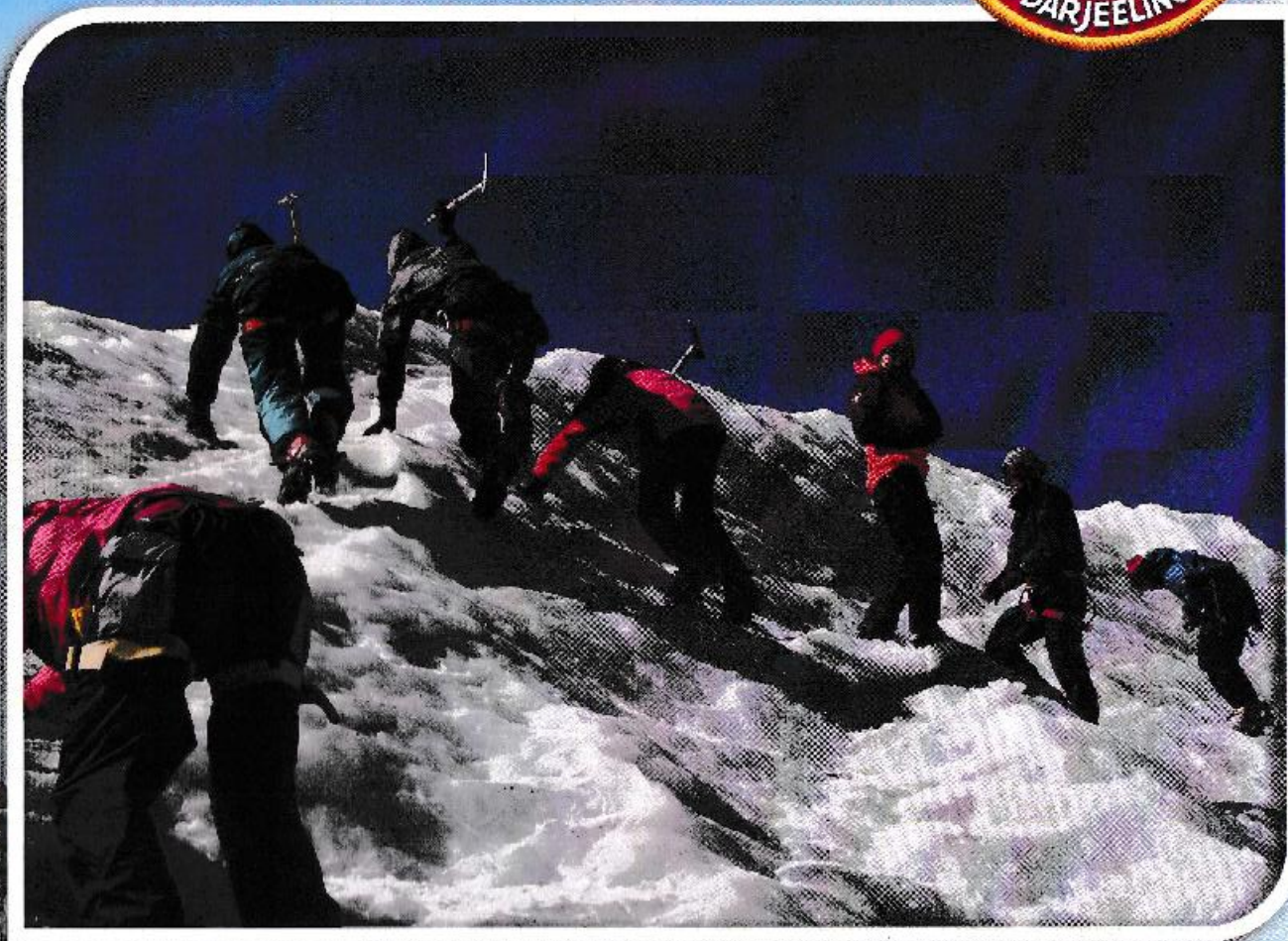
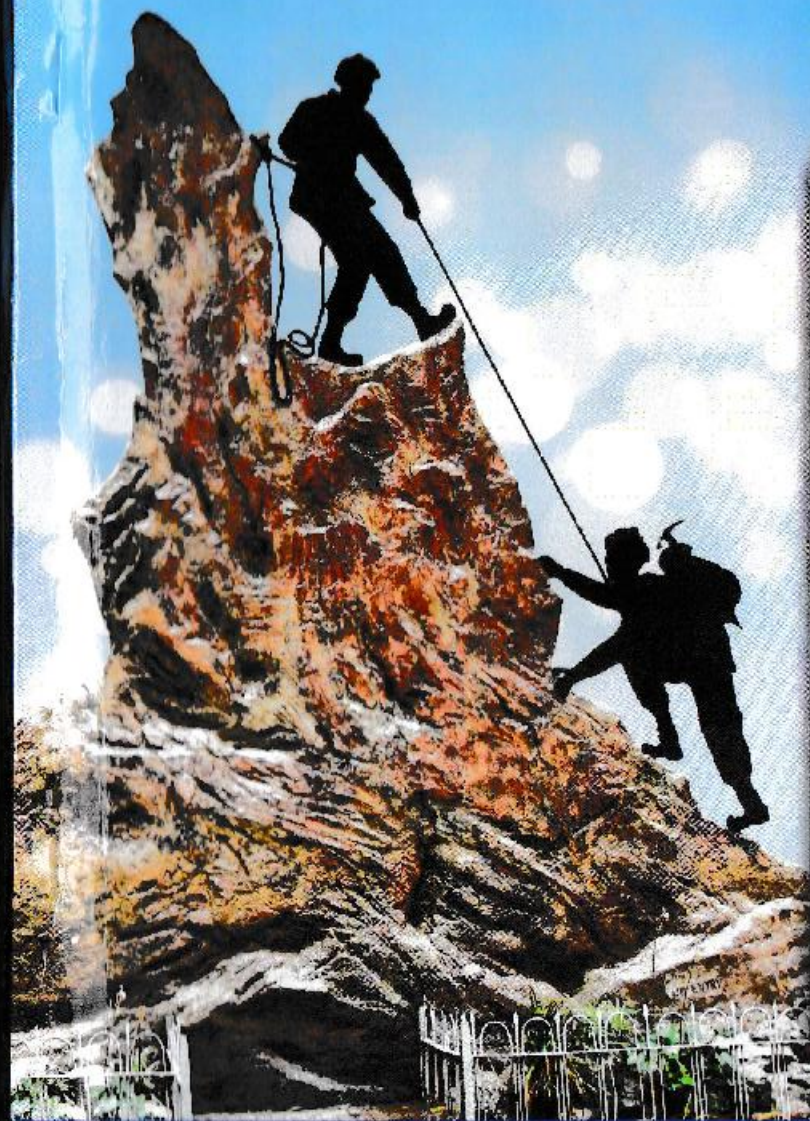


