

# **ANNUAL AUDIT REPORT**

## **FOR THE FINANCIAL YEAR**

### **2023 - 24**



**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 :****2024****(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 2023-24 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, 2024.

5. The Annual Report of the Institute for the year 2023-24 has been approved by the members of Executive Council. The Government is in agreement with the Report of 2023-24.

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**“PAPERS TO BE LAID ON THE TABLE OF LOK SABHA/RAJYA SABHA”****AUTHENTICATED****New Delhi  
Dated 2024****(SANJAY SETH)  
RAKSHA RAJYA MANTRI****AUDIT REPORT ON THE ANNUAL ACCOUNTS OF  
NEHRU INSTITUTE OF MOUNTAINEERING  
UTTARKASHI (UTTARAKHAND) FOR THE YEAR 2023-2024**

1. We have audited the attached Balance Sheet of Nehru Institute of Mountaineering (NIM), Uttarkashi as on 31st March 2024 and the Income and Expenditure Account/Receipts and Payment Account for the year ended on that date under Section 20(l) of the C&AG (Duties, Power & Conditions of Service) Act 1971. The audit has been entrusted for five years period from 2023-24 to 2027-28. 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/Receipts & Payments Account dealt with by this report have been drawn up in accordance with generally accepted accounting principles and accounting standards except as commented upon in the following paragraphs.
- (iii) In our opinion, proper books of accounts and other relevant records have been maintained by NIM in so far as it appears from our examination of such books.
- (iv) We further report that:

**Balance Sheet**  
**Corpus/Capital Fund and Liabilities**  
**Current Liabilities (Schedule-7) - Rs. 1.70 crore**

A NIM, vide accounting Policy (Schedule-24), has disclosed that the liability towards gratuity payable on death/retirement of employees and provision for accumulated leave encashment benefit to the employees has been provided in the Books of Accounts. However, as per schedule 7 (Current Liabilities and Provisions) forming part of Balance Sheet as on 31 March 2024, liability for Gratuity, Superannuation/Pension and Accumulated Leave Encashment has been shown as Nil. This has resulted in understatement of current liabilities of NIM for the year ended 31 March 2024.

**B Grant-in-aid**

NIM received a total grant of Rs. 19.91 crore (Previous year Rs.14.84 crore) for the Financial Year 2023-24 from the Central Government as well as Government of Uttarakhand. It has utilized Grant-in-aid of Rs.16.92 crore and surrendered (April/June 2024) the balance amounting to Rs.2.99 crore received from the Government of Uttarakhand, thereby leaving NIL balance as unutilized grant as on 31 March 2024.

- (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 our information and according to the explanations given to us, the said Financial Statements read together with the accounting policies and notes on accounts and subject to the

significant matters stated above and other matters mentioned in Annexure I to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

- (a) In so far as it relates to the Balance Sheet of the state of affairs of NIM as on 31 March 2024; 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

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

Place: New Delhi  
Date: 10.09.2024

## Annexure-I

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 during the period from 01 April 2023 to 31 March 2024.
4	System of physical verification of Inventory	The physical verification of inventory has been carried out by the management of NIM.
5.	Regularity in payment of statutory dues	Statutory dues were paid on time.

**ANNUAL AUDITED ACCOUNTS FOR THE YEAR 2023-24**  
**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATION)**  
**NAME OF ENTITY : NEHRU INSTITUTE OF MOUNTAINEERING,UTTARKASHI**  
**BALANCE SHEET AS ON 31st MARCH,2024**

( AMOUNT -RUPEES)

<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
CORPUS/CAPITAL FUND	1	4,76,77,992.75	3,63,39,210.03
RESERVES AND SURPLUS	2		-
EARMARKED /ENDOWMENT	3	39,87,43,915.22	38,20,65,961.45
FUNDS SECURED LOANS AND BORROWING UNSECURED	4		
LOANS AND BORROWING	5		
DEFERRED CREDIT LIABILITIES	6	74,41,202.00	98,31,525.00
CURRENT LIABILITIES	7	1,69,71,717.67	1,53,46,585.44
<b>TOTAL</b>		<b>47,08,34,827.64</b>	<b>44,35,83,281.92</b>
<b>ASSETS</b>			
FIXED ASSETS	8	37,39,00,451.22	35,26,33,107.45
INVESTMENTS-FORM EARMARKED/ENDOWMENT FUNDS	9	2,48,43,464.00	2,94,32,854.00
INVESTMENT-OTHERS	10		
CURRENT ASSETS,LOANS,ADVANCES ETC	11	7,20,90,912.42	6,15,17,320.47
MISCELLANEOUS EXPENDITURE (to the extent now written of or adjusted)			
<b>TOTAL</b>		<b>47,08,34,827.64</b>	<b>44,35,83,281.92</b>

DATE: 10.05.2024

sd/-  
(A S PANWAR )  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(ANSHUMAN BHADAURIA)  
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 2024**

(AMOUNT -RUPEES)

<b>INCOME</b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
INCOME FROM SALES/SERVICES	12	3,93,72,700.92	5,70,78,821.00
GRANTS/SUBSIDIES	13	14,79,36,657.23	14,62,56,757.11
FEES/SUBSIDIES	14		-
INCOME FROM INVESTMENTS (INCOME ON INVEST, EARMARKED/ENDOW FUNDS)	15		-
INCOME FROM ROYALTY,PUBLICATION ETC	16		-
INTEREST EARNED	17	17,31,248.00	15,38,265.00
OTHER INCOME	18	1,80,127.27	4,83,370.00
INCREASE/(DECREASE)IN STOCK OF FINISHED GOODS AND WORKS-IN-PROGRESS	19	(9,83,238.40)	13,52,931.18
<b>TOTAL(A)</b>		<b>18,82,37,495.02</b>	<b>20,67,10,144.29</b>
<b>EXPENDITURE</b>			
ESTABLISHMENT EXPENSES ETC.	20	8,06,80,910.00	7,37,37,739.00
OTHER ADMINISTRATIVE EXPENSE ETC.	21	5,59,03,341.30	6,81,15,910.20
EXPENDITURE ON GRANTS, SUBSIDIES ETC.	22		-
INTEREST			-
DEPRECIATION (NET TOTAL AT THE YEAR-END -CORRESPONDING TO SCHEDULE 8)	8	4,03,14,461.00	3,89,91,478.00
<b>TOTAL (B)</b>		<b>17,68,98,712.30</b>	<b>18,08,45,127.20</b>
<b>PRIOR PERIOD ITEM (INCOME ALREADY BOOKED IN PREVIOUS YEAR) (C )</b>			(2,85,001.91)
<b>BALANCE BEING (LESS) EXCESS OF INCOME OVER EXPENDITURE</b>			
TRANSFER TO SPECIAL RESERVE (SPECIFY EACH)	( - )	1,13,38,782.72	2,55,80,015.18
TRANSFER TO/FROM GENERAL RESERVE			
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>			

