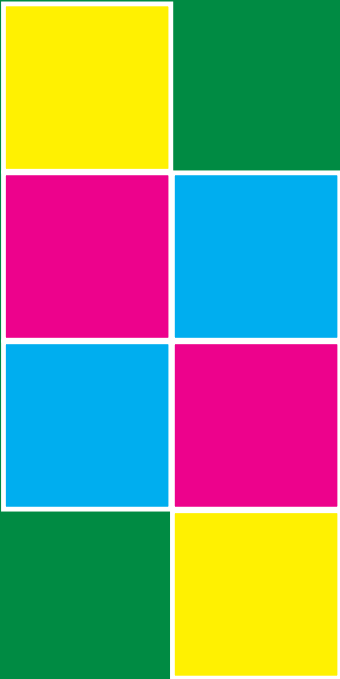


2023-24



JAWAHAR INSTITUTE OF MOUNTAINEERING & WINTER SPORTS PAHALGAM (J & K)



**Annual Report, Audited Accounts,
Audit Report and Review Report 2023-2024**

TRAINING ACTIVITIES OF JIM & WS



Celebration of Independence Day



Lidderwat Trail Run



International Yoga Day



Obstacle Course



Plantation Drive by Students



Swachh Bharat Abhiyaan

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

AUTHENTICATED

NEW DELHI 2024

**(SANJAY SETH)
RAKSHA RAJYA MANTRI**

**Separate Audit Report of the Comptroller and Auditor General of India on the
Financial Statements of Jawahar Institute of Mountaineering and Winter Sports,
Pahalgam, Jammu and Kashmir for the year ended 31 March 2024.**

1. We have audited the attached balance sheet of Jawahar Institute of Mountaineering and Winter Sports (JIM&WS), Pahalgam, Jammu & Kashmir as on 31 March 2024 and the Income and Expenditure Account / Receipt and Payment Account for the year ended on that date under Section 20 (i) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act 1971. The audit has been entrusted to the Comptroller and Auditor General of India for the period of five years from 2019-20 to 2023-24. Preparation of these Financial Statements is the responsibility of the JIM & WS 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 Reports/ CAG's Audit Reports separately.
3. We have conducted our audit in accordance with CAG's Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material mis-statement. The audit includes examining, on a test basis evidences supporting the amounts and disclosure in the financial statements. The 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, Income & Expenditure Account and Receipt & Payment Account dealt with by this report have been drawn up in accordance with generally accepted accounting principles and accounting standards.

(iii). In our opinion, proper books of accounts and other relevant records have been maintained by the JIM & WS in so far as it appears from our examinations of such books.

(iv) We further report that:

A. Grants-in-Aid

Grants-in-aid of Rs. 850.74 lakh received during the financial year 2023-24 and unspent balance of Grants-in-aid of previous year amounting to Rs. 984.79 lakh carried forward were available for meeting the expenses of the Institute for the current year. JIM & WS incurred an expenditure of Rs. 959.96 lakh leaving a balance of Rs. 875.57 lakh as unutilized grant as on 31 March 2024.

B. Management Letter:

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

(v) Subject to our observations in the preceding paragraphs, we report that the Balance sheet, Income & Expenditure Account and Receipts & 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 JIM & WS as at 31 March 2024;
- b. In so far as it relates to the surplus in Income and Expenditure Account of JIM & WS for the year ended on that date.

*Place: Chandigarh
Date: 04/10/2024*

*Sd/
Director General of Audit
Defence Services, Chandigarh*

Annexure-I

1.	Adequacy of Internal Audit System	The Internal Audit of JIM&WS was carried by a Chartered Accountant. The observations raised by him were rectified in the revised accounts of JIM&WS.
2.	Adequacy of Internal Controls System	It was observed that there was delay in execution of approved development programs and implementation of decisions taken during executive council meetings. JIM & WS was inquired about the same and it was assured that appropriate action was being taken for swift development in such cases. No other weakness was noticed in the internal control system of JIM&WS.
3.	System of physical verification of fixed assets	Annual verification of fixed assets was done by JIM&WS. No deficiencies were noticed/ reported.
4.	System of physical verification of Inventory	Annual stock verification was done by JIM & WS. No deficiencies were noticed/ reported.
5.	Regularity in payment of statutory dues	No such point was noticed/reported during audit.

**JAWAHAR INSTITUTE OF
MOUNTAINEERING & WINTER SPORTS
NUNWAN, PAHALGAM, J&K- 192 126**



**Annual Audited Accounts for the year
2023-2024**

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
BALANCE SHEET AS ON 31 MARCH 2024

(Amount - Rupees)

CORPUS / CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous year
CORPUS / CAPITAL FUND	1	14,75,31,659.00	12,74,35,497.00
RESERVES AND SURPLUS	2		
EARMARKED / ENDOWMENT FUNDS	3		
SECURED LOANS AND BORROWINGS	4		
UNSECURED LOANS AND BORROWINGS	5		
DEFERRED CREDIT LIABILITIES	6		
CURRENT LIABILITIES	7	56,67,89,594.00	51,84,70,131.00
TOTAL		71,43,21,253.00	64,59,05,628.00
ASSETS			
FIXED ASSETS	8	13,78,77,517.00	11,81,64,593.00
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9		
INVESTMENTS - OTHERS	10		
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	57,64,43,736.00	52,77,41,035.00
MISCELLANEOUS EXPENDITURE (To the extent now written off or adjusted)			
TOTAL		71,43,21,253.00	64,59,05,628.00
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Dated 27 May 2024

Sd/-
Javaid Ahmad Lone
Accounts Assistant

Sd/-
Hem Chandra Singh
Colonel
Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
INCOME AND EXPENDITURE STATEMENT AS ON 31 MARCH 2024