ANNUAL REPORT, AUDIT REPORT AND REVIEW REPORT 2015-16



HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

AUTHENTICATED

**Dated
New Delhi**

2016

**(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 2016**

We have audited the attached Balance Sheet of Himalayan Mountaineering Institute (HMI), Darjeeling as at 31st March, 2016 and the Income and Expenditure Account / Receipts and Payment Account for the year ended on that date under section 20 (1) of the C & AG (Duties, Powers & Conditions of service) Act, 1971. The Audit has been entrusted for the period upto 2017-18. These financial statements are the responsibilities of the HMI's management. It is our responsibility to express an opinion on these financial statements based on our audit.

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

We have conducted our audit in accordance with auditing standards prescribed by the department. 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.

Based on our audit, we report that ;

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) The Balance Sheet and Income & Expenditure Account / Receipts & Payments Account dealt with by this report have been drawn up in the prescribed format under 20 (1) of the C&AG (Duties, Powers & Conditions of Service) Act, 1971.
- (iii) In our opinion, proper records of accounts and other relevant records have been maintained by the HMI, Darjeeling as required under 20 (1) of C&AG (Duties, Powers & Conditions of Service) Act in so far as it appears from our examination of such books.
- (iv) We further report the following :

A. BALANCE SHEET

(a) Outstanding debts for a long period (Schedule-11)

As per schedule-11A of the financial statements of the Institute a sum of ₹ 25,24,387/- was shown as outstanding against sundry debtors as on 31.03.2016, which include course fee recoverable from various ministries / establishments since 1997-98. In reply to audit query, the Institute stated that the matter had been taken up with the MoD to release the outstanding course fees.

(b) Understatement of value of land and valuable trees.

Schedule-8 of the financial statement of the Institute for the year 2015-16 reflected the opening and closing balance of the value of free hold land (₹4,22,316.00) and valuable tree (₹27,11,890.00) as constant since long in the accounts. As the value of these assets (land and trees) vary with passage of time, constant value of assets shown in the accounts seems understated. In reply to audit query, the institute stated that the valuation of land and trees would be evaluated with assistance from concerned department at the earliest.

B. Income and Expenditure account.

From the Grants in aid received during the year 2015-2016, it was noticed that excess grant received by the Institute from MoD and Ministry of Youth Affairs and Sports, Govt. of India was ₹ 5,24,41,105/- and ₹2,82,56,774/- respectively as on 31.03.2016 and was being utilized against the short fall of share of expenditure of ₹ 5,53,37,799/- of Govt. of West Bengal. In reply, HMI stated that the short fall was due to non release of fund by Govt. of West Bengal during the year 2012-13 and 2013-14 and expenditure like Pay & Allowance, Monthly Pension, Electricity/Telephone bills, Training expenditure and other essential expenditure etc. could not be stopped. The Institute further stated that the matter had been raised with the West Bengal Government but no assurance has been received so far.

C. General

Annual General Meeting / Executive Council Meeting

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

It was seen that there was no EC meeting since 2005. In absence of the Annual General Meeting of Executive Council, the issue like increase in the course fee of mountaineering and adventure course remained unrevised since April 1999.

It was enquired in audit as to how all affairs viz. passing of accounts, business transactions etc. was being dealt with in absence of EC/AGM meeting for years together.

The Institute replied that the meeting of General Body and Executive Council of the Institute were convened as per convenience of the President and Vice President of HMI (i.e. Raksha Mantri and the Chief Minister of West Bengal). However, the budget sub-committee meetings are held every year to pass the Budget Estimate and Revised Estimate of the Institute. The Annual Accounts are approved by member of Executive Council by circulation of accounts and its all related documents.

The reply furnished is not convincing as for running the business of the Institute at least one meeting is essential. There is clear mention in the Memorandum of Association (MOA) that even in absence of the chairman (President) or the Vice-Chairman (Vice-President) or the both meeting may be held and be presided over by such person as members present may elect for the purpose. Thus, non-conducting of meeting of EC/AGM is not justified and defying the mandate on the basis of which the institute has been registered.

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

In our opinion and to the best of our information and according to the explanations given to us, said financial statements read together with the accounting policies and notes on Accounts and subject to the significant matters stated above give a true picture and fair view in conformity with generally accepted accounting principles in India.

- a) In so far as it relates to the Balance Sheet, of the state of affairs of the HMI, Darjeeling as at 31st March 2016 and
- (b) In so far as it relates to Income and Expenditure Account of the surplus for year ended on that date.

Place : New Delhi

Date : 18 July, 2016

Audit Report 2015-2016

For and on behalf of the C & AG 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, 2016

(Amount in Rs.)

CORPUS / CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND	1	150127216.26	144210223.96
RESERVES AND SURPLUS	2	0.00	
EARMARKED / ENDOWMENT FUNDS - Total of four funds	3	30267415.64	30331366.64
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	109180098.83	109900887.39
Total		289574730.73	284442477.99
ASSETS			
FIXED ASSETS	8	134254954.44	140473859.92
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9	30267415.64	30331366.64
INVESTMENTS - OTHERS	10	0.00	0.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	125052360.65	113637251.43
MISCELLANEOUS EXPENDITURE			
TOTAL		289574730.73	284442477.99
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

(Amount in Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales / Service	12	0.00	0.00
Grants / Subsidies	13	73507596.00	57456800.00
Fees / Subscriptions	14	20806563.00	19894304.72
Income from Investments (Income on Invest. From earmarked / endow. Funds transfered to Funds)	15	0.00	0.00
Income from Royalty, Publication etc.	16	1200319.00	997377.00
Interest Earned	17	163672.00	5151.00
Other Income	18	649795.00	195452.00
Increase / (decrease) in stock of Finished goods and works-in-progress	19	0.00	0.00
TOTAL (A)		96327945.00	78549084.72
EXPENDITURE			
Establishment Expenses	20	60594772.00	55767948.00
Other Administrative Expenses etc.	21	29300254.14	25639655.21
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)		5491442.53	5519646.37
TOTAL (B)		95386468.67	86927249.58
Balance being excess of income over expenditure (A - B)		941476.33	-8378164.86
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		941476.33	-8378164.86
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

(Amount in Rs.)