DATE: 10.05.2024

sd/-  
(A S PANWAR )  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(ANSHUMAN BHADAURIA)  
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 2024**

(AMOUNT RUPEES)

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
<b><u>I. OPENING BALANCE</u></b>			<b><u>I. EXPENDITURE</u></b>		
a) CASH IN HAND	26,235.09	29,360.50	a) ESTABLISHMENT EXPENSES(CORRESPONDING TO SCHEDULE 20)	8,06,80,910.00	7,37,37,739.00
b) BANK BALANCE			b) ADMINISTRATIVE EXPENSES(CORRESPONDING TO SCHEDULE 21)	5,35,03,848.07	6,15,81,378.09
i) CURRENT ACCOUNTS-SBI	56,57,874.87	28,11,648.85			
ii) IN SAVING ACCOUNTS-AXIS (Ref Notes to Accounts )	2,55,43,231.18	2,78,70,357.56	<b><u>II. EXPENDITURE ON FIXED ASSETS CAPITAL</u></b>		
c) Notes to accounts schedule 26	-	2,67,945.00	<b><u>WORK-IN-PROGRESS</u></b>		
d) Saving Account SBI-Special	67,14,618.80	8,87,741.30	a) PURCHASE OF FIXED ASSETS	6,39,81,298.00	4,10,90,971.00
e) Saving Account Axis-Special	46,66,111.47	45,27,749.47	b) EXPENDITURE ON CAPITAL WORK IN PROGRESS	-	70,00,000.00
<b><u>II. GRANTS RECEIVED</u></b>			<b><u>III. OTHER PAYMENTS (SPECIFY)</u></b>		
a) FROM GOVERNMENT OF INDIA	8,26,25,000.00	4,35,70,000.00	a) REFUND ADVANCE TRAINING FEES	-	17,59,139.00
b) FROM STATE GOVERNMENT	8,65,79,001.00	10,48,72,098.00	b) INSURANCE CHARGES DEPOSITED ON BEHALF OF TRAINEES	26,328.00	90,543.00
<b><u>III. INTEREST RECEIVED</u></b>			c) FEE REFUND DUE TO DISHONOURED CHEQUE	-	67,880.00
a) ON BANK DEPOSIT/SAVING ACCOUNT Training	10,75,545.00	12,37,144.00	d) GST Paid	8,91,536.77	3827619.00
b) ON BANK DEPOSIT/SAVING ACCOUNT Spl Training	6,55,703.00	3,01,121.00	e) ADVANCE PAID	4.00	(136.00)
<b><u>IV. OTHER INCOME (SPECIFY)</u></b>			f) HIRE CHARGED PAID OF FY 2021-22	13,43,340.00	-
a) MISCELLANEOUS RECEIPTS- SPCL COURSE			g) INCREASE IN TDS	8,35,193.59	-
b) MISCELLANEOUS RECEIPTS	1,80,127.27	4,83,370.00	<b><u>IV. CLOSING BALANCE</u></b>		
c) SPECIAL TRAINING FEE INCLUDING AMOUNT RECEIVED FROM DEBTORS	2,17,32,212.91	2,60,77,322.20	a) CASH IN HAND	1,15,454.50	26,235.09
<b><u>VI. ANY OTHER RECEIPT(GIVE DETAILS)</u></b>			b) BANK BALANCE		
a) TRAINING FEE/ADVANCE TRAINING FEE	2,20,40,959.91	1,81,97,669.62	i) IN CURRENT ACCOUNTS-SBI	47,89,652.61	56,57,874.87
b) OUTSTANDING TRAINING FEES		91,634.00	ii) IN DEPOSIT ACCOUNTS	-	-
c) INSURANCE CHARGES RECEIVED FROM TRAINEES	26,328.00	90,543.00	iii) IN SAVING ACCOUNTS-AXIS	2,80,88,466.18	2,55,43,231.18
d) FEE RECEIVED WHICH WAS LATER ON REFUNDED DUE TO DISHONOURED CHEQUE	-	67,880.00	iv) BANK ACCOUNT SPL TRAINING (SBI)	59,73,400.30	65,31,511.80
(e) SALE OF FIXED ASSETS	-	3,79,620.00	(v) Bank Account SPL Training ( AXIS)	1,72,93,516.48	48,49,218.47
<b>TOTAL Rs.</b>	<b>25,75,22,948.50</b>	<b>23,17,63,204.50</b>		<b>25,75,22,948.50</b>	<b>23,17,63,204.50</b>

DATE: 10.05.2024

sd/-  
(A S PANWAR )  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(ANSHUMAN BHADAURIA)  
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 2024**

(AMOUNT RUPEES)

RECEIPTS		CURRENT YEAR		PREVIOUS YEAR	
<b>SCHEDULE 1-CORPUS/CAPTIAL FUND:</b>					
BALANCE AS AT THE BEGINNING OF THE YEAR(REFER POINT 1(B) NOTES TO ACCOUNTS SCHEDULE 26		3,63,39,210.03		1,07,59,194.85	
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	(+)	1,13,38,782.72		2,55,80,015.18	
LESS: ASSETS AND STORES ITEM WRITTEN OFF/ CONDEMNED DURING THE YEAR					
<b>BALANCE AS AT THE YEAR END</b>		<b>4,76,77,992.75</b>		<b>3,63,39,210.03</b>	
<b>SCHEDULE 2-RESERVE AND SURPLUS 1 CAPITAL</b>					
<b>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>		-		-	

