



**MSME - TECHNOLOGY DEVELOPMENT CENTRE RAMNAGAR  
ELECTRONICS SERVICE & TRAINING CENTRE  
(A Government of India Society)**

**22nd ANNUAL REPORT  
(For the period ending 31st March, 2009)**

**KANIYA, RAMNAGAR - 244715, DISTT. NAINITAL (UTTARAKHAND)  
Phone Nos. 05947-251201, 251294, 251530, 255951 Tele Fax No. 05947-251294  
Website : [estcindia.com](http://estcindia.com) E.mail: [pd\\_estc@sancharnet.in](mailto:pd_estc@sancharnet.in)**

## 1. INTRODUCTION :

ESTC - Electronics Service & Training Centre has been established as a Govt. of India, Society - registered in April, 1986, under the Societies Registration Act. 1860. As per the Project Document, the main objective of setting up this project is to develop human resources to meet the essential requirements for transfer of technology in assembly and manufacturing of electronics items and parts.

## 2. AIMS & OBJECTIVES :

Following are the main objectives of the Centre :

- 2.1 Training of the personnel in the areas of production and quality control for electronic and I.T. industry.
- 2.2 Providing common facilities to the entrepreneurs in the region.
- 2.3 To render counselling and guidance to new entrepreneurs in setting up of small scale electronics and I.T. units.
- 2.4 To develop products and processes involving advanced technologies in industry.
- 2.5 To evolve a consultancy cell for the small scale industries in the region.
- 2.6 To establish Library-cum-Documentation Centre.
- 2.7 To identify and promote ancillary industrial units for the large/medium enterprises in the region.
- 2.8 To conduct market research and development of the above products for domestic and export markets.

## 3. FUNCTIONS AND FACILITIES AVAILABLE :

To meet the above objectives, ESTC lays focus on the following functions :-

### 3.1 Training :

- (i) Training is provided in Electronics, Electrical, Mechanical, PCB Design & Manufacturing & Computer field alongwith inputs in Entrepreneurship Development programme, if required. The brief outlines of training programmes are as under :-

(a)	Mid Term Training Courses	Duration	Intake Capacity
	DOEACC 'O' 'A' level Computer Course, PCB Design & Manufacturing, Mechanical Tool Room Practice, Electronics and Instrumentation Technician, DOEACC 'O' level Computer Hardware etc.	01 to 02 Years	20 to 100

**(b) Short Term Course**

Computer Hardware Repair, Maintenance & Networking, Office Equipment Repair & Maintenance, CAD, Repair Maintenance of Cordless and Mobile, PLC Programming, SCADA, Operation & Maintenance of AC & DC Drives, Awareness Program on ISO/IEC 17025 etc. 01 day to 24 weeks 05 to 25

**3.2 Extension / Common Services**

The centre is equipped with modern and sophisticated machinery & equipment for providing the following technical services.

- (a) Computer assembly and testing.
- (b) Testing & Calibration of Electrotechnical & Mechanical Instruments.
- (c) Telephone Instrument Repair & Maintenance.
- (d) Design and Manufacturing of transformer for Electronics Application.
- (e) Design & Development of PCB upto two layers.
- (f) Design & Development of zigs, fixtures, press tools and moulds.

The Centre is continuously providing the above services to the Small Scale Industries on nominal service charges. ESTC is also offering to the entrepreneur to use the facilities available on hourly rate basis.

**3.3 Consultancy Services**

The Centre is providing the following consultancy services.

- (a) Project Selection.
- (b) Project report preparation.
- (c) Consultancy for purchasing the machinery & equipment, raw materials etc.
- (d) Consultancy on turn key basis.

The facilities created at the Centre to provide extension / common services to the entrepreneurs / existing industries in the region are as under :-

<b>Facility</b>	<b>Specialised Equipment installed</b>
i) PCB Design	- Computers, Plotters, Laser Printer, PCB design software
ii) PCB Manufacturing	- CNC Drilling machine, Beta Scope, Hot Air Levelling, all essential equipment required to produce double side PTH PCBs.
iii) Mechanical Workshop	- CNC lathes, CNC Milling, NC Milling, CNC Injection moulding machine, EDM wire cut machine, Pantograph, CAD for Mech. design, Radial drilling machine, Cylindrical grinder,

- Surface grinder, 63 & 25 ton power presses, Heat treatment furnishes, Hardness tester and all other conventional tool room machines & equipment.
- iv) Test & Calibration Lab - Universal Calibrator, HP 427A LCR Meter, HP 5345A 500 MHZ Counter, Fluke 8840 Digital Multimeter, 1 GHZ and 300 MHZ Digitizing Oscilloscope, Dead weight tester (127 bar), Sartorius weighing balance (200 gm.), Standard weight (01mg to 10 Kg.), Standard Vernier Caliper (0-600mm), Vernier Cheker, etc.
  - v) Computer Lab (Software & Hardware) - Computers up to Pentium IV, PC Trainer Kit, Microprocessor Trainer Kit, Diagnostic Software Tools, Internet & Net Working, Laser, Dot Matrix and DeskJet Printers, Scanner, Latest Computer Software.
  - vi) PCB Assembly Lab - Wave soldering machine, SMT, rework station. All antistatic devices & equipment, soldering stations, Dip soldering machine etc.
  - vii) Wound Component Lab - CNC coil winding machine, Manual Coil Winding Machine, Toroidal coil winding machine, High Vacuum Impregnation Plant, Electric drying oven, Wound component test & measuring equipment.
  - viii) Telecom and Audio-Video - Telecom equipment, T.V. & VCR Lab Trainer models, Colour analyser, Sweep generator, Pattern generator STD/PCO trainer kits, EPABX trainer kits, Fax trainer kits, Photocopier trainer kits, Telephone trainer kits, Cellular Phone trainer kits and all conventional equipment.
  - ix) Electronics Lab - Electronics trainer kit, Power Supply, Multimeters, CRO, Microprocessor trainer kits and all other conventional electronic test & measurement equipment.
  - ix) Control Lab - PLC trainers (Siemens & ABB), AC drives trainer kit, DC drive trainer kit.
  - x) Audio Visual Cell - L.C.D. Projector, Video projector, Video camera, OHP, Epidiascope, Slide projector, Dish antenna etc.

