

# **ANNUAL AUDIT REPORT**

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## **FOR THE FINANCIAL YEAR**

### **2024 - 25**



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

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

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**“PAPERS TO BE LAID ON THE TABLE OF LOK SABHA/RAJYA SABHA”****AUTHENTICATED****New Delhi****Dated :****2025****(SANJAY SETH)****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 XXI, 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 in adventure activities.

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

3. The Annual Accounts of Nehru Institute of Mountaineering for the year 2024-25 have been audited by the Director of Audit, Defence Services on behalf of Comptroller & Auditor General of India u/s 20(1) of the C&AG (Duties, Powers & Conditions of Services) Act, 1971 with the approval of Ministry of Finance.

4. The functioning of the Institute was reviewed by the Budget Sub-Committee chaired by the Joint Secretary, Ministry of Defence on 27<sup>th</sup> August, 2025.

5. The Annual Report of the Institute for the year 2024-25 has been approved by the members of Executive Council. The Government is in agreement with the Report of 2024-25.

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**“PAPERS TO BE LAID ON THE TABLE OF LOK SABHA/RAJYA SABHA”****AUTHENTICATED****New Delhi  
Dated                      2025****(SANJAY SETH)  
RAKSHA RAJYA MANTRI****Opinion of the Comptroller & Auditor General of India on the accounts of Nehru  
Institute of Mountaineering (NIM) for the year ended 31 March 2025****Qualified Opinion**

We have audited the financial statements of Nehru Institute of Mountaineering (NIM), Uttarkashi which comprise the statement of financial position as on 31 March 2025 and the Income & Expenditure Account and Receipts & Payment Account for the year ended 31 March 2025, and notes to the financial statements, including a summary of significant accounting policies under Section 20(1) of the Comptroller & Auditor General's Duties, Powers & Conditions of Service Act, 1971. The audit of NIM, Uttarkashi has been entrusted for the period from 2023-24 to 2027-28. These financial statements include the accounts of NIM, Uttarkashi.

This 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, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules & Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/CAG's Audit reports separately.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of a report, the accompanying financial statements of NIM, Uttarkashi read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, give a true and fair view of the financial position of the autonomous body as on March 31, 2025, and(of) its financial performance and its cash flows for the year ended in accordance with uniform format of accounts applicable to the Autonomous Bodies and Accounting standards generally accepted in India.

### **Basis for Qualified Opinion**

The qualified opinion is given on the basis of significant issue of the treatment of non-cash transaction as cash transaction. The condemnation of fixed assets should be reflected in the Income & Expenditure Account (as a loss on disposal/write-off).

We conducted our audit in accordance with the CAG's Auditing regulations/Standards/manuals/guidelines/guidance notes/orders/circulars etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the Audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Responsibilities of Management for the financial statements**

The Governing Body of the Nehru Institute of Mountaineering (NIM) is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts applicable to the Autonomous Bodies and as per accounting standards generally accepted in India, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's Auditing Standards, Financial Attest Audit Manual and Indian Accounting Standards.

For and on behalf of the CAG of India

Sd/-

(Director General of Audit)  
Defence Services, New Delhi

Place: New Delhi  
Date: 27.10.2025

**Separate Audit Report on the Accounts of Nehru Institute of Mountaineering (NIM), Uttarkashi for the year ended 31 March 2025**

- A. Receipt and Payment Account**  
**Payment-Administrative Expenses Rs.53,303,965.20**  
**Income & Expenditure Account**  
**Expenditure**  
**Other Administrative Expenditure Rs.57,434,279.68**

In the schedule 21 of the Receipts and Payments Account of the Annual Account for the year 2024-25, an amount of Rs. 40,35,242.91 related to the condemnation of a fixed assets has been disclosed at the payment side under the head "Administrative Expenses".

The Condemnation (write-off) of fixed assets is non –cash accounting adjustment, which should be reflected (1) in the Income & Expenditure Account (as a loss on disposal /write- off), and (2) in the Fixed Assets Schedule 8 (reduction from gross block and accumulated depreciation, if any).

This has resulted in understatement of Expenditure- 'Write-off of fixed Assets' in income and expenditure Account and overstatement of payment' Other Administrative Expenditure' in Receipt and Payment Account to the same extent Rs.40,35,242.91.

**B. Management Letter**

Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Local Test Audit Report issued separately for remedial/ corrective action.

**C. Assessment of Internal Controls**

**(i) Adequacy of Internal Audit System:**

There is no internal audit wing in NIM. However, Internal Audit is being carried out by the Chartered Accountant.

**(ii) 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.

**(iii) System of physical verification of fixed assets:**

The fixed assets have been physically verified by the management of NIM during the year 2024-25. Consolidated value has been reflected in the Balance sheet and Schedule 8 of the Annual Account for the year 2024-25. No deficiency in the physical verification of the assets was noticed.

**(iv) System of physical verification of inventory:**

The physical verification of inventory and other stores has been carried out by the management of NIM in Feb 2025 for the period from 1 April 2024 to 31 March 2025. No deficiency in physical verification was noticed.

(v) **Regularity in payment of statutory dues:**

No case of delay in payment of statutory dues was noticed.

(vi) **Other matters relating to functioning of the entity:**

No other matter related to the functioning of the entity is reported.

**D. Grants in Aid**

Out of the grant in aid of Rs.19,60,38,000.00 received during the year; the organization could utilize a sum of Rs.19,60,38,000/- leaving a balance of Rs NIL as unutilized grant as on 31 March 2025.

For and on behalf of the CAG of India

Sd/-

(Director General of Audit)  
Defence Services, New Delhi

Place: New Delhi  
Date: 27.10.2025

**ANNUAL AUDITED ACCOUNTS FOR THE YEAR 2024-25**  
**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**BALANCE SHEET AS ON 31st MARCH,2025**

( AMOUNT -RUPEES)

<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
CORPUS/CAPITAL FUND	1	4,94,23,995.19	4,76,77,992.75
RESERVES AND SURPLUS	2		-
EARMARKED /ENDOWMENT	3	43,18,34,949.27	39,87,43,915.22
FUNDS SECURED LOANS AND BORROWING UNSECURED	4		
LOANS AND BORROWING	5		
DEFERRED CREDIT LIABILITIES	6	55,52,711.00	74,41,202.00
CURRENT LIABILITIES	7	1,88,81,698.00	1,69,71,717.67
<b>TOTAL</b>		<b>50,56,93,353.46</b>	<b>47,08,34,827.64</b>
<b>ASSETS</b>			
FIXED ASSETS	8	40,31,42,913.27	37,39,00,451.22
INVESTMENTS-FORM EARMARKED/ENDOWMENT FUNDS	9	1,53,92,036.00	2,48,43,464.00
INVESTMENT-OTHERS	10		
CURRENT ASSETS,LOANS,ADVANCES ETC	11	8,71,58,404.19	7,20,90,912.42
MISCELLANEOUS EXPENDITURE (to the extent now written of or adjusted)			
<b>TOTAL</b>		<b>50,56,93,353.46</b>	<b>47,08,34,827.64</b>

DATE: 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR 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 2025**

(AMOUNT -RUPEES)