		(Amount - Rupees)	
INCOME	Schedule	Current Year	Previous Year
Income from Sales / Services	12		
Grants / Subsidies	13	8,09,18,197.00	7,97,24,497.00
Fees / Subscriptions	14	1,25,29,490.00	1,24,50,896.00
"Income from Investments (Income on Invest. From earmarked / endow. Funds transferred to Funds. "	15		
Income from Royalty, Publication etc.	16		
Interest earned	17	15,49,664.00	18,78,954.00
Other Income	18	13,80,925.00	1,53,61,158.00
increase/(Decrease) in Stock of Finished Goods and Work-in-Progress	19		
Total (A)		9,63,78,276.00	10,94,15,505.00
EXPENDITURE			
Establishment Expenses	20	5,01,43,208.00	6,29,68,916.00
Other Administrative Expenses etc.	21	1,74,88,111.00	1,73,78,385.00
Expenditure on Grants, Subsidies etc.	22		
Adjustments made in FDRs o/b 2023-24 and c/b 2023-24 as per bank statement	5		
Provisions as per consumptions of stocks (-)	11	1,120.00	2,000.00
Depreciation and Asstes Written Off. (8448096+203819=)	8	86,51,915.00	91,55,910.00
		7,62,82,114.00	8,95,05,211.00
"Balance being excess of income over expenditure transferred to Corpus funds Transfer to Special Reserve (Specify each)Transfer to / from General Reserve"	(+)	2,00,96,162.00	1,99,10,294.00
Total (B)		9,63,78,276.00	10,94,15,505.00
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
RECEIPT AND PAYMENT STATEMENT AS ON 31 MARCH 2024**

Receipts	(Amount - Rupees)			Payments	(Amount - Rupees)		
	Current Year	Previous Year	Opening Balance		Current Year	Previous Year	Opening Balance
I. Opening Balance				I. Expenditure			
a) Cash in Hand	20,000.00			a) Establishment Expenses (corresponding to Schedule 20)	5,01,43,208.00	6,29,68,916.00	
b) Bank Balances				b) Administrative Expenses (corresponding to Schedule 21)	1,74,88,111.00	1,73,78,385.00	
j) In Current Accounts (Pension)		1,47,67,602.00		II. Payments made against funds for various projects			
ii) In Deposit Accounts (Pension)	1,85,41,576.00	1,78,13,618.00					
iii) In Saving Accounts	9,84,78,923.00	10,53,54,776.00					
II. Grants Received				III. Investments and deposits made			
a) From Government of India	6,43,84,000.00	3,42,46,000.00		a) Out of Earmarked / Endowment Fund			
b) From State Government	2,06,90,000.00	2,45,83,000.00		b) Out of own Funds (Investments - Others)			
c) From other sources (Grants for Capital and Revenue expenditure to be shown separately)				IV. Expenditure on Fixed Assets & Capital Work-in-Progress			
III. Income on Investments from				a) Purchase of Fixed Assets	2,83,64,839.00	1,77,51,385.00	
a) Earmarked / Endowment Funds				b) Expenditure on Capital Work-in-Progress			
b) Own Funds (Other Investment)				V. Refund of Surplus Money / Loans			
IV. Interest Received				a) To the Government of India			
a) On Bank Deposits	15,49,664.00	18,78,954.00		b) To the State Government			
b) Loans, Advances etc.				c) To Other Providers of Funds			
V. Other Income (Specify)							
a) Course Fee	1,21,47,372.00	1,59,01,679.00		VI. Finance Charges (Interest)			
b) Membership Fee	2,000.00			a) Special Grant for Specific Purpose Adv. Sales Tax			
c) Prospectus fee				VII. Other Payments (Specify)			
d) Miscellaneous Receipts	13,78,925.00	5,93,556.00		a) Income Tax	18,73,454.00	18,43,192.00	
e) Rescue cell and Koholai Expeditions Receipts				b) Remittance	15,32,834.00	14,13,908.00	
VI. Amount Borrowed				c) Refund of Security Deposit			
a) (Loan for GPF / CPF)				d) Festival Advance			
VII. Any other receipts (give details)				VIII. Closing Balances			
a) Sale of Old Vehicle				a) Cash in Hand		20,000.00	
b) Security Deposit				b) Bank Balance			
c) Income Tax	18,73,454.00	18,43,192.00		i) Interest on FDRs	8,69,914.00	7,27,958.00	
d) Remittance	15,32,834.00	14,13,908.00		ii) In Deposit account FDRs	1,85,41,576.00	1,78,13,618.00	
e) Recovery of Pay / Festival Advance				iii) In Saving Accounts	10,17,84,812.00	9,84,78,923.00	
f) Security Money				Total	22,05,98,748.00	21,83,96,285.00	

Dated 27 May 2024

Sd/-
Javaid Ahmad Lone
Accounts Assistant

Sd/-
Hem Chandra Singh
Colonel
Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2024

	(Amount - Rupees)			(Amount - Rupees)	
	Receipts	Current Year		Previous Year	Current Year
Schedule 1 - Corpus / Capital Fund:					
Balance as at the beginning of the year	(+)	12,74,35,497.00	(+)	10,75,25,203.00	
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) transferred from the Income and Expenditure Account	(+)	2,00,96,162.00	(+)	1,99,10,294.00	
Less: Assets and store items written off/ condemned	(-)		(-)		
Balance as at the year - end					12,74,35,497.00
Schedule 2 - Reserve and Surplus					
1 Capital Reserve :					
As per last Account					
Addition during the year					
Less: Deductions during the year					
2 Revaluation Reserve :					
As per last Account					
Addition during the year					
Less: Deductions during the year					
3 Special Reserve :					
As per last Account					
Addition during the year					
Less: Deductions during the year					
4 General Reserve :					
As per last Account					
Addition during the year					
Less: Deductions during the year					
Total					

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

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 Hem Chandra Singh
 Colonel
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FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2024

	(Amount - Rupees)					
	Journal Fund	Spl Donation	Spl Grant	GPF / CPF	Current Year	Previous Year
Schedule 3 - Earmarked / Endowment Funds:						
(a) Opening Balance of the Funds						
(b) Additions to the Funds						
i. Donations / Grants / Subscription						
ii. Income from investments made on account of funds						
iii. Other additions (specify nature) contribution / interest from General Account						
Total (b)	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-
(c) Utilisation / Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets						
- Other <input type="checkbox"/> Transfer of Amount to General Fund, Payment to GPF, CPF						
Total	-	-	-	-	-	-
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.						
- Rent						
- Other Administrative expenses (Bad Debts)						
Total (c)	-	-	-	-	-	-
Net Balance as at the year - end (a+b+c)	-	-	-	-	-	-
Notes:						
1 Disclosures shall be made under relevant heads based on conditions attaching to the grants.						
2 Plan Funds received from Central / State Governments are to be shown as separate Fund and not to be mixed with any other Funds.						

