



HIMALAYAN MOUNTAINEERING INSTITUTE

DARJEELING, WEST BENGAL - INDIA

ANNUAL REPORT, AUDIT REPORT AND REVIEW REPORT 2023-24





We need to dream new dreams

Bharat cannot limit reform to just economic reforms, we must move forward in every aspect of life, writes the Prime Minister on board the flight from Kanniyakumari to Delhi



NARENDRA MODI



Group Captain Jai Kishan undertook skydive with 780 sq.ft. flag and displayed the G20 Logo message along message of Hon'ble PM of India

"WE NEED TO DREAM NEW DREAMS"

FIRST OF ITS KIND FLAG DISPLAY AT GLOBAL PLATFORM



HIMALAYAN MOUNTAINEERING INSTITUTE,

DARJEELING

CONTENTS

Sl. No.	DESCRIPTION	Page No.
1.	Review Report	01
2.	Separate Audit Report (SAR) of the C&AG of India	02-03
3.	Annexure - 1	04
4.	Annual Accounts for the FY 2023-24	05-39
5.	Annual Report for the FY 2023-24	40-45
6.	Action Taken Report on SAR of the C&AG of India (Year ended 31 st March 2024)	46-48

New Delhi
Dated:

(**SANJAY SETH**)
RAKSHA RAJYA MANTRI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

Review Report

1. Himalayan Mountaineering Institute (HMI), Darjeeling which conducts Mountaineering and Adventure courses was set up at Darjeeling, West Bengal in the year 1954 after first successful ascent of Mount Everest by Sherpa Tenzing Norgay. The Institute is a registered body under the Societies Registration Act XXI, 1860. The Principal objectives of the Institute are:
 - (a) To impart theoretical and practical training in mountaineering and rock climbing techniques;
 - (b) To awaken interest in mountaineering and love for Mountains;
 - (c) To provide training and conduct Search & Rescue Operations;
 - (d) To train the enterprising members of the community, who in turn help in promoting mountaineering activities in the Himalayas as a sport or as a scientific pursuit.
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 Himalayan Mountaineering Institute, Darjeeling for the year 2023-24 have been audited by the Director of Audit, Defence Services on behalf of Comptroller & Auditor General of India u/s 20(1) of the C&AG (Duties, Powers & Conditions of Services) Act, 1971 with the approval of Ministry of Finance.
4. The functioning of the Institute was reviewed by the Budget Sub-Committee chaired by the Joint Secretary, Ministry of Defence on 27th August, 2024.
5. The Annual Report of the Institute for the year 2023-24 has been approved by the members of Executive Council. The Government is in agreement with the Report of 2023-24.

New Delhi
Dated:

(**SANJAY SETH**)
RAKSHA RAJYA MANTRI

Separate Audit Report of the Comptroller & Auditor General of India on the Financial Statements of Himalayan Mountaineering Institute, Darjeeling for the year ended 31 March 2024

1 We have audited the attached Balance Sheet of Himalayan Mountaineering Institute (HMI), Darjeeling as on 31 March 2024 and Income & Expenditure Account/ Receipt & Payment Account for the year ended on that date under Section 20 (1) of the Comptroller & Auditor Generals' (Duties, Power & Conditions of Service) Act, 1971. The audit has been entrusted by the Ministry of Finance, Department of Economic Affairs (Budget Division) for five years period from 2023-24 to 2027-28. These Financial Statements are the responsibility of the HMI's management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standard and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations and Efficiency-cum-Performance aspect, 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 Financial Statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by Management, as well as evaluating the overall presentation of Financial Statements. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit, we report that

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report have been drawn up in accordance with generally accepted accounting principles and accounting standards except as commented upon in the following paragraphs.
- iii) In our opinion, proper books of accounts and other relevant records have been maintained by HMI in so far as it appears from our examination of such books.

iv) We further report that:

A. Comments on Accounts:

Income and Expenditure Account

Interest Earned (Schedule 17): ₹ 1,06,56,408/-

On term Deposits: ₹ 1,00,98,336/-

The Institute has invested an amount of ₹ 13,43,18,122/- in 14 nos. of Term Deposits in Scheduled Public/ Private Banks with dates of maturity beyond 31 March 2024. The Institute, however, has booked the interest for the entire periods of deposits amounting to ₹1,00,98,336/- instead of booking the accrued interest only amounting to ₹ 45,20,437/- for the period upto 31 March 2024. This has resulted in overstatement of interest earned amounting to ₹ 55,77,899/-. Consequently, the excess of income over expenditure of the Institute has also been overstated by ₹ 55,77,899/-.

B. GRANT-IN-AID

The total Grants-in-Aid of ₹13.83 crore received during the financial year 2023-24 were fully utilised, leaving Nil balance as unutilised grant as on 31 March 2024.

C. MANAGEMENT LETTER

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

v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account/Receipt and Payment Account dealt with by this report are in agreement with the books of accounts.

vi) In our opinion and to the best of our information and according to the explanations given to us, the said Financial Statements read together with the accounting policies and notes on accounts and subject to 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 HMI, Darjeeling as on 31 March 2024, and**

b) **In so far as it relates to the surplus in Income and Expenditure Account for the year ended on that date.**

**For and on the behalf of the
Comptroller and Auditor General of India**

Sd/-

(S. Alok)

**Director General of Audit
Defence Services, New Delhi**

Place: New Delhi

Date: 24-09-2024

Annexure - 1

1	Adequacy of Internal Audit system	Internal Audit System was in place.
2	Adequacy of Internal Control system	Internal Control was in place, however, it can be strengthened by:- I. Organizing Executive Council Meetings which has not been held since 2005. II. Preparation of Bank Reconciliation Statement.
3	System of Physical verification of Fixed Assets	System of Physical verification was in place and Fixed Assets were verified by Board of Officers of HMI.
4	System of Physical verification of Inventory	System of Physical verification was in place and Inventory was verified by the Board of Officers of HMI.
5	Regularity in Payment of Statutory dues	No statutory dues except the outstanding payment on account of Income Tax (₹ 2,54,794/-).

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

BALANCE SHEET AS ON 31st MARCH, 2024

(Amount in Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	(+) 272044758.22	(+) 242738143.16
RESERVES AND SURPLUS	2	(+) 26951766.62	(-) 331568.80
EARMARKED/ENDOWMENT FUNDS - Total of four funds	3	(+) 38367355.02	(+) 37815081.02
SECURED LOANS AND BORROWINGS	4	0.00	0.00
UNSECURED LOANS AND BORROWINGS	5	0.00	0.00
DEFERRED CREDIT LIABILITIES	6	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	7	(+) 335652824.32	(+) 287900505.00
Total		673016704.18	568122160.38
ASSETS			
FIXED ASSETS	8	(+) 276518467.94	(+) 243516759.96
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9	(+) 38367355.02	(+) 37815081.02
INVESTMENTS - OTHERS	10	(+) 134318122.00	(+) 103576030.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	(+) 223812759.22	(+) 183214289.40
MISCELLANEOUS EXPENDITURE			
TOTAL		673016704.18	568122160.38
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING****INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2024***(Amount in Rs.)*

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	0.00	0.00
Grants/Subsidies	13	138329000.00	143991000.00
Fees/Subscriptions	14	63284630.99	56880529.00
Income from Investments (Income on Invest. From earmarked/endow. Funds transferred to Funds)	15	0.00	0.00
Income from Royalty, Publication etc.	16	2881636.61	2859660.00
Interest Earned	17	10656408.00	7615726.49
Other Income	18	1145071.00	1021267.79
Increase/(decrease) in stock of Finished goods and works-in-progress	19	0.00	0.00
TOTAL (A)		216296746.60	212368183.28
EXPENDITURE			
Establishment Expenses	20	84407996.00	78528613.00
Other Administrative Expenses etc.	21	87027541.91	74027179.53
Expenditure on Grants, Subsidies etc.	22	0.00	0.00
Interest Earned	23	0.00	0.00
Deprecation (Net Total at the year - end - corresponding to Schedule 8)		11708293.48	11221431.22
Stores Items written off/condemned during the year		3840531.15	4972905.65
TDS detected at source (ICICI)		5769.00	
TOTAL (B)		186990131.54	168750129.40
Balance being excess of income over expenditure (A-B)	(+)	29306615.06	43618053.88
Transfer to Special Reserve (Specify each)			
Transfer to / from General Reserve			
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND			
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTIGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date: 29 April 2024



(Om Prakash)
Accounts Officer



(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING****SCHEDULES FORMING PART OF BALANCE SHEET****AS ON 31st MARCH, 2024***(Amount in Rs.)*

SCHEDULE -1; CORPUS/CAPITAL FUND :		Current Year		Previous Year	
Balance as at the beginning of the year			242738143.16		199144089.28
				(+)	0.00
Less : Short shown of assets in the year 2020-21				(-)	24000.00
Add: Balance excess of income over expenditure	(+)	29306615.06		(+)	43618053.88
				(+)	
			29306615.06	(+)	43594053.88
BALANCE AS AT THE YEAR - END			272044758.22		242738143.16
		Current Year		Previous Year	
SCHEDULE 2 - RESERVES AND SURPLUS :					
1. Capital Reserve :					
As per last Account					
Less : Deductions during the year (Condemnation during)					
2. Revaluation Reserve :					
A As per last Account (Land)					
Addition during the year	(+)	27708672.00			
Less : Deductions during the year					
B As per last Account (Valuable Trees)					
Deduction during the year					
Less : Deductions during the year				(-)	32808.00
C Condemnation during the year (Fixed Assets)	(-)	756905.38		(-)	298760.00
3. Special Reserve :					
As per last Account					
Addition during the year					
Less : Deductions during the year					
TOTAL			26951766.62		331568.00

Date: 29 April 2024



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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2024

(Amount in Rs.)

