



HIMALAYAN MOUNTAINEERING INSTITUTE

DARJEELING, WEST BENGAL - INDIA

ANNUAL REPORT, AUDIT REPORT AND REVIEW REPORT

2021-22

Display of 7500 sq.ft. INDIAN FLAG at Dal Lake, SRINAGAR



Epic Journey of National Flag measuring 7500 sq ft from Sikkim Himalayas to Srinagar



25 April 2021
Display atop Mt. Rhenock, Sikkim



15 August 2021
Display at Victoria Memorial Hall, Kolkata



31 October 2021 -
Display at Statue of Unity, Gujarat



21 June 2021
**Display at HMI Campus, Darjeeling
on 7th International Yoga Day**



27 November 2021
Display at Mt Vinson Base Camp, Antarctica



11 August 2022
Display at North Point School, Darjeeling



15 August 2022
Display at Dal Lake, SRINAGAR



15 August 2022
Display at Lal Chowk, Srinagar



HIMALAYAN MOUNTAINEERING INSTITUTE
DARJEELING, WEST BENGAL - INDIA

**ANNUAL REPORT,
AUDIT REPORT AND
REVIEW REPORT
2021-22**

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING

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 Tenzing Norgay Sherpa. 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.

To achieve the above objectives, 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 functioning of the Institute was reviewed by the Budget Sub-Committee chaired by the Joint Secretary, Ministry of Defence on 23rd August, 2021.

The Annual Report of the Institute for the year 2021-22 has been approved by the Executive Council. The Government is in agreement with the Report of 2021-22.

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

New Delhi

Date 2022

AUTHENTICATED

Sd/-

(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 2022

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 as on 31 March 2022 and Revised Income & Expenditure Account/Receipt & Payment Account for the year ended on the 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, Department of Economic Affairs (Budget Division) for five years period from 2018-19 to 2022-23. These Revised Financial Statements are the responsibility of the HMI's management. Our responsibility is to express an opinion on these Revised Financial Statements based on our audit.
 2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standard 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 Reports/ 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 Revised Financial Statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the Revised Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by Management, as well as evaluating the overall presentation of Revised Financial Statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that
- i. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our Audit.
 - ii. The Revised Balance sheet, Revised Income & Expenditure Account and Revised Receipt & Payment Account dealt with by this report have been drawn up in accordance with generally accepted accounting principles and accounting standards except as commented upon in the following paragraph.
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by HMI, Darjeeling in so far as it appears from our examination of such books.
 - iv. We further report that:
 - A. Revision of Financial Statements**

Based upon the observation of C&AG, the Financial Statements for the year ended 31 March 2022 were revised. The impact of revision has been disclosed vide 'Schedule-24, Note-13' forming part of revised Financial Statement of HMI, Darjeeling for the year 31 March 2022.
 - B. Grants-in-aid**

HMI utilised the total grant in aid of 13.76 crore received during the financial year 2021- 22, leaving Nil balance as unutilised grant, as on 31st March 2022.
 - 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 Revised Balance Sheet and Revised 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 explanations given to us, the said Revised Financial Statements read together with the accounting policies and notes on 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 it relates to the Revised Balance Sheet of the state of affairs of the HMI, Darjeeling as on 31st March 2022; and
 - b. In so far as it relates to the surplus in Revised Income & Expenditure Account for the year ended on that date.

Sd/-
For and on behalf of C&AG of India
Director General of Audit,
Defence Services

Place: New Delhi
Date: 06.10.2022

Annexure-I

1	Adequacy of Internal Audit system and Internal Control system	Internal Control can be strengthened by carrying out cash verification and by preparation of Bank Reconciliation Statement, etc.
2	System of Physical verification of Fixed Assets	System of Physical verification is in place and Fixed Assets have been verified by Board of Officers of HMI.
3	System of Physical verification System of Inventory	System of Physical verification is in place and Inventory has been verified by Board of Officers of HMI.
4	Regularity in Payment of Statutory dues	Outstanding payment on account of Income Tax & Sales Tax (2.55 lakh) as mentioned in Schedule 7 of Revised Financial Statements is outstanding as on 31 March 2022.

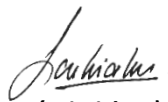
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
BALANCE SHEET AS ON 31st MARCH, 2022

(Amount in Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	199144089.28	197828763.61
RESERVES AND SURPLUS	2	60576815.72	0.00
EARMARKED/ENDOWMENT FUNDS - Total of four funds	3	36495945.02	36498419.02
SECURED LOANS AND BORROWINGS	4	0.00	0.00
UNSECURED LOANS AND BORROWINGS	5	0.00	0.00
DEFERRED CREDIT LIABILITIES	6	0.00	
CURRENT LIABILITIES AND PROVISIONS	7	229527881.00	190822138.00
Total		525744731.02	425149320.63
ASSETS			
FIXED ASSETS	8	242759603.91	173915831.16
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9	36495945.02	36498419.02
INVESTMENTS - OTHERS	10	85324860.00	72516341.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	161164322.09	142218729.45
MISCELLANEOUS EXPENDITURE		0.00	
TOTAL		525744731.02	425149320.63
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Date: 10 September 2022


 (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, 2022

(Amount in Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	0.00	0.00
Grants/Subsidies	13	137578000.00	106647584.00
Fees/Subscriptions	14	24095647.00	10536338.00
Income from Investments (Income on Invest. From earmarked/endow. Funds transferred to Funds)	15	0.00	0.00
Income from Royalty, Publication etc.	16	1324171.00	1176182.00
Interest Earned	17	3451836.00	2309603.80
Other Income	18	567100.00	158790.00
Increase/(decrease) in stock of Finished goods and works-in-progress	19	0.00	0.00
TOTAL (A)		167016754.00	120828497.80
EXPENDITURE			
Establishment Expenses	20	88991799.00	79182912.00
Other Administrative Expenses etc.	21	63691804.00	25454445.26
Expenditure on Grants, Subsidies etc.	22	0.00	0.00
Interest Earned	23		0.00
Deprecation (Net Total at the year - end - corresponding to Schedule 8)		11464851.97	7845252.99
Assets and Stores Items written off/condemned during the year		1541955.79	
TOTAL (B)		165690410.76	112482610.25
Balance being excess of income over expenditure (A-B)	(+)	1326343.24	8345887.55
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: 10 September 2022


(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 2022

(Amount in Rs.)

SCHEDULE -1; CORPUS/CAPITAL FUND :		Current Year		Previous Year		
Balance as at the beginning of the year			197828763.61			196964015.26
				(+)	0.00	
Less : Short shown of assets in the year 2020-21	(-)	11018.20		(-)	6453130.00	
Add: Balance excess of income over expenditure	(+)	1326343.24		(-)	1368538.39	
Add : Adjustment of difference	(+)	0.63		(+)	8345887.55	
				(+)	340529.00	
			1315325.67	(+)	0.19	864748.35
BALANCE AS AT THE YEAR - END			199144089.28			197828763.61
		Current Year			Previous	
SCHEDULE 2 - RESERVES AND SURPLUS :						
1. Capital Reserve :						
As per last Account						
Less : Deductions during the year						
2. Revaluation Reserve :						0.00
A	As per last Account	0.00				
	Addition during the year	57559659.00				
	Less : Deductions during the year	0.00	57559659.00			
B	As per last Account	0.00				
	Addition during the year	3938734.00				
	Less : Deductions during the year	0.00	3938734.00			
C	Condemnation during the year (Fixed Assets)	(-) 921577.28	(-) 921577.28			
3. Special Reserve :						0.00
As per last Account						
Addition during the year						
Less : Deductions during the year						
TOTAL			60576815.72			0.00

Date: 10 September 2022



(Om Prakash)
Accounts Officer



(Jai Kishan)
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2022

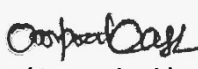
(Amount in Rs.)

