

2022-23



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



**Annual Report, Audited Accounts,  
Audit Report and Review Report 2022-2023**



## TRAINING ACTIVITIES OF JIM & WS



**Skiing at Sonamarg**



**Swachh Bharat Abhiyan**



**Group Photograph**



**Rock Craft**



**Expedition**



**Rashtriya Ekta Diwas**

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

AUTHENTICATED

NEW DELHI                      2023

(AJAY BHATT)  
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 2023.**

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 2023 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 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 misstatements. The audit includes examining on a test basis of 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 and Income & Expenditure Account / Receipt & Payment Account dealt with by this report have been drawn up in accordance with generally accepted accounting principles and accounting standards.

(iii). In our opinion, proper 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. Comments on Accounts**

**Receipt and Payment Account**

An amount of Rs. 1.48 crore was shown as opening balance as on 1 April 2022 under the current account (Pensions) in the Receipt and Payment Statement of JIM & WS for the year ended 31 March 2023 whereas the same was not shown as closing balance of previous year as on 31 March 2022.

**B. Grants-in-Aid**

Grants-in-aid of Rs. 588.29 lakh received during the financial year 2022-23 and unspent balance of Grants-in-aid of previous year amounting to Rs. 447.47 lakh carried forward was available for meeting the expenses of Institute for the current year. JIM & WS incurred an expenditure of Rs. 980.98 lakh leaving a balance of Rs. 54.78 lakh as unutilized grant as on 31 March 2023.

**C. 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 the observations made in the preceding paragraphs, we report that that the Balance sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report are in agreement with books of Accounts.

(vi) In our option 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 the Notes on accounts, and subject to the significant matters stated above and other matters mentioned in Annexure 1 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 2023;

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

*Place: Chandigarh  
Date: 27-10-2023*

*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.
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 irregularity was noticed in the payment of Statutory Dues by JIM & WS.

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



**Annual Audited Accounts for the year  
2022-2023**



**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING, PAHALGAM**  
**BALANCE SHEET AS ON 31 MARCH 2023**

(Amount - Rupees)

<b>CORPUS / CAPITAL FUND AND LIABILITIES</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous year</b>
CORPUS / CAPITAL FUND	1	127,435,497.00	107,525,203.00
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	518,470,131.00	494,189,040.00
<b>TOTAL</b>		<b>645,905,628.00</b>	<b>601,714,243.00</b>
<b>ASSETS</b>			
FIXED ASSETS	8	118,164,593.00	109,569,118.00
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9		
INVESTMENTS - OTHERS	10		
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	527,741,035.00	492,145,125.00
MISCELLANEOUS EXPENDITURE (To the extent now written off or adjusted)			
<b>TOTAL</b>		<b>645,905,628.00</b>	<b>601,714,243.00</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Dated 23 June 2023

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, PAHALGAM**  
**INCOME AND EXPENDITURE STATEMENT AS ON 31 MARCH 2023**

(Amount - Rupees)

<b>INCOME</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Income from Sales / Services	12		
Grants / Subsidies	13	79,724,497.00	68,778,357.00
Fees / Subscriptions	14	12,450,896.00	7,395,960.00
"Income from Investments (Income on Invest. From earmarked / endow. Funds transferred to Funds. "	15		
Income from Royalty, Publication etc.	16		
Interest earned	17	1,878,954.00	3,275,850.00
Other Income	18	593,556.00	97,826.00
increase/Decrease/ adjustenet of liabilities etc previous year (2021-22) pension account	19	14,767,602.00	0.00
<b>Total (A)</b>		<b>109,415,505.00</b>	<b>79,547,993.00</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	62,968,916.00	41,339,294.00
Other Administrative Expenses etc.	21	17,378,385.00	16,245,484.00
Expenditure on Grants, Subsidies etc.	22		
Adjustments made in FDRs o/b 2022-23 and c/b 2022-23 as per bank statement	5		
Provisions as per consumptions of stocks (+)	11	2,000.00	2,948.00
Depreciation and Asstes Written Off .(8138152+1017758=9155910)	8	9,155,910.00	7,598,265.00
		<b>89,505,211.00</b>	<b>65,180,095.00</b>
"Balance being excess of income over expenditure transferred to Corpus funds Transfer to Special Reserve (Specify each)Transfer to / from General Reserve"	(+)	19,910,294.00	14,367,898.00
<b>Total (B)</b>		<b>109,415,505.00</b>	<b>79,547,993.00</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	24		
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	25		

Dated 23 June 2023

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**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING, PAHALGAM**  
**RECEIPT AND PAYMENT STATEMENT AS ON 31 MARCH 2023**