	Journal Fund	Spl Donation	Spl Grant	GPF/CPF		Current Year	Previous Year
SCHEDULE - 3 EARMARKED / ENDOWMENT FUNDS	Fund WW	Fund XX	Fund YY	Fund ZZ			
(a) Opening Balance of the funds	3354444.92	4600528.64	886898.35	21489494.73		30331366.64	28216008.64
(b) Additions to the Funds :							
i. Donations / grants / Subscription / Membership	0.00	0.00	0.00	4474200.00		4474200.00	4625943.00
ii. Income from investments made on account of funds	272257.00	86840.00	0.00	1016015.00		1375112.00	1174042.00
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	3899.00	7051.00	4156.00	98999.00		114105.00	118081.00
(iii) Interest on TDR Maturity	11378.00	298315.00	0.00	418187.00		727880.00	737393.00
Total (b)	287534.00	392206.00	4156.00	6007401.00		6691297.00	6655459.00
TOTAL (a+b)	3641978.92	4992734.64	891054.35	27496895.73		37022663.64	34871467.64
(C) Utilisation / Expenditure towards objectives of funds							
i. Capital Expenditure							
– Fixed Assets	0.00	0.00	0.00			0.00	0.00
– Others - (Payment to GPF)	0.00	0.00	0.00	6698456.00		6698456.00	4510603.00
Total	0.00	0.00	0.00	6698456.00		6698456.00	4510603.00
ii. Revenue Expenditure							
– Salaries, Wages and allowances etc.	0.00	0.00	0.00	0.00		0.00	0.00
– Rent	0.00	0.00	0.00	0.00		0.00	0.00
– Other Administrative expenses / TDS Deducted by Bank	49501.00	6833.00	0.00	458.00		56792.00	29498.00
Total	49501.00	6833.00	0.00	458.00		56792.00	29498.00
Total (c)	49501.00	6833.00	0.00	6698914.00		6755248.00	4540101.00
NET BALANCE AS THE YEAR - END (a + b – c)	3592477.92	4985901.64	891054.35	20797981.73		30267415.64	30331366.64
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 : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

(Amount in Rs.)

SCHEDULE 4 - SECURED LOANS AND BORROWINGS :		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)					
TOTAL			NIL		NIL
NOTE : Amounts due within one year					

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

(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)		_____	_____
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 equipments and other assets		_____	_____
b) Others		_____	_____
TOTAL		NIL	NIL
Note : Amounts due within one year			

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

(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)		83032464.60	83032464.60	82814642.02	82814642.02
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		459076.70	459076.70	790442.00	790442.00
6. Other current Liabilities - Remittance			34302.00	0.00	
TOTAL (A)			83525843.30		83605084.02
B. PROVISIONS					
1. For taxation		0.00		0.00	
2. Gratuity		0.00		0.00	
3. Superannuation / Pension		11060158.00		11552632.00	
4. Accumulated Leave Encashment		9102655.00		9223525.00	
5. Trade Warranties / Claims		0.00		0.00	
6. Depreciation Charges		5491442.53	25654255.53	5519646.37	26295803.37
TOTAL (B)			25654255.53	26295803.37	26295803.37
TOTAL (A + B)			109180098.83		109900887.39

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

DETAILS OF SUNDRY CREDITORS AS ON 31.03.2016

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

Sl. No.	Particulars	Opening Balance	Increased (Received)	Decreased (Paid)	Closing Balance
1.	Course Fee received in Advance	1604312.72	1472250.00	1604312.72	1472250.00
2.	Grants received excess	80707744.00	80697879.00	80707744.00	80697879.00
3.	Membership fees received in Advance	1200.00	700.00	1200.00	700.00
4.	Security Deposit	750680.00	62337.00	17645.00	795372.00
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)	0.00	34302.00	0.00	34302.00
8.	Income Tax Payable	281916.00	911384.00	927191.00	266109.00
9.	HMI Stores & Equipment	12770.42	0.00	0.00	12770.42
	Total	83605084.02	83178852.00	83258092.72	83525843.30

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

(Amount in Rs.)

SCHEDULE 8 - FIXED ASSETS DESCRIPTION	GROSS BLOCK				DEPRECIATION				NEW BLOCK	
	Cost/valuation as at beginning of the year	Addition during the year	Deduction during the year	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 end	As at the Current year-end	As at the Previous year-end
a. FIXED ASSETS :										
1. LAND :										
a) Freehold	422316.00		0.00	422316.00	422316.00		0.00	422316.00	422316.00	422316.00
b) Leasehold	0.00			0.00	0.00		0.00	0.00	0.00	0.00
2. BUILDINGS :										
a) On Freehold Land	90583045.54	2902679.00	0.00	93485724.54	90583045.54		4529152.28	86053893.26	86053893.26	90583045.54
								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	137106.29	38796.00	7167.16	168735.13	129939.13		19490.87	110448.26	110448.26	137106.29
4. VEHICLES	2106220.85	1153989.00	0.00	3260189.85	2106220.85		315933.13	1790287.72	1790287.72	2106220.85
5. FURNITURE, FIXTURE	1870791.78	417984.00	15955.00	2272820.78	1854836.78		185483.88	1669353.10	1669353.10	1870791.78
6. OFFICE EQUIPMENT	667275.07	0.00	19773.38	647501.71	647501.71		64750.17	582751.54	582751.54	667275.07
7. COMPUTER / PERIPHERALS	631363.20	283280.00	57021.00	857622.20	574342.20		114868.41	459473.79	459473.79	631363.20
8. ELECTRIC INSTALLATIONS	2355880.88	0.00	0.00	2355880.88	2355880.88		261764.00	2094116.88	2094116.88	2355880.88
9. LIBRARY BOOKS	468687.57	8308.00	0.00	476995.57	468687.57		0.00	468687.57	468687.57	468687.57
10. TUBEWELLS & W. SUPPLY	1262905.71	0.00	0.00	1262905.71	1262905.71		0.00	1262905.71	1262905.71	1262905.71
11. OTHER FIXED ASSETS										
Museum Models & Exhibit	2407955.64	384600.00	0.00	2792555.64	2407955.64	0.00	0.00	2407955.64	2407955.64	2407955.64
Guest house	910793.81	159901.00	0.00	1070694.81	910793.81	0.00	0.00	910793.81	910793.81	910793.81
Hostel (Crockery, etc.)	696408.40	260131.00	176520.23	780019.17	519888.17	0.00	0.00	519888.17	519888.17	696408.40
Statue of Late Tenzing	649046.00	0.00	0.00	649046.00	649046.00	0.00	0.00	649046.00	649046.00	649046.00
Wireless Sets	203852.80	0.00	13093.20	190759.60	190759.60	0.00	0.00	190759.60	190759.60	203852.80
Visualisation of New Museum	2394590.00	0.00	0.00	2394590.00	2394590.00	0.00	0.00	2394590.00	2394590.00	2394590.00
Museum Expansion	28512975.00	0.00	0.00	28512975.00	28512975.00	0.00	0.00	28512975.00	28512975.00	28512975.00
Training Capital Items	321619.20	164138.00	0.00	485757.20	321619.20	0.00	0.00	321619.20	321619.20	321619.20
Documentary Film	516340.00	0.00	0.00	516340.00	516340.00	0.00	0.00	516340.00	516340.00	516340.00
Fire-fighting Equipment	80929.00	0.00	0.00	80929.00	80929.00	0.00	0.00	80929.00	80929.00	80929.00
Musical Equipment	34940.00	0.00	0.00	34940.00	34940.00	0.00	0.00	34940.00	34940.00	34940.00
Sports & Games	24955.18	0.00	826.00	24129.18	24129.18	0.00	0.00	24129.18	24129.18	24955.18
Valuable trees (In HMI Campus)	2711890.00	0.00	0.00	2711890.00	2711890.00	0.00	0.00	2711890.00	2711890.00	2711890.00
Tools & Implements	64865.00	0.00	0.00	64865.00	64865.00	0.00	0.00	64865.00	64865.00	64865.00
TOTAL	140036752.92	5773786.00	290355.95	145520182.97	139746386.97	0.00	5491442.53	134254954.44	134254954.44	140066752.92
B. CAPITAL WORK-IN-PROGRESS	437107.00	8609837.00	0.00	9046944.00	437107.00	8609837.00	0.00	9046944.00	9046944.00	437107.00
GRAND TOTAL	140473859.92	14383623.00	290355.95	154567126.97	140183503.97	8609837.00	5491442.53	143301898.44	143301898.44	140503859.92