- xi) Library-cum-Documentation - Library is equipped with about 2781 books and 22 periodicals.
- xii) Consultancy Cell - The Cell is operational since Jan. 2000.

#### 4. PERFORMANCE & ACHIEVEMENT

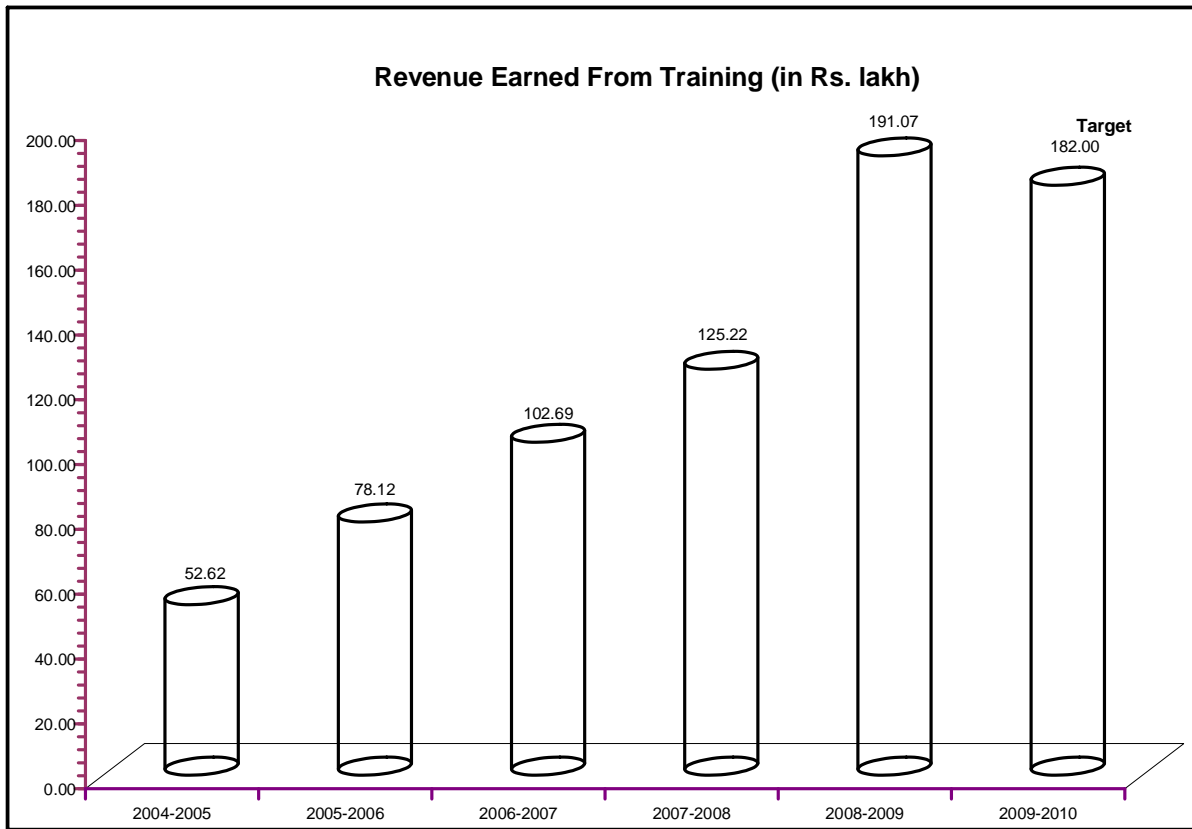
Overall performance of the Centre during the year was satisfactory. The cash recovery ratio of 136% was achieved during the year. The Graphs 1,2,3,4,5,6&7 show ESTC's progress in Training and Services for the last 5 years ending on 31<sup>st</sup> March 2009. The targets for 2009-10 are also shown in the graphs. The performance has been shown in tabular form as below :-

Year	Physical			
	No. of Training Programmes Conducted	No. of Trainees Trained	No. of Industries Served	No. of Services Provided
2004-2005	83	717	106	107
2005-2006	103	981	125	125
2006-2007	95	1376	120	120
2007-2008	137	2135	155	155
2008-2009	138	3001	182	182