		(Amount - Rupees)		(Amount - Rupees)	
Receipts		Current Year	Previous Year	Current Year	Previous Year
<b>I. Opening Balance</b>					
a) Cash in Hand					
b) Bank Balances					
i) In Current Accounts		14,767,602.00			
ii) In Deposit Accounts		17,813,618.00	17,018,692.00		
iii) In Saving Accounts		105,354,776.00	127,438,058.00		
<b>II. Grants Received</b>					
a) From Government of India		34,246,000.00	47,490,000.00		
b) From State Government		24,583,000.00	Nil		
c) From other sources (Grants for Capital and Revenue expenditure to be shown separately)					
<b>III. Income on Investments from</b>					
a) Earmarked / Endowment Funds					
b) Own Funds (Other Investment)					
<b>IV. Interest Received</b>					
a) On Bank Deposits		1,878,954.00	3,275,850.00		
b) Loans, Advances etc.					
<b>V. Other Income (Specify)</b>					
a) Course Fee		15,901,679.00	7,141,395.00		
b) Membership Fee					
c) Prospectus fee					
d) Miscellaneous Receipts		593,556.00	97,826.00		
<b>VI. e) Rescue cell and Koholai Expeditions Receipts</b>					
<b>Amount Borrowed</b>					
<b>VII. a) (Loan for GPF / CPF)</b>					
<b>Any other receipts (give details)</b>					
a) Sale of Old Vehicle					
b) Security Deposit					
c) Income Tax		1,843,192.00	1,536,775.00		
d) Remittance		1,413,908.00	1,946,901.00		
e) Recovery of Pay / Festival Advance			0.00		
f) Security Money					
<b>Total</b>		<b>218,396,285.00</b>	<b>205,945,497.00</b>	<b>Total</b>	<b>218,396,285.00</b>
					<b>205,945,497.00</b>

Dated 23 June 2023

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**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM**  
**SCHEDULE FORMATTING PART OF BALANCE SHEET AS ON 31 MARCH 2023**

Receipts	(Amount - Rupees)			(Amount - Rupees)	
				Current Year	Previous Year
<b>Schedule 1 - Corpus / Capital Fund:</b>					
Balance as at the beginning of the year		(+)		107,525,203.00	93,096,229.00
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		(+)		19,910,294.00	14,428,974.00
Less: Assets and store items written off/ condemned		(-)			
<b>Balance as at the year - end</b>				<b>127,435,497.00</b>	<b>107,525,203.00</b>
<b>Schedule 2 - Reserve and Surplus</b>					
<b>1 Capital Reserve :</b>					
As per last Account					
Addition during the year					
Less: Deductions during the year			-		-
<b>2 Revaluation Reserve :</b>					
As per last Account					
Addition during the year					
Less: Deductions during the year			-		-
<b>3 Special Reserve :</b>					
As per last Account					
Addition during the year					
Less: Deductions during the year			-		-
<b>4 General Reserve :</b>					
As per last Account					
Addition during the year					
Less: Deductions during the year			-		-
<b>Total</b>				<b>-</b>	<b>-</b>

Dated 23 June 2023

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**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM**  
**SCHEDULE FORMATTING PART OF BALANCE SHEET AS ON 31 MARCH 2023**

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

Dated 23 June 2023

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**“FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)**  
**NAME OF THE ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTSNUNWAN, PAHALGAM J&K**  
**SCHEDULES FORMATTING PART OF BALANCE SHEET AS ON 31 MARCH 2023**

(Amount-Rupees)

<b>Schedules -4 Secured Loans and Borrowings:</b>	<b>Current year</b>	<b>Previous year</b>
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		-
<b>Total</b>		-
<b>Note : Amounts due within one year</b>		

Dated 23 June 2023

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**“FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)**

**NAME OF THE ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTSNUNWAN, PAHALGAM J&K**  
**SCHEDULES FORMATTING PART OF BALANCE SHEET AS ON 31 MARCH 2023**

(Amount-Rupees)

<b>Schedules -5 Unsecured Loans and Borrowings</b>	<b>Current year</b>	<b>Previous year</b>
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	-	-
<b>Total</b>	-	-

<b>Schedule 6- Unsecured Loans and Borrowings</b>	<b>Current year</b>	<b>Previous year</b>
a) Acceptance secured by hypothecations of capital and other assets		-
b) Current liabilities for the year 2022-2023 cleared		

Dated 23 June 2023

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**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER, SPORTS, PAHALGAM**  
**SCHEDULE FORMATTING PART OF BALANCE SHEET AS ON 31 MARCH 2023**

(Amount - Rupees)			
<b>Schedule 7 - Current Liabilities and Provisions:</b>	<b>Current Year</b>	<b>Previous Year</b>	
A. Current Liabilities			
1 Acceptances			
2 Sundry Creditors:			
a) Audit fee ( Adjusted in 2022-23)			
b) Other details in schedule 7(a)(2)(b)(6)	518,470,131.00	494,189,040.00	494,189,040.00
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			
<b>Total (A)</b>	518,470,131.00		494,189,040.00
B. Provisions			
1 For Taxation	-		
2 Gratuity	-		-
3 Superannuation / Pension	-		-
4 Accumulated Leave Encashment	-		-
5 Trade Warranties / Claims	-		-
6 Others (Specify)	-		-
<b>Total (B)</b>	-		-
<b>Total (A+B)</b>	518,470,131.00		494,189,040.00