Date : 07 May, 2016

Audit Report 2015-2016

Sd/-
(Brajesh)
Accounts Officer

12

Sd/-
(Col Gulshan Chadha)
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, 2016

(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	30267415.64	30331366.64
TOTAL	30267415.64	30331366.64
A. Journal Fund		
i. Investment in TDR (Including Accrued Interest)	3492059.00	3257925.00
ii. Balances with SBI, Darjeeling & other receivables / Cash in hand	100418.92	96519.92
	3592477.92	3354444.92
B. Special Donation Fund		
i. Investment in TDR (Including accrued Interest)	4804316.00	4419659.00
ii. Balanced with SBI, Darjeeling	181585.64	180869.64
	4985901.64	4600528.64
C. Special Grants for specific purposes Fund		
i. Campus Development	784020.00	784020.00
ii. Balances with SBI, Darjeeling	107034.35	102878.35
	891054.35	886898.35
D. GPF / CPF FUND		
i. Investment in TDR (Including Accrued Interest)	19801682.00	18367480.00
ii. Balance with SBI, Darjeeling & other Receivable	996299.73	3122014.73
	20797981.73	21489494.73
SCHEDULE 10 - INVESTMENT - Others	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 : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

(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		29302079.29		26557334.57	
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	
Raw Materials		0.00	29302079.29		26557334.57
2. Sundry Debtors :					
a) Debt Outstanding for a period exceeding six months		2097625.08		1897625.08	
b) Others (Bill receivable)		498887.00		324000.00	
c) Recoveries (CPF / GPF Fund)		0.00	2596512.08		2221625.08
3. Cash balances in hand (including cheques / drafts and imprest)			47555.44		141970.44
4. Bank Balances :					
a) With scheduled Banks :					
On Current Accounts		12268795.95		18611355.45	
On Deposit Accounts (includes margin money)		0.00			
On Savings Accounts		7629661.94	19898457.89	179099.94	18790455.39
b) With non-Scheduled Banks :					
On Current Accounts					
On Deposit Accounts					
On Savings Accounts		8516033.95	8516033.95	342437.95	342437.95
5. Post Office-Savings Accounts		0.00	0.00	0.00	0.00
TOTAL (A)			60360638.65		48053823.43

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
FOR THE FINANCIAL YEAR 2015-16
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	47555.44
TOTAL		47555.44

ITEM NO. 4	CASH AT BANK	IN SAVING ACCOUNT	IN CURRENT ACCOUNT	TOTAL
(i)	Journal Fund	100418.92	0.00	100418.92
(ii)	Special Donation Fund	181585.64	0.00	181585.64
(iii)	Specific Grant for Specific Purpose	107034.35	0.00	107034.35
(iv)	GPF / CPF Fund	641696.73	0.00	641696.73
(v)	General Fund, SBI Darjeeling	7629661.94	12268795.95	19898457.89
(vi)	Axix Bank, Darjeeling	8079371.00	0.00	8079371.00
(vii)	ICICI Bank, Darjeeling	436662.95	0.00	436662.95
TOTAL		17176431.53	12268795.95	29445227.48

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

(Amount in Rs.)

(Amount in Rs.)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)		Current Year		Previous Year	
B. <u>LOANS, ADVANCES AND OTHER ASSETS</u>					
1. <u>Loans :</u>					
a) Staff (Festival Advance)	10134.00		33000.00		
b) Other Entities engaged in activities / objectives similar to that of the Entity	0.00		0.00		
c) Other (specify) (Sundry Loan & Advances)	296845.00		128079.00		
d) Loans (A/C - GPF / CPF Fund)	0.00	306979.00	0.00		161079.00
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)	9046944.00		287107.00		
b) Pre-Payments			0.00		
i) Tax deducted at Source - A/C G. P. Fund		9046944.00	0.00		287107.00
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)			329685.00		
c) On Loans and Advances			0.00		
d) Others (Interest accrued on GPF/CPF) (includes income due unrealised - Rs.....)		0.00	844357.00		1174042.00
4. <u>Claims Receivable</u> (Grant - in - Aid)	55337799.00	55337799.00	63961200.00		63961200.00
TOTAL (B)		64691722.00			65583428.00
TOTAL (A + B)		125052360.65			113637251.43