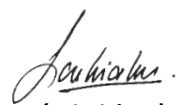
SCHEDULE 3 – EARMARKED / ENDOWMENT FUNDS	Journal Fund	Spl Donation	Spl Grant	GPF/CPF	Current Year	Previous Year
	Fund WW	Fund XX	Fund YY	Fund ZZ		
(a) Opening balance of the funds	4835186.92	7215873.37	797549.00	23649809.73	36498419.02	36013700.14
(b) Additions to the Funds :						
i. Donations / Grants / Subscription / Membership	0.00	1895096.00	0.00	5409200.00	7304296.00	6090695.00
ii. Income from investments made on account of funds	23241.00	288126.00	0.00	788714.00	1100081.00	1235057.00
iii. Other additions (specify nature) (i) Receipt of TDS refund	0.00	0.00	0.00	0.00	0.00	0.00
(II) Bank Interest	2988.00	7998.00	0.00	98353.00	109339.00	140341.15
(iii) Interest on TDR Maturity	10863.00	21.00	0.00	150915.00	161799.00	455509.00
Total (b)	37092.00	2191241.00	0.00	6447182.00	8675515.00	7921602.15
TOTAL (a+b)	4872278.92	9407114.37	797549.00	30096991.73	45173934.02	43935302.29
(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	6199101.00	6199101.00	5765711.00
Total				6199101.00	6199101.00	5765711.00
ii. Revenue Expenditure						
- Salaries, Wages and allowances etc.	0.00	0.00	0.00	0.00	0.00	0.00
- Bank charges	0.00	0.00	0.00	0.00	0.00	7.27
- Other Administrative expense/ TDs Deducted by Bank	20000.00	2458888.00	0.00	0.00	20000.00	1671165.00
Total	20000.00	2458888.00	0.00	6199101.00	8677989.00	7436883.27
Total (c)	20000.00	2458888.00	0.00	6199101.00	8677989.00	7436883.27
NET BALANCE AS AT THE YEAR - END (a+b - c)	4852278.92	6948226.37	797549.00	23897890.73	36495945.02	36498419.02

Notes

- Disclosures shall be made under relevant heads based on conditions attaching to the grants.
- Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds.

Date: 10 September 2022


(Om Prakash)
Accounts Officer



(Jai Kishan)
Gp Capt
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FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
Name of Entity HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2022

(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: 10 September 2022


(Om Prakash)
Accounts Officer


(Jai Kishan)
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FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)
Name of Entity HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2022


(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: 10 September 2022


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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS on 31st MARCH, 2022

(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)	194483484.00		167197470.00	167197470.00
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	194738278.00	254794.00	254794.00
6. Other current Liabilities - Remittance				
TOTAL (A)		194738278.00		167452264.00
B. PROVISIONS				
1. For Taxation	0.00		0.00	
2. Gratuity	17938215.00		11908603.00	
3. Superannuation/Pension	780212.00		536588.00	
4. Accumulated Leave Encashment	16071176.00		10924683.00	
5. Trade Warranties/Claims	0.00		0.00	
6. Depreciation Charges	0.00		0.00	
		34789603.00		23369874.00
TOTAL (B)		34789603.00		23369874.00
TOTAL (A+B)		229527881.00		190822138.00

Date: 10 September 2022

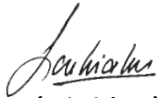

(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101**DETAILS OF SUNDRY CREDITORS AS ON 31st March 2022****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	6543681.00	11024572.00	6543681.00	11024572.00
2	Grants received excess	157613045.00	178103850.00	157613045.00	178103850.00
3	Membership fees received in Advance	3100.00	0.00	600.00	2500.00
4	Security Deposit	1742135.00	1234058.00	269698.00	2706495.00
5	Sales Tax Payable	0.00	0.00	0.00	0.00
6	Guarantee Money Refundable	0.00	0.00	0.00	0.00
7	Remittance (GPF and Regiment)	0.00	32558.00	0.00	32558.00
8	Income Tax payable	254794.00	2498941.00	2498941.00	254794.00
9	HMI Stores & Equipment	0.00	0.00	0.00	0.00
10	Refundable	1295509.00	4364000.00	3046000.00	2613509.00
	TOTAL	167452264.00	197257979.00	169971965.00	194738278.00

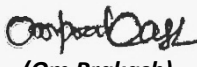
Date: 10 September 2022


(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, 2022

(Amount in Rs.)

