



ANNUAL REPORT, AUDIT REPORT AND REVIEW REPORT

for the year 2019-2020

HIMALAYAN MOUNTAINEERING INSTITUTE
Darjeeling, West Bengal, India

ANNUAL REPORT, AUDIT REPORT AND REVIEW REPORT

for the year 2019-2020



HIMALAYAN MOUNTAINEERING INSTITUTE

Darjeeling, West Bengal, India

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

AUTHENTICATED

Dated
New Delhi

2021

(Ajay Bhatt)
Raksha Rajya Mantri

**SEPARATE AUDIT REPORT (SAR) OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS
OF HIMALAYAN MOUNTAINEERING INSTITUTE (HMI), DARJEELING (WEST BENGAL)
FOR THE YEAR ENDED 31st MARCH 2020**

Himalayan Mountaineering Institute (HMI), Darjeeling the premier Mountaineering Institute was set up at Darjeeling in 1954. This institute is a registered body under Societies Registration Act 23 of 1860. The institute is administered jointly by the Government of India and the Government of West Bengal. Hon'ble Defence Minister is the President and Hon'ble Chief Minister of West Bengal is the Vice President of the Institute.

The principal objectives of the institute are:

- i) To impart theoretical and practical training in mountaineering and rock climbing techniques.
- ii) To awaken interest in mountaineering and love for mountains and
- iii) To train the enterprising members of the community, who in turn help in promoting mountaineering activities in the Himalaya as a support or as a scientific pursuit.

1. We have audited the Balance Sheet of Himalayan Mountaineering Institute, (HMI) Darjeeling for the year 2019-20 and the Income and Expenditure / Receipt and Payment Accounts for the year ended on that date under Section 20(1) of the Comptroller & Auditor Generals' (Duties, Power & Conditions of Service) Act 1971. The audit has been entrusted for the period up to 2019-20. These financial statements are the responsibilities of the HMI's management, 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)

During the scrutiny of Financial Statement for the year 2019-20, Audit observed that an amount of Rs.13,69,19,317.13 was shown as current Assets in Balance Sheets. The amount also includes closing stock of various stores valuing Rs.4,78,60,849.65 as shown in Schedule 11 of the Statement. On verification of Souvenir Stock ledger, it was found that the value of closing stock of Souvenir items as on 31.03.2020 was Rs.20,61,099.40 whereas in the Schedule 11, the value of closing stock was stated as Rs.79,05,928.32 as on 31.03.2020. Thus the Assets of the Institute was over stated by Rs.58,44,828.92 (Rs.79,05,928.32 - Rs. 20,61,099.40)

In reply it was stated that due to unavoidable reasons, Souvenir stores figure could not reconcile with the Stores Ledger in the year 2019-2020 and also due to oversight, proper reflection of Souvenir Stores closing balance could not be done at the time of preparation of Accounts. The actual amount of Souvenir Stores would be shown in the next year Financial Statement i.e. 2020-2021. As regards annual verification of Stock for the year 2019-2020, the Board of Officers was not done due to present situation of Covid-19 since March, 2020.

(B) Sundry creditors amounting Rs.2.59 lakh lying unpaid for more than five years (Schedule 7(A)(2)(b))

Scrutiny of Schedule 7(A) (2) (b) pertaining to Sundry Creditors revealed that the following liabilities have been lying outstanding for more than 5 years:

| | | |
|-----------------------------------|---------------------|------------------------|
| Guarantee Money Refundable | Rs.53493.18 | Lying Since 31.03.2013 |
| Sales Tax Payable | Rs.192967.70 | Lying Since 31.03.2015 |
| HMI Stores & Equipment | Rs. 12770.42 | Lying Since 31.03.2013 |
| Total | Rs. 259231.3 | |

The above amounts were provided under sundry creditors but neither any action has been taken to write off the amount from the list of sundry creditors nor efforts were made to pay the amount to the firm/sale tax authority.

In reply it was stated that the whereabouts of these outstanding sundry creditors was not traced and that the liabilities mentioned in above observation would be transferred to lapsed deposit in next financial year (2020-21).

(C) Showing value of land in Account without holding ownership (Schedule 8)

Holding of 5.5506 Acres of Land without any ownership and construction of permanent assets thereon.

It was observed that the value of land shown under fixed assets is Rs.4,22,316.00 which remains static since the financial year 2015-16.

On scrutiny of documents pertaining to land, it was observed that HMI is claiming 6.0881 Acres of land but as per revenue record of State Government only 0.5375 Acres of land is on the name of HMI Victoria Cottage (staff quarters located outside HMI). The land as claimed by HMI under Khatian No. 1099 (5.5506 Acres) is on the name of Zoo Authority.

It is a matter of concern that even after 65 years of establishment of HMI, the issue for title of land was not sorted out and permanent construction such as buildings and roads were/are undertaken without the ownership of land.

Thus, the value shown in Schedule-8 (Fixed Assets) of the Statement in respect of land has not been supported by any actual holding of asset. Further, HMI has not maintained land register.

In reply it was admitted that Audit team rightly observed that as per revenue record of West Bengal, HMI is not the owner of the land. Until 04/02/2020 even the actual spread of land area of HMI was not known to anyone.

It was further added in reply that in last one and half years starting from June 2019, all our efforts were made to get the land documents from the Office of the Sub Divisional Land & Land Reforms Officer. This includes carrying out the physical demarcation of the land, marking the layout and making map of the HMI campus. It is stated that after continuous persuasion and follow up with the land authorities, HMI could finally establish that HMI Campus is spread over 5.5506 acres.

It was also stated that the case would be initiated with all concerned including the forest department for transfer of land ownership to HMI including the instrument of transfer like registered sale deed, registered gift deed etc.

Requirement for maintenance of Land Register and value of actual fixed asset has been noted for further compliance by the Institute.

(D) Others (Schedule 14 and Income and Expenditure Account)

Rule 229 (iv) of GFR stipulates that all autonomous organisations, new or already in existence should be encouraged to maximise generation of internal resources and eventually attain self-sufficiency.

The Audit team have noticed the visible development in the last two years, which are as under:-

1. New concept like International MTB Race, Adventure Park etc. were undertaken by the Institute. The revenue generated on these accounts during 2019-20 is as under: -

| Head of income | Income generated (in Rs.) |
|----------------|---------------------------|
| MTB Race | 10,84,632.64 |
| Adventure Park | 7,55,000.00 |

Besides above, expenditure on account of vehicles running expenses and allowance to Guest Instructors were significantly reduced in the year 2019-20 and a savings of Rs.7,94,136.00 and Rs.2,34,386.00 was achieved respectively as compared to the expenditure on same account in previous financial year.

In addition to normal courses/training, HMI had rescued its 76 trainees and 50 support staff from 14600 feet from base camp at Sikkim and kept them safely for more than two months in the Institute during COVID-19 pandemic even beyond its designated role.

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

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

- a) In so far as it relates to the Balance Sheet, of the state of affairs of HMI Darjeeling as on 31 March 2020; and
- b) In so far as it relates to Income & Expenditure Account of HMI Darjeeling for the year ended on that date.

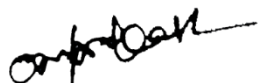
Director of Audit
Defense Services

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
BALANCE SHEET AS ON 31ST MARCH, 2020

(Amount in Rs.)

| CORPUS/CAPITAL FUND AND LIABILITIES | Schedule | Current Year | Previous Year |
|---|----------|---------------------|---------------------|
| CORPUS/CAPITAL FUND | 1 | 196964015.26 | 176661841.41 |
| RESERVES AND SURPLUS | 2 | 0.00 | 0.00 |
| EARMARKED/ENDOWMENT FUNDS - Total of four funds | 3 | 36013700.14 | 35174624.64 |
| 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 | 181856377.30 | 176212949.30 |
| Total | | 414834092.70 | 388049415.35 |
| ASSETS | | | |
| FIXED ASSETS | 8 | 179309767.43 | 166130894.31 |
| INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS | 9 | 36013700.14 | 35174624.64 |
| INVESTMENTS - OTHERS | 10 | 62591308.00 | 40000000.00 |
| CURRENT ASSETS, LOANS, ADVANCES ETC. | 11 | 136919317.13 | 146743896.40 |
| MISCELLANEOUS EXPENDITURE | | 0.00 | |
| TOTAL | | 414834092.70 | 388049415.35 |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | 25 | | |

Date: 14 Sep 2020


(Om Prakash)
Accounts Officer

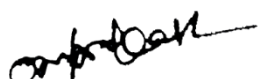

(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

(Amount in Rs.)

| | Schedule | Current Year | | Previous Year |
|--|----------|---------------------|-----|---------------------|
| INCOME | | | | |
| Income from Sales/Services | 12 | 0.00 | | 0.00 |
| Grants/Subsidies | 13 | 97529893.00 | | 72669930.00 |
| Fees/Subscriptions | 14 | 38820074.32 | | 38485987.82 |
| Income from Investments (Income on Invest. From earmarked/endow. Funds transferred to Funds) | 15 | 0.00 | | 0.00 |
| Income from Royalty, Publication etc. | 16 | 2875306.00 | | 3577824.00 |
| Interest Earned | 17 | 2851769.00 | | 1376524.00 |
| Other Income | 18 | 355674.00 | | 362067.00 |
| Increase/(decrease) in stock of Finished goods and works-in-progress | 19 | 0.00 | | 0.00 |
| TOTAL (A) | | 142432716.32 | | 116472332.82 |
| EXPENDITURE | | | | |
| Establishment Expenses | 20 | 67792028.00 | | 56876129.00 |
| Other Administrative Expenses etc. | 21 | 43447416.97 | | 43885077.17 |
| Expenditure on Grants, Subsidies etc. | 22 | 0.00 | | 0.00 |
| Interest Earned | 23 | 0.00 | | 0.00 |
| Deprecation (Net Total at the year - end - corresponding to Schedule 8) | | 8439314.86 | | 6878886.51 |
| TOTAL (B) | | 119678759.83 | | 107640092.68 |
| Balance being excess of income over expenditure (A-B) | (+) | 22753956.49 | (+) | 8832240.14 |
| Transfer to Special Reserve (Specify each) | | | | |
| Transfer to / from General Reserve | | | | |
| BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND | | | | |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | | |
| CONTIGENT LIABILITIES AND NOTES ON ACCOUNTS | 25 | | | |

Date: 14 May 2020


(Om Prakash)
Accounts Officer

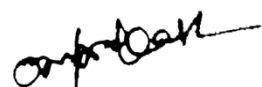

(Jai Kishan)
Gp Capt
Principal HMI


FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING.
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2020

(Amount in Rs.)

