

ANNUAL REPORT, AUDIT REPORT AND REVIEW REPORT

2020-21



AN EPIC JOURNEY OF
TRI COLOUR FLAG MEASURING 7500 SQ. FT.
FROM SIKKIM HIMALAYAS TO THE
WHITE CONTINENT (ANTARCTICA)



HIMALAYAN MOUNTAINEERING INSTITUTE

DARJEELING, WEST BENGAL - INDIA

Hosting of Largest National Flag (7500 sq. ft.) at Mt. Rhenock in the Sikkim Himalayas



Unfurled Tri Color flag Measuring 7500 sq.ft, at Union Glacier (symbolising 75 Glorious Years of Indian Independence).



ANNUAL REPORT, AUDIT REPORT AND REVIEW REPORT

for the year 2020-2021



HIMALAYAN MOUNTAINEERING INSTITUTE
Darjeeling, West Bengal, India

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

AUTHENTICATED

Sd/-

(Ajay Bhatt)

Raksha Rajya Mantri

New Delhi

Dated:

HIMALAYAN MOUNTAINEERING INSTITUTE (HMI), DARJEELING, WEST BENGAL

Statement of Delay In laying before the Parliament the Annual Report, Audit Report and Review Report for the year 2020-21.

Himalayan Mountaineering Institute (HMI) which conducts Mountaineering and Adventure courses was set up at Darjeeling, West Bengal in the year 1954 after first successful ascent of Mount Everest by Sherpa Tenzing Norgay. The Institute is a registered body under Societies Registration Act XXI of 1860. The Ministry of Defence, Government of India, administers and provides grants to the Institute. The Institute conducts Basic and Advance Mountaineering Courses, Adventure Courses, Adventure Courses and Rescue courses.

2. The audit of annual accounts of the Institute is got done by the Comptroller & Auditor General under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act. 1971 read with Section 20 of the said Act.
3. In pursuance of the recommendations the Committee on Papers Laid on the Table of both the Houses of Parliament, the Audit Reports/Annual Reports of HMI is required to be placed before the two Houses within nine months of the closure of its accounts i.e., by the end of December of the subsequent financial year. This is being done every year in the case of HMI. The Audit Report / Annual Report and Review Report for the Financial Year 2020-21 were due to be laid before the Parliament by 31st December, 2021. However, the same could not be laid within stipulated period of nine months for the reasons mentioned as under:

(a) Though the Institute finalized its annual accounts within the prescribed time, the audit of the accounts could not be completed due to COVID-19 condition which has continued since 2020.

(b) Further, receipt of audit report DG, Audit Defence Services took considerable time. Thereafter the Action Taken Report was required to be prepared on the basis of comments of the Institute on the audit observations.

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

4. As there was delay in receipt of audit report from the Audit and considering the reasonable time required for the procedure to be followed in finalizing the Action Taken Report on Audit Observations, the Annual Report, Audit Report. Action Taken Report and Review Report in respect of HMI for the financial year 2020-21 could not be placed before the Parliament within the stipulated time frame of nine months.

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

Statement showing the important events relating to finalization and audit of accounts of Himalayan mountaineering Institute (HMI), Darjeeling for the year 2020-21

Date	Event
3 May 2021	Closure of Accounts for the year 2020-21 by HMI, Darjeeling & Dispatch to D(HMI)
10 May 2021	Receipt of accounts in Ministry of Defence
12 May 2021	Circulation of accounts to the Members of Executive Council for adoption
22 June 2021	DG Audit Defence Services was requested to commence audit in the month of July 2021 by HMI, Darjeeling
26 June 2021	DG Audit Defence Services vide their letter dated 26 th June 2021 confirmed the commencement of the audit of HMI, Darjeeling from 12 July 2021 to 30 July 2021.
9 July 2021	Approval/adoption of Accounts by Executive Council conveyed to HMI, Darjeeling
12 July 2021	Commencement of Audit.
30 July 2021	Conclusion of Audit of accounts of HMI, Darjeeling
11 Aug 2021	Audit was requested by MoD to expedite Audit Report.
02 Nov.2021	Reminder sent by HMI to Audit for audit Report
23 Dec 2021	Audit was again requested to expedite Audit Report
20 Feb 2022	Audit Report received in MoD from the office of DG. Audit, Defence Services
21 Feb 2022	Audit Report Sent to HMI, Darjeeling for comments / ATR
22 Feb 2022	Replies / Comments on audit observations received from HMI. Darjeeling
07 March 2022	Final Audit Report / Comments of the Institute circulated to Members of EC for acceptance/adoption
30 March 2022	Approval of EC received for adoption of the Accounts
22 April 2022	Acceptance of comments / replies to audit observations conveyed to the Institute for getting the Reports Printed
	Printed copies of Audit / Annual Report received in MoD from HMI, Darjeeling.

AUTHENTICATED

(Ajay Bhatt)

Raksha Rajya Mantri

Dated:

Review Report

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

- (a) To impart theoretical and practical training in mountaineering rock climbing techniques.
- (b) To awaken interest in mountaineering and love for Mountains; and
- (c) To train the enterprising members of the community, who in turn help in promoting mountaineering activities in the Himalayas as a sport or as a scientific pursuit

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

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

The Annual Report of the Institute for the year 2020-21 has been approved by the Executive Council. The Government is in agreement with the Report of 2020-21.

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

AUTHENTICATED

**Dated
New Delhi**

2022

**(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 2021

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 attached Balance Sheet of Himalayan Mountaineering Institute, (HMI) Darjeeling for the year 2021 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 by Ministry of finance, Dept of Economic affairs (Budget Division) for five years period from 2018-19 to 2022-23. These financial statements are the responsibilities of the HMI's management of HMI, Darjeeling. Our responsibility is to express an opinion on these financial statements based on our audit.

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

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and

perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

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 accordance with generally accepted accounting principals and accounting standard except as commented upon in the following paragraphs.

(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 that:-

(A) BALANCE SHEET (Assets)

Schedule-8 Fixed asset - Rs. **17,39,15,831.16**

As per Accounting Policy (No.6) of HMI, the depreciation is provided on straight line method as per rates specified in the Income Tax Act 1961. However, during the scrutiny of Financial Statements for the year 2020-21, it was observed that no depreciation was provided on assets worth Rs. 3.37 crore as under

No	Description of Asset	Opening Balance (as on 01.04.2020) (Rs)	Additions/Deductions during the year 2020-21 (Rs.)	Depreciation	Closing Balance As on 31.03.2021 (Rs.)
1.	Tube-wells and water supply	1262905.71	Nil	Nil	1262905.71
2.	Wireless Sets	369252.20	(-) 11018.20	Nil	358234.00
3.	Visualization Of New Museum	2394590.00	Nil	Nil	2394590.00
4.	Museum Expansion	28512975.00	Nil	Nil	28512975.00
5.	Training Capital Items	457884.60	Nil	Nil	457884.60
6.	Documentary Film	516340.00	Nil	Nil	516340.00

7.	Fire Fighting Equipment	80929.00	Nil	Nil	80929.00
8.	Musical Equipment	34940.00	Nil	Nil	34940.00
9.	Tools and implements	64865.00	Nil	Nil	64865.00
	TOTAL	33694681.51	(-) 11018.20		33683663.31

B. Grant-in-Aid

HMI utilized the total grant in aid of Rs. 10.66 crore received during the financial year 2020-21 leaving Nil balance as unutilized grant, as on 31 March 2021.

C. Management letter:

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

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

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

a. In so far as the relates to the Balance sheet, of the state of affairs of HMI as on 31st March 2021: and

In so far as it relates to the surplus in income & Expenditure Account of HMI for the year ended on that date.

