

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

AUTHENTICATED

Dated 2020
New Delhi

(SHRIPAD YESSO NAIK)
Raksha Rajya Mantri

Himalayan Mountaineering Institute (HMI), Darjeeling, West Bengal
Statement of Delay in laying before the Parliament the Annual Report,
Audit Report and Review Report for the year 2018-19.

1. Himalayan Mountaineering Institute (HMI) which conducts Mountaineering and Adventure courses was set up at Darjeeling, West Bengal in the year 1954 after first successful ascent of Mount Everest by Sherpa Tenzing Norgay. The Institute is a registered body under Societies Registration Act XXI of 1860. The Ministry of Defence, Government of India, administers and provides grants to the Institute. The Institute conducts Basic and Advance Mountaineering Courses, Adventure Courses, Adventure Courses and Rescue courses.
2. The audit of annual accounts of the Institute is got done by the Comptroller & Auditor General under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 20 of the said Act.
3. In pursuance of the recommendations the Committee on Papers Laid on the Table of both the Houses of Parliament, the Audit Reports/Annual Reports of HMI are required to be placed before the two Houses within nine months of the closure of its accounts i.e., by the end of December of the subsequent financial year. This is being done every year in the case of HMI. The Audit Report / Annual Report and Review Report for the Financial Year 2018-19 were due to be laid before the Parliament by 31st December, 2019. However, the same could not be laid within stipulated period of nine months for the reasons mentioned as under:

(a) Though audit of the accounts of HMI was completed in the last week of August, 2019, despite reminders, the Audit Report of HMI was received from the office of Director General, Audit, Defence Services on 02nd December,2019.

(b) Thereafter the Review Report was required to be prepared on the basis of comments of the Institute on the audit observations.

(c) Approval of the Executive Council of the Institute was to be obtained by circulation.

4. As there was delay in receipt of audit report from the Audit and considering the reasonable time required for the procedure to be followed in finalizing the Action Taken Report on Audit Observation, the Annual Report, Audit Report, Action Taken Report and Review Report in respect of HMI for the financial year 2018-19 could not be placed before the Parliament within the stipulated time frame of nine months.

5. A statement indicating the events in chronological order is attached at Annexure.

Annexure

Statement showing the important events relating to finalization and audit of accounts of Himalayan Mountaineering Institute (HMI), Darjeeling for the year 2018-19

Date	Event
14 th May 2019	Closure of Accounts for the year 2018-19 by HMI, Darjeeling.
20 th May 2019	Receipt of accounts in Ministry of Defence.
22 th May 2019	Circulation of accounts to the Members of Executive Council for adoption.
26 th June 2019	Approval /adoption of Accounts by Executive Council conveyed to HMI, Darjeeling
26 th June 2019	DG Audit Defence Services was requested to commence audit from 25 th July to 30 th July 2019 by HMI Darjeeling.
26 th June 2019	DG Audit Defence Services vide their letter dated 26 th June 2019 confirmed audit of HMI Darjeeling would be carried out from 05 th Aug to 10 th Aug 2019 instead of 25 th July to 30 th July 2019.
04 th July 2019	DG Audit Defence Services vide their letter dated 04 th July 2019 confirmed reschedule of audit of HMI as per request from 23 th Aug to 30 th Aug 2019.
23 th August 2019	Commencement of Audit.
30 th August 2019	Conclusion of Audit of accounts of HMI, Darjeeling.
11 th September 2019	Audit was requested by MoD to expedite Audit Report.
18 th October 2019	Reminders issued to Audit for Report
15 th November 2019	Reminder sent by HMI to Audit for Audit Report.
22 th November 2019	(i) Audit Report received in MoD from the office of DG, Audit Defence Services.
02 nd December 2019	(ii) Sent to HMI through e-mail.
06 th December 2019	Replies / comments on audit observation received from HMI, Darjeeling.
13 th December 2019	Final Audit Report/Comments of the Institute circulated to Members of EC for acceptance/adoption.
27 th December 2019	Acceptance recommending adoption of accounts/audit report/ATR Report received from MoD (Finance Division).
02 nd January 2020	Acceptance of comments/replies to audit observation conveyed to the Institute for getting the Reports Printed.

AUTHENTICATED

(SHRIPAD YESSO NAIK)
Raksha Rajya Mantri

Review Report

Himalayan Mountaineering Institute (HMI), Darjeeling which conducts Mountaineering and Adventure courses was set up at Darjeeling, West Bengal in the year 1954 after first successful ascent of Mount Everest by Sherpa Tenzing Norgay. The Institute is a registered body under Societies Registration Act XXI of 1860. The principal objectives of the Institute are:

- (a) To impart theoretical and practical training in mountaineering 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.

Towards this end, the Institute has been regularly conducting training in different types of courses as detailed in its Annual Report.

The Annual Accounts of Himalayan Mountaineering Institute have been audited by the Director of Audit, Defence Services on behalf of Comptroller & Auditor General of India u/s 20(1) of the C&AG (Duties, Power & Conditions of Service) Act, 1971 with the approval of the Ministry of Finance.

The Annual Report of the Institute for the year 2018-19 has been approved by the Executive Council. The Government is in agreement with the Report of 2018-19.

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

AUTHENTICATED

Dated 2020
New Delhi

(SHRIPAD YESSO NAIK)
(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 2019

1. We have audited the Balance Sheet of Himalayan Mountaineering Institute, (HMI) Darjeeling for the year 2018-219 and the Income and Expenditure / Receipt and Payment Accounts for the year ended on that date under Section 20(I) of the Comptroller & Auditor Generals' (Duties, Power & Conditions of Service) Act 1971. The audit has been entrusted for the period up to 2018-19. These financial statements are the responsibilities of the HMI's management of HMI, Darjeeling. Our responsibility is to express an opinion on these financial statements based on our audit.
2. The Separate Audit Report contains the comments of the Comptroller & Auditor General of India (C&AG) on the accounting treatment 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 as per the standards 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, evidences supporting the accounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit, we report that;

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

(II) The Balance sheet and Income & Expenditure Accounts / Receipts & Payment Accounts dealt with by this report have been drawn up in the prescribed format.

(III) In our opinion, proper books of accounts and other relevant records have been maintained by the HMI, Darjeeling in so far as it appears from our examination of such books.

(iv) We further report the following.

(A) BALANCE SHEET (Assets)

(a) Non Provision of depreciation on fixed assets (Schedule 8)

Audit observed that depreciation on fixed assets of certain items have not been provided. Further it was also observed that less depreciation amounting to Rs. 3.04 lakhs has been provided on fixed assets (Computer & Peripherals and Library books) in the Accounts of 2018-19, which has resulted into overstatement of assets in the Balance Sheet and understatement of expense in the income & expenditure account.

(b) Outstanding Debtors for a long period (Schedule 11)

As per Schedule 11 (A) which relates to Current Assets Loan and Advances, a sum of Rs.16,03,262.08 was shown as outstanding against Sundry Debtors which includes Rs.15,39,137.00 for Course Fee and Rs. 37,830.00 for Misc from various Institutes/Establishments since 1997-98 and Rs. 26,295.00 for Membership fee recoverable from members since 1996-97. Neither provision for doubtful debts was made nor the unrecoverable amount has been written off.

(c) Non revaluation of value of land (Schedule 8)

Mention was made in the SAR of the Institute for the year 2017-18 that under Schedule 8 of the Annual Financial Statement no change in the opening and closing balance of the value of land has been made. Further scrutiny of the documents revealed that the value of land has not been revised so far.

(d) Reflection of TDS amount deducted by bank (Schedule 3).

Audit observed that an amount of Rs. 62,441.00 has been deducted by the bank on the Term Deposits of the HMI, Darjeeling and shown as Revenue

Expenditure under schedule 3. Since the Institute is exempted from Income Tax, as per Rule 23(c) (iii ab) of section 10 of Income Tax Act 1961, the deduction of TDS was not in order and the same should have been refunded by the bank and should be shown under current assets under Schedule 11.