DATE: 10.05.2024

sd/-  
(A S PANWAR )  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

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(ANSHUMAN BHADAURIA)  
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 2024**

(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 <b>Notes to Account</b>			35,26,33,107.45	2,94,32,854.00	38,20,65,961.45	39,00,71,690.56
(b) ADDITIONS TO THE FUNDS						-
i. DONATION/GRANTS/SUBSCRIPTION FOR PURCHASE OF FIXED ASSET			6,39,81,298.00		6,39,81,298.00	4,80,90,971.00
ii. INCOME FROM INVESTMENT MADE ON ACCOUNTS OF FUNDS						38,98,300.00
iii. OTHER ADDITIONS (SPECIFY NATURE) CONTRIBUTION INTEREST FROM GENERAL ACCOUNT - CONTRIBUTION				62,87,123.00	62,87,123.00	24,44,173.00
<b>TOTAL (b)</b>			6,39,81,298.00	62,87,123.00	7,02,68,421.00	5,44,33,444.00
<b>TOTAL (a+b)</b>			41,66,14,405.45	3,57,19,977.00	45,23,34,382.45	44,45,05,134.56
<b>C- UTILIZATION / EXPENDITURE TOWARDS OBJECTIVE OF FUNDS</b>						
i. CAPITAL EXPENDITURE						3,79,620.00
FIXED ASSETS (SOLD OUT)						
OTHER (TRANSFER OF AMOUNT TO GENERAL FUND, PAYMENT TO GPF, CPF)						
<b>TOTAL</b>						3,79,620.00
ii. REVENUE EXPENDITURE						
DEPRECIATION ON FIXED ASSETS AMORTISED RENT			4,03,14,461.00		4,03,14,461.00	3,89,91,478.00
CONDEMNATION OF ASSET			23,99,493.23		23,99,493.23	65,34,532.11
RENT						
PAYMENTS MADE				1,08,76,513.00	1,08,76,513.00	1,65,33,543.00
<b>TOTAL</b>			4,27,13,954.23	1,08,76,513.00	5,35,90,467.23	6,20,59,553.11
<b>TOTAL ( C )</b>			4,27,13,954.23	1,08,76,513.00	5,35,90,467.23	6,24,39,173.11
<b>NET BALANCE AS AT THE YEAR -END (a+b-c)</b>			<b>37,39,00,451.22</b>	<b>2,48,43,464.00</b>	<b>39,87,43,915.22</b>	<b>38,20,65,961.45</b>
<b>NOTES:</b>						
1. DISCLOSURES SHALL BE MADE UNDER RELEVANT HEADS BASED ON CONDITION ATTACHING TO THE GRANTS						
2. PLAN FUNDS RECEIVED FROM CENTRAL/STATE GOVERNMENT ARE TO BE SHOWN AS SEPARATE FUND AND NOT BE MIXED WITH ANY OTHER FUNDS						

DATE: 10.05.2024

sd/-  
(A S PANWAR )  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(ANSHUMAN BHADAURIA)  
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 2024**

(AMOUNT RUPEES)

SCHEDULE 4 : SECURED LOANS AND BORROWING	CURRENT YEAR	PREVIOUS YEAR
<b>1 CENTRAL GOVERNMENT</b> <b>2 STATE GOVERNMENT ( SPECIFY )</b> <b>3 FINANCIAL INSTITUTIONS</b> a) TERMS LOANS b) INTEREST ACCRUED AND DUE <b>4 BANKS</b> a) TERMS LOANS INTEREST ACCRUED AND DUE b) OTHER LOANS (SPECIFY) 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: 10.05.2024

sd/-  
 (A S PANWAR )  
 SENIOR ACCOUNTANT

sd/-  
 (PRAVEEN KUMAR )  
 REGISTRAR

sd/-  
 (ANSHUMAN BHADAURIA)  
 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 2024**

(AMOUNT-RUPEES)

	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS</b>		
1. CENTRAL GOVERNMENT	-	
2. STATE GOVERNMENT (SPECIFY)	-	
3. FINANCIAL INSTITUTIONS	-	
4. BANKS :	-	
(a) TERMS LOANS	-	
(b) OTHER LOANS (SPECIFY)	-	
5. OTHER INSTITUTION AND AGENCIES	-	
6. DEBENTURES AND BONDS	-	
7. FIXED DEPOSITS	-	
<b>TOTAL</b>	<b>-</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)	74,41,202.00	98,31,525.00
	-	
<b>TOTAL</b>	<b>74,41,202.00</b>	<b>98,31,525.00</b>

DATE: 10.05.2024

sd/-  
(A S PANWAR )  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR )  
REGISTRAR

sd/-  
(ANSHUMAN BHADAURIA)  
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 2024**

(AMOUNT-RUPEES)

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS	CURRENT YEAR	PREVIOUS YEAR
<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)	1,75,24,705.00	1,36,64,692.00
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)	2,68,273.44
b) OTHER-INCOME TAX	-	-
6. OTHER CURRENT LIABILITIES -REMITTANCES BANK OVERDRAFT		
<b>TOTAL (A)</b>	<b>1,69,01,441.67</b>	<b>1,39,32,965.44</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	136.00
<b>TOTAL (B)</b>	<b>132.00</b>	<b>136.00</b>
<b>TOTAL (A+B)</b>	<b>1,69,01,573.67</b>	<b>1,39,33,101.44</b>

DATE : 10.05.2024

sd/-  
(A S PANWAR )  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR)  
REGISTRAR

sd/-  
(ANSHUMAN BHADAURIA)  
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 2024**

**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 )	<b>70,144.00</b>	-	-	70,144.00
5	HIRE CHARGE SPL TRAINING PAYABLE	13,43,340.00	-	-	
6	SALES TAX PAYABLE				
7	SECURITY MONEY REFUNDABLE				
	<b>TOTAL</b>	<b>14,13,484.00</b>	-	-	<b>70,144.00</b>