Schedule 8 - Fixed Assets Description	Gross Block		Depreciation		Net block		Total up to the year ended 31/03/2021	As at the Current year-end	As at the Previous year-end
	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		
A. FIXED ASSETS:									
1. LAND:	422316.00	57559659.00	0.00	57981975.00	0.00	0.00	0.00	57981975.00	422316.00
a) Freehold									
b) Leasehold									
2. BUILDINGS:	120466037.13	10423375.00	0.00	130889412.13	5595698.38	0.00	6111490.00	11707188.38	120466037.13
a) On Freehold Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addl Amount capitalised during the year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) On Leasehold Land	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
d) Superstructures on Land	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
3. PLANT MACHINERY & EQUIPMENT	752898.68	379854.00	47806.96	1084945.72	73622.06	0.00	118179.64	191801.70	752898.68
4. VEHICLES	1837743.40	1769079.00	0.00	3606822.40	204193.71	0.00	452844.35	657038.06	1837743.40
5. FURNITURE, FIXTURES	4123143.51	1715514.00	319975.60	5518681.91	419543.34	0.00	436560.58	856103.92	4123143.51
6. OFFICE EQUIPMENT	666867.10	372790.00	0.00	1039657.10	325274.12	0.00	323715.90	648990.02	666867.10
7. COMPUTER / PERIPHERALS	346993.77	0.00	0.00	346993.77	231329.18	0.00	138797.00	370126.18	346993.77
8. ELECTRIC INSTALLATIONS	549580.04	923613.00	0.00	1473193.04	366386.69	0.00	219832.01	586218.70	549580.04
9. LIBRARY BOOKS	146913.98	0.00	0.00	146913.98	97942.65	0.00	58765.50	156708.15	146913.98
10. TUBEWELLS & W. SUPPLY	1262905.71	0.00	0.00	1262905.71	0.00	0.00	1133653.52	1133653.52	1262905.71
11. OTHER FIXED ASSETS									
Museum Models & Exhibit	4182134.64	78150.00	280207.16	3980077.48	0.00	0.00	0.00	3980077.48	4182134.64
Guest house	1117782.46	104936.00	0.00	1222718.46	251649.38	0.00	229177.68	480827.06	1117782.46
Hostel (Crockery, etc) / Field Accommodation	421062.75	1350713.00	240533.36	1531242.39	134739.68	0.00	206282.68	341022.36	421062.75
Statue of Late Tenzing	649046.00	0.00	0.00	649046.00	0.00	0.00	0.00	649046.00	649046.00
Wireless Sets	369252.20	0.00	33054.20	336198.00	0.00	0.00	140054.03	140054.03	369252.20
Visualisation of New Museum	2394590.00	0.00	0.00	2394590.00	0.00	0.00	0.00	2394590.00	2394590.00
Museum Expansion	28512975.00	0.00	0.00	28512975.00	0.00	0.00	1425648.75	1425648.75	28512975.00
Training Capital Items	457884.60	0.00	0.00	457884.60	0.00	0.00	0.00	457884.60	457884.60
Documentary Film	516340.00	0.00	0.00	516340.00	0.00	0.00	206536.00	206536.00	516340.00
Fire-fighting Equipment	80929.00	0.00	0.00	80929.00	0.00	0.00	78096.77	78096.77	80929.00
Musical Equipment	34940.00	0.00	0.00	34940.00	0.00	0.00	5241.00	5241.00	34940.00
Sports & Games	583346.19	96600.00	0.00	679946.19	144873.00	0.00	119889.20	264762.20	583346.19
Valuable trees (In HMI Campus)	3955284.00	3938734.00	0.00	7894018.00	0.00	0.00	0.00	7894018.00	3955284.00
Tools & Implements	64865.00	0.00	0.00	64865.00	0.00	0.00	60087.36	60087.36	64865.00
TOTAL	173915831.16	78713017.00	921577.28	251707270.88	7845252.19	0.00	11464851.97	19310104.16	240242418.91
B CAPITAL Work in progress	0.00	2517185.00	0.00	2517185.00	0.00	0.00	0.00	2517185.00	0.00
GRAND TOTAL	173915831.16	81230202.00	921577.28	254224455.88	7845252.19	0.00	11464851.97	242759603.91	173915831.16


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI


Date: 10 September 2022

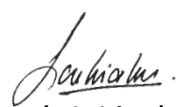
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2022

(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	36495945.02	36498419.02
TOTAL	36495945.02	36498419.02
A. Journal Fund		
i. Investment in TDR (Including Accrued Interest)	4748874.00	4714770.00
ii. Balances with SBI, Darjeeling & other receivables/Cash in hand	103404.92	120416.92
	4852278.92	4835186.92
B. Special Donation Fund		
i. Investment in TDR (Including accrued Interest)	6725904.00	6375412.00
ii. Other receivable amount	18758.00	
iii. Balances with SBI, Darjeeling	203564.37	759358.37
	6948226.37	7134770.37
C. Special Grants for specific purposes Fund		
i. Campus Development	797549.00	797549.00
ii. Balances with SBI, Darjeeling	0.00	0.00
	797549.00	797549.00
D. GPF/CPF FUND		
i. Investment in TDR (Including Accrued Interest)	21223734.00	20333844.00
ii. Other receivable amount	408461.00	358722.00
iii. Balance with SBI, Darjeeling	2265695.73	2957243.73
	23897890.73	23649809.73
SCHEDULE 10 - INVESTMENTS - others	Current Year	Previous Year
1. In Government Securities	0.00	0.00
2. Other approved Securities	85324860.00	72516341.00
3. Shares	0.00	0.00
4. Debentures and Bonds	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
TOTAL	85324860.00	72516341.00

Date: 10 September 2022


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Accounts Officer


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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, 2022

(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	50052364.25		44271450.97	
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	
		50052364.25		44271450.97
2. Sundry Debtors :				
a) Debt Outstanding for a period exceeding six months	311395.00		457295.00	
b) Others (Bill receivable)	355740.00		138600.00	
c) Recoveries (CPF)/GPF Fund)		667135.00	595895.00	595895.00
3. Cash balances in hand (including cheques/drafts and imprest)		470022.94		352774.94
4. Bank Balances :				
a) With Scheduled Banks :				
On Current Accounts	989713.71		1137531.47	
On Deposit Accounts (includes margin money)			0.00	
On Savings Accounts	46128.24		2175113.12	3312644.59
b) With non-Scheduled Banks :				
On Current Accounts				
On Deposit Accounts				
On Savings Accounts	7170374.95	8206216.90	14075970.95	14075970.95
5. Post Office-Savings Accounts				
TOTAL (A)		59395739.09		62608736.45

Date: 10 September 2022



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Gp Capt
Principal HMI


FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
For the financial year 2021-22
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	470022.94
TOTAL		470022.94

ITEM NO 4	CASH AT BANK	IN SAVING ACCOUNT	IN CURRENT ACCOUNT	TOTAL
"A"				
(i)	General Fund, SBI Darjeeling	46128.24	989713.71	1035841.95
(ii)	Axis Bank, Darjeeling	4284128.00	0.00	4284128.00
(iii)	ICICI Bank, Darjeeling	2886246.95	0.00	2886246.95
		7216503.19	989713.71	8206216.90
"B"				
(v)	Journal Fund	103404.92		
(vi)	Special Donation Fund	203564.37		
(vii)	Specific Grant for Specific Purpose	0.00		
(viii)	GPF/CPF Fund	2265695.73		
TOTAL		2572665.02		

Date: 10 September 2022


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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2022

(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)	49434.00		79034.00	
b) Other Entities engaged in activities/objectives similar to that of the Entity	0.00		0.00	
c) Other (specify) (Sundry loan & Advances)	0.00		20000.00	
d) Loans (A/C - GPF/CPF Fund)	0.00	49434.00	0.00	99034.00
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)	101719149.00	101719149.00	79510959.00	79510959.00
TOTAL (B)		101768583.00		79609993.00
Total (A+B)		161164322.09		142218729.45

Date: 10 September 2022


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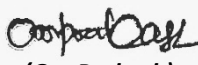

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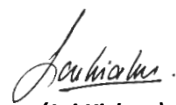
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR
ENDED 31st MARCH 2022

(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	68737000.00	44646000.00
II - Ministry of Youth Affairs	34370000.00	27886584.00
2) State Government (s) (Non-plan)	34471000.00	34115000.00
3) Government Agencies		
4) Institutions/Welfare Bodies		
5) International Organisations		
6) Others (Specify)		
TOTAL	137578000.00	106647584.00

Date: 10 September 2022


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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 2022

(Amount in Rs.)