SCHEDULE 3 – EARMARKED / ENDOWMENT FUNDS	Journal Fund	Spl Donation	Spl Grant	GPF/CPF	Current Year	Previous Year
	Fund WW	Fund XX	Fund YY	Fund ZZ		
(a) Opening balance of the funds	5105674.92	7247543.37	797549.00	24664313.73	37815081.02	36495945.02
(b) Additions to the Funds :						
i. Donations / Grants / Subscription / Membership	0.00	469319.00	0.00	5164000.00	5633319.00	6253386.00
ii. Income from investments made on account of funds	254952.00	107788.00	0.00	922418.00	1285158.00	1803402.00
iii. Other additions (specify nature) (i) Receipt of TDS refund	0.00	0.00	0.00	0.00	0.00	0.00
(ii)Bank Interest	2695.00	997.00	0.00	59479.00	63171.00	71083.00
(iii)Interest on TDR Maturity	0.00	65513.00	0.00	273991.00	339504.00	65113.00
Total (b)	257647.00	643617.00	0.00	6419888.00	7321152.00	8192984.00
TOTAL (a+b)	5363321.92	7891160.37	797549.00	31084201.73	45136233.02	44688929.02
(c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure- Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
- Others - (Payment to GPF)	0.00	0.00	0.00	6275876.00	6275876.00	5796460.00
Total	0.00	0.00	0.00	6275876.00	6275876.00	5796460.00
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00
- Bank charges	0.00	0.00	0.00	0.00	0.00	0.00
- Other Administrative expense/ TDs Deducted by Bank	0.00	493002.00	0.00	0.00	493002.00	1077388.00
Total	0.00	493002.00	0.00	6275876.00	6768878.00	1077388.00
Total (c)	0.00	493002.00	0.00	6275876.00	6768878.00	6873848.00
NET BALANCE AS AT THE YEAR - END (a+b - c)	5363321.92	7398158.37	797549.00	24808325.73	38367355.02	37815081.02

Notes

1. Disclosures shall be made under relevant heads based on conditions attaching to the grants.
2. Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds.

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2024

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
<u>SCHEDULE 4 - SECURED LOANS AND BORROWINGS:</u>				
1. Central Government	—	—	—	—
2. State Government (Specify)				
3. Financial Institutions	—	—	—	—
(a) Terms Loans				
(b) Interest accrued and due				
4. Banks :	—	—	—	—
(a) Terms Loans				
- Interest accrued and due				
(b) Other Loans (specify)				
- Interest accrued and due				
5. Other Institutions and Agencies	—	—	—	—
6. Debentures and bonds	—	—	—	—
7. Others (Specify)	—	—	—	—
TOTAL		NIL		NIL
Note : Amounts due within one year	—	—	—	—

Date: 29 April 2024


 (Om Prakash)
 Accounts Officer


 (Jai Kishan)
 Gp Capt
 Principal HMI

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2024

(Amount in Rs.)

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:	Current Year	Previous Year
1. Central Government	—	—
2. State Government (Specify)	—	—
3. Financial Institutions	—	—
4. Banks :		
(a) Terms Loans	—	—
(b) Other Loans (specify)	—	—
5. Other Institutions and Agencies	—	—
6. Debentures and bonds	—	—
7. Fixed Deposits	—	—
8. Others (Specify)	—	—
TOTAL	NIL	NIL
Note : Amounts due within one year		

SCHEDULE 6 - DEFERRED CREDIT LIABILITIES :	Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipment and other assets	—	—
b) Others	—	—
TOTAL	NIL	NIL
Note : Amounts due within one year		

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF BALANCE SHEET AS on 31st MARCH, 2024

(Amount in Rs.)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year		Previous Year	
A. CURRENT LIABILITIES				
1. Acceptances				
2. Sundry Creditors :				
a) For Goods				
b) Others - Details in schedule 7(A)(2)(b)	285078648.10		240630737.00	
3. Advances Received				
4. Interest accrued but not due on				
a) Secured Loans/borrowings			0.00	0.00
b) Unsecured Loans/borrowings			0.00	0.00
5. Statutory Liabilities:				
a) Overdue			0.00	0.00
b) Others - Income Tax & Sales Tax	254794.00	285333442.10	281292.00	240912029.00
6. Other current Liabilities - Remittance				
TOTAL (A)		285333442.10		240912029.00
B. PROVISIONS				
1. For Taxation				
2. Gratuity	21773054.00		20816300.00	
3. Superannuation/Pension	9775200.00		9611964.00	
4. Accumulated Leave Encashment	18771128.22		16560212.00	
5. Trade Warranties/Claims			0.00	
6. Depreciation Charges		50319382.22	0.00	
TOTAL (B)		50319382.22	46988476.00	46988476.00
TOTAL (A+B)		335652824.32		287900505.00

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101

DETAILS OF SUNDRY CREDITORS AS ON 31st MARCH 2024

Schedule 7(A) (2) (b) of Format

(Amount in Rs.)

Ser No	Particulars	Opening Balance	Increased (Received)	Decreased (Paid)	Closing Balance
1	Course Fee received in Advance	8828363.00	10171932.92	8828363.00	10171932.92
2	Grants received excess	226661529.00	269463771.00	226661529.00	269463771.00
3	Membership fees received in Advance	1900.00	0.00	200.00	1700.00
4	Security Deposit	2402938.00	454446.00	875246.82	1982137.18
5	Remittance (GPF and Regiment)	26498.00	0.00	0.00	26498.00
6	Income Tax payable	281292.00	2877234.00	2903732.00	254794.00
7	HMI Stores & Equipment	0.00	0.00	0.00	0.00
8	Refundable	2709509.00	4163140.00	3440040.00	3432609.00
	TOTAL	240912029.00	287130523.92	242709110.82	285333442.10

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY: HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2024

(Amount in Rs.)

Schedule 8 - Fixed Assets Description	Gross Block				Depreciation				Net block	
	Opening Balance as on 01.04.2023	Addition during the year -2023-24	Deduction during the year 2023-24	Cost/valuation at the year-end	As at the beginning of the year	On additions during the year	On Deduction during the year	Total up to the year ended 31/03/2023	As at the Current year-end	As at the Previous year-end
A. FIXED ASSETS:										
1. LAND:	57981975.00	27708672.00	0.00	85690647.00	0.00	0.00	0.00	0.00	85690647.00	57981975.00
a) Freehold										
b) Leasehold										
2. BUILDINGS:	128440532.88	11395570.00	0.00	139836102.88	6422026.64	121952.56	0.00	6543979.20	133292123.68	128440532.88
a) On Freehold Land	0.00				0.00	0.00				0.00
Add Amount capitalised during the year	0.00				0.00	0.00				0.00
b) On Leasehold Land	0.00				0.00	0.00				0.00
c) Ownership Flats / Premises	0.00				0.00	0.00				0.00
d) Superstructures on Land not belonging to the entity	0.00				0.00	0.00				0.00
3. PLANT MACHINERY & EQUIPMENT	1210044.78	0.00	0.00	1210044.78	171636.11	0.00	0.00	171636.11	1038408.67	1210044.78
4. VEHICLES	4632672.34	0.00	0.00	4632672.34	691241.30	0.00	0.00	715638.30	3917034.04	4632672.34
Less: Depreciation for the year 22-23					24397.00					
5. FURNITURE, FIXTURES	4715970.32	1575650.00	88368.13	6203252.19	462760.22	125216.25	0.00	587976.47	5615275.72	4715970.32
6. OFFICE EQUIPMENT	889120.79	726930.00	0.00	1616050.79	355648.31	167122.00	0.00	522770.31	1093280.48	889120.79
7. COMPUTER / PERIPHERALS	124918.07	0.00	0.00	124918.07	49967.23	0.00	0.00	49967.23	74950.84	124918.07
8. ELECTRIC INSTALLATIONS	752016.62	0.00	0.00	752016.62	300806.65	0.00	0.00	300806.65	451209.97	752016.62
9. LIBRARY BOOKS	52888.96	4165.00	0.00	57053.96	21155.58	416.50	0.00	21572.08	35481.88	52888.96
10. TUBEWELLS & W. SUPPLY	109864.24	0.00	0.00	109864.24	16479.64	0.00	0.00	16479.64	93384.60	109864.24
11. OTHER FIXED ASSETS										
Museum Models & Exhibit	3851908.87	1028708.00	94007.86	5075793.85	0.00	0.00	0.00	0.00	5075793.85	3851908.87
Add: transfer from Equipment capital		289184.84								
Guest house	1091682.73	88240.00	92427.27	1087495.46	199851.09	7230.70	0.00	207081.79	880413.67	1091682.73
Hostel (Crockery, etc) / Field Accommodation	2198542.15	1414360.00	471395.21	3141506.94	345429.38	178308.35	0.00	523737.73	2617769.21	2198542.15
Statue of Late Tenzing	551689.10	0.00	0.00	551689.10	82753.36	0.00	0.00	82753.360	468935.74	551689.10
Wireless Sets	166249.88	0.00	10706.91	1238069.97	112516.61	0.00	0.00	112516.61	1125553.36	166249.88
Add: transfer from Equipment capital		1082527.00								
Visualisation of New Museum	2035401.50	0.00	0.00	2035401.50	305310.22	0.00	0.00	305310.22	1730091.28	2035401.50
Museum Expansion	25732959.94	0.00	0.00	25732959.94	1286647.99	0.00	0.00	1286647.99	24446311.95	25732959.94
Training Capital Items	389201.91	0.00	0.00	389201.91	58380.28	0.00	0.00	58380.28	330821.63	389201.91
Documentary Film	185882.40	0.00	0.00	185882.40	74352.96	0.00	0.00	74352.96	111529.44	185882.40
Fire-fighting Equipment	2407.43	0.00	0.00	2407.43	361.11	0.00	0.00	361.11	2046.32	2407.43
Musical Equipment	25244.15	0.00	0.00	25244.15	3786.62	0.00	0.00	3786.62	21457.53	25244.15
Sports & Games	510315.60	152900.00	0.00	663215.60	102063.12	19866.66	0.00	121929.78	541285.82	510315.60
Valuable trees (In HMI Campus)	7861210.00	0.00	0.00	7861210.00	0.00	0.00	0.00	0.00	7861210.00	7861210.00
Tools & Implements	4060.30	0.00	0.00	4060.30	609.04	0.00	0.00	609.04	3451.26	4060.30
TOTAL	243516759.96	45466906.84	756905.38	288226761.42	11088180.46	620113.02	0.00	11708293.48	276518467.94	243516759.96
B. CAPITAL Work in progress	0.00									
GRAND TOTAL	243516759.96	45466906.84	756905.38	288226761.42	11088180.46	620113.02	0.00	11708293.48	276518467.94	243516759.96

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING


SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2024

(Amount in Rs.)