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

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, 2016****(Amount in Rs.)**

SCHEDULE 12 - INCOME FROM SALES / SERVICES	Current Year	Previous Year
1. Income from Sales		
a) Sales of Finished Goods	0.00	0.00
b) Sales 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 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 (Non-plan) I - MOD	21682000.00	24682000.00
II - Ministry of Youth Affairs	14420096.00	12341050.00
2) State Government (s) (Non-plan)	37405500.00	20433750.00
3) Government Agencies		0.00
4) Institutions / Welfare Bodies		0.00
5) International Organisations		0.00
6) Others (Specify)		0.00
TOTAL	73507596.00	57456800.00

Date : 07 May 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

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, 2016

(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 Publication - (Souvenir Shop Sale proceeds)	1200319.00	997377.00
3) Others (specify) - Advertisement for Publication of Journal	0.00	0.00
TOTAL	1200319.00	997377.00

SCHEDULE 17 - INTEREST EARNED	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	163672.00	5151.00
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	163672.00	5151.00
Note - Tax deducted at source to be indicated		

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

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, 2016

		(Amount in Rs.)	
		Current Year	Previous Year
SCHEDULE 18 - OTHER INCOME			
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 and Training Misc.)		459903.00	
3) Fees for Miscellaneous Services – Advertisement for Golden Jubilee		0.00	0.00
4) Miscellaneous Income – (Miscellaneous Receipts)		189892.00	195452.00
TOTAL		649795.00	195452.00
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		31604004.00	29729507.00
b) Allowances and Bonus			
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		8827955.00	5262284.00
		40431959.00	34991791.00
g) Others (specify)			
(i) Provision of Gratuity : Rs. 11060158.00		20162813.00	20776157.00
(iii) Provision of Leave Encasment : Rs. 9102655.00			
TOTAL		60594772.00	55767948.00

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

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(Col Gulshan Chadha)
Principal

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, 2016

		(Amount in Rs.)	
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.		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		1980149.00	1906718.00
e) Water charges		706722.00	745500.00
f) Insurance		143703.00	62461.00
g) Maintenance Expenditure		4761643.00	4478175.00
h) Excise Duty		0.00	0.00
i) Rent, Rates and Taxes		147593.00	147593.00
j) Vehicles Running and Maintenance		712659.00	771562.00
k) Postage, Telephone and Communication Charges		184691.00	178326.00
l) Printing & Stationary		217865.00	185314.00
m) Travelling and conveyance Expenses		1244576.00	1002542.00
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.

	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	177673.00	0.00
AA) Others (specify)	0.00	0.00
1. 60th year celebration of Institute	0.00	985494.00
2. Medicine consumed	182509.18	158370.62
3. Souvenir stores consumed	1018806.46	937124.59
4. Training expenditure & Ration consumed	17400241.00	13606533.00
5. Material for mfg wing consumed	35304.00	38724.00
6. Publication of HMI Journal	61534.00	0.00
7. General Contingency & Misc. Expenditure	324585.50	435218.00
TOTAL	29300254.14	25639655.21

Date : 07 May, 2016

Sd/-
(Brajesh)
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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, 2016

(Amount in Rs.)

SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.		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.			

SCHEDULE 23 - INTEREST		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 : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

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, 2016

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, 2016

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 : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

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/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
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, 2016

(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 31.03.2016 and the Income and Expenditure Account for the year ended on that date.

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

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(Col Gulshan Chadha)
Principal

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

(Amount in Rs.)

RECEIPT	Current Year	Previous Year	PAYMENT	Current Year	Previous Year
I. Opening Balance			I. Expenses		
a) Cash in hand	141970.44	166806.44	a) Establishment Expenses	40431959.00	34991791.00
b) Bank Balances			b) Administrative Expenses	29471253.50	25546979.00
(i) In current accounts	18611355.45	4619524.73			
(ii) In deposit accounts	342437.95	225437.95			
(iii) Savings accounts	179099.94	67619.94			
II. Grants Received			II. Payments made against funds for various projects		
a) From Government of India	36102096.00	39231800.00	(Name of the fund or project should be shown along with the particulars of payments made for each project)		
b) From State Government	37405500.00	20433750.00			
c) From other sources (details) Donation exp. To be shown separately)	0.00	75000.00			
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	163672.00	5151.00	a) Purchase of Fixed Assets	9714820.00	6185677.00
b) Loans, Advances etc.	0.00	0.00	b) Expenditure on capital "work-in-Progress"	8609837.00	287107.00
V. Other Income (Specify)			V. Refund of surplus money / Loans		
Course Fee	10103223.00	8527044.72	a) To the Government of India		
Membership Fee	1000.00	16050.00	b) To the State Government		
Souvenir Shop sale proceeds	1200319.00	997377.00	c) To other providers of funds		
Gate Collections	11215800.00	11464410.00			
Misc. Receipts	189892.00	195452.00			
VI. Any other receipts (give details)			VI. Finance Charges (Interest)		
Cash Realisation against hostel store	30.00	0.00	VII. Other Payments (Specify)		
Cash Realisation against HMI store	14567.00	9537.00	a) Refund of Security Deposit	17645.00	7500.00
Earnest Money	12000.00	0.00	b) Refund of Earnest Money	12000.00	0.00
Security Deposit	62337.00	198292.00	c) Sales	0.00	70318.00
Income Tax	911384.00	710464.00	d) Income Tax	927191.00	688359.00
Remittance	8045322.00	7857969.00	e) Remittance	8045020.00	7823469.00
Recovery of Festival Advance	33100.00	27400.00	f) Refundable	61906.00	49532.00
Refundable	63879.00	49532.00	g) Festival Advance	28000.00	33000.00
Sales Tax	0.00	79978.00	h) Pay & Allowances Payable	15057866.00	14607109.00
Receipt of Training Miscellaneous	401167.00	0.00			
Pay & Allowances Payable	15057866.00	14607109.00			
Reserve on Construction of Job Work	522791.00	0.00			
Receipt of Guest House Rent	58736.00	0.00			
TOTAL	140839544.78	109565704.78	VIII. Closing Balance		
			a) Cash in hand	47555.44	141970.44
			b) Bank Balances		
			i) In current accounts	12268795.95	18611355.45
			ii) In deposit accounts (ICICI Bank)	436662.95	342437.95
			iii) Savings accounts	15709032.94	179099.94
			TOTAL	140839544.78	109565704.78

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

Audit Report 2015-2016

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

CLOSING STOCK OF STORES AS ON 31 MARCH 2016

Schedule 11 (A) of Format

(Amount in Rs.)