| SCHEDULE -1; CORPUS/CAPITAL FUND: | | Current Year | | | Previous Year | |
|--|-----|---------------------|---------------------|-----|----------------------|---------------------|
| Balance as at the beginning of the year | | | 176661841.41 | | | |
| Add: Appreciation value of valuable trees in HMI Campus | | 0.00 | | (+) | 1243394.00 | 162989165.84 |
| Add :Adj't of liabilities for short shown in closing stock of stores | (+) | 372472.00 | | (+) | 7051660.30 | |
| Less : Assets & Stores items written off /condemned during the year | (-) | 2824255.45 | | (+) | 26460.65 | |
| Add :Balance excess of income over expenditure | (+) | 22753956.49 | | (-) | 3481079.52 | |
| Add adjustment of difference | (+) | 0.81 | 20302173.85 | (+) | 8832240.14 | 13672675.57 |
| BALANCE AS AT THE YEAR - END | | | 196964015.26 | | | 176661841.41 |
| | | Current Year | | | Previous | |
| SCHEDULE 2 - RESERVES AND SURPLUS : | | | | | | |
| 1. Capital Reserve : | | | | | 0.00 | |
| As per last Account | | | | | 0.00 | |
| Less : Deductions during the year | | | | | 0.00 | 0.00 |
| 2. Revaluation Reserve : | | | | | | 0.00 |
| As per last Account | | | | | | |
| Addition during the year | | | | | | |
| Less : Deductions during the year | | | | | | |
| 3. Special Reserves : | | | | | | 0.00 |
| As per last Account | | | | | | |
| Addition during the year | | | | | | |
| Less : Deductions during the year | | | | | | |
| 4. General Reserve : | | | | | | 0.00 |
| As per last Account | | | | | | |
| Addition during the year | | | | | | |
| Less : Deductions during the year | | | | | | |
| TOTAL | | | | | | 0.00 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2020

(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 | 4394762.92 | 5970024.64 | 904828.35 | 23905008.73 | 35174624.64 | 33150294.64 |
| (b) Additions to the Funds : | | | | | | |
| I. Donations/grants/ Subscription/Membership | | 853100.00 | | 5092960.00 | 5946060.00 | 5298800.00 |
| ii. Income from investments made on account of funds | 230962.00 | 80396.00 | 0.00 | 905143.00 | 1216501.00 | 1238688.00 |
| iii. Other additions (specify nature) (i) Receipt of TDS refund | 0.00 | 0.00 | 0.00 | 135013.00 | 135013.00 | 0.00 |
| (II) Bank Interest | 3855.00 | 26638.00 | 3816.50 | 145290.00 | 179599.50 | 192267.00 |
| (iii) Interest on TDR Maturity | 0.00 | 304140.00 | 0.00 | 96908.00 | 401048.00 | 283877.00 |
| Total (b) | 234817.00 | 1264274.00 | 3816.50 | 6375314.00 | 7878221.50 | 7013632.00 |
| TOTAL (a+b) | 4629579.92 | 7234298.64 | 908644.85 | 30280322.73 | 43052846.14 | 40163926.64 |
| (c) Utilisation/Expenditure towards objectives of funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| i. Capital Expenditure | | | | | | |
| - Fixed Assets | | | | | | |
| - Others - (Payment to GPF) | 0.00 | 0.00 | 0.00 | 7039086.00 | 7039086.00 | 4989302.00 |
| Total | | | | 7039086.00 | 7039086.00 | 4989302.00 |
| ii. Revenue Expenditure | | | | | | 0.00 |
| - Salaries, Wages and allowances etc. | | | | | | 0.00 |
| - Bank charges | | 60.00 | | | | 0.00 |
| - Other Administrative expense/TDs Deducted by Bank | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 0.00 | 60.00 | 0.00 | 0.00 | 60.00 | 4989302.00 |
| Total (c) | 0.00 | 60.00 | 0.00 | 7039086.00 | 7039146.00 | 4989302.00 |
| NET BALANCE AS AT THE YEAR - END (a+b - c) | 4629579.92 | 7234238.64 | 908644.85 | 23241236.73 | 36013700.14 | 35174624.64 |
| Notes | | | | | | 0.00 |
| 1. Disclosures shall be made under relevant heads based on conditions attaching to the grants. | | | | | | 0.00 |
| 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. | | | | | | 0.00 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |

Date: 14 Sep 2020

(Om Prakash)
Accounts Officer
Page 8 of 50

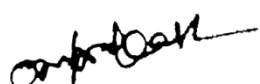
Jai Kishan
(Jai Kishan)
Gp Capt
Principal HMI


FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
Name of Entity HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2020

(Amount in Rs.)

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

Date: 14 May 2020


(Om Prakash)
Accounts Officer

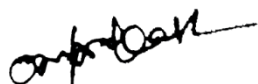

(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
Name of Entity HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

(Amount in Rs.)

| | Current Year | | Previous Year | |
|--|--------------|-------|---------------|-------|
| SCHEDUEL 4 - SECURED LOANS AND BORROWINGS: | | | | |
| 1. Central Government | _____ | _____ | _____ | _____ |
| 2. State Government (Specify) | | | | |
| 3. Financial Institutions | _____ | _____ | _____ | _____ |
| (a) Terms Loans | | | | |
| (b) Interest accrued and due | | | | |
| 4. Banks : | _____ | _____ | _____ | _____ |
| (a) Terms Loans | | | | |
| - Interest accrued and due | | | | |
| (b) Other Loans (specify) | | | | |
| - Interest accrued and due | | | | |
| 5. Other Institutions and Agencies | _____ | _____ | _____ | _____ |
| 6. Debentures and bonds | _____ | _____ | _____ | _____ |
| 7. Others (Specify) | _____ | _____ | _____ | _____ |
| TOTAL | | NIL | | NIL |
| Note : Amounts due within one year | _____ | _____ | _____ | _____ |

Date: 14 May 2020


(Om Prakash)
Accounts Officer

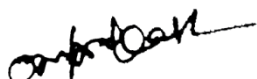

(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS on 31st MARCH, 2020

(Amount in Rs.)

| SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS | Current Year | | Previous Year | |
|--|---------------------|---------------------|----------------------|---------------------|
| A. CURRENT LIABILITIES | | | | |
| 1. Acceptances | | | | |
| 2. Sundry Creditors : | | | | |
| a) For Goods | 149981074.60 | 149981074.60 | 148507754.60 | 148507754.60 |
| b) Others - Details in schedule 7(A)(2)(b) | | | | |
| 3. Advances Received | | | | |
| 4. Interest accrued but not due on : | | | | |
| a) Secured Loans/borrowings | | | 0.00 | 0.00 |
| b) Unsecured Loans/borrowings | | | 0.00 | 0.00 |
| 5. Statutory Liabilities: | | | | |
| a) Overdue | | | 0.00 | 0.00 |
| b) Others - Income Tax & Sales Tax | 453836.70 | 453836.70 | 447761.70 | 447761.70 |
| 6. Other current Liabilities - Remittance | | | | |
| TOTAL (A) | | 150434911.30 | | 148955516.30 |
| B. PROVISIONS | | | | |
| 1. For Taxation | 0.00 | | 0.00 | |
| 2. Gratuity | 17431988.00 | | 14325930.00 | |
| 3. Superannuation/Pension | 321393.00 | | 309203.00 | |
| 4. Accumulated Leave Encashment | 13295613.00 | | 12622300.00 | |
| Add : Short shown liabilities Leave Encashment Shri C.N Das, Curator 2018-19 | 372472.00 | | | |
| 5. Trade Warranties/Claims | 0.00 | | 0.00 | |
| 6. Depreciation Charges | 0.00 | 31421466.00 | 0.00 | 27257433.00 |
| TOTAL (B) | | 31421466.00 | | 27257433.00 |
| TOTAL (A+B) | | 181856377.30 | | 176212949.30 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer

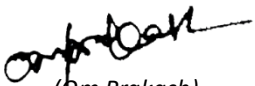

(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101
DETAILS OF SUNDRY CREDITORS AS ON 31 March 2020
Schedule 7(A) (2) (b) of Format

(Amount in Rs.)

| Ser No | Particulars | Opening Balance | Increased (Received) | Decreased (Paid) | Closing Balance |
|--------|-------------------------------------|---------------------|----------------------|---------------------|---------------------|
| 1 | Course Fee received in Advance | 7844120.00 | 5700150.00 | 7844120.00 | 5700150.00 |
| 2 | Grants received excess | 138401824.00 | 140808391.00 | 138401824.00 | 140808391.00 |
| 3 | Membership fees received in Advance | 0.00 | 3800.00 | 0.00 | 3800.00 |
| 4 | Security Deposit | 1799547.00 | 948004.00 | 669350.00 | 2078201.00 |
| 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 | 2620410.00 | 2614335.00 | 260869.00 |
| 9 | HMI Stores & Equipment | 12770.42 | 0.00 | 0.00 | 12770.42 |
| 10 | Refundable | 396000.00 | 3310621.00 | 2382352.00 | 1324269.00 |
| | TOTAL | 148955516.30 | 153391376.00 | 151911981.00 | 150434911.30 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer

Page 12 of 50



(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2020

(Amount in Rs.)