SCHEDULE - 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year	Previous Year
1. In Government Securities		
2. Other approved Securities		
3. Shares		
4. Debentures and Bonds		
5. Subsidiaries and Joint Ventures		
6. Others (to be specified) - Total as Four Funds	38367355.02	37815081.02
TOTAL	38367355.02	37815081.02
A. Journal Fund		
i. Investment in TDR (Including Accrued Interest)	5258796.00	5003844.00
ii. Balances with SBI, Darjeeling & other receivables/Cash in hand	104525.92	101830.92
	5363321.92	5105674.92
B. Special Donation Fund		
i. Investment in TDR (Including accrued Interest)	7376415.00	7203114.00
ii. Other receivable amount	18758.00	18758.00
iii. Balances with SBI, Darjeeling	2985.37	25671.37
	7398158.37	7247543.37
C. Special Grants for specific purposes Fund		
i. Campus Development	797549.00	797549.00
ii. Balances with SBI, Darjeeling	0.00	0.00
	797549.00	797549.00
D. GPF/CPF FUND		
i. Investment in TDR (Including Accrued Interest)	23556478.00	22360069.00
ii. Other receivable amount	408461.00	408461.00
iii. Balance with SBI, Darjeeling	843386.73	1895783.73
	24808325.73	24664313.73
SCHEDULE 10 - INVESTMENTS - others	Current Year	Previous Year
1. In Government Securities	0.00	0.00
2. Other approved Securities	134318122.00	103576030.00
3. Shares	0.00	0.00
4. Debentures and Bonds	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
TOTAL	134318122.00	103576030.00

Date: 29 April 2024


 (Om Prakash)
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2024

(Amount in Rs.)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year		Previous Year	
A. CURRENT ASSETS:				
1. Inventories :				
a) Stores and Spares Schedule -11 (A) of Format	53838972.89		51866275.11	
b) Loose Tools	0.00		0.00	
c) Stock-in-trade	0.00		0.00	
Finished Goods	0.00		0.00	
Work-in-progress	0.00		0.00	
		53838972.89	51866275.11	51866275.11
2. Sundry Debtors :				
a) Debt Outstanding for a period exceeding six months	172795.00		172795.00	
b) Others (Bill receivable)	2609784.00		1282600.00	
c) Recoveries (CPF)/GPF Fund)	0.00	2782579.00		1455395.00
3. Cash balances in hand (including cheques/drafts and imprest)		1256951.94		776380.94
4. Bank Balances :				
a) With Scheduled Banks :				
On Current Accounts		5494592.91	1235832.33	
On Deposit Accounts (includes margin money)				
On Savings Accounts		7443009.19	8528486.51	
b) With non-Scheduled Banks :				
On Current Accounts				
On Deposit Accounts				
On Savings Accounts		7270360.29	14211779.40	23976098.24
5. Post Office-Savings Accounts				
TOTAL (A)		78086466.22		78074149.29

Date: 29 April 2024


 (Om Prakash)
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 (Jai Kishan)
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

**NAME OF ENTITY: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
FOR THE FINANCIAL YEAR 2023-24
DETAILS OF SCHEDULE 11 FOR ITEM NO 3 AND 4**

(Amount in Rs.)

ITEM NO 3	CASH IN HAND	AMOUNT
(i)	Journal Fund	0.00
(ii)	Special Donation Fund	0.00
(iii)	Specific Grant for Specific Purpose	0.00
(iv)	GPF/CPF Fund	0.00
(v)	General Fund	1256951.94
	TOTAL	1256951.94

ITEM NO 4	CASH AT BANK	IN SAVING ACCOUNT	IN CURRENT ACCOUNT	TOTAL
"A"				
(i)	General Fund, SBI Darjeeling	7443009.19	5494592.91	12937602.10
(ii)	Axis Bank, Darjeeling	6030163.34		6030163.34
(iii)	ICICI Bank, Darjeeling	1240196.95		1240196.95
		14713369.48	5494592.91	20207962.39
"B"				
(v)	Journal Fund	104525.92		
(vi)	Special Donation Fund	2987.37		
(vii)	Specific Grant for Specific Purpose	0.00		
(viii)	GPF/CPF Fund	843386.73		
	TOTAL	950900.02		

Date: 29 April 2024


(Om Prakash)
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2024

(Amount in Rs.)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)	Current Year		Previous Year	
B. LOANS. ADVANCES AND OTHER ASSETS				
1. Loans:				
a) Staff (Festival Advance)	150234.00		99834.00	
b) Other Entities engaged in activities/objectives similar to that of the Entity			0.00	
c) Other (specify) (Sundry loan & Advances)	0.00		10518.00	
d) Loans (A/C - GPF/CPF Fund)		150234.00	0.00	110352.00
2. Advances and other amounts recoverable in cash or in kind or for value to be received :				
a) On Capital Account (Work in Progress)			0.00	
b) Pre-payments			0.00	0.00
i) Tax deducted at Source - A/C G.P Fund				
3. Income Accrued:				
a) On Investments from Earmarked/Endowment Funds (Interest saved on GPF/CPF)			0.00	
b) On Investments - Others (Journal Fund, Special donation Fund)			0.00	
c) On Loans and Advances			0.00	
d) Others (Interest accrued on GPF/CPF)(includes income due unrealised- Rs.....)			0.00	0.00
4. Claims Receivable (Grant -in -Aid)	145576059.00	145576059.00	105692925.71	105692925.71
TOTAL (B)		145726293.00		105803277.71
Total (A+B)		223812759.22		183877427.00

Date: 29 April 2024


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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING


**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR
ENDED 31st MARCH 2024**

(Amount in Rs.)

SCHEDULE 12 - INCOME FROM SALES/SERVICES	Current Year	Previous Year
1. Income from Sales		
a) Sale of Finished Goods	0.00	0.00
b) Sale of Raw Material	0.00	0.00
c) Sale of Scraps	0.00	0.00
2. Income from Services		
a) Labour and Processing Charges	0.00	0.00
b) Professional/Consultancy Services	0.00	0.00
c) Agency Commission and Brokerage	0.00	0.00
d) Maintenance Services (Equipment/Property)	0.00	0.00
e) Others (Specify)	0.00	0.00
TOTAL	0.00	0.00
SCHEDULE 13 - GRANTS/SUBSIDIES	Current Year	Previous Year
(Irrevocable Grants & Subsidies Received)		
1) Central Government I -MOD	72290000.00	72859000.00
II- Ministry of Youth Affairs	36145000.00	36432000.00
2) State Government (s) (Non-plan)	29894000.00	34700000.00
3) Government Agencies		
4) Institutions/Welfare Bodies		
5) International Organisations		
6) Others (Specify)		
TOTAL	138329000.00	143991000.00

Date: 29 April 2024


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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR
ENDED 31st MARCH 2024**

(Amount in Rs.)

SCHEDULE 14 - FEES/SUBSCRIPTIONS	Current Year		Previous Year	
1) Entrance Fees (Gate collection)	30104340.00		23280790.00	
2) Annual Fees/Subscriptions (Membership fee)	0.00		600.00	
3) Seminar/Program Fees (Course fee)	29763570.99		29125207.00	
4) Others (Specify) Training Film	263080.00		344250.00	
5) Adventure Park	3153640.00		4052160.00	
6) Souvenir commission sale	0		77522.00	
TOTAL				
Note - Accounting Policies towards each item are to be disclosed		63284630.99		56880529.00
SCHEDULE 15 - INCOME FROM INVESTMENTS				
	Investment from Earmarked Fund		Investment - Others	
(Income on Invest. From Earmarked/Endowment Funds transferred to Funds)				
1) Interest	Current Year	Previous Year	Current Year	Previous Year
a) On Govt. Securities	_____	_____	_____	_____
b) Other Bonds/Debentures	_____	_____	_____	_____
2) Dividends:				
a) On Shares	_____	_____	_____	_____
b) On Mutual Fund Securities	_____	_____	_____	_____
3) Rents	_____	_____	_____	_____
4) Others (Specify)	_____	_____	_____	_____
TOTAL	NIL	NIL	NIL	NIL
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS				

Date: 29 April 2024


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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED
31st MARCH 2024

(Amount in Rs.)

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC	Current Year	Previous Year
1) Income from Royalty	0.00	0.00
2) Income from Publications - (Souvenir Shop Sale proceeds)	2881636.61	2859660.00
3) Others (specify) - Advertisement for Publication of Journal	0.00	0.00
Total	2881636.61	2859660.00
SCHEDULE 17 - INTEREST EARNED	Current Year	Previous Year
1) On Term Deposits:		
a) With Scheduled Banks	10098336.00	7173227.49
b) with Non-Scheduled Banks		48219.00
c) with Institutions		
d) Others		
2) On Savings Accounts:		
a) With Scheduled Banks	558072.00	394280.00
b) With Non-Scheduled Banks		
c) Post Office Savings Accounts		
d) Others		
3) On Loans :		
a) Employees/Staff		
b) Others (On Mobilization Advance from the contractor)		
4) Interest on Debtors and Other Receivables		
Total	10656408.00	7615726.49
Note - Tax deducted at source to be indicated		

Date: 29 April 2024


(Om Prakash)
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Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR
ENDED 31st MARCH 2024**

(Amount in Rs.)