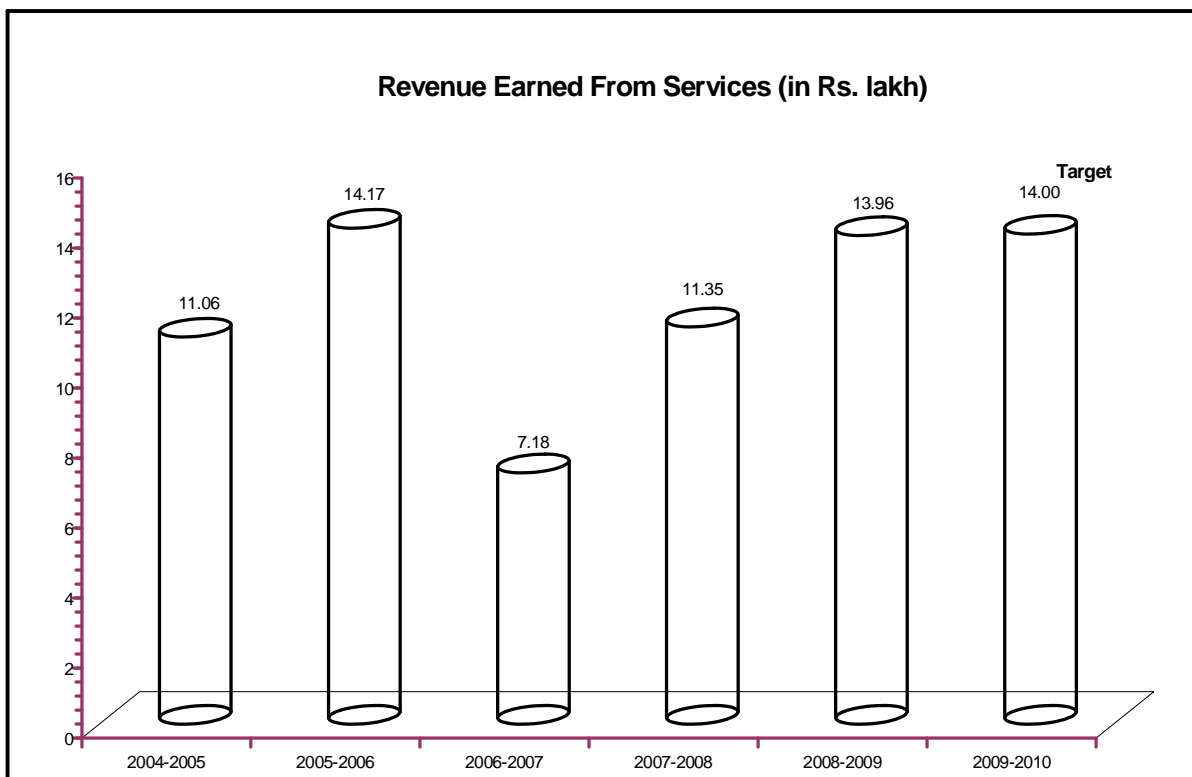
Year	Financial (Rs. in lakh)		
	Recurring Expenditure	Revenue Receipt	% Recovery
2004-2005	67.14	70.91	106%
2005-2006	88.71	98.30	111%
2006-2007	93.64	115.62	123.5%
2007-2008	111.31	145.49	131%
2008-2009	163.82	222.57	136%

Trainees Trained	2008-2009	2007-2008
Long Term Training (1 year or more)	432	382
Short Term Training	2569	1753
Representation of SC/ST & Women in Training		
SC Trainees	675	128
ST Trainees	92	167
Women Trainees	450	233