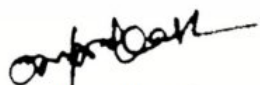
Director of Audit
Defense Services

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
BALANCE SHEET AS ON 31ST MARCH, 2021

(Amount in Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	197828763.61	196964015.26
RESERVES AND SURPLUS	2	0	0.00
EARMARKED/ENDOWMENT FUNDS - Total of four funds	3	36498419.02	36013700.14
SECURED LOANS AND BORROWINGS	4	0	0.00
UNSECURED LOANS AND BORROWINGS	5	0	0.00
DEFERRED CREDIT LIABILITIES	6		0.00
CURRENT LIABILITIES AND PROVISIONS	7	190822138.00	181856377.30
Total		425149320.63	414834092.70
ASSETS			
FIXED ASSETS	8	173915831.16	179309767.43
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9	36498419.02	36013700.14
INVESTMENTS - OTHERS	10	72516341.00	62591308.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	142218729.45	136919317.13
MISCELLANEOUS EXPENDITURE			0.00
TOTAL		425149320.63	414834092.70
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date: 3 May 2021


(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, 2021

(Amount in Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	0.00	0.00
Grants/Subsidies	13	106647584.00	97529893.00
Fees/Subscriptions	14	10536338.00	38820074.32
Income from Investments (Income on Invest. From earmarked/endow. Funds transferred to Funds)	15	0.00	0.00
Income from Royalty, Publication etc.	16	1176182.00	2875306.00
Interest Earned	17	2309603.80	2851769.00
Other Income	18	158790.00	355674.00
Increase/(decrease) in stock of Finished goods and works-in-progress	19	0.00	0.00
TOTAL (A)		120828497.80	142432716.32
EXPENDITURE			
Establishment Expenses	20	79182912.00	67792028.00
Other Administrative Expenses etc.	21	25454445.26	43447416.97
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)		7845252.99	8439314.86
TOTAL (B)		112482610.25	119678759.83
Balance being excess of income over expenditure (A-B)	(+)	8345887.55	22753956.49
Transfer to Special Reserve (Specify each)			
Transfer to / from General Reserve			
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND			
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date: 3 May 2021


 (Om Prakash)
 Accounts Officer
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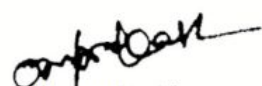

 (Jai Kishan)
 Gp Capt
 Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING.
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021

(Amount in Rs.)

SCHEDULE -1; CORPUS/CAPITAL FUND :		Current Year		Previous Year	
Balance as at the beginning of the year			196964015.26		176661841.41
Add :Appreciation value of valuable trees in HMI Campus	(+)	0.00		(+)	0.00
Less :Adjst of liabilities for over shown in closing stock of stores	(-)	6453130.00		(+)	372472.00
Less : Assets & Stores items written off /condemned during the year	(-)	1368538.39		(-)	2824255.45
Add :Balance excess of income over expenditure	(+)	8345887.55		(+)	22753956.49
Add : Adjustment of liabilities for short shown in closing stock of stores	(+)	340529.00		(+)	0.81
Add : Adjustment of difference	(+)	0.19	864748.35		20302173.85
BALANCE AS AT THE YEAR - END			197828763.61		196964015.26
		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: 3 May 2021


(Om Prakash)
Accounts Officer
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(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 2021

(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	4629579.92	7234238.64	908644.85	23241236.73	36013700.14	35174624.64
(b) Additions to the Funds :						
I. Donations/grants/ Subscription/Membership	0.00	1140795.00	0.00	4949900.00	6090695.00	5946060.00
ii. Income from investments made on account of funds	201581.00	76476.00	0.00	957000.00	1235057.00	1216501.00
iii. Other additions (specify nature) (i) Receipt of TDS refund	0.00	0.00	0.00	0.00	0	135013.00
(II) Bank Interest	3220.00	29817.00	1749.15	105555.00	140341.15	179599.50
(iii) Interest on TDR Maturity	806.00	292874.00	0.00	161829.00	455509.00	401048.00
Total (b)	205607.00	1539962.00	1749.15	6174284.00	7921602.15	7878221.50
TOTAL (a+b)	4835186.92	8774200.64	910394.00	29415520.73	43935302.29	43052846.14
(c) Utilisation/Expenditure towards objectives of funds						0.00
i. Capital Expenditure						
- Fixed Assets	0.00	0.00	0.00	0.00	0.00	
- Others - (Payment to GPF)	0.00	0.00	0.00	5765711.00	5765711.00	7039086.00
Total				5765711.00	5765711.00	7039086.00
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	
- Bank charges	0.00	7.27	0.00	0.00	7.27	
- Other Administrative expense/ TDs Deducted by Bank	0.00	1558320.00	112845.00	0.00	1671165.00	0.00
Total	0.00	1558327.27	112845.00	5765711.00	7436883.27	60.00
Total (c)	0.00	1558327.27	112845.00	5765711.00	7436883.27	7039146.00
NET BALANCE AS AT THE YEAR - END (a+b - c)	4835186.92	7215873.37	797549.00	23649809.73	36498419.02	36013700.14
Notes						
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: 3 May 2021


(Om Prakash)
Accounts Officer
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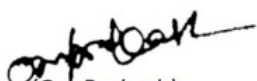
Jai Kishan
(Jai Kishan)
Gp Capt
Principal HMI

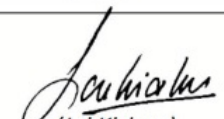
FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
Name of Entity HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2021

(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: 3 May 2021


(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, 2021

(Amount in Rs.)

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

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

Date: 3 May 2021


(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, 2021

(Amount in Rs.)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year		Previous Year	
A. CURRENT LIABILITIES				
1. Acceptances				
2. Sundry Creditors :				
a) For Goods				
b) Others - Details in schedule 7(A)(2)(b)	167197470.00		149981074.60	149981074.60
3. Advances Received				
4. Interest accrued but not due on :				
a) Secured Loans/borrowings			0.00	0.00
b) Unsecured Loans/borrowings			0.00	0.00
5. Statutory Liabilities:				
a) Overdue			0.00	0.00
b) Others - Income Tax & Sales Tax	254794.00	167452264.00	453836.70	453836.70
6. Other current Liabilities - Remittance				
TOTAL (A)		167452264.00		150434911.30
B. PROVISIONS				
1. For Taxation	0.00		0.00	
2. Gratuity	11908603.00		17431988.00	
3. Superannuation/Pension	536588.00		321393.00	
4. Accumulated Leave Encashment	10924683.00		13295613.00	
5. Trade Warranties/Claims	0.00		372472	
6. Depreciation Charges	0.00		0.00	
		23369874.00		31421466.00
TOTAL (B)		23369874.00		31421466.00
TOTAL (A+B)		190822138.00		181856377.30

Date: 3 May 2021


(Om Prakash)
Accounts Officer
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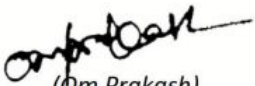

(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101
DETAILS OF SUNDRY CREDITORS AS ON 31 March 2021
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	5700150.00	6543681.00	5700150.00	6543681.00
2	Grants received excess	140808391.00	157613045.00	140808391.00	157613045.00
3	Membership fees received in Advance	3800.00	0.00	700.00	3100.00
4	Security Deposit	2078201.00	569114.00	905180.00	1742135.00
5	Sales Tax Payable	192967.70	0.00	192967.70	0.00
6	Guarantee Money Refundable	53493.18	0.00	53493.18	0.00
7	Remittance (GPF and Regiment)	0.00	0.00	0.00	0.00
8	Income Tax payable	260869.00	2518578.00	2524653.00	254794.00
9	HMI Stores & Equipment	12770.42	0.00	12770.42	0.00
10	Refundable	1324269.00	1003900.00	1032660.00	1295509.00
	TOTAL	150434911.30	168248318.00	151230965.30	167452264.00

Date: 3 May 2021


 (Om Prakash)
 Accounts Officer



 (Jai Kishan)
 Gp Capt
 Principal HMI

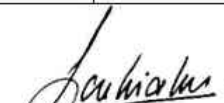
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2021

(Amount in Rs.)