| SCHEDULE 8 - FIXED ASSETS DESCRIPTION | GROSS BLOCK | | | | DEPRECIATION | | | NET BLOCK | | |
|--|--|---|--|---------------------------------------|---------------------------------------|------------------------------------|------------------------------------|---|-----------------------------------|------------------------------------|
| | Opening Balance as on 01.04.2019 | Addition during the year 2019- 20 | Deductions during the year 2019-20 | Cost/valuation at the year- end | As at the beginning of the year | On additions during the year | On Deduction during the year | Total up to the year ended 31/03/2020 | 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 | 0.00 | 422316.00 | 422316.00 |
| a) Freehold | | | | 0.00 | | | | | 0.00 | |
| b) Leasehold | | | | 0.00 | | | | | 0.00 | |
| 2. BUILDINGS: | 101973024.0 | 3942972.00 | 0.00 | 105915996.02 | 5327900.00 | 0.00 | 5363992.51 | 10691892.51 | 100552003.51 | 101973024.02 |
| a) On Freehold Land | 0.00 | | | 0.00 | | | 0.00 | | 0.00 | 0.00 |
| Addl Amount capitalised during the year | 0.00 | 9783300.00 | 0.00 | 9783300.00 | 0.00 | 0 | 0.00 | 0.00 | 9783300.00 | 0.00 |
| b) On Leasehold Land | 0.00 | | | 0.00 | | | 0.00 | | 0.00 | 0.00 |
| c) Ownership Flats/Premises | 0.00 | | | 0.00 | | | 0.00 | | 0.00 | 0.00 |
| d) Superstructures on Land | 0.00 | | | 0.00 | | | 0.00 | | 0.00 | 0.00 |
| not belonging to the entity | 0.00 | | | 0.00 | | | 0.00 | | 0.00 | 0.00 |
| 3. PLANT MACHINERY & EQUIPMENT | 378084.12 | 323524.00 | 55469.14 | 646138.98 | 54734.33 | 0.00 | 67094.24 | 121828.57 | 579044.74 | 378084.12 |
| 4. VEHICLES | 2402278.95 | 0.00 | 0.00 | 2402278.95 | 423931.58 | 0.00 | 360341.84 | 784273.42 | 2041937.11 | 2402278.95 |
| 5. FURNITURE, FIXTURES | 3052126.21 | 1660039.00 | 147310.71 | 4564854.50 | 322135.70 | 0.00 | 369421.01 | 691556.71 | 4195433.49 | 3052126.21 |
| 6. OFFICE EQUIPMENT | 998648.74 | 570339.00 | 310189.77 | 1258797.97 | 74391.30 | 0 | 492729.34 | 567120.64 | 766068.63 | 998648.74 |
| 7. COMPUTER/PERIPHERALS | 963869.95 | 0.00 | 0.00 | 963869.95 | 163699.78 | 0.00 | 385547.00 | 549246.78 | 578322.95 | 963869.95 |
| 8. ELECTRIC INSTALLATIONS | 1526611.21 | 0.00 | 0.00 | 1526611.21 | 169623.47 | 0 | 610644.48 | 780267.95 | 915966.73 | 1526611.21 |
| 9. LIBRARY BOOKS | 405868.36 | 7419.00 | 4559.00 | 408728.36 | 46958.76 | 0 | 163871.73 | 210830.49 | 244856.63 | 405868.36 |
| 10. TUBEWELLS & W. SUPPLY | 1262905.71 | 0.00 | 0.00 | 1262905.71 | 0.00 | 0 | 0.00 | 0.00 | 1262905.71 | 1262905.71 |
| 11. OTHER FIXED ASSETS | | | | 0.00 | | | | | 0.00 | |
| Museum Models & Exhibit | 3459075.64 | 451343.00 | 0.00 | 3910418.64 | 0.00 | 0 | 0.00 | 0.00 | 3910418.64 | 3459075.64 |
| Guest house | 1396116.11 | 222986.00 | 95953.53 | 1523148.58 | 0.00 | 0 | 308025.66 | 308025.66 | 1215122.92 | 1396116.11 |
| Hostel (Crockery, etc)/Field Accommodation | 743325.93 | 593900.00 | 580291.47 | 756934.46 | 283823.25 | 0 | 190811.88 | 474635.13 | 566122.58 | 743325.93 |
| Statue of Late Tenzing | 649046.00 | 0.00 | 0.00 | 649046.00 | 0.00 | 0 | 0.00 | 0.000 | 649046.00 | 649046.00 |
| Wireless Sets | 190759.60 | 200529.00 | 22036.40 | 369252.20 | 0.00 | 0 | 0.00 | 0.00 | 369252.20 | 190759.60 |
| Visualisation of New Museum | 2394590.00 | 0.00 | 0 | 2394590.00 | 0.00 | 0 | 0.00 | 0.00 | 2394590.00 | 2394590.00 |
| Museum Expansion | 28512975.00 | 0.00 | 0.00 | 28512975.00 | 0.00 | 0 | 0.00 | 0.00 | 28512975.00 | 28512975.00 |
| Training Capital Items | 457884.60 | 0.00 | 0.00 | 457884.60 | 0.00 | 0 | 0.00 | 0.00 | 457884.60 | 457884.60 |
| Documentary Film | 516340.00 | 0.00 | 0.00 | 516340.00 | 0.00 | 0 | 0.00 | 0.00 | 516340.00 | 516340.00 |
| Fire-fighting Equipment | 80929.00 | 0.00 | 0.00 | 80929.00 | 0.00 | 0 | 0.00 | 0.00 | 80929.00 | 80929.00 |
| Musical Equipment | 34940.00 | 0.00 | 0.00 | 34940.00 | 0.00 | 0 | 0.00 | 0.00 | 34940.00 | 34940.00 |
| Sports & Games | 505730.16 | 341625.00 | 0.00 | 847355.16 | 11688.34 | 0 | 126835.17 | 138523.51 | 720519.99 | 505730.16 |
| | | | | 0.00 | | | | | 0.00 | |
| Valuable trees (In HMI Campus) | 3955284.00 | 0.00 | 0.00 | 3955284.00 | 0.00 | 0 | 0.00 | 0.00 | 3955284.00 | 3955284.00 |
| Tools & Implements | 64865.00 | 0.00 | 0.00 | 64865.00 | | 0 | 0.00 | 0.00 | 64865.00 | 64865.00 |
| TOTAL | 156347594.3 | 18097976.00 | 1215810.02 | 173229760.29 | 6878886.51 | 0 | 8439314.86 | 15318201.37 | 164790445.43 | 156347594.31 |
| B CAPITAL Work in progress | 9783300.00 | 14519322.00 | 9783300.00 | 14519322.00 | 0.00 | 0 | 0.00 | 0.00 | 14519322.00 | 9783300.00 |
| GRAND TOTAL | 166130894.3 | 32617298.00 | 10999110.02 | 187749082.29 | 6878886.51 | 0 | 8439314.86 | 15318201.37 | 179309767.43 | 166130894.31 |

Date: 14 Sep 2020


(Om Prakash)
Accounts Officer



(Jai Kishan)
Gp Capt
Principal HMI


FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2020

(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 | 36013700.14 | 35174624.64 |
| TOTAL | | 35174624.64 |
| A. Journal Fund | | |
| i. Investment in TDR (Including Accrued Interest) | 4512383.00 | 4281421.00 |
| ii. Balances with SBI, Darjeeling & other receivables/Cash in hand | 117196.92 | 113341.92 |
| | 4629579.92 | 4394762.92 |
| B. Special Donation Fund | | |
| i. Investment in TDR (Including accrued Interest) | 6076301.00 | 5765070.00 |
| ii. Other receivable amount | 73305.00 | 204954.64 |
| iii. Balances with SBI, Darjeeling | 1084632.64 | |
| | 7234238.64 | 5970024.64 |
| C. Special Grants for specific purposes Fund | | |
| i. Campus Development | 784020.00 | 784020.00 |
| ii. Balances with SBI, Darjeeling | 124624.85 | 120808.35 |
| | 908644.85 | 904828.35 |
| D. GPF/CPF FUND | | |
| i. Investment in TDR (Including Accrued Interest) | 19341132.00 | 18398972.00 |
| ii. Other receivable amount | 232605.00 | 5266380.73 |
| iii. Balance with SBI, Darjeeling | 3667499.73 | 239656.00 |
| | 23241236.73 | 23905008.73 |
| SCHEDULE 10 - INVESTMENTS - others | Current Year | Previous Year |
| 1. In Government Securities | 0.00 | 0.00 |
| 2. Other approved Securities | 62591308.00 | 40000000.00 |
| 3. Shares | | 0.00 |
| 4. Debentures and Bonds | | 0.00 |
| 5. Subsidiaries and Joint Ventures | | 0.00 |
| TOTAL | 62591308.00 | 40000000.00 |

Date: 14 Sep 2020

(Or) 
Accounts Officer
Page 14 of 50

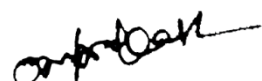

Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2020

(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 | 47860849.65 | | 41814278.98 | |
| 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 | 47860849.65 | 0.00 | 41814278.98 |
| 2. Sundry Debtors : | | | | |
| a) Debt Outstanding for a period exceeding six months | 513545.00 | | 621262.08 | |
| b) Others (Bill receivable) | 1404500.00 | | 982000.00 | |
| c) Recoveries (CPF)/GPF Fund) | 1918045.00 | 1918045.00 | 0.00 | 1603262.08 |
| 3. Cash balances in hand (including cheques/drafts and imprest) | | 478967.44 | | 614996.44 |
| 4. Bank Balances : | | | | |
| a) With Scheduled Banks : | | | | |
| On Current Accounts | 863419.43 | | 16551659.79 | |
| On Deposit Accounts (includes margin money) | | | | |
| On Savings Accounts | 7074113.61 | | 18938019.16 | 35489678.95 |
| b) With non-Scheduled Banks : | | | | |
| On Current Accounts | | | 0.00 | |
| On Deposit Accounts | | | | |
| On Savings Accounts | 12039122.00 | 19976655.04 | 10337538.95 | 10337538.95 |
| 5. Post Office-Savings Accounts | | | | |
| TOTAL (A) | | 70234517.13 | | 89859755.40 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

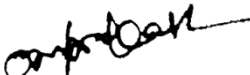
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
For the financial year 2019-20
DETAILS OF SCHEDULE 11 FOR ITEM NO 3 AND 4

(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 | 478967.44 |
| TOTAL | | 478967.44 |

| ITEM NO 4 | CASH AT BANK | IN SAVING ACCOUNT | IN CURRENT ACCOUNT | TOTAL |
|--------------|-------------------------------------|--------------------|--------------------|--------------------|
| "A" | | | | |
| (i) | General Fund, SBI Darjeeling | 7074113.61 | 863419.43 | 7937533.04 |
| (ii) | Axis Bank, Darjeeling | 12024153.00 | | 12024153.00 |
| (iii) | ICICI Bank, Darjeeling | 14969.00 | | 14969.00 |
| | | 19113235.61 | 863419.43 | 19976655.04 |
| "B" | | | | |
| (v) | Journal Fund | 117196.92 | | |
| (vi) | Special Donation Fund | 1084632.64 | | |
| (vii) | Specific Grant for Specific Purpose | 124624.85 | | |
| (viii) | GPF/CPF Fund | 3667499.73 | | |
| TOTAL | | 4993954.14 | | |

Date: 14 May 2020


(Om Prakash)
Accounts Officer

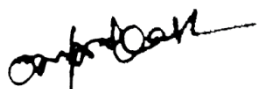

(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2020

(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) | 18234.00 | | 24234.00 | |
| b) Other Entities engaged in activities/objectives similar to that of the Entity | 0.00 | | 0.00 | |
| c) Other (specify) (Sundry loan & Advances) | 372845.00 | | 202230.00 | |
| d) Loans (A/C - GPF/CPF Fund) | 0.00 | 391079.00 | 0.00 | 226464.00 |
| 2. Advances and other amounts recoverable in cash or in kind or for value to be received : | | | | |
| a) On Capital Account (Work in Progress) | | | 0.00 | |
| b) Pre-payments | | | 0.00 | 0.00 |
| i) Tax deducted at Source - A/C G.P Fund | | | | |
| 3. Income Accrued: | | | | |
| a) On Investments from Earmarked/Endowment Funds (Interest saved on GPF/CPF | | | 0.00 | |
| b) On Investments - Others (Journal Fund, Special donation Fund) | | | 0.00 | |
| c) On Loans and Advances | | | 0.00 | |
| d) Others (Interest accrued on GPF/CPF) (includes income due unrealised - Rs.....) | | | 0.00 | 0.00 |
| 4. Claims Receivable (Grant-in-Aid) | 66293721.00 | 66293721.00 | 56657677.00 | 56657677.00 |
| TOTAL (B) | | 66684800.00 | | 56884141.00 |
| Total (A+B) | | 136919317.13 | | 146743896.40 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer
Page 17 of 50


(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

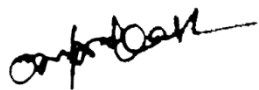
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING


SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31st MARCH 2020

(Amount in Rs.)