Dated 27 May 2024

Sd/-

Javaid Ahmad Lone
Accounts Assistant

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Hem Chandra Singh
Colonel
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FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2024

(Amount-Rupees)

Schedule - 4 Secured Loans and Borrowings:	Current year	Previous year
8. Central Government	-	-
9. State Government (Specify)	-	-
10. Financial Institutes	-	-
11. Banks:	-	-
(c) Term Loans	-	-
(-) Interest accrued and due	-	-
(d) Other Loans (Specify)	-	-
(-) Interest accrued and due	-	-
12. Other Institutions and agencies	-	-
13. Debentures and Bonds	-	-
14. Fixed Deposits	-	-
Total	-	-
Note : Amounts due within one year		

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2024

(Amount-Rupees)

Schedule - 5 Unsecured Loans and Borrowings	Current year	Previous year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutes	-	-
4. Banks:		
(a) Term Loans	-	-
(b) Other Loans (Specify)	-	-
5. Other Institutions and agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
Total	-	-

Schedule 6- Unsecured Loans and Borrowings	Current year	Previous year
a) Acceptance secured by hypothecations of capital and other assets	-	-
b) Current liabilities for the year 2023-2024 cleared	-	-

Dated 27 May 2024

Sd/-

Javaid Ahmad Lone
Accounts Assistant

Sd/-

Hem Chandra Singh
Colonel
Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS. PAHALGAM-J&K
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2024

		(Amount - Rupees)	
		Current Year	Previous Year
Schedule 7 - Current Liabilities and Provisions:			
A. Current Liabilities			
1 Acceptances			
2 Sundry Creditors:			
a) Audit fee (Adjusted in 2023-24)			
b) Other details in schedule 7(a)(2)(b)(6)	56,67,89,594.00	56,67,89,594.00	51,84,70,131.00
3 Advances Received			
4 Interest accrued but not due on:			
a) Secured Loans / Borrowings			
b) Unsecured Loans / Borrowings			
5 Statutory Liabilities:			
a) Overdue			
b) Others - Income Tax			
6 Other Current Liabilities - Remittances			
Bank Overdraft			
Total (A)		56,67,89,594.00	51,84,70,131.00
B. Provisions			
1 For Taxation		-	
2 Gratuity		-	
3 Superannuation / Pension		-	
4 Accumulated Leave Encashment		-	
5 Trade Warranties / Claims		-	
6 Others (Specify)		-	
Total (B)		-	
Total (A+B)		56,67,89,594.00	51,84,70,131.00

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

JAWAHAR INSTITUTE OF MOUNTAINEERING & WINTER SPORTS, PAHALGAM-J&K

DETAILS OF SUNDRY CREDITORS AS ON 31 MARCH 2024

SCHEDULE 7 (A) (2) (B) OF FORMAT

SI No.	Particulars	Opening balance	Increased (Received)	Decreased (Paid)	Closing balance
1.	Course Fee received in Advance	41,71,333.00	37,89,215.00	41,71,333.00	37,89,215.00
2.	Grants received excess	51,42,98,798.00	4,87,01,581.00	0.00	56,30,00,379.00
3.	Membership Fee received in advance				
4.	Security Deposit				
5.	Loan from GPF / CPF				
6.	Sales Tax Payable				
7.	Security money refundable				
8.	Souvenir Stores				
	Total	51,84,70,131.00	5,24,90,796.00	41,71,333.00	56,67,89,594.00

(Amount - Rupees)

Dated 27 May 2024

Sd/-
Javaid Ahmad Lone
Accounts Assistant

Sd/-
Hem Chandra Singh
Colonel
Principal

**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2024**

Schedule 8 - Fixed Assets Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	Cost / Valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost / Valuation at the year - end	As at beginning of the year	On Additions during the year	On deductions during the year	Total upto the year - end	As at the Current Year - end	As at the Previous Year - end
A. Fixed Assets										
1 Land										
a) Freehold										
b) Leasehold	19,62,335.00	0.00	0.00	19,62,335.00	51,606.00	0.00	0.00	51,606.00	19,10,729.00	19,62,335.00
2 Buildings:										
a) On Freehold Land	6,33,89,670.00	21,28,496.00	0.00	6,55,18,166.00	22,18,635.00	55,212.00	0.00	22,71,850.00	6,32,46,316.00	6,33,89,670.00
b) On Leasehold Land										
c) Ownership Flats / Premises										
d) Superstructures on Land not belonging to the entity										
3 Plant Machinery & Equipment	1,80,025.00	0.00	0.00	1,80,025.00	18,002.50	0.00	0.00	18,002.50	1,62,022.50	1,80,025.00
4 Vehicles	48,97,413.00	64,27,209.00	2,665.00	1,13,21,957.00	4,89,741.30	3,21,360.45		8,11,101.75	1,05,10,855.25	48,97,413.00
5 Furniture and Fixtures	27,13,992.00	1,92,347.00	47,097.00	28,59,242.00	2,71,399.20	9,617.35	0.00	2,81,016.55	25,78,225.45	27,13,992.00
6 Office Equipments	4,53,618.00	2,01,100.00	0.00	6,54,718.00	45,361.80	10,055.00	0.00	55,416.80	5,99,301.20	4,53,618.00
7 Computer / Peripherals	91,854.00	0.00	0.00	91,854.00	9,185.40	0.00	0.00	9,185.40	82,668.60	91,854.00
8 Electric Installations										
9 Library Books	1,24,246.00	0.00	0.00	1,24,246.00	12,424.60	0.00	0.00	12,424.60	1,11,821.40	1,24,246.00
10 Tubewells and Water Supply										
11 Other Fixed Assets:										
i. Store Items	33,25,034.00	9,35,997.00	6,294.00	42,54,737.00	3,32,503.40	46,799.85	0.00	3,79,303.25	38,75,433.75	33,25,034.00
ii. Guest House / Hostel Crockery	3,27,664.00	2,70,617.00	19,362.00	5,78,919.00	32,766.40	13,530.85	0.00	46,297.25	5,32,621.75	3,27,664.00
iii. Electronic Aids (Trg)	14,48,677.00	7,19,748.00	59,803.00	21,08,622.00	1,44,867.70	35,987.40		1,80,855.10	19,27,766.90	14,48,677.00
iv. Medical Equipment	3,55,882.00	34,759.00	6,647.00	3,83,994.00	35,588.20	1,737.95	0.00	37,326.15	3,46,667.85	3,55,882.00
v. Museum Expansion	1,09,38,901.00	-	0.00	1,09,38,901.00	10,93,890.10	0.00	0.00	10,93,890.10	98,45,010.90	1,09,38,901.00
vi. Training Capital Items	2,79,55,282.00	80,85,842.00	61,951.00	3,59,79,173.00	27,95,528.20	4,04,292.10	0.00	31,99,820.30	3,27,79,352.70	2,79,55,282.00
vii. Documentary Film										
viii. Fire Fighting Equipment										
ix. Musical Equipment										
x. Sports and Games										
xi. Valuable Trees										
xii. Tools and Implements										
Total	11,81,64,593.00	1,89,96,115.00	2,03,819.00	13,69,56,889.00	75,51,502.80	8,96,592.95	-	84,48,095.75	12,85,08,793.25	11,81,64,593.00
B. Capital Work- in-Progress		93,68,724.00	-	13,69,56,889.00	75,51,502.80	8,96,592.95	-	84,48,095.75	13,78,77,517.25	-
Grand total	11,81,64,593.00	2,83,64,839.00	2,03,819.00	13,69,56,889.00	75,51,502.80	8,96,592.95	-	84,48,095.75	13,78,77,517.25	11,81,64,593.00