INCOME	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
INCOME FROM SALES/SERVICES	12	4,18,75,449.70	3,93,72,700.92
GRANTS/SUBSIDIES	13	15,34,95,537.95	14,79,36,657.23
FEES/SUBSIDIES	14		-
INCOME FROM INVESTMENTS (INCOME ON INVEST, EARMARKED/ENDOW FUNDS)	15		-
INCOME FROM ROYALTY,PUBLICATION ETC	16		-
INTEREST EARNED	17	21,43,903.00	17,31,248.00
OTHER INCOME	18	15,59,357.00	1,80,127.27
INCREASE/(DECREASE)IN STOCK OF FINISHED GOODS AND WORKS-IN-PROGRESS	19	4,62,511.51	(9,83,238.40)
<b>TOTAL (A)</b>		<b>19,95,36,759.16</b>	<b>18,82,37,495.02</b>
<b>EXPENDITURE</b>			
ESTABLISHMENT EXPENSES ETC.	20	9,70,65,786.00	8,06,80,910.00
OTHER ADMINISTRATIVE EXPENSE ETC.	21	5,74,34,279.68	5,59,03,341.30
EXPENDITURE ON GRANTS, SUBSIDIES ETC.	22		-
INTEREST			-
DEPRECIATION (NET TOTAL AT THE YEAR-END -CORRESPONDING TO SCHEDULE 8)	8	4,32,90,691.04	4,03,14,461.00
<b>TOTAL (B)</b>		<b>19,77,90,756.72</b>	<b>17,68,98,712.30</b>
<b>PRIOR PERIOD ITEM (INCOME ALREADY BOOKED IN PREVIOUS YEAR) (C )</b>			
<b>BALANCE BEING (LESS) EXCESS OF INCOME OVER EXPENDITURE</b>			
TRANSFER TO SPECIAL RESERVE (SPECIFY EACH)	( - )	17,46,002.44	1,13,38,782.72
TRANSFER TO/FROM GENERAL RESERVE			
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>			

DATE: 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR 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 2025**

		(AMOUNT RUPEES)			
RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
<b>I. OPENING BALANCE</b>			<b>I. EXPENDITURE</b>		
a) CASH IN HAND	1,15,454.50	26,235.09	a) ESTABLISHMENT EXPENSES (CORRESPONDING TO SCHEDULE 20)	9,70,65,918.00	8,06,80,910.00
b) BANK BALANCE			b) ADMINISTRATIVE EXPENSES (CORRESPONDING TO SCHEDULE 21)	5,33,03,965.20	5,35,03,848.07
i) CURRENT ACCOUNTS-SBI	47,89,652.61	56,57,874.87	<b>II. EXPENDITURE ON FIXED ASSETS CAPITAL</b>		
ii) IN SAVING ACCOUNTS-AXIS (Ref Notes to Accounts )	2,80,88,466.18	2,55,43,231.18	<b>WORK-IN-PROGRESS</b>		
c) Notes to accounts schedule 26	-	-	a) PURCHASE OF FIXED ASSETS	7,65,68,396.00	6,39,81,298.00
d) Saving Account SBI-Special	59,73,400.30	67,14,618.80	b) EXPENDITURE ON CAPITAL WORK IN PROGRESS	-	-
e) Saving Account Axis-Special	1,72,93,516.48	46,66,111.47	<b>III. OTHER PAYMENTS (SPECIFY)</b>		
<b>II. GRANTS RECEIVED</b>			a) ADVANCE PAYMENT FOR MT. EVEREST EXPEDITION	1,95,86,665.00	-
a) FROM GOVERNMENT OF INDIA	8,96,25,000.00	8,26,25,000.00	b) INSURANCE CHARGES DEPOSITED ON BEHALF OF TRAINEES		26,328.00
b) FROM STATE GOVERNMENT	9,31,13,000.00	8,65,79,001.00	c) ADVANCE FOR MT. EVEREST EXPEDITION EXPENSES	9,52,200.00	-
c) FROM GOI- FOR MT. EVEREST EXPEDITION	1,33,00,000.00		d) GST Paid	2,36,941.82	8,91,536.77
<b>III. INTEREST RECEIVED</b>			e) ADVANCE PAID		4.00
a) ON BANK DEPOSIT/SAVING ACCOUNT Training	11,99,267.00	10,75,545.00	f) HIRE CHARGED PAID OF FY 2021-22		13,43,340.00
b) ON BANK DEPOSIT/SAVING ACCOUNT Spl Training	9,44,636.00	6,55,703.00	g) INCREASE IN TDS	12,54,706.00	8,35,193.59
<b>IV. OTHER INCOME (SPECIFY)</b>			h) PAYMENT TO DMF SOUVINER	5,84,665.00	
a) MISCELLANEOUS RECEIPTS- SPCL COURSE	2,22,393.00		<b>IV. CLOSING BALANCE</b>		
b) MISCELLANEOUS RECEIPTS- NIM	13,36,964.00	1,80,127.27	a) CASH IN HAND	53723.50	1,15,454.50
c) SPECIAL TRAINING FEE INCLUDING AMOUNT RECIVED FROM DEBTORS	2,67,14,589.58	2,17,32,212.91	b) BANK BALANCE		
<b>V. ANY OTHER RECEIPT (GIVE DETAILS)</b>			i) IN CURRENT ACCOUNTS-SBI	36,08,767.08	47,89,652.61
a) TRAINING FEE/ADVANCE TRAINING FEE	2,41,29,376.70	2,20,40,959.91	ii) IN PNB - MAIN COURSE	0.79	-
b) INSURANCE CHARGES RECEIVED FROM TRAINEES		26,328.00	iii) IN SAVING ACCOUNTS-AXIS	2,75,52,101.64	2,80,88,466.18
c) HMI DARJEELING FOR MT. EVEREST	27,66,666.00	-	iv) BANK ACCOUNT SPL TRAINING (SBI)	1,85,48,425.84	59,73,400.30
d) JIM J&K FOR MT. EVEREST	27,66,666.00	-	(v) Bank Account SPL Training ( AXIS)	1,37,76,272.48	1,72,93,516.48
e) HMI DARJEELING FOR THEIR EQUIPMENT PURCHASE (ADVANCE)	7,13,700.00				
<b>TOTAL Rs.</b>	<b>31,30,92,748.35</b>	<b>25,75,22,948.50</b>		<b>31,30,92,748.35</b>	<b>25,75,22,948.50</b>

DATE: 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR 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 2025**

(AMOUNT RUPEES)

RECEIPTS		CURRENT YEAR		PREVIOUS YEAR	
<b><u>SCHEDULE 1-CORPUS/CAPTIAL FUND:</u></b>					
BALANCE AS AT THE BEGINNING OF THE YEAR(REFER POINT 1(B) NOTES TO ACCOUNTS)		4,76,77,992.75		3,63,39,210.03	
SCHEDULE 26					
ADD: VALUE OF ASSETS SHORT SHOWN IN PREVIOUS YEAR	(+)		(+)		
ADD: STORES SHORT SHOWN IN PREVIOUS YEAR	(+)		(+)		
ADD: AMOUNT CAPITALISED DURING THE YEAR	(+)		(+)		
ADD: ADJUSTMENT OF FIXED ASSETS	(+)		(+)		
ADD: BALANCE OF NET INCOME (EXPENDITURE)					
TRANSFER FROM THE INCOME AND EXPENDITURE ACCOUNT	(+)	17,46,002.44		1,13,38,782.72	
LESS: ASSETS AND STORES ITEM WRITTEN OFF/ CONDEMNED DURING THE YEAR					
<b>BALANCE AS AT THE YEAR END</b>		<b>4,94,23,995.19</b>		<b>4,76,77,992.75</b>	
<b>SCHEDULE 2-RESERVE AND SURPLUS</b>					
<b>1. CAPITAL RESERVE:</b>					
AS PER LAST ACCOUNT					
ADDITION DURING THE YEAR					
LESS: DEDUCTION DURING THE YEAR					
<b>2 REVALUATION RESERVE:</b>					
AS PER LAST ACCOUNT					
ADDITION DURING THE YEAR					
LESS: DEDUCTION DURING THE YEAR					
<b>3 SPECIAL RESERVE</b>					
AS PER LAST ACCOUNT					
ADDITION DURING THE YEAR					
LESS: DEDUCTION DURING THE YEAR					
<b>4 GENERAL RESERVE</b>					
AS PER LAST ACCOUNT					
ADDITION DURING THE YEAR					
LESS: DEDUCTION DURING THE YEAR					
<b>BALANCE AS AT THE YEAR END</b>		<b>-</b>		<b>-</b>	

DATE: 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR 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 2025**