| SCHEDULE 12 - INCOME FROM SALES/SERVICES | Current Year | Previous Year |
|--|--------------------|--------------------|
| 1. Income from Sales | | |
| a) Sale of Finished Goods | 0.00 | 0.00 |
| b) Sale of Raw Material | 0.00 | 0.00 |
| c) Sale of Scraps | 0.00 | 0.00 |
| 2. Income from Services | | |
| a) Labour and Processing Charges | 0.00 | 0.00 |
| b) Professional/Consultancy Services | 0.00 | 0.00 |
| c) Agency Commission and Brokerage | 0.00 | 0.00 |
| d) Maintenance Services (Equipment/Property) | 0.00 | 0.00 |
| e) Others (Specify) | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |
| SCHEDULE 13 - GRANTS/SUBSIDIES | Current Year | Previous Year |
| (Irrevocable Grants & Subsidies Received) | | |
| 1) Central Government I - MOD | 36289232.00 | 26934501.00 |
| II - Ministry of Youth Affairs | 18144617.00 | 13467250.00 |
| 2) State Government (s) (Non-plan) | 43096044.00 | 32268179.00 |
| 3) Government Agencies | | |
| 4) Institutions/Welfare Bodies | | |
| 5) International Organisations | | |
| 6) Others (Specify) | | |
| TOTAL | 97529893.00 | 72669930.00 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

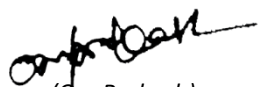
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31st MARCH 2020

(Amount in Rs.)

| SCHEDULE 14 - FEES/SUBSCRIPTIONS | Current Year | | Previous Year | |
|---|--------------------------------|--------------------|---------------------|--------------------|
| 1) Entrance Fees (Gate collection) | 18557150.00 | | 19777690.00 | |
| 2) Annual Fees/Subscriptions (Membership fee) | 1600.00 | | 1800.00 | |
| 3) Seminar/Program Fees (Course fee) | 18202297.32 | | 17646427.82 | |
| 4) Consultancy Fees | 0.00 | | 0.00 | |
| 5) Indoor Rock Climbing Fees | 569370.00 | | 601080.00 | |
| 6) Others (Specify) Training Film | 732620.00 | | 458990.00 | 38485987.82 |
| 7) Adventure Park | 755000.00 | | | |
| 8) Souvenir commission sale | 2037.00 | 38820074.32 | | |
| TOTAL | | 38820074.32 | | 38485987.82 |
| Note - Accounting Policies towards each item are to be disclosed | | | | |
| SCHEDULE 15 - INCOME FROM INVESTMENTS | Investment from Earmarked Fund | | Investment - Others | |
| (Income on Invest. From Earmarked/Endowment Funds transferred to Funds) | 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 2020


(Om Prakash)
Accounts Officer
Page 19 of 50


(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

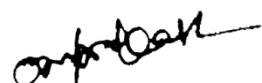
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2020

(Amount in Rs.)

| SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC | Current Year | Previous Year |
|--|-------------------|-------------------|
| 1) Income from Royalty | 0.00 | 0.00 |
| 2) Income from Publications - (Souvenir Shop Sale proceeds) | 2875306.00 | 3577824.00 |
| 3) Others (specify) - Advertisement for Publication of Journal | 0.00 | 0.00 |
| TOTAL | 2875306.00 | 3577824.00 |
| SCHEDULE 17 - INTEREST EARNED | Current Year | Previous Year |
| 1) On Term Deposits: | | |
| a) With Scheduled Banks | 1710898.00 | 0.00 |
| b) with Non-Scheduled Banks | | |
| c) with Institutions | | |
| d) Others | | |
| 2) On Savings Accounts: | | |
| a) With Scheduled Banks | 1140871.00 | 1376524.00 |
| b) With Non-Scheduled Banks | | |
| c) Post Office Savings Accounts | | |
| d) Others | | |
| 3) On Loans : | | |
| a) Employees/Staff | | |
| b) Others (On Mobilization Advance from the contractor) | | |
| 4) Interest on Debtors and Other Receivables | | |
| Total | 2851769.00 | 1376524.00 |
| Note - Tax deducted at source to be indicated | | |

Date: 14 May 2020


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI


FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING


SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31st MARCH 2020

(Amount in Rs.)

| SCHEDULE 18 - OTHER INCOME | Current Year | Previous Year |
|--|---------------------|----------------------|
| 1) Profit on Sale/disposal of Assets: | | |
| a) Owned assets | | 0.00 |
| b) Assets acquired out of grnts, or received free of cost | | 0.00 |
| 2) Other receipts (Guest House Rent) | 219968.00 | 224197.00 |
| 3) Cash Realisation against HMI Stores | 23888.00 | 20904.00 |
| 4) Miscellaneous Income - (Miscellaneous Receipts) | 111818.00 | 116966.00 |
| TOTAL | 355674.00 | 362067.00 |
| SCHEDULE 19 - INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS | Current Year | Previous Year |
| a) Closing stock | 0.00 | |
| Finished Goods | 0.00 | |
| Work-in-progress | 0.00 | |
| b) Less : Opening Stock | | |
| Finished Goods | | |
| Work-in-Progress | | |
| NET INCREASE /(DECREASE) [a-b] | | 0.00 |
| SCHEDULE 20 - ESTABLISHMENT EXPENSES | | 46912205.00 |
| a) Salaries and Wages T_ Includes Extra Duty pay & allowances etc | 57091620.00 | |
| b) Allowances and Bonus | | 0.00 |
| c) Contribution to Provident Fund | | 0.00 |
| d) Contribution to Other Fund (specify) | | 0.00 |
| e) Staff welfare Expenses | | 0.00 |
| f) Expenses on Employees' Retirement and Terminal Benefits | 6908847.00 | 7212176.00 |
| | 64000467.00 | 54124381.00 |
| g) Others (specify) | | |
| (I) Provision of Gratuity & Pension : Rs 3118248.00 | | |
| (II) Provision of Leave Encashment : Rs 673313.00 | 3791561.00 | 2751748.00 |
| TOTAL | 67792028.00 | 56876129.00 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

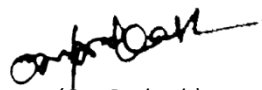
HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES - 21 - OTHER ADMINISTRATIVE EXPENSES ETC

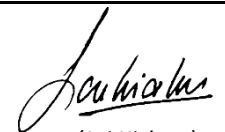
(Amount in Rs.)

| SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. | Current Year | Previous Year |
|---|---------------------|----------------------|
| a) Purchases | 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 | 2190780.00 | 2276451.00 |
| e) Water charges | 800056.00 | 627854.64 |
| f) Insurance | 164181.00 | 156214.00 |
| g) Maintenance Expenditure | 11005895.00 | 12165402.00 |
| h) Excise Duty | 0.00 | 0.00 |
| l) Rent, Rates and Taxes | 0.00 | 147593.00 |
| j) Vehicles Running and Maintenance | 1377585.00 | 2171721.00 |
| k) Postage, Telephone and Communication Charges | 154225.00 | 129085.00 |
| l) Printing and Stationary | 374680.00 | 317981.00 |
| m) Travelling and conveyance Expenses | 1452719.00 | 1431933.00 |
| n) Expenses on Seminar/Workshops | 0.00 | 0.00 |
| o) Subscription Expenses | 0.00 | 0.00 |
| p) Expenses on Fees | 0.00 | 0.00 |
| q) Auditors Remuneration | 0.00 | 0.00 |
| r) Hospitality Expenses | 0.00 | 0.00 |

| | | |
|--|--------------------|--------------------|
| s) Professional Charges | 0.00 | 0.00 |
| t) Provision for Bad and Doubtful Debts/Advances | 45830.07 | 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 | 337264.97 | 303421.97 |
| 3. Souvenir stores consumed | 278984.93 | 258420.14 |
| 4. Training expenditure & Ration consumed | 24516366.00 | 23326440.00 |
| 5. Material for mfg wing consumed | 47110.00 | 21078.00 |
| 6. Distribution of HMI Journal | 114290.00 | 0.00 |
| 7. General Contingency & Misc Expenditure | 587450.00 | 551482.42 |
| TOTAL | 43447416.97 | 43885077.17 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

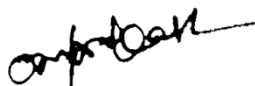
FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE PERIOD/YEAR ENDED 31st MARCH 2020


(Amount in Rs.)

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

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

Date: 14 May 2020


 (Om Prakash)
 Accounts Officer


 (Jai Kishan)
 Gp Capt
 Principal HMI

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH, 2020

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES (Illustrative)

1) ACCOUNTING CONVENTION

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

2) INVENTORY VALUATION

- a) Stores and Spares (including machinery spares) are valued at cost.
- b) 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

- a) Investments classified as "Long term investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.
- b) 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.
- c) Cost includes acquisition expenses like brokerage, transfer stamps.

4) EXCISE DUTY

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

5) FIXED ASSETS

- a) 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.
- b) Fixed Assets received by way of non-monetary grats, (other than towards the Corpus Fund), are capitalized at values stated, by corresponding credit to Capital Reserve.

6) DEPRECIATION

- a) 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.
- b) Assets costing Rs.5,000 or less each are fully provided.

7) MISCELLANEOUS EXPENDITURE

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

8) ACCOUNTING FOR SALES

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

9) GOVERNMENT GRANTS/SUBSIDIES

- a) Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.
- b) Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets.
- c) Government grants/subsidy are accounted on realization basis.

10) FOREIGN CURRENCY TRANSACTIONS

- a) Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.
- b) 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.

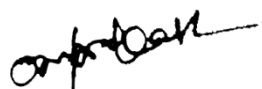
11) LEASE

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 2020



(Om Prakash)
Accounts Officer



(Jai Kishan)
Gp Capt
Principal HMI

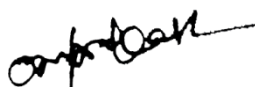
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2020

NOTES ON ACCOUNTS

SCHEDULE 25 -

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

Date: 14 May 2020


(Om Prakash)
Accounts Officer
Page 27 of 50


(Jai Kishan)
Gp Capt
Principal HMI


FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2020


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

Amount in Rupees

| 6 | | FOREIGN CURRENCY TRANSACTIONS | CURRENT YEAR | | PREVIOUS YEAR |
|---|-----|--|--------------|--|---------------|
| | 6.1 | Value of Imports Calculated on C.I.F Basis: | | | |
| | | Purchase of finished Goods | | | |
| | | Raw Materials & Components (Including in transit) | | | |
| | | Capital Goods | | | |
| | | Stores, Spares and Consumables | | | |
| | 6.2 | Expenditure in foreign currency: | | | |
| | | a) Travel | | | |
| | | b) Remittances and Interest payment to Financial Institution/Banks in Foreign Currency | | | |
| | | c) Other expenditure: | | | |
| | | Commission on Sales | | | |
| | | Legal and Professional Expenses | | | |
| | | Miscellaneous Expenses | | | |
| | 6.3 | Earnings: | | | |
| | | Value of Exports on FOB basis | | | |
| | 6.4 | Remuneration to auditors : | | | |
| | | As Auditors | | | |
| | | Taxation matters | | | |
| | | For Management services | | | |
| | | For certification | | | |
| 7 | | Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary. | | | |
| 8 | | Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2020 and the Income and Expenditure Account for the year ended on that date. | | | |

