULE 19 : INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK-IN-PROGRESS	CURRENT YEAR	PREVIOUS YEAR
a) CLOSING STOCK		
i) RATION AND MEDICINE	11,95,814.50	1750876.50
ii) NIM Journal	2,93,860.00	2,93,860.00
b) LESS OPENING STOCK		
i) RATION AND MEDICINE	17,50,876.50	600953.00
ii) NIM Journal	2,93,860.00	367115.00
NET INCREASE/(DECREASE) (a-b)	(5,55,062.00)	10,76,668.50

SCHEDULE 20 :ESTABLISHMENT EXPENSES	CURRENT YEAR	PREVIOUS YEAR
a) SALARIES AND WAGES	5,66,01,154.48	52660210.08
b) ALLOWANCES AND BONUS		
(i) TRAVELLING ALLOWANCE	3,62,508.00	209689.00
(ii) TRANSFER ALLOWANCE	1,77,182.00	85746.00
c) CONTRIBUTION TO LEAVE SALARY & PENSION	25,19,565.00	2477079.00
d) CONTRIBUTION TO OTHER FUND(PENSION/ GRATUITY)	87,45,849.00	8890429.00
e) STAFF WELFARE EXPENSES	2,50,000.00	200000.00
f) EXPENSES ON EMPLOYEES ' RETIREMENT AND TERMINAL BENEFITS'	-	-
g) OTHERS (SPECIFY) .(INTEREST OF PROVIDENT FUND)	31,54,549.00	2910090.00
TOTAL	7,18,10,807.48	6,74,33,243.08

DATE : 30-05-2022

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
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2022

(AMOUNT-RUPEES)

SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR	PREVIOUS YEAR
a) PURCHASES(Ration And Medicin)	68,55,687.00	
b) ELECTRICITY AND POWER	15,03,383.00	13,48,283.00
c) STORE CONSUMED	-	24,37,460.00
d) INSURANCE		
e) STORES CONSUMED	-	
f) INSURANCE	-	-
G) REPAIRS AND MAINTENANCE		
i) EQUIPT & STORE	4,95,452.00	3,28,967.00
ii) BUILDING & ROAD	30,21,600.00	43,39,136.00
iii) NURSERY & GARDEN	1,02,971.00	38,090.00
iv) GUEST HOUSE	2,83,156.00	2,76,928.00
v) LIBRARY	1,80,700.00	64,400.00
vi) HOSTEL	17,82,732.72	12,42,253.00
vii) MUSEUM	1,07,696.00	1,77,350.00
viii) INTERNATIONAL CLIMBING WALL	3,00,979.00	2,68,604.00
h) RENT,RATES AND TAXES		-
i) VEHICLES RUNNING AND MAINTENANCE	18,63,235.36	10,44,913.00
j) TELEPHONE AND COMMUNICATION CHARGES	4,00,308.00	2,49,444.00
k) POSTAGE CHARGES	57,000.00	25,150.00
l) MEMBERSHIP FEES	1,10,765.65	-
m) TRAINING FEE REFUND EXPENSE (Refer2(a) of notes to account schedule 26	1,59,000.00	-
n) EXPENSES ON SEMINAR/WORKSHOPS		
o) PUBLICATION OF JOURNAL	1,90,000.00	1,59,500.00
p) SPECIAL TRAINING EXPENSES	13,52,017.50	-
q) HIRE CHARGE SPECIAL TRAINING	13,43,340.00	-
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	1,45,12,809.85	63,13,822.00
(ii) MISCELLANEOUS EXPENSES	-	-
(iii) RESCUE CELL	-	-
(iv) WELFARE OF STAFF	-	-
(v) CONTINGENCIES	17,97,638.28	10,12,592.00
TOTAL	3,64,20,471.36	1,93,26,892.00

DATE : 30-05-2022

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
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2022

(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	-	
d) SOUVENIRS PRESENTATION/ CONDEMNATION		5,75,954.00
TOTAL	-	5,75,954.00
SCHEDULE 23 : INTEREST	CURRENT YEAR	PREVIOUS YEAR
a) ON FIXED LOANS	-	-
b) ON OTHER LOANS (INCLUDING BANK CHARGES)	-	-
c) OTHERS (SPECIFY)	-	-
TOTAL	-	

DATE : 30-05-2022

sd/-
(A S PANWAR)
SENIOR ACCOUNTANT

sd/-
(VISHAL RANJAN)
REGISTRAR

sd/-
(AMIT BISHT)
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 2022

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: 30 MAY 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 2022

SCHEDULE 25- CONTINGENT LIABILITIES

9. 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
	Bank guarantees given by/on behalf of the	Rs. 0.00
	Entity Letters of	
		<u>Present Year</u>
		<u>Previous Year</u>
	Credit opened by Bank of behalf of the Entity	Rs. 0.00
	Bills discounted with banks	Rs. 0.00
1.3	Disputed demands in respect of: Income Tax	
		Rs. 0.00
	Sales Tax	Rs. 0.00
	Municipal Taxes	Rs. 0.00
1.4	In respect of claims from parties for non-execution of orders, but contested by the Entity	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	<u>Current Year</u>	<u>Previous Year</u>
	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:		
Commoission 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
For certification	0.00	0.00
Others	0.00	0.00

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 31.03.2022 and the income and Expenditure Account for the year ended on that date.