Dated 23 June 2023

Sd/-  
 Javaid Ahmad Lone  
 Accounts Assistant

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 Hem Chandra Singh  
 Colonel  
 Principal



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

**DETAILS OF SUNDERY CREDITORS AS ON 31 MARCH 2023**

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

SI No.	Particulars	(Amount - Rupees)			
		Opening balance	Increased (Received)	Decreased (Paid)	Closing balance
1.	Course Fee received in Advance	3,760,550.00	4,171,333.00	3,760,550.00	4,171,333.00
2.	Grants received excess	490,428,490.00	23,870,308.00	0.00	514,298,798.00
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				
	<b>Total</b>	<b>494,189,040.00</b>	<b>28,041,641.00</b>	<b>3,760,550.00</b>	<b>518,470,131.00</b>

Dated 23 June 2023

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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 FORMATTING PART OF BALANCE SHEET AS ON 31 MARCH 2023**

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
<b>A Fixed Assets</b>										
<b>1 Land</b>										
a) Freehold										
b) Leasehold	2,012,651.00	0.00	0.00	2,012,651.00	50,316.00		0.00	50,316.00	1,962,335.00	2,012,651.00
<b>2 Buildings:</b>										
a) On Freehold Land	50,470,911.00	15,061,786.00	0.00	65,532,697.00	1,766,482.00	376,545.00	0.00	2,143,027.00	63,389,670.00	50,470,911.00
b) On Leasehold Land										
c) Ownership Flats / Premises										
d) Superstructures on Land not belonging to the entity										
<b>3 Plant Machinery &amp; Equipment</b>	200,028.00			200,028.00	20,003.00			20,003.00	180,025.00	200,028.00
<b>4 Vehicles</b>	5,441,570.00			5,441,570.00	544,157.00			544,157.00	4,897,413.00	5,441,570.00
<b>5 Furniture and Fixtures</b>	2,542,925.00	466,380.00	16,092.00	2,993,213.00	254,293.00	23,319.00	1,609.00	279,221.00	2,713,992.00	2,542,925.00
<b>6 Office Equipments</b>	357,508.00	138,800.00		496,308.00	35,750.00	6,940.00		42,690.00	453,618.00	357,508.00
<b>7 Computer / Peripherals</b>	102,059.00	0.00	0.00	102,059.00	10,205.00		0.00	10,205.00	91,854.00	102,059.00
<b>8 Electric Installations</b>										
<b>9 Library Books</b>	138,051.00	0.00	0.00	138,051.00	13,805.00		0.00	13,805.00	124,246.00	138,051.00
<b>10 Tubewells and Water Supply</b>										
<b>11 Other Fixed Assets:</b>										
i. Store Items	3,432,142.00	248,533.00	0.00	3,680,675.00	343,214.00	12,427.00	0.00	355,641.00	3,325,034.00	3,432,142.00
ii. Guest House / Hostel Crockery	405,801.00	0.00	34,143.00	371,658.00	40,580.00		0.00	43,994.00	327,664.00	405,801.00
iii. Electronic Aids (Trg)	1,337,660.00	257,666.00	0.00	1,595,326.00	133,766.00	12,883.00		146,649.00	1,448,677.00	1,337,660.00
iv. Medical Equipment	411,049.00	28,000.00	36,965.00	402,084.00	41,105.00	1,400.00	3,697.00	46,202.00	355,882.00	411,049.00
v. Museum Expansion	12,154,334.00	-	0.00	12,154,334.00	1,215,433.00		0.00	1,215,433.00	10,938,901.00	12,154,334.00
vi. Training Capital Items	30,562,429.00	1,550,220.00	930,558.00	31,182,091.00	3,056,243.00	77,511.00	93,055.00	3,226,809.00	27,955,282.00	30,562,429.00
vii. Documentary Film										
viii. Fire Fighting Equipment										
ix. Musical Equipment										
x. Sports and Games										
xi. Valuable Trees										
xii. Tools and Implements										
<b>Total</b>	<b>109,569,118.00</b>	<b>17,751,385.00</b>	<b>1,017,758.00</b>	<b>126,302,745.00</b>	<b>7,525,352.00</b>	<b>511,025.00</b>	<b>101,775.00</b>	<b>8,138,152.00</b>	<b>118,164,593.00</b>	<b>109,569,118.00</b>
<b>B. Capital Work- in-Progress</b>		Nil		Nil						Nil

Dated 23 June 2023

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, PAHALGAM**  
**Schedule 9: Investments for Earmarked / Endowment Funds**