SCHEDULE 14 - FEES/SUBSCRIPTIONS	Current Year		Previous Year	
1) Entrance Fees (Gate collection)	7727400.00		4741950.00	
2) Annual Fees/Subscriptions (Membership fee)	600.00		1200.00	
3) Seminar/Program Fees (Course fee)	11300747.00		4590788.00	
4) Consultancy Fees	3000000.00		0.00	
5) Indoor Rock Climbing Fees	0		0.00	
6) Others (Specify) Training Film	95760.00		132970.00	
7) Adventure Park	1871140.00		1022920.00	
8) Souvenir commission sale	100000.00	24095647.00	46510.00	10536338.00
TOTAL		24095647.00	10536338.00	10536338.00
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)				
1) Interest	Current Year	Previous Year	Current Year	Previous Year
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: 10 September 2022


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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 2022

(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)	1324171.00	1176182.00
3) Others (specify) - Advertisement for Publication of Journal	0.00	0.00
Total	1324171.00	1176182.00
SCHEDULE 17 - INTEREST EARNED	Current Year	Previous Year
1) On Term Deposits:		
a) With Scheduled Banks	2885700.00	1961132.80
b) with Non-Scheduled Banks	172793.00	
c) with Institutions		
d) Others		
2) On Savings Accounts:		
a) With Scheduled Banks	393343.00	348471.00
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	3451836.00	2309603.80
Note - Tax deducted at source to be indicated		

Date: 10 September 2022


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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 2022

(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)		144608.00	92158.00
3) Cash Realisation against HMI Stores		134922.00	3679.00
4) Miscellaneous Income - (Miscellaneous Receipts)		287570.00	62953.00
TOTAL		567100.00	158790.00
SCHEDULE 19 - INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		Current Year	Previous Year
a) Closing stock			
Finished Goods			
Work-in-progress			
b) Less : Opening Stock			
Finished Goods			
Work-in-Progress			
NET INCREASE /(DECREASE) [a-b]			
SCHEDULE 20 - ESTABLISHMENT EXPENSES		62805047.00	60769947.00
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		14767023.00	10733845.00
		77572070.00	71503792.00
g) Others (specify)			
(I) Provision of Gratuity & Pension	6273236.00		7679120.00
(II) Provision of Leave Encashment	5146493.00	11419729.00	
TOTAL		88991799.00	79182912.00

Date: 10 September 2022


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Accounts Officer


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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		
b) Labour and processing expenses		
c) Cartage and Carriage Inwards		
d) Electricity and power	2057869.00	1956165.00
e) Water charges	1029393.00	796385.00
f) Insurance	134762.00	99616.00
g) Maintenance Expenditure	15833542.00	9995279.00
h) Excise Duty	0.00	0.00
l) Rent, Rates and Taxes	0.00	0.00
j) Vehicles Running and Maintenance	1756255.00	1368145.00
k) Postage, Telephone and Communication Charges	198485.00	133344.00
l) Printing and Stationary	394165.00	199447.00
m) Travelling and conveyance Expenses	1635292.00	1488692.00
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	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	830935.00	465648.29
3. Souvenir stores consumed	1324171.00	1176182.00
4. Training expenditure & Ration consumed	37396928.00	7082223.00
5. Material for Manufacturing wing consumed	224421.00	116460.97
6. Distribution of HMI Journal	0.00	0.00
7. General Contingency & Misc Expenditure	875586.00	576858.00
TOTAL	63691804.00	25454445.26

Date: 10 September 2022



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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 2022


(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: 10 September 2022


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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, 2022

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.


13) **Accounts of HMI are revised upon observation of CAG audit dated 05.09.2022.**

The effect of revision is as under:-

Head	Particulars	Impact	Previous (Rs in Lacs)	Revised (Rs in Lacs)	Change (Rs in Lacs)	Change in %
Income and Expenditure Account	Assets and Stores items Written off/ condemned shown as Expenditure in Income and Expenditure account (page 2)	Amount of Expenditure has been increased in Expenditure side (page 2)	Nil	15.41	15.41	100%
Balance Sheet	Amount of condemnation of Fixed Assets shown in Schedule 2 RESERVE AND SURPLUS (Revaluation Reserve: (C) condemnation during the year (Fixed Assets) page 3	Amount of Reserve and Surplus under Revaluation Reserve has been increased (page 3)	Nil	9.21	9.21	100%
Balance sheet	Revised value of Land and Trees has been taken in Schedule 8 page 9	Closing Balance of land and Trees has been decreased (Schedule 8 page 9)	Land- 584.04	Land- 579.81	Land- 4.22	0.72%
			Trees-118.49	Trees-7.89	Trees- 39.55	33.37%
Balance Sheet	Revised Amount of upward revaluation on account of Land and Trees has been reflected through Schedule 2 Reserve and Surplus (Revaluation Reserve , Addition during the year (A) LAND, Addition during the year (B) VALUABLE TREES) page 3	Amount of Reserve and Surplus under Revaluation Reserve has been increased in page 3	Nil	614.98	614.98	100%
Balance Sheet	Revised Amount of condemnation on Furniture and Fixture taken in Schedule 8	Closing Balance of Furniture and Fixture has been increased Schedule 8	22.02	50.82	28.8	90%
Balance Sheet	Amount of Depreciation charged on Stores & Equipment has been removed on page 25 Schedule 11(A) (Depreciation for the financial year 2021-22)	Amount of Closing Balance of HMI Stores and Equipment has been increased (Schedule 11(A)	252.27	496.32	244.04	96.75%

Date: 10 September 2022



(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, 2022**
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: 10 September 2022


 (Om Prakash)
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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, 2022

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 31.03.2022 and the Income and Expenditure Account for the year ended on that date.		

Date: 10 September 2022



(Om Prakash)
Accounts Officer



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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity : HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st MARCH'2022