Sl. No.	Particulars	Opening Balance	Increase	Decrease	Closing Balance
1.	HMI Stores & Equipment	25684315.57			
	ADD : Purchases for 2015-2016		3941034.00		
	ADD : Stores received from Mfg. Wing			46250.00	
	LESS : Stores Transferred to Museum Section			45567.00	
	LESS : Stores Condemned for 2014-15			1223923.90	
	LESS : Stores written-off against cash received			14567.00	
	LESS : Stores written off against Loss of item			26373.00	28314918.67
2.	Medicine Expandable Stores	14330.75			
	ADD : Purchases during 2015-16		182602.00		
	LESS : Consumed during the year 2015-16			182509.18	14423.57
3.	Materials for Manufacturing Wing	17469.29			
	ADD : Purchases during the year 2015-2016		90534.00		
	LESS : New item transferred to HMI Stores & Equipment			46250.00	
	LESS : Stores consumed during the year			35304.00	
	LESS : Stores written off as condemned for 2013-14				26449.29
4.	Souvenir Stores	837427.96			
	ADD : Purchases during the year 2015-2016		1110549.00		
	ADD : Stores transferred from training section		0.00		
	LESS : Store consumed against counter sale and VIP present			1018806.46	
	LESS : Adj. of commission sale		0.00	0.00	
	LESS : Stores written-off during 2015-16			10607.74	
	LESS : Stores condemned in the year 2014-15		0.00	0.00	918562.76
5.	Ration Stores	3791.00			
	ADD : Purchases during the year 2015-2016		6831590.00		
	LESS : Stores consumed during the year 2015-16			6831193.00	4188.00
6.	HMI Journals	0.00			
	ADD : Purchases during the year 2015-2016		85071.00		
	LESS : Distribution			61534.00	23537.00
	TOTAL :	26557334.57	12241380.00	9542885.28	29302079.29

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

Audit Report 2015-2016

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

1. Course Fee receivable

2. Controller of A/Cs (Factory) Kolkata on

3332.50

3332.50

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					26295.00
						34497.58
					Grand Total	2596512.08

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2016

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	4000.00	0.00	4000.00
3.	Festival Advance	15234.00	28000.00	33100.00	10134.00
4.	Training Field Expenses (Pawel Sharma, Nogdup Bhutia)	0.00	180000.00	0.00	180000.00
TOTAL		128079.00	208000.00	33100.00	306979.00

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

TRAINING EXPENDITURE ACCOUNT FOR 2015-2016

SCHEDULE - "A" (CONSUMED)

(Amount in Rs.)

Sl. No.	Head	Ledger page No.	Amount
1.	Ration vide Schedule 11 (A) (Serial - 6)	262-270	6831193.00
2.	Field Expenses	274-282	7430573.00
3.	Mountain Allowance	284-286	110662.00
4.	Honorarium & TA/DA	288-290	534238.00
5.	Transport	292-293	2126000.00
6.	Miscellaneous	296-301	367575.00
TOTAL			17400241.00

SCHEDULE - "B"

DETAILS OF MAINTENANCE EXPENDITURE FOR 2015-2016

Ser. No.	Particular	Ledger page No.	Amount
1.	Guest House	386	67619.00
2.	Hostel	310	81341.00
3.	Garden	312	70074.00
4.	Library	316	16135.00
5.	Museum	320	223962.00
6.	H.M.I., Stores	322	27516.00
7.	Spots & Games	324	8209.00
8.	Office Equipment	328	148454.00
9.	Repairs & Maintenance	338	4118333.00
TOTAL			4761643.00

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULE OF PAYMENTS FOR THE YEAR 2015-2016

Sl. No.	Payment	Amount Inner	Amount Outer
[A]	<u>Establishment Expenses</u>		
1.	Pay & Allowances	31498239.00	
2.	Extra duty pay	105765.00	
3.	Gratuity & Pension	8827955.00	40431959.00
[B] (i)	<u>Administrative Expenses</u>		
1.	Travelling Expenses	1244576.00	
2.	General Contingencies & Misc. Expenses	324585.50	
3.	Postage	24727.00	
4.	Telephone	159964.00	
5.	Stationery & Printing	217865.00	
6.	Electricity	1980149.00	
7.	Insurance	143703.00	
8.	Water Supply	706722.00	
9.	Printing of Entry Ticket	177673.00	
10.	Rent, Rates & Taxes	147593.00	
11.	Vehicle Running Expenses	712659.00	5840216.50
[B] (ii)	<u>Administrative Expenses (Training)</u>		
1.	Ration	6831590.00	
2.	Field Expenses	7430573.00	
3.	Mountain Allowance	110662.00	
4.	Honorarium & TA / DA	534238.00	
5.	Transport	2126000.00	
6.	Miscellaneous	367575.00	
7.	Medicine Expenditure	182602.00	17583240.00

Contd. to next page

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

Sl. No.	Payment	Amount Inner	Amount Outer
[B] (iii)	<u>Administrative Expenses (Maintenance)</u>		
1.	Guest House	67619.00	
2.	Hostel	81341.00	
3.	Garden	70074.00	
4.	Library	16135.00	
5.	Museum	223962.00	
6.	H.M.I. Store	27516.00	
7.	Sports & Games	8209.00	
8.	Repairs & Maintenance	4118333.00	
9.	Office Equipment	148454.00	
10.	Materials for Manufacturing	90534.00	
11.	Souvenir Purchase	1110549.00	
12.	Publication of Journal	85071.00	6047797.00
[C]	<u>Purchase of Fixed Assets</u>		
1.	Campus Development	11512516.00	
2.	Furniture	417984.00	
3.	Guest House	159901.00	
4.	Hostel	260131.00	
5.	Museum	384600.00	
6.	Library	8308.00	
7.	Office Equipment	283280.00	
8.	HIM Stores & Equipment	3941034.00	
9.	Medical Equipment	38796.00	
10.	New Vehicle	1153969.00	
11.	Training Capital Expenditure	164138.00	18324657.00
			88227869.50

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

DETAILS OF PAYMENT MADE DURING THE YEAR 2015-16

"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	437107.00	7711047.00	0.00	8148154.00
2.	Girls Instructor Hut	0.00	898790.00	0.00	898790.00
TOTAL		437107.00	8609837.00	0.00	9046944.00

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING - 737101

CALCULATION OF GOVT. SHARE ON THE BASIS OF ACTUAL EXPENDITURE FOR THE YEAR 2015-16

ANNEXURE - A

Total Expenditure during the year 2015-2016

Less : Institute Receipt during 2015-2016

Less : Capital expenditure for 2015-2016

Recurring / Non Recurring expenditure for 2015-2016

Details of Capital Expenditure :

1. HMI Stores and Equipment	3941034.00
2. Campus Development	11512516.00
3. Furniture	417984.00
4. Guest House	159901.00
5. Hostel	260131.00
6. Museum	384600.00
7. Library	8308.00
8. Office Equipment	283280.00
9. Medical Equipment	38796.00
10. Purchase of New Vehicle	1153969.00
11. Training Capital Expenditure	164138.00

18324657.00

Capital Expenditure

Recurring / Non Recurring Expenditure

(Amount in Rs.)