(e) Under statement on account of accrued interest amounting to Rs. 12.54 lakhs (Schedule 11)

Audit observed that the Institute had invested an amount of Rs. 4.00 crores in Term Deposit. The accrued interest amounting to Rs. 12.54 lakhs for the year 2018-19 has not been reflected in the Financial Accounts for the year 2018-19. This has resulted in the under-statement of current assets in Balance Sheet, as well under statement of Income in Income and Expenditure Account (Schedule 18).

BALANCE SHEET (Liability)

(f) Less provision of liability amounting to Rs. 3.72 lakhs on account of accumulated leave encashment (Schedule 7B)

Audit observed that provision on account of leave encashment in respect of Shri Chandrnath Das, Curator was provisioned for 68 days, whereas the same should have been provisioned for 116 days. Thus due to incorrect provisioning of leave encashment an amount of Rs. 3,72,471.93 had been less provisioned on account of accumulated leave encashment resulting in understatement of liability under Balance Sheet and understatement of expenditure.

(B) Income & Expenditure (Expenditure)

(a) Unauthorised payment of Property Tax to Darjeeling Municipality

As per Article 285 (1) of the Constitution of India, the property of the union shall, save in so far as Parliament may by law otherwise provide, be exempt from all taxes imposed by a State or by any authority within a State. Audit observed that an amount of Rs. 1,47,593.00 on account of Property Tax for the year 2018-19 has been paid to Darjeeling Municipality, Darjeeling by Himalayan Mountaineering Institute, Darjeeling. Payment of Property Tax amounting to Rs. 1,47,593 on account of Property Tax to Darjeeling Municipality, Darjeeling by Himalayan Mountaineering Institute, Darjeeling is in contravention to the above provision.

(C) Receipt & Payment Account (Receipt)

(a) Non-surrendering of unspent amount of Grant-in-Aid and submission of improper Utilisation Certificate.

Audit observed that the Institute was having an amount of Rs. 1.09 crores (Ministry of Defence), Rs. 2.08 crores (Ministry of youth Affairs & Sports) & Rs. 13.46 lakhs (Government of West Bengal) on account of Grant-in-Aid at the end of 2018-19 and the same was not surrendered at the end of the financial year. Further it was also observed that in the Utilisation Certificate unspent balance of the Grant-in-Aid, interest earned on Grant-in-Aid and actual expenditure

against Grant-in-Aid has not been reflected.

(D) Significant Accounting Polices (Schedule 24)

Audit observed that under Sl.No 6 of Schedule 24 of Annual Financial Statement" depreciation has been charged on last year Closing Balance and also on pro-rata basis on year's purchase except equipment. However, it is not stated that Straight Line Method as per Income Tax Act 1961 has been applied. Further the heading of the Schedule 24 should be "Significant Accounting Polices (illustrative) instead of "Contingent liabilities and notes on Accounts" as prescribed in Uniform format of Accounts for Central Autonomous Bodies.

(E) Others (Schedule 14)

Audit observed that during the year 2018-19, there was improvement in generation internal revenue amounting to Rs. 1.34 crores of the Institute in comparison to last year, which will help the Institute to become self-reliant. In this regard steps taken by HMI to generate more internal revenue were called for in Audit.

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, 2019

(Amount in Rs.)

<u>CORPUS / CAPITAL FUND AND LIABILITIES</u>	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND	1	176661841.41	162989165.84
RESERVES AND SURPLUS	2	0.00	0.00
EARMARKED / ENDOWMENT FUNDS - Total of four funds	3	35174624.64	33150294.64
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	176212949.30	144163537.30
Total		388049415.35	340302997.78
<u>ASSETS</u>			
FIXED ASSETS	8	166130894.31	159086580.04
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9	35174624.64	33150294.64
INVESTMENTS - OTHERS	10	40000000.00	0.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	146743896.40	148066123.10
MISCELLANEOUS EXPENDITURE			
TOTAL		388049415.35	340302997.78
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Rs.)

<u>INCOME</u>	Schedule	Current Year	Previous Year
Income from Sales / Service	12	0.00	0.00
Grants / Subsidies	13	72669930.00	79372668.00
Fees / Subscriptions	14	38485987.82	25008067.00
Income from Investments (Income on Invest. From earmarked / endow. Funds transfered to Funds)	15	0.00	0.00
Income from Royalty, Publication etc.	16	3577824.00	1362175.00
Interest Earned	17	1376524.00	1106311.00
Other Income	18	362067.00	160511.00
Increase / (decrease) in stock of Finished goods and works-in-progress	19	0.00	0.00
TOTAL (A)		116472332.82	107009732.00
<u>EXPENDITURE</u>			
Establishment Expenses	20	56876129.00	74567502.00
Other Administrative Expenses etc.	21	43885077.17	38673230.29
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)		6878886.51	7051660.00
TOTAL (B)		107640092.68	120292392.29
Balance being excess of income over expenditure (A-B)/for last year (B-A).	(+)	8832240.14	(-)13282660.29
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	(+)	8832240.14	(-)13282660.29
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date : 14 May, 2019

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(Devidutta Panda)
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Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2019

(Amount in Rs.)

<u>SCHEDULE - 1 : CORPUS / CAPITAL FUND :</u>	Current Year		Previous Year		
Balance as at the being of the year		162989165.84	(+)	10888368.00	167487487.16
Add : Appreciation value of valuable trees in HMI Campus	(+)	1243394.00			
Add : Last yr's Depreciation provision return back	(+)	7051660.30			
Add : Adj. of liabilities for short shown in closing stock in stores	(+)	26460.65	(-)	0.73	
Less : Assets & Stores items written off / condemned during the year	(-)	3481079.52	(-)	2104028.30	
Add : Balance excess of income over expenditure account	(+)	8832240.14	(+)	13282660.29	(-)4498321.32
BALANCE AS AT THE YEAR - END		176661841.41			162989165.84
<u>SCHEDULE - 2 : RESERVES AND SURPLUSE</u>	Current Year		Previous Year		
1. <u>Capital Reserve :</u>		0.00		0.00	0.00
As per last Account					
Less : Deductions during the year					
2. <u>Revaluation Reserve :</u>		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
As per last Account					
Addition during the year					
Less : Deductions during the year					
4. <u>General Reserve :</u>		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

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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Wg. Cdr.
Vice Principal

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Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2019

(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	4157816.92	5660235.64	900691.35	22431550.73		33150294.64	32165183.64
(b) Additions to the Funds :							
i. Donations / grants / Subscription / Membership	0.00	0.00	0.00	5298800.00		5298800.00	4938940.00
ii. Income from investments made on account of funds	218662.00	90254.00	0.00	929772.00		1238688.00	1281685.00
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	3882.00	7020.00	4137.00	177228.00		192267.00	42255.00
(iii) Interest on TDR Maturity	14402.00	212515.00	0.00	56960.00		283877.00	577234.00
Total (b)	236946.00	309789.00	4137.00	6462760.00		7013632.00	6840114.00
TOTAL (a + b)	4394762.92	5970024.64	904828.35	28894310.73		40163926.64	39005297.64
(C) Utilisation / Expenditure towards objectives of funds							
i. Capital Expenditure							
– Fixed Assets	0.00	0.00	0.00	0.00		0.00	0.00
– Others - (Payment to GPF)	0.00	0.00	0.00	4989302.00		4989302.00	5855003.00
Total	0.00	0.00	0.00	4989302.00		4989302.00	5855003.00
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	0.00	0.00	0.00	0.00		0.00	0.00
Total	0.00	0.00	0.00	4989302.00		4989302.00	
Total (c)	0.00	0.00	0.00	4989302.00		4989302.00	5855003.00
NET BALANCE AS THE YEAR - END (a + b – c)	4394762.92	5970024.64	904828.35	23905008.73		35174624.64	33150294.64
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 : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2019