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) Other receipts (Guest House Rent)	372932.00	513026.00
3) Cash Realisation against HMI Stores	82169.00	167102.79
4) Miscellaneous Income - (Miscellaneous Receipts)	689970.00	341139.00
TOTAL	1145071.00	1021267.79
SCHEDULE 19 - INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	Current Year	Previous Year
a) Closing stock		
Finished Goods		
Work-in-progress		
b) Less : Opening Stock		
Finished Goods		
Work-in-Progress		
NET INCREASE /(DECREASE) [a-b]		0.00
SCHEDULE 20 - ESTABLISHMENT EXPENSES		
a) Salaries and Wages Includes Extra Duty pay & allowances etc	68557483.00	64338601.00
b) Allowances and Bonus Includes Extra Duty pay & allowances etc		0.00
c) Contribution to Provident Fund		0.00
d) Contribution to Other Fund (specify)		0.00
e) Staff welfare Expenses		0.00
f) Expenses on Employees' Retirement and Terminal Benefits	13566281.00	10802106.00
g) Others (specify)		
(I) Provision of Gratuity & Pension	1119990.00	
(II) Provision of Leave Encashment	1164242.00	
	2284232.00	3387906.00
TOTAL	84407996.00	78528613.00

Date: 29 April 2024


 (Om Prakash)
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 (Jai Kishan)
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 Principal HMI

**HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES - 21 - OTHER ADMINISTRATIVE EXPENSES ETC**

(Amount in Rs.)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPESES ETC.	Current Year	Previous Year
a) Purchases		
b) Labour and processing expenses		
c) Cartage and Carriage Inwards		
d) Electricity and power	2870661.00	2164750.00
e) Water charges	1595680.00	1276130.00
f) Insurance	112231.00	112231.00
g) Maintenance Expenditure	21328141.00	17234418.00
h) Excise Duty	0.00	0.00
l) Rent, Rates and Taxes	0.00	0.00
j) Vehicles Running and Maintenance	2652060.00	2179873.00
k) Postage, Telephone and Communication Charges	190247.00	179094.00
l) Printing and Stationary	582498.00	463456.00
m) Travelling and conveyance Expenses	1212754.00	2058874.00
n) Expenses on Seminar/Workshops	0.00	0.00
o) Subscription Expenses	0.00	0.00
p) Expenses on Fees	0.00	0.00
q) Auditors Remuneration	0.00	0.00
r) Hospitality Expenses	0.00	0.00
s) Professional Charges	0.00	0.00
t) Provision for Bad and Doubtful Debts/Advances	0.00	0.00
u) Irrecoverable Balances Written-off	0.00	0.00
v) Packing Charges	0.00	0.00
w) Freight and Forwarding Expenses	0.00	0.00
x) Distribution Expenses	0.00	0.00
y) Advertisement and Publicity	0.00	0.00
z) Printing of Gate Ticket	0.00	0.00

AA) Others (specify)	0.00	0.00
1. 60th year celebration of Institute	0.00	0.00
2. Medicine consumed	850920.00	580520.00
3. Souvenir stores consumed	2160345.91	2175483.43
4. Training expenditure & Ration consumed	52270841.00	44745031.00
5. Material for Manufacturing wing consumed	140391.00	70444.00
6. Distribution of HMI Journal	0.00	0.00
7. General Contingency & Misc Expenditure	1060772.00	786875.00
TOTAL	87027541.91	74027179.43

Date: 29 April 2024


 (Om Prakash)
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FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE PERIOD/YEAR ENDED 31st MARCH 2024

(Amount in Rs.)

SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.	Current Year	Previous Year
a) Grants given to Institutions / Organisations	0	0
b) Subsidies given to Institutions/Organisations	0	0
TOTAL	0	0
Note - Name of the Entities, their Activities along with the amount of Grants/Subsidies are to be disclosed		

SCHEDULE 23 - INTEREST	Current Year	Previous Year
a) On Fixed Loans	0	0
b) On other Loans(including Bank Charges)	0	0
c) Others (specify)	0	0
TOTAL	0	0

Date: 29 April 2024


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FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE PERIOD/YEAR 31st MARCH, 2024
SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES (Illustrative)

1) ACCOUNTING CONVENTION

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

2) INVENTORY VALUATION

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

2.2 Raw materials, semi-finished goods and finished goods are valued at lower of cost and net realizable value. The costs are based on weighted average cost. Cost of finished goods and semi-finished goods is determined by considering material, labour and related overheads.

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 includes 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 Act, 1961. As regards charging of Depreciation. the depreciation has been charged on last year Closing Balance and also on prodata bass on year's purchase except equipment.

6.2 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) ACCOUNTING FOR SALES

Sales include excise duty and are net of sales returns, rebate and trade discount.

9) GOVERNMENT GRANTS/SUBSIDIES

9.1 Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.

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

9.3 Government grants/subsidy are accounted on realization basis.

10) FOREIGN CURRENCY TRANSACTIONS

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

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

11) LEASE

Lease rentals are expensed with reference to lease terms.

12) RETIREMENT BENEFITS

Liability towards gratuity payable on death/retirement of the employees & provision for accumulated leave encashment benefit to the employees has been provided in the Books of Accounts.

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

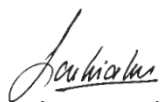
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING****SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH, 2024
(NOTES ON ACCOUNTS)**

1		SCHEDULE 25 – CONTINGENT LIABILITIES	
	1.1	Claims against the Entity not acknowledged as debts -	Rs. 0.00
	1.2	In respect of:	
		Bank guarantees given by/on behalf of the Entity -	Rs. 0.00
		Letters of Credit opened by Bank on behalf of the entity -	Rs. 0.00 (Previous year Rs. 0.00)
		Bills discounted with banks	Rs. 0.00 (Previous year Rs. 0.00)
	1.3	Disputed demands in respect of :	
		Income-Tax	Rs. 0.00 (Previous year Rs. 0.00)
		Sales-Tax	Rs. 0.00 (Previous year Rs. 0.00)
		Municipal Taxes	
	1.4	In respect of claims from parties for non-execution of orders, but contested by the Entity	Rs. 0.00 (Previous year Rs. 0.00)
2.		CAPITAL COMMITMENTS	
		Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances)	Rs. 0.00 (Previous year Rs. 0.00)
3.		LEASE OBLIGATIONS	
		Future obligations for rentals under finance lease arrangements for plant and machinery amount to	Rs. 0.00 (Previous year Rs. 0.00)
4.		CURRENT ASSETS, LOANS AND ADVANCES	
		In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.	
5.		TAXATION	
		Surplus of the Institute has been exempted from Income Tax as being registered as a society under the societies registration Act - 1860 with effect from the year 1954-55	

Date: 29 April 2024



(Om Prakash)
Accounts Officer



(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH, 2024

SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative)- Contd

Amount in Rupees

6	FOREIGN CURRENCY TRANSACTIONS	CURRENT YEAR	PREVIOUS YEAR
6.1	Value of Imports Calculated on C.I.F Basis:		
	Purchase of finished Goods		
	Raw Materials & Components (Including in transit)		
	Capital Goods		
	Stores, Spares and Consumables		
6.2	Expenditure in foreign currency:		
	a) Travel		
	b) Remittances and Interest payment to Financial Institution/Banks in Foreign Currency		
	c) Other expenditure:		
	Commission on Sales		
	Legal and Professional Expenses		
	Miscellaneous Expenses		
6.3	Earnings:		
	Value of Exports on FOB basis		
6.4	Remuneration to auditors :		
	As Auditors		
	Taxation matters		
	For Management services		
	For certification		
7	Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.		
8	Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2024 and the Income and Expenditure Account for the year ended on that date.		

Date: 29 April 2024


 (Om Prakash)
 Accounts Officer


 (Jai Kishan)
 Gp Capt
 Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st MARCH 2024

RECEIPT	Current Year	Previous Year	PAYMENT	Current Year	Previous Year
I. Opening Balance			I. Expenses		
a) Cash in hand	776380.94	470022.94	a) Establishment Expenses	82123764.00	75140707.00
b) Bank Balances			b) Administrative Expenses	86840139.00	74202830.00
i) In current accounts	1235832.78	989713.71			
ii) In deposit accounts	2846158.95	2886246.95			
iii) Savings accounts	19894106.96	4330256.24			
II. Grants Received			II. Payments made against funds for various projects		
a) From Government of India	108435000.00	109291000.00	(Name of the fund or project should be shown along with the particulars of payments made for cash project)		
b) From State Government	29894000.00	34700000.00			
c) From other sources (details) Donation exp. to be shown separately)					
III. Income on Investments from			III. Investments and deposits made		
a) Earmarked/Endow.Funds			a) Out of Earmarked/Endowment funds		
b) Own Funds (Other Investment)			b) Out of Own Funds (Investments-Others)	20000000.00	25000000.00
IV. Interest Received			IV. Expenditure on Fixed Assets		
a) On Bank Deposits	558072.00	394280.00	a) Purchase of Fixed Assets	23367875.00	21420051.00
b) Loans, Advances etc.			b) Expenditure on capital "work-in-Progress"		
V. Other Income (Specify)			V. Refund of surplus money/Loans		
Course Fee	32389740.91	26002138.00	a) To the Government of India		
Membership Fee	0.00	0.00	b) To the State Government		
Souvenir Shop sale succeeds	2881636.61	2859660.00	c) To other providers of funds		
Gate Collection	30104340.00	23280790.00	VI. Finance Charges (Interest)		
Misc. Receipts	689970.00	341139.00	VII. Other Payments (Specify)		
Training Film	263080.00	344250.00	(a) Refund of Security Deposit	875246.82	969011.00
Adventure Park	3153640.00	4052160.00	(b) Refund of Earnest Money		
Souvenir Commission sale		77522.00	(c) Sales Tax		
			(d) Income Tax	2903732.00	2450980.00
VI. Any other receipts (give details)			(e) Remittance	11758078.00	14209058.00
Cash realization against hostel store	0.00		(f) Refundable	3440040.00	3301500.00
Cash Realization against HMI store	82169.00	167102.79	(g) Festival Advance	224000.00	168000.00
Earnest Money			(h) Pay & Allowances Payable	28744203.00	
Security Deposit	454446.00	665454.00	(i) TDS Deducted (ICICI)	24706.00	
Income Tax	2877234.00	2477478.00			
Remittance	11758078.00	14209058.00			
Recovery of Festival Advance	173600.00	117600.00			
Refundable	4163140.00	3397500.00	VIII. Closing Balances		
Sales Tax			a) Cash in hand	1256951.94	776380.94
Premature value of FDR		10000000.00			
Pay & Allowances Payable	28744203.00		i) In current accounts	5494592.91	1235832.78
Reserve on Construction of Job Work			ii) In deposit accounts (ICICI Bank)	1240196.95	2846158.95
Receipt of Guest House Rent	372932.00	513026.00	iii) Savings accounts	13473172.53	19894106.96
Refund of TDS (ICICI)	18937.00	0.00			
Interest earned on premature of Fixed Deposit		48219.00			
TOTAL	281766698.15	241614616.63	TOTAL	281766698.15	241614616.63

