

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

AUTHENTICATED

**Dated
New Delhi**

2019

**(DR. SUBHASH BHAMRE)
(Raksha Rajya Mantri)**

Separate Audit report of the Comptroller & Auditor General of India on the Accounts of Himalayan Mountaineering Institute, Darjeeling for the year ended 31st March 2018

1. We have audited the attached Balance Sheet of Himalayan Mountaineering Institute, (HMI) Darjeeling, as on 31st March 2018 and the Income and Expenditure Account/Receipts and Payment Account for the year ended on that date under Section 20(I) of the Comptroller & Auditor Generals' (Duties, Power & Conditions of Service) Act 1971 read with Section 20 of the DPC Act, 1971. The audit has been entrusted for the period up to 2017-18. 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.
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 (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Report/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the accounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that;

(I) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

(II) The Balance sheet and Income & Expenditure Accounts / Receipts & Payment Accounts dealt with by this report have been drawn up in the format approved by C&AG under Section/Rules 23 of the DPC Act 1971.

(III) In our opinion, proper records of accounts and other relevant records have been maintained by the HMI's Management as required under Section 23 in so far as it appears from our examination of such books.

(iv) We further report the following.

(A) BALANCE SHEET

(a) Outstanding debtors for a long period. (Sch.11)

As per schedule 11 (A), viz Current Assets, Loans and Advances, of the financial statement of the institute a, sum of Rs. 33,63,342/- was shown as outstanding against sundry debtors which includes course fee of Rs 32,99,217/- recoverable from various Institute/Establishment since 1997-98 and Membership Fees of Rs. 26,295/- recoverable from members since 1996-97 to 2007-08. Neither provision for doubtful debt has been made nor the unrecoverable amount been written off.

(b) Schedule 1 - Corpus/Capital Fund

It has further been noticed that a sum of Rs. 21,04,028.30/- has been deducted from Corpus/Capital Fund on account of Assets & Stores items written off/condemned during the year, which should be set off in the Income & Expenditure Account, instead of Corpus/Capital Fund.

(c) Non-Clearance of Commuted liabilities

As per Schedule 7(A) (2) of the Financial Statement, Rs. 5,21,805.60/- under various head were payable during the year 2016-17 but not cleared during the current year 2017-18.

(d) Non-revaluation of Lands and Trees

Schedule 8 of the Financial Statement Shows no change in the opening balance and closing balance of the value of Land and Trees.

Further, scrutiny of the document revealed that the value of the Land and trees were assessed in 2013-14 and after that no revaluation of the same was done.

(e) Non-Provision of Liabilities of previous year in the Balance Sheet

The Children Education Allowance and guest Instructors payment amounting to Rs. 3,03,476.00/- as well as other bills paid during April, May and June 2018 were payable for the year 2017-18. These payments were neither reflected in the Income and Expenditure Account of 2017-18 nor provision made for them as current liabilities in the Balance Sheet, which resulted in understatement of expenditure as well as current liabilities.

B GENERAL

(a) Non-receiving of Grants-in-aid from Govt. of West Bengal

As per schedule 11(B)(4) of Annual Accounts for the year 2017-18 an amount of Rs. 5,80,04,498/- was outstanding under Grant-in-Aid from Government of West Bengal . Further scrutiny of the Annual Accounts for the last 3 years i.e. 2015-16, 2016-17 and 2017-18 revealed that the outstanding Grant-in-Aid has gradually accumulated year by year as under :-

Year	Amount of Outstanding Grant- in Aid (Rs.)
2015-16	: 5,53,37,790.00
2016-17	: 5,58,23,286.00
2017-18	: 5,80,04,498.00

(b) Annual General Meeting/Executive council Meeting

Rule 7 read with Rule 9 and Rule 14 of the memorandum of Association (MOA) provides that all superintendence, direction and control of all affairs are vested in the Executive Council (EC). The EC will meet at least once a year to approve that accounts relating to preceding year and transact other business which may have arisen since the last meeting.

It was, however, seen that there was no Annual General meeting/ Executive of mountaineering and adventuring course has not been revised since 1999 in absence of EC Meeting, while the expenditure on trainees has increase more than 4 times.

The above matter was brought to the notice of HMI through Management Letter by us in December 2017 for remedial/corrective action

The Institute again took up the case with D(HMI) Ministry of Defence in December 2017 for conducting Executive Council meeting and annual General Body meeting in the absence of chairman (President) or the Vice Chairman (Vice President).

We are of the view that absence of Chairman/Vice Chairman and non conduct of Executive Council meeting severely hampers the Governance of HMI.

(v) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by the Report are in agreement with the books of account.

(vi) In our opinion and to the best of our information and according to the explanations given to us, said financial statement read together with the accounting policies and notes on Accounts, and subject to the significant matters stated above 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 Himalayan Mountaineering institute, Darjeeling as at 31st March 2018; and

(b) In so far as it relates to Income and Expenditure Account of the year ended on that date.

Place : New Delhi
Date : 14th January, 2019

For and on behalf of the C & A G of India
Sd/-
Director General of Audit
Defence Services

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
BALANCE SHEET AS ON 31ST MARCH, 2018

(Amount in Rs.)

<u>CORPUS / CAPITAL FUND AND LIABILITIES</u>	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND	1	162989165.84	167487487.16
RESERVES AND SURPLUS	2	0.00	0.00
EARMARKED / ENDOWMENT FUNDS - Total of four funds	3	33150294.64	32165183.64
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	144163537.30	127699281.88
Total		340302997.78	327351952.68
<u>ASSETS</u>			
FIXED ASSETS	8	159086580.04	159618589.62
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9	33150294.64	32165183.64
INVESTMENTS - OTHERS	10	0.00	0.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	148066123.10	135568179.42
MISCELLANEOUS EXPENDITURE			
TOTAL		340302997.78	327351952.68
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount in Rs.)

<u>INCOME</u>	Schedule	Current Year	Previous Year
Income from Sales / Service	12	0.00	0.00
Grants / Subsidies	13	79372668.00	69666654.00
Fees / Subscriptions	14	25008067.00	24598420.63
Income from Investments (Income on Invest. From earmarked / endow. Funds transfered to Funds)	15	0.00	0.00
Income from Royalty, Publication etc.	16	1362175.00	1012119.86
Interest Earned	17	1106311.00	475379.00
Other Income	18	160511.00	162438.00
Increase / (decrease) in stock of Finished goods and works-in-progress	19	0.00	0.00
TOTAL (A)		107009732.00	95915011.49
<u>EXPENDITURE</u>			
Establishment Expenses	20	74567502.00	62141951.00
Other Administrative Expenses etc.	21	38673230.29	32718043.36
Expenditure on Grants, Subsidies etc.	22	0.00	0.00
Interest Earned	23	0.00	0.00
Depreciation (Net Total at the year -end - corresponding to Schedule 8)		7051660.00	5127281.58
TOTAL (B)		120292392.29	99987275.94
Balance being excess of expenditure over income (B - A)	(-)	13282660.29	4072264.45
Transfer to Special Reserve (Specify each)		0.00	0.00
Transfer to / from General Reserve		0.00	0.00
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND	(-)	13282660.29	4072264.45
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

(Amount in Rs.)