DATE: 10.05.2024

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 (ANSHUMAN BHADAURIA)  
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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 2024**

SCHEDULE 8- FIXED ASSETS	DEP. RATE	GROSS BLOCK				DEPRECIATION		NET BLOCK		
		COST/VALUATION AS AT BEGINNING OF THE YEAR 1/4/2023	DEDUCTIONS DURING THE YEAR/CONDEMNED	ADDITION BEFORE 30.09.2023	ADDITION AFTER 30.09.2023	TOTAL ADDITION DURING THE YEAR	NET BLOCK BEFORE DEPRECIATION	DEPRECIATION ON ASSETS CURRENT YEAR 2023-2024	NET BLOCK AFTER DEPRECIATION OF GROSS ASSETS 2023-2024	AS AT THE CURRENT YEAR END 2023-24
		1	2	3	4	5	6	7	8	9
<b>A. FIXED ASSETS</b>										
<b>1 LAND</b>										
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		-	-	-	-	-	-	-	-	-
<b>2 BUILDING :</b>										
a) ON FREEHOLD LAND	0.10	22,42,13,449.02	-	-	4,20,85,510.00	4,20,85,510.00	26,62,98,959.02	2,45,25,620.00	24,17,73,339.02	24,17,73,339.02
b) ON LEASEHOLD LAND		-	-	-	-	-	-	-	-	-
<b>C) OWNERSHIP FLATS/PREMISES</b>										
<b>3 PLANTS MACHINERY &amp; EQUIPMENT</b>										
<b>4 FURNITURE AND FIXTURES</b>	0.10	31,74,106.04	1,08,569.43	1,48,680.00	2,38,716.00	3,87,396.00	34,52,932.61	3,33,357.00	31,19,575.61	31,19,575.61
<b>5 OFFICE EQUIPMENT</b>	0.15	11,20,647.05	-	17,356.00	1,46,050.00	1,63,406.00	12,84,053.05	1,81,654.00	11,02,399.05	11,02,399.05
<b>6. COMPUTER/PERIPHERALS(I.T.)</b>	0.40	18,18,926.44	61,234.78	27,435.00	14,68,168.00	14,95,603.00	32,53,294.66	10,07,684.00	22,45,610.66	22,45,610.66
<b>7. ELECTRIC INSTALLATIONS</b>	0.15	15,73,631.87					15,73,631.87	2,36,045.00	13,37,586.87	13,37,586.87
<b>8. EQUIPMENT AND STORES</b>	0.15	3,57,91,774.79	21,17,326.24	19,05,598.00	1,30,45,878.00	1,49,51,476.00	4,86,25,924.55	63,15,448.00	4,23,10,476.55	4,23,10,476.55
<b>9. LIBRARY BOOKS</b>	0.40	2,55,224.04		3,843.00	38,987.00	42,830.00	2,98,054.04	1,11,424.00	1,86,630.04	1,86,630.04
<b>10. TUBE WELLS AND WATER SUPPLY</b>	0.10	71,61,663.10	-	-			71,61,663.10	7,16,166.00	64,45,497.10	64,45,497.10
<b>11. VEHICLE</b>										
i. DONATED	0.15	1,49,312.37	-	-	-	-	1,49,312.37	22,397.00	1,26,915.37	1,26,915.37
ii. NON- DONATED	0.15	54,61,222.38	-	-	-	-	54,61,222.38	8,19,183.00	46,42,039.38	46,42,039.38
<b>12. OTHER FIXED ASSETS</b>										
i. STORE ITEMS		-	-	-	-	-	-	-	-	-
ii. GUEST HOUSE/HOSTEL CROCKERY	0.15	48,16,186.24	1,02,316.09	23,500.00	13,09,507.00	13,33,007.00	60,46,877.15	8,08,819.00	52,38,058.15	52,38,058.15
iii. MOTORIZED CLIMBING WALL	0.10	1,65,062.92	-	-	-	-	1,65,062.92	16,506.00	1,48,556.92	1,48,556.92
iv. MEDICAL EQUIPMENT	0.15	17,04,014.72	10,046.69		30,600.00	30,600.00	17,24,568.03	2,56,390.00	14,68,178.03	14,68,178.03
v. MUSEUM EQUIPMENT		-	-	-	-	-	-	-	-	-
vi. FIRE FIGHTING EQUIPMENT	0.15	1,01,955.55	-	-	-	-	1,01,955.55	15,293.00	86,662.55	86,662.55
vii. MODEL EXHIBITS	0.10	3,09,19,162.30	-	10,72,380.00	24,19,090.00	34,91,470.00	3,44,10,632.30	33,20,109.00	3,10,90,523.30	3,10,90,523.30
viii. SPORTS EQUIPMENT	0.15	7,077.21	-	-	-	-	7,077.21	1,062.00	6,015.21	6,015.21
ix. AUDITORIUM EQUIPMENT (AV SYSTEM)	0.15	2,72,073.40	-	-	-	-	2,72,073.40	40,811.00	2,31,262.40	2,31,262.40
x. SOLAR WATER HEATER PLANT	0.40	18,47,680.44	-	-	-	-	18,47,680.44	7,39,072.00	11,08,608.44	11,08,608.44
xi. INDOOR CLIMBING WALL	0.10	84,74,206.60	-	-	-	-	84,74,206.60	8,47,421.00	76,26,785.60	76,26,785.60
<b>CAPITAL WORK IN PROGRESS</b>		70,00,000.00	-	-	-	-	70,00,000.00	-	70,00,000.00	70,00,000.00
<b>TOTAL</b>		<b>35,26,33,107.45</b>	<b>23,99,493.23</b>	<b>31,98,792.00</b>	<b>6,07,82,506.00</b>	<b>6,39,81,298.00</b>	<b>41,42,14,912.25</b>	<b>4,03,14,461.00</b>	<b>37,39,00,451.22</b>	<b>37,39,00,451.22</b>

DATE: 10.05.2024

sd/-  
(A S PANWAR )  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR )  
REGISTRAR

sd/-  
(ANSHUMAN BHADAURIA)  
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 2024**