Date: 29 April 2024


 (Om Prakash)
 Accounts Officer


 (Jai Kishan)
 GpCapt
 Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING (WB)

CLOSING STOCK OF STORES AS ON 31st MARCH 2024

SCHEDULE 11 (A) OF FORMAT

Sl. No.	Particulars	Opening Balance	Increase	Decrease	Closing Balance
1.	HMI Stores & Equipment	51325947.74			
	ADD: Purchases for 2023-2024		6981352.00		
	Less : Stores Condemned for 2023-24 for the year 2022-23			3237075.15	
	Less: Stores written-off against cash received			82169.00	
	Less : Stores written off by Principal			521287.00	
	Less : Permanently transfer to Museum			1371711.84	53095056.75
2	Medicine Expandable Stores	274880.00			
	Add: Purchases during 2023-24		829760.00		
	Less: Consumed during the year 2023-24			850920.00	253720.00
3	Materials for Manufacturing Wing	63943.00			
	Add:Purchases during the year 2023-2024		133581.00		
	Less: item used for repair and maintenance			140391.00	
	Less : Stores consumed during the year				57133.00
4	Souvenir Stores	81344.57			
	Add: Purchase during the year 2023-2024		1997865.00		
	Add: Adjustment of sale for the year 21-22		371132.8		
	Add: Adjustment of sale for the year 22-23		40055.18		
	Less: consumed during the year 2023-2024			2160345.91	
	Less : Stores consumed counter sale/VIP Present			20195.50	309856.14
5	Ration Stores	1536.00			
	Add: Purchases during the year 2023-2024		21784208.00		
	Less Stores consumed during the year 2023-2024			21781160.00	4584.00
6	HMI Journals/Brochures	118623.00			
	Add: Purchases during the year 2023-2024		0.00	0.00	118623.00
	Less: Distribution				
	TOTAL	51866274.31			53838972.89

Date: 29 April 2024


 (Om Prakash)
 Accounts Officer


 (Jai Kishan)
 GpCapt
 Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING
DETAILS OF SUNDRY DEBTORS AS ON 31st March 2024

Schedule 11(A) 2(a) & (b) of Format

1. Course Fee receivable						
Ser No	YEAR	Human Resource Development Ministry	MOD	YSD West Bengal	BIPARD	TOTAL
1	1997-98	42600.00	0.00			42600.00
2	1998-99	38600.00	0.00			38600.00
3	1999-00	31800.00	0.00			31800.00
4	2000-01	33500.00	0.00			33500.00
5	2023-24	0.00	20497.00	2070197.00	519090.00	2609784.000
	TOTAL	146500.00	20497.00	2070197.00	519090.00	2756284.00

2 Membership Fees:					
Ser No	Year	Opening Amount	Receivable Amount	Closing Amount	
1	1996-1997	0.00	500.00	500.00	
2	1997-1998	500.00	700.00	900.00	
3	1998-1999	900.00	7650.00	8250.00	
4	1999-2000	8250.00	1000.00	8850.00	
5	2000-2001	8850.00	1400.00	9750.00	
6	2001-2002	9750.00	2500.00	11650.00	
7	2002-2003	11650.00	2100.00	12850.00	
8	2003-2004	12850.00	3045.00	14295.00	
9	2004-2005	14295.00	5100.00	15895.00	
10	2005-2006	15895.00	4700.00	20595.00	
11	2006-2007	20595.00	5300.00	25795.00	
12	2007-2008	25795.00	4300.00	26295.00	26295.00
			Grand Total :		2782579.00

Date: 29 April 2024


 (Om Prakash)
 Accounts Officer


 (Jai Kishan)
 GpCapt
 Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING 734101

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2024
LOANS AND ADVANCES

SCHEDULE 11 (B)

(Amount in Rs.)

Sl. No	Particulars	Opening Balance	Increase (Paid)	Decrease (Adjusted)	Closing Balance
1	Festival Advance	99834.00	224000.00	173600.00	150234.00
2	Training Field Expenses (Shri Soumendu Mordunya)	10518.00	0.00	10518.00	0.00
	TOTAL	110352.00			150234.00

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
GpCapt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING(WB) 734101
TRAINING EXPENDITURE ACCOUNT FOR 2023-24
SCHEDULE - "A" (CONSUMED)

(Amount in Rs.)

Sl. No.	Head	Ledger page no.	Amount
1	Ration vide Schedule 11 (A) (Serial-6)	378-379 to 386-387	21781160.00
2	Field Expenses	392-393 to 400-401	22592296.00
3	Mountain Allowance & TA/DA GI	404-405 to 412-413	2055735.00
4	Transport	416-417 to 418-419	3086668.00
5	Miscellaneous	422-423 to 428-429	1003923.00
7	HMI Expedition	582-583 to 584-585	1751059.00
		Total	52270841.00

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
GpCapt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101

DETAILS OF MAINTENANCE EXPENDITURE FOR 2023-24

SCHEDULE - "B"

(Amount in Rs.)

Ser.No	Particulars	Ledger page no.	Amount
1	Guest House	446-447 to 452-453	588301.00
2	Hostel	454-455 to 458-459	595178.00
3	Garden	460-461 to 462-463	194671.00
4	Library	466-467 to 468-469	27584.00
5	Museum	472-473 to 474-475	416833.00
6	H.M.I, Stores	478-479 to 480-481	255108.00
7	Office Equipment	502-503 to 506-507	361531.00
8	Repairs & Maintenance	488-489 to 496-497	18888935.00
		TOTAL	21328141.00

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
GpCapt
Principal HMI


HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULE OF PAYMENTS FOR THE YEAR 2023-24

(Amount in Rs.)

Sl. No.	Payment	Amount	
		Inner	Outer
[A]	Establishment Expenses		
1	Pay & Allowances	68462421.00	
2	Extra duty pay	95062.00	
3	Gratuity & Pension	13566281.00	82123764.00
[B](i)	Administrative Expenses		
1	Travelling Expenses	1212754.00	
2	General Contingencies & Misc. Expenses	1060772	
3	Postage	48323	
4	Telephone	141924	
5	Stationery & Printing	582498	
6	Electricity	2870661.00	
7	Insurance	112231.00	
8	Water Supply	1595680.00	
9	Rent, Rates & Taxes	0.00	
10	Vehicle Running Expenses	2652060.00	10276903.00
[B] (ii)	Administrative Expenses(Training)		
1	Ration	21784208.00	
2	Field Expenses	22592296.00	
3	TrG Mountain Allowance &TA/DA to G.I	2055735.00	
4	Transport	3086668.00	
5	Miscellaneous	1003923.00	
6	Medicine Expenditure	829760.00	
7	HMI Expedition	1751059.00	53103649.00
[B](iii)	Administrative Expenses (Maintenance)		
1	Guest House	588301.00	
2	Hostel	595178.00	
3	Garden	194671.00	
4	Library	27584.00	
5	Museum	416833.00	
6	H.M.I Store	255108.00	
7	Sports & Games	0.00	
8	Repairs & Maintenance	18888935.00	
9	Office Equipment	361531.00	
10	Materials for Manufacturing	133581.00	
11	Souvenir Purchase	1997865.00	
12	Publication of Journal	0.00	23459587.00

Date: 29 April 2024


(Om Prakash)
Accounts Officer
Page 35 of 48


(Jai Kishan)
GpCapt
Principal HMI

[C]	Purchase of Fixed Assets		
1	Campus Development	11395570.00	
2	Furniture	1575650.00	
3	Guest House	88240.00	
4	Hostel & Field Accommodation	1414360.00	
5	Museum	1028708.00	
6	Library	4165.00	
7	Office Equipment	726930.00	
8	HMI Stores & Equipment	6981352.00	
9	Medical Equipment	0.00	
10	Sports & Games	152900.00	
			23367875.00
		TOTAL	192331778.00

Date: 29 April 2024


 (Om Prakash)
 Accounts Officer


 (Jai Kishan)
 GpCapt
 Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING 734101

**CALCULATION OF GOVT. SHARE ON THE BASIS OF ACTUAL, EXPENDITURE FOR THE
YEAR 2023-24**

ANNEXURE - A

Total Expenditure during the year 2023-24			192331778.00
Less : Institute Receipt during 2023-24			70413411.52
			121918366.48
Less : Capital expenditure for 2023-24			23367875.00
Recurring/Non-Recurring expenditure 2023-24			98550491.48
Details of Capital Expenditure: -			
1. HMI Stores and Equipment	6981352.00		
2. Campus Development	11395570.00		
3. Furniture	1575650.00		
4. Guest House	88240.00		
5. Hostel & Field Accommodation	1414360.00		
6. Museum	1028708.00		
7. Library	4165.00		
8. Office Equipment	726930.00		
9. Medical Equipment	0.00		
10. Sports and games Capital	152900.00		
11. New Vehicles	0.00		
	23367875.00		
		Capital Expenditure	23367875.00
		Recurring/Non-Recurring Expenditure	98550491.48
			121918366.48
Grant Shares on Actual Expenditure for 2023-24			
Name of Govts	Capital	Recurring & Non Recuring	Total Share
1) Ministry of Defence	10905008.00	32850164.00	43755172.00
2) Ministry of Youth Affairs & Sports, New Delhi	5452504.00	16425082.00	21877586.00
3) Govt. of West Bengal (Dept of Sports & Youth Services)	7010363.00	49275245.00	56285608.00
	23367875.00	98550491.00	121918366.00

Date: 29 April 2024


 (Om Prakash)
 Accounts Officer


 (Jai Kishan)
 GpCapt
 Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

STATEMENT OF GRANTS-IN-AID FOR THE YEAR 2023-2024

ANNEXURE – B

Name of Government / Ministry/ Department		Grant Less/Excess Received as on 01.04.2023		Share on the Basis of Actual expenditure of the year 2023-2024		Grant Receivable During the year 2023-2024 after adjustment of Excess/ Less payment		Grant Received during the year 2023-24		Grant received excess/less as on 31/3/2024
Ministry of Defence, New Delhi	(+)	147584536.00	(-)	43755172.00	(+)	103829364.00	(+)	72290000.00	(+)	176119364.00
Ministry of Youth Affairs & Sports, New Delhi	(+)	79076993.00	(-)	21877586.00	(+)	57199407.00	(+)	36145000.00	(+)	93344407.00
Govt. of West Bengal(Dept of Sports & Youth Services)	(-)	119184451.00	(-)	56285608.00	(-)	175470059.00	(+)	29894000.00	(-)	145576059.00
	(+)	107477078.00	(-)	121918366.00	(-)	14441288.00	(+)	138329000.00	(+)	123887712.00

Date: 29 April 2024


(Om Prakash)
Accounts Officer


(Jai Kishan)
GpCapt
Principal HMI

New Delhi

Dated:

(SANJAY SETH)
RAKSHA RAJYA MANTRI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

ANNUAL REPORT FOR THE PERIOD
FROM 01 APR 2023 TO 31 MAR 2024

1. Himalayan Mountaineering Institute (HMI), Darjeeling, the premier Mountaineering Institute of the country, was established at Darjeeling in Nov 1954 after the first successful ascent of Mount Everest by Sherpa Tenzing Norgay and Sir Edmund Hillary. The Institute is a registered body under Societies Registration Act XXI of 1860.