Dated 27 May 2024

Sd/-

Javaid Ahmad Lone
Accounts Assistant

Sd/-

Hem Chandra Singh
Colonel
Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2024

		(Amount - Rupees)	
		Current Year	Previous Year
Schedule 9: Investments for Earmarked / Endowment Funds			
1. In Government Securities			
2 A. Other Approved Securities			
3. Shares			
4 A. Debentures and Bonds			
5 Subsidiaries and Joint Venture			
6 A. Others (to be Specified)		-	-
Total			
A) Journal Fund			
i) Investment in TDR (Including Accrued Interest)			
ii) Balances with SBI and other Receivables / Cash in Hand			
B) Special Donation Fund			
i) Investment in TDR (Including Accrued Interest)			
ii) Balances with SBI			
C) Special Grants for Specific Purpose Fund			
i) Campus Development			
ii) Balances with SBI			
D) GPF / CPF Fund			
i) Investment in TDR (Including Accrued Interest)			
ii) Balances with SBI and other Receivables / Cash in Hand			
Total		-	-
Schedule 10: Investments - Others			
1. In Government Securities			
2. Other Approved Securities			
3. Shares			
4. Debentures and Bonds			
5. Subsidiaries and Joint Venture			
Total		-	-

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS. PAHALGAM-J&K
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2024

Schedule 11: Current Assets, Loans, Advances, etc.	(Amount - Rupees)	
	Current Year	Previous Year
A. Current Assets		
1. Investments:		
a) Stores and spares O/B 01-04-2023	1,955.00	3,955.00
b) Loose total provision for Income and expenditure Statement		
c) Stock consumption		
Finished Goods		
Work-in-Progress		
Raw material 2023-24 C/B	3,075.00	1,955.00
2. Sundry Debtors		
a) Debts Outstanding for a period exceeding six months		
b) Others (Bills Receivable)		
3. Cash Balances in hand (including cheques, drafts and imprest)		
4. Bank Balances		
a) With Scheduled Banks		
Net bank interest on FDRs as on 31 March 2024:	8,69,914.00	7,27,958.00
On Deposit Accounts (Includes Margin Money)	1,85,41,576.00	1,78,13,618.00
interest on saving a/c included in C/B	10,17,84,812.00	9,84,98,923.00
b) With Non-scheduled Banks		
On Current Accounts		
On Deposit Accounts (Includes Margin Money)		
On Saving Accounts		
5. Post Office - Saving Accounts		
Total (A)	12,11,99,377.00	11,70,42,454.00

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2024

Schedule 11: Current Assets, Loans, Advances, etc.	Current Year		Previous Year
B. Loans, Advances and Other Assets			
1 Loans:			
a) Staff (Festival Advance)			
b) Other Entities engaged in activities / objectives similar to that of the entity	0.00		0.00
c) Staff (Festival Advance)			
2 Advances and other amounts recoverable in cash or in kind or for value to be received			
a) On Capital Account (Work in Progress)			
b) Pre-Payments			
c) Other bills receivable (Advances/ deposits)	21,978.00	21,978.00	21,978.00
3 Income Accrued			
a) On Investments from Earmarked / Endowment Funds (Interest saved on GPF / CPF)			
b) On Investments - Others			
c) On Loans and Advances			
d) Others (Interest accrued on GPF / CPF)			
(Includes income due unrealised - Rs.....)			
4 Capital Receivable (Grant - in - Aid)	45,52,22,381.00	45,52,22,381.00	41,06,76,603.00
Total (B)	45,52,44,359.00	45,52,44,359.00	41,06,98,581.00
Total (A + B)	57,64,43,736.00		52,77,41,035.00

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31 MARCH 2024

		(Amount - Rupees)	
Schedule 12: Income from Sales / Services		Current Year	Previous Year
1 Income from Sales			
a) Sale of Finished Goods			
b) Sale of Raw Material			
c) Sale of Scraps			
2 Income from Services			
a) Labour and Processing Charges			
b) Professional / Consultancy Services			
c) Agency Commission and Brokerage			
d) Maintenance Services (Equipment / Property)			
e) Others Specify			
Total		-	-
Schedule 13: Grants / Subsidies (Irrecoverable Grants & Subsidies received)		Current Year	Previous Year
1) Central Government		1,56,82,419.00	1,03,75,692.00
2) State Government		6,52,35,778.00	6,93,48,805.00
3) Government Agencies			
4) Institutions / Welfare Bodies			
5) International Organisations			
6) Others (Specify)			
Total		8,09,18,197.00	7,97,24,497.00

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31 MARCH 2024

(Amount - Rupees)

Schedule 14: Fees / Subscriptions		Current Year		Previous Year	
1) Entrance Fees (Gate Collection)					
2) Annual Fees / Subscriptions (Membership Fee)					
3) Seminar / Program Fees (Course Fee)		1,21,47,372.00		1,59,01,679.00	
4) Counselling fee after adjustments		Less Adjusted 37,89,215.00		Less Adjusted 72,11,333.00	
5) Others (Specify) Prospectus Fee		Add : recovered and adjusted 41,71,333.00		Add : recovered and adjusted 37,60,550.00	
Total		1,25,29,490.00		1,24,50,896.00	
Schedule 15: Income from Investments		Investment from Earmarked Fund		Investment - Others	
		Current Year		Previous Year	
(Income from Invest. 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) On Mutual Fund Securities					
3) Rents					
4) Others (Specify)					
Total		-	-	-	-
Transferred to Earmarked / Endowment Funds		Nil	Nil	Nil	

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

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 Hem Chandra Singh
 Colonel
 Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31 MARCH 2024