SCHEDULE 8 - FIXED ASSETS DESCRIPTION	GROSS BLOCK				DEPRECIATION			NET BLOCK		
	Opening Balance as on 01.04.2020	Addition during the year 2020-21	Deductions during the year 2020-21	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 31/03/2021	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										
b) Leasehold										
2. BUILDINGS:	110335303.51	1207110.00	0.00	111542413.51	5363992.51	0.00	5595698.38	10959690.89	120466037.13	100552003.51
a) On Freehold Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addl Amount capitalised during the year	14519322.00	14519322.00	0.00	14519322.00	0.00	0.00	0.00	0.00		9783300.00
b) On Leasehold Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Ownership Flats/Premises	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Superstructures on Land	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
3. PLANT MACHINERY & EQUIPMENT	579044.74	247476.00		826520.74	67094.24	0.00	73622.06	140716.30	752898.68	579044.74
4. VEHICLES	2041937.11	0.00	0.00	2041937.11	360341.84	0.00	204193.71	564535.55	1837743.40	2041937.11
5. FURNITURE, FIXTURES	4195433.49	399943.00	52689.64	4542686.85	369421.01	0.00	419543.34	788964.35	4123143.51	4195433.49
6. OFFICE EQUIPMENT	766068.63	284749.00	58676.41	992141.22	492729.34	0.00	325274.12	818003.46	666867.10	766068.63
7. COMPUTER/PERIPHERALS	578322.95	0.00	0.00	578322.95	385547.00	0.00	231329.18	616876.18	346993.77	578322.95
8. ELECTRIC INSTALLATIONS	915966.73	0.00	0.00	915966.73	610644.48	0.00	366386.69	977031.17	549580.04	915966.73
9. LIBRARY BOOKS	244856.63	0.00	0.00	244856.63	163871.73	0.00	97942.65	261814.38	146913.98	244856.63
10. TUBEWELLS & W. SUPPLY	1262905.71	0.00	0.00	1262905.71	0.00	0.00	0.00	0.00	1262905.71	1262905.71
11. OTHER FIXED ASSETS				0.00					0.00	
Museum Models & Exhibit	3910418.64	271716.00	0.00	4182134.64	0.00	0.00	0.00	0.00	4182134.64	3910418.64
Guest house	1215122.92	209305.00	54996.08	1369431.84	308025.66	0.00	251649.38	559675.04	1117782.46	1215122.92
Hostel (Crockery, etc)/Field Accommodation	566122.58	324072.00	334392.15	555802.43	190811.88	0.00	134739.68	325551.56	421062.75	566122.58
Statue of Late Tenzing	649046.00	0.00	0.00	649046.00	0.00	0.00	0.00	0.00	649046.00	649046.00
Wireless Sets	369252.20	0.00	11018.20	358234.00	0.00	0.00	0.00	0.00	369252.20	369252.20
Visualisation of New Museum	2394590.00	0.00	0.00	2394590.00	0.00	0.00	0.00	0.00	2394590.00	2394590.00
Museum Expansion	28512975.00	0.00	0.00	28512975.00	0.00	0.00	0.00	0.00	28512975.00	28512975.00
Training Capital Items	457884.60	0.00	0.00	457884.60	0.00	0.00	0.00	0.00	457884.60	457884.60
Documentary Film	516340.00	0.00	0.00	516340.00	0.00	0.00	0.00	0.00	516340.00	516340.00
Fire-fighting Equipment	80929.00	0.00	0.00	80929.00	0.00	0.00	0.00	0.00	80929.00	80929.00
Musical Equipment	34940.00	0.00	0.00	34940.00	0.00	0.00	0.00	0.00	34940.00	34940.00
Sports & Games	720519.99	7700.00	0.00	728219.99	126835.17	0.00	144873.80	271708.97	583346.19	720519.99
				0.00					0.00	
Valuable trees (In HMI Campus)	3955284.00	0.00	0.00	3955284.00	0.00	0.00	0.00	0.00	3955284.00	3955284.00
Tools & Implements	64865.00	0.00	0.00	64865.00	0.00	0.00	0.00	0.00	64865.00	64865.00
TOTAL	179309767.43	17471393.00	511772.48	181750065.95	8439314.86	0.00	7845252.99	16284567.85	173915831.16	164790445.43
B CAPITAL Work in progress		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14519322.00
GRAND TOTAL	179309767.43	17471393.00	511772.48	181750065.95	8439314.86	0.00	7845252.99	16284567.85	173915831.16	179309767.43

Date: 3 May 2021


 (Oni 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, 2021

(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	36498419.02	36013700.14
TOTAL	36498419.02	36013700.14
A. Journal Fund		
i. Investment in TDR (Including Accrued Interest)	4714770	4512383.00
ii. Balances with SBI, Darjeeling & other receivables/Cash in hand	120416.92	117196.92
	4835186.92	4629579.92
B. Special Donation Fund		
i. Investment in TDR (Including accrued Interest)	6375412	6076301.00
ii. Other receivable amount	81103.00	73305.00
iii. Balances with SBI, Darjeeling	759358.37	1084632.64
	7215873.37	7234238.64
C. Special Grants for specific purposes Fund		
i. Campus Development	797549	784020.00
ii. Balances with SBI, Darjeeling	0.00	124624.85
	797549.00	908644.85
D. GPF/CPF FUND		
i. Investment in TDR (Including Accrued Interest)	20333844	19341132.00
ii. Other receivable amount	358722.00	232605.00
iii. Balance with SBI, Darjeeling	2957243.73	3667499.73
	23649809.73	23241236.73
SCHEDULE 10 - INVESTMENTS - others	Current Year	Previous Year
1. In Government Securities	0.00	0.00
2. Other approved Securities	72516341.00	62591308.00
3. Shares		0.00
4. Debentures and Bonds		0.00
5. Subsidiaries and Joint Ventures		0.00
TOTAL	72516341.00	62591308.00

Date: 3 May 2021

(Orn. P. K. Kishan)
 Accounts Officer
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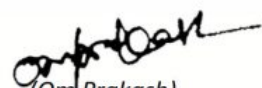
(Jai Kishan)
 Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2021

(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	44271450.97		47860849.65	
b) Loose Tools	0.00		0.00	
c) Stock-in-trade	0.00		0.00	
Finished Goods	0.00		0.00	
Work-in-progress	0.00		0.00	
		44271450.97		47860849.65
2. Sundry Debtors :				
a) Debt Outstanding for a period exceeding six months	457295.00		513545.00	
b) Others (Bill receivable)	138600.00		1404500.00	
c) Recoveries (CPF)/GPF Fund)	0.00	595895.00	1918045.00	1918045.00
3. Cash balances in hand (including cheques/drafts and imprest)		352774.94		478967.44
4. Bank Balances :				
a) With Scheduled Banks :				
On Current Accounts	1137531.47		863419.43	
On Deposit Accounts (includes margin money)	0.00			
On Savings Accounts	2175113.12	3312644.59	7074113.61	
b) With non-Scheduled Banks :				
On Current Accounts				
On Deposit Accounts				
On Savings Accounts	14075970.95	14075970.95	12039122.00	19976655.04
5. Post Office-Savings Accounts				
TOTAL (A)		62608736.45		70234517.13

Date: 3 May 2021


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

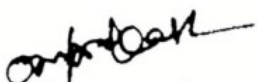
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
For the financial year 2020-21
DETAILS OF SCHEDULE 11 FOR ITEM NO 3 AND 4

(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	352774.94
TOTAL		352774.94