(AMOUNT RUPEES)

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 (C) of Notes to Account)			37,39,00,451.22	2,48,43,464.00	39,87,43,915.22	38,20,65,961.45
(b) ADDITIONS TO THE FUNDS						
i. DONATION/GRANTS/SUBSCRIPTION FOR PURCHASE OF FIXED ASSET			7,65,68,396.00		7,65,68,396.00	6,39,81,298.00
ii. GRANT FOR MT. EVEREST EXPEDITION			1,33,00,000.00		1,33,00,000.00	
iii. OTHER ADDITIONS (SPECIFY NATURE) CONTRIBUTION INTEREST FROM GENERAL ACCOUNT - CONTRIBUTION				78,71,747.00	78,71,747.00	62,87,123.00
<b>TOTAL (b)</b>			8,98,68,396.00	78,71,747.00	9,77,40,143.00	7,02,68,421.00
<b>TOTAL (a+b)</b>			46,37,68,847.22	3,27,15,211.00	49,64,84,058.22	45,23,34,382.45
<b>C- UTILIZATION / EXPENDITURE TOWARDS OBJECTIVE OF FUNDS</b>						
<b>i. CAPITAL EXPENDITURE</b>						
FIXED ASSETS (SOLD OUT)						
OTHER (TRANSFER OF AMOUNT TO GENERAL FUND, PAYMENT TO GPF, CPF)						
<b>TOTAL</b>						-
<b>ii. REVENUE EXPENDITURE</b>						
DEPRECIATION ON FIXED ASSETS AMORTISED RENT			4,32,90,691.04		4,32,90,691.04	4,03,14,461.00
CONDEMNATION OF ASSET			40,35,242.91		40,35,242.91	23,99,493.23
RENT						
PAYOUTS MADE				1,73,23,175.00	1,73,23,175.00	1,08,76,513.00
<b>TOTAL</b>			4,73,25,933.95	1,73,23,175.00	6,46,49,108.95	5,35,90,467.23
<b>TOTAL ( C )</b>			4,73,25,933.95	1,73,23,175.00	6,46,49,108.95	5,35,90,467.23
<b>NET BALANCE AS AT THE YEAR-END (a+b-c)</b>			<b>41,64,42,913.27</b>	<b>1,53,92,036.00</b>	<b>43,18,34,949.27</b>	<b>39,87,43,915.22</b>
<b>NOTES:</b>						
<b>1. DISCLOSURES SHALL BE MADE UNDER RELEVANT HEADS BASED ON CONDITION ATTACHING TO THE GRANTS</b>						
<b>2. PLAN FUNDS RECEIVED FROM CENTRAL/STATE GOVERNMENT ARE TO BE SHOWN AS SEPARATE FUND AND NOT BE MIXED WITH ANY OTHER FUNDS</b>						

DATE: 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR 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 2025**

(AMOUNT RUPEES)

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

DATE: 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR PRINCIPAL

	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS</b>		
1. CENTRAL GOVERNMENT	-	
2. STATE GOVERNMENT (SPECIFY)	-	
3. FINANCIAL INSTITUTIONS	-	
4. BANKS :	-	
(a) TERMS LOANS	-	
(b) OTHER LOANS (SPECIFY)	-	
5. OTHER INSTITUTION AND AGENCIES	-	
6. DEBENTURES AND BONDS	-	
7. FIXED DEPOSITS	-	
<b>TOTAL</b>	-	
<b>NOTE : AMOUNTS DUE WITHIN ONE YEAR</b>		
	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 6- UNSECURED LOANS AND BORROWING</b>		
(a) ADVANCE TRAINING FEE (Refer point 2b of Notes to Accounts)	55,52,711.00	74,41,202.00
	-	
<b>TOTAL</b>	<b>55,52,711.00</b>	<b>74,41,202.00</b>

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

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(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR 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 2025**

(AMOUNT-RUPEES)

<b>SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>A. CENTRAL LIABILITIES</b>		
1. ACCEPTANCES	-	-
2. SUNDRY CREDITORS :		
a) AUDIT FEE	-	-
b) OTHERS- DETAILS IN SCHEDULE 7 (A)(2)(B)		
3. ADVANCE RECEIVED FOR TRAINING FEE (Ref point 2b of Notes to Accounts schedule 26)	1,79,51,293.00	1,75,24,705.00
4. INTEREST ACCRUED BUT NOT DUE ON :		
a) SECURED LOANS/BORROWINGS	-	-
b) UNSECURED LOANS/ BORROWING	-	-
5. STATUTORY LIABILITIES :		
a) GST PAYABLE		(6,23,263.33)
b) OTHER-INCOME TAX	-	-
6. OTHER CURRENT LIABILITIES -REMITTANCES BANK OVERDRAFT		
<b>TOTAL (A)</b>	<b>1,79,51,293.00</b>	<b>1,69,01,441.67</b>
<b>B. PROVISIONS</b>		
1. FOR TAXATION	-	-
2. GRATUITY	-	-
3. SUPERANNUATION/PENSION	-	-
4. ACCUMULATED LEAVE ENCASHMENT	-	-
5. TRADE WARRANTIES / CLAIMS	-	-
6. OTHER (SPECIFY)- Pay & Allowance		132.00
<b>TOTAL (B)</b>	<b>-</b>	<b>132.00</b>
<b>TOTAL (A+B)</b>	<b>1,79,51,293.00</b>	<b>1,69,01,573.67</b>

DATE : 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR )  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR 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 2025**

(AMOUNT-RUPEES)

<b>SCHEDULE 7(A) (2) B-CURRENT LIABILITIES AND PROVISIONS</b>					
<b>SL NO.</b>	<b>PARTICULARS</b>	<b>OPENING BALANCE</b>	<b>INCREASED(RECEIVED)</b>	<b>DECREASED(PAID)</b>	<b>CLOSING BALANCE</b>
1	OTHERS	-	-	-	-
2	GRANTS RECEIVED EXCESS				
3	HMI DARJEELING ADVANCE FOR EQUIPMENT		7,13,700.00		7,13,700.00
4	SECURITY DEPOSIT ( ELECT.& GAS )	70,144.00	-	-	70,144.00
5	PAYABLE TO SPL COURSE			-	-
6	PAYABLE TO DMF SOUVENIR		1,37,835.00		1,37,835.00
7	STAFF WELFARE FUND PAYABLE		8,726.00		8,726.00
	<b>TOTAL</b>	<b>70,144.00</b>	<b>1,46,561.00</b>	<b>-</b>	<b>9,30,405.00</b>

DATE: 16.05.2025

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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 2025**