# ELECTRONICS SERVICE & TRAINING CENTRE

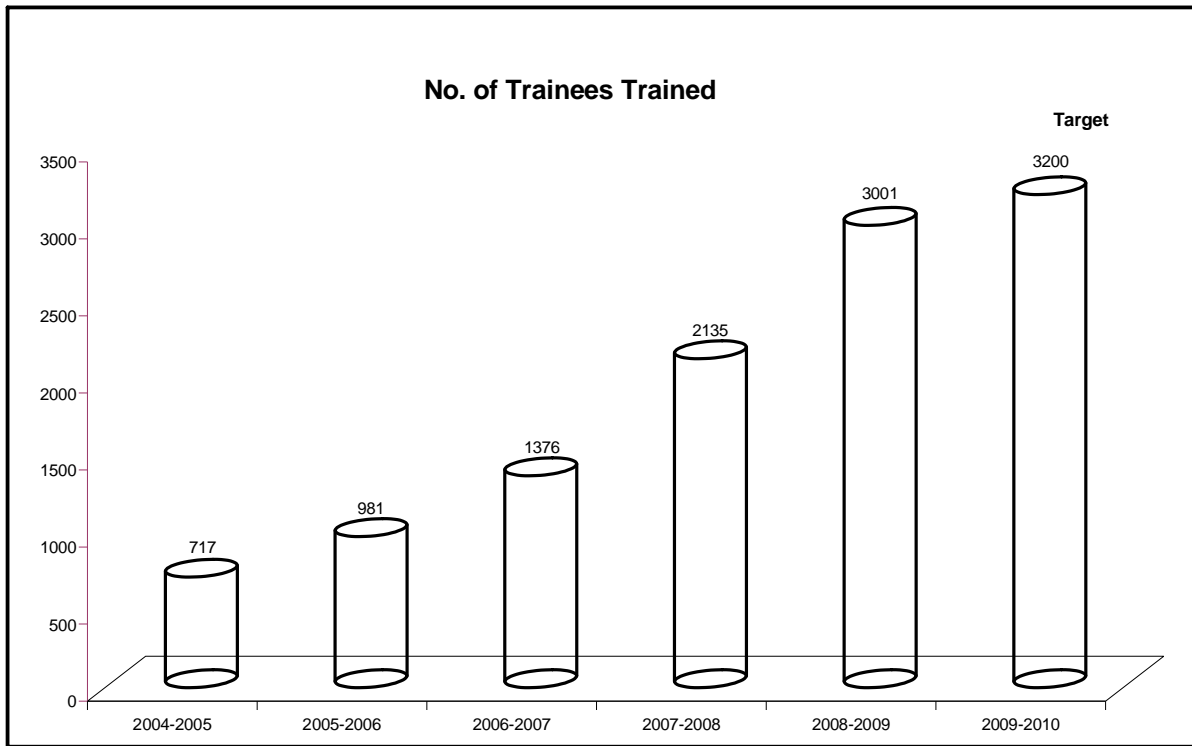


GRAPH - 1

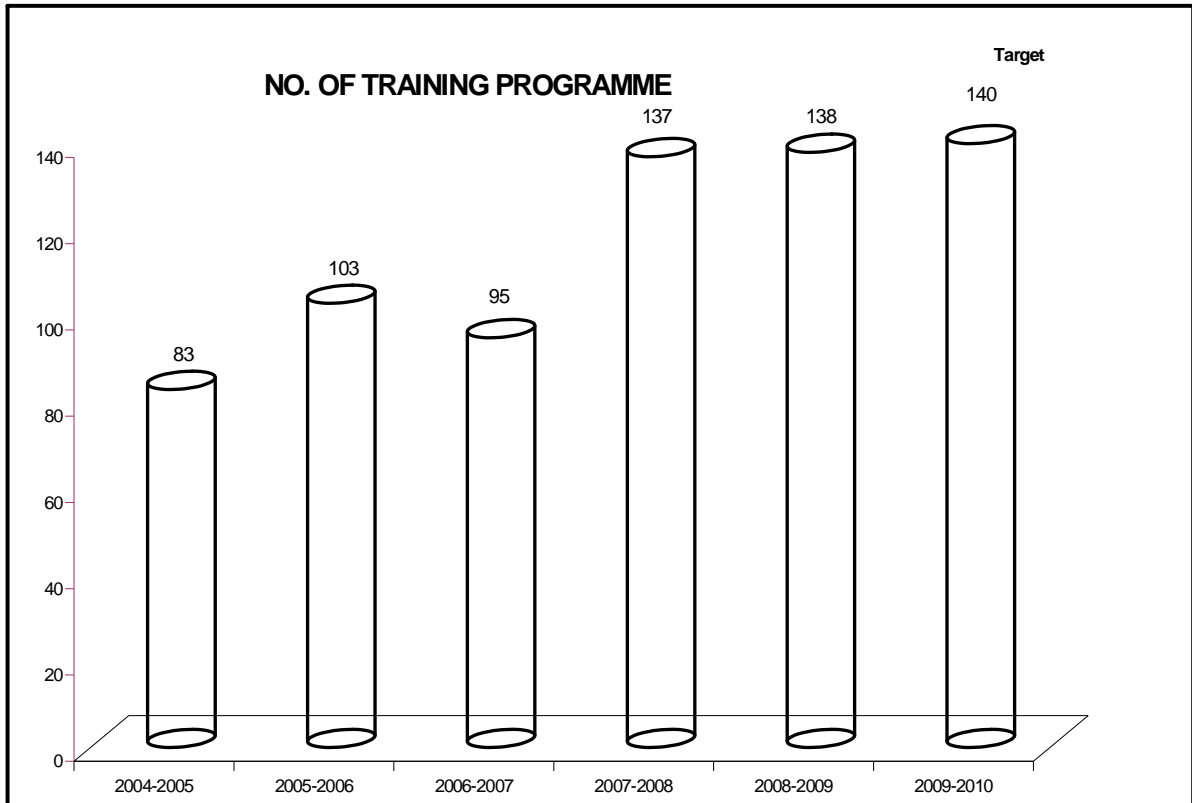


GRAPH - 2

# ELECTRONICS SERVICE & TRAINING CENTRE

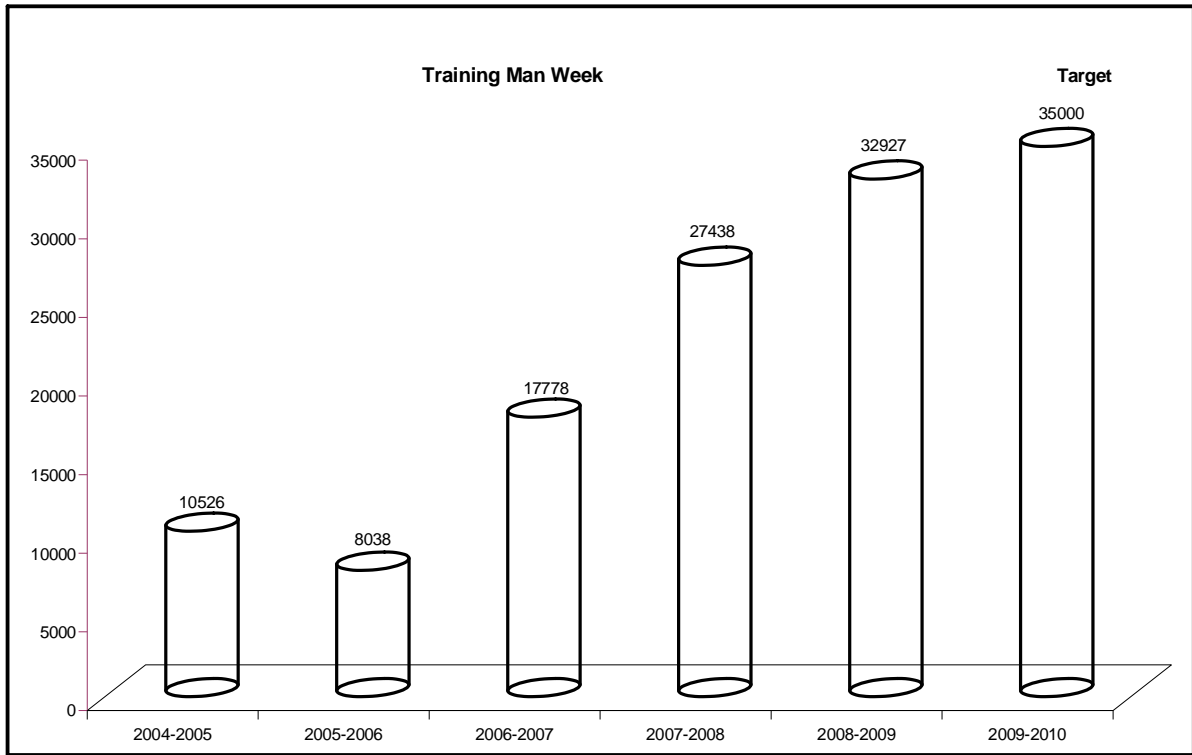


**GRAPH - 3**

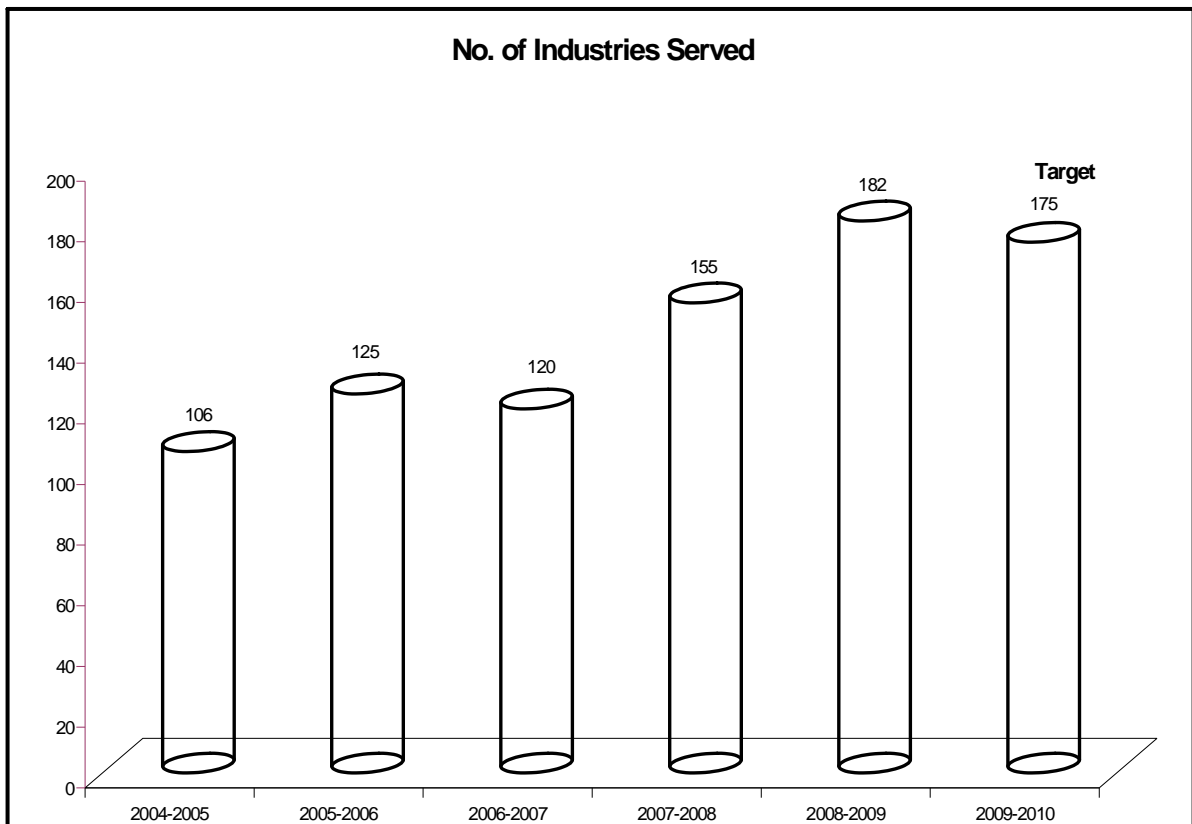


**GRAPH - 4**

# ELECTRONICS SERVICE & TRAINING CENTRE

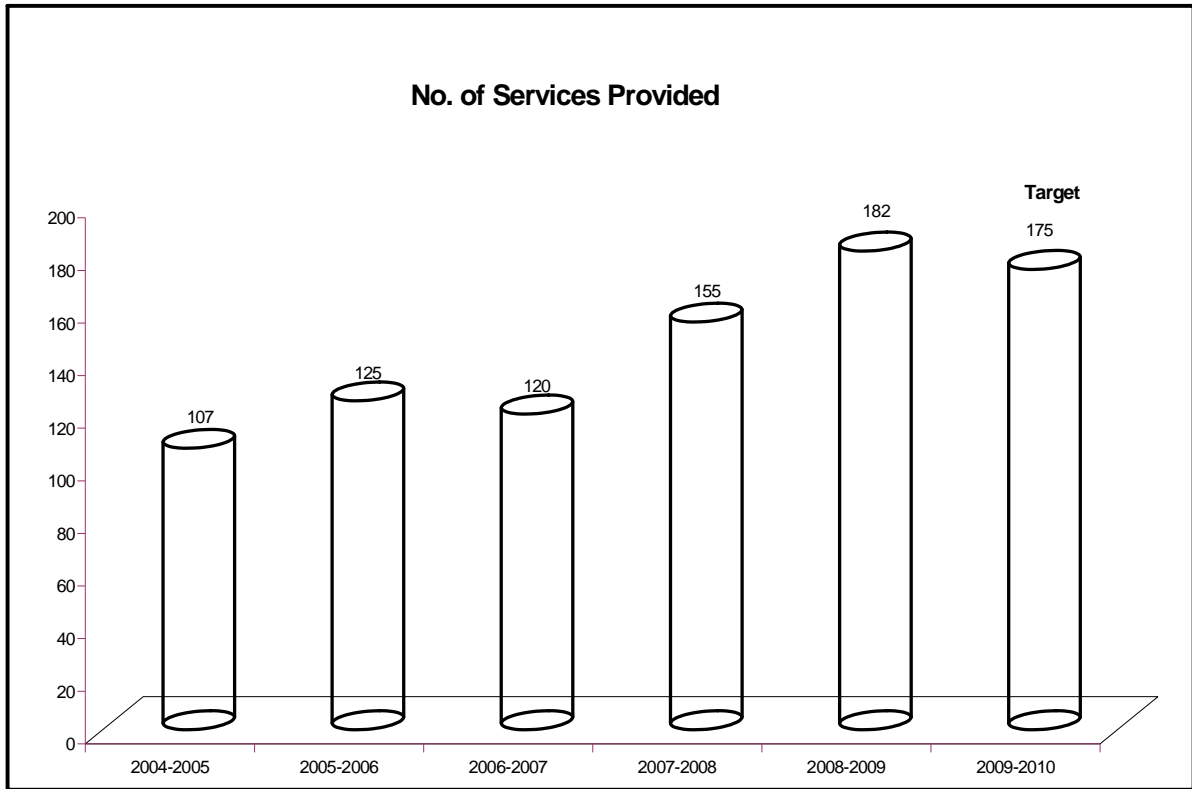


**GRAPH - 5**



**GRAPH - 6**

# ELECTRONICS SERVICE & TRAINING CENTRE



**GRAPH - 7**

## **5. SPECIAL ACHIEVEMENTS / SERVICE RENDERED**

ESTC extended its outreach & conducted training programmes at distant places Noida and Delhi.

## **6. FUTURE PLANS (2009-2010)**

- Establish at least 10 new Franchise Centres in Uttarakhand.
- Up gradation of Computer Training Facilities.
- Up gradation of Telecommunication training and services facility.
- Up gradation of Library facility.
- Up gradation of PCB Design & Manufacturing Training & Service facilities.