(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	2,48,43,464.00	2,94,32,854.00
II) BALANCE WITH SBI AND OTHER RECEIVABLES/CASH IN HAND		
<b>TOTAL</b>	<b>2,48,43,464.00</b>	<b>2,94,32,854.00</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: 10.05.2024

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SENIOR 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 2024**

(AMOUNT-RUPEES)

SCHEDULE 11 : CURRENT ASSETS,LOANS,ADVANCES,ETC	CURRENT YEAR		PREVIOUS YEAR	
<b>A. CURRENT ASSETS</b>				
<b>1. INVESTMENTS</b>				
a) STORES AND SPARES SCHEDULE 19 (Ration & Medicine & souvenir & journal)		15,65,507.28		25,48,745.68
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				
<b>2. SUNDRY DEBTORS</b>				
a) DEBTS OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTH.				
b) OUTSTANDING TRAINING FEES				
c) OUTSTANDING SPECIAL TRAINING FEES		1,19,00,896.10		1,48,31,678.00
d) TDS Receivable		19,07,184.97		10,71,991.97
<b>3. CASH BALANCE IN HAND(INCLUDING CHEQUES,DRAFTS AND IMPREST</b>				
CASH BALANCE MAIN COURSE		1,15,454.50		25,024.91
CASH BALANCE SPECIAL TRAINING				1,209.59
<b>4.BANK BALANCES</b>				
<b>a) WITH SCHEDULE BANKS</b>				
INTEREST ON FDRS				
DEPOSIT ACCOUNT (INCLUDES MARGIN MONEY )				
ON SAVING ACCOUNTS				
<b>b) ON CURRENT ACCOUNTS</b>				
ON CURRENT ACCOUNTS		47,89,652.61		56,57,874.87
ON DEPOSIT ACCOUNT( INCLUDES MARGIN,MONEY)				
ON SAVING ACCOUNTS, Training Fee		2,80,88,466.18		2,55,43,231.18
ON SAVING ACCOUNTS,Special Course		2,32,66,916.78		1,13,80,730.27
<b>5. POST OFFICE -SAVING ACCOUNTS</b>				
<b>TOTAL (A)</b>		<b>7,19,27,938.42</b>		<b>6,13,54,346.47</b>

DATE: 10.05.2024

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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 2024**

(AMOUNT-RUPEES)

	CURRENT YEAR	PREVIOUS YEAR
<b>SCHEDULE 11 : CURRENT ASSETS,LOANS ADVANCES ETC</b>		
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>		
<b>1. LOANS :</b>		
a) STAFF ( FESTIVAL ADVANCE)		
b) OTHER ENTITIES ENGAGED IN ACTIVITIES/OBJECTIVES SIMILAR TO THAT OF THE ENTITY		
<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	1,62,974.00
b) PRE- PAYMENTS		
c) OTHER (BILLS RECEIVABLE)		
<b>3. INCOME ACCRUED</b>		
a) ON INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS ( INTERESTS SAVED ON GPF/CPF)		
b) ON INVESTMENT-OTHERS		
c) ON LOANS AND ADVANCES		
d) OTHER ( INTEREST ACCRUED ON GPF/CPF)(INCLUDES INCOME DUE UNREALIZED-Rs.....)		
<b>4. CAPITAL RECEIVABLE ( GRANT-IN- AID)</b>		
<b>TOTAL (B)</b>	1,62,974.00	1,62,974.00
<b>TOTAL (A+B)</b>	<b>7,20,90,912.42</b>	<b>6,15,17,320.47</b>

DATE: 10.05.2024

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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 2024**

(AMOUNT-RUPEES)

SCHEDULE 12: INCOME FROM SALES/SERVICES	CURRENT YEAR	PREVIOUS YEAR
<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	2,05,71,269.91	1,98,40,321.00
b) SPECIAL TRAINING FEE INCOME	1,88,01,431.01	3,72,38,500.00
c) AGENCY COMMISSION AND BROKERAGE	-	-
d) MAINTENANCE SERVICES ( EQUIPMENT/PROPERTY)	-	-
e) OTHERS SPECIFY	-	-
<b>TOTAL</b>	<b>3,93,72,700.92</b>	<b>5,70,78,821.00</b>
<b>SCHEDULE 13: GRANTS/SUBSIDIES(IRRECOVERABLE GRANTS &amp; SUBSIDIES RECEIVED)</b>		
1. CENTRAL GOVERNMENT ( NON-PLAN)	8,26,25,000.00	4,35,70,000.00
2. STATE GOVERNMENT (NON-PLAN)	8,65,79,001.00	10,48,72,098.00
LESS: GRANT FOR FIXED ASSETS FY 23-24 (CAPITALIZED)	(6,39,81,298.00)	(4,10,90,971.00)
LESS: CAPITAL WORK IN PROGRESS 22-23	-	(70,00,000.00)
ADD: DEPRECIATION PORTION OF CAPITAL GRANT	4,03,14,461.00	3,89,91,478.00
ADD: CONDEMNATION / SALE OF FIXED ASSET	23,99,493.23	65,34,532.11
ADD: SALE OF FIXED ASSET PURCHASED OUT OF GRANT	-	3,79,620.00
3. GOVERNMENT AGENCIES	-	-
4. INSTITUTIONS/WELFARE BODIES	-	-
5. INTERNATIONAL ORGANIZATIONS	-	-
6. OTHER (SPECIFY)	-	-
<b>TOTAL</b>	<b>14,79,36,657.23</b>	<b>14,62,56,757.11</b>
<b>G.TOTAL</b>	<b>14,79,36,657.23</b>	<b>14,62,56,757.11</b>

DATE: 10.05.2024

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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 2024**

(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>	-	-

DATE: 10.05.2024

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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 2024**

(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	10,75,545.00	12,37,144.00
b) WITH SCHEDULED BANKS SPECIAL TRAINING	6,55,703.00	3,01,121.00
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>17,31,248.00</b>	<b>15,38,265.00</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 2024**

( AMOUNT-RUPEES)