2. HMI is jointly administered by Govt. of India and Govt. of West Bengal. Hon'ble Raksha Mantri is the President and Hon'ble Chief Minister, West Bengal is the Vice President of the Institute. The superintendence, direction and control of the affairs and concerns of the Institute vest in the Executive Council (EC). The EC has among its members the representatives of Central and State Governments, those elected by the General Body of the Institute and those nominated from amongst donors and other persons who are likely to promote the cause of the Institute. Joint Secretary (AF), Ministry of Defence and Principal Secretary, Youth Services Department of Government of West Bengal act as Secretaries of the Institute.

Objectives

3. The principal objectives of the Institute are :-

- (a) To impart theoretical and practical training in mountaineering and rock climbing.
- (b) To awaken interest in mountaineering and love for mountains.
- (c) To provide training and conduct Search & Rescue Operations.
- (d) To train the enterprising members of the community, who in turn, help in promoting mountaineering activities in the Himalaya as a sport or as a scientific pursuit.

4. **Courses**. In pursuance of the above objectives, the Institute conducts Basic, Advance, Search & Rescue, Adventure and Sport Climbing Courses. Adventure Courses are also conducted for adults including school teachers to enable them to organize adventure activities in their respective schools. Customized courses for Visually Handicapped Persons and National Disaster Relief Force (NDRF) are also conducted every year.

5. **Adventure Course**. This 15-days duration adventure courses are organized separately as well as combined for boys and girls in the age group of 12-17 years and combined courses for men and women above 17 years of age. The number of trainees in each course is 70. The objective of the course is to develop physical and mental capabilities of the trainees and to instil in them spirit of adventure, self-discipline & camaraderie. Training on Rock climbing, trekking in high mountains (upto 12,000 feet AMSL) watermanship, cross country race and practice of leadership techniques are imparted in this course.

6. **Basic Mountaineering Course**. The objective of this 28 days course is to attract young men & women in mountaineering. The course includes theoretical and practical training in rock climbing, snow and ice crafts up to an altitude of 16,500 ft. Basic knowledge on meteorology, geology, map reading, first aid, and ecology and environment is also imparted. The average number of trainees in each course is 60 students.

7. **Advance Mountaineering Course.** Trainees who qualify Basic Course with 'A' grade are eligible to undergo these 28 days duration course. The objective of the course is to make the trainees fit to join mountaineering expeditions. Training is imparted on advanced techniques of rock climbing including unaided climbing and snow & ice crafts at and beyond 19,000 ft. Emphasis is laid on Alpine Style climbing, usage and maintenance of mountaineering equipment and learning to plan and organize a mountaineering expedition. Trainees attempt to scale a peak above 18,000 feet during this course. Average number of trainees in each course is 40.

8. **Method of Instruction Course.** Advance course qualified trainees with 'A' grade who wish to pursue mountaineering as a career are admitted in this 28 day duration course. The objective of the course is to improve the instructional capabilities of the participants to enable them to impart mountaineering lessons confidently and also act as a guide. The capacity of Method of Instruction course is 20 students.

9. **Search & Rescue Course.** Advance course qualified trainees graded 'Alpha' category are admitted for this 23 days Search & Rescue Course. Rescue trained mountaineers would be able to help fellow climbers during emergency situation in the mountains. The trainees are familiarized with Helicopter S&R operations including winching demo, Characteristics and limitations of Helicopter, preparation and marking of Helipad beside Search and Rescue Techniques. The capacity of Search & Rescue Course is 30 students.

10. **Special Courses.** To meet the divergent requirement of Schools, Colleges and other Organizations, Special Courses in Basic Mountaineering, Adventure, Sports Climbing and Rock Climbing of varied durations are conducted on specific demand.

11. Trainees for these courses come from various parts of the country and professions from all sections of the society including armed forces & para military personnel, NCC, Sainik School cadets, Dept. of Youth Services of Govt. of West Bengal and private individuals sponsored by various clubs and organizations in the country and abroad. During the period, Institute collaborated with **Bihar Institute of Public Administration and Rural Development (BIPARD)** and conducted Special Adventure courses for their trainee officers and also conducted courses for the students of Kaasthamandap and Rato Bangla School, Nepal.

12. During lean period, the Institute Instructors are sent to different parts of the country to conduct rock climbing courses on request of various clubs/ organizations. The Institute also details Instructors to participate in expeditions conducted by others agencies to update their mountaineering techniques and to attend special seminars/workshops/courses.

13. **Number of Persons Trained in Various Courses in Last One Year.** During the period from 01 Apr 2023 to 31 Mar 2024, the Institute conducted 14 courses and trained **762 persons excluding special courses (total 13 special courses)**. Details are as under:-

TABLE "A"

Basic Course		Advance Course		Adventure Course		MOI course		S&R Course	
No of Courses	No of Trainees	No of Courses	No of Trainees	No of Courses	No of Trainees	No of Courses	No of Trainees	No of Courses	No of Trainees
BMC-356	59	AMC-197	51	Advt-255	92	Mol-33	26	S&R-06	29
BMC-357	71	AMC- 197A	12	Advt-256	68	-	-	-	-
BMC-358	72	AMC-198	52	-	-	-	-	-	-
BMC-359	68	AMC-199	57	-	-	-	-	-	-

BMC-360	61	-	-	-	-	-	-	-	-
BMC-361	44	-	-	-	-	-	-	-	-
Total	375		172	-	160	-	26	-	29

Note: There were a total of 26 foreigners for the year contributing to Rs 23,00,876 and 11 Indians on Actual Cost Basis contributing to Rs 819,896.

TABLE "B"

Major Expeditions/ Training Activities			Special Courses		Remarks
Activities	Gents	Ladies	Gents	Ladies	
Joint Expedition to Mt. Khangchengyao (6889 mtr) and Mt. Chomo Yummo (6829 mtr) by Indian Army & HMI	Army – 20 HMI – 06	-	-	-	The Mountaineering Expedition to Mt. Khangchengyao & Mt. Chomo Yummo, a joint venture by Indian Army and HMI launched in the month of Sep 2023 under banner of Eastern Army Command and Principal HMI led both the expedition. Mt Khangchengyao was summited successfully. Due to inclement weather and safety reasons, summit to Mt Chomo Yummo was called off by the leader just before the lake burst in Sikkim.
Excursion/ Visit to HMI/ Soft Adventure/ Survival Skills Camps.	-	-	14	-	Special Survival & Rescue Trg for Armed Forces personnel from 04 May to 14 May 2023.
	-	-	41	24	Spl Adventure Course for South Point High School, Kolkata wef 15 May to 19 May 2023
	-	-	35	10	Spl Adventure Course for Delhi Public School, Patna wef 29 May to 03 Jun 2023.
	-	-	61	13	Spl Adventure Course for BIPARD (Bihar Institute of Public Administration and Rural Development) wef 19 May to 24 May 2023.
	-	-	46	23	Spl Adventure Course for BIPARD (Bihar Institute of Public Administration and Rural Development) wef 26 Jun to 30 Jun 2023.
			108	10	Spl Adventure Course for BIPARD (Bihar Institute of Public Administration and Rural Development) wef 15 Nov to 18 Nov 2023.
		—	28	25	Special Mountaineering course-cum-expedition to Mt. Rhenok from 21 Nov to 18 Dec 2023 for Haryana School Siksha Pariyojna Parishad.
	-	-	31	25	Spl Adventure Course for Kaasthamandap School, Nepal from 28 Dec 2023 - 06 Jan 2024.
	-	-	28	27	Spl Adventure Course for Raato Bangla School, Nepal from 04 Jan to 14 Jan 2024
	-	-	48	0	Spl Adventure Course for BIPARD (Bihar Institute of Public Administration and Rural Development) wef 05 Feb to 10 Feb 2024.
	-	-	33	35	Spl Adventure Course for BIPARD (Bihar Institute of Public Administration and Rural Development) wef 09 Mar to 14 Mar 2024.
			36	03	Spl Adventure Course for BIPARD (Bihar Institute of Public Administration and Rural Development) wef 14 Mar to 19 Mar 2024.
		-	836	897	During FY 2023-24, total 1733 cadets of Bharat Scout attended 02 hrs Adventure Camp at HMI.
TOTAL	-	-	1345	1092	

14. Internal Revenue from Gate Collection, Movie, Adventure Park, Indoor Rock Climbing and Special Activities. It is also pertinent to mention that the institute conducted various special courses including collaboration with **Bihar Institute of Public Administration and Rural Development (BIPARD)** and made a new benchmark by generating institute revenue of **Rs. 7,04,13,411.52/- (Rupees Seven Crore Four Lakh Thirteen Thousand Four Hundred Eleven and Fifty-Two paise only)** in the FY 2023-24 against the projected internal revenue of 04 crores. The internal revenue generated by various means are as under: -

(a) **Entry fee to HMI & Zoo.** During the year from 01 Apr 2023 to 31 Mar 2024, **Rs. 3,01,04,340.00 (Rupees Three Crore one lakh four thousand three hundred and forty only)** was collected as gate collection from sale of entrance tickets.