	Current Year	Previous Year
Schedule 16: Income from Royalty, Publication Etc.		
1) Income from Royalty		
2) Income from Publications (Souvenir Shop Sale Proceeds)		
3) Others (Specify) (Advertisement for Publication of Journal)		
Total	-	-
Schedule 17: Interest Earned	Current Year	Previous Year
1) On Term Deposits		
a) With bank schedules saving FDRs Rs 869914.00	8,69,914.00	18,78,954.00
b) With Non-Scheduled Banks		
b) With Institutions		
b) Others		
2) On Saving Accounts		
a) With Scheduled Banks Rs 679750.00	6,79,750.00	
b) With Non-Scheduled Banks		
b) Post Office Saving Accounts		
b) Others		
3) On Loans		
a) Employees / Staff		
b) Others		
4) Interest on Debtors and Other Receivables		
Total	15,49,664.00	18,78,954.00

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

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 Hem Chandra Singh
 Colonel
 Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31 MARCH 2024

Schedule 18: Other Income		Current Year	Previous Year
1)	Profit on Sale / Disposal of Assets		
a)	Owned Assets		
b)	Assets acquired out of Grants, or Received free of Cost		
2)	Export Incentives realised		
3)	Fees for Miscellaneous Services - Advertisement for Golden Jubilee		
4)	Miscellaneous Income (Miscellaneous Receipts Rs 1378925 + Membership fee Rs.2000)	13,80,925.00	1,53,61,158.00
Total		13,80,925.00	1,53,61,158.00
Schedule 19: Increase / (Decrease) in Stock of Finished Goods and Work-in-Progress		Current Year	Previous Year
a)	Closing Stock		
i)	Finished Goods		
ii)	Work-in-Progress		
a)	Less Opening Stock		
i)	Finished Goods		
ii)	Work-in-Progress		
	Net Increase / (Decrease) (a-b)	-	-
Schedule 20: Establishment Expenses		Current Year	Previous Year
a)	Salaries and Wages	4,45,50,616.00	6,13,86,008.00
b)	Allowances and Bonus		
c)	Contribution to Provident Fund		
d)	Contribution to Other Fund (CP Fund)	15,96,705.00	15,47,578.00
e)	Staff Welfare Expenses	10,200.00	35,330.00
f)	Expenses on Employees' Retirement and Terminal Benefits	39,85,687.00	
g)	Others (Specify)		
	Total	5,01,43,208.00	6,29,68,916.00

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31 MARCH 2024

Schedule 21: Other Administrative Expenses etc.		Current Year	Previous Year
a) Purchases			
b) Labour and Processing Expenses			
c) Cartage and Carriage Inwards			
d) Electricity and Power		8,83,793.00	4,51,313.00
e) Water Charges			
f) Insurance		3,31,973.00	4,30,477.00
g) Repairs and Maintenance			
h) Excise Duty			
i) Rent, Rates and Taxes			20,40,265.00
j) Vehicles Running and Maintenance		17,17,795.00	13,90,803.00
k) Postage, Telephone and Communication Charges		1,40,810.00	85,698.00
l) Printing and Stationery		2,81,320.00	3,38,650.00
m) Travelling and Conveyance Expenses		14,26,606.00	13,76,238.00
n) Expenses on Seminar / Workshops			
o) Subscription Expenses			
p) Expenses on Fees			
q) Auditors Remuneration			
r) Hospitality Expenses			
s) Professional Charges			
t) Provision for Bad and Doubtful Debts / Advances			
u) Irrecoverable Balances Written-Off			
v) Packing Charges			
w) Freight and Forwarding Expenses			
x) Distribution Expenses			
y) Advertisement and Publicity			
z) Others (Specify)			
	1. Training expenses	73,44,444.00	52,71,003.00
	2. Miscellaneous Expenses	53,61,370.00	59,93,938.00
	3. Rescue cell		
	Total	1,74,88,111.00	1,73,78,385.00

Dated 27 May 2024

Sd/-
 Javaid Ahmad Lone
 Accounts Assistant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity: Jawahar Institute of Mountaineering & Winter Sports, Pahalgam-J&K

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDING 31 MARCH 2024

SCHEDULE-24- SIGNIFICANT ACCOUNTING POLICIES (Illustrative)

1. ACCOUNTING CONVENTION

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

2. INVENTORY VALUATION

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

3. INVESTMENTS

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

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

3.3 Cost including acquisition expenses like brokerage, transfer stamps.

4. EXCISE DUTY

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

5. FIXED ASSETS

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

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

6. DEPRECIATION

6.1 Depreciation is provided on straight-line method as per as per rates specified in the Income-tax, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.

6.2 Depreciation is not provided, as stores are purchased from the Grant-in-aid. However, items which are condemned are reduced from the store annually after recommendation of the board every year.

6.3. In respect of additions to / deductions from fixed assets during the year, depreciation is considered on pro-rata basis.

6.4. Assets costing Rs. 5,000 or less each are fully provided.

7. MISCELLANEOUS EXPENDITURE

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

8. GOVERNMENT GRANT/SUBSIDIES

8.1 Government grants of the nature of contribution toward capital.

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

8.3 Government grants/subsidy are accounted on realization basis.

9. FOREIGN CURRENCY TRANSACTIONS

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

9.2 Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain, loss is adjusted to cost of fixed assets, if the foreign currency liabilities to fixed assets, and in other cases is considered to revenue.

10. LEASE

Lease rentals are expensed with reference to lease terms.

11. RETIREMENT BENEFITS

Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end.

Dated 27 May 2024

Sd/-
Javaid Ahmad Lone
Accounts Assistant

Sd/-
Hem Chandra Singh
Colonel
Principal

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGAINSATON)

NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDING 31 MARCH-2024

SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES (illustrative)

	Current year	Previous year
	Rs.	Rs.
1. <u>CONTINGENT LIABILITIES</u>		
1.1 Claims against the entity not acknowledge as debts	0.00	0.00
1.2 In respect of :		
Bank guarantees given by/ on behalf of the entity-	0.00	0.00
Letters of Credit opened by bank on the behalf of the entity -	0.00	0.00
Bills discounted with banks)	0.00	0.00
1.3 Disputed demands in respect of		
income -Tax	0.00	0.00
Sales -Tax	0.00	0.00
Municipal Taxes	0.00	0.00
1.4 In respect of claim from the parties for Non- Execution of orders but contested by the Entity.	0.00	0.00
2. <u>CAPITAL COMMITMENTS</u>		
Estimate value of contracts remaining to be executed on Capital account and not provided for (net of advance)	0.00	0.00
3. <u>LEASE OBLIGATIONS</u>		
Future obligation for rentals under finance lease	0.00	0.00
4. <u>CURRENT ASSETS / LOAN AND ADVANCE</u>		
In the opinion of the management, the current assets, loans and advance have a value on Realization in the ordinary course of business Equal at least to the aggregate amount shown in the balance sheet.		
5 <u>TAXATION</u>		
Surplus of the institute has been exempted from the income tax as being registered as a society under Societies Act-VI of Samvat 1998(1934) with effect from the year 1983.		