<b>SCHEDULE 18 : OTHER INCOME</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>1.PROFIT ON SALE/ DISPOSAL OF ASSETS</b>		
a) OWNED ASSETS	-	-
b) ASSETS ACQUIRED OUT OF GRANTS,OR RECEIVED FREE OF COST	-	-
<b>2. EXPORT INCENTIVES REALISED</b>	-	-
<b>3. MISCELLANEOUS INCOME - INCOME SPECIAL TRAINING FY 2022-23(Refer 1(b))</b>	-	
notes to accounts schedule 26		
<b>4. MISCELLANEOUS INCOME(MISCELLANEOUS RECEIPTS)</b>	1,80,127.27	4,83,370.00
<b>TOTAL</b>	<b>1,80,127.27</b>	<b>4,83,370.00</b>
<b>SCHEDULE 19 : INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK-IN-PROGRESS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>a) CLOSING STOCK</b>		
i) RATION AND MEDICINE	15,65,507.28	25,48,745.68
ii) NIM Journal	2,93,860.00	2,93,860.00
<b>b) LESS OPENING STOCK</b>		
i) RATION AND MEDICINE	25,48,745.68	11,95,814.50
ii) NIM Journal	2,93,860.00	2,93,860.00
<b>NET INCREASE/(DECREASE) (a-b)</b>	<b>(9,83,238.40)</b>	<b>13,52,931.18</b>
<b>SCHEDULE 20 :ESTABLISHMENT EXPENSES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
a) SALARIES AND WAGES	5,92,13,175.00	5,49,93,636.00
b) ALLOWANCES AND BONUS		
(i) TRAVELLING ALLOWANCE	5,49,721.00	4,53,646.00
(ii) TRANSFER ALLOWANCE	5,49,549.00	5,68,939.00
c) CONTRIBUTION TO LEAVE SALARY & PENSION	19,55,913.00	17,12,957.00
d) CONTRIBUTION TO OTHER FUND( PENSION/ GRATUITY )	1,57,28,829.00	1,32,60,520.00
e) STAFF WELFARE EXPENSES	2,50,000.00	3,03,868.00
f) EXPENSES ON EMPLOYEES ' RETIREMENT AND TERMINAL BENEFITS'		
g) OTHERS (SPECIFY ) ,(INTEREST OF PROVIDENT FUND )	24,33,723.00	24,44,173.00
<b>TOTAL</b>	<b>8,06,80,910.00</b>	<b>7,37,37,739.00</b>

DATE: 10.05.2024

sd/-  
(A S PANWAR)  
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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 2024**

( AMOUNT-RUPEES)

SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.	CURRENT YEAR	PREVIOUS YEAR
a) ELECTRICITY AND POWER	15,77,941.00	14,31,568.00
b) INSURANCE		73,160.00
c) REPAIRS AND MAINTENANCE		
i) EQUIPT & STORE	8,11,589.20	9,65,716.00
ii) BUILDING & ROAD	31,36,069.56	31,49,878.00
iii) NURSERY & GARDEN	2,21,400.00	2,53,992.00
iv) GUEST HOUSE	3,00,372.00	3,11,543.00
v) LIBRARY	2,50,378.00	34,640.00
vi) HOSTEL	18,48,967.91	18,09,643.00
vii) MUSEUM	5,15,326.00	4,95,017.00
viii) INTERNATIONAL CLIMBING WALL	5,43,706.00	6,89,099.00
d) RENT,RATES AND TAXES		
e) VEHICLES RUNNING AND MAINTENANCE	24,16,205.00	25,72,529.00
f) TELEPHONE AND COMMUNICATION CHARGES	4,31,241.48	4,44,585.00
g) POSTAGE CHARGES	73,000.00	49,101.00
h) MEMBERSHIP FEES		
j) PUBLICATION OF JOURNAL	2,58,905.00	2,06,560.00
k) SPECIAL TRAINING EXPENSES	77,29,744.01	1,69,68,835.20
l) OTHERS (SPECIFY)		
(i) TRAINING EXPENDITURES	3,17,53,929.00	2,99,84,398.00
(ii) WELFARE OF STAFF		
(iii) CONTINGENCIES	16,25,482.43	21,40,848.39
(iv) CONDEMNATION OF FIXED ASSET	23,99,493.23	65,34,532.11
(v) BANK CHARGES	9,591.48	265.50
<b>TOTAL</b>	<b>5,59,03,341.30</b>	<b>6,81,15,910.20</b>

DATE: 10.05.2024

sd/-  
(A S PANWAR)  
SENIOR ACCOUNTANT

sd/-  
(PRAVEEN KUMAR )  
REGISTRAR

sd/-  
(ANSHUMAN BHADAURIA)  
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 2024**

( 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: 10.05.2024

sd/-  
 (A S PANWAR )  
 SENIOR ACCOUNTANT

sd/-  
 (PRAVEEN KUMAR)  
 REGISTRAR

sd/-  
 (ANSHUMAN BHADAURIA)  
 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 31<sup>ST</sup> MARCH 2024**

**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: 10.05.2024

Sd/-  
(A S Panwar)  
Senior Accountant

Sd/-  
(Praveen Kumar)  
Registrar

Sd/-  
(Anshuman Bhadauria)  
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 31<sup>ST</sup> MARCH 2024**

**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	Rs. 0.00	Rs. 0.00
Municipal Taxes	Rs. 0.00	Rs. 0.00
1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity	Rs. 0.00	Rs. 0.00

**2. CAPITAL COMMITMENTS**

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

Rs. 0.00                      Rs.0.00

**3. LEASE OBLIGATIONS**

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

Rs. 0.00                      Rs.0.00

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

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

**5. Taxation**

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

**6. FOREIGN CURRENCY TRANSACTION**

	<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		
	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 31.03.2024 and the income and Expenditure Account for the year ended on that date.

