

2024-2025



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



**Annual Report, Audited Accounts,
Audit Report and Review Report 2024-2025**



EVENTS OF JIM & WS



REPUBLIC DAY CELEBRATIONS



YOGA DAY



LIDDERWAT TRAIL RUN SEASON-3



SWACHH BHARAT ABHIYAN



INDEPENDENCE DAY CELEBRATIONS



RAISING DAY CELEBRATIONS



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

AUTHENTICATED

NEW DELHI

2025

**(SANJAY SETH)
RAKSHA RAJYA MANTRI**

**Opinion of the Comptroller & Auditor General of India on the Accounts of Jawahar
Institute of Mountaineering and Winter Sports (JIM & WS), Pahalgam, Jammu &
Kashmir for the year ended 31 March 2025**

Opinion

We have audited the financial statements of Jawahar Institute of Mountaineering and Winter Sports (JIM&WS), Pahalgam, Jammu & Kashmir, which comprise the Statement of Financial Position as on 31st March 2025, the Income & Expenditure Account/Receipts & Payment Account for the financial year ended March 2025 and notes to the financial statements, including a summary of significant accounting policies under Section 20(1) of the Comptroller & Auditor General’s (Duties, Powers & Conditions of Service) Act, 1971 read with J&K Society’s Registration Act VI, 1941. The audit of the accounts of JIM&WS has been re-entrusted for further period of five years from 2024-25 to 2028-29 to C&AG of India under Section 20(1) of C&AG (DPC) Act 1971 on terms & conditions agreed by Ministry of Finance, Department of Economic Affairs.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG’s audit reports separately.

In our opinion the accompanying financial statements of JIM&WS, read together with the accounting policies, and notes thereon and matters mentioned in the Separate Audit Report, which follows, give a true and fair view of the financial position of the autonomous body as at 31st March 2025, its financial performance and its cash flows for the financial year ended 31st March 2025 in accordance with uniform format of accounts applicable to the JIM & WS/ accounting standards generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the CAG’s auditing regulations/standards/ manuals/ guidelines/ guidance-notes/ orders/ etc. Our responsibilities are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that

are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

The superintendence, direction and control of the affairs and concerns of the Institute vests in the Executive Council (EC). The constitution of JIM&WS states that the EC shall meet at least once in a year to transact business which may have arisen since last meeting.

As against the periodicity of meeting at least once in a year, the Executive Council had met only nine times since the establishment of this Institute in 1983. On being observed by audit regarding non-meeting of EC as per prescribed periodicity, JIM&WS stated that the matter will be taken up with higher authorities for meeting of EC as per the constitution of JIM&WS.

Responsibilities of Management for the financial statements

The Executive Council of JIM&WS is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts applicable to the JIM&WS/accounting standards generally accepted in India, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material mis-statement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations / standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

Place : Chandigarh
Dated : 31/10/2025

-Sd-
Director General of Audit,
Defence Services, Chandigarh

Separate Audit Report on the Accounts of Jawahar Institute of Mountaineering & Winter Sports, Pahalgam, Jammu & Kashmir

A. Balance Sheet

The Balance Sheet dealt with by this report has been drawn up in accordance with the generally accepted accounting principles and accounting standards.

B. Profit & Loss Account/Income and Expenditure Account

The Income and Expenditure Account dealt with by this report has been drawn up in accordance with the generally accepted accounting principles and accounting standards.

C. Receipts and Payments Account

The Receipts and Payments Account dealt with by this report has been drawn up in accordance with the generally accepted accounting principles and accounting standards.

D. Accounting Policies

The accounts of the institute have been prepared on accrual basis and format of account common for central autonomous bodies.

E. General

No significant deficiencies were noticed in adoption of accounting principles and policies, matters in notes to accounts or non-disclosure/inadequate disclosure of significant matters concerning accounts.

F. Management Letter

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

G. Assessment of Internal Controls

- (i) Adequacy of Internal Control System:** It was observed that the internal control with respect to watching the progress of construction works was not existing for Administrative Approvals (AAs) issued by JIM&WS neither contained Job number nor a mention of the period of completion, as a result of which the control over AA's issued and watching the progress of completion of works with respect to planned date of completion, could not be adequately monitored. On being observed in audit, JIM&WS assured that in future all the AAs will be issued duly incorporating the requisite details.
- (ii) Adequacy of Internal Audit System:** Internal Audit of the financial statements and books of accounts was carried out and certified by the Independent Chartered Accountant (CA).

- (iii) System of Physical verification of fixed assets:** Annual verification of fixed/permanent assets was carried out by JIM&WS. No deficiencies were noticed/reported.
- (iv) System of Physical verification of inventory:** Annual physical verification of inventory was done by JIM&WS. No deficiencies/surplus were noticed/reported.
- (v) Regularity in payment of statutory dues:** No irregularity in this respect came to the notice of audit.
- (vi) Other matters relating to functioning of the entity:** No matter other than those mentioned above came to the notice of audit.