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGAINSATION)

NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM-J&K

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDING 31 MARCH-2024

SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES (illustrative)

6. <u>FOREIGN CURRENCY TRANSACTION</u>		(Amount - Rs)	
6.1	Value of Imports calculated on C.I.F Basis :	Current Year	Previous Year
*	Purchase of Finished Goods	0.00	0.00
*	Raw materials & components (Including in Transit)	0.00	0.00
*	Capital Goods	0.00	0.00
*	Stores, Spares and Consumable	0.00	0.00
6.2	<u>Expenditure in Foreign Currency:</u>		
	a) Travel	0.00	0.00
	b) Remittances and Interest payment to Financial Institutions/ Banks in foreign currency		
	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	<u>Earnings :</u>		
	Value of Exports on FOB basis	0.00	0.00
6.4	<u>Remuneration to auditors :</u>		
	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

Corresponding figures for the previous year have been regrouped/ rearranged, wherever necessary Schedules 1 to 22 are annexed to and form an integral part of the balance of sheet as at 31.03.2024 and the income and Expenditure Account for the year ended on that date.

NOTES AND INSTRUCTIONS FOR COMPILATION OF COMMERCIAL STATEMENT OF NON-PROFIT ORGANISATIONS AND OTHER SIMILAR INSTITUTES YEAR 2023-2024

Schedule 25 - Contingent liabilities and notes on Accounts

A.	Contingent Liabilities	Amount	Period
1	Claim against the entity no acknowledgement	Nil	-
2	Liability for part paid investments	Nil	-
3	Liability on account of outstanding forward exchange contracts	Nil	-
4	Guarantees and letters of credit	Nil	
5	Bills discounted	Nil	-
6	Other items for which the entity is contingency liabilities (2023-2024):		-
i	Grants-in-aid Central Govt.	56,30,00,379.00	2011-12 to 2023-24
ii	Course fee	0.00	
iii	Audit fee	0.00	-
iv	Membership fee	0.00	-
	Fixed Deposits	-	-
Grand Total		56,30,00,379.00	-
B. NOTES ON ACCOUNTS			
	Commitments on capital accounts not provided for	-	-
	Opening balance as on 01 April 2023	11,81,64,593.00	-
	Add: For 2023-24	2,83,64,839.00	-
	Less: Depreciation for 2023-24	84,48,095.00	-
	Less: Stock written off 2023-24	2,03,819.00	-
	Closing balance as on 31 March 2024	13,78,77,518.00	-

Dated 27 May 2024

Sd/-
Javaid Ahmad Lone
Accounts Assistant

Sd/-
Hem Chandra Singh
Colonel
Principal

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

AUTHENTICATED

NEW DELHI 2024

**(SANJAY SETH)
RAKSHA RAJYA MANTRI**

**Jawahar Institute of Mountaineering & Winter Sports
Pahalgam (J&K)**

ANNUAL REPORT FOR THE YEAR 2023-24

The Annual Report of Jawahar Institute of Mountaineering & Winter Sports for the year 2023-24 is submitted in the following paras : -

Introduction

1. The Jawahar Institute of Mountaineering & Winter Sports (JIM&WS) was established at Aru (Pahalgam), Jammu & Kashmir in Oct 1983 and later shifted to Nunwan, Pahalgam in 2003. The Institute is a registered body under the J&K society's registration Act VI of samvat 1998 (1941 AD). Hon'ble Raksha Mantri is the President and Hon'ble Lt. Governor, Jammu & Kashmir is the Vice President of the Institute. The superintendence, direction and control of the affairs of the Institute vest in the Executive council of the Institute. The Executive Council has representatives of the Central and State Governments and members elected by the General Body of the Institute. A representative each of the Ministry of Defence and Govt of Jammu & Kashmir act as Secretaries of the Institute.
2. The Institute exposes youth to nature and kindle the spirit of adventure, develop their personality, character, courage and confidence through adventure sports. The main objectives of the Institute are :-
 - (a) To impart theoretical and practical training in mountaineering, rock climbing techniques and winter sports.
 - (b) To awaken interest in and love for mountains.
 - (c) To encourage and provide training in winter sports.

Training locations & Sub Training Centers

3. The Institute has its Headquarter at Nunwan, Pahalgam and four training centers at Sanasar (Patnitop), Bharderwah (Doda), Stok (Ladakh) and Sonamarg. For the time being these Training Centers are functioning in temporary rented accommodation and have facilities to cater for 80 students at a time. The Institute has 49.3 kanals of land at Nalthi (Bharderwah) for setting up permanent infrastructure of the Training Center.

Courses Conducted during 2023-24

4. The details of courses conducted by the Institute during the period are as under :-

S.No	Course	No of Courses	Boys	Girls	Total
1	Basic Mountaineering Course	05	265	44	309
2	Advance Mountaineering Course	02	68	11	79
3	Method of Instruction	01	05	05	10
4	Adventure Course	04	77	21	98
5	Special Adventure	02	33	-	33
6	Basic Skiing Course	03	147	45	192
7	Intermediate Skiing Course	01	21	02	23
8	Advance Skiing Course	01	15	02	17
9	Special Skiing Course 7 days	02	07	01	08
	Total	19	638	131	769

5. Location of various courses :

- (a) **Mountaineering Courses:** The Institute conducted its Basic, Advance Mountaineering and Method of Instruction courses in Pahalgam, Sonamarg, Bhaderwah and Sanasar. The said courses were highly successful with students enrolling over and above the approved limit.
- (b) **Skiing Courses:** JIM&WS conducted its Basic, Intermediate and Advance skiing courses in Sonamarg.
- (c) **Adventure Courses:** Institute organized various adventure activities for 3/5/7 days in Pahalgam and Sonamarg.