(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 : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2019

(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 : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

Sd/-
(Devidutta Panda)
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2019

(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)	148507754.60	148507754.60	112158430.60	112158430.60
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	447761.70	447761.70
6. Other current Liabilities - Remittance		0.00		
TOTAL (A)		148955516.30		112606192.30
B. PROVISIONS				
1. For taxation	0.00		0.00	
2. Gratuity	14325930.00		12936670.00	
3. Superannuation / Pension	309203.00		302431.00	
4. Accumulated Leave Encashment	12622300.00		11266584.00	
5. Trade Warranties / Claims	0.00		0.00	
6. Depreciation Charges	0.00	27257433.00	7051660.00	
TOTAL (B)		27257433.00		31557345.00
TOTAL (A + B)		17621949.30		144163537.30

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
DETAILS OF SUNDRY CREDITORS AS ON 31.03.2019
Schedule 7 (A) (2) (b) Format

Sl. No.	Particulars	Opening Balance	Increased (Received)	Decreased (Paid)	Closing Balance
1.	Course Fee received in Advance	4021349.00	7844120.00	4021349.00	7844120.00
2.	Grants received excess	106611489.00	138401824.00	106611489.00	138401824.00
3.	Membership fees received in Advance	1200.00	0.00	1200.00	0.00
4.	Security Deposit	1458129.00	875172.00	533754.00	1799547.00
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	0.00	0.00	0.00
8.	Income Tax Payable	254794.00	1872837.00	1872837.00	254794.00
9.	HMI Stores & Equipment	12770.42	0.00	0.00	12770.42
10.	Refundable to JMF Stores	0.00	548000.00	152000.00	396000.00
	Total	112606192.30	149541953.00	113192629.00	148955516.30

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2019

(Amount in Rs.)

SCHEDULE 8 - FIXED ASSETS DESCRIPTION	GROSS BLOCK				DEPRECIATION			NEW BLOCK	
	Opening Balance as on 01.04.2018	Additional during the year 2018-19	Deductions during the year 2018-19	Cost/Valuation at the year-end	As at the beginning of the year	On Deduction during the year	Total up to the year ended 31.03.2019	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
a) Freehold	0								
b) Leasehold	0								
2. BUILDINGS :	106256298.02	1044626.00	0.00	107300924.02	0.00	5327900.00	5327900.00	101973024.02	106256298.02
a) On Freehold Land	0			0.00			0.00	0.00	
Add : Amount capitalised during the year				0.00			0.00	0.00	
b) On Leasehold Land	0			0.00			0.00	0.00	
c) Ownership Flats/Premises	0			0.00			0.00	0.00	
d) Superstructures on Land not belonging to the entity	0			0.00			0.00	0.00	
3. PLANT MACHINERY & EQUIPMENT	296931.59	191356.00	55469.14	432818.45	0.00	54734.33	54734.33	378084.12	296931.59
4. VEHICLES	2826210.53			2826210.53	0.00	423931.58	423931.58	2402278.95	2826210.53
5. FURNITURE, FIXTURE	3068966.63	429842.00	124546.72	3374261.91	0.00	322135.70	322135.70	3052126.21	3068966.63
6. OFFICE EQUIPMENT	614558.98	511912.00	53430.94	1073040.04	0.00	74391.30	74391.30	998648.74	614558.98
7. COMPUTER / PERIPHERALS	770820.73	359899.00	3150.00	1127569.73	0.00	163699.78	163699.78	963869.95	770820.73
8. ELECTRIC INSTALLATIONS	1696234.68	0.00	0.00	1696234.68	0.00	169623.47	169623.47	1526611.21	1696234.68
9. LIBRARY BOOKS	456898.01	37907.00	41977.89	452827.12	0.00	46958.76	46958.76	405868.36	456898.01
10. TUBEWELLS & W. SUPPLY	1262905.71	0.00	0.00	1262905.71	0.00	0.00	0.00	1262905.71	1262905.71
11. OTHER FIXED ASSETS									
Museum Models & Exhibit	3393527.64	65548.00	0.00	3459075.64	0.00	0.00	0.00	3459075.64	3393527.64
Guest house	1136270.64	355799.00	95953.53	1396116.11	0.00	0.00	0.00	1396116.11	1136270.64
Hostel (Crockery, etc.)/Field Accomodation	1252483.18	347845.00	573179.00	1027149.18	0.00	283823.25	283823.25	743325.93	1252483.18
Statue of Late Tenzing	649046.00	0.00	0.00	649046.00	0.00	0.00	0.00	649046.00	649046.00
Wireless Sets	190759.60	0.00	0.00	190759.60	0.00	0.00	0.00	190759.60	190759.60
Visualisation of New Museum	2394590.00	0.00	0.00	2394590.00	0.00	0.00	0.00	2394590.00	2394590.00
Museum Expansion	28512975.00	0.00	0.00	28512975.00	0.00	0.00	0.00	28512975.00	28512975.00
Training Capital Items	457884.60	0.00	0.00	457884.60	0.00	0.00	0.00	457884.60	457884.60
Documentary Film	516340.00	0.00	0.00	516340.00	0.00	0.00	0.00	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
Musical Equipment	34940.00	0.00	0.00	34940.00	0.00	0.00	0.00	34940.00	34940.00
Sports & Games	17938.50	499480.00	0.00	517418.50	0.00	11688.34	11688.34	505730.16	17938.50
Valuable trees (In HMI Campus)	2711890.00	1243394.00	0.00	3955284.00	0.00	0.00	0.00	3955284.00	2711890.00
Tools & Implements	64865.00	0.00	0.00	64865.00	0.00	0.00	0.00	64865.00	64865.00
TOTAL	159086580.04	5087608.00	947707.22	163226480.82	0.00	6878886.51	6878886.51	156347594.31	159086580.04
B Capital Work in progress	0	9783300.00	0.00	9783300.00	0.00	0.00	0.00	9783300.00	0.00
GRAND TOTAL	159086580.04	14870908.00	947707.22	173009780.82	0.00	6878886.51	6878886.51	166130894.31	159086580.04

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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(Devidutta Panda)
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Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2019

(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	35174624.64	33150294.64
TOTAL	35174624.64	33150294.64
A. <u>Journal Fund</u>		
i. Investment in TDR (Including Accrued Interest)	4281421.00	4048357.00
ii. Balances with SBI, Darjeeling & other receivables / Cash in hand	113341.92	109459.92
	4394762.92	4157816.92
B. <u>Special Donation Fund</u>		
i. Investment in TDR (Including accrued Interest)	5765070.00	5462301.00
ii. Balanced with SBI, Darjeeling	204954.64	197934.64
	5970024.64	5660235.64
C. <u>Special Grants for specific purposes Fund</u>		
i. Campus Development	784020.00	784020.00
ii. Balances with SBI, Darjeeling	120808.35	116671.35
	904828.35	900691.35
D. <u>GPF / CPF FUND</u>		
i. Investment in TDR (Including Accrued Interest)	18398972.00	17412240.00
ii. Balance with SBI, Darjeeling & other Receivable	5266380.73	5019310.73
	239656.00	0.00
	23905008.73	22431550.73
<u>SCHEDULE 10 - INVESTMENT - Others</u>	Current Year	Previous Year
1. In Government Securities	Nil	Nil
2. Other approved Securities	40000000.00	
3. Shares	0.00	
4. Debentures and Bonds	0.00	
5. Subsidiaries and Joint Ventures	0.00	
TOTAL	40000000.00	NIL