H. Grants-in-aid

Grants-in-aid of ₹1121.84 lakh received during the financial year 2024-25 and unspent carried forward balance of Grants-in-aid of previous year amounting to ₹ 474.57 lakh totaling to ₹ 1596.41 lakh were available for meeting the expenses of the Institute during the current financial year. JIM&WS incurred an expenditure of ₹1515.12 lakh, leaving a balance of ₹81 lakh as unutilized grant as on 31st March 2025.

Lack of response

There was no delay in receipt of the reply to the draft SAR.

Place : Chandigarh
Dated : 31/10/2025

-Sd-
Director General of Audit,
Defence Services, Chandigarh

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



**Annual Audited Accounts for the year
2024-2025**

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 2025

		(Amount - Rupees)	
CORPUS / CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous year
CORPUS / CAPITAL FUND	1	206,933,954.00	147,531,659.00
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	639,320,870.00	566,789,594.00
TOTAL		846,254,824.00	714,321,253.00
ASSETS			
FIXED ASSETS	8	194,542,572.00	137,877,517.00
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9		
INVESTMENTS - OTHERS	10		
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	651,712,252.00	576,443,736.00
MISCELLANEOUS EXPENDITURE (To the extent now written off or adjusted)			
TOTAL		846,254,824.00	714,321,253.00
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Sd/-
 Javaid Ahmad Lone
 Accountant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

Dated : 25 Jun 2025

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 2025

(Amount - Rupees)

INCOME	Schedule	Current Year	Previous Year
Income from Sales / Services	12		
Grants / Subsidies	13	120,074,270.00	80,918,197.00
Fees / Subscriptions	14	26,339,392.00	12,529,490.00
Income from Investments (Income on Invest. From earmarked / endow. Funds transferred to Funds.	15		
Income from Royalty, Publication etc.	16		
Interest earned	17	2,156,672.00	1,549,664.00
Other Income	18	5,680,721.00	1,380,925.00
Increase/(Decrease) in Stock of Finished Goods and Work-in-Progress	19		
Total (A)		154,251,055.00	96,378,276.00
EXPENDITURE			
Establishment Expenses	20	55,505,898.00	50,143,208.00
Other Administrative Expenses etc.	21	28,257,023.00	17,488,110.00
Expenditure on Grants, Subsidies etc.	22		
Adjustments made in FDRs o/b 2024-25 and c/b 2024-25 as per bank statement	5		
Provisions as per consumptions of stocks (-)	11	1,075.00	1,120.00
Depreciation and Asstes Written Off	8	11,084,764.00	8,651,915.00
		94,848,760.00	76,282,114.00
Balance being excess of income over expenditure transferred to Corpus funds	(+)	59,402,295.00	20,096,162.00
Total (B)		154,251,055.00	96,378,276.00
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Sd/-
Javaid Ahmad Lone
Accountant

Sd/-
Hem Chandra Singh
Colonel
Principal

Dated : 25 Jun 2025

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 2025

Receipts	(Amount - Rupees)		Payments	(Amount - Rupees)	
	Current Year	Previous Year		Current Year	Previous Year
I. Opening Balance			I. Expenditure		
a) Cash in Hand		20,000.00	a) Establishment Expenses (corresponding to Schedule 20)		55,505,898.00
b) bank balance			b) Administrative Expenses (corresponding to Schedule 21)		28,257,023.00
ii) In current Account (Pensions)	19,411,490.00	18,541,576.00	II. Payments made against funds for various projects		
iii) In Saving Accounts	101,784,812.00	98,478,923.00			
II. Grants Received					
a) From Government of India	107,457,000.00	64,384,000.00	III. Investments and deposits made		
b) From State Government	4,727,000.00	20,690,000.00	a) Out of Earmarked / Endowment Fund		
c) From other sources (Grants for Capital and Revenue expenditure to be shown separately)			b) Out of own Funds (investments - Others)		
III. Income on Investments from			IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
a) Earmarked / Endowment Funds			a) Purchase of Fixed Assets	67,749,819.00	28,364,839.00
b) Own Funds (Other Investment)			b) Expenditure on Capital Work-in-Progress		
IV. Interst Received			V. Refund of Surplus Money / Loans		
a) On Bank Deposits	2,156,672.00	1,549,664.00	a) To the Government of India		
b) Loans, Advances etc.			b) To the State Government		
V. Other Income (specify)			c) To Other Providers of Funds		
a) Course Fee	23,601,077.00	12,147,372.00	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	5,680,721.00	1,378,925.00	a) Income Tax	1,949,715.00	1,873,454.00
e) Rescue cell and Koholai Expeditions Receipts			b) Remittance	1,682,309.00	1,532,834.00
VI. Amount Borrowed			c) Refund of Security Deposit		
a) (Loan for GPF / CPF)			d) Advances to Staff (RRG Expenses)	600,000.00	
VII. Any other receipts (give details)			VIII. Closing Balances		
a) Sale of Old Vehicle			a) Cash in Hand		
b) Security Deposit	1,949,715.00	1,873,454.00	b) Bank Balance		
c) Income Tax	1,682,309.00	1,532,834.00	i) Interest on FDRs	1,222,081.00	869,914.00
d) Remittance			ii) In Deposit account FDRs	19,411,490.00	18,541,576.00
e) Recovery of Pay / Festival Advance			iii) In Saving Accounts	92,072,461.00	101,784,812.00
f) Security Money			Total	268,450,796.00	220,598,748.00