SCHEDULE 8- FIXED ASSETS	DEP. RATE	GROSS BLOCK			DEPRECIATION		NET BLOCK			AS AT THE CURRENT YEAR END 2024-25
		COST/VALUATION AS AT BEGINNING OF THE YEAR 1/4/2024	DEDUCTIONS DURING THE YEAR/CONDEMNED	ADDITION BEFORE 30.09.2024	ADDITION AFTER 30.09.2024	TOTAL ADDITION DURING THE YEAR	NET BLOCK BEFORE DEPRECIATION	DEPRECIATION ON ASSETS CURRENT YEAR 2024-2025	NET BLOCK AFTER DEPRECIATION OF GROSS ASSETS 2024-2025	
		1	2	3	4	5	6	7	8	9
<b>A. FIXED ASSETS</b>										
1 LAND										
a) FREEHOLD	0.00	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%	24,17,73,339.02	-	-	5,22,83,639.00	5,22,83,639.00	29,40,56,978.02	2,67,91,515.85	26,72,65,462.17	26,72,65,462.17
b) ON LEASEHOLD LAND		-	-	-		-	-	-	-	-
c) OWNERSHIP FLATS/PREMISES		-	-	-		-	-	-	-	-
3 PLANTS MACHINERY & EQUIPMENT		-	-	-	-	-	-	-	-	-
4 FURNITURE AND FIXTURES	10%	31,19,575.61	2,29,977.71	1,35,700.00	2,22,421.00	3,58,121.00	32,47,718.90	3,13,650.84	29,34,068.06	29,34,068.06
5 OFFICE EQUIPMENT	15%	11,02,399.05	8,115.55	1,38,000.00		1,38,000.00	12,32,283.50	1,86,566.48	10,45,717.02	10,45,717.02
6. COMPUTER/PERIPHERALS(I.T.)	40%	22,45,610.66	2,775.39	73,995.00	13,64,939.00	14,38,934.00	36,81,769.27	11,99,719.91	24,82,049.36	24,82,049.36
7. ELECTRIC INSTALLATIONS	15%	13,37,586.84	66,701.70			-	12,70,885.14	1,90,632.77	10,80,252.37	10,80,252.37
8. EQUIPMENT AND STORES	15%	4,23,10,476.55	35,56,254.66	13,17,630.00	1,24,04,051.00	1,37,21,681.00	5,24,75,902.89	69,41,081.61	4,55,34,821.28	4,55,34,821.28
9. LIBRARY BOOKS	40%	1,86,630.04		11,996.00	51,450.00	63,446.00	2,50,076.04	89,740.42	1,60,335.62	1,60,335.62
10. TUBE WELLS AND WATER SUPPLY	10%	64,45,497.10	7,493.38			-	64,38,003.72	6,43,800.37	57,94,203.35	57,94,203.35
11. VEHICLE							-	-		
a. DONATED	15%	1,26,915.37	-	-	-	-	1,26,915.37	19,037.31	1,07,878.06	1,07,878.06
b. NON- DONATED	15%	46,42,039.38	-	39,45,135.00	-	39,45,135.00	85,87,174.38	12,88,076.16	72,99,098.22	72,99,098.22
12. OTHER FIXED ASSETS		-	-	-	-	-	-	-	-	-
i. STORE ITEMS		-	-	-	-	-	-	-	-	-
ii. GUEST HOUSE/HOSTEL CROCKERY	15%	52,38,058.15	1,06,577.17	48,990.00	12,82,183.00	13,31,173.00	64,62,653.98	8,71,510.42	55,91,143.56	55,91,143.56
iii. MOTORIZED CLIMBING WALL	10%	1,48,556.92	-	-	-	-	1,48,556.92	14,855.69	1,33,701.23	1,33,701.23
iv. MEDICAL EQUIPMENT	15%	14,68,178.03	57,347.35		27,999.00	27,999.00	14,38,829.68	2,13,724.53	12,25,105.15	12,25,105.15
v. MUSEUM EQUIPMENT		-	-	-	-	-	-	-	-	-
vi. FIRE FIGHTING EQUIPMENT	15%	86,662.55	-	-	-	-	86,662.55	12,999.38	73,663.17	73,663.17
vii. MODEL EXHIBITS	10%	3,10,90,523.30	-		32,60,268.00	32,60,268.00	3,43,50,791.30	32,72,065.73	3,10,78,725.57	3,10,78,725.57
viii. SPORTS EQUIPMENT	15%	6,015.21	-	-	-	-	6,015.21	902.28	5,112.93	5,112.93
ix. AUDITORIUM EQUIPMENT (AV SYSTEM)	15%	2,31,262.40	-	-	-	-	2,31,262.40	34,689.36	1,96,573.04	1,96,573.04
x. SOLAR WATER HEATER PLANT	40%	11,08,608.44	-	-	-	-	11,08,608.44	4,43,443.38	6,65,165.06	6,65,165.06
xi. INDOOR CLIMBING WALL	10%	76,26,785.60	-	-	-	-	76,26,785.60	7,62,678.55	68,64,107.05	68,64,107.05
(B) CAPITAL WORK IN PROGRESS		70,00,000.00	-	-	-	-	70,00,000.00	-	70,00,000.00	70,00,000.00
<b>TOTAL</b>		<b>37,39,00,451.22</b>	<b>40,35,242.91</b>	<b>56,71,446.00</b>	<b>7,08,96,950.00</b>	<b>7,65,68,396.00</b>	<b>44,64,33,604.31</b>	<b>4,32,90,691.04</b>	<b>40,31,42,913.27</b>	<b>40,31,42,913.27</b>

DATE: 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR )  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR 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 2025**

(AMOUNT-RUPEES)

<b>SCHEDULE 9 : INVESTMENTS FOR EARMARKED/ENDOWMENT FUNDS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. IN GOVERNMENT SECURITIES 2. OTHER APPROVED SECURITIES 3. SHARES 4. DEBENTURES AND BONDS 5. SUBSIDIARIES AND JOINT VENTURE 6. OTHER ( TO BE SPECIFIED )		
<b>TOTAL</b>		
<b>A. JOURNAL FUND</b>		
I) INVESTMENT IN TDR ( INCLUDING ACCRUED INTEREST ) II) BALANCE WITH SBI AND OTHER RECEIVABLES/CASH IN HAND		
<b>B. SPECIAL GRANTS FOR SPECIFIC PURPOSE FUND</b>		
I) INVESTMENT IN TDR ( INCLUDING ACCRUED INTEREST ) II) BALANCE WITH SBI .		
<b>C. SPECIAL GRANTS FOR SPECIFIC PURPOSE FUND</b>		
I) CAMPUS DEVELOPMENT II) BALANCE WITH SBI		
<b>D. GPF/ CPF FUND</b>		
I) INVESTMENT IN TDR (INCLUDING ACCRUED INTEREST) PROVIDENT FUND II) BALANCE WITH SBI AND OTHER RECEIVABLES/CASH IN HAND	1,53,92,036.00	2,48,43,464.00
<b>TOTAL</b>	<b>1,53,92,036.00</b>	<b>2,48,43,464.00</b>
<b>SCHEDULE 10 : INVESTMENTS - OTHER</b>		
1. IN GOVERNMENT SECURITIES/ SECURITY DEPOSITS 2. OTHER APPROVED SECURITIES 3. SHARE 4. DEBENTURES AND BONDS 5. SUBSIDIARIES AND JOINT VENTURE		
<b>TOTAL</b>	-	-

DATE: 16.05.2025

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JR. ACCOUNTANT

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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 2025**

(AMOUNT-RUPEES)

<b>SCHEDULE 11 : CURRENT ASSETS, LOANS, ADVANCES ETC</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>A. CURRENT ASSETS</b>		
<b>1. CLOSING STOCK</b>		
a) STORES AND SPARES SCHEDULE 19 - CLOSING STOCK (Ration & Medicine)	20,28,018.79	15,65,507.28
b) NIM JOURNAL- CLOSING STOCK (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		
<b>2. SUNDRY DEBTORS</b>		
a) DEBTS OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTH.		
b) OUTSTANDING TRAINING FEES		
c) OUTSTANDING SPECIAL TRAINING FEES	29,53,889.10	1,19,00,896.10
d) TDS Receivable	31,70,616.97	19,07,184.97
e) Balance with GST Department	4,221.00	
<b>3. CASH BALANCE IN HAND (INCLUDING CHEQUES, DRAFTS AND IMPREST)</b>		
CASH BALANCE MAIN COURSE	44,320.50	1,15,454.50
CASH BALANCE SPECIAL TRAINING	9,403.00	
<b>4. BANK BALANCES</b>		
<b>a) WITH SCHEDULE BANKS</b>		
INTEREST ON FDR		
DEPOSIT ACCOUNT (INCLUDES MARGIN MONEY )		
ON SAVING ACCOUNTS		
<b>b) ON CURRENT ACCOUNTS</b>		
ON CURRENT ACCOUNTS	36,08,767.87	47,89,652.61
ON DEPOSIT ACCOUNT (INCLUDES MARGIN MONEY)		
ON SAVING ACCOUNTS, Training Fee	2,75,52,101.64	2,80,88,466.18
ON SAVING ACCOUNTS, Special Course	3,23,24,698.32	2,32,66,916.78
<b>5. POST OFFICE-SAVING ACCOUNTS</b>		
<b>TOTAL (A)</b>	<b>7,19,89,897.19</b>	<b>7,19,27,938.42</b>