Date : 14 May, 2019

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2019

(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	41814278.98		33886266.74	
b) Loose Tools	0.00		0.00	
c) Stock-in-trade	0.00		0.00	
Finished Goods	0.00		0.00	
Work-in-progress		41814278.98	0.00	33886266.74
2. <u>Sundry Debtors :</u>				
a) Debt Outstanding for a period exceeding six months	621262.08		2479762.08	
b) Others (Bill receivable)	982000.00		883580.00	
c) Recoveries (CPF / GPF Fund)	0.00	1603262.08	0.00	3363342.08
3. <u>Cash balances in hand</u> (including cheques / drafts and imprest)		614996.44		949565.14
4. <u>Bank Balances :</u>				
a) With scheduled Banks :				
On Current Accounts	16551659.79		5954199.46	
On Deposit Accounts (includes margin money)	0.00		0.00	
On Savings Accounts	18938019.16	35489678.95	11423792.73	17377992.19
b) With non-Scheduled Banks :				
On Current Accounts				
On Deposit Accounts				
On Savings Accounts	10337538.95	10337538.95	34207779.95	34207779.95
5. Post Office-Savings Accounts	0.00	0.00	0.00	0.00
<u>TOTAL (A)</u>		89859755.40		89784946.10

Date : 14 May, 2019

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
FOR THE FINANCIAL YEAR 2018-19

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	614996.00
TOTAL		614996.00

ITEM NO. 4	CASH AT BANK	IN SAVING ACCOUNT	IN CURRENT ACCOUNT	TOTAL
"A"				
(i)	General Fund, SBI Darjeeling	18938019.16	16551659.79	35489678.95
(ii)	Axis Bank, Darjeeling	10323082.00	0.00	10323082.00
(iii)	ICICI Bank, Darjeeling	14456.16	0.00	14456.16
		29275557.32	16551659.79	45827217.11
"B"				
(iv)	Journal Fund	113341.92	0.00	113341.92
(v)	Special Donation Fund	204954.64	0.00	204954.64
(vi)	Specific Grant for Specific Purpose	120808.35	0.00	120808.35
(vii)	GPF/CPF Fund	5266380.73	0.00	5266380.73
Total		5705485.64		5705485.64

Date : 14 May, 2019

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2019

(Amount in Rs.)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)	Current Year		Previous Year	
B. LOANS, ADVANCES AND OTHER ASSETS				
1. Loans :				
a) Staff (Festival Advance)	24234.00		35634.00	
b) Other Entities engaged in activities / objectives similar to that of the Entity	0.00		0.00	
c) Other (specify) (Sundry Loan & Advances)	202230.00		241045.00	
d) Loans (A/C - GPF / CPF Fund)	0.00	226464.00	0.00	276679.00
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)	56657677.00	56657677.00	58004498.00	58004498.00
TOTAL (B)		56884141.00		58281177.00
TOTAL (A + B)		146743896.40		148066123.10

Date : 14 May, 2019

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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, 2019

(Amount in Rs.)

SCHEDULE 12 - INCOME FROM SALES / SERVICES	Current Year	Previous Year
1. <u>Income from Sales</u>		
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. <u>Income from Services</u>		
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	26934501.00	38267000.00
II - Ministry of Youth Affairs	13467250.00	9566668.00
2) State Government (s) (Non-plan)	32268179.00	31539000.00
3) Government Agencies		
4) Institutions / Welfare Bodies		
5) International Organisations		
6) Others (Specify)		
TOTAL	72669930.00	79372668.00

Date : 14 May, 2019

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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, 2019

(Amount in Rs.)

SCHEDULE 14 - FEES / SUBSCRIPTIONS	Current Year		Previous Year	
	1) Entrance Fees (Gate collection)	19777690.00		10976585.00
2) Annual Fees / Subscriptions (Membership fee)	1800.00		100.00	
3) Seminar / Program Fees (Course Fee)	17646427.82		14031382.00	
4) Consultancy Fees	0.00		0.00	
5) Indoor Rock Climbing Fees	601080.00		0.00	25008067.00
6) Others (Specify) Insurance claim received	458990.00	38485987.82		
TOTAL		38485987.82	20238480.00	25008067.00

Note - Accounting Policies towards each item are to be disclosed

SCHEDULE 15 - INCOME FROM INVESTMENTS (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 : 14 May, 2019

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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, 2019

(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)	3577824.00	1362175.00
3) Others (specify) - Advertisement for Publication of Journal	0.00	0.00
TOTAL	3577824.00	1362175.00

<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	1376524.00	1106311.00
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	1376524.00	1106311.00
Note - Tax deducted at source to be indicated		

Date : 14 May, 2019

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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, 2019

		(Amount in Rs.)		
		Current Year	Previous Year	
SCHEDULE 18 - OTHER INCOME				
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)		224197.00	74618.00	
3) Cash Realisation against HMI Stores		20904.00	0.00	
4) Miscellaneous Income – (Miscellaneous Receipts)		116966.00	85893.00	
TOTAL		362067.00	160511.00	
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	}	Includes Extra Duty Pay & Allowances etc.	46912205.00	42936642.00
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			7212176.00	7125175.00
g) Others (specify)			54124381.00	50061817.00
(i) Provision of Gratuity	}		2751748.00	24505685.00
(iii) Provision of Leave Encasment				
TOTAL			56876129.00	74567502.00

Date : 14 May, 2019

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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, 2019

(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	2276451.00	2444830.00
e) Water charges	627854.64	681235.00
f) Insurance	156214.00	149296.00
g) Maintenance Expenditure	12165402.00	8481924.00
h) Excise Duty	0.00	0.00
i) Rent, Rates and Taxes	147593.00	147593.00
j) Vehicles Running and Maintenance	2171721.00	1260188.00
k) Postage, Telephone and Communication Charges	129085.00	145841.00
l) Printing & Stationary	317981.00	187796.00
m) Travelling and conveyance Expenses	1431933.00	870856.00
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	303421.97	231489.17
3. Souvenir stores consumed	258420.14	1121551.87
4. Training expenditure & Ration consumed	23326440.00	22505431.50
5. Material for mfg wing consumed	21078.00	51343.25
6. Publication of HMI Journal	0.00	20385.00
7. General Contingency & Misc. Expenditure	551482.42	373470.50
TOTAL	43885077.17	38673230.29

Date : 14 May, 2019

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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, 2019

(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 : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

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 - SIGNIFICANT ACCOUNTING POLICIES (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 in respect of goods produced by the entity, other than for exports, is accounted upon completion of manufacture and provision is made for excisable manufactured goods as at the year-end.

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, 2019

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES (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 Depreciation is provided on straight-line method as per rates specified in the Income Tax Act 1961. As regards charging of Depreciation, the depreciation has been charged on last year Closing Balance and also on prodata basis on year's purchase except equipment.

6.2 Assets costing Rs. 5,000 or less each are fully provided.

7. MISCELLANEOUS EXPENDITURE

Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred.

8. ACCOUNTING FOR SALES

Sales 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 - SIGNIFICANT ACCOUNTING POLICIES (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 : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

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 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)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

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, 2019

(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 31.03.2019 and the Income and Expenditure Account for the year ended on that date.

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
NAME OF ENTITY : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount in Rs.)