Sd/-
Javaid Ahmad Lone
Accountant

Sd/-
Hem Chandra Singh
Colonel
Principal

Dated : 25 Jun 2025

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 2025

(Amount - Rupees)

Receipts	Current Year		Previous Year
Schedule 1 - Corpus / Capital Fund:			
Balance as at the beginning of the year		147,531,659.00	
Add: Value of Assets short shown in Previous Year	(+)		(+) 127,435,497.00
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	(+)	59,402,295.00	(+) 20,096,162.00
Less: Assets and store items written off/ codemined	(-)		(-)
Balance as at the year - end		206,933,954.00	147,531,659.00
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			

Sd/-
Javaid Ahmad Lone
Accountant

Sd/-
Hem Chandra Singh
Colonel
Principal

Dated : 25 Jun 2025

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF THE ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM J&K
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2025

		(Amount-Rupees)	
Schedules-4 Secured Loans and Borrowings:		Current Year	Previous Year
1.	Central Government	-	-
2.	State Government	-	-
3.	Financial institutes	-	-
4.	Banks :		
	(a) Term Loans	-	-
	(-) Interest accrued and due		
	(b) Other loans (Specify)	-	-
	(-) Interest accrued and due	-	-
5.	Other Institutions and agencies	-	-
6.	Debentures and Bonds	-	-
7.	Fixed deposits	-	-
Total		-	-
Note: Amounts due within one year		-	-

Sd/-
 Javaid Ahmad Lone
 Accountant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

Dated : 25 Jun 2025

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF THE ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM -J&K
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2025

Schedule-5 Unsecured Loans and Borrowings:		(Amount-Rupees)	
		Current Year	Previous Year
1.	Central Government	-	-
2.	State Government	-	-
3.	Financial institutes	-	-
4.	Banks :		
	(a) Term Loans	-	-
	(-) Interest accrued and due	-	-
	(b) Other loans (Specify)	-	-
	(-) Interest accrued and due	-	-
5.	Other Institutions and agencies	-	-
6.	Debentures and Bonds	-	-
7.	Fixed Deposits	-	-
Total		-	-
Note: Amounts due within one year			

Schedule-6 Deferred Credit Liabilities		Current Year	Previous Year
a)	Acceptance secured by hypothecations of capital and other assets	-	-
b)	Current liabilities for the year 2024-2025 cleared	-	-

Sd/-
 Javaid Ahmad Lone
 Accountant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

Dated : 25 Jun 2025

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF THE ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND WINTER SPORTS, PAHALGAM -J&K
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2025

(Amount - Rupees)

Schedule-7 Current Liabilities and Provisions:		Current Year	Previous Year
A.	Current Liabilities		
1.	Acceptances		
2.	Sundry Creditors:		
	a) Audit fee (Adjusted in 2024-25)		
	b) Other details in schedule 7(a)(2)(b)(6)	639,320,870.00	566,789,594.00
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)	639,320,870.00	566,789,594.00
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)	639,320,870.00	566,789,594.00

Sd/-
 Javaid Ahmad Lone
 Accountant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

Dated : 25 Jun 2025

JAWAHAR INSTITUTE OF MOUNTAINEERING & WINTER SPORTS, PAHALGAM-J&K
DETAILS OF SUNDERY CREDITORS AS ON 31 MARCH 2025
SCHEDULE 7 (A) (2) (B) OF FORMAT

(Amount - Rupees)

Sl No	Particulars	Opening balance	Increased (Received)	Decreased (Paid)	Closing balance
1.	Course Fee received in Advance	3,789,215.00	4,238,400.00	3,789,215.00	4,238,400.00
2.	Grants received excess	563,000,379.00	72,082,091.00	0.00	635,082,470.00
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		566,789,594.00	76,320,491.00	3,789,215.00	639,320,870.00

Sd/-
 Javaid Ahmad Lone
 Accountant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