- Up gradation of Skill Development Training Facilities in Tool Room.
- Expansion of consultancy services in Computers / Electronics area.
- Expansion of service facilities to Industrial units including software development & prototype development of electronic instruments.
- Expanding outreach of ESTC into distant areas of other states.
- Launch training programmes for foreign participants.
- Launch training programmes in Microcontroller.

**7. UTILIZATION OF PLAN FUNDS (Highlighting new facilities created, if any)  
The utilisation of Plan Funds has been as under :-**

<b>1. Unspent balance from the previous year</b>	<b>:</b>	<b>43.00</b>
<b>2. Grants received during the year</b>	<b>:</b>	<b>150.00</b>
<b>3. Grants utilised during the year</b>	<b>:</b>	<b>145.00</b>
<b>4. Carried forward to the next financial year</b>	<b>:</b>	<b>48.00</b>

**New Facilities**

Following facilities have been created in 2008 - 2009.

- i. Heat Treatment training facilities
- ii. Expansion of Mechanical Workshop / Tool Room
- iii. Expansion of Internet facilities.
- iv. Expansion of PCB & Telecom labs.
- v. Upgradation of Computer Software & Hardware facilities.
- vi. Mirocontroller training facilities.

**LIST OF MACHINERY & EQUIPMENT PROCURED  
FROM 01<sup>st</sup> APRIL 2008 TO 31<sup>st</sup> MARCH 2009**

<b>S.No.</b>	<b>Name of the Item</b>	<b>Qty.</b>
1.	Window AC 0.8 Ton	04 Nos.
2.	Colour TV 21" with Stabilizer	01 No.
3.	Lathe Machine	06 Nos.
4.	Universal Milling Machine	03 Nos.
5.	Bench Grinder	01 No.
6.	Taper Turning Attachment	01 No.
7.	Computer Chair	30 Nos.
8.	Computer Table	15 Nos.
9.	Desk Top System with 17" TFT	30 Nos.
10.	Set Peripherals (HDD, Mother Board, Graphics Card, RAM, Keyboard, Mouse, Lane Card Cabinet etc.)	04 Nos.
11.	Laptop	02 Nos.
12.	Router	02 Nos.
13.	24 Port 3 Layer Switch	02 Nos.
14.	Multimedia LCD Projector	04 Nos.
15.	Compressor	02 Nos.