<u>SCHEDULE - 1 : CORPUS / CAPITAL FUND :</u>		Current Year			Previous Year	
Balance as at the being of the year			167487487.16			150127216.26
Add : Amount Capitalised during the year	(+)	10888368.00		(+)	25500718.00	
Add : Adj. of liabilities	(-)	0.73		(+)	753526.94	
Less : Assets & Stores items written off / condemned during the year	(-)	2104028.30		(-)	4821709.59	
Less : Balance excess of expenditure over income account	(-)	13282660.29	4498321.32	(+)	4072264.45	17360270.90
BALANCE AS AT THE YEAR - END			162989165.84			167487487.16
<u>SCHEDULE - 2 : RESERVES AND SURPLUSE</u>		Current Year			Previous Year	
1. <u>Capital Reserve :</u>		0.00	0.00		0.00	0.00
As per last Account						
Addition during the year						
Less : Deductions during the year						
2. <u>Revaluation Reserve :</u>		0.00	0.00		0.00	0.00
As per last Account						
Addition during the year						
Less : Deductions during the year						
3. <u>Special Reserves :</u>		0.00	0.00		0.00	0.00
As per last Account						
Addition during the year						
Less : Deductions during the year						
4. <u>General Reserve :</u>		0.00	0.00		0.00	0.00
As per last Account						
Addition during the year						
Less : Deductions during the year						
TOTAL		0.00	0.00		0.00	0.00

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

(Amount in Rs.)

<u>SCHEDULE 4 - SECURED LOANS AND BORROWINGS :</u>	Current Year		Previous Year	
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. Others Institution and Agencies	_____	_____	_____	_____
6. Debentures and Bonds	_____	_____	_____	_____
7. Others (Specify)	_____	_____	_____	_____
<u>TOTAL</u>		NIL		NIL
<u>NOTE</u> : Amounts due within one year	_____	_____	_____	_____

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

(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. Others Institution and Agencies	_____	_____
6. Debentures and Bonds	_____	_____
7. Fixed Deposits	_____	_____
8. Others (Specify)	_____	_____
<u>TOTAL</u>	NIL	NIL
<u>NOTE</u> : Amounts due within one year		

SCHEDULE 6 - DEFERRED CREDIT LIABILITIES :	Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipments and other assets	_____	_____
b) Others	_____	_____
<u>TOTAL</u>	NIL	NIL
Note : Amounts due within one year		

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

(Amount in Rs.)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year		Previous Year	
A. CURRENT LIABILITIES				
1. Acceptances	_____		_____	
2. Sunday Creditors	_____		_____	
a) For Goods				
b) Others - Details in schedule 7 (A) (2) (b)	112158430.60	112158430.60	100781117.60	100781117.60
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 & Sales Tax	447761.70	447761.70	455542.70	455542.70
6. Other current Liabilities - Remittance		0.00		1627.00
TOTAL (A)		112606192.30		101238287.30
B. PROVISIONS				
1. For taxation	0.00		0.00	
2. Gratuity	12936670.00			
3. Superannuation / Pension	302431.00		11596978.00	
4. Accumulated Leave Encashment	11266584.00		287400.00	
5. Trade Warranties / Claims	0.00		9449335.00	
6. Depreciation Charges	7051660.00		0.00	26460994.58
TOTAL (B)		31557345.00	5127281.58	26460994.58
TOTAL (A + B)		144163537.30	127697654.88	127699281.88

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
DETAILS OF SUNDRY CREDITORS AS ON 31.03.2018
Schedule 7 (A) (2) (b) Format

Sl. No.	Particulars	Opening Balance	Increased (Received)	Decreased (Paid)	Closing Balance
1.	Course Fee received in Advance	2593552.00	4021349.00	2593552.00	4021349.00
2.	Grants received excess	96853379.00	106611489.00	96853379.00	106611489.00
3.	Membership fees received in Advance	700.00	700.00	200.00	1200.00
4.	Security Deposit	1214818.00	243311.00	0.00	1458129.00
5.	Sales Tax Payable	192967.70	0.00	0.00	192967.70
6.	Guarantee Money Refundable	53493.18	0.00	0.00	53493.18
7.	Remittance (GPF and Regiment)	1627.00	0.00	1627.00	0.00
8.	Income Tax Payable	262575.00	1358733.00	1366514.00	254794.00
9.	HMI Stores & Equipment	12770.42	0.00	0.00	12770.42
10.	Refundable to JMF Stores	52405.00	29007.00	81412.00	0.00
	Total	101238287.30	112264589.00	100896684.00	112606192.30

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

(Amount in Rs.)

SCHEDULE 8 - FIXED ASSETS DESCRIPTION	GROSS BLOCK				DEPRECIATION				NEW BLOCK	
	Opening Balance as on 01.04.2017	Additional during the year 2017-18	Deductions during the year 2017-18	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 31.03.2017	As at the Current year-end	As at the Previous year-end
a. FIXED ASSETS :										
1. LAND :	422316.00	0.00	0.00	422316.00	0.00	0.00	0.00	422316.00	422316.00	422316.00
a) Freehold										
b) Leasehold										
2. BUILDINGS :	105938004.60	5743822.00	0.00	111681826.60	0.00	0.00	5425528.58	106256298.02	106256298.02	96891060.60
a) On Freehold Land				0.00				0.00	0.00	
Add : Amount capitalised during the year				0.00				0.00	0.00	9016944.00
b) On Leasehold Land				0.00				0.00	0.00	
c) Ownership Flats/Premises				0.00				0.00	0.00	
d) Superstructures on Land not belonging to the entity				0.00				0.00	0.00	
3. PLANT MACHINERY & EQUIPMENT	221967.18	164988.00	56019.44	330935.74	0.00	0.00	34004.15	296931.59	296931.59	221967.18
4. VEHICLES	3324953.56			3324953.56	0.00	0.00	498743.03	2826210.53	2826210.53	3324953.56
5. FURNITURE, FIXTURE	3510990.10	56085.00	146071.18	3421003.92	0.00	0.00	352037.29	3068966.63	3068966.63	3510990.10
6. OFFICE EQUIPMENT	554955.66	123990.00	2692.62	676253.04	0.00	0.00	61694.06	614558.98	614558.98	554955.66
7. COMPUTER / PERIPHERALS	731945.82	211861.00	5410.84	938395.98	0.00	0.00	167575.05	770620.73	770820.73	731945.82
8. ELECTRIC INSTALLATIONS	1884705.20	0.00	0.00	1884705.20	0.00	0.00	188470.52	1696234.68	1696234.68	1884705.20
9. LIBRARY BOOKS	493555.57	12698.00	0.00	506253.57	0.00	0.00	49355.56	456898.01	456898.01	493555.57
10. TUBEWELLS & W. SUPPLY	1262905.71	0.00	0.00	1262905.71	0.00	0.00	0.00	1262905.71	1262905.71	1262905.71
11. OTHER FIXED ASSETS										
Museum Models & Exhibit	3353592.64	39935.00	0.00	3393527.64	0.00	0.00	0.00	3393527.64	3393527.64	3353592.64
Guest house	1074883.13	233930.00	172542.49	1136270.64	0.00	0.00	0.00	1136270.64	1136270.64	1074883.13
Hostel (Crockery, etc.)/Field Accomodation	1211656.75	315078.00	0.00	1526734.75	0.00	0.00	274251.75	1252483.18	1252483.18	1211656.75
Statue of Late Tenzing	649046.00	0.00	0.00	649046.00	0.00	0.00	0.00	649046.00	649046.00	649046.00
Wireless Sets	190759.60	0.00	0.00	190759.60	0.00	0.00	0.00	190759.60	190759.60	190759.60
Visualisation of New Museum	2394590.00	0.00	0.00	2394590.00	0.00	0.00	0.00	2694590.00	2394590.00	2394590.00
Museum Expansion	28512975.00	0.00	0.00	28512975.00	0.00	0.00	0.00	28512975.00	28512975.00	28512975.00
Training Capital Items	457884.60	0.00	0.00	457884.60	0.00	0.00	0.00	457884360	457884.60	457884.60
Documentary Film	516340.00	0.00	0.00	516340.00	0.00	0.00	0.00	516340.00	516340.00	516340.00
Fire-fighting Equipment	80929.00	0.00	0.00	80929.00	0.00	0.00	0.00	80929.00	80929.00	80929.00
Musical Equipment	34940.00	0.00	0.00	34940300	0.00	0.00	0.00	34940.00	34940.00	34940.00
Sports & Games	17938.50	0.00	0.00	17938.50	0.00	0.00	0.00	17938.50	17938.50	17938.50
Valuable trees (In HMI Campus)	2711890.00	0.00	0.00	2711890.00	0.00	0.00	0.00	2711890.00	2711890.00	2711890.00
Tools & Implements	64865.00	0.00	0.00	64865.00	0.00	0.00	0.00	64865.00	64865.00	64865.00
TOTAL	159618589.62	6902387.00	382736.57	166138240.05	0.00	0.00	7051660.10	159086580.04	159086580.04	159618589.62
GRAND TOTAL	159618589.62	6902387.00	382736.57	166138240.05	0.00	0.00	7051660.01	159086580.04	159086580.04	159618589.62