Dated : 25 Jun 2025

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 2025

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	1,910,729.00		0.00	1,910,729.00	51,606.00		0.00	51,606.00	1,859,123.00	1,910,729.00
2. Buildings										
a) On Freehold Land	72,615,040.00	22,370,752.00	0.00	94,985,792.00	2,541,526.00	559,268.80	0.00	3,100,794.80	91,884,997.20	72,615,040.00
		4,398,550.00	0.00	4,398,550.00	0.00	51,463.04	0.00	51,463.04	4,347,086.97	0.00
		3,450,000.00	0.00	3,450,000.00	0.00	50,370.00	0.00	50,370.00	3,399,630.00	0.00
		1,150,000.00	0.00	1,150,000.00	0.00	10,005.00	0.00	10,005.00	1,139,995.00	0.00
		3,750,000.00	0.00	3,750,000.00	0.00	32,625.00	0.00	32,625.00	3,717,375.00	0.00
		1,500,000.00	0.00	1,500,000.00	0.00	8,700.00	0.00	8,700.00	1,491,300.00	0.00
b) On Leasehold Land										
c) Ownership Flats / Premises										
d) Superstructures on Land not belonging to the entity										
3. Plant Machinery & Equipment	162,022.50	1,119,000.00	0.00	1,281,022.50	16,202.25	55,950.00	0.00	72,152.25	1,208,870.25	162,022.50
4. Vehicles	10,510,855.25	3,136,000.00	0.00	13,646,855.25	1,051,085.53	156,800.00	0.00	1,207,885.53	12,438,969.73	10,510,855.25
		4,500,000.00	0.00	4,500,000.00	0.00	112,500.00	0.00	112,500.00	4,387,500.00	0.00
5. Furniture and Fixtures	2,578,225.45	2,551,815.00	0.00	5,130,040.45	257,822.55	127,590.75	0.00	385,413.30	4,744,627.16	2,578,225.45
6. Office Equipments	599,301.20	59,000.00	0.00	658,301.20	59,930.12	2,950.00	0.00	62,880.12	595,421.08	599,301.20
7. Computer / Peripherals	82,668.60	552,598.00	0.00	635,266.60	8,266.86	27,629.90	0.00	35,896.76	599,369.84	82,668.60
8. Electric Installations										
9. Library Books	111,821.40	30,950.00	0.00	142,771.40	11,821.14	1,547.50	0.00	12,729.64	130,041.76	111,821.40
10. Tubewells and Water Supply										
11. Other Fixed Assets:										
i. Store Items	3,875,433.75	1,697,500.00	0.00	5,572,933.75	387,543.38	84,875.00	0.00	472,418.38	5,100,515.38	3,875,433.75
ii. Guest House / Hostel Crockery	532,621.75	671,637.00	0.00	1,204,258.75	53,262.18	33,581.85	0.00	86,844.03	1,117,414.73	532,621.75
iii. Electronic Aids (Trg)	1,927,767.30	4,669,363.00	0.00	6,597,130.30	192,776.73	23,468.15	0.00	426,244.88	6,170,885.42	1,927,767.30
iv. Medical Equipment	346,667.85	0.00	0.00	346,667.85	34,666.79	0.00	0.00	34,666.79	312,001.07	346,667.85
v. Museum Expansion	9,845,010.90	-	0.00	9,845,010.90	984,501.09	0.00	0.00	984,501.09	8,860,509.81	9,845,010.90
vi. Training Capital Items	32,779,352.70	10,860,050.00	0.00	43,639,402.70	3,277,935.27	543,002.50	0.00	3,820,937.77	39,818,464.93	32,779,352.70
vii. Documentary Film										
viii. Fire Fighting Equipment										
ix. Musical Equipment										
x. Sports and Games	0.00	1,282,604.00	0.00	1,282,604.00	0.00	64,130.20	0.00	64,130.20	1,218,473.80	0.00
xi. Valuable Trees										
xii. Tools and Implements										
Total	137,877,517.65	67,749,819.00	-	205,627,336.65	8,928,306.87	2,156,457.69	-	11,084,764.55	194,542,572.10	137,877,517.65
B. Capital work-in-progress										
Grand total	137,877,517.65	67,749,819.00	-	205,627,336.65	8,928,306.87	2,156,457.69	0	11,084,764.55	194,542,572.10	137,877,517.65

Sd/-
Hem Chandra Singh
Colonel
Principal

Sd/-
Javaid Ahmad Lone
Accountant

Dated : 25 Jun 2025

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 2025

		(Amount - Rupees)
		Previous Year
		Current Year
Schedule 9: Investments for Earmarked / Endowment Funds		
1.	In Government Securities	
2.	Other Approved Securities	
3.	Shares	
4.	Debentures and Bonds	
5.	Subsidiaries and Joint Venture	
6.	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	-

Sd/-
Hem Chandra Singh
Colonel
Principal

Sd/-
Javaid Ahmad Lone
Accountant

Dated : 25 Jun 2025

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 2025

		(Amount - Rupees)	
		Current Year	Previous Year
Schedule 11: Current Assets, Loans, Advances, etc.			
B.	Loans, Advances and Other Assets		
1.	Loans:		
a)	Staff (Festival Advance)	0.00	0.00
b)	Other Entities engaged in activities / objectives similar to that of the entity		
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
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)	535,194,742.00	455,222,381.00
Total (B)		535,216,720.00	455,244,359.00
Total (A + B)		651,712,252.00	576,443,736.00

Sd/-
 Javaid Ahmad Lone
 Accountant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

Dated : 25 Jun 2025

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 2025

		(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	35,374,909.00	15,682,419.00
2)	State Government	84,699,361.00	65,235,778.00
3)	Government Agencies		
4)	Institutions / Welfare Bodies		
5)	International Organisations		
6)	Others (Specify)		
	Total	120,074,270.00	80,918,197.00

Sd/-
 Javid Ahmad Lone
 Accountant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

Dated : 25 Jun 2025

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 2025

		(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)	23,601,077.00	12,147,372.00
4)	Counselling fee after adjustments	Less received in advance 42,38,400.00	Less Adjusted 37,89,215.00
5)	Others (Specify) Prosectus Fee	Add: adjusted /cleared liability : 37,89,215.00	Add : recovered and adjusted 41,71,333.00
		Add : outstanding : 31,87,500.00	
Total		26,339,392.00	12,529,490.00
Schedule 15: Income from Investments		Investment from Earmarked Fund	Investment - Others
		Current Year	Previous Year
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