ITEM NO 4	CASH AT BANK	IN SAVING ACCOUNT	IN CURRENT ACCOUNT	TOTAL
"A"				
(i)	General Fund, SBI Darjeeling	2175113.12	1137531.47	3312644.59
(ii)	Axis Bank, Darjeeling	12969310.00		12969310.00
(iii)	ICICI Bank, Darjeeling	1106660.95		1106660.95
		16251084.07		17388615.54
"B"				
(v)	Journal Fund	120416.92		
(vi)	Special Donation Fund	759358.37		
(vii)	Specific Grant for Specific Purpose	0.00		
(viii)	GPF/CPF Fund	2957243.73		
TOTAL		3837019.02		

Date: 3 May 2021


(Om Prakash)
Accounts Officer

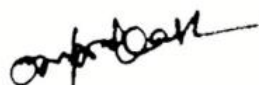

(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2021

(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)	79034.00		18234.00	
b) Other Entities engaged in activities/objectives similar to that of the Entity	0.00		0.00	
c) Other (specify) (Sundry loan & Advances)	20000.00		372845.00	
d) Loans (A/C - GPF/CPF Fund)	0.00	99034.00	0.00	391079.00
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)	79510959.00	79510959.00	66293721.00	66293721.00
TOTAL (B)		79609993.00		66684800.00
Total (A+B)		142218729.45		136919317.13

Date: 3 May 2021


(Om Prakash)
Accounts Officer


Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

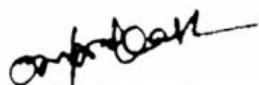
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING


SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31st MARCH 2021

(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	44646000.00	36289232.00
II - Ministry of Youth Affairs	27886584.00	18144617.00
2) State Government (s) (Non-plan)	34115000.00	43096044.00
3) Government Agencies		
4) Institutions/Welfare Bodies		
5) International Organisations		
6) Others (Specify)		
TOTAL	106647584.00	97529893.00

Date: 3 May 2021


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

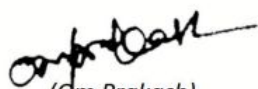
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31st MARCH 2021

(Amount in Rs.)

SCHEDULE 14 - FEES/SUBSCRIPTIONS		Current Year		Previous Year	
1) Entrance Fees (Gate collection)		4741950.00		18557150.00	
2) Annual Fees/Subscriptions (Membership fee)		1200.00		1600.00	
3) Seminar/Program Fees (Course fee)		4590788.00		18202297.32	
4) Consultancy Fees		0		0.00	
5) Indoor Rock Climbing Fees		0		569370.00	
6) Others (Specify) Training Film		132970.00		732620.00	
7) Adventure Park		1022920.00		755000.00	
8) Souvenir commission sale		46510.00	10536338.00	2037.00	38820074.32
TOTAL			10536338.00		38820074.32
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: 3 May 2021


(Om Prakash)
Accounts Officer
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(Jai Kishan)
Gp Capt
Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

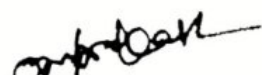
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2021

(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)	1176182.00	2875306.00
3) Others (specify) - Advertisement for Publication of Journal	0.00	0.00
TOTAL	1176182.00	2875306.00
SCHEDULE 17 - INTEREST EARNED	Current Year	Previous Year
1) On Term Deposits:		
a) With Scheduled Banks	1961132.80	1710898.00
b) with Non-Scheduled Banks		
c) with Institutions		
d) Others		
2) On Savings Accounts:	348471.00	1140871.00
a) With Scheduled Banks		
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	2309603.80	2851769.00
Note - Tax deducted at source to be indicated		

Date: 3 May 2021


(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 2021

(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 grants, or received free of cost		0.00
2) Other receipts (Guest House Rent)	92158.00	219968.00
3) Cash Realisation against HMI Stores	3679.00	23888.00
4) Miscellaneous Income - (Miscellaneous Receipts)	62953.00	111818.00
TOTAL	158790.00	355674.00
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	60769947.00	57091620.00
a) Salaries and Wages Includes Extra Duty pay & allowances etc		
b) Allowances and Bonus Includes Extra Duty pay & allowances etc		0.00
c) Contribution to Provident Fund		0.00
d) Contribution to Other Fund (specify)		0.00
e) Staff welfare Expenses		0.00
f) Expenses on Employees' Retirement and Terminal Benefits	10733845.00	6908847.00
	71503792.00	64000467.00
g) Others (specify)		
(I) Provision of Gratuity & Pension	5308190.00	}
(II) Provision of Leave Encashment	2370930.00	
	7679120.00	3791561.00
TOTAL	79182912.00	67792028.00

Date: 3 May 2021


(Anil Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

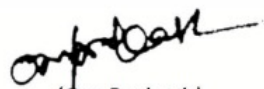
HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES - 21 - OTHER ADMINISTRATIVE EXPENSES ETC

(Amount in Rs.)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	Current Year	Previous Year
a) Purchases		0.00
b) Labour and processing expenses		0.00
c) Cartage and Carriage Inwards		0.00
d) Electricity and power	1956165.00	2190780.00
e) Water charges	796385.00	800056.00
f) Insurance	99616.00	164181.00
g) Maintenance Expenditure	9995279.00	11005895.00
h) Excise Duty	0.00	0.00
i) Rent, Rates and Taxes	0.00	0.00
j) Vehicles Running and Maintenance	1368145.00	1377585.00
k) Postage, Telephone and Communication Charges	133344.00	154225.00
l) Printing and Stationary	199447.00	374680.00
m) Travelling and conveyance Expenses	1488692.00	1452719.00
n) Expenses on Seminar/Workshops	0.00	0.00
o) Subscription Expenses	0.00	0.00
p) Expenses on Fees	0.00	0.00
q) Auditors Remuneration	0.00	0.00
r) Hospitality Expenses	0.00	0.00

s) Professional Charges	0.00	0.00
t) Provision for Bad and Doubtful Debts/Advances	0.00	45830.07
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	465648.29	337264.97
3. Souvenir stores consumed	1176182.00	278984.93
4. Training expenditure & Ration consumed	7082223.00	24516366.00
5. Material for mfg wing consumed	116460.97	47110.00
6. Distribution of HMI Journal	0.00	114290.00
7. General Contingency & Misc Expenditure	576858.00	587450.00
TOTAL	25454445.26	43447416.97

Date: 3 May 2021


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

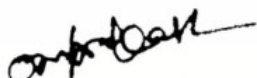
FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE PERIOD/YEAR ENDED 31st MARCH 2021


(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: 3 May 2021


 (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, 2021

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.