16.	Hardening Furnace	01 No.
17.	Tempring Furnace	01 No.
18.	Multiple Output Power Supply	10 Nos.
19.	CRO 30 Mz. Dual Trace Microcontroller based	10 Nos.
20.	Function Generator 20 MHz	10 Nos.
21.	Bread Board Trainers	05 Nos.
22.	PCB Drill Machine (Manual)	04 Nos.
23.	Software Window Vista	20 Users
24.	Software Window CAL	20 Users
25.	Software Window Server 2008	01 User
26.	Software Mcaffe Up-gradation	51 Users
27.	HP Printer Laserjet	03 Nos.
28.	Geyser for Guest House	03 Nos.
29.	Aluminum Window for Guest House	11 Nos.
30.	Sheesham Wooden Door	10 Nos.
31.	Double Bed Sheesham Wood	03 Nos.
32.	Coire Mattress for Guest House	06 Nos.



**9. DURING THE YEAR 2008–09, THE FOLLOWING MEETINGS WERE CONDUCTED :**

**GOVERNING COUNCIL MEETING**

38<sup>th</sup> G.C. Meeting was held on 8<sup>th</sup> August 2008  
and 39<sup>th</sup> G.C. Meeting was held on  
25<sup>th</sup> March 2009.

**ANNUAL GENERAL MEETING**

21<sup>st</sup> Annual General Meeting was  
held on 8<sup>th</sup> August 2008

**FINANCIAL RESULTS :**

The audited accounts of ESTC for the financial year 2008-09 are enclosed herewith.

## 10. LIST OF GOVERNING COUNCIL MEMBERS.

### I Representatives of Central Government

1. Additional Secretary  
and  
Development Commissioner (MSME),  
Ministry of Micro, Small & Medium Enterprises  
Govt. of India  
7<sup>th</sup> floor, 'A' Wing  
Nirman Bhawan  
New Delhi – 110108 - President of the  
Society & Chairman  
Governing Council
2. Joint Secretary (MSME)  
Ministry of Micro, Small & Medium Enterprises  
Govt. of India  
Udyog Bhawan  
New Delhi – 110011 - Member
3. Additional Development Commissioner (Electx.)  
/alternate AIA or Director  
O/o of DC (MSME)  
Ministry of Micro, Small & Medium Enterprises  
Govt. of India, 7<sup>th</sup> floor, 'A' Wing  
Nirman Bhawan  
New Delhi – 110108 - Member
4. Director / Under Secretary  
I.F. Wing,  
Ministry of Micro, Small & Medium Enterprises  
Udyog Bhawan, New Delhi – 110011 - Member
5. Head, E-Learning  
Department of Information Technology,  
Ministry of Communication & IT,  
Electronics Niketan, 6, CGO Complex  
Lodhi Road, New Delhi - 110003 - Member
6. Director (NEB)  
Deptt. of Science & Technology  
Technology Bhavan,  
New Delhi - 110016 - Member

### II Representatives of Uttarakhand Government

7. Secretary (IT & Planning)  
Govt. of Uttarakhand,  
Dehradun Sachivalaya  
Dehradun (Uttarakhand) - Member

- |    |   |   |        |
|----|---|---|--------|
| 8. | Secretary & Director (Industries)<br>Govt. of Uttarakhand,<br>Dehradun Sachivalaya<br>Dehradun (Uttarakhand)        | - | Member |
| 9. | Principal Secretary & Commissioner<br>(Social Welfare)<br>Govt. of Uttarakhand,<br>Dehradun Sachivalaya<br>Dehradun | - | Member |

### **III Representatives of Institutions**

- |     |  |   |        |
|-----|--|---|--------|
| 10. | Head,<br>National Small Industry Corporation,<br>Technical Service Centre,<br>Okhla Industrial Estate, New Delhi<br><b>Alternate General Manager</b><br>National Small Industry Corporation<br>Technical Service Centre, Hyderabad | - | Member |
| 11. | Director<br>Advance Training Institute (ATI)<br>for Electronics & process Instrumentation,<br>Dehradun (Uttarakhand)   | - | Member |
| 12. | Director<br>Electroni Regional Test Laboratory (North)<br>Ministry of Communication & IT,<br>Okhla Industrial Estate, Phase-II, New Delhi  | - | Member |

### **IV Representatives of Association / Industry**

- |     |   |   |                    |
|-----|---|---|--------------------|
| 13. | President<br>Kumaon Small Scale Entrepreneurs Association,<br>Bajpur Road,<br>Kashipur<br>U.S.Nagar (Uttarakhand)   | - | Member             |
| 14. | President<br>Industries Association of Uttarakhand<br>C/o Satya Industries, Mohabewala<br>Industrial Area, Dehradun | - | Member             |
| 15. | Principal Director<br>MSME-TDC (ESTC)<br>Ramnagar   | - | Member<br>Convener |

**MSME - TECHNOLOGY DEVELOPMENT CENTRE RAMNAGAR  
ELECTRONICS SERVICE & TRAINING CENTRE**

**(A Government of India Society)**

**FINANCIAL STATEMENTS**

**(For the year ending 31 March 2009)**

**KANIYA , RAMNAGAR -244 715, DISTT. NAINITAL (UTTARAKHAND)**

**Phone Nos. 05947-251201,251294, 251530, 255951 Tele Fax-05947-251294**

Vinay Kusum Jain & Co.  
Chartered Accountants

Ph.(05947) 276493, 9412013074  
192, Avas Vikas Colony,  
Kashipur-244713  
(Uttarakhand)