RECEIPT	Current Year	Previous Year	PAYMENT	Current Year	Previous Year
I. Opening Balance			I. Expenses		
a) Cash in hand	352774.94	478967.44	a) Establishment Expenses	77572070.00	71503792.00
b) Bank Balances			b) Administrative Expenses	63162002.00	24948231.00
i) In current accounts	1137531.47	863419.43			
ii) In deposit accounts	1106660.95	14969.00			
iii) Savings accounts	15144423.48	19098267.47			
II. Grants Received			II. Payments made against funds for various projects		
a) From Government of India	103107000.00	72532584.00	(Name of the fund or project should be shown along with the		
b) From State Government	34471000.00	34115000.00	particulars of payments made for cash project)		
c) From other sources (details) Donation		0.00			
exp. to be shown separately)					
III. Income on Investments from			III. Investments and deposits made		
a) Earmarked/Endow.Funds		0.00	a) Out of Earmarked/Endowment funds		
b) Own Funds (Other Investment)		0.00	b) Out of Own Funds (Investments-Others)	16000000.00	6000000.00
IV. Interest Received			IV. Expenditure on Fixed Assets		
a) On Bank Deposits	393343.00	348471.00	a) Purchase of Fixed Assets	25098896.00	20989228.00
b) Loans, Advances etc.	0.00		b) Expenditure on capital "work-in-Progress"	2517185.00	
V. Other Income (Specify)			V. Refund of surplus money/Loans		
Course Fee	14110777.00	6756469.00	a) To the Government of India		
Membership Fee	0.00	500.00	b) To the State Government		
Souvenir Shop sale succeeds	1324171.00	1176182.00	c) To other providers of funds		
Gate Collection	7727400.00	4741950.00			
Misc. Receipts	287570.00	62953.00	VI. Finance Charges (Interest)		
Training Film	95760.00	132970.00	VII. Other Payments (Specify)	269698.00	905180.00
Indoor rock climbing	0.00	0.00	(a) Refund of Security Deposit		
Adventure Park	1871140.00	1022920.00	(b) Refund of Earnest Money		
Souvenir Commission sale		46509.50	(c) Sales Tax		
VI. Any other receipts (give details)			(d) Income Tax	2498941.00	2524653.00
Cash realization against hostel store	0.00	0.00	(e) Remittance	11021209.00	10436386.00
Cash Realization against HMI store	134922.00	3679.00	(f) Refundable	3046000.00	1032660.00
Earnest Money		0.00	(g) Festival Advance	84000.00	140000.00
Security Deposit	1234058.00	569114.00	(h) Pay & Allowances Payable	28654177.00	26046641.00
Income Tax	2498941.00	2518578.00	(i) Contribution to PM Fund		44859.00
Remittance	11053767.00	10436386.00	(j) Reserve Fund for Corona Crisis		35300.00
Recovery of Festival Advance	113600.00	79200.00			
Refundable	4364000.00	1003900.00	VIII. Closing Balances		
Sales Tax			a) Cash in hand	470022.94	352774.94
Premature value of FDR	6000000.00				
Pay & Allowances Payable	28654177.00	26046641.00	i) In current accounts	989713.71	1137531.47
Reserve on Construction of Job Work			ii) In deposit accounts (ICICI Bank)	2886246.95	1106660.95
Receipt of Guest House Rent	144608.00	92158.00	iii) Savings accounts	4330256.24	15144423.48
Receipt of donation fund	0.00	112845.00			
Sports climbing competition, Orissa	3000000.00	13529.00			
Contribution receipt for PM Fund	0.00	44859.00			
Rush Event	100000.00	35300.00			
Interest earned on premature of Fixed Deposit	172793.00				
TOTAL	238600417.84	182348320.84	TOTAL	238600417.84	182348320.84

Date: 10 September 2022


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI


HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING (WB)
CLOSING STOCK OF STORES AS ON 31st MARCH 2022

Schedule 11 (A) of Format

Sl. No.	Particulars	Opening Balance	Increase	Decrease	Closing Balance
1.	HMI Stores & Equipment	43170037.26			
	ADD: Purchases for 2021-2022		8004271.92		
	ADD : Stores received from Souvenir Stores				
	Less: Store transferred to Wireless Set				
	Less : Depreciation for the financial year 2021-22				
	Less : Stores Condemned for 2021-22			1390584.44	
	Less: Stores written-off against cash received			134922.00	
	Less : Stores written off against Loss of item			16449.35	49632353.39
2	Medicine Expandable Stores	121000.00			
	Add: Purchases during 2021-22		762747.00		
	Less: Consumed during the year 2021-22			830935.00	52812.00
3	Materials for Manufacturing Wing	117019.90			
	Add: Purchases during the year 2021-2022		120000.00		
	Less: item used for repair and maintenance			0.00	
	Less : Stores consumed during the year			224421.00	12598.90
	Less : Stores written off as condemned for 2020-21				
4	Souvenir Stores	743894.81			
	Add: Purchase during the year 2021-22		965957.00		
	Less: consumed during the year 2021-22			1324171.00	
	Less : Stores consumed counter sale/VIP Present			151600.85	234079.96
5	Ration Stores	876.00			
	Add: Purchases during the year 2021-22		9914063.00		
	Less Stores consumed during the year 2021-22			9913042.00	1897.00
6	HMI Journals/Brochures	118623.00			
	Add: Purchases during the year 2020-21		0.00	0.00	118623.00
	Less: Distribution				
	TOTAL	44271450.97			50052364.25

Date: 10 September 2022


(Om Prakash)
Accounts Officer


(Jai Kishan)
Gp Capt
Principal HMI

HIMALAYAN MOUNTAINEERING INSTITUTE. DARJEELING

DETAILS OF SUNDRY DEBTORS AS ON 31st March 2022


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	0.00		0.00
6	2020-21	0.00	0.00	138600.00	138600.00
7	2021-22	0.00	33880.00	321860.00	355740.00
	TOTAL	146500.00	33880.00	460460.00	640840.00

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 :		667135.00

Date: 10 September 2022


(Om Prakash)
Accounts Officer


(Jai Kishan)
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HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING 734101
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2022
LOANS AND ADVANCES

SCHEDULE 11 (B)

(Amount in Rs.)

Sl. No	Particulars	Opening Balance	Increase (Paid)	Decrease (Adjusted)	Closing Balance
1	Festival Advance	79034.00	84000.00	113600.00	49434.00
2	Travelling expences (Sonam Wangdi Sherpa, T.I , Shri Lekhraj Chettri, T.I)	20000.00		20000.00	0.00
	TOTAL	99034.00	84000.00	133600.00	49434.00

Date: 10 September 2022


(Om Prakash)

Accounts Officer


(Jai Kishan)


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Principal HMI


HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING(WB) 734101
TRAINING EXPENDITURE ACCOUNT FOR 2021-22
SCHEDULE - "A" (CONSUMED)

(Amount in Rs.)

Sl. No.	Head	Ledger page no.	Amount
1	Ration vide Schedule 11 (A) (Serial-6)	390-391 to 398-399	9913042.00
2	Field Expenses	404-405 to 412-413	12135009.00
3	Mountain Allowance & TA/DA GI	418-419 to 422-423	704410.00
4	Transport	428-429 to 430-431	1812313.00
5	Miscellaneous	438-439 to 440-441 & 640	590710.00
7	Mt. Vinson Expedition	630-631 to 632-633	12241444.00
	Total		37396928.00

Date: 10 September 2022


(Om Prakash)
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HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101
DETAILS OF MAINTENANCE EXPENDITURE FOR 2021-22
SCHEDULE -"B"

(Amount in Rs.)

Ser. No	Particulars	Ledger page no.	Amount
1	Guest House	452-453 to 456-457	264618.00
2	Hostel	460-461 to 462-463	317745.00
3	Garden	466-467 to 468 to 469	134544.00
4	Library	472-473	18291.00
5	Museum	478-479 to 482 to 483	247235.00
6	H.M.I, Stores	484-485 to 486-487	225221.00
7	Office Equipment	516-517 to 520-521	437924.00
8	Repairs & Maintenance	498-499 to 506-507	14156130.00
9	Sports & Games	492-493 to 494-195	31834.00
	TOTAL		15833542.00

Date: 10 September 2022


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HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING


SCHEDULE OF PAYMENTS FOR THE YEAR 2021-22

(Amount in Rs.)