(b) **Tree Top Adventure Park, Indoor Rock Climbing, Mountaineering Film show and Bharat Scout Trg.** **Rs 34,16,720/- (Rupees Thirty Four Lakh, Sixteen Thousand Seven hundred and Twenty only)** was collected from the Tree Top Adventure Park, Indoor Rock Climbing, Mountaineering Film show & Bharat Scout Trg.

(c) **Course Fee, Interest received, Guest House Income, Commission Sale and Miscellaneous Receipt.** During the year from 01 Apr 2023 to 31 Mar 2024, **Rs. 3,40,10,714.91 (Rupees Three Crore Forty Lakh Ten Thousand Seven Hundred Fourteen and Ninety One paise only)** was collected as Course Fee, Interest received, Guest House Income, Commission Sale and Miscellaneous Receipt.

- (i) Course Fee - Rs 3,23,89,740.91
{Course Fee Gross collection Rs 3,45,68,552.91 - Rs 21,78,812.00 (refund of course fee)}.
- (ii) Interest Received - Rs 5,58,072.00
- (iii) Guest House Income - Rs 3,72,932.00
- (iv) Miscellaneous Receipt Rs 6,89,970.00

(d) **Sale of Souvenirs.** **The increase in profit is the outcome of “Credit Policy” and introduction of new items with low cost price and more profit margins.** Souvenir items are sold to promote the Institute and to create awareness about its activities to visitors. A total Sale of **Rs. 28,81,636.61 (Rupees Twenty Eight lakh eighty one thousand six hundred Thirty Six and Sixty One paise only)** was generated from the sale of Souvenirs.

15. Special Events. During the year from 01 Apr 2023 to 31 Mar 2024 Rs 4,50,000/- (Rupees Four Lakh Fifty Thousand only) was generated from East Zone Sports Climbing Competition as Special Events and shown in subsidiary account.

16. Mountaineering Equipment Stores. The Institute has high quality equipment store for the training purpose. Also, Jayal Memorial Fund (JMF) Store, named after the first Principal of the Institute, is maintained by HMI which provides mountaineering equipment to Indian expeditions and tourists at a nominal charge to promote adventure activities.

17. Library. The Institute has a well-stocked library comprising of 2367 books on various aspects of mountaineering, flora-fauna and ecology & environment. Some of the very rare books and manuscripts are also part of this Library’s historic collection.

18. Website. The HMI has its own site **www.hmidarjeeling.com** which is accessible to register for various training courses. Interested candidates can fill up the form and pay fee online for training courses.

19. Funding of the Institute. As per the approved funding pattern, Ministry of Defence, Ministry of Youth Affairs & Sports and Youth Services Department, Govt of West Bengal provides annual Grant-in-Aid to the Institute. Funding pattern is appended below:

Ser No	Expenditure	Govt of India Ministry of Defence	Ministry of Youth Affairs & Sports, Govt. of India	Govt of W.B. Youth Services Department
(a)	Recurring/Non Recurring	2/3 rd of 50%	1/3 rd of 50%	50%
(b)	Capital	2/3 rd of 70%	1/3 rd of 70%	30%

20. **Important Activity/happenings during the period under report.** Some of the major activities carried out during the report period are enumerated below:-
- (a) **Har Ghar Tiranga.** Har Ghar Tiranga event was carried out by this institute on eve of 15th Aug 2023.
- (b) **Joint Expedition Mt Khangchengyao (6889 Mtr) and Mt Chomo Yummo (6829Mtr).** The Joint Expedition to Mt Khangchengyao (6889 Mtr) and Mt Chomo Yummo (6829 Mtr) a joint venture by Indian Army and HMI led by Gp. Capt. Jai Kishan was launched in the month of Sep 2023 (01 Sep 2023 to 28 Sep 2023) under banner of Eastern Command (Army). Mt. Khangchengyao was summited successfully. However, Mt Chomo Yummo was called off due to inclement weather and for the safety of the climbers. In the last 112 years, none of the team has ever attempted South Face of Mt Chomo Yommo due to natural hazards including Ice wall, hanging glaciers and avalanche zone/ slopes which poses maximum chances of casualties and less chances of success.
- (c) **Swachhata Pakhwada - Swachhata hi Seva (SHS) 2023, A Massive Cleanliness Drive.** Swachhata Pakhwada - Swachhata Hi Seva (SHS) Drive 2023 a massive cleanliness drive was carried out from 15 Sep 2023 to 02 Oct 2023 by this Institute at various places and photographs & report has also been forwarded to Secretary, D (HMI), GOI, MoD vide this Institute letter No HMI/OS/081/Trg dated 01 Oct 2023: -
- (i) **HMI office complex.**
 - (ii) **HMI residential complex.**
 - (iii) **HMI Museum complex**
 - (iv) **HMI Tree Top Adventure**
 - (v) **HMI Tenzing Rock, most tourist visiting place.**
 - (vi) **Mahatma Gandhi Statue located in civil area near to Mall Road.**
 - (vii) **One Hundred and Fifty mountaineering students and Fifty HMI staff carried out cleanliness drive at Kanchenjunga National Park at HMI Base Camp at height of 14600 ft.**
- (d) **Special Campaign 3.0** for Institutionalizing Swachhta and Minimizing Pendency in Govt offices was undertaken wef 02 Oct 2023 to 31 Oct 2023. Prog report has already been fwd to Secretary, D (HMI), GOI, MoD vide this Institute letter No HMI/OS/081/Misc/Trg dated 05 Oct 2023.
- (e) **Unity Run** In a unique attempt, team HMI and 150 mountaineering students did the Unity Run in the Kanchenjunga National Park at 14,600 ft. HMI Base Camp
- (f) **IMF East Zone Sport Climbing Championship.** The 25th IMF East Zone Sport Climbing Championship was organised at HMI, Darjeeling wef 13 Oct 2023 to 16 Oct 2023 and participated by 150 athletes.
- (g) **Installation of Selfie Points.** As per direction of D(HMI) & DPR, MoD, Photos & Selfies were taken by tourists and approximately 200 students of Bharat Scout & Guides (on 18 Oct 2023) also participated. A motivational story of 7500 sq.ft. National Flag and Movie of Indian Mission Antarctica session was also covered during the Selfie session (report submitted vide this office letter No HMI/PPL/Secy(D)/2023 18 Oct 2023).
- (h) **Observance of Vigilance Awareness Week, 2023-** Observance of Vigilance Awareness Week, 2023 was carried out at HMI, Darjeeling from 30 Oct 2023 to 05 Nov 2023 including display of vigilance awareness banners in the institute and the Kanchenjunga National Park.
- (j) **Campaign by Ministries/ Department for International Year of Millets (IYOM).** This campaign was conducted from 30 Nov 2023 to 16 Dec 2023 at various locations (consolidated report alongwith its photos already submitted vide this office letter No HMI/OS/06/Misc/2023 dt 18 Dec 2023): -

Event Name	Venue	Date & Time	Speaker/ Guest/Special Invitee Name & Designation	Target Audience	
				Composition (e.g. Local Population Govt. Staff, etc	No of participan ts
During Everest painting exhibition, Opening Ceremony carried “Millet Food” “Super Food Campaign”	HMI	30 Nov 2023	1. Sh Raju Bista, Member of Parliament	Tourist & Students (50+250)	300
Millet Food Mela	Kanchenju nga National Park (14600 ft)	01-03 Dec 2023	Maj Meenakshi Medical Officer, HMI Darjeeling	50 Staff + 150 Local Population	200
Introduction of Millet Menu in Hostel					
Millet Food Served during lunch					
Millet Food Promotion Campaign & Talks	Air Force Bal Bharti School, New Delhi	13 Dec 2023	Gp Capt Jai Kishan, Principal, HMI Darjeeling	3500 Students and + 150 Staffs	3650
Millet Food Mela	HMI Complex	14 & 16 Dec 2023	Gp Capt Jai Kishan, Principal, HMI Darjeeling	150 Students & Staff + 250 Tourists	400

(k) 100 Years of Roerich exhibition.

(i) 100 Years of Roerich exhibition and 70 year of Everest summit was organized at HMI, Darjeeling w.e.f 30 Nov 2023 to 02 Dec 2023.

(ii) Nicholas Roerich was the celebrated painter of the HIMALAYAS, who did more than 4000 paintings on the Indo Tibetan Mountain Region, including the ones during the Central Asia expedition 1925-1929.

(l) Flag in Ceremony “Mission Antarctica, Road Show & Final Display of 7500sqft National Flag-MERA YUVA BHARAT YATRA (Holy Soil & Water from Sikkim Himalaya, 16000ft) TO NEW DELHI.

(i) **The final display (culmination of epic journey) of 7500sqft National Flag and road show of MERA YUVA BHARAT YATRA (Holy Soil and Water from Sikkim Himalaya 16000ft)** held in Air Force Bal Bharti School on 13 Dec 2023, wherein Hon’ble Raksha Rajya Mantri Shri Ajay Bhatt witnessed the display of 7500sqft National Flag at New Delhi. Among the other dignitaries who were present were Smt. Dipti Mohil Chawla, Additional Secretary (MoD), Shri Satyajit Mohanty, JS (AF) MoD and parents. Air Marshal RK Anand, VSM, Air Officer-in-Charge Administration, Air Vice Marshal Rajeev Sharma, VSM, Assistant Chief of Air Staff (Education),

(ii) **The worldwide footprint left by Team HMI over White Continent, Antarctica and PAN India display of 7500sqft Indian National Flag** with MERA YUVA BHARAT YATRA (Holy Soil & Water from Sikkim Himalaya, 16000ft) to New Delhi 2023 and final display of the 7500sqft National Flag in National Capital left an everlasting impact of the epic journey on the hearts and minds of students and millions of youths who witnessed the display of 7500sqft National Flag during ‘Flag In Ceremony’ physically and on virtual mode.