Date : 15 May, 2018

Sd/
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

(Amount in Rs.)

<u>SCHEDULE 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS</u>	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	33150294.64	32165183.64
TOTAL	33150294.64	32165183.64
A. <u>Journal Fund</u>		
i. Investment in TDR (Including Accrued Interest)	4048357.00	3764221.00
ii. Balances with SBI, Darjeeling & other receivables / Cash in hand	109459.92	105528.92
	4157816.92	3869749.92
B. <u>Special Donation Fund</u>		
i. Investment in TDR (Including accrued Interest)	5462301.00	5110137.00
ii. Balanced with SBI, Darjeeling	197934.64	190825.64
	5660235.64	5300962.64
C. <u>Special Grants for specific purposes Fund</u>		
i. Campus Development	784020.00	784020.00
ii. Balances with SBI, Darjeeling	116671.35	112481.35
	900691.35	896501.35
D. <u>GPF / CPF FUND</u>		
i. Investment in TDR (Including Accrued Interest)	17412240.00	20560127.00
ii. Balance with SBI, Darjeeling & other Receivable	5019310.73	1537842.73
	22431550.73	22097969.73
<u>SCHEDULE 10 - INVESTMENT - Others</u>	Current Year	Previous Year
1. In Government Securities		
2. Other approved Securities		
3. Shares		
4. Debentures and Bonds		
5. Subsidiaries and Joint Ventures		
TOTAL	NIL	NIL

Date : 15 May, 2015

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

(Amount in Rs.)

<u>SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.</u>	Current Year		Previous Year	
A. <u>CURRENT ASSETS :</u>				
1. <u>Inventories :</u>				
a) Stores and Spares Schedule - 11(A) of Format	33886266.74		31397945.26	
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	33886266.74	0.00	31397945.26
2. <u>Sundry Debtors :</u>				
a) Debt Outstanding for a period exceeding six months	2479762.08		2588512.08	
b) Others (Bill receivable)	883580.00		854637.00	
c) Recoveries (CPF / GPF Fund)	0.00	3363342.08	0.00	3443149.08
3. <u>Cash balances in hand</u> (including cheques / drafts and imprest)		949565.14		85828.44
4. <u>Bank Balances :</u>				
a) With scheduled Banks :				
On Current Accounts	5954199.46		15816519.94	
On Deposit Accounts (includes margin money)	0.00		0.00	
On Savings Accounts	11423792.73	17377992.19	7475396.75	23291916.69
b) With non-Scheduled Banks :				
On Current Accounts				
On Deposit Accounts				
On Savings Accounts	34207779.95	34207779.95	21401574.95	21401574.95
5. Post Office-Savings Accounts	0.00	0.00	0.00	0.00
<u>TOTAL (A)</u>		89784946.10		79620414.42

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
FOR THE FINANCIAL YEAR 2017-18

DETAILS OF SCHEDULE 9 (A(ii), B(ii), C(ii), D(ii) and FOR ITEM NO. 4(a) & 4(b) OF SCHEDULE 11

(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	949565.44
TOTAL		949565.44

ITEM NO. 4	CASH AT BANK	IN SAVING ACCOUNT	IN CURRENT ACCOUNT	TOTAL
"A"				
(i)	General Fund, SBI Darjeeling	11423792.73	5954199.46	17377992.19
(ii)	Axis Bank, Darjeeling	33671433	0	33671433.00
(iii)	ICICI Bank, Darjeeling	536346.95	0	536346.95
		45631572.68	5954199.46	51585772.14
"B"				
(iv)	Journal Fund	109459.92	0.00	109459.92
(v)	Special Donation Fund	197934.64	0.00	197934.64
(vi)	Specific Grant for Specific Purpose	116671.35	0.00	116671.35
(vii)	GPF/CPF Fund	4766654.73	0.00	4766654.73
		5190720.64		5190720.64
Total (A+B)				56776492.78

Note : The actual figure under schedule 9 D(II) Page No. - 10 is Rs. 5019310.73. Here under item 4B (VII) it is reflected as Rs. 4766654.73. The remaining amount Rs. 252656 pertains to Page No. 50 of GPF/CPF Balance Sheet for 2017-18 against Ser No. 2 Rs. 99678 + Ser No. 4 Rs. 62760 + Sr No. 5 Rs. 34000 + Ser No. 6 Rs. 55888 and + Ser No. 7 Rs. 330. which have been shown in Page No. 10 Schedule-9 under D II (Rs. 4766654.73 + Rs. 252656 = Rs. 5019310.73)

Sd/-
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Wg. Cdr.
Vice Principal

Date : 15 May, 2018

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

(Amount in Rs.)

<u>SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)</u>	Current Year		Previous Year	
<u>B. LOANS, ADVANCES AND OTHER ASSETS</u>				
1. Loans :				
a) Staff (Festival Advance)	35634.00		11634.00	
b) Other Entities engaged in activities / objectives similar to that of the Entity	0.00		0.00	
c) Other (specify) (Sundry Loan & Advances)	241045.00		112845.00	
d) Loans (A/C - GPF / CPF Fund)	0.00	276679.00	0.00	124479.00
2. <u>Advances and other amounts recoverable in cash or in kind or for value to be received :</u>				
a) On Capital Account (Work in Progress)	0.00		0.00	
b) Pre-Payments	0.00	0.00	0.00	
i) Tax deducted at Source - A/C G. P. Fund				0.00
3. <u>Income Accrued :</u>				
(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		0.00
4. <u>Claims Receivable</u> (Grant - in - Aid)	58004498.00	58004498.00	55823286.00	55823286.00
TOTAL (B)		58281177.00		55947765.00
TOTAL (A + B)		148066123.10		135568179.42

Date : 15 May, 2018

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(Arun Kumar)
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH, 2018

(Amount in Rs.)