88227869.50

23333809.00

64894060.50

18324657.00

46569403.50

18324657.00

46569403.00

64894060.00

Grants Shares on Actual Expenditure for 2015-2016

Rounded off to Rs.

Name of Govts.	Capital	Recurring / Non Recurring	Amount
1) Ministry of Defence	8551507.00	15523134.00	24074641.00
2) Ministry of Youth Affairs & Sports, New Delhi	4275753.00	7761567.00	12037320.00
3) Govt. of West Bengal (Dept. of Sports & Youth Services)	5497397.00	23284702.00	28782099.00
	18324657.00	46569403.00	64894060.00

Date : 07 May, 2016

Audit Report 2015-2016

Sd/-
(Brajesh)
Accounts Officer
37

Sd/-
(Col Gulshan Chadha)
Principal

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
STATEMENT OF GRANTS-IN-AID FOR THE YEAR 2015-2016

ANNEXURE - 'B'

(Amount in Rs.)

Name of Government / Ministry / Department	Grant Less / Excess Received as on 01.04.2015	Share on the Basis of Actual expenditure for the year 2015-2016	Grant Receivable During the year 2015-2016 after adjustment of Excess / Less Payment	Grant Received during the year 2015-16	Grant Received excess / less as on 31/03/2016
Ministry of Defence, New Delhi	(+) 54833746.00	(-) 24074641.00	(+) 30759105.00	(+) 21682000.00	(+) 52441105.00
Ministry of Youth Affairs & Sports, New Delhi	(+) 25873998.00	(-) 12037320.00	(+) 13836678.00	(+) 14420096.00	(+) 28256774.00
Govt. of West Bengal (Dept. of Sports & Youth Services)	(-) 63961200.00	(-) 28782099.00	(-) 92743299.00	(+) 37405500.00	(-) 55337799.00
	(+) 16746544.00	(-) 64894060.00	(-) 48147516.00	(+) 73507596.00	(+) 25360080.00

Date : 07 May, 2016

Sd/-
(Brajesh)
Accounts Officer

Sd/-
(Col Gulshan Chadha)
Principal

**Dated
New Delhi**

2016

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

**HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
ANNUAL REPORT FOR THE PERIOD 01 APRIL, 2015 TO 31 MARCH, 2016**

Himalayan Mountaineering Institute (HMI) the premier Mountaineering Institute was set up at Darjeeling in 1954 after the first successful ascent of Mount Everest by Late Shri 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 the Government of West Bengal. Hon'ble Raksha Mantri is President and Hon'ble Chief Minister of West Bengal is 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 as its members, 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. A representative each of the Ministry of Defence and the Government of West Bengal act as Secretary of the Institute.

Objectives

3. 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; 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, Method of Instruction and Sport Climbing Courses. Adventure Courses are also conducted for adults including School Teachers to enable them to organize adventure activities for their respective Schools. The Institute also conducts specially designed Adventure Course for Visually Handicapped Persons and National Disaster Management Course every year.
5. **Adventure Course** : This 15 days course is 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 the physical and mental capabilities of trainees and to inculcate in them the spirit of adventure. The course is designed to instill a sense of comradeship, 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 lines basically to promote adventure, 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 to mountaineering and teach them its techniques. The course includes theoretical and practical training in rock climbing, snow and ice crafts upto an altitude of 18,000 feet. Basic knowledge on Meteorology, Geology, Map-reading, First Aid, Ecology and Environment Preservation is also imparted. The average number of participants in each course is 60 students.
7. **Advanced Mountaineering Course** : Trainees of Basic Course, who have achieved the desired standard and graded 'A' are selected to undergo this 28 days' Advanced Course. The capacity for each Advance Course for men and women (combined) is 40 student. 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 organize a mountaineering expedition. Trainees attempt to scale a peak of 19,000 feet during the course.
8. **Method of Instruction Course** : Advanced course qualified trainees graded 'A' who wish to pursue mountaineering as a 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 Course** : To meet the divergent requirement of Schools, Colleges and other Organisations, special courses in Basic Mountaineering, Adventure, Sports Climbing and Rock Climbing of different duration 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 Government 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 the year** : During the period from April 2015 to March 2016, the Institute conducted 21 courses and trained 1141 persons as per details given below :-

S. No.	Courses Name	No. of Course	Boys	Girls	Indian	Foreigner	Total
1.	Basic Mountaineering	06	307	97	391	13	404
2.	Advance Mountaineering	03	104	24	126	02	128
3.	Method of Instructions	01	12	05	17	—	17
4.	Adventure	01	63	76	139	—	139
5.	Special Basic Mountaineering	03	105	29	134	—	134
6.	Special Adventure	07	251	68	319	—	319
Grand Total		21	842	299	1126	15	1141

12. During lean period, the Instructors of the Institute are sent to various 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 other agencies to update their mountaineering techniques.

13. **Gate Collection** : Darjeeling is visited by thousands of tourists throughout the year. Most of them also visit HMI to see its Campus and Museum. The HMI Museum entrance charges is ₹ 20/- per person for Indian Tourist. This fee in respect of Foreign Nationals is ₹ 100/- per person. Mountaineering Film shows are also conducted in the Auditorium for which entry fee of ₹ 10/- is charged separately. During the year (April 2015 to March 2016) an amount of ₹ 1,12,15,800.00 was collected from sale of tickets. These major Sources of revenue receipts are utilized by Institute in its main budget.
14. **Sale of Souvenirs** : Souvenirs are sold to promote and to create an awareness of the activities of HMI amongst visitors. An amount of ₹ 12,00,319/- was collected from sale of souvenirs during the year.
15. **Mountaineering Equipment Stores** : The Institute has top quality equipment store with latest technology for imparting training to various courses. Besides this the Institute has another store of Mountaineering Equipment called Jayal Memorial Fund Store. The equipment from this store is given on nominal hire charges to Indian Expeditions and tourists 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.
17. **Website** : The HMI has its own website **hmidarjeeling.com** which one can access to register for various training courses conducted by the Institute. Interested candidates can fillup the form and pay fee on line for training course which they are eligible. The **MOTTO** of the institute is '**MAY YOU CLIMB PEAK TO PEAK**'.
18. **Funding of the Institute** : As per agreed funding pattern between Ministry of Defence, Ministry of Youth Affairs & Sports and Govt. of West Bengal, the expenditure on the Institute is met as follow :-