6. Expeditions

- (a) **Nun & Kun Expedition :** The Institute planned and executed Mt Nun (Height 7135M) and Mt Kun (Height 7077M) in Jul-Aug 2023. In very short time, Institute carried out selection and training of the team thus, ensuring high level of physical fitness and technical skills. During the expedition Colonel Hem Chandra Singh, Principal, JIM&WS personally led route opening party in Mt Kun thus ensuring safety of entire team. In Mt Nun, he opened a new route and again led the route opening in difficult patches. His efforts resulted in successful summit of twin peaks in shortest possible time. The expedition resulted in creation of three International Records; firstly, least time of seven days in summiting Mt Nun; secondly least time of four days in summiting Mt Kun; and successfully summiting both the peaks in single expedition. It resulted in greatly uplifting name of JIM&WS, Indian Army, Jammu and Kashmir and Nation as well. The effort of the institute was greatly appreciated by Hon'ble Lt. Governor of Jammu and Kashmir and local and national media.

- (b) **Mt Kolahoi:** The Institute organized mountaineering expedition to Mt Kolahoi (5431 Mtr) from 03 Sep 23 to 07 Sep 2023 and successfully summited the peak on 06 Sep 2023 in collaboration with All Jammu and Kashmir Mountaineering Foundation. The team comprised of 16 members.
- (c) **Mt Katsal / Tuliyan :** JIM&WS in collaboration with All J&K Mountaineering Foundation organized mountaineering expedition to Mt Katsal / Tulyan 4870M in which 14 members participated and 12 members successfully summited the peak on 30 Aug 2023.
- (d) **Mt Delta-41:** On 19 Sep 2023 expedition to Mt D-41 (5918M) was successfully summited by 08 instructors and 10 students of advance mountaineering course under the leadership of Col Hem Chandra Singh, Principal, JIM&WS.

7. Important activities

- (a) **International year of Millets :** To commemorate the International Year of Millets 2023, Jawahar Institute of Mountaineering & Winter Sports organized a Millet week from 01 Dec to 14 Dec 23 at Pahalgam. The theme of the International Year of Millets was “Healthy millets, Healthy People”. In addition to this, various awareness programmes, were organized.
- (b) **International Yoga Day :** On 21 June 2023, International Yoga Day was organised at Sonamarg and Pahalgam by the students and staff of Jawahar Institute of Mountaineering and Winter Sports, Pahalgam with great enthusiasm doing various Asanas followed by Omkar chanting. Warm up exercises, sitting and standing Asanas, were performed and importance of these were explained simultaneously. The celebration concluded with a speech by the Principal.
- (c) **Swachhata Diwas Celebrations:** On 01 Oct 2023, JIM&WS organized Swachhata Diwas Celebrations with 08 Schools of Pahalgam wherein 300 students and staff of JIM&WS participated in cleaning garbage, in various locations in and around places of importance like Mamleshwar Temple, Ziyarat Pahalgam and tourist site near Lidder river.

8. Additional Programmes

- (a) **Lidderwat Trail Run :** On 25th Oct 2023, JIM&WS, in collaboration with J&K Tourism, organized trail run from Aru Valley to Lidderwat in which more than 300 participants participated from all over the country.
- (b) **Run for Unity :** JIM&WS organized National Unity Run on 31 Oct 23, in which 246 students and officials of various schools/departments participated. The National Unity run is also known as Rashtriya Ekta Diwas. This event marked the birth anniversary of Sardar Vallabhbhai Patel, the iron man of India, who played a significant role in uniting India.

- (c) **Ice Climbing Competition** : To reach the new heights of success, JIM&WS organized Natural Ice Wall Climbing competition in Pahalgam on 28 Jan 2024, in which 32 climbers participated.
- (d) **Environment Awareness Campaign:** The Institute has taken initiative to educate the masses on the subject and conducted several Environment awareness camps / programmes / tree plantation drive in the state during the period of report with a view to improve ecology and environment in the State.
- (e) **Azadi Ka Amrit Mahotsav:** Azadi ka Amrit Mahotsav was celebrated on 15 Aug 2023 by students and staff of JIM&WS and various activities were organized.

9. Miscellaneous

- (a) **Library:** The Institute has a fairly good stock of books in the library which is accessible to the students.
- (b) **Progress in JIM&WS / Infrastructure** : To impart state of art training, the Institute created the following infrastructure in 2023-24:-
 - (i) Double storey building at STC Baderwah.
 - (ii) A new snow mobility vehicle has been commissioned to meet the training requirements.
 - (iii) House Containers installed to be used as temporary accommodation of trainees.
 - (iv) One Tempo Traveler and one LMV Bolero have been procured as replacement vehicles.

10. Future Plans

The Institute plans the following for 2024-25:

- (i) Transfer of title of land at HQ Pahalgam, Sonamarg and Baderwah.
- (ii) Increasing capacity of students from 80 to 100 in every course to increase revenue.
- (iii) Installation of 07 containers at Pahalgam and 03 containers at Sonamarg for additional accommodation for trainees.
- (iv) Construction of Girls Hostel and Adm Block.
- (v) Construction of Boundary wall and Toilet block at Leh.
- (vi) Installation of house containers for Guest for revenue generation at Pahalgam.
- (vii) Up gradation of existing residential staff quarters at Pahalgam.

- (viii) Construction of Chowkidar hut, toilet and bathroom at Bhaderwah.
- (ix) Procurement of additional snow scooter at Sonamarg for winter series of courses.
- (x) Construction of garage for vehicles at HQ Pahalgam.
- (xi) Purchase of snow beater for training purposes.
- (xii) Installation of security lights at HQ Pahalgam.
- (xiii) Up gradation of Main gate of HQ JIM&WS Pahalgam.
- (xiv) Beautification of institute campus at Pahalgam.
- (xv) Construction of additional toilets and bathrooms at Sonamarg.

RTI Online:

- 11. The Institute is receiving RTI online and is being replied well within time.

Court Cases:

- 12. WP(C) No. 2534/2022, Kuldeep Singh V/S Union of India & others pending in Hon'ble High Court of Jammu & Kashmir – Jammu Wing.

Web Site:

- 13. The Institute upgraded its website, to facilitate course registration, feedback facilities, advertisement and guest room booking etc.

Deployment of Rescue team for Shri Amarnath Ji Yatra:

- 14. A team was put on stand by at Pahalgam & Sonamarg to meet any unforeseen contingencies during Shri Amarnath Ji Yatra 2023.

Publicity:

- 15. The Institute activities have been publicized through brochures in travel and trade fairs, youth festivals, Annual convention of Adventure tour operators Association, and promotion in corporate houses as well as through social media platforms.

Revenue Generation:

- 16. The Institute generated revenue of Rs 150.77 Lakhs during the financial year 2023-24 from course fees, expeditions and misc. receipts etc.