Date: 30 May 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 2022

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. The profit portion of the special training module is then considered as income for Grant allotment purpose . Till FY 2020-21, separate cash book was maintained for special training module . From FY 2021-22 onwards , 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 profit portion for previous years of the special module programme Rs. 81,38,788/- is treated as an income under miscellaneous income (Schedule 18 : other income) Other Balances have been allocated to suitable heads.

(c) The Opening Balance of Corpus /Capital Fund (Schedule1) in the balance sheet Rs.32,53,17,455.79 includes Capital Grant not amortised over the period of time. In order to adhere to AS-12/IND AS-20, 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. 32,53,17,455.79
Less; Opening Balance of Fixed Assets	Rs. <u>32,01,61,715.18</u>
Actual Corpus Fund(Opening)	Rs. 51,55,740.61

Opening Balance of Earmarked /Designated Fund (Spl Grant Schedule3 Earmarked/Endowment Fund) is changed from Rs. Nil- to Rs. 32,01,,61,715,.18 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. 10,71,17,000.00
Grant received for Recurring/Non Recurring Expenses from MoDRs.	15,00,000.00
Grant received for Capital items from MoD	Rs. <u>4,16,75,000.00</u>
Total	Rs. 15,02,92,000.00
Grant Utilized for Capital items	Rs. 6,47,48,743.66
Grant Utilized for recurring/non-recurring items	Rs. 8,55,43,256.34

2. Other Disclosures

(a) Training fees refunded expense Rs. 1,59,000/- under Schedule 21 "Other Administrative Statement Expenses etc" is repayment of advance training

fees which were received in the previous years and were taken as income at the time of receipt. Since the same is refunded .

(b) Advance training fees of Rs. 2,66,13,005.47/- is segregated into following heads..

Current Liability-Advance for training scheduled in FY 22-23 (Sch-7) Rs. 1,40,52,856.00

Deferred Credit Liability (Non-current) (Sch6) Rs. 1,25,60,149.47

Rs. 2,66,13,005.47

Date: 30 May 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

New Delhi
Dated

2022

(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 2022

Para No	Audit Comments	Reply
1.	We have audited the attached Balance Sheet of Nehru Institute of Mountaineering, (NIM) Uttarkashi, as on 31st March 2022 and the 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 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.
Para No	Audit Comments	Reply
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 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	It is a statement on procedure of

	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.	audit by C&AG. Hence, no comments of the Institute are offered.
4 (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 Balance Sheet and 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.	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)	<p><u>Grant –in-Aid</u></p> <p>Out of grant-in-aid of Rs. 15.03 crore received during the year (Rs 4.03 crore) was received in March), NIM utilized Rs. 15.03 crore leaving NIL balance as unutilized grant as on 31 March 2022.</p>	The UC in respect of grants in aid received for the year 2021-2022 was submitted to the Director of Audit, Defence Services and Ministry of Defence. The amount was fully utilized leaving no unspent balance.
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 accountings.	It is a general statement by the Audit sssrequiring no comments.
(vi)	In our opinion and to the best of information	It is a general statement by the

	<p>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.</p> <p>(a) In so far it relates to the Balance Sheet of the State of affairs of NIM, as on 31st March 2022; and</p> <p>(bi) In so far it relates to the Income and Expenditure Account of NIM for the year ended on this date.</p>	Audit requiring no comments
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“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 UTTARKASHI (UTTARAKHAND)
ANNUAL REPORT
FOR THE PERIOD FROM 1st APRIL 2021 TO 31st MARCH 2022**

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 the 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 **Three** Basic, **Three** Advance, **One** S&R, **Two** Adventure, **One** Sport Climbing Course and **Ten** Special Courses as per details given below:-