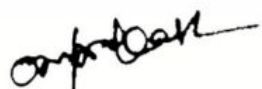
11) LEASE

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: 3 May 2021



(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, 2021

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: 3 May 2021


(Om Prakash)
Accounts Officer
Page 30 of 52


(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, 2021

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: 3 May 2021


 (Gp Capt (Jai Kishan))
 Accounts Officer

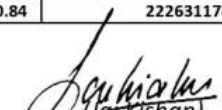

 (Jai Kishan)
 Gp Capt
 Principal HMI

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st MARCH'2021

RECEIPT	Current Year	Previous Year	PAYMENT	Current Year	Previous Year
I. Opening Balance			I. Expenses		
a) Cash in hand	478967.44	614996.44	a) Establishment Expenses	71503792.00	64000467.00
b) Bank Balances			b) Administrative Expenses	24948231.00	45860669.00
i) In current accounts	863419.43	16551659.79			
ii) In deposit accounts	14969.00	14456.95			
iii) Savings accounts	19098267.47	29261101.16			
II. Grants Received			II. Payments made against funds for various projects		
a) From Government of India	72532584.00	56840416.00	(Name of the fund or project should be shown along with the		
b) From State Government	34115000.00	33460000.00	particulars of payments made for cash project)		
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	b) Out of Own Funds (Investments-Others)	6000000.00	20000000.00
IV. Interest Received			IV. Expenditure on Fixed Assets		
a) On Bank Deposits	348471.00	1140871.00	a) Purchase of Fixed Assets	20989228.00	13825189.00
b) Loans, Advances etc.	0		b) Expenditure on capital "work-in-Progress"	0.00	14519322.00
V. Other Income (Specify)	6756469.00	15697714.00	V. Refund of surplus money/Loans		
Course Fee	500.00	13900.00	a) To the Government of India		
Membership Fee	1176182.00	2875306.00	b) To the State Government		
Souvenir Shop sale succeeds	4741950.00	18557150.00	c) To other providers of funds		
Gate Collection	62953.00	111818.00			
Misc. Receipts	132970.00	732620.00	VI. Finance Charges (Interest)		
Training Film	0.00	569370.00	VII. Other Payments (Specify)		
Indoor rock climbing	1022920.00	755000.00	(a) Refund of Security Deposit	905180.00	669350.00
Adventure Park	46509.50	2037.00	(b) Refund of Earnest Money		0.00
Souvenir Commission sale	6756469.00	15697714.00	(c) Sales Tax		0.00
VI. Any other receipts (give details)			(d) Income Tax	2524653.00	2614335.00
Cash realization against hostel store	0	0.00	(e) Remittance	10436386.00	11114292.00
Cash Realization against HMI store	3679	23888.00	(f) Refundable	1032660.00	2382352.00
Earnest Money	0	0.00	(g) Festival Advance	140000.00	32000.00
Security Deposit	569114	948004.00	(h) Pay & Allowances Payable	26046641.00	27157575.00
Income Tax	2518578	2620410.00	(i) Contribution to PM Fund	44859.00	
Remittance	10436386	11114292.00	(j) Reserve Fund for Corona Crisis	35300.00	
Recovery of Festival Advance	79200	38000.00			
Refundable	1003900	3310621.00	VIII. Closing Balances		
Sales Tax	0		a) Cash in hand	352774.94	478967.44
Receipt of Training Miscellaneous	0				
Pay & Allowances Payable	26046641.00	27157575.00	i) In current accounts	1137531.47	863419.43
Reserve on Construction of Job Work			ii) In deposit accounts (ICICI Bank)	1106660.95	14969.00
Receipt of Guest House Rent	92158.00	219968.00	iii) Savings accounts	15144423.48	19098267.47
Receipt of donation fund	112845.00				
Receipt of Spl Grant for specific purpose	13529.00				
Contribution receipt for PM Fund	44859.00				
Reserve Fund for Corona Crisis	35300.00				
TOTAL	182348320.84	222631174.34	TOTAL	182348320.84	222631174.34

Date: 3 May 2021


(Om Prakash)
Accounts Officer



Gp Capt
Principal HMI

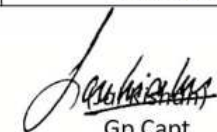
HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING (WB)
CLOSING STOCK OF STORES AS ON 31st MARCH 2021

Schedule 11 (A) of Format

Sl. No.	Particulars	Opening Balance	Increase	Decrease	Closing Balance
1.	HMI Stores & Equipment	39691610.17			
	ADD : adjustment for short shown in earlier year		340529.00		
	ADD: Purchases for 2020-2021		3994664		
	ADD : Stores received from Souvenir Stores		0.00		
	Less: Store transferred to Wireless Set			0.00	
	Less : Stores Transferred to MI Room			0.00	
	Less : Stores Condemned for 2020-21			851086.91	
	Less: Stores written-off against cash received			3679.00	
	Less : Stores written off against Loss of item			2000.00	43170037.26
2	Medicine Expandable Stores	5215.29			
	Add: Purchases during 2020-21		581433.00		
	Less: Consumed during the year 2020-21			465648.29	121000.00
3	Materials for Manufacturing Wing	138115.87			
	Add: Purchases during the year 2020-2021		95365.00		
	Less: item used for repair and maintenance			116460.97	
	Less : Stores consumed during the year			0.00	
	Less : Stores written off as condemned for 2020-21			0.00	117019.90
4	Souvenir Stores	7905928.32			
	Add: Purchase during the year 2020-21		575760.00		
	Less: consumed during the year 2018-19			3577824.00	
	Less: consumed during the year 2019-20			2875306.00	
	Less: consumed during the year 2020-21			1176182.00	
	Less : Stores consumed counter sale/VIP Present			108481.51	743894.81
5	Ration Stores	1357.00			
	Add: Purchases during the year 2020-21		3430663.00		
	Less Stores consumed during the year 2020-21			3431144.00	876.00
6	HMI Journals/Brochures	118623.00			
	Add: Purchases during the year 2020-21		0.00	0.00	
	Less: Distribution				118623.00
	TOTAL	47860849.65			44271450.97

Date: 3 May 2021


(Om Prakash)
Accounts Officer


Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING
DETAILS OF SUNDRY DEBTORS AS ON 31.03.2021

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

1. Course Fee receivable					
Ser No	YEAR	Human Resource Development Ministry	MOD	YSD West Bengal	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	2019-20	0.00	284500.00		284500.00
6	2020-21	0.00	0.00	138600	138600.000
		146500.00	284500.00	138600.00	569600.00
2 Membership Fees:					
Ser No	Year	Opening Amount	Receivable Amount	Closing Amount	
1	1996-1997	0.00	500.00	500.00	
2	1997-1998	500.00	700.00	900.00	
3	1998-1999	900.00	7650.00	8250.00	
4	1999-2000	8250.00	1000.00	8850.00	
5	2000-2001	8850.00	1400.00	9750.00	
6	2001-2002	9750.00	2500.00	11650.00	
7	2002-2003	11650.00	2100.00	12850.00	
8	2003-2004	12850.00	3045.00	14295.00	
9	2004-2005	14295.00	5100.00	15895.00	
10	2005-2006	15895.00	4700.00	20595.00	
11	2006-2007	20595.00	5300.00	25795.00	
12	2007-2008	25795.00	4300.00	26295.00	26295.00
			Grand Total :		595895.00

Date: 3 May 2021


 (Prakash)
 Accounts Officer


 Gp Capt
 Principal HMI

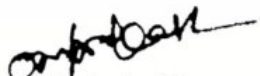
HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING 734101
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2021
LOANS AND ADVANCES

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	112845.00	0.00
2	Festival Advance	18234.00	140000.00	79200.00	79034.00
3	Souvenir Purchase	40000.00	0.00	40000.00	0.00
4	Travelling expenses (Shri Aditya Gurung, Instructor)	20000.00	0.00	20000.00	0.00
5	Training Field Expenditure (Sub Devi Singh)	200000.00	0	200000.00	0.00
6	Travelling expences (Sonam Wangdi Sherpa, T.I ,Shri Lekhraj Chettri, T.I))	0.00	20000.00	0.00	20000.00
	TOTAL	391079.00			99034.00

Date: 3 May 2021


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

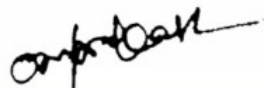
HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING(WB) 734101
TRAINING EXPENDITURE ACCOUNT FOR 2020-21


SCHEDULE - "A" (CONSUMED)

(Amount in Rs.)

Sl. No.	Head	Ledger page no.	Amount
1	Ration vide Schedule 11 (A) (Serial-6)	438-439 to 444-445	3431144.00
2	Field Expenses	454-455 to 458-459	1618042.00
3	Mountain Allowance & TA/DA GI	470-471 to 474-475	109348.00
4	Transport	480-481 to 482-483	350292.00
5	Miscellaneous	490-491 to 494-495	74209.00
7	National Youth Festival	696-697 to 698-699	1499188.00
	Total		7082223.00

Date: 3 May 2021


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

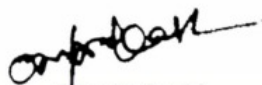
HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101
DETAILS OF MAINTENANCE EXPENDITURE FOR 2020-21

SCHEDULE - "B"

(Amount in Rs.)