Funding of the Institute:

17. As per agreed funding pattern expenditure of the Institute is met as follows :-

Expenditure	Government of India		Government of J&K
	Ministry of Defence	Ministry of Youth Affairs & Sports	
Recurring / Non Recurring	2/3rd of 50% Not exceeding Rs 13 Lakhs	1/3rd of 50% Not exceeding Rs 2 Lakhs	50% upto 30 Lakhs and 100% beyond Rs 30 Lakhs
Capital	2/3rd of 50%	1/3rd of 50%	50%

Grants in Aid

18. The Institute received following grants in aid during the year 2023-24:-

(a) J&K State	:	Rs	206.90 lakhs
(b) Ministry of Defence	:	Rs	383.77 lakhs
(c) Ministry of YA&S	:	Rs	260.07 lakhs
Total	:	Rs	850.74 lakhs

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

AUTHENTICATED

NEW DELHI 2024

**(SANJAY SETH)
RAKSHA RAJYA MANTRI**

Action taken report on the Separate Audit Report of the Comptroller & Auditor General of India on the Financial Statements of Jawahar Institute of Mountaineering and Winters Sports, Pahalgam, Jammu & Kashmir for the year ended 31 Mar 2024.

Observation	Reply
<p>1. We have audited the attached balance sheet of Jawahar Institute of Mountaineering and Winter Sports (JIM&WS), Pahalgam, Jammu & Kashmir as on 31 March 2024 and the Income and Expenditure Account / Receipt and Payment Account for the year ended on that date under Section 20 (i) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act 1971. The audit has been entrusted to the Comptroller and Auditor General of India for the period of five years from 2019-20 to 2023-24. Preparation of these Financial Statements is the responsibility of the JIM & WS Management. Our responsibility is to express an opinion on these financial statements based on our audit.</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered</p>
<p>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 Reports/ CAG's Audit Reports separately.</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered</p>
<p>3. We have conducted our audit in accordance with CAG's Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered</p>

<p>reasonable assurance about whether the financial statement is free from material mis-statement. The audit includes examining, on a test basis evidences supporting the amounts and disclosure in the financial statements. The 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.</p> <p>4. Based on our audit, we report that:</p> <p>(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.</p> <p>(ii) The Balance sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report have been drawn up in accordance with generally accepted accounting principles and accounting standards.</p> <p>(iii). In our opinion, proper books of accounts and other relevant records have been maintained by the JIM & WS in so far as it appears from our examinations of such books.</p> <p>(iv) We further report that;</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered</p> <p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered</p> <p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered</p>
<p>A. Grants-in-Aid</p> <p>Grants-in-aid of Rs. 850.74 lakh received during the financial year 2023-24 and unspent balance of Grants-in-aid of previous year amounting to Rs. 984.79 lakh carried forward were available for meeting the expenses of the Institute for the current year. JIM & WS incurred an expenditure of Rs. 959.96 lakh leaving a balance of Rs. 875.57 lakh as unutilized grant as on 31 March 2024.</p>	<p>A. Grants-in-Aid</p> <p>1. It is submitted that Institute always receive grants at the end of the financial year, which were carried forward for the next financial year to cater the training expenses and salaries of the staff. It is pertinent to mention here that Institute always receives grants from the funding agencies after month of August every year.</p> <p>2. The unutilized grants Rs. 875.57 lakh as on 31 March 2024, which includes liabilities for the approved construction projects, Pension fund of retired employees</p>

	<p>and the recurring and non-recurring expenses for the next 05 months (Apr to Aug 2024) to run the institute and payment of unavoidable expenses of the institute :-</p> <p>(a) Construction Projects at Bhaderwah, Pahalgam, Sonamarg & Leh Rs. 396.72 lakhs</p> <p>(b) Establishment /Administrative Rs. 330 lakhs</p> <p>(c) Pension /corpus fund Rs. 148.85 lakhs</p> <p>All efforts are being made by the Institute to utilize the available funds every year for approved projects, It is also submitted that the tenders have already been floated for the different works at different centers of the Institute. It is submitted that 90% of work of the double story accommodation has been completed by the construction agency (Bhaderwah Development Authority).</p>
<p>B. Management Letter</p> <p>Deficiencies which have not been included in the Audit Report have been brought to the notice of JIM &WS through a Management Letter issued separately for remedial/ corrective action.</p>	<p>B. Management Letter</p> <p>Management letter issued by the Audit for inter control etc, which is not included in the audit report has been replied and action completed by the institute.</p>
<p>(v) Subject to our observations in the preceding paragraphs, we report that the Balance sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report are in agreement with the books of Accounts.</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered</p>
<p>(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</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered</p>

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 the JIM &WS as at 31 March 2024;

b. In so far as it relates to the surplus in Income and Expenditure Account of JIM &WS for the year ended on that date.

It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered

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

AUTHENTICATED

NEW DELHI

2024

**(SANJAY SETH)
RAKSHA RAJYA MANTRI**

Review Report

1. Jawahar Institute of Mountaineering and Winter Sports, Pahalgam was established at Aru (Pahalgam), Jammu & Kashmir in Oct 1983 and later shifted at Nunwan, Pahalgam in 2003. The Institute was registered under J&K society's registration Act VI of samvat 1998 (1941 AD). The institute exposes youth to nature and kindle the spirit of adventure, develop their personality, character, courage and confidence through adventure sports. The principal objectives of the Institute are:

- (a) To impart theoretical and practical training in mountaineering, rock climbing and winter sports;
- (b) To awaken interest in mountaineering and love for mountains;
- (c) To encourage and provide training in winter sports.

2. To achieve the above objectives, the Institute has been regularly conducting training in different types of courses as detailed in its Annual Report.

3. The Annual Accounts of Jawahar Institute of Mountaineering & Winter Sports, Pahalgam for the year 2023-24 have been audited by the Director General of Audit, Defence Services on behalf of Comptroller & Auditor General of India u/s 20(i) 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 27th 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 Annual Report.

TRAINING ACTIVITIES OF JIM & WS



Ice Craft



Rock Climbing



Skiing



River Crossing



**Expedition to MT. Nun 7135 (MTR)
July-Aug 2023**



**Expedition to MT. Kun 7707(MTR)
July-Aug 2023**



Annual Report, Audited Accounts, Audit Report and Review Report 2023-2024

**Jawahar Institute of Mountaineering & Winter Sports
Pahalgam (J & K)**

website : www.jawaharinstitutepahalgam.com