<u>SCHEDULE 14 - FEES / SUBSCRIPTIONS</u>	Current Year		Previous Year	
	1) Entrance Fees (Gate collection)	10976585.00		13889890.00
2) Annual Fees / Subscriptions (Membership fee)	100.00		0.00	
3) Seminar / Program Fees (Course Fee)	14031382.00		10708530.63	
4) Consultancy Fees	0.00		0.00	
5) Others (Specify) Insurance claim received	0.00	25008067.00	0.00	24598420.63
TOTAL		25008067.00		24598420.63
Note - Accounting Policies towards each item are to be disclosed				

<u>SCHEDULE 15 - INCOME FROM INVESTMENTS</u> (Income on Invest. From Earmarked / Endowment Funds transferred to Funds)	Investment from Earmarked Fund		Investment - Others	
	Current Year	Previous Year	Current Year	Previous Year
1) Interest				
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 : 15 May, 2018

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH, 2018

(Amount in Rs.)

<u>SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.</u>	Current Year	Previous Year
1) Income from Royalty	0.00	0.00
2) Income from Publication - (Souvenir Shop Sale proceeds)	1362175.00	1012119.86
3) Others (specify) - Advertisement for Publication of Journal	0.00	0.00
TOTAL	1362175.00	1012119.86

<u>SCHEDULE 17 - INTEREST EARNED</u>	Current Year	Previous Year
1) On Term Deposits :		
a) With Scheduled Banks	0.00	0.00
b) With Non-Scheduled Banks	0.00	0.00
c) With Institutions	0.00	0.00
d) Others	0.00	0.00
2) On Savings Accounts :		
a) With Scheduled Banks	1106311.00	475379.00
b) With Non-Scheduled Banks	0.00	0.00
c) Post Office Savings Accounts	0.00	0.00
d) Others	0.00	0.00
3) On Loans :		
a) Employees / Staff	0.00	0.00
b) Others (On Mobilization Advance from the contractor)	0.00	0.00
4) Interest on Debtors and Other Receivables	0.00	0.00
TOTAL	1106311.00	475379.00
Note - Tax deducted at source to be indicated		

Date : 15 May, 2018

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH, 2018

(Amount in Rs.)

SCHEDULE 18 - OTHER INCOME	Current Year	Previous Year
1) Profit on Sale / disposal of Assets :		
a) Owned assets	0.00	0.00
b) Assets acquired out of grants, or received free of cost	0.00	0.00
2) Other receipts (Guest House Rent and Training Misc.)	74618.00	96734.00
3) Fees for Miscellaneous Services – Advertisement for Golden Jubilee	0.00	0.00
4) Miscellaneous Income – (Miscellaneous Receipts)	85893.00	65704.00
TOTAL	160511.00	162438.00
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]	NIL	NIL
SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year	Previous Year
a) Salaries and Wages	42936642.00	34526080.00
b) Allowances and Bonus		
} Includes Extra Duty Pay & Allowances etc.		
c) Contribution to Provident Fund	0.00	0.00
d) Contribution to Other Fund (specify)	0.00	0.00
e) Staff welfare Expenses	0.00	0.00
f) Expenses on Employees' Retirement and Terminal Benefits	7125175.00	6282158.00
g) Others (specify)	50061817.00	40808238.00
(i) Provision of Gratuity : Rs. 13239101.00	24505685.00	21333713.00
(iii) Provision of Leave Encasment : Rs. 11266584.00		
TOTAL	74567502.00	62141951.00

Date : 15 May, 2018

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES - 21 - OTHER ADMINISTRATIVE EXPENSES ETC FOR THE YEAR ENDED AS ON 31ST MARCH, 2018

(Amount in Rs.)

<u>SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.</u>	Current Year	Previous Year
a) Purchase	0.00	0.00
b) Labour and processing expenses	0.00	0.00
c) Cartage and Carriage Inwards	0.00	0.00
d) Electricity and power	2444830.00	2039160.00
e) Water charges	681235.00	734014.00
f) Insurance	149296.00	143696.00
g) Maintenance Expenditure	8481924.00	5936482.00
h) Excise Duty	0.00	0.00
i) Rent, Rates and Taxes	147593.00	206573.00
j) Vehicles Running and Maintenance	1260188.00	1092661.00
k) Postage, Telephone and Communication Charges	145841.00	188463.00
l) Printing & Stationary	187796.00	340282.00
m) Travelling and conveyance Expenses	870856.00	913737.00
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

Contd.

(Amount in Rs.)

	Current Year	Previous Year
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	231489.17	195070.17
3. Souvenir stores consumed	1121551.87	762304.50
4. Training expenditure & Ration consumed	22505431.50	19652038.50
5. Material for mfg wing consumed	51343.25	24983.50
6. Publication of HMI Journal	20385.00	46523.00
7. General Contingency & Misc. Expenditure	373470.50	442055.69
TOTAL	38673230.29	32718043.36

Date : 15 May, 2018

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH, 2018

(Amount in Rs.)

<u>SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.</u>	Current Year	Previous Year
a) Grants given to Institutions / Organisations	0.00	0.00
b) Subsidies given to Institutions / Organisations	0.00	0.00
TOTAL	0.00	0.00
Note - Name of the Entities, their Activities along with the amount of Grants / Subsidies are to be disclosed.		

<u>SCHEDULE 23 - INTEREST</u>	Current Year	Previous Year
a) On Fixed Loans	0.00	0.00
b) On other Loans (including Bank Charges)	0.00	0.00
c) Others (specify)	0.00	0.00
TOTAL	0.00	0.00

Date : 15 May, 2018

Sd/-
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Wg. Cdr.
Vice Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED AS ON 31ST MARCH, 2018

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative) - Contd.

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 is 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.

Contd.

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED AS ON 31ST MARCH, 2018

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative) - Contd.

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 grant, (other than towards the Corpus Fund), are capitalized at values stated, by corresponding credit to Capital Reserve.

6. DEPRECIATION

6.1 As regards charging of Depreciation, the depreciation has been charged on last year Closing Balance 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 included excise duty and are net of sales returns, rebate and trade discount.

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED AS ON 31ST MARCH, 2019

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative) - Contd.

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 employees and Provision for accumulated leave encashment benefit to the employees has been provided in the Books of Accounts.

Date : 15 May, 2018

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED AS ON 31ST MARCH, 2018

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

1. 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 of 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

Sd/-
(Arun Kumar)
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(Devidutta Panda)
Wg. Cdr.
Vice Principal

Contd.

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED AS ON 31ST MARCH, 2018

(Amount in Rs.)

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

CURRENT YEAR	PREVIOUS YEAR
--------------	---------------

6. FOREIGN CURRENCY TRANSACTIONS

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 / Bank 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 31.03.2018 and the Income and Expenditure Account for the year ended on that date.

Date : 15 May, 2018

Sd/-
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

(Amount in Rs.)