Sl. No.	Payment	Amount	Amount
		Inner	Outer
[A]	Establishment Expenses		
1	Pay & Allowances	62767180.00	
2	Extra duty pay	37867.00	
3	Gratuity & Pension	14767023.00	77572070.00
[B] (i)	Administrative Expenses		
1	Travelling Expenses	1635292.00	
2	General Contingencies & Misc. Expenses	875586.00	
3	Postage	46864.00	
4	Telephone	151621.00	
5	Stationery & Printing	394165.00	
6	Electricity	2057869.00	
7	Insurance	134762.00	
8	Water Supply	1029393.00	
9	Rent, Rates & Taxes	0.00	
10	Vehicle Running Expenses	1756255.00	8081807.00
[B] (ii)	Administrative Expenses (Training)		
1	Ration	9914063.00	
2	Field Expenses	12135009.00	
3	TrG Mountain Allowance &TA/DA to G.I	704410.00	
4	Transport	1812313.00	
5	Miscellaneous	590710.00	
6	Medicine Expenditure	762747.00	
7	National Youth Festival	12241444.00	38160696.00
[B] (iii)	Administrative Expenses (Maintenance)		
1	Guest House	264618.00	
2	Hostel	317745.00	
3	Garden	134544.00	
4	Library	18291.00	
5	Museum	247235.00	
6	H.M.I Store	225221.00	
7	Sports & Games	31834.00	
8	Repairs & Maintenance	14156130.00	
9	Office Equipment	437924.00	
10	Materials for Manufacturing	120000.00	
11	Souvenir Purchase	965957.00	
12	Publication of Journal	0.00	16919499.00

Date: 10 September 2022


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[C]	Purchase of Fixed Assets		
1	Campus Development	12940560.00	
2	Furniture	1715514.00	
3	Guest House	104936.00	
4	Hostel & Field Accommodation	1350713.00	
5	Museum	78150.00	
6	Library	0.00	
7	Office Equipment	372790.00	
8	HMI Stores & Equipment	8004272.00	
9	Medical Equipment	259854.00	
10	Sports & Games	96600.00	
11	New Vehicles	1769079.00	
12	Electricity	923613.00	27616081.00
			168350153.00

Date: 10 September 2022


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HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING (WB) 734101

DETAILS OF PAYMENT MADE DURING THE YEAR 2021-22

"WORKS - IN - PROGRESS" UNDER THE FOLLOWING HEAD

SCHEDULE-"C"

Sl. No	Head of Expenditure	Opening Balance	Increase	Decrease	Closing Balance
1	Provision of Protection Wall behind Restaurant Building	0.00	2517185.00	0.00	2517185.00
	Total	0.00	2517185.00	0.00	2517185.00

Date: 10 September 2022



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HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING 734101
CALCULATION OF GOVT. SHARE ON THE BASIS OF ACTUAL, EXPENDITURE FOR THE
YEAR 2021-22

ANNEXURE - A

Total Expenditure during the year 2021-22			168350153.00
Less : Institute Receipt during 2021-22			29054768.00
			139295385.00
Less : Capital expenditure for 2021-22			27616081.00
Recurring/Non-Recurring expenditure 2021-22			111679304.00
Details of Capital Expenditure: -			
1. HMI Stores and Equipment	8004272.00		
2. Campus Development	12940560.00		
3. Furniture	1715514.00		
4. Guest House	104936.00		
5. Hostel & Field Accommodation	1350713.00		
6. Museum	78150.00		
7. Library	0.00		
8. Office Equipment	372790.00		
9. Medical Equipment	259854.00		
10. Sports and games Capital	96600.00		
11. New Vehicles	1769079.00		
	26692468.00		
		Capital Expenditure	26692468.00
		Recurring/Non-Recurring Expenditure	111679304.00
			138371772.00
Grant Shares on Actual Expenditure for 2020-21			
Name of Govts	Capital	Recurring & Non Recuring	Total Share
1) Ministry of Defence	12887504.00	37226435.00	50113939.00
2) Ministry of Youth Affairs & Sports, New Delhi	6443752.00	26058504.00	32502256.00
3) Govt. of West Bengal (Dept of Sports & Youth Services)	8284825.00	48394365.00	56679190.00
	27616081.00	111679304.00	139295385

Date: 10 September 2022


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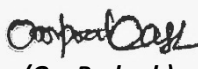

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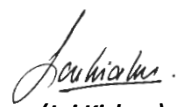
HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
STATEMENT OF GRANTS-IN-AID FOR THE YEAR 2021-2022

ANNEXURE – B

Name of Government / Ministry/ Department		Grant Less / Excess Received as on 01.04.2021		Share on the Basis of Actual expenditure of the year 2021-2022		Grant Receivable During the year 2021-2022 after adjustment of Excess / Less payment		Grant Received during the year 2021-22		Grant received excess/less as on 31/3/2022
Ministry of Defence, New Delhi	(+)	96591356.00	(-)	50113939.00	(+)	46477417.00	(+)	68737000.00	(+)	115214417.00
Ministry of Youth Affairs & Sports, New Delhi	(+)	61021689.00	(-)	32502256.00	(+)	28519433.00	(+)	34370000.00	(+)	62889433.00
Govt. of West Bengal (Dept of Sports & Youth Services)	(-)	79510959.00	(-)	56679190.00	(-)	136190149.00	(+)	34471000.00	(-)	101719149.00
	(+)	78102086.00	(-)	139295385.00	(-)	61193299.00	(+)	137578000.00	(+)	76384701.00

Date: 10 September 2022


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HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING
ANNUAL REPORT FOR THE PERIOD
FROM 01 APR 2021 TO 31 MAR 2022

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.**

A) During the period from 01 Apr 2021 to 31 Mar 2022, the Institute conducted 14 courses and trained 583 persons. Details are as under:-

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-343	71	AMC-191	45	Advt-248	32	-	-	S&R-04	26
BMC-345	68	AMC-191A	20	-	-	-	-	-	-
BMC-346	61	AMC-192	38	-	-	-	-	-	-
BMC-347	87	AMC-193	49	-	-	-	-	-	-
BMC-348	59	-	-	-	-	-	-	-	-

B) Details of Expeditions and Special Courses: During the period under review, the Institute conducted one Overseas Expedition and other Special Courses. The details thereof are as under:

Major Expeditions/ training Activities			Special Courses		Remarks
Activities	Gents	Ladies	Gents	Ladies	
Mission Antarctica 2021	03	-	-	-	“Mission Seven Summits” The team HMI under the banner of Azadi ka Amrit Mahotsav climbed Mt Vinson (4892 Mtrs), and displayed the Indian National Flag measuring 7500 Sq ft at Vinson Base Camp between 27 Nov to 07 Dec 2021, setting Asian and World Records.
Skiing Basic Course	05	-	-	-	05 Instructor of HMI attended Skiing Basic Course at IHCAE, CHEMCHEY, Sikkim during 05-20 Feb 2022 with an aim to introduce regular ski courses at HMI.
Special Adventure Course	-	-	13	02	Special Adventure Course for the officers of Indian Revenue Services was conducted wef 20-25 Feb 2022.
Special Tree Top Operators Course	-	-	06	02	Special Tree Top Operators Course (Zip Line Burma Activities) was conducted wef 23-27 Mar 2022 for Bengal Safari, Siliguri.
Paragliding Training	-	-	-	-	Paragliding Training and Site Survey was carried out wef 25-31 Jan 2022 at Rohini, Darjeeling with an aim to introduce Paragliding at HMI.
Spl Search & Rescue Course	-	-	04	-	Spl Search & Rescue Course was conducted wef 06-14 Mar 2021 for AF personnel.
Bharat Scout Collaboration for One day Adventure Camp	-	-	498	304	802 students of Bharat Scout attended one day Adventure Camp at HMI.