RECEIPT	Current Year	Previous Year	PAYMENT	Current Year	Previous Year
I. Opening Balance			I. Expenses		
a) Cash in hand	949565.44	85828.44	a) Establishment Expenses	54124381.00	50061817.00
b) Bank Balances			b) Administrative Expenses	47574767.06	38973405.50
(i) In current accounts	5954199.46	15816519.94			
(ii) In deposit accounts	536346.95	509308.95			
(iii) Savings accounts	45095225.73	28367662.75			
II. Grants Received			II. Payments made against funds for various projects		
a) From Government of India	72192086.00	47833668.00	(Name of the fund or project should be shown along with the particulars of payments made for each project)		
b) From State Government	33615000.00	31539000.00			
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)	40000000.00	0.00
IV. Interest Received			IV. Expenditure on Fixed Assets		
a) On Bank Deposits	1376524.00	1106311.00	a) Purchase of Fixed Assets	10550633.00	10888368.00
b) Loans, Advances etc.	0.00	0.00	b) Expenditure on capital "work-in-Progress"	9783300.00	0.00
V. Other Income (Specify)			V. Refund of surplus money / Loans		
Course Fee	23229278.82	14424789.00	a) To the Government of India	0.00	0.00
Membership Fee	600.00	1000.00	b) To the State Government	0.00	0.00
Souvenir Shop sale succeeds	3577824.00	1362175.00	c) To other providers of funds	0.00	0.00
Gate Collections	19777690.00	10976585.00			
Misc. Receipts	116966.00	85893.00	VI. Finance Charges (Interest)		
Training Film	458990.00	6720.00	VII. Other Payments (Specify)		
Indoor rock climbing	601080.00	89730.00	a) Refund of Security Deposit	533754.00	0.00
VI. Any other receipts (give details)			b) Refund of Earnest Money	0.00	0.00
Cash Realisation against hostel store	0.00	1255.00	c) Sales	0.00	0.00
Cash Realisation against HMI store	20904.00	20366.00	d) Income Tax	1872837.00	1366514.00
Earnest Money	0.00	0.00	e) Remittance	9834448.00	9355849.00
Security Deposit	875172.00	243311.00	f) Refundable	152000.00	81412.00
Income Tax	1872837.00	1358733.00	g) Festival Advance	48000.00	60000.00
Remittance	9834448.00	9354222.00	h) Pay & Allowances Payable	24444006.00	23594631.00
Recovery of Festival Advance	59400.00	36000.00			
Refundable	548000.00	29007.00	VIII. Closing Balance		
Sales Tax	0.00	0.00	a) Cash in hand	614996.44	949565.44
Receipt of Training Miscellaneous	0.00	0.00	b) Bank Balances		
Pay & Allowances Payable	24444006.00	23594631.00	i) In current accounts	16551659.79	5954199.46
Reserve on Construction of Job Work	0.00	0.00	ii) In deposit accounts (ICICI Bank)	14456.95	536346.95
Receipt of Guest House Rent	224197.00	74618.00	iii) Savings accounts	29261101.16	45095225.73
TOTAL	245360340.40	186917334.08	TOTAL	245360340.40	186917334.08

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
CLOSING STOCK OF STORES AS ON 31 MARCH 2019

Schedule 11 (A) of Format

(Amount in Rs.)

Sl. No.	Particulars	Opening Balance	Increase	Decrease	Closing Balance
1.	HMI Stores & Equipment	31929065.58			
	ADD : Adjustment for short shown in earlier year		25661.65		
	ADD : {ircjases fpr 2018-2019		6702984.00		
	ADD : Stores received from Souvenir Stores		0.00		
	LESS : Stores Tranferred to mfg equipt (plant and machinery)				
	LESS : Store Condemned for 2018-19			2387780.84	
	LESS : Stores written off against cash received			20904.00	
	LESS : Stores written off against Loss of item			118954.79	36130071.60
2.	Medicine Expandable Stores	18187.23			
	ADD : Short amount taken during the year 2017-18		799.00		
	ADD : Purchases during 2018-19		297131.00		
	LESS : Consumed during the year 2018-19			303421.97	12695.26
3.	Materials for Manufacuturing Wing	17018.54			
	ADD : Purchases during the year 2018-2019		83233.00		
	LESS : New item transferred to HMI Stores & Equipment			0.00	
	LESS : Stores consumed during the year			21078.00	
	LESS : Stores written off as condemned for 2018-19			5732.67	73440.87
4.	Souvenir Stores	1799676.39			
	ADD : Purchases during the year 2018-2019		3937167.00		
	LESS : Store transferred to Adventure Stores			0.00	
	LESS : Store consumed counter sale / VIP Present			258420.14	5478423.25
5.	Ration Stores	3696.00			
	ADD : Purchases during the year 2018-2019		8908880.00		
	LESS : Stores consumed during the year 2018-19			8911551.00	1025.00
6.	HMI Journals	118623.00			
	ADD : Purchases during the year 2018-2019		0.00		
	LESS : Distribution			0.00	118623.00
	TOTAL :	33886266.74	19955855.65	12027843.41	41814278.98

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

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

DETAILS OF SUNDRY DEBTORS AS ON 31.03.2019

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	32000.00						32000.00
6.	2002-2003	0.00	16000.00						16000.00
7.	2003-2004	0.00	24000.00						24000.00
8.	2004-2005	0.00	12000.00						12000.00
9.	2006-2007	0.00	28000.00						28000.00
10.	2007-2008	0.00	24000.00						24000.00
11.	2011-2012	0.00	24000.00						24000.00
12.	2012-2013	0.00	32000.00						32000.00
13.	2013-2014	0.00	24000.00						24000.00
14.	2014-2015	0.00	24000.00						24000.00
15.	2015-2016	0.00	24000.00	23137.00	0.00	0.00	0.00	8000.00	55137.00
16.	2016-2017	0.00	22500.00	0.00	0.00	0.00	0.00	0.00	22500.00
17.	2017-2018	0.00	54250.00	0.00	0.00	0.00	38750.00	0.00	93000.00
18.	2018-2019	0.00	54250.00	0.00	627750.00	300000.00	0.00	0.00	982000.00
Total		146500.00	395000.00	23137.00	627750.00	300000.00	38750.00	8000.00	1539137.00

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						1603262.08

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2019

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.	Festival Advance	35634.00	48000.00	59400.00	24234.00
3.	Souvenir Purchase	40000.00	0.00	0.00	40000.00
4.	Travelling Expenses (Shri Suraj Gurung, Shri Ngodup Bhutia & Wg Cdr Devidutta Panda, VP) Rs. 3000.00 Rs. 20000.00 & Rs. 20000.00	88200.00	43000.00	88200.00	43000.00
5.	General Contingencies (Shri Tshering Sherpa) Rs. 2950	0.00	2950.00	0.00	2950.00
6.	Library Capital (Shri Tshring Sherpa) Rs. 3435	0.00	3435.00	0.00	3435.00
TOTAL		276679.00	97385.00	147600.00	226464.00

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
TRAINING EXPENDITURE ACCOUNT FOR 2018-2019

SCHEDULE - "A" (CONSUMED)

(Amount in Rs.)

Sl. No.	Head	Ledger page No.	Amount
1.	Ration vide Schedule 11 (A) (Serial - 6)	346-347 to 356-357	8911551.00
2.	Field Expenses	370-371 to 378-379	10159843.00
3.	Mountain Allowance	386-387 to 396-397	1438846.00
4.	Transport	404-405 to 406-407	1269703.00
5.	Miscellaneous	408-409 to 412-413	324048.00
6.	Kangaste Expedition	550-551	1222449.00
TOTAL			23326440.00

SCHEDULE - "B"

DETAILS OF MAINTENANCE EXPENDITURE FOR 2018-2019

Ser. No.	Particular	Ledger page No.	Amount
1.	Guest House	424-425 to 428-429	275157.00
2.	Hostel	438-439 to 440-441	233876.00
3.	Garden	442-443 to 444-445	117757.00
4.	Library	446-447 to 452-453	20666.00
5.	Museum	454-455 to 458-459	273341.00
6.	H.M.I., Stores	460-461 to 462-463	204989.00
7.	Office Equipment	468-469 to 472-473	132255.00
9.	Repairs & Maintenance	476-477 to 490-491	10907361.00
TOTAL			12165402.00

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULE OF PAYMENTS FOR THE YEAR 2018-2019