RECEIPT	Current Year	Previous Year	PAYMENT	Current Year	Previous Year
I. Opening Balance			I. Expenses		
a) Cash in hand	85828.44	47555.44	a) Establishment Expenses	50061817.00	40808238.00
b) Bank Balances			b) Administrative Expenses	38973405.50	33819238.69
(i) In current accounts	15816519.94	12268795.95			
(ii) In deposit accounts	509308.95	436662.95			
(iii) Savings accounts	28367662.75	15709032.94			
II. Grants Received			II. Payments made against funds for various projects		
a) From Government of India	47833668.00	55299667.00	(Name of the fund or project should be shown along with the particulars of payments made for each project)		
b) From State Government	31539000.00	30037000.00			
c) From other sources (details) Donation exp. To be shown separately)	0.00	0.00			
III. Income on Investments from			III. Investments and deposits made		
a) Earmarked / Endow Funds	0.00	0.00	a) Out of Earmarked / Endowment funds	0.00	0.00
b) Own Funds (Oth. Investment)	0.00	0.00	b) Out of Own Funds / Investments-Others)	0.00	0.00
IV. Interest Received			IV. Expenditure on Fixed Assets		
a) On Bank Deposits	1106311.00	475379.00	a) Purchase of Fixed Assets	10888368.00	21554200.00
b) Loans, Advances etc.	0.00	0.00	b) Expenditure on capital "work-in-Progress"	0.00	0.00
V. Other Income (Specify)			V. Refund of surplus money / Loans		
Course Fee	14424789.00	10975195.63	a) To the Government of India		0.00
Membership Fee	1000.00	0.00	b) To the State Government		0.00
Souvenir Shop sale succeeds	1362175.00	1012119.86	c) To other providers of funds		0.00
Gate Collections	10976585.00	13889890.00			
Misc. Receipts	85893.00	65704.00	VI. Finance Charges (Interest)		
	6720.00		VII. Other Payments (Specify)		
	89730.00		a) Refund of Security Deposit	0.00	234948.00
VI. Any other receipts (give details)			b) Refund of Earnest Money	0.00	0.00
Cash Realisation against hostel store	1255.00	0.00	c) Sales	0.00	0.00
Cash Realisation against HMI store	20366.00	65935.00	d) Income Tax	1366514.00	923434.00
Earnest Money	0.00	0.00	e) Remittance	9355849.00	8582235.00
Security Deposit	243311.00	654394.00	f) Refundable	81412.00	50799.00
Income Tax	1358733.00	919900.00	g) Festival Advance	60000.00	28000.00
Remittance	9354222.00	8583862.00	h) Pay & Allowances Payable	23594631.00	16812616.00
Recovery of Festival Advance	36000.00	26500.00			
Refundable	29007.00	50799.00	VIII. Closing Balance		
Sales Tax	0.00	0.00	a) Cash in hand	949565.44	85828.44
Receipt of Training Miscellaneous	0.00	0.00	b) Bank Balances		
Pay & Allowances Payable	23594631.00	16812238.00	i) In current accounts	5954199.46	15816519.94
Reserve on Construction of Job Work	0.00	165664.00	ii) In deposit accounts (ICICI Bank)	536346.95	509308.95
Receipt of Guest House Rent	74618.00	96734.00	iii) Savings accounts	45095225.73	28367662.75
TOTAL	186917334.08	167593028.77	TOTAL	186917334.08	167593028.77

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

CLOSING STOCK OF STORES AS ON 31 MARCH 2018

Schedule 11 (A) of Format

(Amount in Rs.)

Sl. No.	Particulars	Opening Balance	Increase	Decrease	Closing Balance
1.	HMI Stores & Equipment ADD : Purchases for 2017-2018 ADD : Stores received from Mfg. Wing LESS : Stores Transferred to Museum Section LESS : Stores Condemned for 2017-18 LESS : Stores written-off against cash received LESS : Stores written off against Loss of item	29399426.31	3984726.00 266875.00	670.00 1555945.13 20366.00 144980.60	31929065.58
2.	Medicine Expandable Stores ADD : Purchases during 2017-18 LESS : Consumed during the year 2017-18	6687.40	242989.00	231489.17	18187.23
3.	Materials for Manufacuturing Wing ADD : Purchases during the year 2017-2018 LESS : New item transferred to HMI Stores & Equipment LESS : Stores consumed during the year LESS : Stores written off as condemned for 2017-18	33350.79	35011.00	0.00 51343.25 0.00	17018.54
4.	Souvenir Stores ADD : Purchases during the year 2017-2018 LESS : Store transferred to Museum section LESS : Store consumed counter sale / VIP Present	1879008.26	1309095.00	266875.00 1121551.87	1799676.39
5.	Ration Stores ADD : Purchases during the year 2017-2018 LESS : Stores consumed during the year 2017-18	4304.50	7798957.00	7799565.50	3696.00
6.	HMI Journals ADD : Purchases during the year 2017-2018 LESS : Distribution during the year 2017-2018	75168.00	63840.00	20385.00	118623.00
	TOTAL :	31397945.26	13701493.00	11213171.52	33886266.74

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

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

DETAILS OF SUNDRY DEBTORS AS ON 31.03.2018

1. Course Fee receivable

Sl. No.	YEAR	HRD Ministry	MOD	HQ22 Estt	YSD West Bengal	TSFF	CRPF	IMF New Delhi	TOTAL (In Rs.)
1.	1997-1998	42600.00	0.00						42600.00
2.	1998-1999	38600.00	0.00						38600.00
3.	1999-2000	31800.00	0.00						31800.00
4.	2000-2001	33500.00	0.00						33500.00
5.	2001-2002	0.00	196000.00						196000.00
6.	2002-2003	0.00	48000.00						48000.00
7.	2003-2004	0.00	252000.00						252000.00
8.	2004-2005	0.00	176000.00						176000.00
9.	2006-2007	0.00	196000.00						196000.00
10.	2007-2008	0.00	220000.00						220000.00
11.	2011-2012	0.00	163000.00						163000.00
12.	2012-2013	0.00	228000.00						228000.00
13.	2013-2014	0.00	208000.00						208000.00
14.	2014-2015	0.00	192000.00						192000.00
15.	2015-2016	0.00	194000.00	23137.00	0.00	0.00	0.00	8000.00	225137.00
16.	2016-2017	0.00	165000.00	0.00	465000.00	0.00	38750.00	0.00	165000.00
17.	2017-2018	0.00	379830.00	0.00	0.00			0.00	883580.00
Total		146500.00	2617830.00	23137.00	465000.00	0.00	38750.00	8000.00	3299217.00

2. Controller of A/Cs (Factory) Kolkata on A/c of Leave Salary in respect of Sri V. C. Bhatia

3332.50

3. Membership Fees :

Sl.No. YEAR	Opening Amount	Receivable Amount	Received Amount	Closing Amount	TOTAL
1.	1996-1997	0.00	500.00	Nil	500.00
2.	1997-1998	500.00	700.00	300.00	900.00
3.	1998-1999	900.00	7650.00	300.00	8250.00
4.	1999-2000	8250.00	1000.00	400.00	8850.00
5.	2000-2001	8850.00	1400.00	500.00	9750.00
6.	2001-2002	9750.00	2500.00	600.00	11650.00
7.	2002-2003	11650.00	2100.00	900.00	12850.00
8.	2003-2004	12850.00	3045.00	1600.00	14295.00
9.	2004-2005	14295.00	5100.00	3500.00	15895.00
10.	2005-2006	15895.00	4700.00	0.00	20595.00
11.	2006-2007	20595.00	5300.00	100.00	25795.00
12.	2007-2008*	25795.00	4300.00	3800.00	26295.00
4.	Receivable against HMI stores & Equipment returned				34497.58
Grand Total					3363342.08

Date : 05 May, 2017

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2018

LOANS AND ADVANCES

Schedule 11 (B)

(Amount in Rs.)