Ser. No	Particulars	Ledger page no.	Amount
1	Guest House	506-507 to 510-511	139813.00
2	Hostel	516-517 to 518-519	347735.00
3	Garden	530-531 to 532 to 533	112500.00
4	Library	536-537	1150.00
5	Museum	522-523 to 526 to 527	427761.00
6	H.M.I, Stores	542-543 to 546-547	234542.00
7	Office Equipment	556-557 to 558-559	320396.00
8	Repairs & Maintenance	564-565 to 570-571	8391888.00
9	Sports & Games	550-551 to 552-553	19494.00
	TOTAL		9995279.00

Date: 3 May 2021


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING


SCHEDULE OF PAYMENTS FOR THE YEAR 2020-21

(Amount in Rs.)

Sl. No.	Payment	Amount	Amount
		Inner	Outer
[A]	Establishment Expenses		
1	Pay & Allowances	60731173.00	
2	Extra duty pay	38774.00	
3	Gratuity & Pension	10733845.00	71503792.00
[B](i)	Administrative Expenses		
1	Travelling Expenses	1488692.00	
2	General Contingencies & Misc. Expenses	576858.00	
3	Postage	15150.00	
4	Telephone	118194.00	
5	Stationery & Printing	199447.00	
6	Electricity	1956165.00	
7	Insurance	99616.00	
8	Water Supply	796385.00	
9	Rent, Rates & Taxes	0.00	
10	Vehicle Running Expenses	1368145.00	6618652.00
[B] (ii)	Administrative Expenses(Training)		
1	Ration	3430663.00	
2	Field Expenses	1618042.00	
3	TrG Mountain Allowance &TA/DA to G.I	109348.00	
4	Transport	350292.00	
5	Miscellaneous	74209.00	
6	Medicine Expenditure	581433.00	
7	National Youth Festival	1499188.00	7663175.00

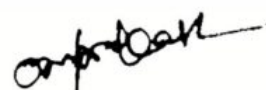
Date: 3 May 2021


 (Sd/- Parkash)
 Accounts Officer


 Gp Capt
 Principal HMI

[B](iii)	Administrative Expenses (Maintenance)		
1	Guest House	139813.00	
2	Hostel	347735.00	
3	Garden	112500.00	
4	Library	1150.00	
5	Museum	427761.00	
6	H.M.I Store	234542.00	
7	Sports & Games	19494.00	
8	Repairs & Maintenance	8391888.00	
9	Office Equipment	320396.00	
10	Materials for Manufacturing	95365.00	
11	Souvenir Purchase	575760.00	
12	Publication of Journal	0.00	10666404.00
[C]	Purchase of Fixed Assets		
1	Campus Development	15249603.00	
2	Furniture	399943.00	
3	Guest House	209305.00	
4	Hostel & Field Accommodation	324072.00	
5	Museum	271716.00	
6	Library	0.00	
7	Office Equipment	284749.00	
8	HMI Stores & Equipment	3994664.00	
9	Medical Equipment	247476.00	
10	Sports & Games	7700.00	20989228.00
			117441251.00

Date: 3 May 2021



(Om Prakash)
Accounts Officer



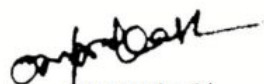
(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101
DETAILS OF PAYMENT MADE DURING THE YEAR 2020-21
"WORKS - IN - PROGRESS" UNDER THE FOLLOWING HEAD

SCHEDULE-"C"

Sl. No	Head of Expenditure	Opening Balance	Increase	Decrease	Closing Balance
1	Provision of Toilet Block	965132.00	0.00	965132.00	0.00
2	Provision of Multi Purpose Hall	3243257.00	0.00	3243257.00	0.00
3	Addition and alteration to Library at HMI	1795549.00	0.00	1795549.00	0.00
4	Provision of STP	6075000.00	0.00	6075000.00	0.00
5	Construction of connecting road from rear to HMI campus	2301379.00	0.00	2301379.00	0.00
6	Provision of spot light/tube light inside show case of museum	139005.00	0.00	139005.00	0.00
	Total	14519322.00	0.00	14519322.00	0.00

Date: 3 May 2021


(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 2020-21

ANNEXURE - A

Total Expenditure during the year 2020-21			117441251.00
Less : Institute Receipt during 2020-21			14381083.00
Less : Capital expenditure for 2020-21			103060168.00
Recurring/Non-Recurring expenditure 2020-21			20989228.00
Details of Capital Expenditure: -			82070940.00
1. HMI Stores and Equipment	3994664.00		
2. Campus Development	15249603.00		
3. Furniture	399943.00		
4. Guest House	209305.00		
5. Hostel & Field Accommodation	324072.00		
6. Museum	271716.00		
7. Library	0.00		
8. Office Equipment	284749.00		
9. Medical Equipment	247476.00		
10. Sports and games Capital	7700.00		
	20989228.00		
		Capital Expenditure	20989228.00
		Recurring/Non-Recurring Expenditure	82070940.00
			103060168.00
Grant Shares on Actual Expenditure for 2020-21			
Name of Govts	Capital	Recurring & Non Recurring	Total Share
1) Ministry of Defence	9794973.00	27356980.00	37151953
2) Ministry of Youth Affairs & Sports, New Delhi	4897487.00	13678490.00	18575977
3) Govt. of West Bengal (Dept of Sports & Youth Services)	6296768.00	41035470.00	47332238
	20989228.00	82070940.00	103060168

Date: 3 May 2021


Accounts Officer
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Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

STATEMENT OF GRANTS-IN-AID FOR THE YEAR 2020-2021

ANNEXURE – B

Name of Government / Ministry/ Department		Grant Less / Excess Received as on 01.04.2020		Share on the Basis of Actual expenditure of the year 2020-2021		Grant Receivable During the year 2020-2021 after adjustment of Excess / Less payment		Grant Received during the year 2020-21		Grant received excess/less as on 31/3/2021
Ministry of Defence, New Delhi	(+)	89097309.00	(-)	37151953.00	(+)	51945356.00	(+)	44646000.00	(+)	96591356.00
Ministry of Youth Affairs & Sports, New Delhi	(+)	51711082.00	(-)	18575977.00	(+)	33135105.00	(+)	27886584.00	(+)	61021689.00
Govt. of West Bengal (Dept of Sports & Youth Services)	(-)	66293721.00	(-)	47332238.00	(-)	113625959.00	(+)	34115000.00	(-)	79510959.00
	(+)	74514670.00	(-)	103060168.00	(-)	28545498.00	(+)	106647584.00	(+)	78102086.00

Date: 3 May 2021


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 Accounts Officer


 (Jai Kishan)
 Gp Capt
 Principal HMI

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

AUTHENTICATED

**Dated
New Delhi**

2022

**(Ajay Bhatt)
Raksha Rajya Mantri**

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING ANNUAL REPORT FOR THE PERIOD FROM 01 APR 2020 TO 31 MAR 2021

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 organize adventure activities in their respective schools. Customized courses for Visually Handicapped Persons and National Disaster Relief Force (NDRF) are also conducted every year.