Date: 14 May 2020


 (Prakash)
 Accounts Officer


 Gp Capt
 Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st MARCH'2020

| RECEIPT | Current Year | Previous Year | PAYMENT | Current Year | Previous Year |
|---|---------------------|---------------------|--|---------------------|---------------------|
| I. Opening Balance | | | I. Expenses | | |
| a) Cash in hand | 614996.44 | 949565.44 | a) Establishment Expenses | 64000467.00 | 54124381.00 |
| b) Bank Balances | | | b) Administrative Expenses | 45860669.00 | 47574767.06 |
| i) In current accounts | 16551659.79 | 5954199.56 | | | |
| ii) In deposit accounts | 14456.95 | 536346.95 | | | |
| iii) Savings accounts | 29261101.16 | 45095225.73 | | | |
| II. Grants Received | | | II. Payments made against funds for various projects | | |
| a) From Government of India | 56840416.00 | 72192086.00 | (Name of the fund or project should be shown along with the particulars of payments made for cash project) | | |
| b) From State Government | 33460000.00 | 33615000.00 | | | |
| c) From other sources (details) Donation exp. to be shown separately) | 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 | | |
| b) Own Funds (Other Investment) | 0.00 | 0.00 | b) Out of Own Funds (Investments-Others) | 20000000.00 | 40000000.00 |
| IV. Interest Received | | | IV. Expenditure on Fixed Assets | | |
| a) On Bank Deposits | 1140871.00 | 1376524.00 | a) Purchase of Fixed Assets | 13825189.00 | 10550633.00 |
| b) Loans, Advances etc. | | 0.00 | b) Expenditure on capital "work-in-Progress" | 14519322.00 | 9783300.00 |
| V. Other Income (Specify) | | | V. Refund of surplus money/Loans | | |
| Course Fee | 15697714.00 | 23229278.82 | a) To the Government of India | | |
| Membership Fee | 13900.00 | 600.00 | b) To the State Government | | |
| Souvenir Shop sale succeeds | 2875306.00 | 3577824.00 | c) To other providers of funds | | |
| Gate Collection | 18557150.00 | 19777690.00 | | | |
| Misc. Receipts | 111818.00 | 116966.00 | VI. Finance Charges (Interest) | | |
| Training Film | 732620.00 | 458990.00 | VII. Other Payments (Specify) | | |
| Indoor rock climbing | 569370.00 | 601080.00 | (a) Refund of Security Deposit | 669350.00 | 533754.00 |
| Adventure Park | 755000.00 | | (b) Refund of Earnest Money | | 0.00 |
| Souvenir Commission sale | 2037.00 | | | | |
| VI. Any other receipts (give details) | | | (c) Sales Tax | | 0.00 |
| Cash realization against hostel store | 0.00 | 0.00 | (d) Income Tax | 2614335.00 | 1872837.00 |
| Cash Realization against HMI store | 23888.00 | 20904.00 | (e) Remittance | 11114292.00 | 9834448.00 |
| Earnest Money | 0.00 | 0.00 | (f) Refundable | 2382352.00 | 152000.00 |
| Security Deposit | 948004.00 | 875172.00 | (g) Festival Advance | 32000.00 | 48000.00 |
| Income Tax | 2620410.00 | 1872837.00 | (h) Pay & Allowances Payable | 27157575.00 | 24444006.00 |
| Remittance | 11114292.00 | 9834448.00 | | | |
| Recovery of Festival Advance | 38000.00 | 59400.00 | | | |
| Refundable | 3310621.00 | 548000.00 | VIII. Closing Balances | | |
| Sales Tax | | 0.00 | a) Cash in hand | 478967.44 | 614996.44 |
| Receipt of Training Miscellaneous | | 0.00 | | | |
| Pay & Allowances Payable | 27157575.00 | 24444006.00 | i) In current accounts | 863419.43 | 16551659.79 |
| Reserve on Construction of Job Work | | 0.00 | ii) In deposit accounts (ICICI Bank) | 14969.00 | 14456.95 |
| Receipt of Guest House Rent | 219968.00 | 224197.00 | iii) Savings accounts | 19098267.47 | 29261101.16 |
| TOTAL | 222631174.34 | 245360340.50 | TOTAL | 222631174.34 | 245360340.40 |

Date: 14 May 2020

(Om Prakash)
Accounts Officer
Page 29 of 50

(Jai Kishan)
Principal HMI


HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING (WB)

CLOSING STOCK OF STORES AS ON 31st MARCH 2020

Schedule 11 (A) of Format

| Sl No. | Particulars | Opening Balance | Increase | Decrease | Closing Balance |
|-----------|---|--------------------|--------------------|--------------------|--------------------|
| 1. | HMI Stores & Equipment | 36130071.60 | | | |
| | ADD: Purchases for 2019-2020 | | 5510513.00 | | |
| | ADD : Stores received from Souvenir Stores | | | | |
| | Less: Store transferred to Wireless Set | | | 200529.00 | |
| | Less : Stores Transferred to MI Room | | | 140000.00 | |
| | Less : Stores Condemned for 2019-20 | | | 1354359.47 | |
| | Less: Stores written-off against cash received | | | 23888.00 | |
| | Less : Stores written off against Loss of item | | | 230197.96 | 39691610.17 |
| 2 | Medicine Expandable Stores | 12695.26 | | | |
| | Add: Purchases during 2019-20 | | 329785.00 | | |
| | Less: Consumed during the year 2019-20 | | | 337264.97 | 5215.29 |
| 3 | Materials for Manufacturing Wing | 73440.87 | | | |
| | Add: Purchases during the year 2019-2020 | | 111785.00 | | |
| | Less: New item transferred to HMI. Stores & Equipment | | | | |
| | Less : Stores consumed during the year | | | 47110.00 | 138115.87 |
| | Less : Stores written off as condemned for 2019-20 | | | | |
| 4 | Souvenir Stores | 5478423.25 | | | |
| | Add: Purchase during the year 2019-20 | | 2706490.00 | | |
| | Less: consumed during the year 2018-19 | | | | |
| | Less : Stores consumed counter sale/VIP Present | | | 278984.93 | 7905928.32 |
| 5 | Ration Stores | 1025.00 | | | |
| | Add: Purchases during the year 2019-20 | | 8616004.00 | | |
| | Less Stores consumed during the year 2019-20 | | | 8615672.00 | 1357.00 |
| 6 | HMI Journals/Brochures | 118623.00 | | | |
| | Add: Purchases during the year 2019-20 | | 114290.00 | | |
| | Less: Distribution | | | 114290.00 | 118623.00 |
| | TOTAL | 41814278.98 | 17388867.00 | 11342296.33 | 47860849.65 |

Date: 14 May 2020


(Gp Prakash)
Accounts Officer



Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING
DETAILS OF SUNDRY DEBTORS AS ON 31.03.2020


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

| 1. Course Fee receivable | | | | | | | | | | |
|---|--------------|------------------|----------------------|-----------------|-------------------|-------------|-------------|--|---------------|-------------------|
| Sl. No | YEAR | HRD Ministry | MOD | HQ 22 Estt | YSD West Bengal | CIF | CRPF | | IMF New Delhi | TOTAL |
| 1 | 1997-98 | 42600.00 | 0.00 | | | | | | | 42600.00 |
| 2 | 1998-99 | 38600.00 | 0.00 | | | | | | | 38600.00 |
| 3 | 1999-00 | 31800.00 | 0.00 | | | | | | | 31800.00 |
| 4 | 2000-01 | 33500.00 | 0.00 | | | | | | | 33500.00 |
| 5 | 2001-02 | 0.00 | 32000.00 | | | | | | | 32000.00 |
| 6 | 2002-03 | 0.00 | 16000.00 | | | | | | | 16000.00 |
| 7 | 2003-04 | 0.00 | 24000.00 | | | | | | | 24000.00 |
| 8 | 2004-05 | 0.00 | 12000.00 | | | | | | | 12000.00 |
| 9 | 2006-07 | 0.00 | 28000.00 | | | | | | | 28000.00 |
| 10 | 2007-08 | 0.00 | 24000.00 | | | | | | | 24000.00 |
| 11 | 2011-12 | 0.00 | 24000.00 | | | | | | | 24000.00 |
| 12 | 2012-13 | 0.00 | 32000.00 | | | | | | | 32000.00 |
| 13 | 2013-14 | 0.00 | 24000.00 | | | | | | | 24000.00 |
| 14 | 2014-15 | 0.00 | 24000.00 | | | | | | | 24000.00 |
| 15 | 2015-16 | 0.00 | 24000.00 | 0.00 | | | | | 0.00 | 24000.00 |
| 16 | 2016-17 | 0.00 | 22500.00 | | | 0.00 | | | 0.00 | 22500.00 |
| 17 | 2017-18 | 0.00 | 54250.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 54250.00 |
| 18 | 2018-19 | 0.00 | 0.00 | 0.00 | | 0.00 | | | | 0.00 |
| 19 | 2019-20 | 0.00 | 312500.00 | | 1092000.00 | | | | | 1404500.00 |
| | TOTAL | 146500.00 | 653250.00 | 0.00 | 1092000.00 | 0.00 | 0.00 | | 0.00 | 1891750.00 |
| 2. Controller of A/Cs (Factory) Kolkata on A/c of Leave Salary in respect of Sri V.C. Bhatia | | | | | | | | | | 0.00 |
| 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 | | | | | 26295.00 |
| 4. Receivable against HMI Stores & Equipment returned | | | | | | | | | | 0.00 |
| | | | Grand Total : | | | | | | | 1918045.00 |

Date: 14 May 2020


 (Prakash)
 Accounts Officer

Page 31 of 50


 Gp Capt
 Principal HMI

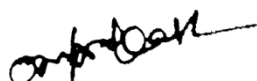
HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING 734101
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2020
LOANS AND ADVANCES

SCHEDULE 11 (B)

(Amount in Rs.)

| Sl. 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 | 24234.00 | 32000.00 | 38000.00 | 18234.00 |
| 3 | Souvenir Purchase | 40000.00 | 0.00 | 0.00 | 40000.00 |
| 4 | Travelling expenses (Shri Aditya Gurung, Instructor) | 43000.00 | 20000.00 | 43000.00 | 20000.00 |
| 5 | General Contingencies | 2950.00 | 0.00 | 2950.00 | 0.00 |
| 6 | Library Capital | 3435.00 | 0.00 | 3435.00 | 0.00 |
| 7 | Training Field Expenditure (Sub Devi Singh) | 0.00 | 200000 | 0.00 | 200000.00 |
| | TOTAL | 226464.00 | | | 391079.00 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer
Page 32 of 50


(Jai Kishan)
Gp Capt
Principal HMI

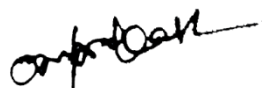
HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING(WB) 734101
TRAINING EXPENDITURE ACCOUNT FOR 2019-20

SCHEDULE - "A" (CONSUMED)

(Amount in Rs.)