Ser. No.	Particulars	Opening Balance	Increase (Paid)	Decrease (Adjusted)	Closing Balance
1.	Special Grant for Specific Purpose	112845.00	0.00	0.00	112845.00
2.	Vehicle POL/Other Than Pol (Dorjee T. Bhutia, Arun Kumar Rai)	0.00	0.00	0.00	0.00
3.	Festival Advance	11634.00	60000.00	36000.00	35634.00
4.	Souvenir Purchase	0.00	40000.00	0.00	40000.00
5.	Training Field Expenses (Hav. Gajay Singh, Hav. Pankaj & Binay Rajak) 40,000/-, 43,200/- & 5,000/-	0.00	88200.00	0.00	88200.00
TOTAL		124479.00	188200.00	36000.00	276679.00

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
TRAINING EXPENDITURE ACCOUNT FOR 2017-2018

SCHEDULE - "A" (CONSUMED)

(Amount in Rs.)

Sl. No.	Head	Ledger page No.	Amount
1.	Ration vide Schedule 11 (A) (Serial - 6)	346-347 to 360-361	7799565.50
2.	Field Expenses	370-371 to 384-385	11190789.00
3.	Mountain Allowance	386-387 to 400-401	841459.00
4.	Honorarium & TA/DA to G.I. }		
5.	Transport	404-405	2144683.00
6.	Miscellaneous	408-409	528935.00
TOTAL			22505431.50

SCHEDULE - "B"

DETAILS OF MAINTENANCE EXPENDITURE FOR 2017-2018

Ser. No.	Particular	Ledger page No.	Amount
1.	Guest House	424-425 to 432-433	75536.00
2.	Hostel	438-439 to 440-441	164966.00
3.	Garden	442-443 to 444-445	90349.00
4.	Library	446-447 to 452-453	19844.00
5.	Museum	454-455 to 458-459	33183.00
6.	H.M.I., Stores	460-461 to 462-463	67531.00
7.	Sports & Games	464-465 to 466-467	21070.00
8.	Office Equipment	468-469 to 474-475	243261.00
9.	Repairs & Maintenance	476-477 to 488-489	7766184.00
TOTAL			8481924.00

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULE OF PAYMENTS FOR THE YEAR 2017-2018

Sl. No.	Payment	Amount Inner	Amount Outer
[A]	<u>Establishment Expenses</u>		
1.	Pay & Allowances	42876074.00	
2.	Extra duty pay	60568.00	
3.	Gratuity & Pension	7125175.00	50061817.00
[B] (i)	<u>Administrative Expenses</u>		
1.	Travelling Expenses	870856.00	
2.	General Contingencies & Misc. Expenses	373470.50	
3.	Postage	35623.00	
4.	Telephone	110218.00	
5.	Stationery & Printing	187796.00	
6.	Electricity	2444830.00	
7.	Insurance	149296.00	
8.	Water Supply	681235.00	
9.	Rent, Rates & Taxes	147593.00	
10.	Vehicle Running Expenses	1260188.00	6261105.50
[B] (ii)	<u>Administrative Expenses (Training)</u>		
1.	Ration	7798957.00	
2.	Field Expenses	11190789.00	
3.	Mountain Allowance	841459.00	
4.	Honorarium & TA/ DA	0.00	
5.	Transport	2144683.00	
6.	Miscellaneous	528935.00	
7.	Medicine Expenditure	242989.00	22747812.00

Contd. to next page

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

Sl. No.	Payment	Amount Inner	Amount Outer
[B] (iii)	<u>Administrative Expenses (Maintenance)</u>		
1.	Guest House	150154.00	
2.	Hostel	164966.00	
3.	Garden	90349.00	
4.	Library	19844.00	
5.	Museum	33183.00	
6.	H.M.I. Store	67531.00	
7.	Sports & Games	21070.00	
8.	Repairs & Maintenance	7766184.00	
9.	Office Equipment	243261.00	
10.	Materials for Manufacturing	35011.00	
11.	Souvenir Purchase	1309095.00	
12.	Publication of Journal / Brochures	63840.00	
			9964488.00
[C]	<u>Purchase of Fixed Assets</u>		
1.	Campus Development	5743822.00	
2.	Furniture	56085.00	
3.	Guest House	233930.00	
4.	Hostel	316333.00	
5.	Museum	39935.00	
6.	Library	12698.00	
7.	Office Equipment	335851.00	
8.	HIM Stores & Equipment	3984726.00	
9.	Medical Equipment	164988.00	
10.	New Vehicle	0.00	
11.	Training Capital Expenditure	0.00	
			10888368.00
			99923590.50

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

DETAILS OF PAYMENT MADE DURING THE YEAR 2017-18

"WORKS-IN-PROGRESS" UNDER THE FOLLOWING HEAD

SCHEDULE - "C"

(Amount in Rs.)

Ser. No.	Head of Expenditure	Opening Balance	Increase (Paid)	Decrease (Adjusted)	Closing Balance
1.	Girls Hostel Building	0.00	0.00	0.00	0.00
2.	Girls Instructor Hut	0.00	0.00	0.00	0.00
TOTAL		0.00	0.00	0.00	0.00

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING - 737101

**CALCULATION OF GOVT. SHARE ON THE BASIS OF
ACTUAL EXPENDITURE FOR THE YEAR 2017-18**

ANNEXURE - A

(Amount in Rs.)

Total Expenditure during the year 2017-2018	99923590.50
Less : Institute Receipt during 2017-2018	<u>28127821.00</u>
	71795769.50
Less : Capital expenditure for 2017-2018	<u>10888368.00</u>
Recurring / Non Recurring expenditure for 2017-2018	<u>60907401.50</u>

Details of Capital Expenditure :

1. HMI Stores and Equipment	3984726.00
2. Campus Development	5743822.00
3. Furniture	56085.00
4. Guest House	233930.00
5. Hostel	316333.00
6. Museum	39935.00
7. Library	12698.00
8. Office Equipment	335851.00
9. Medical Equipment	164988.00
10. Purchase of New Vehicle	0.00
11. Training Capital Expenditure	0.00
	<u>10888368.00</u>

Capital Expenditure	10888368.00
Recurring / Non Recurring Expenditure	<u>60907401.50</u>
	<u>71795769.50</u>

Grants Shares on Actual Expenditure for 2017-2018

Rounded off to Rs.

Name of Govts.	Capital	Recurring / Non Recurring	Amount
1) Ministry of Defence	5081238.00	20302467.00	25383705.00
2) Ministry of Youth Affairs & Sports, New Delhi	2540619.00	10151234.00	12691853.00
3) Govt. of West Bengal (Dept. of Sports & Youth Services)	3266511.00	30453701.00	33720212.00
	<u>10888368.00</u>	<u>60907402.00</u>	<u>71795770.00</u>

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer
38

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
STATEMENT OF GRANTS-IN-AID FOR THE YEAR 2017-2018

ANNEXURE - 'B'

(Amount in Rs.)

Name of Government / Ministry / Department	Grant Less / Excess Received as on 01.04.2017	Share on the Basis of Actual expenditure for the year 2017-2018	Grant Receivable During the year 2017-2018 after adjustment of Excess / Less Payment	Grant Received during the year 2017-18	Grant Received excess / less as on 31/03/2018
Ministry of Defence, New Delhi	(+ 60917993.00	(-) 25383705.00	(+ 35534288.00	(+ 38267000.00	(+ 73801288.00
Ministry of Youth Affairs & Sports, New Delhi	(+ 35935386.00	(-) 12691853.00	(+ 23243533.00	(+ 9566668.00	(+ 32810201.00
Govt. of West Bengal (Dept. of Sports & Youth Services)	(-) 55823286.00	(-) 33720212.00	(-) 89543498.00	(+ 31539000.00	(-) 5800498.00
	(+) 41030093.00	(-) 71795770.00	(-) 30765677.00	(+) 79372668.00	(+) 48606991.00

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
Wg. Cdr.
Vice Principal

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

AUTHENTICATED

**Dated
New Delhi**

2019

**(DR. SUBHASH BHAMRE)
Raksha Rajya Mantri**

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING ANNUAL REPORT FOR THE PERIOD FROM 01 APR 2017 TO 31 MAR 2018.