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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 2025**

(AMOUNT-RUPEES)

<b>SCHEDULE 11 : CURRENT ASSETS, LOANS ADVANCES ETC</b>	<b>CURRENT YEAR</b>		<b>PREVIOUS YEAR</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>			
<b>1. ADVANCE :</b>			
a) STAFF ( FOR MT. EVEREST EXPEDITION)	9,52,200.00		
b) OTHER ENTITIES ENGAGED IN ACTIVITIES/OBJECTIVES SIMILAR TO THAT OF THE ENTITY			
<b>2. ADVANCE AND OTHER AMOUNT RECOVERABLE IN CASH OR IN KIND OR FOR VALUE TO BE RECEIVED</b>			
a) SECURITY DEPOSITS	1,62,974.00		-
b) ADVANCE PAYMENT FOR MT EVEREST EXPEDITION	1,40,53,333.00		1,62,974.00
c) OTHER (BILLS RECEIVABLE)			
<b>3. INCOME ACCRUED</b>			
a) ON INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS ( INTERESTS SAVED ON GPF/CPF)			
b) ON INVESTMENT-OTHERS			
c) ON LOANS AND ADVANCES			
d) OTHER ( INTEREST ACCRUED ON GPF/CPF) (INCLUDES INCOME DUE UNREALIZED-Rs.....)			
<b>4. CAPITAL RECEIVABLE (GRANT-IN- AID)</b>			
<b>TOTAL (B)</b>	1,51,68,507.00		1,62,974.00
<b>TOTAL (A+B)</b>	<b>8,71,58,404.19</b>		<b>7,20,90,912.42</b>

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**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2025**

(AMOUNT-RUPEES)

<b>SCHEDULE 12: INCOME FROM SALES/SERVICES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>1. INCOME FROM SALES</b>		
a) SALE OF FINISHED GOODS	-	-
b) SALE OF RAW MATERIAL	-	-
c) SALE OF SCRAPS	-	-
<b>2. INCOME FROM SERVICES</b>		
a) TRAINING FEE INCOME	2,55,91,279.70	2,05,71,269.91
b) SPECIAL TRAINING FEE INCOME	1,62,84,170.00	1,88,01,431.01
c) AGENCY COMMISSION AND BROKERAGE	-	-
d) MAINTENANCE SERVICES ( EQUIPMENT/PROPERTY)	-	-
e) OTHERS SPECIFY	-	-
<b>TOTAL</b>	<b>4,18,75,449.70</b>	<b>3,93,72,700.92</b>
<b>SCHEDULE 13: GRANTS/SUBSIDIES (IRRECOVERABLE GRANTS &amp; SUBSIDIES RECEIVED)</b>		
1. CENTRAL GOVERNMENT (NON-PLAN)	8,96,25,000.00	8,26,25,000.00
2. STATE GOVERNMENT (NON-PLAN)	9,31,13,000.00	8,65,79,001.00
LESS: GRANT FOR FIXED ASSETS FY 24-25 (CAPITALIZED)	(7,65,68,396.00)	(6,39,81,298.00)
ADD: DEPRECIATION PORTION OF CAPITAL GRANT	4,32,90,691.04	4,03,14,461.00
ADD: CONDEMNATION / SALE OF FIXED ASSET	40,35,242.91	23,99,493.23
ADD: SALE OF FIXED ASSET PURCHASED OUT OF GRANT	-	-
3. INSTITUTIONS/WELFARE BODIES	-	-
4. INTERNATIONAL ORGANIZATIONS	-	-
5. OTHER (SPECIFY)	-	-
<b>TOTAL</b>	<b>15,34,95,537.95</b>	<b>14,79,36,657.23</b>
<b>G.TOTAL</b>	<b>15,34,95,537.95</b>	<b>14,79,36,657.23</b>

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**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2025**

(AMOUNT-RUPEES)

<b>SCHEDULE 14 : FEES / SUBSCRIPTIONS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. ENTRANCE FEES (GATE COLLECTIONS )	-	
2. ANNUAL FEES / SUBSCRIPTIONS MEMBERSHIP FEES	-	
3. SEMINAR / PROGRAM FEES/COURSE FEE	-	
Less: Outstanding Training Fee Received	-	
4. CONSULTANCY FEES	-	
5. OTHERS ( SPECIFY ) PROSPECTUS FEE (OUTSTANDING FEE)	-	
<b>TOTAL</b>	-	
<b>SCHEDULE 15 : INCOME FROM INVESTMENTS</b>		
(INCOME FROM INVESTMENT FROM EARMARKED/ ENDOWMENT FUNDS TRANSFERRED TO FUNDS )		
1.INTEREST		
a) ON GOVERNMENT SECURITIES	-	-
b) OTHER BONDS/DEBENTURES ( ACCRUED INTEREST ON GPF/CPF)	-	-
2. DIVIDENDS	-	-
a) ON SHARES	-	-
b) OTHER BONDS/DEBENTURES (ACCRUED INTEREST ON GPF/CPF)	-	-
3. RENTS	-	-
4. OTHER ( SPECIFY )		
<b>TOTAL</b>	-	-

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**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2025**

(AMOUNT - RUPEES )

<b>SCHEDULE 16 : INCOME FROM ROYALTY, PUBLICATION ETC.</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1) INCOME FROM ROYALTY	-	-
2) INCOME FROM PUBLICATION (SOUVENIR SHOP SALE PROCEEDS )	-	-
<b>TOTAL</b>	-	
<b>SCHEDULE 17 : INTEREST EARNED</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>1. ON TERM DEPOSITS</b>		
a) WITH SCHEDULED BANKS	-	-
b) WITH NON-SCHEDULED BANKS	-	-
c) WITH INSTITUTIONS	-	-
d) OTHERS	-	-
<b>2. ON SAVING ACCOUNTS</b>		
a) WITH SCHEDULED BANKS- TRAINING	11,99,267.00	10,75,545.00
b) WITH SCHEDULED BANKS- SPECIAL TRAINING	9,44,636.00	6,55,703.00
c) POST OFFICE SAVING ACCOUNTS		-
d) OTHERS	-	-
<b>3. ON LOANS</b>		
a) EMPLOYEES/STAFF	-	-
b) OTHERS	-	-
<b>4. INTEREST ON DEBTORS AND OTHER RECEIVABLES</b>		
<b>TOTAL</b>	<b>21,43,903.00</b>	<b>17,31,248.00</b>

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**FORM OF FINANCIAL STATEMENT (NON -PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31st MARCH 2025**

(AMOUNT-RUPEES)

<b>SCHEDULE 18 : OTHER INCOME</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>1.PROFIT ON SALE/ DISPOSAL OF ASSETS</b>		
a) OWNED ASSETS	-	-
b) ASSETS ACQUIRED OUT OF GRANTS,OR RECEIVED FREE OF COST	-	-
<b>2. EXPORT INCENTIVES REALISED</b>	-	-
<b>3. MISCELLANEOUS INCOME</b>		
NIM RECEIPT	13,36,964.00	1,80,127.27
SPECIAL COURSE RECEIPT	2,22,393.00	
<b>TOTAL</b>	<b>15,59,357.00</b>	<b>1,80,127.27</b>
<b>SCHEDULE 19 : INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK-IN-PROGRESS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>a) CLOSING STOCK</b>		
i) RATION AND MEDICINE	20,28,018.79	15,65,507.28
ii) NIM Journal	2,93,860.00	2,93,860.00
<b>b) LESS OPENING STOCK</b>		
i) RATION AND MEDICINE	15,65,507.28	25,48,745.68
ii) NIM Journal	2,93,860.00	2,93,860.00
<b>NET INCREASE/(DECREASE) (a-b)</b>	<b>4,62,511.51</b>	<b>(9,83,238.40)</b>
<b>SCHEDULE 20 : ESTABLISHMENT EXPENSES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
a) SALARIES AND WAGES	6,81,46,002.00	5,92,13,175.00
b) ALLOWANCES AND BONUS		
(i) TRAVELLING ALLOWANCE	5,80,353.00	5,49,721.00
(ii) TRANSFER ALLOWANCE	4,32,675.00	5,49,549.00
c) CONTRIBUTION TO LEAVE SALARY & PENSION	19,96,752.00	19,55,913.00
d) CONTRIBUTION TO OTHER FUND (PENSION/ GRATUITY)	2,40,66,157.00	1,57,28,829.00
e) STAFF WELFARE EXPENSES	2,50,000.00	2,50,000.00
f) EXPENSES ON EMPLOYEES ' RETIREMENT AND TERMINAL BENEFITS'		
g) OTHERS (SPECIFY ) (INTEREST OF PROVIDENT FUND )	15,93,847.00	24,33,723.00
<b>TOTAL</b>	<b>9,70,65,786.00</b>	<b>8,06,80,910.00</b>