| Sl. No. | Head | Ledger page no. | Amount |
|---------|--|--------------------|-------------|
| 1 | Ration vide Schedule 11 (A) (Serial-6) | 440-441 to 450-451 | 8615672.00 |
| 2 | Field Expenses | 466-467 to 476-477 | 10621076.00 |
| 3 | Mountain Allowance & TA/DA GI | 184-485 to 492-493 | 1204460.00 |
| 4 | Transport | 500-501 to 504-505 | 1784009.00 |
| 5 | Miscellaneous | 508-509 to 514-515 | 184930.00 |
| 6 | Mt. Elbrus Expedition | 682-683 to 684-685 | 1595753.00 |
| 7 | MTB Race | 678-679 to 680-681 | 510466.00 |
| | Total | | 24516366.00 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101
DETAILS OF MAINTENANCE EXPENDITURE FOR 2019-20

SCHEDULE -"B"

(Amount in Rs.)

| Ser. No | Particulars | Ledger page no. | Amount |
|---------|-----------------------|--------------------|--------------------|
| 1 | Guest House | 518-519 to 524-525 | 198648.00 |
| 2 | Hostel | 530-531 to 532-533 | 332163.00 |
| 3 | Garden | 538-539 to 542-543 | 119600.00 |
| 4 | Library | 546-547 to 550-551 | 19460.00 |
| 5 | Museum | 662-663 to 666-667 | 492905.00 |
| 6 | H.M.I, Stores | 554-555 to 558-559 | 197825.00 |
| 7 | Office Equipment | 566-567 to 570-571 | 198882.00 |
| 8 | Repairs & Maintenance | 574-575 to 586-587 | 9380100.00 |
| 9 | Sports & Games | 562-563 to 564-565 | 66312.00 |
| | TOTAL | | 11005895.00 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

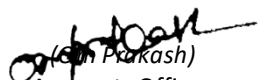
HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

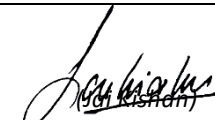
SCHEDULE OF PAYMENTS FOR THE YEAR 2019-20

(Amount in Rs.)

| Sl. No. | Payment | Amount | Amount |
|-----------------|---|-------------|--------------------|
| | | Inner | Outer |
| [A] | Establishment Expenses | | |
| 1 | Pay & Allowances | 56891588.00 | |
| 2 | Extra duty pay | 200032.00 | |
| 3 | Gratuity & Pension | 6908847.00 | 64000467.00 |
| [B](i) | Administrative Expenses | | |
| 1 | Travelling Expenses | 1429719.00 | |
| 2 | General Contingencies & Misc. Expenses | 584500.00 | |
| 3 | Postage | 46607.00 | |
| 4 | Telephone | 107618.00 | |
| 5 | Stationery & Printing | 374680.00 | |
| 6 | Electricity | 2190780.00 | |
| 7 | Insurance | 164181.00 | |
| 8 | Water Supply | 800056.00 | |
| 9 | Rent, Rates & Taxes | 0.00 | |
| 10 | Vehicle Running Expenses | 1377585.00 | 7075726.00 |
| [B] (ii) | Administrative Expenses(Training) | | |
| 1 | Ration | 8616004.00 | |
| 2 | Field Expenses | 10621076.00 | |
| 3 | TrG Mountain Allowance &TA/DA to G.I | 1204460.00 | |
| 4 | Transport | 1784009.00 | |
| 5 | Miscellaneous | 184930.00 | |
| 6 | Medicine Expenditure | 329785.00 | |
| 7 | Mt Elbrus Expedition | 1595753.00 | |
| 8 | MTB Race | 510466.00 | 24846483.00 |

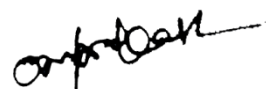
Date: 14 May 2020


 (Sanjiv Prakash)
 Accounts Officer
 Page 35 of 50


 (Gp Capt)
 Gp Capt
 Principal HMI

| | | | |
|-----------------|--|-------------|---------------------|
| [B](iii) | Administrative Expenses (Maintenance) | | |
| 1 | Guest House | 198648.00 | |
| 2 | Hostel | 332163.00 | |
| 3 | Garden | 119600.00 | |
| 4 | Library | 19460.00 | |
| 5 | Museum | 492905.00 | |
| 6 | H.M.I Store | 197825.00 | |
| 7 | Sports & Games | 66312.00 | |
| 8 | Repairs & Maintenance | 9380100.00 | |
| 9 | Office Equipment | 198882.00 | |
| 10 | Materials for Manufacturing | 111785.00 | |
| 11 | Souvenir Purchase | 2706490.00 | |
| 12 | Publication of Journal | 114290.00 | 13938460.00 |
| [C] | Purchase of Fixed Assets | | |
| 1 | Campus Development | 18462294.00 | |
| 2 | Furniture | 1660039.00 | |
| 3 | Guest House | 222986.00 | |
| 4 | Hostel & Field Accommodation | 593900.00 | |
| 5 | Museum | 451343.00 | |
| 6 | Library | 7419.00 | |
| 7 | Office Equipment | 570339.00 | |
| 8 | HMI Stores & Equipment | 5851042.00 | |
| 9 | Medical Equipment | 183524.00 | |
| 10 | Sports & Games | 341625.00 | 28344511.00 |
| | | | 138205647.00 |

Date: 14 May 2020



(Om Prakash)
Accounts Officer
Page 36 of 50



(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101
DETAILS OF PAYMENT MADE DURING THE YEAR 2019-20
"WORKS - IN - PROGRESS" UNDER THE FOLLOWING HEAD

SCHEDULE-"C"

| Sl. No | Head of Expenditure | Opening Balance | Increase | Decrease | Closing Balance |
|--------|---|-------------------|--------------------|-------------------|--------------------|
| 1 | Prepainted CGI Sheet | 2360000.00 | 0.00 | 2360000.00 | 0.00 |
| 2 | Hard Standing, Chain Link Fencing | 1030000.00 | 0.00 | 1030000.00 | 0.00 |
| 3 | Hard Standing, pathway tile and retaining wall | 800000.00 | 0.00 | 800000.00 | 0.00 |
| 4 | Renovation of Lecture room and Jayal Hall | 1070000.00 | 0.00 | 1070000.00 | 0.00 |
| 5 | Provision of polycarbonate Sheet Shed | 2220000.00 | 0.00 | 2220000.00 | 0.00 |
| 6 | Provision of Guest House below guest instructor room | 2080000.00 | 0.00 | 2080000.00 | 0.00 |
| 7 | Consultancy fees for Multi activity Hall | 223300.00 | 0.00 | 223300.00 | 0.00 |
| 8 | Provision of Toilet Block | 0.00 | 965132.00 | 0.00 | 965132.00 |
| 9 | Provision of multi purpose hall | 0.00 | 3243257.00 | 0.00 | 3243257.00 |
| 10 | Addition and alteration to Library at HMI | 0.00 | 1795549.00 | 0.00 | 1795549.00 |
| 11 | Provision of STP | 0.00 | 6075000.00 | 0.00 | 6075000.00 |
| 12 | Construction of connecting road from rear to HMI campus | 0.00 | 2301379.00 | 0.00 | 2301379.00 |
| 13 | Provision of spot light/tube light inside show case of museum | 0.00 | 139005.00 | 0.00 | 139005.00 |
| | Total | 9783300.00 | 14519322.00 | 9783300.00 | 14519322.00 |

Date: 14 May 2020


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI


HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING 734101


CALCULATION OF GOVT. SHARE ON THE BASIS OF ACTUAL, EXPENDITURE FOR THE YEAR 2019-20

ANNEXURE - A

| | | | |
|---|--------------------|--|--------------------|
| Total Expenditure during the year 2019-20 | | | 138205647.00 |
| Less : Institute Receipt during 2019-20 | | | 40675754.00 |
| | | | 97529893.00 |
| Less : Capital expenditure for 2019-20 | | | 28344511.00 |
| Recurring/Non-Recurring expenditure for 2019-20 | | | 69185382.00 |
| Details of Capital Expenditure: - | | | |
| 1. HMI Stores and Equipment | 5851042.00 | | |
| 2. Campus Development | 18462294.00 | | |
| 3. Furniture | 1660039.00 | | |
| 4. Guest House | 222986.00 | | |
| 5. Hostel & Field Accommodation | 593900.00 | | |
| 6. Museum | 451343.00 | | |
| 7. Library | 7419.00 | | |
| 8. Office Equipment | 570339.00 | | |
| 9. Medical Equipment | 183524.00 | | |
| 10. Sports and games Capital | 341625.00 | | |
| | 28344511.00 | | |
| | | Capital Expenditure | 28344511.00 |
| | | Recurring/Non-Recurring Expenditure | 69185382.00 |
| | | | 97529893.00 |
| Grant Shares on Actual Expenditure for 2019-20 | | | |
| Name of Govts | Capital | Recurring & Non Recurring | Total Share |
| 1) Ministry of Defence | 13227438.00 | 23061794 | 36289232 |
| 2) Ministry of Youth Affairs & Sports, New Delhi | 6613720.00 | 11530897 | 18144617 |
| 3) Govt. of West Bengal (Dept of Sports & Youth Services) | 8503353.00 | 34592691 | 43096044 |
| | 28344511.00 | 69185382.00 | 97529893 |

Date: 14 May 2020


 (Anil Prakash)
 Accounts Officer
 Page 38 of 50


 Gp Capt
 Principal HMI

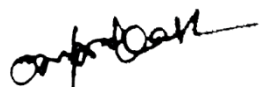
HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

STATEMENT OF GRANTS-IN-AID FOR THE YEAR 2019-2020

ANNEXURE – B

| Name of Government / Ministry/ Department | | Grant Less / Excess Received as on 01.04.2019 | | Share on the Basis of Actual expenditure of the year 2019-2020 | | Grant Receivable During the year 2019-2020 after adjustment of Excess / Less payment | | Grant Received during the year 2019-20 | | Grant received excess/less as on 31/3/2020 |
|--|-----|---|-----|--|-----|--|-----|--|-----|--|
| Ministry of Defence, New Delhi | (+) | 84752541.00 | (-) | 36289232.00 | (+) | 48463309.00 | (+) | 40634000.00 | (+) | 89097309.00 |
| Ministry of Youth Affairs & Sports, New Delhi | (+) | 53649283.00 | (-) | 18144617.00 | (+) | 35504666.00 | (+) | 16206416.00 | (+) | 51711082.00 |
| Govt. of West Bengal (Dept of Sports & Youth Services) | (-) | 56657677.00 | (-) | 43096044.00 | (-) | 99753721.00 | (+) | 33460000.00 | (-) | 66293721.00 |
| | (+) | 81744147.00 | (-) | 97529893.00 | (-) | 15785746.00 | (+) | 90300416.00 | (+) | 74514670.00 |

Date: 14 May 2020



(Om Prakash)
Accounts Officer
Page 39 of 50



(Jai Kishan)
Gp Capt
Principal HMI

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

AUTHENTICATED

**Dated
New Delhi**

2021

**(Ajay Bhatt)
Raksha Rajya Mantri**

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING ANNUAL REPORT FOR THE PERIOD FROM 01 APR 2019 TO 31 MAR 2020

1. Himalayan Mountaineering Institute (HMI), the premier Mountaineering Institute of the country, was established at Darjeeling in Nov 1954 after the first successful ascent of Mount Everest by Sherpa Tenzing Norgay and Sir Edmund Hillary. The Institute is a registered body under Societies Registration Act XXI of 1860.
2. HMI is jointly administered by Govt. of India and Govt. of West Bengal. Hon'ble Raksha Mantri is the President and Hon'ble Chief Minister, West Bengal is the Vice President of the Institute. The superintendence, direction and control of the affairs and concerns of the Institute vest in the Executive Council (EC). The EC has among its members the representatives of Central and State Governments, those elected by the General Body of the Institute and those nominated from amongst donors and other persons who are likely to promote the cause of the Institute. Joint Secretary (AF), Ministry of Defence and Principal Secretary, Youth Services Department of Government of West Bengal act as Secretaries of the Institute.