1. Himalayan Mountaineering Institute (HMI), the premier Mountaineering Institute of the Nation, which conducts Mountaineering and Adventure courses was set up at Darjeeling in 1954 after first successful ascent of Mount Everest by Sherpa Tenzing Norgay along with Sir Edmund Hillary. The Institute is a registered body under Societies Registration Act XXI of 1860.

2. The Institute is administered jointly by the Government of India and Government of West Bengal. Hon'ble Raksha Mantri is the President and the Chief Minister, West Bengal is its Vice President of the Institute. The superintendence, direction and control of the affairs and concerns of the Institute vest in the Executive Council. The Executive Council has its member's representatives of the Central and the 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 (Army), Ministry of Defence and Secretary, Ministry of Youth Services from the Government of West Bengal act as Secretaries of the Institute.

Objectives:

3. The principal objective 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 and

(c) 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.

4. **Courses:** In pursuance of the above objectives, the Institute conducts Basic, Adventure & Advance Mountaineering courses, Method of Instruction Courses and Sport Climbing Courses. Adventure Courses are also conducted for adults including school teachers to enable them to organise adventure activities in their respective schools. The Institute also conducts specially designed Adventure Courses for Visually Handicapped Persons and National Disaster Management Course every year.

5. **Adventure Course :** This 15 days adventure courses are organized separately as well as combined, for boys and girls in the age group of 14-18 years, and for men and women (jointly) in the age group of 18 - 30 years. The number of trainees in each course is 70. The objective of the course is to develop physical and mental capabilities of trainees and to inculcate in them the spirit of adventure. The course is designed to instill a sense of camaraderie, self-discipline, selflessness, self-reliance and physical fitness. The course includes lessons in rock climbing, trekking in high mountains (upto 12,000 feet) waterman ship including swimming, kayaking, cross country race and practice of leadership techniques. Adventure course for visually handicapped persons is also run on similar pattern basically to promote adventure and develop their personality to make them physically confident and to give them emotional support.

6. **Basic Mountaineering Course :** The objective of this 28 days course is to attract young men & women towards mountaineering and teach them its techniques. The course includes theoretical and practical training in rock climbing, snow and ice crafts up to an altitude of 18,000 feet. Basic knowledge on meteorology, geology, map reading, first aid, and ecology and environment preservation is also imparted. The average number of participants in each course is 60 students.

7. **Advance Mountaineering Course :** Trainees of Basic Course, who have achieved the desired standards and are graded 'A' are selected to undergo 28 days Advance Course. The capacity of each Advance course for men and women combined is 40 students. 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 feet. Emphasis is laid on Alpine Style climbing, usage and maintenance of mountaineering equipment needed for expedition and learning to plan and organise a mountaineering expedition. Trainees attempt to scale a peak above 19,000 feet during this course.

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

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

10. Trainees for all the above courses come from various parts of the country, professions and all sections of society including personnel from Army, Air Force, Navy, ITBP, CRPF, BSF, NCC, Sainik Schools, Dept. of Youth Services of Govt. of West Bengal and private individuals sponsored by various clubs and organizations in the country and abroad.

11. **Number of persons trained in various courses in last one year:** During the period from April 2017 to 2018, the Institute conducted 31 courses and trained 1043 persons as per details given below:-

Ser No	Courses Name	No of Course	Boys	Girls	Indian	Foreigner	Total
(a)	Basic Mountaineering Course	06	275	90	360	05	365
(b)	Advance Mountaineering Course	03	124	25	145	04	149
(c)	Method of Instructions Course	01	11	05	16	00	16
(d)	Adventure Course	03	64	26	90	00	90
(e)	Special Basic Mountaineering Course	08	161	61	222	00	222
(f)	Special Adventure Course	09	119	79	103	95	198
(g)	Special Frey Peak Expdt	01	03	-	03		03
	Grand Total	31	757	286	939	104	1043

12. During lean period, the Instructors of the Institute are sent to different parts of the country to conduct rock climbing courses on the 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 / work shops / courses.

13. **Gate Collection:** Darjeeling is visited by thousands of tourists through out the year. Most of them also visit HMI to see its campus and Museum and obtain more information about the Institute. The HMI Museum entrance charges for Indian Tourist is Rs 25 /- per person for Foreign Nationals as entry fee is Rs 100/- per person (Rs 50/- for HMI & Rs.50/- for Zoo). Mountaineering Film Shows are also conducted in the auditorium with entry fee of Rs 30/- per head. In addition to this Indoor Rock climbing (Cheema Rock climbing hall) has been started for tourist interest @ 30/- per head. During the year

01 April 2017 to 31 March 2018 Rs 10976585/- (Rupees One crore nine lakh seventy six thousand five hundred eighty five only) was collected from the sale of tickets as gate collection, Rs. 89,730.00 (Rupees eighty nine thousand seven hundred thirty only) was collected for Indoor rock climbing and Rs. 6720.00 (Rupees six thousand seven hundred twenty only) was collected for training Film. These major sources of revenue receipt are utilized by the Institute to meet the recurring expenditure.

14. **Sale of Souvenirs** : Souvenirs are sold to promote and to create an awareness of the activities of HMI amongst visitors. An amount of Rs. 13,56,865.00 (Rupees thirteen lakhs fifty-six thousand eight hundred sixty five only) was collected from sell of souvenir during the year.

15. **Mountaineering Equipment Stores** : The Institute has top quality equipment with latest technology for imparting training to various courses. Beside this the Institute has another store of Mountaineering equipment called Jayal Memorial Fund (JMF) store. The equipment from this store is given on normal hire charges to Indian Expeditions and tourist to promote adventure activities.

16. **Library**: The Institute has a well-stocked library, which has around 2700 books on various aspects of mountaineering, flora-fauna and environment protection. Some of the very rare books and manuscripts are also part of this Library's historic collection.

Website

17. The HMI has its own site www.hmidarjeeling.com which one can access to register for various training courses conducted by the Institute. Interested candidates can fill up the form and pay fee on line for training course which they are eligible. The MOTTO of the institute is "MAY YOU CLIMB FROM PEAK TO PEAK"

18. **Funding of the Institute** : As per agreement funding pattern among Ministry of Defence, Ministry of Youth Affairs & sports and Govt of West Bengal , for this Institute is given below : -

Government of India

<u>Expenditure</u>	<u>Ministry of Defence</u>	<u>Ministry of Youth Affairs & Sports</u>	<u>Govt of West Bengal</u>
Recurring/ Non Recurring	2/3rd of 50%	1/3rd of 50%	50%
Capital	2/3rd of 70%	1/3rd of 70%	30 %

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

AUTHENTICATED

**Dated 2019
New Delhi**

**(DR. SUBHASH BHAMRE)
(Raksha Raja Mantri)**

SEPARATE AUDIT REPORT OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF HIMALAYAN MOUNTAINEERING INSTITUTE (HMI), DARJEELING, FOR THE YEAR ENDED 31ST MARCH 2018