Date: 10.05.2024

Sd/-  
(A S Panwar)  
Senior Accountant

Sd/-  
(Praveen Kumar)  
Registrar

Sd/-  
(Anshuman Bhadauria)  
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 31<sup>ST</sup> MARCH 2024**

**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 2023-24, 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. 38,89,72,317.48 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. 38,89,72,317.48
Less: Opening Balance of Fixed Assets	<u>Rs. 35,26,33,107.45</u>

**Actual Corpus Fund (Opening) Rs. 3,63,39,210.03**

(C) Opening Balance of Earmarked /Designated Fund (Spl Grant Schedule3 Earmarked/Endowment Fund) is changed from Rs. Nil- to Rs. 35,26,33,107.45 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. 8,65,79,001.00
Grant received for Recurring/Non Recurring and Capital items from MoD	<u>Rs. 8,26,25,000.00</u>
<b>Total</b>	<b><u>Rs. 16,92,04,001.00</u></b>
Grant Utilized for Capital items	<u>Rs. 6,39,81,298.00</u>
Grant Utilized for recurring/non-recurring items	Rs. 10,52,22,703.00

**2. Other Disclosures**

(a) Advance training fees of Rs. 2,49,65,907.00 is segregated into following heads.

(b) Current Liability-Advance for training scheduled in FY 23-24 (Sch-7) Rs. 1,75,24,705.00

Deferred Credit Liability (Non-current) (Sch-6) Rs. 74,41,202.00

Rs. 2,49,65,907.00

Date: 10.05.2024

Sd/-  
(A S Panwar)  
Senior Accountant

Sd/-  
(Praveen Kumar)  
Registrar

Sd/-  
(Anshuman Bhadauria)  
Colonel  
Principal



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

**AUTHENTICATED**

New Delhi  
Dated

2024

**(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 2023-2024**

Para No.	Audit Comments	Reply
1	We have audited the attached Balance Sheet of Nehru Institute of Mountaineering (NIM), Uttarkashi as on 31st March 2024 and the Income and Expenditure Account/Receipts and Payment Account for the year ended on that date under Section 20(l) of the C&AG (Duties, Power & Conditions of Service) Act 1971. The audit has been entrusted for five years period from 2023-24 to 2027-28. 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.	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.
2.	This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations and Efficiency-cum Performance aspects, etc., if any, are reported through Inspection Report/CAG's Audit Reports separately.	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.
3.	We have conducted our audit in accordance with auditing standards	It is a statement on procedure of audit by C&AG. Hence no

	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.	comments of the Institute are offered.
4.	Based on our audit, we report that:	
(i)	We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.
(ii)	The Balance Sheet and Income & Expenditure Account/Receipts & Payments Account dealt with by this report have been drawn up in accordance with generally accepted accounting principles and accounting standards except as commented upon in the following paragraphs.	It is a general statement by the Audit. No comments are therefore, required.
(iii)	In our opinion, proper books of accounts and other relevant records have been maintained by NIM in so far as it appears from our examination of such books.	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.
(iv)	We further report that:	
	<p><b>Balance Sheet</b>  <b>Corpus/Capital Fund and Liabilities</b>  <b>Current Liabilities (Schedule-7) - Rs. 1.70 crore</b></p> <p>(a) NIM, vide accounting Policy (Schedule-24) has disclosed that the liability towards gratuity payable on death/retirement of employees and provision for accumulated leave encashment benefit to the employees has been provided in the Books of Accounts. However, as per schedule 7</p>	Post retirement benefits that are gratuity, leave encashment benefit of employee will be reflected in the book of account after taking necessary approval of Competent Authority.

	(Current Liabilities and Provisions) forming part of Balance Sheet as on 31 March 2024, liability for Gratuity, Superannuation/Pension and Accumulated Leave Encashment has been shown as Nil. This has resulted in understatement of current liabilities of NIM for the year ended 31 March 2024.	
	<b>(B) Grant-in-aid</b> NIM received a total grant of Rs. 19.91 crore (Previous year Rs. 14.84 crore) for the Financial Year 2023-24 from the Central Government as well as Government of Uttarakhand. It has utilized Grant-in-aid of Rs. 16.92 crore and surrendered (April/June 2024) the balance amounting to Rs. 2.99 crore received from the Government of Uttarakhand, thereby leaving NIL balance as unutilized grant as on 31 March 2024.	It is a general statement by the Audit requiring no comments.
(v)	Subject to our observation in the preceding paragraph, we report that the Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.	It is a general statement by the Audit requiring no comments.
(vi)	In our opinion and to the best of our information and according to the explanations given to us, the said Financial Statements read together with the accounting policies and notes on accounts and subject to the significant matters stated above and other matters mentioned in Annexure I to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India: (a) In so far as it relates to the Balance Sheet of the state of affairs of NIM as on 31 March 2024; and (b) In so far as it relates to the surplus in Income & Expenditure Account of NIM for the year ended on that date.	It is a general statement by the Audit requiring no comments.  - do -  - do -

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

**AUTHENTICATED**

New Delhi  
Dated

2024

**(SANJAY SETH)  
RAKSHA RAJYA MANTRI**

**NEHRU INSTITUTE OF MOUNTAINEERING UTTARKASHI (UTTARAKHAND)  
ANNUAL REPORT  
FOR THE PERIOD FROM 1st APRIL 2023 TO 31<sup>st</sup> MARCH 2024**

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, the Basic Skiing Course could not be conducted during Jan- Feb 2023-24 and the course had been cancelled.



**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 organise mountaineering expeditions for IMF and other organisations on request.

11. **COURSES CONDUCTED:** During the period under review, this Institute has conducted **Five** Basic, **Three** Advance, **One** S&R, **One** MOI, **Four** Adventure, **Two** Sport Climbing Course, **Three** BMTB Course and **Seventeen** Special Courses as per details given below:-

**DETAILS OF REGULAR AND SPECIAL COURSES CONDUCTED DURING  
THE PERIOD FROM 01 APRIL 2023 TO 31 MAR 2024**

Ser	Name of Course	No of courses conducted during the year 2023-24	No of persons trained during the period		Total
			Men	Women	
1.	Basic Mountaineering Course	05	301	111	412
2.	Advance Mountaineering Course	03	77	26	103
3.	Search & Rescue (Mixed)	01	52	10	62
4.	Method of Instruction Course (Mixed)	01	18	03	21
5.	Adventure Course	04	143	61	204
6.	Basic Skiing Courses(Mixed)*	-	-	-	-
7.	Intermediate Skiing Course*	-	-	-	-
8.	Sport Climbing Course	02	09	-	09
9.	Basic Mountain Terrain Bike (BMTB) Course	03	26	03	29
10.	Special Course	17	504	178	682
	<b>Total</b>	<b>36</b>	<b>1130</b>	<b>392</b>	<b>1522</b>