DATE: 16.05.2025

sd/-  
(S.P.GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR 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 2025**

(AMOUNT-RUPEES)

<b>SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
a) ELECTRICITY AND POWER	16,98,581.00	15,77,941.00
b) INSURANCE		
c) REPAIRS AND MAINTENANCE		
i) EQUIPMENT & STORE	8,38,313.00	8,11,589.20
ii) BUILDING & ROAD	30,45,462.00	31,36,069.56
iii) NURSERY & GARDEN	11,703.00	2,21,400.00
iv) GUEST HOUSE	2,34,328.00	3,00,372.00
v) LIBRARY	31,576.00	2,50,378.00
vi) HOSTEL	19,90,711.00	18,48,967.91
vii) MUSEUM	2,79,770.00	5,15,326.00
viii) INTERNATIONAL CLIMBING WALL	6,98,560.00	5,43,706.00
d) RENT,RATES AND TAXES		
e) VEHICLES RUNNING AND MAINTENANCE	20,48,584.00	24,16,205.00
f) TELEPHONE AND COMMUNICATION CHARGES	4,97,254.00	4,31,241.48
g) POSTAGE CHARGES	67,000.00	73,000.00
h) MEMBERSHIP FEES	1,32,077.76	
j) PUBLICATION OF JOURNAL	2,93,640.00	2,58,905.00
k) SPECIAL TRAINING EXPENSES	59,92,575.00	77,29,744.01
l) OTHERS (SPECIFY)		
(i) TRAINING EXPENDITURES	3,25,09,577.00	3,17,53,929.00
(ii) ROUND OFF	0.18	
(iii) CONTINGENCIES	19,15,701.33	16,25,482.43
(iv) CONDEMNATION OF FIXED ASSET	40,35,242.91	23,99,493.23
(v) BANK CHARGES	290.50	9,591.48
(vi) Mount Everest Expedition	11,13,333.00	
<b>TOTAL</b>	<b>5,74,34,279.68</b>	<b>5,59,03,341.30</b>

DATE: 16.05.2025

sd/-  
(S.P.GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR 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 2025**

( AMOUNT-RUPEES)

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

DATE: 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR PRINCIPAL

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**SCHEDULES FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED AS ON 31<sup>ST</sup> MARCH 2025**

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

**1. GENERAL BASIS OF PREPARATION**

The financial statements have been prepared and presented under historical cost convention on accrual basis of accounting unless otherwise stated and comply with generally accepted accounting principles.

**2. USE OF ESTIMATES**

The preparation of financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of date of the financial statements and the reported income and expenses for the reporting period. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable.

**3. ACCOUNTING CONVENTION**

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

**4. INVENTORY VALUATION**

- a) Journal and magazine are valued at cost.
- b) Raw materials, semi-finished goods and finished goods are valued at lower of cost and net realizable value.

**5. INVESTMENTS**

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

**6. FIXED ASSETS**

- a) 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, form part of the value of the assets capitalized.
- b) 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.

**7. DEPRECIATION**

Depreciation is provided on Written Down Value as per the rates specified in the Income Tax Act 1961. As regards charging of Depreciation, the depreciation has been charged on last year closing Balance and also on pro rata basis on year's purchase except equipment.

8. **PROVISION & CONTINGENT LIABILITIES**

A provision is recognised when the company has a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimates can be made.

9. **ACCOUNTING FOR SALES**

Sales are net of sales returns, rebate and taxes.

10. **GOVERNMENT GRANTS/SUBSIDIES**

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

b) Grants in respect of specific fixed assets acquitted are shown as a deduction from the cost of the related assets. Part of Earmarked /Designated capital fund which is amortised over the useful life.

c) Government grants/subsidy are accounted on realization basis.

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: 16.05.2025

sd/-  
(S.P. GAIROLA)  
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(PRAVEEN KUMAR)  
REGISTRAR

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(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR PRINCIPAL

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**SCHEDULES FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED AS ON 31<sup>ST</sup> MARCH 2025**

**SCHEDULE 25- CONTINGENT LIABILITIES**

(Amount in Rs)

**1. CONTINGENT LIABILITIES**

	<u>Present Year</u>	<u>Previous Year</u>
1.1 Claims against the Entity not acknowledged as as debts	Rs. 0.00	Rs. 0.00
1.2 In respect of Bank guarantees given by/on behalf of the Entity Letters of Credit opened by Bank on 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 Rs. 0.00	Rs. 0.00 Rs. 0.00 Rs. 0.00
1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity	Rs. 0.00	Rs. 0.00

**2. CAPITAL COMMITMENTS**

Estimated value of contracts remaining to be executed on capital account and not provided for (net advance)	Rs. 0.00	Rs.0.00
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**3. LEASE OBLIGATIONS**

Future obligations for rentals under finance lease arrangement for plant and machinery	Rs. 0.00	Rs.0.00
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**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 exempted 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**

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

6.2	Expenditure in foreign currency		
	a) Travel	0.00	0.00
	b) Remittances and interest payment to financial Institution/Bank in Foreign currency	0.00	0.00
	c) Other expenditure:		
	Commission on sales	0.00	0.00
	Legal and Professional Expenses	0.00	0.00
	Miscellaneous Expenses	0.00	0.00
6.3	Earnings		
	Value of Exports on FOB basis	0.00	0.00
6.4	Remuneration to auditors		
	As Auditors	0.00	0.00
	Taxation matters		
	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 31.03.2025 and the income and Expenditure Account for the year ended on that date.

Date: 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR PRINCIPAL

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI**  
**SCHEDULES FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED AS ON 31<sup>ST</sup> MARCH 2025**

**SCHEDULE 26- Notes To Accounts**

1. **Significant Disclosures:**

(a) In addition to the normal training programmes which are subsidized by the Govt of UK and MoD, NIM also conducts a special training module. The objective of the said special programme is to provide cost effective training and profits earned from the special training are transferred to the main account. Separate cash book was maintained for special training module for FY 2024-25, the same is merged with the main account and its balance sheet is made from the cash book (special module) and calculation sheet approved by the board for profit transfer. The opening balances are given as annexure to the notes to accounts.

(b) The opening balance of corpus/Capital Fund (Schedule1) in the balance sheet Rs. 42,15,78,443.97 includes Capital Grant not amortized over the period of time in order to adhere to as AS12/IND AS20 the portion of capital grant equivalent to the opening value of fixed assets to which it relates and is included in the "Corpus Fund is now being transferred to Earmarked Fund".