		(Amount - Rupees)	
<b>Schedule 9: Investments for Earmarked / Endowment Funds</b>		<b>Current Year</b>	<b>Previous Year</b>
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)		
	<b>Total</b>	-	-
<b>A) Journal Fund</b>			
i)	Investment in TDR (Including Accrued Interest)		
ii)	Balances with SBI and other Receivables / Cash in Hand		
<b>B) Special Donation Fund</b>			
i)	Investment in TDR (Including Accrued Interest)		
ii)	Balances with SBI		
<b>C) Special Grants for Specific Purpose Fund</b>			
i)	Campus Development		
ii)	Balances with SBI		
<b>D) GPF / CPF Fund</b>			
i)	Investment in TDR (Including Accrued Interest)		
ii)	Balances with SBI and other Receivables / Cash in Hand		
	<b>Total</b>	-	-
<b>Schedule 10: Investments - Others</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		
	<b>Total</b>	-	-

Dated 23 June 2023

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, PAHALGAM**  
**SHCHEDULE FORMATTING PART OF BALANCE SHEET AS ON 31 March 2023**

(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 O/B 01-04-2022		3,955.00	1,077.00
b) Loose total provision for Income and expenditure Statement			
c) Stock consumption			
Finished Goods			
Work-in-Progress			
Raw material 2022-23 C/B		1,955.00	3,955.00
<b>2. Sundry Debtors</b>			
a) Debts Outstanding for a period exceeding six months			
b) Others (Bills Receivable)			
<b>3. Cash Balances in hand (including cheques, drafts and imprest)</b>			
<b>4. Bank Balances</b>			
a) With Scheduled Banks			
Net bank interest on FRDS as on 31 March 2023.		727,958.00	794,926.00
On Deposit Accounts (Includes Margin Money)		17,813,618.00	17,018,692.00
interest on saving a/c included in C/B		98,498,923.00	105,354,776.00
b) With Non-scheduled Banks			
On Current Accounts			
On Deposit Accounts (Includes Margin Money)			
On Saving Accounts			
<b>5. Post Office - Saving Accounts</b>			
<b>Total (A)</b>		<b>117,042,454.00</b>	<b>123,172,349.00</b>



**FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM**  
**SCHEDULE FORMATTING THE PART BALANCE SHEET AS ON 31 MARCH 2023**

Schedule 11: Current Assets, Loans, Advances, etc.		Current Year		Previous Year	
<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		0.00		0.00	
c) Staff (Festival Advance)					
<b>2 Advances and other amounts recoverable in cash or in kind or for value to be received</b>					
a) On Capital Account (Work in Progress)					
b) Pre-Payments					
c) Others (Bills Receivable)					
<b>3 Income Accrued</b>		<b>21,978.00</b>	<b>21,978.00</b>	<b>3,061,978.00</b>	<b>3,061,978.00</b>
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.....)					
<b>4 Capital Receivable (Grant - in - Aid)</b>		<b>410,676,603.00</b>	<b>410,676,603.00</b>	<b>365,910,798.00</b>	<b>365,910,798.00</b>
<b>Total (B)</b>		<b>410,698,581.00</b>	<b>410,698,581.00</b>	<b>368,972,776.00</b>	<b>368,972,776.00</b>
<b>Total (A + B)</b>			<b>527,741,035.00</b>		<b>492,145,125.00</b>

Dated 23 June 2023

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**  
**SCHEDULE FORMATTING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31 MARCH 2023**

(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		
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		
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule 13: Grants / Subsidies (Irrecoverable Grants &amp; Subsidies received)</b>	<b>Current Year</b>	<b>Previous Year</b>
1) Central Government	10,375,692.00	12,354,325.00
2) State Government	69,348,805.00	56,424,032.00
3) Government Agencies		
4) Institutions / Welfare Bodies		
5) International Organisations		
6) Others (Specify)		
<b>Total</b>	<b>79,724,497.00</b>	<b>68,778,357.00</b>

Dated 23 June 2023

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**  
**SCHEDULE FORMATTING PART OF INCOME NAD EXPENDITURE STATEMENT AS ON 31 MARCH 2023**

(Amount - Rupees)

<b>Schedule 14: Fees / Subscriptions</b>		<b>Current Year</b>		<b>Previous Year</b>	
1) Entrance Fees (Gate Collection)					
2) Annual Fees / Subscriptions (Membership Fee)					
3) Seminar / Program Fees (Course Fee)		15,901,679.00			<b>7,141,395.00</b>
4) Counselling fee after adjustments Rs,19,12,415 and Rs 16,52,550.00		<b>Less Adjusted 72,11,333.00</b>		Less adjusted 4,484,550.00	
5) Others (Specify) Prospectus Fee		<b>Add : recovered and adjusted 37,60,550.00</b>		Add recovered and adjusted Rs. 4,735,115.00	
<b>Total</b>		<b>12,450,896.00</b>		<b>7,395,960.00</b>	
<b>Schedule 15: Income from Investments</b>		<b>Investment from Earmarked Fund</b>		<b>Investment - Others</b>	
		<b>Current Year</b>		<b>Previous Year</b>	
(Income from Invest. From Earmarked / Endowment Funds transferred to Funds)					
<b>1) Interest</b>					
a) On Government Securities					
b) Other Bonds / Debentures (Accrued interest on GPF / CPF)					
<b>2) Dividends</b>					
a) On Shares					
b) On Mutual Fund Securities					
<b>3) Rents</b>					
<b>4) Others (Specify)</b>					
<b>Total</b>		-	-	-	-
<b>Transferred to Earmarked / Endowment Funds</b>		<b>Nil</b>	<b>Nil</b>		