Sl. No.	Payment	Amount Inner	Amount Outer
[A]	<u>Establishment Expenses</u>		
1.	Pay & Allowances	46721487.00	
2.	Extra duty pay	190718.00	
3.	Gratuity & Pension	7212176.00	54124381.00
[B] (i)	<u>Administrative Expenses</u>		
1.	Travelling Expenses	1386733.00	
2.	General Contingencies & Misc. Expenses	554432.42	
3.	Postage	35302.00	
4.	Telephone	93783.00	
5.	Stationery & Printing	317981.00	
6.	Electricity	2276451.00	
7.	Insurance	156214.00	
8.	Water Supply	627854.64	
9.	Rent, Rates & Taxes	147593.00	
10.	Vehicle Running Expenses	2171721.00	7768065.06
[B] (ii)	<u>Administrative Expenses (Training)</u>		
1.	Ration	8908880.00	
2.	Field Expenses	10159843.00	
3.	Mountain Allowance & TA/DA to G.I.	1438846.00	
4.	Transport	1269703.00	
5.	Miscellaneous	324048.00	
6.	Medicine Expenditure	297131.00	
7.	Kangaste Expedition	1222449.00	23620900.00

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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

Contd. to next page
Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

Sl. No.	Payment	Amount Inner	Amount Outer
[B] (iii)	<u>Administrative Expenses (Maintenance)</u>		
1.	Guest House	275157.00	
2.	Hostel	233876.00	
3.	Garden	117757.00	
4.	Library	20666.00	
5.	Museum	273341.00	
6.	H.M.I. Store	204989.00	
7.	Sports & Games	0.00	
8.	Repairs & Maintenance	10907361.00	
9.	Office Equipment	132255.00	
10.	Materials for Manufacturing	83233.00	
11.	Souvenir Purchase	3937167.00	16185802.00
[C]	<u>Purchase of Fixed Assets</u>		
1.	Campus Development	10827926.00	
2.	Furniture	429842.00	
3.	Guest House	355799.00	
4.	Hostel	347845.00	
5.	Museum	65548.00	
6.	Library	41342.00	
7.	Office Equipment	511912.00	
8.	HIM Stores & Equipment	6702984.00	
9.	Medical Equipment	191356.00	
10.	New Vehicle	499480.00	
11.	Training Capital Expenditure	359899.00	20333933.00
			122033081.06

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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(Devidutta Panda)
Wg. Cdr.
Vice Principal

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

DETAILS OF PAYMENT MADE DURING THE YEAR 2018-19

"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.	Prepainted CGI Sheet	0.00	2360000.00	0.00	2360000.00
2.	Hard Standing, Chain Link Fencing	0.00	1030000.00	0.00	1030000.00
3.	Hard Standing, pathway tile and retaining wall	0.00	800000.00	0.00	800000.00
4.	Renovation of Lecture room and Jayal Hall	0.00	1070000.00	0.00	1070000.00
5.	Provision of ploycarbonate Sheet Shed	0.00	2220000.00	0.00	2220000.00
6.	Provision of Guest House below guest instructor room	0.00	2080000.00	0.00	2080000.00
7	Consultancy fees of Multy activity Hall	0.00	223300.00	0.00	223300.00
TOTAL		0.00	9783300.00	0.00	9783300.00

Date : 14 May, 2019

Sd/-
(Arun Kumar)
Accounts Officer

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(Devidutta Panda)
Wg. Cdr.
Vice Principal

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING - 737101
CALCULATION OF GOVT. SHARE ON THE BASIS OF
ACTUAL EXPENDITURE FOR THE YEAR 2018-19

ANNEXURE - A

(Amount in Rs.)

Total Expenditure during the year 2018-2019	122033080.00
Less : Institute Receipt during 2018-2019	<u>49363150.00</u>
	72669930.00
Less : Capital expenditure for 2018-2019	<u>20333933.00</u>
Recurring / Non Recurring expenditure for 2018-2019	<u>52335997.00</u>

Details of Capital Expenditure :

1. HMI Stores and Equipment	6702984.00
2. Campus Development	10827926.00
3. Furniture	429842.00
4. Guest House	355799.00
5. Hostel	347845.00
6. Museum	65548.00
7. Library	41342.00
8. Office Equipment	511912.00
9. Medical Equipment	191356.00
10. Computer Peripherals	359899.00
11. Sports and games Capital	499480.00
12. Training Capital Expenditure	<u>20333933.00</u>

Capital Expenditure	20333933.00
Recurring / Non Recurring Expenditure	<u>52335997.00</u>
	<u>72669930.00</u>

Grants Shares on Actual Expenditure for 2018-2019

Rounded off to Rs.

Name of Govts.	Capital	Recurring / Non Recurring	Amount
1) Ministry of Defence	9489169.00	17445332.00	26934501.00
2) Ministry of Youth Affairs & Sports, New Delhi	4744584.00	8722666.00	13467250.00
3) Govt. of West Bengal (Dept. of Sports & Youth Services)	6100180.00	26167999.00	32268179.00
	<u>20333933.00</u>	<u>52335997.00</u>	<u>72669930.00</u>

Date : 14 May, 2019
Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
STATEMENT OF GRANTS-IN-AID FOR THE YEAR 2018-2019

ANNEXURE - 'B'

(Amount in Rs.)

Name of Government / Ministry / Department	Grant Less / Excess Received as on 01.04.2018	Share on the Basis of Actual expenditure for the year 2018-2019	Grant Receivable During the year 2018-2019 after adjustment of Excess / Less Payment	Grant Received during the year 2018-19	Grant Received excess / less as on 31/03/2019
Ministry of Defence, New Delhi	(+ 73801288.00	(-) 26934501.00	(+ 46866787.00	(+ 37885754.00	(+ 84752541.00
Ministry of Youth Affairs & Sports, New Delhi	(+ 32810201.00	(-) 13467250.00	(+ 19342951.00	(+ 34306332.00	(+ 53649283.00
Govt. of West Bengal (Dept. of Sports & Youth Services)	(-) 58004498.00	(-) 32268179.00	(-) 90272677.00	(+ 33615000.00	(-) 56657677.00
	(+) 48606991.00	(-) 72669930.00	(-) 24062939.00	(+) 105807086.00	(+) 81744147.00

Date : 15 May, 2018

Sd/-
(Arun Kumar)
Accounts Officer

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

Sd/-
(Jai Kishan)
Gp Capt
Principal HMI

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

AUTHENTICATED

Dated 2020
New Delhi

(SHRIPAD YESSO NAIK)
Raksha Rajya Mantri

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING **ANNUAL REPORT FOR THE PERIOD FROM 01 APR 2018 TO 31 MAR 2019.**

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 Principal 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, Advance, Search & Rescue Adventure 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 13-17 years and for men and women (jointly) in the age group of above 17 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 upto 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. 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 other agencies to update their mountaineering techniques and to attend special seminars/workshops/courses.