14. **Internal Revenue from Gate Collection, Movie, Adventure Park, Indoor Rock Climbing and Special Activities.** Despite Covid Lockdown and almost **NIL tourist activities from 15 May 2021 to 07 Sep 2021**, the institute could generate descent internal revenue primarily from tourist entry fee added with new concepts like Tree Top Adventure Park, LTADP Coaching Programme at Odisha, World Cup and Yoga events & Collaboration with Bharat Scouts. The internal revenue generated by various means are as under: -

- (a) **Entry fee to HMI & Zoo.** During the year from 01 Apr 2021 to 31 March 2022 Rs. 77,27,400.00 (Rupees seventy-seven lakh twenty-seven thousand and four hundred only) was collected as gate collection from sale of entrance tickets.

- (b) **Tree Top Adventure Park, Indoor Rock Climbing and Bharat Scout Training.** . Rs. 18,71,140.00 (Rupees eighteen lakh seventy-one thousand one hundred and forty only) was collected from the Tree Top Adventure Park, Indoor Rock Climbing and Bharat Scout Training
- (c) **Mountaineering Film Shows.** Mountaineering Film Shows are also run in the auditorium with entry fee of Rs 30/- per head. Rs. 95,760.00 (Rupees ninety-five thousand seven hundred and sixty only) was collected from Mountaineering Film Show.
- (d) **Long Term Athlete Development Programme (LTADP) Coaching Programme For Sport Climbing.** Rs. 31,81,818.00 (Rupees thirty-one lakh eighty-one thousand eight hundred and eighteen only) was collected for the Sport Climbing Coaching, Collaboration with Govt. of Odisha at Kalinga Stadium Bhubaneswar.
- (e) **21 days Surya Namaskar Challenge Collaboration of Ministry of Tourism, Kolkata.** Rs. 2,44,363.00 (Rupees two lakh forty-four thousand three hundred and sixty-three only) was collected for 21 days Surya Namaskar Challenge organized at HMI on Collaboration with Min of Tourism, Kolkata.

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. 3,06,238.80 (Rupees three lakh six thousand two hundred thirty-eight and eighty paise only) was generated from total sale of Rs. 13,24,171.00 (Rupees thirteen lakh twenty-four thousand one hundred and seventy-one 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 2021-22.** Year 2021 had been very challenging for the institute (**Covid Second Wave Apr to Sep 2021**). However, despite various difficulties and financial hardships, HMI was able to introduce new initiatives and make contribution to organize various activities and supported local community during Covid lockdown . Some of the major activities carried out during the report period are enumerated below:-

(a) AZADI KA AMRUT MAHOTSAV : HMI Climbathon (Tribute to Indian Freedom Fighters).

Celebrating AZADI KA AMRUT MAHOTSAV HMI organized a Climbathon in four smaller peaks in Sikkim Himalayas viz. Mt Rhenok, Mt Frey, Mt B.C. Roy and Mt Palung around HMI training area to pay tribute to freedom fighters.

The expedition was organized between 20-25 Apr 2021 with amateur mountaineers (Basic and Advance Mountaineering Course). Due to Covid 19 pandemic the Flag in Ceremony of the Climbathon was postponed. After a long wait HMI Climb-a-thon was formally Flagged in by Shri Rajnath Singh, Hon'ble Defence Minister (President of HMI) in the presence of Ms Dipti Mohil Chawla, Secy (AF) & Secretary HMI on 17 Aug 2021.

The Climb-a-thon aimed to commemorate the Glorious 75 years of Independence and to celebrate 'AZADI KA AMRIT MAHOTSAV' in a unique and grand way. The expedition set following Asian and Indian Records: -

- (i) A Gigantic Tricolour measuring 7500 sq ft and weighing more than 70 kg was hoisted atop Mt Rhenok. The successful unfurling of the gigantic flag (7500 sq ft) at Mt Rhenok has been recorded in the Asia Book of Records & India Book of Records as Biggest Indian National Flag atop a mountain.
- (ii) 7500 sq ft Tricolour is a symbol of 75th Independence Day. Similarly, 125 trainee mountaineers made an attempt to climb four peaks in 125 hours symbolizing the 125th Birth Anniversary of Netaji Subash Chandra Bose thereby paying tribute to Netaji and all other Freedom Fighters.
- (iii) On 15 Aug 2021, on the occasion of Independence Day Shri Jagdeep Dhankar, His Excellency Governor of West Bengal unfurled the Gigantic Flag at Victoria Memorial, Kolkata and dedicated it to the Nation.
- (iv) The team HMI in collaboration with the Statue of Unity, Kevadia, hoisted the Gigantic Indian National Flag measuring 7500 sq ft at Gora Bridge and Narmada Ghat near Statue of Unity on 30 and 31 Oct 2021 to mark the 146th birth anniversary of Sardar Vallabhbhai Patel, Iron Man of India and National Unity Day 2021. The flag display was witnessed by tourists and locals. The young mountaineers from various parts of Gujarat joined the team HMI to undertake this herculean task to literally raise the Flag Up in the air for almost 50 feet high with the support of heavy lift cranes.

(b) Indian Expedition to Antarctica-2021. Team HMI successfully accomplished the multi objective Indian Expedition to Antarctica and created the following milestones: -

- (i) Displayed 7500 sq ft Indian National Flag at Mt Vinson Base Camp (Antarctica) on 27 Nov 2021 (Asian and World Record).
- (ii) 125 sequences of Surya Namaskar at Mt Vinson Base Camp (Antarctica) on 05 Dec 2021.
- (iii) Display of 7500 sq ft Indian National Flag at Union Glacier (Antarctica) on 06 Dec 2021.
- (iv) MTB Cycle ride at Union Glacier (Antarctica) on 07 Dec 2021.

The feat of the team HMI is being recognized and recorded in the World Book of Records as well as Asia Book of Records.

(c) HMI Covid Care & Isolation Centre. HMI took an initiative to save human life and converted HMI Hostel into **HMI Covid Care & Isolation Centre** from 11 May to 06 Sep 2021.

- (d) **“Yogic Tribute to Corona Warriors” 21 Jun Yoga Day.** 21 days Surya Namaskar Challenge “Yogic Tribute to Corona Warriors” was organized from 01 Jun 2021 to 21 Jun 2021. Its culmination “Grand Finale” took place on 21 Jun 2021 at HMI on the occasion of 7th International Yoga Day, including hoisting of National Flag measuring 7500 sq ft. HMI personnel residing within the Institute premises took part in it along with their family members.
- (e) **Eye and health Check up Camp.** The Health and Eye check-up camp organized at the Institute MI Room in liaison with Yuma Nursing Home a for staff, ladies and children. A total of 89 persons benefitted from the camp in which 14 persons are above 50 yrs of age and 11 persons had already Diabetes and Hypertension problems and almost 40% of all are prescribed with reading glasses. Free medicines and eye drops were provided by the Institute to all persons.
- (f) **Flagging in & Flagging off Ceremony Victory Flame (Torch).** “Swarnim Vijay Diwas” on the eve of 50 years of India’s Victory over Pakistan in 1971 War, the Victory Flame (Torch) arrived at HMI complex on 04 Jul 2021. A befitting ceremony was organized to receive and dispatch the “Swarnim Vijay Torch.
- (g) **Other Special Achievements.**
- (i) **Conduct of Yoga for Institute Employees.** Keeping in view the physical and mental health of the Institute staff Yoga session was conducted in “Multi Utility Hall (BULL BHAWAN)” by expert Yoga Instructor on every Saturday from 0630h to 0730h.
- (ii) **Cleaning Drive (SRAMDAN).** Cleaning Drive (SRAMDAN) was organized on 23 Aug 2021 from 1030hrs to 1200hrs within the Institute premises. All staff and their families participated in the said cleaning drive.
- (iii) The Institute celebrated its 67th Anniversary on 04 Nov 2021. The Principal HMI introduced Education Scholarship among the wards of HMI employees along with appreciation certificate for scoring good marks in academics.