Sd/-
Javaid Ahmad Lone
Accountant

Sd/-
Hem Chandra Singh
Colonel
Principal

Dated : 25 Jun 2025

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 2025

(Amount - Rupees)

Schedule 16: Income from Royalty, Publication Etc.		Current Year	Previous Year
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			
1)	On Term Deposits		
	a) With bank schedules saving FDRs Rs 12,22,081.00	1,222,081.00	869,914.00
	b) With Non-Scheduled Banks		
	c) With Institutions		
	d) Others		
2)	On Saving Accounts		
	a) With Scheduled Banks Rs 9,34,591.00	934,591.00	679,750.00
	b) With Non-Scheduled Banks		
	c) Post Office Saving Accounts		
	d) Others		
3)	On Loans		
	a) Employees / Staff		
	b) Others		
4)	Interest on Debtors and Other Receivables		
	Total	2,156,672.00	1,549,664.00

Dated : 25 Jun 2025

Sd/-
 Javaid Ahmad Lone
 Accountant

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 2025

(Amount - Rupees)

Schedule 18: Other Income	Current Year	Previous Year
1) Profit on Sale / Disposal of Assets		
a) Owned Assets		
b) Assets acquired out of Grants, or Received free of Cost		
2) Export Incentives realised		
3) Fees for Miscellaneous Services - Advertisement for Golden Jubilee		
4) Miscellaneous Income	5,680,721.00	1,380,925.00
Total	5,680,721.00	1,380,925.00
Schedule 19: Increase / (Decrease) in Stock of Finished Goods and Work-in-Progress	Current Year	Current Year
a) Closing Stock		
i) Finished Goods		
ii) Work-in-Progress		
b) Less Opening Stock		
i) Finished Goods		
ii) Work-in-Progress		
Net Increase / (Decrease) (a-b)	-	-
Schedule 20: Establishment Expenses	Current Year	Current Year
a) Salaries and Wages	47,765,445.00	44,550,616.00
b) Allowances and Bonus		
c) Contribution to Provident Fund		
d) Contribution to Other Fund (CP Fund)	1,752,416.00	1,596,705.00
e) Staff Welfare Expenses	43,600.00	10,200.00
f) Expenses on Employees' Retirement and Terminal Benefits	5,944,437.00	3,985,687.00
g) Others (Specify)		
Total	55,505,898.00	50,143,208.00

Dated : 25 Jun 2025

Sd/-
 Javaid Ahmad Lone
 Accountant

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 MARCH 2025

(Amount - Rupees)

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	833,892.00	883,793.00
e) Water Charges		
f) Insurance	314,152.00	331,973.00
g) Repairs and Maintenance		
h) Excise Duty		
i) Rent, Rates and Taxes		
j) Vehicles Running and Maintenance	2,652,239.00	1,717,795.00
k) Postage, Telephone and Communication Charges	189,113.00	140,810.00
l) Printing and Stationery	299,930.00	281,320.00
m) Travelling and Conveyance Expenses	1,351,879.00	1,426,606.00
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	13,697,682.00	7,344,444.00
2. Miscellaneous Expenses	8,918,136.00	5,361,370.00
3. Rescue cell		
Total	28,257,023.00	17,488,111.00

Sd/-
 Javid Ahmad Lone
 Accountant

Sd/-
 Hem Chandra Singh
 Colonel
 Principal

Dated : 25 Jun 2025

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 ENDING 31 Mar 2025
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 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, forging 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 : 25 Jun 2025

Sd/-
Javaid Ahmad Lone
Accountant

Sd/-
Hem Chandra Singh
Colonel
Principal

FORM OF FINANCIAL STATEMENT (NON-PRO ORGANISATION)
NAME OF ENTITY: JAWAHAR INSTITUTE OF MOUNTAINEERING AND
WINTER SPORTS, NUNWAN, PAHALGAM-J&K
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDING 31 MAR 2025

SCHEDULE 24-SIGNIFICANT ACCOUNTING POLICIES (illustrative)

(Amount-Rs)

1. CONTINGENT LIABILITIES	Current Year	Previous year
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 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. CAPITAL COMMITMENTS.		
Estimate value of contracts remaining to be executed on Capital account and not provided for (net of advance)	0.00	0.00
3. LEASE OBLIGATIONS		
Future obligation for rentals under finance lease	0.00	0.00
4. CURRENT ASSETS/ LOAN AND ADVANCE 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. TAXATION 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.		