5. **Adventure Course.** This 15-days duration adventure courses are organized separately as well as combined for boys and girls in the age group of 13-17 years and combined courses for men and women above 17 years of age. The number of trainees in each course is 70. The objective of the course is to develop physical and mental capabilities of the trainees and to instil in them spirit of adventure, self discipline & camaraderie. Training on Rock climbing, trekking in high mountains (upto 12,000 feet AMSL) watermanship, cross country race and practice of leadership techniques are imparted in this course.
6. **Basic Mountaineering Course.** The objective of this 28 days course is to attract young men & women in mountaineering. The course includes theoretical and practical training in rock climbing, snow and ice crafts up to an altitude of 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 organize a mountaineering expedition. Trainees attempt to scale a peak above 18,000 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 day 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 2020 to 31 Mar 2021, the Institute conducted 09 courses and trained 418 persons. Details are as under:-

TABLE "A"

Basic Course		Advance Course		Adventure Course		MOI course		S&R Course	
No of Courses	No of Trainees	No of Courses	No of Trainees	No of Courses	No of Trainees	No of Courses	No of Trainees	No of Courses	No of Trainees
BMC-342	38	-	-	-	-	-	-	S&R-03	12

TABLE "B"

Achievements Regarding Training		Major Expeditions		Special Course		Remarks
Gents Course	Ladies Course	Gents Course	Ladies Course	Gents Course	Ladies Course	
-	-	-	-	11	-	Rock Climbing-cum-Tree Top Rope Course (Skill development)
-	-	-	-	69	02	Special Course and Survival Training during Covid-19
-	-	-	-	69	02	Indoor Survival Rescue and Fitness Training
-	-	-	-	58	-	Indoor Survival Training Camp at HMI Hostel
-	-	-	-	106	43	Special QRT and Search & Rescue Course for 07 days
05	-	-	-	-	-	Search & Rescue Operation at Sikkim
-	-	-	-	01	02	Singla Trek from Darjeeling to Phalut and back

14. **Internal Revenue from Gate Collection, Movie, Adventure Park, Indoor Rock Climbing.** **Details of internal revenue generated by various means are as under: - Despite lockdown and tough situation from 24th March to Oct 2020 the Institute took various initiatives to generate revenue.

- (a) **Entry fee to HMI & Zoo.** During the year from 01 Apr 2020 to 31 March 2021 Rs. 47,41,950.00 (Rupees forty seven lakh forty one thousand nine hundred and fifty only) was collected as gate collection from sale of entrance tickets.

- (b) **Indoor Rock Climbing.** Rs. 32,190.00 (Rupees thirty two thousand one hundred and ninety 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.1,32,970.00 (Rupees one lakh thirty two thousand nine hundred and seventy only) was collected from Training.
- (d) **Tree Top Adventure Park.** Rs 9,90,730.00 (Rupees nine lakh ninety thousand seven hundred and thirty 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 awareness about its activities to visitors. A revenue of Rs. 2,99,742.24 (Rupees two lakh ninety nine thousand seven hundred forty two and twenty four paisa only) was generated from total sale of Rs. 12,22,691.50 (Rupees twelve lakh twenty two thousand six hundred ninety one and fifty paisa only). **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 annual Grant-in-Aid to the Institute. Funding pattern is appended below:

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

20. **Important Activity/happenings during the period under report :** Year 2020 had been very challenging for the institute. The year, especially the period between 24 Mar to 02 Oct 2020, threw extra ordinary challenges to the institute for which it was absolutely unprepared. However, despite various difficulties and financial hardships HMI was able to introduce new initiatives and make contribution to the country in its own way. Some of the major activities carried out during the period are enumerated below:-

- (a) **Rescue of Trainees & Staff standard at Base Camp.** The year began under normal circumstance with commencement of first mountaineering courses of the year. However, when the courses were at the Base Camp undertaking field training the nationwide lockdown was announced and 75 trainees & about 50 training staff were standard at the Base Camp facing uncertainty. Their safety being our primary concern frantic efforts were made to bring them back safely. At the institute arrangements were made for their safe stay as well as devise various activities to keep them occupied to maintain their physical and mental wellbeing while ensuring Covid protocol at HMI hostel with common facilities. It was, indeed, a herculean task to manage 75 people for two months with no provisions and additional funds.
- (b) **Fulfilling Social Obligation.** On the positive stride, this period was also utilized for various creative initiatives. The institute also fulfilled its social obligation and made considerable contribution in fight against the pandemic. Five thousand masks made at HMI were donated to local administration and NGOs for free distribution in remote villages. A low-cost artificial resuscitator was innovated which was also supplied to nearby AF Station. Also, emergency isolation wards for Covid- 19 patients were prepared for local administration and AF Station Kurseong.
- (c) Two Indoor Survival Courses were also conducted for two batches of Air Force personnel during their stay at the institute for quarantine period.
- (d) **21 Jun Yoga Day:** 6th International Yoga Day was observed at the Institute amid lockdown strictly following the covid protocol. Officer and staff residing within the Institute premises took part in it along with their family members.
- (e) **Tenzing Norgay MTB Challenge 2nd Edition** Tenzing Norgay MTB Challenge launched since May 2019 has become very popular among the rider enthusiasts. With gradual improvement in the pandemic situation, the institute decided to conduct 2nd edition of this event on 2nd Nov 2020 during the Foundation Day Celebration of the institute. 175 participants from across India and a few from Nepal had participated. The event was a huge success by all means and we were also able to garner sizeable revenue of the Institute.
- (f) **Visit of H.E. Governor of West Bengal and Release of various new initiatives.** Shri Jagdeep Dhankar, HE Governor of West Bengal paid his maiden visit to the Institute on 4th Nov 2020 as Chief Guest of 66th Foundation Day.
- He lauded the efforts put by the Institute for its upkeep Covid management and overall development. As a token contribution HE donated Rs. 1.1 lakh to the Institute. Besides giving away the medals and prize money to the winners of Tenzing Norgay MTB Challenge 2nd Edition, HE also launched the following new initiatives of HMI. The appreciation letter received from His Excellency is attached herewith.
- (i) **Blood Donation Camp.** On the occasion of 66th Foundation Day a Blood Donation Camp was organized at the Institute, a first of its kind in the history of HMI. The camp was organized in collaboration with District Hospital which was also inaugurated by HE Governor of West Bengal. 30 people donated the lifesaving blood which was handed over to Blood Bank of District Hospital, Darjeeling.
- (ii) **Quick Response Team (QRT) Concept.** 149 volunteers were trained in these three courses and a Disaster Response Numbers was launched on 4th Nov 2020 by HE Governor of West Bengal on the occasion of 66th Foundation Day of HMI.

(iii) Digital Mountaineering Handbook & Digital Online Classes. HE Governor also released the Digital Mountaineering Handbook prepared by HMI. Accordingly, online classes were conducted from 21 Nov to 04 Dec 2020 covering the theoretical parts of course syllabus.

(g) Other Special Achievements.

(i) **Long Term Athlete Development Programme (LTADP) COACHING PROGRAMME FOR SPORT CLIMBING:** Sports climbing has now been included in the Olympics. With an eye on forthcoming Olympic events Sports & Youth Services Department, Govt. of Odisha had invited proposal from renowned organization across India, including the IMF. Despite tough competitions from various stake holders including IMF, TATA Sports Foundation, Govt. of Odisha selected HMI to run the programme at Kalinga Stadium Bhubaneswar. The training of students has been commenced wef 15 Nov 2020. So far 76 students have been registered for the training.

(ii) **Special Courses.** Following short duration special courses were conducted:-

(aa) Special Rock Climbing Course (4-7 Feb 2020): A four day Special Rock Climbing Course was conducted for two separate groups of unemployed, untrained and unskilled local youths from 04 to 07 Feb 2020.

(ab) Rock Climbing-cum-Tree Top Rope Course (Skill Development) As part of skill development of casual workers to make them multi skilled two separate courses, as under, were conducted for casual workers of the Institute:-

(i) Rock climbing Course - 07 May to 30 May 2020.

(ii) Tree Top Rope Course - 01 Jun to 07 Jun 2020.