Dated 23 June 2023

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, PAHALGAM**  
**SCHEDULE FORMATTING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31 MARCH 2023**

<b>Schedule 16: Income from Royalty, Publication Etc.</b>		<b>Current Year</b>	<b>Previous Year</b>
1) Income from Royalty			
2) Income from Publications (Souvenir Shop Sale Proceeds)			
3) Others (Specify) (Advertisement for Publication of Journal)			
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Schedule 17: Interest Earned</b>		<b>Current Year</b>	<b>Previous Year</b>
<b>1) On Term Deposits</b>			
a) With bank schedules saving Rs 11,50,996.00 FDRs Rs 7,27,958.00		1,878,954.00	3,275,850.00
b) With Non-Scheduled Banks			
b) With Institutions			
b) Others			
<b>2) On Saving Accounts</b>			
a) With Scheduled Banks			
b) With Non-Scheduled Banks			
b) Post Office Saving Accounts			
b) Others			
<b>3) On Loans</b>			
a) Employees / Staff			
b) Others			
<b>4) Interest on Debtors and Other Receivables</b>			
<b>Total</b>		<b>1,878,954.00</b>	<b>3,275,850.00</b>

**Note:** Tax deducted at source to be indicated

Dated 23 June 2023

Sd/-  
Javaid Ahmad Lone  
Accounts Assistant

Sd/-  
Hem Chandra Singh  
Colonel  
Principal



**FORM OF FINANFORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)**  
**NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM**  
**SCHEDULE FORMATTING PART OF INCOME AND EXPENDITURE STATEMENT AS ON 31 MARCH 2023**

<b>Schedule 18: Other Income</b>		<b>Current Year</b>	<b>Previous Year</b>
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 5,93,556, Pension Account 1,47,67,602)	15,361,158.00	97,826.00
<b>Total</b>		<b>15,361,158.00</b>	<b>97,826.00</b>
<b>Schedule 19: Increase/(Decrease) in Stock of Finished Goods and Work-in-Progress</b>		<b>Current Year</b>	<b>Previous Year</b>
a)	<b>Closing Stock</b>		
i)	Finished Goods		
ii)	Work-in-Progress		
a)	<b>Less Opening Stock</b>		
i)	Finished Goods		
ii)	Work-in-Progress		
	<b>Net Increase / (Decrease) (a-b)</b>	<b>-</b>	<b>-</b>
<b>Schedule 20: Establishment Expenses</b>		<b>Current Year</b>	<b>Previous Year</b>
a)	Salaries and Wages	61,386,008.00	39,207,994.00
b)	Allowances and Bonus		
c)	Contribution to Provident Fund		
d)	Contribution to Other Fund (CP Fund)	1,547,578.00	2,027,997.00
e)	Staff Welfare Expenses	35,330.00	103,303.00
f)	Expenses on Employees' Retirement and Terminal Benefits		
g)	Others (Specify)		
	<b>Total</b>	<b>62,968,916.00</b>	<b>41,339,294.00</b>

Dated 23 June 2023

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**  
**SCHEDULE FORMATTING PART OF INCOME AND EXPENDITURE STATEMENT AS ON MARCH 2023**

<b>Schedule 21: Other Administrative Expenses etc.</b>		<b>Current Year</b>	<b>Previous Year</b>
a)	Purchases		
b)	Labour and Processing Expenses		
c)	Cartage and Carriage Inwards		
d)	Electricity and Power	451,313.00	522,002.00
e)	Water Charges		
f)	Insurance	430,477.00	462,901.00
g)	Repairs and Maintenance		
h)	Excise Duty		
i)	Rent, Rates and Taxes	2,040,265.00	1,891,000.00
j)	Vehicles Running and Maintenance	1,390,803.00	1,528,282.00
k)	Postage, Telephone and Communication Charges	85,698.00	117,422.00
l)	Printing and Stationery	338,650.00	188,568.00
m)	Travelling and Conveyance Expenses	1,376,238.00	1,189,332.00
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	5,271,003.00	6,212,306.00
	2. Miscellaneous Expenses	5,993,938.00	4,133,671.00
	3. Rescue cell		
	<b>Total</b>	<b>17,378,385.00</b>	<b>16,245,484.00</b>

Dated 23 June 2023

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**

**SCHEDULES FORMATTING PART OF THE ACCOUNTS FOR THE PERIOD ENDING 31 MAR 2023**

**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 “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 Asset 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 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 recordation 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 to ward 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 Transaction denominated in foreign currency are accounted at the exchange rate prevailing at date of the transaction.