Opening Balance of Corpus Fund	Rs. 42,15,78,443.97
Less: Opening Balance of Fixed Assets	<u>Rs. 37,39,00,451.22</u>
<b>Actual Corpus Fund (Opening)</b>	<b>Rs. 4,76,77,992.75</b>

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

Grant received for Recurring /Non Recurring /Capital Expenses	
From the State Government	Rs. 9,31,13,000.00
Grant received for Recurring/Non Recurring and Capital items from MoD	<u>Rs. 10,29,25,000.00</u>
<b>Total</b>	<b><u>Rs. 19,60,38,000.00</u></b>
Grant Utilized for Capital items	<u>Rs. 7,65,68,396.00</u>
Grant for Mt. Everest Expedition	Rs. 1,33,00,000.00
Grant Utilized for recurring/non-recurring items	Rs. 10,61,69,604.00

2. **Other Disclosures**

(a) Advance training fees of Rs. 2,35,04,004.00 is segregated into following heads.

(b) Current Liability-Advance for training scheduled

in FY 24-25 (Sch-7)	Rs. 1,79,51,293.00
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Deferred Credit Liability (Non-current) (Sch-6)	<u>Rs. 55,52,711.00</u>
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	Rs. 2,35,04,004.00
--	--------------------

Date: 16.05.2025

sd/-  
(S.P. GAIROLA)  
JR. ACCOUNTANT

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(PRAVEEN KUMAR)  
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(G. SANTHOSH KUMAR)  
CAPTAIN  
FOR PRINCIPAL



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

**AUTHENTICATED**

**New Delhi**  
**Dated**

**2025**

**(SANJAY SETH)**  
**RAKSHA RAJYA MANTRI**

**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 2024-2025**

Para No.	Audit Comments	Reply
1	<p><b>Qualified Opinion</b></p> <p>We have audited the financial statements of Nehru Institute of Mountaineering (NIM), Uttarkashi which comprise the statement of financial position as on 31 March 2025 and the Income &amp; Expenditure Account and Receipts &amp; payment Account for the year ended 31 March 2025, and notes to the financial statements, including a summary of significant accounting policies under Section 20(1) of the Comptroller &amp; Auditor General's Duties, Powers &amp; Conditions of Service Act, 1971. The audit of NIM, Uttarkashi has been entrusted for the period from 2023-24 to 2027-28. These financial statements include the accounts of NIM, Uttarkashi.</p>	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.
2.	<p>This Audit Report contains the comments of the Comptroller &amp; Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules &amp; Regulations (Propriety &amp; Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/CAG's Audit reports separately.</p>	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.

3.	In our opinion,except for the effects of the matter described in the Basis for Qualified Opinion section of a report, the accompanying financial statements of NIM, Uttarkashi read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, give a true and fair view of the financial position of the autonomous body as on March 31,2025, and(of) its financial performance and its cash flows for the year ended in accordance with uniform format of accounts applicable to the Autonomous Bodies and Accounting standards generally accepted in India.	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.
4.	<b>Basis for Qualified Opinion</b>	
(i)	The qualified opinion is given on the basis of significant issue of the treatment of non-cash transaction as cash transaction. The condemnation of fixed assets should be reflected in the Income & Expenditure Account(as a loss on disposal/write-off).	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.
(ii)	We conducted our audit in accordance with the CAG's Auditing regulations/Standards/manuals/guidelines/guidance notes/orders/circulars etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirement that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the Audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.
5	<b>Responsibilities of Management for the financial statements.</b>	
(i)	The Governing Body of the Nehru Institute of Mountaineering (NIM) is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts applicable to the Autonomous Bodies and as per	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.

	accounting standards generally accepted in India, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.	
6.	<b>Auditor's Responsibilities for the Audit of the Financial Statements</b>	
(i)	Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's Auditing Standards, Financial Attest Audit Manual and Indian Accounting Standards.	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.

<b>A</b>	<b>Receipt and Payment Account</b>	
	<p><b>Payment-Administrative Expenses</b>  <b>Rs.53,303,965.20</b></p> <p><b>Income &amp; Expenditure Account</b>  <b>Expenditure</b>  <b>Other Administrative Expenditure</b>  <b>Rs.57,434,279.68</b></p> <p>In the schedule 21 of the Receipts and Payments Account of the Annual Account for the year 2024-25, an amount of Rs. 40,35,242.91 related to the condemnation of a fixed assets has been disclosed at the payment side under the head "Administrative Expenses".</p> <p>The Condemnation (write-off) of fixed assets is non –cash accounting adjustment, which should be reflected (1) in the Income &amp; Expenditure Account (as a loss on disposal /write- off), and (2) in the Fixed Assets Schedule 8 (reduction from gross block and accumulated depreciation, if any).</p> <p>This has resulted in under statement of Expenditure- 'Write-off of fixed assets' in Income and Expenditure Account and overstatement of Payment 'Other Administrative Expenditure' in Receipt and Payment Account to the same extent Rs.40,35,242.91.</p>	<p>It is submitted that this classification was done to reflect the accounting entries aligned with the overall capital grant usage and no financial impact is reflected due to this presentation as these are non-cash adjustments.</p> <p>Necessary steps are being taken to align future financial statements as per prescribed accounting practices and observations.</p>

<b>B</b>	<b>Management Letter</b>	
	Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Local Test Audit Report issued separately for remedial/corrective action.	It is general statement by the Audit requiring no comments
<b>C</b>	<b>Assessment of Internal Controls</b>	
<b>(i)</b>	<b>Adequacy of Internal Audit System:</b> There is no internal audit wing in NIM. However, Internal Audit is being carried out by the Chartered Accountant.	Internal Audit is being conducted by the Chartered Accountant.
<b>(ii)</b>	<b>Adequacy of Internal Control System</b>	
	Internal Control System is adequate and commensurate with the size and nature of NIM. No deficiency and weakness in the system was noticed.	It is general statement by the Audit requiring no comments.
<b>(iii)</b>	<b>System of physical verification of fixed assets:</b>	
	The fixed assets have been physically verified by the management of NIM during the year 2024-25. Consolidated value has been reflected in the Balance sheet and Schedule 8 of the Annual Account for the year 2024-25. No deficiency in the physical verification of the assets was noticed.	It is general statement by the Audit requiring no comments.
<b>(iv)</b>	<b>System of physical verification of inventory:</b>	
	The physical verification of inventory and other stores has been carried out by the management of NIM in Feb 2025 for the period from 1 April 2024 to 31 March 2025. No deficiency in physical verification was noticed.	It is general statement by the Audit requiring no comments.
<b>(v)</b>	<b>Regularity in payment of statutory dues:</b>	
	No case of delay in payment of statutory dues was noticed.	Statutory dues were paid on time.
<b>(vi)</b>	<b>Other matters relating to functioning of the entity:</b>	
	No other matter related to the functioning of the entity is reported.	It is general statement by the Audit requiring no comments.
<b>D</b>	<b>Grants in Aid</b>	
	Out of the grant in aid of Rs.19,60,38,000.00 received during the year; the organization could utilize a sum of Rs.19,60,38,000/- leaving a balance of Rs Nil as unutilized grant as on 31 March 2025.	It is a general statement by the Audit requiring no comments.

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

**AUTHENTICATED**

**New Delhi**  
**Dated**

**2025**

**(SANJAY SETH)**  
**RAKSHA RAJYA MANTRI**

**NEHRU INSTITUTE OF MOUNTAINEERING UTTARKASHI (UTTARAKHAND)**  
**ANNUAL REPORT**  
**FOR THE PERIOD FROM 1<sup>st</sup> APRIL 2024 TO 31<sup>st</sup> MARCH 2025**

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

**2. PRINCIPAL OBJECTIVES:** The principal objectives of the Institute are:-

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

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

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

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

6. **SEARCH & RESCUE COURSE:** This is a 21 days mixed (ladies & gents) course. The participants of this course are in the age group of 19-45 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.**

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 19-45 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. **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.

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.