6. FOREIGN CURRENCY TRANSACTION.		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 transit)		0.00	0.00
▪ Capital Goods		0.00	0.00
▪ Stores, Spares and Consumable		0.00	0.00
6.2 Expenditure in Foreign Currency:			
a) Travel		0.00	0.00
b) Remittances and interest payment to Financial institutions/ Banks in foreign currency		0.00	0.00
c) Other Expenditure:		0.00	0.00
▪ Commission on Sales		0.00	0.00
▪ Legal and Professional Expenses		0.00	0.00
▪ Miscellaneous Expenses		0.00	0.00
6.3 Earning:			
Value of Exports on FOB Basis		0.00	0.00
6.4 Remuneration to auditors:			
As Auditors			
▪ Taxation Matters		0.00	0.00
▪ For Management Services		0.00	0.00
▪ For Certification		0.00	0.00
▪ Others		0.00	0.00

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 31.03.2025 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 2024-2025**

(Amount - Rupees)

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 has contingent liabilities (2024-2025):		
	i Grants-in-aid Central Govt.	635,082,470.00	2011-12 to 2024-25
	ii Course fee	0.00	
	iii Audit fee	0.00	
	iv Membership fee	0.00	
	Fixed Deposits	-	
	Grand Total	635,082,470.00	
B. NOTES ON ACCOUNTS			
	Commitments on capital accounts not provided for	-	
	Opening balance as on 01 April 2024	137,877,517.00	
	Add: For 2024-25	67,749,819.00	
	Less: Depreciation for 2024-25	11,084,764.00	
	Less: Stock written off 2024-25	0.00	
	Closing balance as on 31 March 2025	194,542,572.00	

Sd/-
Javaid Ahmad Lone
Accountant

Sd/-
Hem Chandra Singh
Colonel
Principal

Dated : 25 Jun 2025

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

AUTHENTICATED

NEW DELHI

2025

**(SANJAY SETH)
RAKSHA RAJYA MANTRI**

ANNUAL REPORT FOR THE YEAR 2024-25

The Annual Report of Jawahar Institute of Mountaineering & Winter Sports for the year 2024-25 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 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). 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), Bhaderwah (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 (Bhaderwah) for setting up permanent infrastructure of the Training Center.

Courses Conducted during 2024-25

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

S. No	Course	No of courses	Boys	Girls	Total
(a)	Basic Mountaineering Course	04	248	52	300
(b)	Advance Mountaineering Course	02	62	21	83
(c)	Method of Instruction	01	18	03	21
(d)	Adventure Course	02	49	25	74
(e)	Special Adventure Course	05	97	35	132
(f)	Trekking Travel Escort Camp	01	26	0	26
(g)	Basic Skiing Course	04	219	72	291
(h)	Special Skiing Course	07	150	75	225
(i)	Special Basic Skiing Course	01	12	0	12
(j)	Basic Snowboarding Course	04	78	16	94
(k)	Intermediate Skiing	01	33	06	39
(l)	Advance Skiing	01	07	02	09
(m)	Method of Instruction of Skiing	01	08	0	08
(n)	Expedition	01	27	15	42
Total		35	1034	322	1356

5. Location of various courses

(a) Mountaineering Courses: The Institute conducted its Basic, Advance Mountaineering and Method of Instruction courses in Pahalgam, Sonamarg, Baderwah and Sanasar. The said courses were highly successful with students enrolling over and above the approved limit.

(b) Skiing & Snow Boarding Courses: JIM&WS conducted its Basic, Intermediate and Advance skiing and snowboarding courses in Sonamarg and Gulmarg.

(c) Adventure Courses: Institute organized various adventure activities for 3/5/7 days in Pahalgam and Sonamarg.

6. Expeditions

(a) MT. KANG YATSE-I (6415 MTR): Mt. Kang Yatse-I Expedition 2024 led by Col Hem Chandra Singh was a testament to the resilience and determination of the team members from JIM&WS. A total of 11 members summited the peak on 28 June 2024 at 0604 hours.

(b) MT. KANG YATSE – II (6250 MTR): Mt. Kangyatse – II is one of the highest peaks in the vast expanse of the arid terrain at the east end of the Markha Valley region of Ladakh (UT) just above Nimaling plains standing at 6250 meters. A total of 45 members including 27 NCC cadets successfully summited the peak on 21 June 2024.

(c) MT. CHAMSER KANGRI (6630 MTR) AND MT LUNGSER KANGRI (6666 MTR): The expedition to Mt. Chamser Kangri (6630m) and Mt. Lungser Kangri (6666m), was successfully completed in July 2024. The team, consisting of 10 members, embarked on the expedition on 22nd July. After overcoming numerous challenges, the team reached the summit of Mt. Chamser Kangri on 25th July followed by the summit of Mt. Lungser Kangri on 27th July. The expedition showcased the team's determination, leadership, and high-altitude expertise, marking another significant achievement for JIM&WS under the leadership of Colonel Hem Chandra Singh.

(d) MT. DZO JONGO (WEST) – I (6307 MTR) AND MT. DZO JONGO (EAST) - II (6220 MTR):

- (i) Peak Name: Mt. Dzo Jongo (East) – II (6220 Mtr) & Mt. Dzo Jongo (West) – I (6307 Mtr).
- (ii) The Expedition started on 30th Jun 2024 with 11 members and both the peaks were summited on 01 July 2024.

7. **Important activities**

(a) International Yoga Day: On 21 June 2024, International Yoga Day was celebrated 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.

(b) Lidderwat Trail Run: On 25th Oct 2024, JIM&WS, in collaboration with J&K Tourism, organized trail run from Aru Valley to Lidderwat in which more than 250 participants participated from all over the country.