9.2 Current assets, forging currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and 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 en-cashment 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 23 June 2023

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 AND WINTER SPORTS,**  
**NUNWAN, PAHALGAM SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD**  
**ENDED MAR -2023**  
**SCHEDULE 24- SIGNIFICANT ACCOUNTING POLICIES (illustrative)**

	Current year Rs.	Previous year Rs.
<b>1    <u>CONTINGENT LIABILITIES</u></b>		
1.1 Claims against the entity not acknowledged 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 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 parties for non - execution of orders, but contested by the Entity -	0.00	0.00
<b>2    <u>CAPITAL COMMITMENTS</u></b>		
Estimate value of contracts remaining to be executed on capital account and not provided for (net of advance )	0.00	0.00
<b>3.    <u>LEASE OBLIGATIONS</u></b>		
Future obligations for rentals under finance lease arrangements for pant and amount to	0.00	0.00

**4    CURRENT ASSETS. LOANS AND ADVANCE**

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

**5    TAXATION**

Surplus of the Institute has been exempted from Income Tex as being registered as a society under the societies Act -VI of Samvat 1998 (1943AD) With effect from year 1983

**FORM OF FINANCIAL STATEMENTS OF NON - PROFIT ORGANISATIONS)**  
**NAME OF ENTITY JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS.**  
**NUNWAN. PAHALGAM SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD**  
**ENDED MAR - 2023**  
**SCHEDULE 24 • SIGNIFICANT ACCOUNTING POLICIES (illustrative)**

<b>6.</b>	<b><u>FOREIGN CURRENCY TRANSACTION</u></b>	(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
<b>6.2</b>	<b><u>Expenditure in Foreign Currency:</u></b>		
	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
<b>6.3</b>	<b><u>Earnings :</u></b>		
	Value of Exports on FOB basis	0.00	0.00
<b>6.4</b>	<b><u>Remuneration to auditors :</u></b>		
	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 sheet as at 31.03.2023 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 2022-2023**  
**SCHEDULE - 25 CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS**

**A. CONTINGENT LIABILITIES**

1.	Claims against the entity no acknowledge		Nil
2.	Liability for part- paid investments		Nil
3.	Liability on account of outstanding forward exchange contracts		Nil
4.	Guarantees and letters of credit outstanding		Nil
5.	Bills discounted		Nil
6.	Other items for which the entity is contingency liabilities (2022-2023)		
1.	Grants-in–Aid Central Unit	Rs. 514,298,798.00	2011-2012 to 2022-23
2.	Course Fee	Rs. 0.00	
3.	Audit fee	Rs. 0.00	
4.	Membership Fee	Rs. 0.00	
5.	<b>Grand total</b>	<b>Rs. 514,298,798.00</b>	

**B. NOTES ON ACCOUNTS:-**

1.	Commitments on Capital Accounts no provided		
	For opening balance on 01 April 2022.	Rs.	109,569,118.00
	Add for 2022-23	Rs.	1,77,51,385.00
	Less : Depreciation for 2022-23	Rs.	81,38,152.00
	Less : Stock written Off 2022-23	Rs.	10,17,758.00
	Closing Balance by 31 March 2023	Rs.	11,81,64,593.00

Dated 23 June 2023

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

2023

(AJAY BHATT)  
RAKSHA RAJYA MANTRI

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

**ANNUAL REPORT FOR THE YEAR 2022-23**

**Introduction**

1. The Jawahar Institute of Mountaineering & Winter Sports (JIM & WS) was established at Aru (Pahalgam), Jammu & Kashmir in Oct 1983 and later shifted at Nunwan, Pahalgam in 2003. The Institute is a registered body under the J&K society's registration Act VI of samvat 1998 (1941 AD). Raksha Mantri is President and Chief Minister, Jammu & Kashmir is 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, members elected by the General Body of the Institute, members nominated from among donors and persons who promote the cause of the Institute. A representative each of the Ministry of Defence and Govt of Jammu & Kashmir act as Secretary 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.

**Head Quarters and Training Centers of the Institute**

3. The Institute has its headquarter at Nunwan, Pahalgam and three Training centers at Sanasar (Patnitop), Bhaderwah (Doda), Stok (Ladakh) and one adhoc training centers at 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 (Bhaderwah) for setting up permanent infrastructure of the Training Center.