**DETAILS OF REGULAR AND SPECIAL COURSES CONDUCTED DURING
THE PERIOD FROM 01 APRIL 2021 TO 31 MAR 2022**

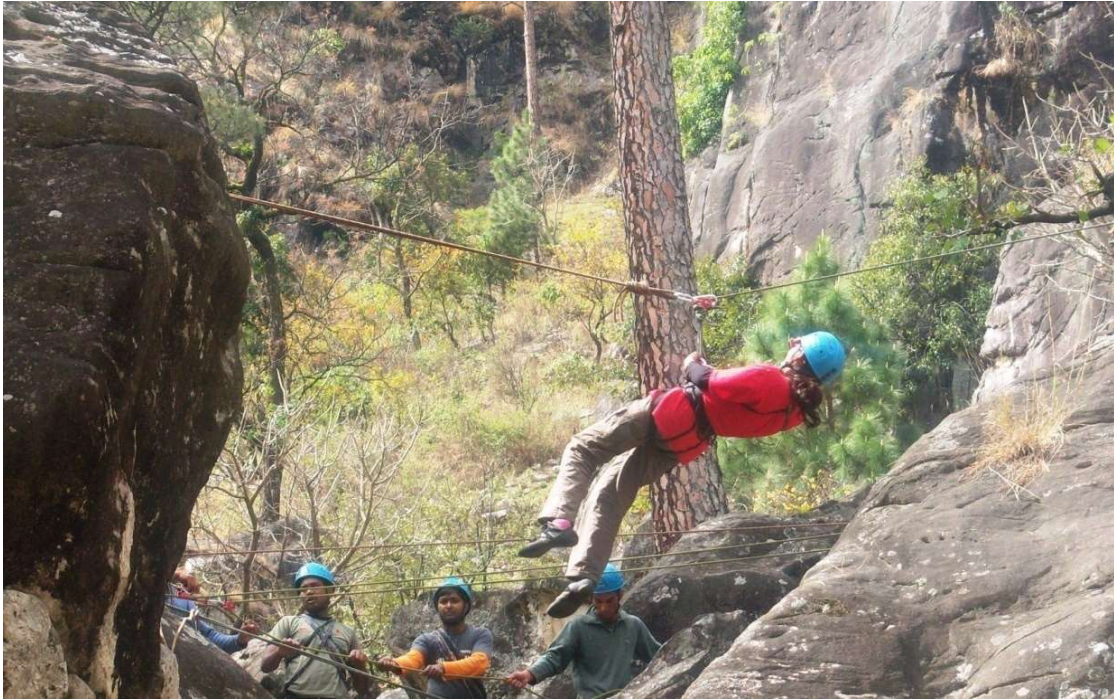
Ser	Name of Course	No of courses conducted during the year 2021-22	No of persons trained during the period		Total
			Men	Women	
1.	Basic Mountaineering Course*	03	221	62	283
2.	Advance Mountaineering Course*	03	153	32	185
3.	Search & Rescue Course*	01	77	10	87
4.	Method of Instruction Course (Mixed)*	-	-	-	-
5.	Adventure Course*	02	43	33	76
6.	Skiing Courses(Mixed)*	-	-	-	-
7.	Sport Climbing Course*	01	28	04	32
8.	Special Course*	10	315	35	350
	Total	20	837	176	1013

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.	<u>Basic Mountaineering Course</u> Ser No 261 (Mixed) Ser No 269 (Mixed) Ser No 270 (Mixed)	01Apr to 28Apr 2021 14Sep to 11Oct2021 19Oct to 15Nov2021	101 107 95	63 84 74	32 15 15	95 99 89
			303	221	62	283
2.	<u>Advance Mountaineering Course</u> Ser No164 (Mixed) Ser No169 (Mixed) Ser No167(Mixed)	01Apr to 28Apr 2021 14 Sep to 11 Oct 2021 19 Oct to 15 Nov 2021	40 59 95	28 51 74	10 07 15	38 58 89
			194	153	32	185
3.	<u>Search & Rescue Course</u>	01 Mar to 21 Mar 2022	89	77	10	87
4.	<u>Method of Instruction Course</u>	-	-	-	-	-
5.	<u>Adventure Course</u> Ser No 231(Mixed) Ser No 232 (Mixed)	16Nov to 30Nov2021 01Dec to 15Dec2021	41 39	23 20	16 17	39 37
			80	43	33	76
6.	<u>Sking Course</u>	-	-	-	-	-
7.	<u>Sport Climbing Course</u> 01 Sport Climbing Course	17 Nov to 27 Nov 2021	32	28	04	32
			32	28	04	32
	<u>G Total</u>		698	522	141	663

Note

During the training year 2021-2022, a total 698 applicants reported for training in various courses and out of this only 663 completed the training courses successfully. The remaining 35 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 Mountaineering Course for Dy SP of Uttarakhand Police, Dehradun	01 July to 21 July 2021	18	11	07	18
2.	Low Altitude Guide for Uttarakhand Tourism Development Board, Dehradun	16 Aug to 22 Aug 2021	49	49	-	49
3.	Low Altitude Guide for Uttarakhand Tourism Development Board, Dehradun	23 Aug to 29 Aug 2021	64	59	05	64
4.	Special Course for Uttarakhand Tourism Development Board, Dehradun (UTDB)	16 Nov to 21 Nov 2021	41	39	02	41
5.	Special Course for Vidya Valley School	17 Nov to 27 Nov 2021	09	04	05	09
6.	Special Course for NDRF	17 Dec to 30 Dec 2021	50	50	-	50
7.	Special Course for Forest Department	17 Dec to 30 Dec 2021	14	11	03	14
8.	Low Altitude Guide Course for Uttarakhand Tourism Development Board (UTDB), Dehradun	03 Jan to 09 Jan 2022	32	26	06	32
9.	Special BMC for Guardian Giripremi Institute of Mountaineering, Pune	01 Mar to 24 Mar 2022	41	26	04	30
10.	Low Altitude Guide Course for Uttarakhand Tourism Development Board (UTDB), Dehradun	13 Mar to 19 Mar 2022	43	40	03	43
			361	315	35	350

Note

During the training year 2021-2022, a total 361 applicants reported for training in various courses and out of this only 350 completed the training courses successfully. The remaining 11 trainees returned to their respective units/places without completing the courses, due to ill health or personal reasons.