(c) Run for Unity: JIM&WS organized a National Unity Run on 31 Oct 2024, in which 100 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.

(d) Ice Climbing Competition: To reach the new heights of success, JIM&WS organized Natural Ice Wall Climbing Completion in Pahalgam on 19 Dec 2024, in which 33 climbers participated.

(e) Environment Awareness Campaign: The Institute organised various environment awareness programmes. In addition, the Institute has taken initiatives to educate the masses on the subject and conducted several Environment awareness, cleanliness camps / programmes / tree plantation drive in the state during the period of report with a view to improve ecology and environment in the state.

(f) Azadi Ka Amrit Mahotsav: Azadi ka Amrit Mahotsav was celebrated on 15 Aug 2024 by students and staff of JIM&WS and various activities were organized.

8. 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 2024-25:-

- (i) Construction of 2nd phase double story building at STC Bhaderwah.
- (ii) Installed Guest Rooms at Pahalgam for revenue generation.
- (iii) Purchased one snow scooter for rescue during training in case of any untoward incident.
- (iv) Purchased House Container for temporary accommodation of trainees.
- (v) Purchased One Tempo Traveler for training staff of the Institute.
- (vi) Purchased one LMV Bolero for Institute.
- (vii) Constructed Garage for vehicles at HQ Pahalgam.
- (viii) The Institute has increased capacity of students from 80 to 100 to increase revenue.

9. Future Plans

The Institute plans the following for 2025-26:-

- (i) Transfer of title of land at HQ Pahalgam, Sonamarg, Bhaderwah, Sanasar and Gulmarg.
- (ii) Construction of Girls Hostel & Adm Block.
- (iii) Construction of Boundary wall & Toilet block at Stok Leh.
- (iv) Up gradation of existing residential staff quarters at Pahalgam.
- (v) Construction of Chowkidar hut, toilet and bathroom at Bhaderwah.
- (vi) Purchase of Snow Groomer for training purposes.
- (vii) Installation of street lights at HQ Pahalgam and Sonamarg.
- (viii) Up gradation of Main gate of HQ JIM&WS Pahalgam.
- (ix) Beautification of HQ Pahalgam and Sonamarg.
- (x) Additional provision of toilets and bathing facilities at Sonamarg and Bhaderwah for students.

RTI Online

10. The Institute is receiving RTI applications online which are being replied well within time.

Web Site

11. 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

12. A team was put on standby at Pahalgam & Sonamarg to meet any unforeseen contingencies during Shri Amarnath Ji Yatra 2024.

Publicity

13. 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

14. The Institute generated revenue of **Rs 314.38 Lakhs** during the financial year 2024-25 from course fees, expeditions and misc receipts etc.

Funding of the Institute

15. 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	2/3 rd of 50% Not exceeding Rs 13 Lakhs	1/3 rd of 50% Not exceeding Rs 2 Lakhs	50% upto 30 Lakhs and 100% beyond Rs 30 Lakhs
Capital	2/3 rd of 50%	1/3 rd of 50%	50%

Grants in Aid

16. The Institute received following grants in aid during the year 2024-25:-

(a) J&K State	:	Rs	47.27 lakh
(b) Ministry of Defence	:	Rs	876.38 lakh
(c) Ministry of YA&S	:	Rs	198.19 lakh

Total : Rs 1,121.84 lakh

Station: Pahalgam
Dated : 14 May 2025

Sd/-
(Hem Chandra Singh)
Colonel
Principal (JIM & WS)

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

AUTHENTICATED

NEW DELHI

2025

**(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 (JIM & WS), Pahalgam, Jammu & Kashmir for the year ended 31st March 2025.

Opinion of the Comptroller & Auditor General of India on the Accounts of Jawahar Institute of Mountaineering and Winter Sports (JIM & WS), Pahalgam, Jammu & Kashmir for the year ended 31st March 2025	Reply
<p>Opinion</p> <p>We have audited the financial statements of Jawahar Institute of Mountaineering and Winter Sports (JIM&WS), Pahalgam, Jammu & Kashmir, which comprise the Statement of Financial Position as on 31st March 2025, the Income & Expenditure Account/Receipts & Payment Account for the financial year ended March 2025 and notes to the financial statements, including a summary of significant accounting policies under Section 20(1) of the Comptroller & Auditor General’s (Duties, Powers & Conditions of Service) Act, 1971 read with J&K Society’s Registration Act VI, 1941. The audit of the accounts of JIM&WS has been re-entrusted for further period of five years from 2024-25 to 2028-29 to C&AG of India under Section 20(1) of C&AG (DPC) Act 1971 on terms & conditions agreed by Ministry of Finance, Department of Economic Affairs.</p> <p>This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG’s audit reports separately.</p> <p>In our opinion the accompanying financial statements of JIM&WS, read together with the accounting policies, and notes thereon and matters mentioned in the Separate Audit Report, which follows, give a true and fair view of the financial position of the autonomous body as at 31st March 2025, its financial performance and its cash flows for the financial year ended 31st March 2025 in accordance with uniform format of accounts applicable to the JIM & WS/accounting standards generally accepted in India.</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.</p>