Objectives

3. The principal objectives of the Institute are : -
 - (a) To impart theoretical and practical training in mountaineering and rock-climbing.
 - (b) To awaken interest in mountaineering and love for mountains.
 - (c) To 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 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. Customized courses for Visually Handicapped Persons and National Disaster Relief Force (NDRF) are also conducted every year.

5. **Adventure Course:** This 15-days duration adventure courses are organized separately as well as combined for boys and girls in the age group of 13-17 years and combined course for men and women above 17 years of age. The number of trainees in each course is 70. The objective of the course is to develop physical and mental capabilities of the trainees and to instill in them the spirit of adventure, self-discipline & camaraderie. Training on Rock climbing, trekking in high mountains (upto 12,000 feet AMSL) watermanship, cross country race and practice of leadership techniques are imparted in this course.
6. **Basic Mountaineering Course:** The objective of this 28 days course is to attract young men & women in mountaineering. The course includes theoretical and practical training in rock climbing, snow and ice crafts up to an altitude of 18,000 ft. Basic knowledge on meteorology, geology, map reading, first aid, and ecology and environment is also imparted. The average number of trainees in each course is 60 students.
7. **Advance Mountaineering Course:** Trainees who qualify Basic Course with 'A' grade are eligible to undergo this 28 days duration course. The objective of the course is to make the trainees fit to join mountaineering expeditions. Training is imparted on advanced techniques of rock climbing including unaided climbing and snow & ice crafts at and beyond 19,000 ft. Emphasis is laid on Alpine Style climbing, usage and maintenance of mountaineering equipment and learning to plan and organise a mountaineering expedition. Trainees attempt to scale a peak above 19,000 feet during this course. The capacity of this course for men and women combined is 40 trainees.
8. **Method of Instruction Course:** Advance course qualified trainees with 'A' grade who wish to pursue mountaineering as a career are admitted in this 28 days duration course. The objective of the course is to improve the instructional capabilities on the participants to enable them to impart mountaineering lessons confidently and also act as a guide. The capacity of Method of Instruction course is 20 students.
9. **Search & Rescue Course:** Advance course qualified trainees graded 'Alpha' Category are admitted for this 23 days Search & Rescue Course. Rescue trained mountaineers would be able to help fellow climbers during emergency situation in the mountains. The trainees are familiarized with Helicopter S&R operations including winching demo, Characteristics and limitations of Helicopter, preparation and marking of H. The capacity of Search & Rescue Course is 30 students.
10. **Special Courses:** To meet the divergent requirement of Schools, Colleges and other Organizations, Special Courses in Basic Mountaineering, Adventure, Sports Climbing and Rock Climbing of varied durations are conducted on specific demand.
11. Trainees for these courses come from various parts of the country and professions from all sections of the society including armed forces & para military personnel, NCC, Sainik School cadets, Dept. of Youth Services of Govt. of West Bengal and private individuals sponsored by various clubs and organizations in the country and abroad.
12. During lean period, the Institute Instructors are sent to different parts of the country to conduct rock climbing courses on request of various clubs/ organizations. The Institute also details Instructors to participate in expeditions conducted by others agencies to update their mountaineering techniques and to attend special seminars/workshops/courses.

13. Number of Persons Trained in Various Courses in Last One Year: During the period from 01 Apr 2019 to 31 Mar 2020, the institute conducted 22 courses and trained 1051 persons. Details are as under :-

Table 'A'

| Basic course | | Advance Course | | Adventure course | | MOI Course | | S&R Course | |
|---------------|----------------|----------------|----------------|------------------|----------------|------------|----------------|------------|----------------|
| No of Courses | No of Trainees | Course No | No of Trainees | Course No | No of Trainees | Course No | No of Trainees | Course No | No of Trainees |
| BMC-331 | 90 | AMC-185 | 54 | ADVT-239 | 113 | MOI-29 | 08 | S&R-01 | 12 |
| BMC-332 | 66 | AMC-186 | 54 | ADVT-240 | 90 | - | - | S&R-02 | 25 |
| BMC-333 | 82 | AMC-187 | 49 | ADVT-241 | 18 | - | - | - | - |
| BMC-334 | 78 | - | - | ADVT-242 | 00 | - | - | - | - |
| BMC-335 | 78 | - | - | | - | - | - | - | - |
| BMC-336 | 62 | - | - | - | - | - | - | - | - |
| 06 | 456 | 03 | 157 | 04 | 221 | 01 | 08 | 02 | 37 |

TABLE 'B'

| Achievements regarding training | | Major Expeditions | | Special Courses | | Remarks |
|---------------------------------|----------------|-------------------|--------|-----------------|--------|--|
| Gents Courses | Ladies Courses | Gents | Ladies | Gents | Ladies | |
| - | - | - | - | 15 | 05 | Special BMC GGIM, Pune |
| - | - | - | - | 29 | 07 | Special Adventure IMF, Travel Escort |
| - | - | - | - | 02 | 01 | Special Rock Climbing Course Schedule Course |
| - | - | - | - | 02 | 00 | Special Rock Climbing Course Private Course |
| - | - | - | - | 36 | 29 | Special Adventure Course for Kasthamandap Vidyalaya, Nepal |
| - | - | - | - | 19 | 27 | Special Adventure Course for Rato Bangla School, Nepal |
| - | - | 08 | - | - | - | "Mission Seven Summits" : The team HMI summit Mt. Elbrus (Russia, the highest peak in European Sub-continent) on 15 Aug 2019 and made World Record for Yoga Asana atop the mountain summit. |
| - | - | 26 | 02 | - | - | Expdn to Mt Frey : Climbing expedition by Advance course |
| - | - | 02 | - | - | - | Mt Pauhunri (7128 Mtrs), in North Sikkim Joint Expedition with Army (12 PARA (SF) |
| - | - | - | 01 | - | - | Expdn to Chulu West, Annapurana Range, Nepal |
| 06 | - | - | - | - | - | IMF Rock climbing training Course for Instructors (Judges Course, Route Setter Course & Belayers Course) |
| 06 | - | 36 | 03 | 103 | 69 | |

14. Internal Revenue from Gate Collection, Movie, Adventure Park, Indoor Rock Climbing: ** Details of internal revenue generated by various means are as under :-

- (a) **Entry fee to HMI & Zoo.** During the year 01 Apr 2019 to 31 March 2020 Rs. 1,85,57,150.00 (Rupees One crore Eighty-five lakh Fifty-seven thousand One hundred fifty only) was collected as gate collection from sale of entrance tickets.
- (b) **Indoor Rock Climbing.** Rs. 5,69,370.00 (Rupees Five lakh Sixty-nine thousand Three hundred Seventy only) was collected from the Indoor Rock Climbing.
- (c) **Mountaineering Film Shows.** Mountaineering Film Shows are also run in the auditorium with entry fee of Rs 30/- per head. Rs.7,32,620.00 (Rupees Seven lakh Thirty-two thousand Six hundred twenty only) was collected from Training.
- (d) **Tree Top Adventure Park.** Rs 7,55,000.00 (Rupees Seven lakh Fifty-five thousand only) was collected from Tree Top Adventure Park.

**** (These major sources of revenue receipts are utilized to meet revenue expenditure).**

15. Sale of Souvenirs: Souvenir items are sold to promote the Institute and to create an awareness its activities to visitors. A revenue of Rs. 7,42,100 (Rupees Seven lakh Forty-Two Thousand One hundred only) was generated from total sale of Rs. 28,75,306.00 (Rupees twenty-eight lakh seventy-five thousand three hundred six only) during the year compared to revenue of Rs 7,63,776 (Rupees Seven lakh Sixty-Three thousand Seven hundred Seventy-Six only) with sale of Rs 35,77,824.00 (Rupees thirty-five lakh seventy-seven thousand eight hundred twenty-four only) in FY 2018-2019. **The increase in profit is the outcome of “Credit Policy” and introduction of new items with low cost price and more profit margins.**

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

17. Library: The Institute has a well-stocked library comprising of 2670 books on various aspects of mountaineering, flora-fauna and ecology & environment. Some of the very rare books and manuscripts are also part of this Library’s historic collection.

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

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

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

20. **Special Occasion and Activities.**

(a) **To commemorate 105TH Birth Anniversary of Late Tenzing Norgay Sherpa, 1ST Edition** of Tenzing Norgay MTB Challenge was organized between 27 May – 29 May 2019. Total 150 riders participated from India and abroad.

(b) **Celebration of International Day of Yoga.** The 5th International Day of Yoga was celebrated at the institute on 21 Jun 2019. Two Hundred and fifty locals participated in this event. To attract maximum people, two sites were prepared for yoga session i.e., HMI premises and Tenzing Rock which is **one of the most popular tourist places in Darjeeling.**

(c) **65th Raising Day Celebration.** The Institute celebrated 65th raising day on 04 Nov 2019. Shri Surendra Gupta, Principal Secretary, Gorkhaland Territorial Administration was the Chief Guest of the ceremony. Following activities were conducted during the celebrations:-

- (i) Unveiling of bronze bust of Maj (Late) ND Jayal (**Founder Principal HMI**).
- (ii) Release of the teaser of HMI documentary film “**The Making of Mountaineer**” and **Himalayan Mountaineering Journal Volume XXXI 2019.**
- (iii) World Record certificates and medals presentation to the expedition members of HMI Elbrus Expedition.
- (iv) Inauguration of Himalayan Range Model at HMI Museum (made with in House Skills).

(d) **Swachhta Pakhwada 07 Dec 2019.** Cleanliness Campaign was carried out at HMI Base Camp, Chowrikhang, West Sikkim at an Altitude 14600 Feet, HMI Campus, Tenzing Rock at Darjeeling by HMI staff, trainees and local volunteers (appx 250 personnel participated).

(e) **Inauguration of Tree Top Adventure Park for tourists.** HMI has introduced the Adventure theme Park named “TREE TOP ROPE COURSE” the first of its kind in North-east India. The Park was inaugurated on 25 Dec 2019. Print and electronic media personnel were invited to give wider publicity and promotion of Adventure theme Park. The park is expected to generate internal revenue to the tune of Rs. 25 Lakh annually.