### **Courses**

4. The details of courses conducted by the Institute during the period are attached as Appendix “A”.

S.No	Course	No of courses	Boys	Girls	Total
1	Basic Mountaineering Course	04	227	37	264
2	Advance Mountaineering Course	02	92	13	105
3	Method of Instruction	01	05	-	05
4	Adventure Course	02	32	11	43
5	Basic Skiing Course	04	190	64	254
6	Intermediate Skiing Course	01	27	07	34
7	Advance Skiing Course	01	13	02	15
	Total	15	586	134	720

### **Environment Awareness Campaign**

5. 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.

### **Skiing Courses**

6. The Institute conducted its Basic, Intermediate and Advance Skiing courses in Sonamarg with necessary precautions. The said course was highly successful with students enrolling over and above the approved limit.

### **International Yoga Day**

7. On 21 June International Yoga Day was celebrated at Pahalgam by the staff of Jawahar Institute of Mountaineering and Winter Sports, Pahalgam with great enthusiasm. Staff of the Institute did various Asanas followed by Omkar chanting. Warm up exercises were taken and all the staff performed sitting and standing Asanas, importance of these were explained simultaneously. The celebration concluded with a speech by the then Principal Col IS Thapa, SM, VSM, MiD.

### **Library**

8. The Institute has a fairly good stock of books in the library which is accessible to the students.

### **Progress in JIM & WS / Infrastructure**

9. During the period the Institute takeover the following projects were completed or initiated during 2022-23:-

- (a) 2D National Competition standard Boulder Climbing wall at HQ Pahalgam
- (b) JIM & WS Museum with latest technological advancement at HQ Pahalgam.
- (c) Ice Climbing wall in HQ Pahalgam
- (d) Completed Security fencing of HQ Pahalgam
- (e) Two room Hut.

### **Future Plans**

10. The Institute has following future plans:

- (a) Construction of 100 bed hostel, Security Hut, administrative block, Principal and Vice Principal / Medical Officer accommodation, 2Bhk and 01 bhk staff accommodation, MI Room, Recreational room and MT Garage at Training Centre Bharderwah,
- (b) Land procurement and establishing training centre at Sonamarg for winter series of courses.
- (c) Garage for vehicles at HQ Pahalgam
- (d) Construction of accommodation and Training Centre at newly acquired land in Stok village, Leh.
- (e) Constructions of Girls Hostel at HQ Pahalgam
- (f) Up-gradation of staff quarters.
- (g) Accommodation for Principal, Vice Principal and Medical Officer in HQ Pahalgam.
- (h) Purchase of Snow beater.

### **Construction at Training Center Bharderwah**

11. The Institute has started the first phase of construction at Training Centre Bharderwah in 2016 and work is under process.

### **Construction of Hut**

12. One two room hut has been constructed in the Institute premises for use of guest house for Institute guests to generate revenue.

### **Construction of Boulder Climbing wall**

13. On 17 June 2022 Col KS Mall Boulder climbing wall was inaugurated by

Shri Rajnath Singh Hon'ble Defence Minister GOI in presence of Shri Manoj Sinha Hon'ble Lieutenant Governor of Jammu & Kashmir, President and Vice President of the JIM & WS respectively.

### **Museum**

14. On 17 June 2022 Himalayan Museum was inaugurated by Shri Rajnath Singh Hon'ble Defence Minister GOI in presence of Shri Manoj Sinha Hon'ble Lieutenant Governor of Jammu & Kashmir, President and Vice President of the JIM & WS respectively.

### **Journal of JIM & WS**

15. First Edition of "The Alpinist" the Journal of the Jawahar Institute of Mountaineering and Winter Sports was released after making several attempts over the years in publishing the same. Finally the Journal was launched by the then Principal Col IS Thapa, SM, VSM, MiD on 28th Feb 2023.

### **International Mountain Day**

16. The Institute organized International Mountain Day on 11 Dec 2022.

### **RTI Online**

17. The Institute is receiving RTI online and is being replied well within time. There is no case pending.

### **Court Case**

18. The Institute receiving two legal Notice from
  - (a) Hon'ble High Court of Jammu & Kashmir – Jammu Wing Kuldeep Singh V/S Union of India & Ors WP(C) No. 2534/2022.
  - (b) Secretary / Sub Judge District Legal Services Authority Anantnag Ishfaq Ahmad Mir V/S Principal JIM & WS The Hon'ble Court, Secretary / Sub Judge District Legal Services Authority Anantnag accepted our objections & arguments and accordingly dismissed his case as such his case stand disposed off accordingly on the same day i.e 26 Apr 2023.

### **Web Site JIM & WS**

19. The Institute re-designed its web site as per the format of GOI.

### **Azadi Ka Amrit Mahotsav**

20. Azadi ka Amrit Mahotsav 75 years of Independence was celebrated by both students and staff of JIM & WS and various activities were organized.

### **Rescue Amarnath Holy Cave**

21. On request of Divisional Commissioner Kashmir and Deputy Commissioner Anantnag a team consisting JIM & WS Staff and students were deputed to Shri Amarnath Ji Cave during the unfortunate cloudburst near the Amarnath shrine cave 08 July 2022. Rescue operations continued throughout the night near the holy cave shrine of Amarnath after a flash flood triggered by a cloudburst swept away scores of people.