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 **05** Basic, **03** Advance, **01** S&R, **01** MOI, **03** Mountain Yoga, **04** Adventure, **01** Basic Skiing, **02** Sport Climbing Course, **02** BMTB Course, **01** AMTB Course and **21** Special Courses as per details given below:-

**DETAILS OF REGULAR AND SPECIAL COURSES CONDUCTED DURING THE PERIOD FROM 01 APRIL 2024 TO 31 MAR 2025**

Ser	Name of Course	No of courses conducted during the year 2024-25	No of persons trained during the period		Total
			Men	Women	
1.	Basic Mountaineering Course	05	349	126	475
2.	Advance Mountaineering Course	03	94	26	120
3.	Search & Rescue (Mixed)	01	66	09	75
4.	Method of Instruction Course (Mixed)	01	13	08	21
5.	Mountain Yoga Course	03	06	03	09
6.	Adventure Course	04	133	69	202
7.	Basic Skiing Courses (Mixed)	01	37	08	45
8.	Sport Climbing Course	02	45	13	58
9.	Basic Mountain Terrain Bike (BMTB) Course	02	09	-	09
10.	Advance Mountain Terrain Bike (AMTB) Course	01	04	01	05
11.	Special Course	21	905	168	1073
	<b>Total</b>	<b>44</b>	<b>1661</b>	<b>431</b>	<b>2092</b>

**Regular Course:**

Ser No	Name of the Course	Duration	Reported for course	No of persons trained /completed the training during the period		Total
				Men	Women	
1.	<b><u>Basic Mountaineering Course</u></b>					
	Ser No 281 (Mixed)	22 Mar to 18 Apr 2024	99	87	04	91
	Ser No 282 (Mixed)	26 Apr to 23 May 2024	113	91	13	104
	Ser No 283 (Ladies)	27 May to 23 Jun 2024	94	-	86	86
	Ser No .284 (Mixed)	14 Sep to 11 Oct 2024	99	80	10	90
	Ser No. 285 (Mixed)	19 Oct to 15 Nov 2024	106	91	13	104
			<b>511</b>	<b>349</b>	<b>126</b>	<b>475</b>
2.	<b><u>Advance Mountaineering Course</u></b>					
	Ser No176 (Mixed)	26 Apr to 23 May 2024	53	46	05	51
	Ser No177 (Ladies)	27 May to 23 Jun 2024	19	-	18	18
	Ser No178 (Mixed)	14 Sep to 11 Oct 2024	54	48	03	51
			<b>126</b>	<b>94</b>	<b>26</b>	<b>120</b>
3.	<b><u>Search &amp; Rescue (Mixed)</u></b>					
	Ser No 36 (Mixed)	22 Mar to 11 Apr 2024	76	66	09	75
			<b>76</b>	<b>66</b>	<b>09</b>	<b>75</b>

4.	<b><u>Method of Instruction Course</u></b> Ser No 31 (Mixed)	19 Oct to 08 Nov 2024	22	13	08	21
			<b>22</b>	<b>13</b>	<b>08</b>	<b>21</b>
5.	<b><u>Mountain Yoga Course</u></b> Ser No 01 Ser No 02 Ser No. 03	07 May to 16 May 2024 13 Jun to 22 Jun 2024 28 Sep to 07 Oct 2024	04 03 03	02 02 02	02 - 01	04 02 03
			<b>10</b>	<b>06</b>	<b>03</b>	<b>09</b>
6.	<b><u>Adventure Course</u></b> Ser No 241 (Girls) Ser No 242 (Boys) Ser No. 243 (Mixed) Ser No. 244 (Mixed)	07 Jun to 20 Jun 2024 12 Jun to 25 Jun 2024 17 Nov to 30 Nov 2024 02 Dec to 15 Dec 2024	54 80 51 22	- 80 38 15	52 - 11 06	52 80 49 21
			<b>207</b>	<b>133</b>	<b>69</b>	<b>202</b>
7.	<b><u>Basic Skiing Course</u></b> Ser No. 11 (Mixed)	04 Feb to 17 Feb 2025	46	37	08	45
			<b>46</b>	<b>37</b>	<b>08</b>	<b>45</b>
8.	<b><u>Sport Climbing Course</u></b> Ser No 09 Ser No 10	13 Jul to 23 Jul 2024 03 Aug to 13 Aug 2024	30 30	22 23	08 05	30 28
			<b>60</b>	<b>45</b>	<b>13</b>	<b>58</b>
9.	<b><u>Basic Mountain Terrin Bike (BMTB) Course</u></b> Ser No 05 (Mixed) Ser No 06 (Mixed)	01 Sep to 11 Sep 2024 16 Nov to 26 Nov 2024	02 07	02 07	- -	02 07
			09	09	-	09
10.	<b><u>Advance Mountain Terrin Bike (AMTB) Course</u></b> Ser No 02 (Mixed)	25 Jun to 05 Jul 2024	05	04	01	05
			<b>05</b>	<b>04</b>	<b>01</b>	<b>05</b>
	<b><u>Grand Total</u></b>		<b>1072</b>	<b>756</b>	<b>263</b>	<b>1019</b>

### **Note**

During the training year 2024-2025, a total 1072 applicants reported for training in various courses and out of this only 1019 completed the training courses successfully. The remaining 53 trainees returned to their respective units/places without completing the courses, due to ill health or personal reasons.



**Special Courses:**

Ser No	Name of the Course	Duration	Persons Reported for course	No of persons trained /completed the training during the period		Total
				Men	Women	
1.	Special Basic Mountaineering Course for DDMA, Chamoli	09 Mar - 05 Apr 2024	26	26	-	26
2.	IAS Professional Course LBSNAA, Mussoorie	07 Mar - 10 Mar 2024	13	11	02	13
3.	Unison World School, Dehradun	04 Apr - 08 Apr 2024	52	-	52	52
4.	Team Building & Leadership Camp for CPWD	06 May - 10 May 2024	26	26	-	26
5.	Team Building & Leadership Camp for Power Grid	06 Jun - 12 June 2024	24	24	-	24
6.	Team Building & Leadership Camp for Power Grid	16 Jun - 22 June 2024	25	25	-	25
7.	Special Adventure Camp for Forest Dept Mussoorie	24 Aug - 02 Sep 2024	17	13	04	17
8.	Refresher Training for NCC	24 Aug - 02 Sep 2024	37	18	19	37
9.	Special BMC for GGIM Pune	05 Sep - 28 Sep 2024	16	09	07	16
10.	Team Building & Leadership Camp for NSSTA	09 Sep - 13 Sep 2024	17	11	06	17
11.	3 days Hike Programme for IMA, Dehradun	24 Sep - 26 Sep 2024	198	198	-	198
12.	Special Adventure Camp for Welham School (Boys)	29 Sep - 01 Oct 2024	85	85	-	85
13.	Team Building & Leadership Camp for Supreme Court	07 Oct - 11 Oct 2024	50	40	10	50
14.	Special BMC for HP SDRF	25 Oct - 21 Nov 2024	30	30	-	30
15.	Team Building & Leadership Camp for ONGC	11 Nov - 15 Nov 2024	25	23	02	25
16.	Special S&R Cadre for SDRF Dehradun	16 Dec - 29 Dec 2024	20	19	01	20

17.	Special Adventure Camp for Edubridge International School Mumbai	16 Dec - 19 Dec 2024	104	55	49	104
18.	Special Adventure Camp for Supreme Court	23 Dec - 27 Dec 2024	100	85	14	99
19.	Special Guide Course for Local Youth (Operation Sadbhavana)	05 Mar -15 Mar 2025	12	10	-	10
20.	Team Building & Leadership Camp for Supreme Court	08 Mar - 12 Mar 2025	48	46	02	48
21.	Special Hike Camp for IMA, Dehradun	17 Mar - 20 Mar 2025	151	151	-	151
<b>TOTAL</b>			<b>1076</b>	<b>905</b>	<b>168</b>	<b>1073</b>

**Note**

During the training year 2024-2025, a total 1076 applicants reported for training in various courses and out of this only 1073 completed the training courses successfully. The remaining 03 trainees returned to their respective units/places without completing the courses, due to ill health or personal reasons.