Place : Darjeeling (WB)

Date : 28 Apr 2024

Sd/-

(Jai Kishan)
Gp Capt
Principal

New Delhi

Dated:

**(SANJAY SETH)
RAKSHA RAJYA MANTRI**

**ACTION TAKEN REPORT ON
SEPARATE AUDIT REPORT (SAR) OF THE CAG OF INDIA ON THE ACCOUNTS OF
HIMALAYAN MOUNTAINEERING INSTITUTE (HMI), DARJEELING, WEST BENGAL
FOR THE YEAR ENDED 31st MARCH 2024**

Audit Observation	Reply
<p>1. We have audited the attached Balance Sheet of Himalayan Mountaineering Institute, (HMI) Darjeeling as on 31st March 2024 and Income and Expenditure /Receipt and Payment Accounts for the year ended on that date under Section 20(1) of the Comptroller & Auditor Generals' (Duties, Power & Conditions of Service) Act 1971. The audit has been entrusted by Ministry of Finance, Dept of Economic affairs (Budget Division) for five years period from 2023-24 to 2027-28. These financial statements are the responsibilities of the HMI's management. Our responsibility is to express an opinion on these financial statements based on our audit.</p>	<p>It is a statement of Audit Procedure. Hence, no comments are offered.</p>
<p>2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations and efficiency-cum-performance aspects etc., if any, are reported through Inspection Report/CAG's Audit Reports separately.</p>	<p>It is a statement of Audit Procedure. Hence, no comments are offered.</p>
<p>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 financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the 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>It is a statement of Audit Procedure. Hence, no comments are offered.</p>

4. Based on our audit, we report that;	
(i) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.	It is a statement of Audit Procedure. Hence, no comments are offered.
(ii) The Balance sheet, Income & Expenditure Accounts and Receipts & Payment Accounts dealt with by this report have been drawn up in accordance with generally accepted accounting principle and accounting standard except as commented upon in the following paragraphs.	It is a statement of Audit Procedure. Hence, no comments are offered.
(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the HMI, Darjeeling in so far as it appears from our examination of such books.	It is a statement of Audit Procedure. Hence, no comments are offered.
(iv) We further report that	
<p>A. Comments on Accounts:</p> <p>Income and Expenditure Account</p> <p>Interest Earned (Schedule 17): Rs. 1,06,56,408/-</p> <p>on term Deposits: Rs. 1,00,98,336/-</p> <p>The Institute has invested an amount of Rs. 13,43,18,122/- in 14 nos. of Term Deposits in scheduled Public/ Private Banks with dates of maturity beyond 31 March 2024. The Institute, however, has booked the interest for the entire periods of deposits amounting to Rs. 1,00,98,336/- instead of booking the accrued interest only amounting to Rs. 45,20,437/- for the period upto 31 March 2024. This has resulted in overstatement of interest earned amounting to Rs. 55,77,899/- Consequently the excess of income over expenditure of the Institute has also been overstated by Rs.55,77,899/-</p>	it was stated in reply that earlier the interest earned for Sch-17 was calculated on actual basis. But as per verbal suggestion of audit authorities, the method of accounting adopted for such calculation of interest is on accrual basis now. However, the accrued amount of interest, as suggested, earned for the concerned financial year will be calculated on pro-rata basis & same will be reflected in the next Financial Year, i.e. FY 2024-2025.
<p>B. Grant-in-Aid</p> <p>The total Grants-in-Aid of Rs. 13.83 crore received during the financial year 2023-24 were fully utilised, leaving Nil balance as unutilized grant as on 31 March 2024.</p>	Total Grants allotted has been utilised and the Utilisation Certificates have been submitted to all the Grant-in-Aid agencies.
<p>C. Management letter:</p> <p>Deficiencies which have not been included in the Audit Report have been brought to the notice of HMI, Darjeeling through a Management Letter issued separately for remedial/corrective action.</p>	Suggestions and the corrective measures as suggested via Audit Management letter being implemented and the same will be reflected in the next audit financial year.
v) Subject to our observations in the preceding paragraph, we report that the Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.	It is a statement of Audit Procedure. Hence, no comments are offered.

vi) In our opinion and to the best of our information and according to the explanation given to us, said Financial Statement read together with the accounting policies and notes on the Accounts and subject to the significant matters stated above and other matters mentioned in annexure - I to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far as it relates to the Balance sheet, of the state of affairs of HMI, Darjeeling as on 31st March 2024: and
- b. In so far as it relates to the surplus in Income & Expenditure Account of HMI for the year ended on that date.

It is a statement of Audit Procedure. Hence, no comments are offered.

Date: 07/Oct/2024

Sd/-
(Jai Kishan)
Gp Capt
Principal, HMI,
Darjeeling

हिमालयन पर्वतारोहण संस्थानले धूम मनायो ७०औँ स्थापना दिवस

सजीवित, ४ नोभेम्बर : हिमालयन माउन्टेनिङ इन्स्टीट्यूट (एचएमआई), पर्वतारोहण र विद्युत प्रविधिको आधारित दार्शनिकको एक प्रमुख संस्था-ले ७०औँ स्थापना दिवस सम्बन्धमा काभ्रेपिप्लेन ज्वालेश्वर जल विद्युतको उदघाटन कार्यक्रममा विशेष कार्यक्रमको आयोजना गरेको छ, जसमा सभ्य मन्त्रिपरिषद्को अध्यक्ष एवं प्रधानमन्त्री शेरबहादुर देउडाको उपस्थिति रहेको थियो।



महामन्त्रीको समयमा, प्रतिष्ठान विभिन्न योजनाहरू र सुझाव, समन्वयपूर्ण, र विद्युत प्रविधिको अत्यन्तै सफलतापूर्वक रूपमा कार्यान्वयन गरेको छ। उदाहरणको लागि, नयाँ कृषि र उच्च कृषि व्यवस्थापन प्रणालीको अभावको कारणमाथि सशक्त पेशेवर प्रशिक्षणको लागि कार्यक्रमहरूको आयोजना गरिएको छ। यसैगरी, नयाँ कृषि प्रविधिको अभावको कारणमाथि सशक्त पेशेवर प्रशिक्षणको लागि कार्यक्रमहरूको आयोजना गरिएको छ।

Tricolour atop Mt Kilimanjaro



Small caption text describing the flag on the summit of Mt Kilimanjaro.

Giant national flag unfurled atop highest peak of African continent: MoD

NEW DELHI: Days ahead of the 78th Independence Day, an expedition team under the aegis of the Ministry of Defence has successfully hoisted the largest Indian national flag atop the highest peak of the African continent.

The Ministry of Defence has taken this daring step on the highest peak of a continent with the aim of supporting the efforts of young women and girls. The Odhangan adventure team of Himalayan Mountaineering Institute with the help of the Ministry has created a record by flying the giant triangle, Group Captain Jai Kishan led the team.

Expedition 2024 from Kanchenjunga National Park to Kilimanjaro

GUWAHATI, JULY 30 - In a remarkable display of resilience and empowerment, the Himalayan Mountaineering Institute (HMI), operating under the Ministry of Defence, is undertaking an unprecedented Dityayang expedition from Kanchenjunga National Park to Kilimanjaro, the highest peak of the African continent.



Display of 780 sq. ft. Tri Color Flag by Dityayang at Mt. Rhenock

Two-way Secretary, Joint Director and officials of the Ministry of Defence. The team includes Uday Kumar a Dityayang with 91% amputation, Capt Bharat B. Chatterjee, Capt Subhash Kumar Varma, Pawan Sharma and Akshay Kumar. The expedition team, scheduled from August 2 to August 30, 2024, aims to reach the summit of Kilimanjaro in 28 days.



In a fitting tribute to India's 78 years of independence, HMI has crafted a monumental 780 square-foot national flag, which was conceptualized and led by Group Captain Jai Kishan, Principal of HMI. This colossal flag will set a record in the world's sports history.

35-Year-Old Amputee, With 91% Physical Disability, Summits Mount Rhenock



Uday Kumar, a 35-year-old man with 91% physical disability, has successfully summited Mount Rhenock, a feat that has inspired millions. He is the first Indian to reach the summit of this mountain.

Uday Kumar is a Dityayang, a person with a physical disability who has achieved remarkable feats in mountaineering. He is the first Indian to reach the summit of Mount Rhenock.



One-legged mountaineer successfully scales Mt. Rhenock

THE EXPEDITION DRAW ATTENTION OF MEDIA ALL ACROSS THE WORLD

Captain Jai Kishan, an Indian Mountaineer helps climber with physical disabilities ascend Mount Kilimanjaro. The expedition team from India has successfully reached the summit of Kilimanjaro.



Uday Kumar is a Dityayang, a person with a physical disability who has achieved remarkable feats in mountaineering. He is the first Indian to reach the summit of Mount Kilimanjaro.

Uday Kumar is a Dityayang, a person with a physical disability who has achieved remarkable feats in mountaineering. He is the first Indian to reach the summit of Mount Kilimanjaro.

अफ्रीकी महाद्वीप की सबसे ऊंची चोटी पर फहराया तिरंगा

नयाँ दिल्ली: ७८वें स्वतंत्रता दिवस के अवसर पर भारत सरकार की अगुआई में एक अभियान चलाया गया है जिसके अंतर्गत अफ्रीकी महाद्वीप की सबसे ऊंची चोटी पर तिरंगा फहराया जाएगा।



यह अभियान भारत सरकार की अगुआई में एक अभियान चलाया गया है जिसके अंतर्गत अफ्रीकी महाद्वीप की सबसे ऊंची चोटी पर तिरंगा फहराया जाएगा।

यह अभियान भारत सरकार की अगुआई में एक अभियान चलाया गया है जिसके अंतर्गत अफ्रीकी महाद्वीप की सबसे ऊंची चोटी पर तिरंगा फहराया जाएगा।

A large collage of news articles and photos from various media outlets, including the Hindustan Times, detailing the expedition and Uday Kumar's achievement. It includes headlines like '35-Year-Old Amputee, With 91% Physical Disability, Summits Mount Rhenock' and 'Uday Kumar is a Dityayang, a person with a physical disability who has achieved remarkable feats in mountaineering.' The collage also features photos of the expedition team and Uday Kumar climbing the mountain.



HIMALAYAN MOUNTAINEERING INSTITUTE

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