Replies to the audit observation incorporated in the separate audit report are as under :-

Audit Observation	Reply
1. We have audited the attached Balance Sheet of Himalayan Mountaineering Institute, (HMI) Darjeeling, as on 31st March 2018 and the Income and Expenditure Account/Receipts and Payment Account for the year ended on that date under Section 20(I) of the Comptroller & Auditor Generals' (Duties, Power & Conditions of Service) Act 1971 read with Section 20 of the DPC Act, 1971. The audit has been entrusted for the period up to 2017-18. 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.	Statements of facts. Hence no comments are offered.
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	

<p>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 (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Report/CAG's Audit Reports separately.</p>	<p>Statements of facts. 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 the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the accounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p>	<p>Statements of facts. Hence no comments are offered.</p>
<p>4. Based on our audit, we report that;</p>	
<p>(I) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.</p>	<p>Statements of facts. Hence no comments are offered.</p>
<p>(II) The Balance sheet and Income & Expenditure Accounts / Receipts & Payment Accounts dealt with by this report have been drawn up in the format approved by C&AG under Section/Rules 23 of the DPC Act 1971.</p>	<p>Statements of facts. Hence no comments are offered.</p>
<p>(III) In our opinion, proper records of accounts and other relevant records have been maintained by the HMI's Management as required under Section 23 in so far as it appears from our examination of such books.</p>	<p>Statements of facts. Hence no comments are offered.</p>
<p>(iv) We further report the following.</p>	

<p>(A) BALANCE SHEET</p> <p>(a) <u>Outstanding debtors for a long period. (Sch.11)</u></p> <p>As per schedule 11 (A), viz Current Assets, Loans and Advances, of the financial statement of the institute a, sum of Rs. 33,63,342/- was shown as outstanding against sundry debtors which includes course fee of Rs 32,99,217/- recoverable from various Institute/Establishment since 1997-98 and Membership Fees of Rs. 26,295/- recoverable from members since 1996-97 to 2007-08. Neither provision for doubtful debt has been made nor the unrecoverable amount been written off.</p>	<p>In this regard it is submitted that Rs. 7.19/- lakh has been received upto November 2017 and the matter for balance has been taken up with service Headquarters for early settlements. Ministry of Defence is also pursuing the matter with service Headquarters.</p>
<p>(b) <u>Schedule 1 - Corpus/Capital Fund</u></p> <p>It has further been noticed that a sum of Rs. 21,04,028.30/- has been deducted from Corpus/Capital Fund on account of Assets & Stores items written off/condemned during the year, which should be set off in the Income & Expenditure Account, instead of Corpus/Capital Fund.</p>	<p>It is submitted that suggestions for inclusion of Assets & Stores items written off /condemned during the year in the Income & Expenditure Account has been noted and will be followed from the year 2018-19.</p>
<p>(c) <u>Non-Clearance of Commuted liabilities</u></p> <p>As per Schedule 7(A) (2) of the Financial Statement, Rs. 5,21,805.60/- under various head were payable during the year 2016-17 but not cleared during the current year 2017-18.</p>	<p>In this regard it is submitted that the commuted liabilities relating to Sale Tax, Guarantee Money, Income Tax etc were outstanding for a long period, due to non-clearance of debit -credit by the concerned department. The same will be done in the year 2019-20</p>
<p>(d) <u>Non-revaluation of Lands and Trees</u></p> <p>Schedule 8 of the Financial Statement Shows no change in the opening balance and closing balance of the value of Land and Trees.</p> <p>Further, scrutiny of the document revealed that the value of the Land and trees were assessed in 2013-14 and after that no revaluation of the same was done.</p>	<p>In this regard it is clarified that the fresh valuation of trees have been received from forest dept. and it will be included in next year financial year statement. Further for valuation of land, it is stated that correspondence is being made with concern dept. It is also said that matter has also been raised with state govt authorities by Ministry of Defence level.</p>

(e) Non-Provision of Liabilities of previous year in the Balance Sheet

The Children Education Allowance and guest Instructors payment amounting to Rs. 3,03,476.00/- as well as other bills paid during April, May and June 2018 were payable for the year 2017-18. These payments were neither reflected in the Income and Expenditure Account of 2017-18 nor provision made for them as current liabilities in the Balance Sheet, which resulted in understatement of expenditure as well as current liabilities.

It is accepted in audit and has been noted for future compliance.

B GENERAL

(a) Non-receiving of Grants-in-aid from Govt. of West Bengal

As per schedule 11(B)(4) of Annual Accounts for the year 2017-18 an amount of Rs. 5,80,04,498/- was outstanding under Grant-in-Aid from Government of West Bengal. Further scrutiny of the Annual Accounts for the last 3 years i.e. 2015-16, 2016-17 and 2017-18 revealed that the outstanding Grant-in-Aid has gradually accumulated year by year as under :-

Year	Amount of Outstanding Grant- in Aid (Rs.)
2015-16	: 5,53,37,790.00
2016-17	: 5,58,23,286.00
2017-18	: 5,80,04,498.00

In this connection it is stated that the Govt of West Bengal is releasing grants since long period on approved Budget Estimate (BE), only on account of recurring and non recurring expenditure. This institute proposes both BE and Revised Estimate on the basis of recurring non recurring and capital expenditure as per share pattern of three granting agencies. Further it is also said that for the Financial year 2012-13 and 2013-14 no Grants was released from West Bengal Govt. In this regard correspondence is being made with west Bengal govt for releasing of 100% Grants against approved Budget Estimate. It is also said that matter has also been raised with state govt by MOD level.

(b) Annual General Meeting/Executive council Meeting

Rule 7 read with Rule 9 and Rule 14 of the memorandum of Association (MOA) provides that all superintendence, direction and control of all affairs are vested in the Executive Council (EC). The EC will meet at least once a year to approve that accounts relating to preceding year and transact other business which may have

The concerns of the Audit are noted. In this context it is submitted that Executive Council Meeting & Annual General

<p>arisen since the last meeting.</p> <p>It was, however, seen that there was no Annual General meeting/ Executive of mountaineering and adventuring course has not been revised since 1999 in absence of EC Meeting, while the expenditure on trainees has increase more than 4 times.</p> <p>The above matter was brought to the notice of HMI through Management Letter by us in December 2017 for remedial/corrective action</p> <p>The Institute again took up the case with D(HMI) Ministry of Defence in December 2017 for conducting Executive Council meeting and annual General Body meeting in the absence of chairman (President) or the Vice Chairman (Vice President).</p> <p>We are of the view that absence of Chairman/Vice Chairman and non conduct of Executive Council meeting severely hampers the Governance of HMI.</p>	<p>Body Meeting was schedule to be held on 17 December 2017. However, the said meeting could not be held owing to the preoccupation of the president and Vice President of the Institute. Efforts are being made to convene the meeting of the Executive Council.</p>
<p>(v) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by the Report are in agreement with the books of account.</p>	<p>Statements of facts. Hence no comments are offered.</p>
<p>(vi) In our opinion and to the best of our information and according to the explanations given to us, said financial statement read together with the accounting policies and notes on Accounts, and subject to the significant matters stated above give a true and fair view in conformity with accounting principles generally accepted in India:</p> <p>(a) In so far as it relates to the Balance Sheet, of the Himalayan Mountaineering institute, Darjeeling as at 31st March 2018; and</p> <p>(b) In so far as it relates to Income and Expenditure Account of the year ended on that date.</p>	<p>Statements of facts. Hence no comments are offered.</p>