(h) Activities as a part of National Youth Festival 2020-2021.

i) **Kanchenjunga Skydive Trial, Appreciation by Hon'ble Chief Minister, Sikkim.** Himalayan Mountaineering Institute set a new milestone in West Sikkim, in close proximity of Mount Kanchenjunga the third highest peak in the world, by undertaking the first ever trial of Sports Skydiving with an aim to introduce skydiving as annual event. This initiative was also appreciated by Hon'ble Chief Minister of Sikkim. Appreciation letter received from Hon'ble Chief Minister of Sikkim is append below.

ii) **MISSION M2O.** The Institute launched MISSION M2O - Mountain to Ocean, a Mountain & Ocean Cleaning Expedition. This combined expedition was flagged off by legendry mountaineer Shri Kushang Sherpa, Ex Chief Instructor, HMI on 11 Dec 2020 on the occasion of International Mountains Day.

iii) **75 HOURS SURYA NAMASKAR - A WORLD RECORD:** As part of National Youth Festival 2021, Min of Youth Affairs & Sports accepted HMI's proposal to organize this event. The preparation started from 27 Dec 2020 onwards.

The event was held during 9-12 Jan 2021 and more than 250 participants, mostly under 25 years of age, took part. Apart from the registered participants others, like tourist, family members of HMI were also encouraged to participate and perform Surya Namaskar

in a separate place specifically prepared for them.

The combined sequence of Surya Namaskar performed by the registered participants and others in 75 hours from 9 to 12 Jan 2021 is 2,11,781 physically at HMI.

Besides, online participation pan India on 12 Jan 2021 recorded 39285 sequence of Surya Namaskar by 2098 participants bringing the total number of sequence to $2,11,781 + 39285 = 2,51,066$.

- (i) To resume normalcy and restart routine training, the Institute set Covid protocol and SOP and runs following 1st batch of BMC and S & R in Mar 2021 (over a gap of more than a year due to Covid lockdown).

Place : Darjeeling (WB)

Date : 29 Apr 2021

(Jai Kishan)
Gp Capt
Principal

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

AUTHENTICATED

**Dated
New Delhi**

2022

**(Ajay Bhatt)
Raksha Rajya Mantri**

STATEMENT SHOWING THE OBSERVATIONS CONTAINED IN 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 2021 AND REPLIES OF THE INSTITUTE.

Audit Observation	Reply of the Institute
1. We have audited the attached Balance Sheet of Himalayan Mountaineering Institute, (HMI) Darjeeling for the year 2021 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 by Ministry of finance, Dept of Economic affairs (Budget Division) for five years period from 2018-19 to 2022-23. These financial statements are the responsibilities of the HMI's management of HMI, Darjeeling. Our responsibility is to express an opinion on these financial statements based on our audit.	It is a statement of Audit Procedure. Hence, no comments are offered.
2. The Separate Audit Report contains the comments of the Comptroller & Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations and efficiency-cum-performance aspects etc., if any, are reported through Inspection Report/CAG's Audit Reports separately.	It is a statement of Audit Procedure. Hence, no comments are offered.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.	It is a statement of Audit Procedure. Hence, no comments are offered.

Based on our audit, we report that;							
i). We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.					It is a statement of Audit Procedure. Hence, no comments are offered.		
(ii) The Balance sheet and Income & Expenditure Accounts / Receipts & Payment Accounts dealt with by this report have been drawn up in accordance with generally accepted accounting principals and accounting standard except as commented upon in the following paragraphs.					It is a statement of Audit Procedure. Hence, no comments are offered.		
(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the HMI, Darjeeling in so far as it appears from our examination of such books.					It is a statement of Audit Procedure. Hence, no comments are offered		
(iv) We further report that:-							
(A) BALANCE SHEET (Assets) Schedule-8 Fixed asset - Rs. 17,39,15,831.16 As per Accounting Policy (No.6) of HMI, the depreciation is provided on straight line method as per rates specified in the Income Tax Act 1961. However, during the scrutiny of Financial Statements for the year 2020-21, it was observed that no depreciation was provided on assets worth Rs. 3.37 crore as under					In reply it was stated that due to non availability of the rate of depreciation on fixed asset, depreciation could not be provided. However, a committee of officers has been formed to fix the depreciation rates on the above items and the same would be done in the Accounts of 2021-22		
No	Description of Asset	Opening Balance (as on 01.04.2020) (Rs)	Additions/Deduct ions during the year 2020-21 (Rs.)	Depreciation			Closing Balance As on 31.03.2021 (Rs.)
1.	Tube-wells and water supply	1262905.71	Nil	Nil			1262905.71
2.	Wireless Sets	369252.20	(-) 11018.20	Nil			358234.00
3.	Visualization Of New Museum	2394590.00	Nil	Nil			2394590.00
4.	Museum Expansion	28512975.00	Nil	Nil			28512975.00
5.	Training Capital Items	457884.60	Nil	Nil			457884.60

6.	Documentary Film	516340.00	Nil	Nil	516340.00	
7.	Fire Fighting Equipment	80929.00	Nil	Nil	80929.00	
8.	Musical Equipment	34940.00	Nil	Nil	34940.00	
9.	Tools and implements	64865.00	Nil	Nil	64865.00	
	TOTAL	33694681.51	(-) 11018.20		33683663.31	
<p>B. Grant-in-Aid</p> <p>HMI utilized the total grant in aid of Rs. 10.66 crore received during the financial year 2020-21 leaving Nil balance as unutilized grant, as on 31 March 2021.</p>						No comments
<p>C. Management letter:</p> <p>Deficiencies which have not been included in the audit Report have been brought to the notice of HMI through a Management Letter issued separately for remedial/corrective action.</p>						No comments
<p>v. subject to our observations in the preceding paragraph, we report that the Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.</p>						It is a statement of Audit Procedure. Hence, no comments are offered.
<p>vi) In our opinion and to the best of our information and according to the explanation given to us, said financial statement read together with the accounting policies and notes on the Accounts and subject to the significant matters stated above and other matters mentioned in annexure - I to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.</p> <p>b. In so far as the relates to the Balance sheet, of the state of affairs of HMI as on 31st March 2021: and</p> <p>c. In so far as it relates to the surplus in income & Expenditure Account of HMI for the year ended on that date.</p>						It is a statement of Audit Procedure. Hence, no comments are offered.

**Trainees with HMI Team performed Surya Namaskar at Base Camp (14600 ft)
and Spread the Message "SAVE SOIL" at Base Camp and Darjeeling**



Students at Base Camp (14600ft), West Sikkim



1ST CALISTHENIC WORLD CUP & INDIAN SLACKLINE CHAMPIONSHIP (IN INDIA)



Celebrating 75 Glorious Years of Indian Independence, Himalayan Mountaineering Institute, Darjeeling in collaboration with RUSH MEDIA organized The RUSH Fest from 03 – 07 April 2022 under the banner AZADI KA AMRIT MAHOTSAV at HMI, Darjeeling.



21 Days Surya Namaskar Challenge (Yogic Tribute to Corona Warriors)



A Glimpse of **INDIAN MISSION TO ANTARTICA - 2021**



- ▶ Unfurled Tri Color Flag Measuring 7500 sq.ft, at Union Glacier (symbolising 75 Glorious Years of Indian Independence).
- ▶ Climbed Mt. Vinson, the highest mountain in Antarctica.
- ▶ Performed 125 sequence of Surya Namaskar at Mt. Vinson Base Camp (Tribute to Netaji Subash Chandra Bose on 125th Birth Anniversary).
- ▶ The Team HMI undertook MTB (Cycle Rally) at Union Glacier holding Tri Colour (Promoting Eco-Friendly Activities).
- ▶ The Team HMI also unfurled a Special Flag on Union Glacier, to spread the message of Hon'ble Prime Minister of India - COP 26 India's Gift of Panchamrut (5 Nectar) to the World to reduce Environment Pollution.

HIMALAYAN MOUNTAINEERING INSTITUTE

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