\*Course cancelled due to delayed snowfall

**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 276 (Mixed)	22 Mar to 18 Apr 2023	94	75	11	86
	Ser No 277 (Mixed)	26 Apr to 23 May 2023	74	60	06	66
	Ser No 278 (Ladies)	27 May to 23 Jun 2023	76	-	67	67
	Ser No .279 (Mixed)	14 Sep to 11 Oct 2023	100	82	09	91
	Ser No. 280 (Mixed)	19 Oct to 15 Nov 2023	108	84	18	102
			<b>452</b>	<b>301</b>	<b>111</b>	<b>412</b>
2.	<b><u>Advance Mountaineering Course</u></b>					
	Ser No173 (Mixed)	26 Apr to 23 May 2023	45	43	01	44
	Ser No174 (Ladies)	27 May to 23 Jun 2023	18	-	17	17
	Ser No175 (Mixed)	14 Sep to 11 Oct 2023	45	34	08	42
			<b>108</b>	<b>77</b>	<b>26</b>	<b>103</b>
3.	<b><u>Search &amp; Rescue (Mixed)</u></b>					
	Ser No 35 (Mixed)	22 Mar to 11 Apr 2023	65	52	10	62
			<b>65</b>	<b>52</b>	<b>10</b>	<b>62</b>

4.	<b><u>Method of Instruction Course</u></b> Ser No 30 (Mixed)	19 Oct to 08 Nov 2023	22	18	03	21
			<b>22</b>	<b>18</b>	<b>03</b>	<b>21</b>
5.	<b><u>Adventure Course</u></b> Ser No 237 (Girls) Ser No 238 (Boys) Ser No. 239 (Mixed) Ser No. 240 (Mixed)	07 Jun to 20 Jun 2023 12 Jun to 25 Jun 2023 17 Nov to 30 Nov 2023 02 Dec to 15 Dec 2023	42 78 58 31	- 76 43 24	42 - 12 07	42 76 55 31
			<b>209</b>	<b>143</b>	<b>61</b>	<b>204</b>
6.	<b><u>Sport Climbing Course</u></b> Ser No 7 Ser No 8	13 Jul to 23 Jul 2023 03 Aug to 13 Aug 2023	08 01	08 01	- -	08 01
			<b>09</b>	<b>09</b>		<b>09</b>
7.	<b><u>Basic Mountain Terrain Bike (BMTB) Course</u></b> Ser No 02 (Mixed) Ser No 03 (Mixed) Ser No 04 (Mixed)	01 Sep to 11 Sep 2023 16 Nov to 26 Nov 2023 05 Mar to 15 Mar 2024	08 14 07	08 12 06	- 02 01	08 14 07
			<b>29</b>	<b>26</b>	<b>03</b>	<b>29</b>
	<b><u>Grand Total</u></b>		<b>894</b>	<b>626</b>	<b>214</b>	<b>840</b>

**Note**

During the training year 2023-2024, a total 894 applicants reported for training in various courses and out of this only 840 completed the training courses successfully. The remaining 54 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 Basic Mountaineering Course for Guardian Giripremi Institute of Mountaineering, Pune	09 Mar - 01 Apr 2023	24	19	05	24
2.	Special refresher Courses for NCC Expedition Team	25 Aug - 03 Sep 2023	24	12	12	24
3.	High Altitude Guide Course for Uttarakhand Tourism Development Board, Dehradun	24 Sep - 14 Oct 2023	25	16	04	20
4.	Special Basic Mountaineering Course for NDRF, New Delhi	29 Oct - 25 Nov 2023	50	49	-	49
5.	Special Basic Mountaineering Course for Uttarakhand Tourism Development Board, Dehradun	29 Oct - 25 Nov 2023	26	22	03	25
6.	Special Adventure Camp for Central Public Works Department, Ghaziabad	15 Nov- 19 Nov 2023	26	26	-	26
7.	Low Altitude Guide Course for Uttarakhand Tourism Development Board, Dehradun	16 Nov - 22 Nov 2023	58	46	12	58
8.	Low Altitude Guide Course for Uttarakhand Tourism Development Board, Dehradun	24 Nov - 30 Nov 2023	67	47	19	66
9.	Low Altitude Guide Course for Uttarakhand Tourism Development Board, Dehradun	17 Dec - 23 Dec 2023	81	54	27	81
10.	Special Search & Rescue Camp for District Disaster Management Authority, Champawat	02 Jan – 08 Jan 2024	26	18	08	26
11.	Special Ladies Search & Rescue Camp for District Disaster Management Authority, Champawat	15 Jan – 21 Jan 2024	25	-	25	25
12.	Low Altitude Guide Course for Uttarakhand Tourism Development Board, Dehradun	18 Jan – 24 Jan 2024	126	110	16	126
13.	Special Adventure Camp for Himmatthan – Tata Trusts	24 Jan – 28 Jan 2024	24	23	-	23

14.	Team Building & Leadership Camp for National Statistical Systems training Academy Noida	19 Feb -23 Feb 2024	19	12	07	19
15.	Special Adventure Camp for Welham Girls School, Dehradun	14 Mar -16 Mar 2024	37	-	37	37
16.	Adventure & Team Building Capsule for IMA, Dehradun	19 Mar - 21 Mar 2024	36	36	-	36
17.	Team Building & Leadership Camp for National Statistical Systems training Academy Noida	18 Mar - 22 Mar 2024	17	14	03	17
	<b>Grand Total</b>		<b>691</b>	<b>504</b>	<b>178</b>	<b>682</b>

**Note**

During the training year 2023-2024, a total 691 applicants reported for training in various courses and out of this only 682 completed the training courses successfully. The remaining 09 trainees returned to their respective units/places without completing the courses, due to ill health or personal reasons.