<p>Basis for Opinion</p> <p>We conducted our audit in accordance with the CAG's auditing regulations/standards/ manuals/ guidelines/ guidance-notes/ orders/ etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.</p>
<p>Emphasis of Matter</p> <p>The superintendence, direction and control of the affairs and concerns of the Institute vests in the Executive Council (EC). The constitution of JIM&WS states that the EC shall meet at least once in a year to transact business which may have arisen since last meeting.</p> <p>As against the periodicity of meeting at least once in a year, the Executive Council had met only nine times since the establishment of this Institute in 1983. On being observed by audit regarding non-meeting of EC as per prescribed periodicity, JIM&WS stated that the matter will be taken up with higher authorities for meeting of EC as per the constitution of JIM&WS.</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.</p>
<p>Responsibilities of Management for the financial statements</p> <p>The Executive Council of JIM&WS is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts applicable to the JIM&WS/accounting standards generally accepted in India, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material mis-statement, whether due to fraud or error.</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.</p>
<p>Auditor's Responsibilities for the Audit of the Financial Statements</p> <p>Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations / standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.</p>

Separate Audit Report on the Accounts of Jawahar Institute of Mountaineering & Winter Sports, Pahalgam, Jammu & Kashmir	Reply
<p>A. Balance Sheet</p> <p>The Balance Sheet dealt with by this report has been drawn up in accordance with the generally accepted accounting principles and accounting standards.</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.</p>
<p>B. Profit & Loss Account/Income and Expenditure Account</p> <p>The Income and Expenditure Account dealt with by this report has been drawn up in accordance with the generally accepted accounting principles and accounting standards.</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.</p>
<p>C. Receipts and Payments Account</p> <p>The Receipts and Payments Account dealt with by this report has been drawn up in accordance with the generally accepted accounting principles and accounting standards</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.</p>
<p>D. Accounting Policies</p> <p>The accounts of the institute have been prepared on accrual basis and format of account common for central autonomous bodies</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.</p>
<p>E. General</p> <p>No significant deficiencies were noticed in adoption of accounting principles and policies, matters in notes to accounts or non-disclosure/inadequate disclosure of significant matters concerning accounts</p>	<p>It is a statement on procedure of audit by C&AG. Hence no comments of the Institute are offered.</p>
<p>F. Management Letter</p> <p>Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action</p>	<p>Deficiencies mentioned in management letter issued by the Audit has been replied and action completed by the institute.</p>
<p>G. Assessment of Internal Controls</p> <p>(i) Adequacy of Internal Control System: It was observed that the internal control with respect to watching the progress of construction works was not existing for Administrative Approvals (AAs) issued by JIM&WS neither contained Job number nor a mention of the period of completion, as a result of which the control over AA's issued and watching the progress of completion of works with respect to planned date of completion, could not be adequately monitored. On being observed in audit, JIM&WS assured that in future all the AAs will be issued duly incorporating the requisite details.</p>	<p>Point replied and action completed by the institute.</p>

(ii) Adequacy of Internal Audit System: Internal Audit of the financial statements and books of accounts was carried out and certified by the Independent Chartered Accountant (CA).	No comments
(iii) System of Physical verification of fixed assets: Annual verification of fixed/permanent assets was carried out by JIM&WS. No deficiencies were noticed/reported	No comments
(iv) System of Physical verification of inventory: Annual physical verification of inventory was done by JIM&WS. No deficiencies/surplus were noticed/reported.	No comments
(v) Regularity in payment of statutory dues: No irregularity in this respect came to the notice of audit	No comments
(vi) Other matters relating to functioning of the entity: No matter other than those mentioned above came to the notice of audit	No comments
H. Grants-in-aid Grants-in-aid of ₹1121.84 lakh received during the financial year 2024-25 and unspent carried forward balance of Grants-in-aid of previous year amounting to ₹ 474.57 lakh totaling to ₹ 1596.41 lakh were available for meeting the expenses of the Institute during the current financial year. JIM&WS incurred an expenditure of ₹1515.12 lakh, leaving a balance of ₹81 lakh as unutilized grant as on 31 st March 2025.	It is submitted that the Institute always receives grants from the funding agencies after month of Jun every year. The unutilized grants of ₹ 81 lakh as on 31 March 2025, includes recurring and non-recurring expenses for the next 02-03 months (Apr to Jun 2025) to run the institute and payment of unavoidable expenses of the institute.
Lack of response There was no delay in receipt of the reply to the draft SAR.	No comments

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NEW DELHI

2025

**(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 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 2024-25 have been audited by the Director General 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 27th August, 2025.
5. The Annual Report of the Institute for the year 2024-25 has been approved by the members of Executive Council. The Government is in agreement with the Annual Report.

TRAINING ACTIVITIES OF JIM & WS



SKIING IN SONAMARG



ARTIFICIAL WALL CLIMBING



EXPEDITION TO MT MERAG-III (6480 MTR)



ICE CLIMBING



SNOW BOARDING



INTRODUCTION TO MOUNTAINEERING GEAR





**Annual Report, Audited Accounts,
Audit Report and Review Report 2024-2025**

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

website : www.jawaharinstitutepahalgam.com