12. **Number of Persons Trained in Various Courses in Last One Year** : During the period from 01 Apr 2018 to 31 Mar 2019 the institute conducted 32 courses and trained 1385 persons. Details are as under :-

TABLE 'A'

Basic course		Advance Course		Advanture course		MOI course		S&R Course	
No of Courses	No of Trainees	No of Courses	No of Trainees	No of Courses	No of Trainees	No of Courses	No of Trainees	No of Courses	No of Trainees
BMC-325	69	AMC-182	58	ADVT-235	63	MOI-19	15	-	-
BMC-326	72	AMC-183	43	ADVT-236	96	-	-	-	-
BMC-327	86	AMC-184	45	ADVT-237	08	-	-	-	-
BMC-328	72	-	-	ADVT-238	41	-	-	-	-
BMC-329	82	-	-	-	-	-	-	-	-
BMC-330	78	-	-	-	-	-	-	-	-
-	00	-	-	-	-	-	-	-	-
06	459	03	146	04	208	01	15	Nil	Nil

Note : Detailed Report Attached at Appendix-A

TABLE 'B'

Achievements Regarding Training	Major Expeditions	Special Course		Remarks
		No. of Course	No. of Trainees	
Traverse Between The Peak Kangyatse-I and Kangyatse-II	Expedition Mt Kangyatse	18	557	Detailed Report Attached at Annexure-II

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 and obtain more information about the Institute. The HMI Museum entrance charges for Indian Tourist is Rs. 60/- (Rs. 25/- for HMI & Rs. 35/- for PNHZP) per person for Foreign Nationals as entry fee is Rs. 100/- per person (Rs.50/- for HMI & Rs. 50/- for PNHZP) 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 2018 to 31 March 2019 Rs. 1,97,77,690.00 (Rupees one crore ninety seven lakh seventy seven thousand six hundred ninety only) was collected from the sale of tickets as gate collection. Rs. 6,01,080.00 (Rupees six lakh one thousand eighty only) was collected for Indoor rock climbing and Rs. 4,58,990.00 (Rupees four lakh fifty eight thousand nine hundred ninty only) was collected for training Film. These major sources of revenue receipt are utilized by the Insitute to meet receiving 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. 35,77,824.00 (Rupees thirty five lakh seventy seven thousand eight hundred twenty four only) was generated from sale 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 Found (JMF) store. The equipment from this store is given on normal hire charges to Indian Expeditions and tourists to promote adventure activities.

16. **Library** : The Institute has a well-stocked library which has around 2651 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 is accessible 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 -

Ser No.	Expenditure	Govt of India Ministry of Defence	Ministry of Youth Affairs & Sports New Delhi	Govt. of West Bengal YSD
(a)	Recurring/Non Recurring	2/3rd of 50%	1/3rd of 50%	50%
(b)	Capital	2/3rd of 70%	1/3rd of 70%	30%

19. The 4th International Day of Yoga was celebrated at the institute on 21 Jun 2018 at the institute. The employees of the institute and nearby residents numbering about 56 participated in the yoga day event. They did yoga exercise under the guidance of a Yoga Expert Shri Dhiraj Pradhan who also conducts yoga classes to the trainees of the institute. Photographs of the same event are attached at Appendix B.

Place : Darjeeling (WB)

Date : Jul 2019

(Jai Kishan)

Gp Capt

Principal

DETAILS OF SCHEDULED COURSES FROM 01 APR 2018 TO 31 MAR 2019

Ser No	Course No	Name of the course	No of trainees			Period
			Male	Female	Total	
1	182	AMC	37	21	58	04 Apr to 01 May 2018 (01 RTU)
2	183	AMC	32	11	43	15 Sep to 12 Oct 2018
3	184	AMC	29	16	45	19 Oct to 15 Nov 2018
4	235	ADVT	53	10	63	25 May to 08 June 2018 (01 RTU)
5	236	ADVT	48	48	96	20 Dec to 03 Jan 2019
6	237	ADVT	05	03	08	10 Jan to 24 Jan 2019
7	238	ADVT	32	9	41	29 Jan to 12 Feb 2019 (02 RTU)
8	-	MOI	14	01	15	02 Mar to 29 Mar 2019
9	325	BMC	55	14	69	04 Apr to 01 May 2018 (7 RTU)
10	326	BMC	00	72	72	05 May to 01 Jun 2018 (14 RTU)
11	327	BMC	81	05	86	15 Sep to 12 Oct 2018 (6 RTU)
12	328	BMC	49	23	72	19 Oct to 15 Nov 2018 (6 RTU)
13	329	BMC	67	15	82	21 Nov - 18 Dec 2018 (7 RTU)
14	330	BMC	78	00	78	02 Mar to 29 Mar 2019 (03 RTU)
	Total		580	248	828	

DETAILS OF SPECIAL COURSES FROM 01 APR 2018 TO 31 MAR 2019

Ser No.	Course No	Sponsored By	No of trainees			Period
			Male	Female	Total	
1	Spl ADVT	RATO Bengal School Kathmandu Nepal	18	28	46	21 Mar-04 Apr 2018 (1 RTU)
2	Spl BMC	Christ University	27	16	43	21 Apr - 01 May 2018
3	Spl BMC	CGIM	14	05	19	09 May 0 21 May 2018
4	Spl ADVT	NADT Napur	52	22	74	09 May - 14 May 2018
5	Spl RCC	10th BN Police Dabgram Jalpaiguri	02	00	02	06 Aug - 10 Aug 2018
6	Spl BMC	Maharashtra Group	34	09	43	09 Spl - 06 Oct 2018
7	Spl RCC	Foreigner Group	02	00	02	01 Oct - 04 Oct 2018
8	Spl	Gems Institute Higher Education	09	07	16	25 Oct - 05 Nov 2018
9	Spl BMC	Expedition Airforce	14	00	14	21 Nov - 10 Dec 2019 (01 RTU)
10	Spl AMC	WBSCB	15	02	17	19 Nov - 08 Dec 2018
11	Spl BMC	Sherpa	28	07	35	29 Nov - 18 Dec 2018
12	Spl RCC	Regular Group	01	02	3	24 Dec-28 Dec 2018
13	Spl ADVT	RATO Bangla School Kathmandu Nepal	26	27	53	04 Jan -18 Jan 2019
14	Spl ADVT	Kaasthamadap Vidhyalaya	26	26	52	05 Jan - 14 Jan 2019
15	Spl ADVT	IMF (Travel Escort)	27	15	42	28 Jan - 02 Feb 2019 (02 RTU)
16	Spl ADVT	CIF	30	00	30	29 Jan - 12 Feb 2019
17	Trek TO Singla	AIR FORCE STATION BAGDOGRA	24	01	25	09 Feb-10 Feb 2019
18	Spl ADVT	IITTM	23	18	41	18 Mar - 21 Mar 2019
	Total		372	185	557	

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

AUTHENTICATED

**Dated 2020
New Delhi**

**(SHRIPAD YESSO NAIK)
(Raksha Rajya Mantri)**

**ACTION TAKEN REPORT ON THE OBSERVATIONS MADE IN
THE 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 2019**

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

Audit Observation	Reply
1. We have audited the Balance Sheet of Himalayan Mountaineering Institute, (HMI) Darjeeling for the year 2018-219 and the Income and Expenditure /Receipt and Payment Accounts for the year ended on that date under Section 20(l) of the Comptroller & Auditor Generals' (Duties, Power & Conditions of Service) Act 1971. The audit has been entrusted for the period up to 2018-19. These financial statements are the responsibilities of the HMI's management of HMI, Darjeeling. Our responsibility is to express an opinion on these financial statements based on our audit.	It is a statement of Audit Procedure. Hence, no comments are offered.
2. The Separate Audit Report contains the comments of the Comptroller & Auditor General of India (C&AG) on the accounting treatment 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	It is a statement of Audit Procedure. Hence, no comments are offered.