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

AUTHENTICATED

Dated 2016
New Delhi

(DR. SUBHASH BHAMRE)
Raksha Rajya Mantri

**REVIEW REPORT ON THE AUDIT REPORT OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA
ON THE ACCOUNTS OF HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
FOR THE YEAR ENDED 31ST MARCH 2016**

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

AUDIT OBSERVATION	REPLY
<p>1. We have audited the attached Balance Sheet of Himalayan Mountaineering Institute (HMI) Darjeeling as at 31st March, 2016 and the Income and Expenditure Account / Receipts and Payment Account for the year ended on that date under section 20 (1) of the C & AG (Duties, Powers & Conditions of Service) Act, 1971. The Audit has been entrusted for the period upto 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.</p>	<p>No comments</p>

<p>(iii). In our opinion, proper records of accounts and other relevant records have been maintained by the HMI, Darjeeling as required under 20(1) of C&AG (Duties, Powers & Conditions of Service) Act in so far as it appears from our examination of such books.</p>	<p>No Comments</p>
<p>(iv). We further report the following : (A) <u>Balance Sheet</u> (a) <u>Outstanding debts for long period (Schedule-11)</u> As per schedule-11A of the financial statements of the Institute a sum of ₹25,24,387/- was shown as outstanding against sundry debtors as on 31.03.2016, which include course fee recoverable from various ministries / establishments since 1997-98. In reply to audit query, the Institute stated that the matter had been taken up with the MoD to release the outstanding course fees.</p>	<p>The outstanding amount of ₹25,24,387/- pertains to course fee receivable from ministry of Human Resource Development and Ministry of Defence on a/c of trainees sponsored by them in training courses. On completion of courses contingent bills on a/c of course fee have been initiated and forwarded to concerned organization for payment by the institute from time to time. The case has been taken up with concerned department to liquidate these outstanding dues.</p>
<p>(b) <u>Understatement of value of land and valuable trees.</u> Schedule-8 of the financial statement of the Institute for the year 2015-16 reflected the opening and closing balance of the value of free hold land (₹4,22,316.00) and valuable tree (₹27,11,890.00) as constant since long in the accounts. As the value of these assets (land and trees) vary with passage of time, constant value of assets shown in the accounts seems understated. In reply to audit query, the institute stated that the valuation of land and trees would be evaluated with assistance from concerned department at the earliest.</p>	<p>The fresh valuation of land has not been carried out as such the valuation has not been increased. The point has been noted for future compliance.</p> <p>In regard to valuation of trees, state Forest Deptt. has agreed to evaluate the value of trees at HMI in post monsoon session. Once valuation is done by them, it will be reflected in next year's accounts.</p>

B. Income and Expenditure account.

From the Grants in aid received during the year 2015-2016, it was noticed that excess grant received by the Institute from MoD and Ministry of Youth Affairs and Sports, Govt. of India was ₹ 5,24,41,105/- and ₹ 2,82,56,774/- respectively as on 31.03.2016 and was being utilized against the short fall of share of expenditure of ₹ 5,53,37,799/- of Govt. of West Bengal. In reply, HMI stated that the short fall was due to non release of fund by Govt. of West Bengal during the year 2012-13 and 2013-14 and expenditure like Pay & Allowance, Monthly Pension, Electricity/Telephone bills, Training expenditure and other essential expenditure etc. could not be stopped. The Institute further stated that the matter had been raised with the West Bengal Government but no assurance has been received so far.

The short fall of share of Govt. of West Bengal is shown in Financial Statement it became due to non-release of fund by Govt. of West Bengal in year 2012-13 and 2013-14. It is also intimated that expenditure like Pay and Allowances, Monthly Pension, Electricity Bill, Telephone Bills, Training Expenditure and essential expenditure etc. could not be stopped.

The matter has already been raised with West Bengal Government.

C. GENERAL

Annual General Meeting / Executive Council Meeting

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

It was seen that there was no EC meeting since 2005. In

Honorable Raksha Mantri is the President and Honorable Chief Minister of West Bengal is the Vice-President of the Institute. Other Members of the EC are residing in different cities in the country. It is therefore not feasible to call the meeting of EC every year for approval/ adoption of Accounts.

The course fee has since been revised w.e.f. 01.01.2016 with the approval of members of executive Council by circulation.

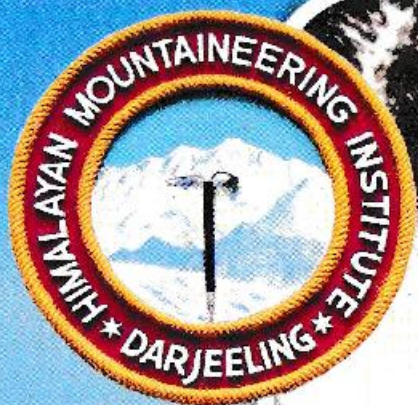
absence of the Annual General Meeting of Executive Council, the issue like increase in the course fee of mountaineering and adventure course remained unrevised since April 1999.

It was enquired in audit as to how all affairs viz. passing of accounts, business transactions etc. was being dealt with in absence of EC/AGM meeting for years together.

The Institute replied that the meeting of General Body and Executive Council of the Institute were convened as per convenience of the President and Vice President of HMI (i.e. Raksha Mantri and the Chief Minister of West Bengal). However, the Budget Sub-Committee Meetings are held every year to pass the Budget Estimates and Revised Estimate of the Institute. The Annual Accounts are approved by the member of Executive Council by circulation of accounts and its all related documents.

The accounts are approved by member of executive council by circulation of accounts and its related documents. The budget proposals are approved by a Budget subcommittee constituted by EC in a meeting every year. In absence of meeting of EC/AGM of the Institute the administrative and financial matters are approved by the secretary of the Institute, as EC has delegated such powers to Secretary and decision taken are placed in next meeting of EC for rectification.

The provision for presiding over a meeting of EC/AGM by member in absence of President and Vice President is viable only in case the meetings were already fixed and president and Vice president are unable to attend due to obvious reason. Efforts are being made to hold the meeting of EC and Annual General Body (AGM), once these meetings are held, all previous accounts, business transaction and other matters will be ratified.



HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

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