Place : Darjeeling (WB)

Date : 29 Apr 2022

Sd/-
(Jai Kishan)
Gp Capt
Principal

**ACTION TAKEN REPORT ON THE 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 2022.**

New Delhi

Date 2022

AUTHENTICATED

Sd/-

(Ajay Bhatt)

Raksha Rajya Mantri

Audit Observation	Reply
<p>1. We have audited the attached Balance Sheet of Himalayan Mountaineering Institute, (HMI) Darjeeling as on 31st March 2022 and Revised 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 Revised financial statements are the responsibilities of the HMI's management. Our responsibility is to express an opinion on these Revised financial statements based on our audit.</p>	<p>It is a statement of Audit Procedure. Hence, no comments are offered.</p>
<p>2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations and efficiency-cum-performance aspects etc., if any, are reported through Inspection Report/CAG's Audit Reports separately.</p>	<p>It is a statement of Audit Procedure. Hence, no comments are offered.</p>
<p>3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether Revised financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the Revised 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 Revised financial statements. We believe that our audit provides a reasonable basis for our opinion.</p>	<p>It is a statement of Audit Procedure. Hence, no comments are offered.</p>
<p>4. Based on our audit, we report that;</p>	
<p>i). We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.</p>	<p>It is a statement of Audit Procedure. Hence, no comments are offered.</p>

(ii) The Revised Balance sheet, Revised Income & Expenditure Accounts and Revised 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. Revision of Financial Statement Based upon the observation of C&AG, the Financial Statements for the year ended 31 March 2022 were revised. The impact of revision has been disclosed vide 'Schedule-24, Note-13" forming part of revised Financial Statement of HMI, Darjeeling for the year 31 March 2022.	As per direction of C&AG, the annual financial statement were revised and the impact of revision has been disclosed vide 'Schedule-24, Note-13". The Revised annual financial statements have already been submitted to C&AG team .
B. Grant-in-Aid HMI utilized the total grant in aid of Rs. 13.76 crore received during the financial year 2021-22, leaving Nil balance as unutilized grant, as on 31 March 2022.	Grants allotted have been used and the Utilization Certificate for the year 2021-22 submitted to all the Grant-in-Aid agencies.
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.	Suggestions and the corrective measures as mentioned in the Audit Management letter are being implemented and the same will be submitted to the next audit.
v) subject to our observations in the preceding paragraph, we report that the Revised Balance Sheet and Revised Income & Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.	It is a statement of Audit Procedure. Hence, no comments are offered.
vi) In our opinion and to the best of our information and according to the explanation given to us, said Revised 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 Revised Balance sheet, of the state of affairs of HMI, Darjeeling as on 31 st March 2022: and b. In so far as it relates to the surplus in Revised Income & Expenditure Account of HMI for the year ended on that date.	It is a statement of Audit Procedure. Hence, no comments are offered.



CONFIRMATION LETTER

Date : 23 February 2022

To,
GP Captain Jai Kishan
Principal
Himalayan Mountaineering Institute
Darjeeling, West Bengal
India

Subject : To include Himalayan Mountaineering Institute Team for displaying 7500 sq. ft. National Flag at Union Glacier on 27 November 2021 by WBR - London.

Esteemed,

It has really been a fortunate moment for me to interact with your good self and introduce about World Book of Records (WBR). It works from trans-continental spheres with global network. It recognizes potential of talent and capabilities in world records through international certification. It also honours personalities and places of outstanding contribution for humanity and universal peace.

The jury is glad to include Himalayan Mountaineering Institute Team for displaying 7500 sq. ft. National Flag at Union Glacier with Performing 125 sequence of Surya Namaskar at NT Vision Base Camp and undertook NTB Cycle Rally at Union Glacier on 27 November 2021.

World Book of Records appreciates your initiative and extends best wishes.

The organization requests one and all to follow safety measures as propounded by WHO for Covid-19 pandemic. Stay safe and maintain social distancing.

Category: **India Edition 2022**

GP Captain Jai Kishan
Principal
Himalayan Mountaineering Institute
Jawahar Parvat, Darjeeling - 734101
West Bengal, India

Copy to :
The Jury Committee
Index International Law

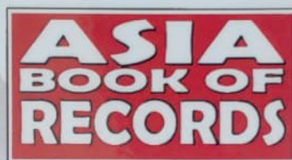


Yours sincerely,

Santosh Shukla

Santosh Shukla
Supreme Court, Advocate
President & CEO

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CERTIFICATE

Himalayan Mountaineering Institute Team led by Group Captain Jai Kishan, India, set a record for hoisting the biggest Indian flag in Antarctica. The 3-member team hoisted the Indian flag, measuring 7,500 square feet and weighing 70 kg, at Mt. Vinson base camp on November 27, 2021, symbolizing the glorious journey of 75 years of Indian Independence. They also summited the 4892 m high Mt. Vinson on November 30, performed 125 Sequence of Surya Namaskar at Vinson Base Camp (Antarctica) under Minus 25 degree temperature as a Tribute to Netaji Subash Chandra Bose on, as confirmed on February 12, 2022.

Date: March 08, 2022

Dr. Bhanu Prasad
Editor-in-Chief
India Book of Records



Dr. Tran Truong An
Editor-in-Chief
Vietnam Book of Records



Dr. Deepak Chandra Sin
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Speakers Association



Gabriel Das
Editor-in-Chief
Bangladesh Book of Records



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Asia Book of Records is registered with the Government of India with RNI no. HARENG/2011/40693



**Yogic tribute expedition to Freedom Fighters and Save soil EXPEDITION,
14600 to 18000 ft, HMI BASE CAMP, Kanchanchanga National Park,**



**Flagged In by Shri Rajnath Singh, Hon'ble Defence Minister (President of HMI)
in the presence of Ms Dipti Mohil Chawla, Secy (AF) & Secretary HMI on 17 Aug 2021**



**Unfurling of 7500 sq. ft. National Flag by
then Governor of West Bengal, Shri Jagdeep Dhankar,**



**Principal, HMI presenting Souvenir to
His Excellency Lt Governor of Jammu and Kashmir, Shri Manoj Sinha**

HIMALAYAN MOUNTAINEERING INSTITUTE

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