### **Publicity**

22. The Institute activities have been publicized through travel and trade fairs, youth festivals, Annual convention of Adventure tour operators Association, and promotion in corporate houses through print media.

### **Revenue Generation**

23. The Institute earned revenue of Rs 159.01 lakhs during the financial year 2022-23 through various special courses, trainees fees, bank interest, and sale of prospectus etc.

### **Funding of the Institute**

24. As per agreed funding pattern expenditure on 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**

25. The Institute received following grants in aid during the year :-

(a) J&K State	:	Rs	245.83 lakhs
(b) Ministry of Defence	:	Rs	279.76 lakhs
(c) Ministry of YA&S	:	Rs	62.70 lakhs
<b>Total</b>	<b>:</b>	<b>Rs</b>	<b>588 .29 lakhs</b>

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

AUTHENTICATED

NEW DELHI      2023

(AJAY BHATT)  
RAKSHA RAJYA MANTRI

**Action taken report on the Separate Audit Report of Comptroller and Auditor General of India on the Financial Statements of Jawahar Institute of Mountaineering and Winter Sports for the year 2022-2023**

Observation	Reply
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 2023 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.	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 Reports/ 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 generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance	It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered

<p>about whether the financial statement is free from material misstatements. The audit includes examining on a test basis of evidences supporting the accounts 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 and Income &amp; Expenditure Account / Receipt &amp; 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 &amp; 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&amp;AG. Hence no comments of the Institute are offered</p> <p>It is a statement on procedure of audit by C&amp;AG. Hence no comments of the Institute are offered</p> <p>It is a statement on procedure of audit by C&amp;AG. Hence no comments of the Institute are offered</p>
<p><b>A. Receipt and Payment Account</b></p> <p>An amount of Rs. 1.48 crore was shown as opening balance as on 1 April 2022 under the current account (Pensions) in the Receipt and Payment Statement of JIM &amp; WS for the year ended 31 March 2023 whereas the same was not shown as closing balance of previous year as on 31 March 2022.</p>	<p><b>A. Receipts and Payment Account</b></p> <p>Since the Pension scheme approved by the competent authorities of the Institute has been implemented by the Institute with the directions that the employer share contributed towards EPF by the employees eligible for pension scheme has to be recovered. Accordingly an amount of Rs 1.48 crore has been recovered and credited in the pension fund account opened separately as per Instructions in the financial year 2022-23. The said amount has been shown in the Receipt and Payment Account as receipts for 2022-23 in the receipt side of the Annual Accounts for 2022-23.</p>

<p><b>B. Grants-in-Aid</b></p> <p>Grants-in-aid of Rs. 588.29 lakh received during the financial year 2022-23 and unspent balance of Grants-in-aid of previous year amounting to Rs. 447.47 lakh carried forward was available for meeting the expenses of Institute for the current year. JIM &amp; WS incurred an expenditure of Rs. 980.98 lakh leaving a balance of Rs. 54.78 lakh as unutilized grant as on 31 March 2023.</p>	<p><b>B. Grants-in-Aid</b></p> <p>No Comments</p>
<p><b>C. Management Letter</b></p> <p>Deficiencies which have not been included in the Audit Report have been brought to the notice of JIM &amp; WS through a Management Letter issued separately for remedial/ corrective action.</p>	<p><b>C. Management Letter</b></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 the observations made in the preceding paragraphs, we report that the Balance sheet, Income &amp; Expenditure Account and Receipts &amp; Payment Account dealt with by this report are in agreement with books of Accounts.</p>	<p>It is a statement on procedure of audit by C&amp;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 the Notes on accounts, and subject to the significant matters stated above and other matters mentioned in Annexure 1 to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;</p> <p>a. In so far as it relates to the Balance sheet of the state of Affairs of the JIM &amp;WS as at 31 March 2023;</p> <p>b. In so far it relates to surplus in Income and Expenditure Account of JIM &amp;WS for the year ended on that date.</p>	<p>It is a statement on procedure of audit by C&amp;AG. Hence no comments of the Institute are offered</p> <p>It is a statement on procedure of audit by C&amp;AG. Hence no comments of the Institute are offered</p>

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AUTHENTICATED

NEW DELHI

2023

(AJAY BHATT)  
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 Nuwan, 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 nurture 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 2022-23 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 23rd August, 2023.
5. The Annual Report of the Institute for the year 2022-23 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 Training**



**Lidderwat Trail Run**



**Yoga Training**



**Obstacle Course**



**River Crossing**



**Avalanche Rescue**





## **Annual Report, Audited Accounts, Audit Report and Review Report 2022-2023**

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

**website : [www.jawaharinstitutepahalgam.com](http://www.jawaharinstitutepahalgam.com)**