(f) **National Youth Day – 12 Jan 2020.** 40 Cyclists participated in the cycle rally on 12th Jan 2020 on the occasion of National Youth Day to spread the message of “**Clean Darjeeling Green Darjeeling** (Detail report sent vide letter No HMI/PPL/Secy(D)/2020/02 dated 18 Jan 2020).

(g) **Medical Facilities Provided to HMI Staff and Families.** For the first time in Institute following medical facilities were provided to the HMI staff and families as welfare measures :-

- (i) Tetanus & Typhoid vaccination program.
- (ii) Vitamin `D` tablets costing Rs 39971/- were purchased and given to all HMI staff and families as the cases of deficiency of vitamin `D` were noticed due to High Altitude Environment.

21. Lockdown at HMI, Darjeeling Mountaineering Course Trainees.

- (a) Ser. No. 336 Basic Mountaineering & 2nd Search & Rescue Courses which commenced on 2nd & 6th March left for HMI Base Camp at Chowrikhang (West Sikkim Himalayas 14600 ft) for field training on 10th and 14th March respectively.
- (b) As per schedule both the courses would have been over by 31st March and the trainees would have left the Institute after attending graduation ceremony on 31st itself. However, in view of the countrywide lockdown 76 trainees and about 50 support staff of the Institute were stranded at the Base Camp.
- (c) With immediate closure of state borders, special arrangements had to be made to bring them back safely and to keep them at the Institute considering their safety and vulnerability of getting infected with Coronavirus and further spreading it.
- (d) It was a formidable task to maintain their physical and mental wellbeing at the Institute for almost two months during the initial lockdown phase without any additional funds. However, with support from government and also due to dedicated hard work of team HMI, the Institute was able to overcome this unforeseen challenge in flying colours.

22. With support of MoD and other officials from various departments, the year 2019 has been quite eventful for the Institute with several new initiatives and their successful completion. With these initiatives the Institute has set new milestones. A few prominent initiatives are:

- (a) **‘GO GREEN, GO CLEAN’, Mountain Campaign** in January 2019, an endeavour to spread the message of maintaining cleanliness and environment protection. The effort has received massive local support and was hailed in local media.
- (b) May 29th, the Everest Day, was celebrated with 105th Birth Anniversary of late Tenzing Norgay. A three-day celebration was organized to mark the occasion with inauguration and successful conduct of 1st Edition of **Tenzing Norgay MTB Challenge 2019** being the most notable event.
- (c) The HMI Expedition team set the world record by performing Yoga Asana atop the highest peak of European sub-continent thus showcasing the reach of Indian mountaineers across the world beside spreading and promoting Yoga Asana at International Platform.

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

AUTHENTICATED

**Dated
New Delhi**

2021

**(Ajay Bhatt)
Raksha Rajya Mantri**

SEPARATE AUDIT REPORT (SAR) OF THE CAG OF INDIA ON THE ACCOUNTS OF HIMALAYAN MOUNTAINEERING INSTITUTE (HMI), DARJEELING, WEST BENGAL FOR THE YEAR ENDED 31st March 2020.

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 2019-2020 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 2019-2020. 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 comment 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 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. | It is a statement of Audit Procedure. Hence, no comment are offered. |

| | |
|--|--|
| 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 comment 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 comment 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 comment 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 comment are offered. |
| (iv) We further report the following:- | |
| (A) <u>BALANCE SHEET (Assets)</u> During the scrutiny of Financial Statement for the year 2019-20, Audit observed that an amount of Rs. 13,69,19,317.13 was shown as current Assets in Balance Sheets. The amount also includes closing stock of various stores valuing Rs. 4,78,60,849.65 as shown in Schedule 11 of the Statement. On verification of Souvenir Stock ledger, it was found that the value of closing stock of Souvenir items as on 31.03.2020 was Rs. 20,61,099.40 whereas in the Schedule 11, the value of closing stock was stated as Rs. 7905928.32 as on 31.03.2020. Thus the Assets of the Institute was over stated by Rs. 58,44,828.92 (Rs.79,05,928.32 – Rs. 20,61,099.40). | <p>In reply it was stated that due to unavoidable reasons, Souvenir stores figure could not reconcile with the Stores Ledger in the year 2019-2020 and also due to oversight, proper reflection of Souvenir Stores closing balance could not be done at the time of preparation of Accounts. The actual amount of Souvenir Stores would be shown in the next year Financial Statement i.e. 2020-2021. As regards annual verification of Stock for the year 2019-2020, the board of Officers was not done due to present situation of Covid-19 since March, 2020.</p> <p>However, the Stock Ledgers have now been updated. Further reconciliation of opening and closing balances has been done and the same will be reflected in the next financial statement.</p> |

(B) Sundry creditors amounting Rs. 2.59 lakh lying unpaid for more than five years (Schedule 7(A)(2)(b))

Scrutiny of Schedule 7(A) (2) (b) pertaining to Sundry Creditors revealed that the following liabilities have been lying outstanding for more than 5 years:

| | | |
|----------------------------|----------------|------------------------|
| Guarantee Money Refundable | Rs. 53493.18 | Lying Since 31.03.2013 |
| Sales Tax Payable | Rs. 1922967.70 | Lying since 31.03.2015 |
| HMI Stores & Equipment | Rs. 12770.42 | Lying Since 31.03.2013 |

The above amounts were provided under sundry creditors but neither any action has been taken to write off the amount from the list of sundry creditors nor efforts were made to pay the amount to the firm/sale tax authority.

(C) Showing value of land in Account without holding ownership (Schedule 8) Holding of 5.5506 Acres of Land without any ownership and construction of permanent assets thereon.

It was observed that the value of land shown under fixed assets is Rs. 4,22,316.00 which remains static since the financial year 2015-16.

On scrutiny of documents pertaining to land, it was observed that HMI is claiming 6.0881 Acres of land but as per revenue record of State Government only 0.5375 Acres of land is on the name of HMI Victoria Cottage (staff quarters located outside HMI). The land as claimed by HMI under Khatian No.1099 (5.5506 Acres) is on the name of Zoo Authority.

It is matter of concern that even after 65 years of establishment of HMI, the issue for title of land was not shorted out and permanent construction such as building and roads were/are undertaken without the ownership of land.

Thus, the value show in Schedule-8 (Fixed Assets) of the Statement in respect of land has not been supported by any actual holding of asset. Further, HMI has not maintained land register.

As per rule and in the light of advice of audit authorities, the amount of Rs. 2.59 lakhs pertaining to various items have been written off vide Institute's letter No. HMI/Accts/2020-21, 28/09/2020 which will be reflected in the next financial statement.

In reply to the Audit, it was admitted by the Institute that Audit team rightly observed that as per revenue record of West Bengal, HMI is not the owner of land. Until 04/02/2020 even the actual spread of land area of HMI is not known to the Institute.

It was added in reply that in last one and half years starting from June 2019, all out efforts were made to get the land documents from the Office of the Sub Divisional Land & Land Reforms Officer. This includes carrying out the physical demarcation of land, marking the layout and making map of the HMI Campus. It is stated that after continuous persuasion and follow up with the land authorities, HMI could finally establish that HMI Campus is spread over 5.5506 acres.

It was also stated that the case has been taken up with all concerned including the forest department for transfer of land ownership to HMI including the instrument of transfer like registered sale deed, registered gift deed etc. vide Institute's letter dated 28/11/2020 and 09/12/2020. The matter will continued to be pursued till it is resolved.

Requirement for maintenance of Land Register and value of actual fixed asset has been noted for further compliance by the Institute.

| <p>(D) Other (Schedule 14 and Income and Expenditure Account)</p> <p>Rule 229 (iv) of GFR stipulates that all autonomous organisations, new or already in existence should be encouraged to maximise generation of internal resources and eventually attain self-sufficiency.</p> <p>The Audit team have noticed that visible development in the last two years, which are as under :-</p> <p>1. New concept like International MTB Race, Adventure Park etc. were undertaken by the Institute. The revenue generated on these accounts during 2019-20 is as under :-</p> | <p>a) The Rules regarding maximisation of internal revenue, quoted by Audit have been noted for compliance</p> | | | | | | |
|---|--|---------------------------|----------|--------------|----------------|-------------|--|
| <table border="1" data-bbox="185 528 1261 699"> <thead> <tr> <th>Head of Income</th><th>Income generated (in Rs.)</th></tr> </thead> <tbody> <tr> <td>MTB Race</td><td>10,84,632.64</td></tr> <tr> <td>Adventure Park</td><td>7,55,000.00</td></tr> </tbody> </table> <p>Besides above, expenditure on account of vehicles running expenses and allowance to Guest Instructors were significantly reduced in the year 2019-20 and a savings of Rs. 7,94,136.00 and Rs. 2,34,386.00 was achieved respectively as compared to the expenditure on same account in previous financial year.</p> <p>In addition to normal courses/training, HMI had rescued its 76 trainees and 50 support staff from 14600 feet from base camp at Sikkim and kept them safety for more than two months in the Institute during Covid-19 pandemic even beyond its designated role.</p> | Head of Income | Income generated (in Rs.) | MTB Race | 10,84,632.64 | Adventure Park | 7,55,000.00 | <p>b) The Institute will continue to make efforts to sustain and increase the internal revenue to the extent possible with a view to attain self sufficiency as envisaged in the General Financial Rules, 2017</p> |
| Head of Income | Income generated (in Rs.) | | | | | | |
| MTB Race | 10,84,632.64 | | | | | | |
| Adventure Park | 7,55,000.00 | | | | | | |
| <p>V) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account, Receipt & Payment Account dealt with by this Report are in agreement with the books of account.</p> | <p>It is a statement of Audit Procedure. Hence, no comment are offered.</p> | | | | | | |
| <p>vi) In our opinion and best of our information and according to the explanation given to us, said financial statement read together with the accounting policies and notes on the Accounts and subject to the significant matters stated above give a</p> | <p>It is a statement of Audit Procedure. Hence, no comment are offered.</p> | | | | | | |

| | |
|--|--|
| true and fair view in conformity with accounting principles generally accepted in India. | |
|--|--|



Celebrating 65th glorious years

HMI presents



Release of Documentary Movie
"Making of Mountaineers"

Celebrating 105th Birth Anniversary of Legend

Tenzing Norgay Sherpa

November 4, 2019

"IT IS EARNED FOR IT STANDS TESTIMONY TO
SWEAT AND TOIL OF TOUGH TRAINING IT
IDENTIFIES MEN WHO HAVE SEASONED THEIR
MIND TO CHOOSE THE TOUGHER OPTION OVER
SOFTER ONE IS PERHAPS A WAY OF LIFE, THAT
SIGNIFIES THAT THEY ARE...

MOUNTAINEERS :

ONE WHO EXPLORES THE UNKNOWN...

AND YOU ARE THE ONE...

BELONG TO THIS UNIQUE FRATERNITY'

- Gp Capt Jai Kishan

concept by The Principal, HMI, Darjeeling
film by OFFROAD ADVENTURE, Darjeeling

 **HIMALAYAN MOUNTAINEERING INSTITUTE, Jawahar Parvat, Darjeeling – 734101. West Bengal, India.**

 **+91 76022 15312**  **hmidarj@gmail.com**  **www.hmidarjeeling.com**