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 as per the standards 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, evidences supporting the accounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.	It is a statement of Audit Procedure. Hence, no comments are offered.
Based on our audit, we report that;	
(I). We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.	It is a statement of Audit Procedure. Hence, no comments are offered.
(II) The Balance sheet and Income & Expenditure Accounts / Receipts & Payment Accounts dealt with by this report have been drawn up in the prescribed format.	It is a statement of Audit Procedure. Hence, no comments are offered.
(III) In our opinion, proper books of accounts and other relevant records have been maintained by the HMI, Darjeeling in so far as it appears from our examination of such books.	It is a statement of Audit Procedure. Hence, no comments are offered.
(iv) We further report the following.	
(A) BALANCE SHEET (Assets)	
(a) <u>Non Provision of depreciation on fixed assets (Schedule 8)</u> Audit observed that depreciation on fixed assets of certain items have not been provided. Further it was also observed that less depreciation amounting	(a) The audit observation has been noted for future compliance. It is submitted that due to non-availability of the

<p>to Rs. 3.04 lakhs has been provided on fixed assets (Computer & Peripherals and Library books) in the Accounts of 2018-19, which has resulted into overstatement of assets in the Balance Sheet and understatement of expense in the income & expenditure account.</p>	<p>rate of depreciation on fixed asset, depreciation could not be provided. However, the same would be done in the Accounts of 2019-20 after obtaining the proper depreciation rate as per Income Tax Act.</p>
<p>(b) Outstanding Debtors for a long period (Schedule 11)</p> <p>As per Schedule 11 (A) which relates to Current Assets Loan and Advances, a sum of Rs. 16,03,262.08 was shown as outstanding against Sundry Debtors which includes Rs. 15,39,137.00 for Course Fee and Rs. 37,830.00 for Misc from various Institutes/Establishments since 1997-98 and Rs. 26,295.00 for Membership fee recoverable from members since 1996-97. Neither provision for doubtful debts was made nor the unrecoverable amount has been written off.</p>	<p>(b) The audit observation has been noted for future compliance and it is submitted that provision for doubtful debts had not been provisioned. However all the concerned authorities were being approached to clear the outstanding dues. Further, out of Rs. 16,03,262.08 on account of outstanding amount of membership/course fee an amount of Rs. 9,74,250.00 had been received from various Ministries /Departments and case of balance outstanding amount has been taken up with service HQs as well as Ministry of Defence for early settlement of remaining dues.</p>
<p>(c) Non revaluation of value of land (Schedule 8)</p> <p>Mention was made in the SAR of the Institute for the year 2017-18 that under Schedule 8 of the Annual Financial Statement no change in the opening and closing balance of the value of land has been made. Further scrutiny of the documents revealed that the value of land has not been revised so far.</p>	<p>(c) It is submitted that the present market value of the land would be assessed by Land Reform Officer after finalization of complete survey / demarcation of Institute land. The case of revaluation of institute land has been taken with Sub divisional Land and Land Reform Officer, Sadar, Darjeeling but it has not been finalized till date.</p>
<p>(d) Reflection of TDS amount deducted by bank (Schedule 3).</p> <p>Audit observed that an amount of Rs. 62,441.00 has been deducted by the bank on the Term Deposits of the HMI, Darjeeling and shown as Revenue Expenditure under schedule 3. Since the Institute is exempted from Income</p>	<p>(d) It is submitted that after being pointed out by audit, the matter has been taken up with the bank for refund and the same will be reflected in next Financial year.</p>

<p>Tax, as per Rule 23(c) (iii ab) of section 10 of Income Tax Act 1961, the deduction of TDS was not in order and the same should have been refunded by the bank and should be shown under current assets under Schedule 11.</p>	
<p>(e) Under statement on account of accrued interest amounting to Rs. 12.54 lakhs (Schedule 11)</p> <p>Audit observed that the Institute had invested an amount of Rs. 4.00 crores in Term Deposit. The accrued interest amounting to Rs. 12.54 lakhs for the year 2018-19 has not been reflected in the Financial Accounts for the year 2018-19. This has resulted in the under-statement of current assets in Balance Sheet, as well under statement of Income in Income and Expenditure Account (Schedule 18).</p>	<p>(e) It is submitted that the accrued interest for the year 2018-19 amounting to Rs. 12,54,407.43 along with matured interest for the year 2019-20 would be reflected in the Income and Expenditure Account of Financial Account 2019-20.</p>
<p>BALANCE SHEET (Liability)</p>	
<p>(f) Less provision of liability amounting to Rs. 3.72 lakhs on account of accumulated leave encashment (Schedule 7B)</p> <p>Audit observed that provision on account of leave encashment in respect of Shri Chandrnath Das, Curator was provisioned for 68 days, whereas the same should have been provisioned for 116 days. Thus due to incorrect provisioning of leave encashment an amount of Rs. 3,72,471.93 had been less provisioned on account of accumulated leave encashment resulting in understatement of liability under Balance Sheet and understatement of expenditure.</p>	<p>(f) The observation is noted and it is submitted that the less amount of Rs. 3,72,471.93 on account of provision of liability towards accumulated leave encashment in respect of C.N Das, curator for the financial year 2019-20 will be reflected in the Balance Sheet of the financial account 2019-20.</p>
<p>(B) Income & Expenditure (Expenditure)</p>	
<p>(a) Unauthorised payment of Property Tax to Darjeeling Municipality</p> <p>As per Article 285 (1) of the Constitution of India, the property of the union shall, save in so far as Parliament may be law otherwise provide, be exempt from all taxes imposed by a State or by any authority within a State. Audit observed that an amount of Rs. 1,47,593.00 on account of Property Tax for the year 2018-19 has been paid to Darjeeling Municipality, Darjeeling by Himalayan Mountaineering Institute, Darjeeling. Payment of Property Tax amounting to Rs. 1,47,593 on account</p>	<p>(a) It is submitted that the matter of recovery on account of property tax has been taken up with Darjeeling Municipality Authority and the same would be deposited in government Treasury.</p>

<p>of Property Tax to Darjeeling Municipality, Darjeeling by Himalayan Mountaineering Institute, Darjeeling is in contravention to the above provision.</p>	
<p>(C) <u>Receipt & Payment Account (Receipt)</u></p> <p>(a) Non-surrendering of unspent amount of Grant-in-Aid and submission of improper Utilisation Certificate.</p> <p>Audit observed that the Institute was having an amount of Rs. 1.09 crores (Ministry of Defence), Rs. 2.08 crores (Ministry of youth Affairs & Sports) & Rs. 13.46 lakhs (Government of West Bengal) on account of Grant-in-Aid at the end of 2018-19 and the same was not surrendered at the end of the financial year. Further it was also observed that in the Utilisation Certificate unspent balance of the Grant-in-Aid, interest earned on Grant-in-Aid and actual expenditure against Grant-in-Aid has not been reflected.</p>	<p>(a) It is submitted that a total of Rs. 12,25,19,000.00 Grant-in-aid was demanded. Out of which, Rs. 10,58,07,086.00 was received as Grant-in-Aid. However the total expenditure for the year 2018-19 was Rs. 12,20,33,081.06, the excess expenditure had been adjusted by the income generated by the Institute. The unspent balance utilized for training expenses, pay and allowances of the staff for the subsequent year, as the first instalment of the fund is received by the end of June every year. It is noted to comply with the provisions of General Financial Rule (GFR), 2017 regarding unspent balances and utilisation certificate, In future.</p>
<p>(D) <u>Significant Accounting Policies (Schedule 24)</u></p> <p>Audit observed that under Sl.No 6 of Schedule 24 of Annual Financial Statement" depreciation has been charged on last year Closing Balance and also on pro-rata basis on year's purchase except equipment. However, it is not stated that Straight Line Method as per Income Tax Act 1961 has been applied. Further the heading of the Schedule 24 should be "Significant Accounting Policies (illustrative) instead of "Contingent liabilities and notes on Accounts" as prescribed in Uniform format of Accounts for Central Autonomous Bodies.</p>	<p>(d) In this regard it is stated on being pointed out by Audit, a separate revised sheet of Schedule 24 had been prepared by showing proper disclosure as desired.</p>
<p>(E) <u>Others (Schedule 14)</u></p> <p>Audit observed that during the year 2018-19, there was improvement in generation internal revenue amounting to Rs. 1.34 crores of the Institute in comparison to last year, which will help the Institute to become self-reliant. In this regard steps taken by HMI to generate more internal revenue were called for in Audit.</p>	<p>(e) It is submitted that this Institute had plans to improve internal source of revenue through Adventure Park, Yoga based home stay/trekking, Mountain Terrain bike Race, major mountain expedition in Sikkim etc., which will help in generation of more revenue.</p>