**AUDITOR'S REPORT**

**TO THE MEMBERS,  
ELECTRONICS SERVICE & TRAINING CENTRE  
KANIYA, RAMNAGAR DISTT.NAINITAL  
(UTTARAKHAND)**

We have audited the attached Balance Sheet of the **ELECTRONICS SERVICE & TRAINING CENTRE, KANIYA, RAMNAGAR DISTT.NAINITAL (UTTARAKHAND)** as at **31<sup>st</sup> March, 2009** and also the attached Income & Expenditure Account for the year ended on that date and report that :

1. These financial statements are the responsibility of the Society's management. Our responsibility is to express opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statements and audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.
3. Further to our comments in annexure, we state that :
  - (a) We have examined the books of account produced before us by the management of the Society and have obtained from them, the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of our audit.
  - (b) In our opinion, and to the best of our information and according to the explanations given to us, the said accounts together with the Schedules 1 to 13 annexed there to and subject to notes contained specially mentioned in Schedule-13 Para No. 8 to 11 therein give a true and fair view :
    - (i) In so far as it relates to the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2009, and ;
    - (ii) In so far as it relates to the Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date.

**For VINAY KUSUM JAIN & CO.  
CHARTERED ACCOUNTANTS**

**Sd./-  
(VINAY K. JAIN)  
F.C.A.**

**PLACE : RAMNAGAR  
DATED : 18 JUNE 2009**

**ELECTRONICS SERVICE & TRAINING CENTRE  
KANIYA, RAMNAGAR DISTT.-NAINITAL (UTTARAKHAND)**

**BALANCE SHEET AS AT 31 MARCH 2009**

(Amount - Rs.)

<b><u>CORPUS/CAPITAL FUND AND LIABILITIES</u></b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Corpus/Capital Fund	1	5,64,04,193	4,35,41,094
Reserves and Surplus	-	0	0
Earmarked / Endowment Funds	-	0	0
Secured Loans and Borrowings	-	0	0
Unsecured Loans and Borrowings	-	0	0
Deferred Credit Liabilities	-	0	0
Current Liabilities and Provisions	2	52,46,899	71,41,431
<b>TOTAL</b>		<b>6,37,51,092</b>	<b>5,06,82,525</b>
<b><u>ASSETS</u></b>			
Fixed Assets	3	3,03,97,469	2,99,94,112
Investments-From Earmarked/Endowments Fund	-	0	0
Investments - Others	-	0	0
Currents Assets-Loans, Advances etc.	4	3,12,53,623	2,06,88,413
Miscellaneous Expenditure (to the extent not written off or adjusted)	-	0	0
Excess of Expenditure over Income	-	0	0
<b>TOTAL</b>		<b>6,37,51,092</b>	<b>5,06,82,525</b>
Significant Accounting Policies	12		
Contingent Liabilities and Notes on Accounts	13		

Notes and Schedules attached form an Integral part of the Balance Sheet.

**AUDITOR'S REPORT**

As per our separate report annexed

Sd/-  
(Dham Singh)  
Scientific Officer/DDO

Sd/-  
(S.V.Singh)  
Principal Director

for VINAY KUSUM JAIN & CO.  
CHARTERED ACCOUNTANTS

PLACE : RAMNAGAR  
DATED : 18 JUNE 2009

Sd/-  
(VINAY K. JAIN)  
F.C.A.

**ELECTRONICS SERVICE & TRAINING CENTRE  
KANIYA, RAMNAGAR DISTT.-NAINITAL (UTTARAKHAND)**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED 31 MARCH 2009**

(Amount - Rs.)

<b>INCOME</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Income from Sales / Services	5	13,95,813	11,38,614
Grants/Subsidies	6	21,00,000	0
Fees / Subscriptions	7	1,91,07,350	1,25,22,050
Income from investments (Income on Invest, from earmarked/endow. Funds transferred to Funds)	-	0	0
Income from Royalty, Publication etc.	-	0	0
Interest Earned	8	14,57,467	6,52,903
Other Income	9	2,95,961	2,35,940
Increase/(decrease) in stock of Finished goods and works-in-progress	-	0	0
<b>Total (A)</b>		<b>2,43,56,591</b>	<b>1,45,49,507</b>
<b>EXPENDITURE</b>			
Establishment Expenses	10	1,11,80,361	70,53,363
Other Administrative Expenses etc.	11	52,02,097	40,80,925
Expenditure on Grants, Subsidies etc.	-	0	0
Interest	-	0	0
Gratuity and Leave Encashment	-	0	0
Depreciation (Net Total at the year-end-corresponding to Schedule 3)		80,11,034	76,76,552
<b>Total (B)</b>		<b>2,43,93,492</b>	<b>1,88,10,840</b>
Balance being excess of Expenditure over Income (A-B)		36,901	42,61,333
Transfer to Special Reserve (Specify each)		0	0
Transfer to / from General Reserve		0	0
BALNCE BEING SURPLUS (DEFICIT) CARRIED TO CAPITAL FUND		36,901	42,61,333
SIGNIFICANT ACCOUNTING POLICIES	12		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	13		

**AUDITOR'S REPORT**

As per our separate report annexed

Sd/-  
(Dham Singh)  
Scientific Officer/DDO

Sd/-  
(S.V.Singh)  
Principal Director

for VINAY KUSUM JAIN & CO.  
CHARTERED ACCOUNTANTS

PLACE : RAMNAGAR  
DATED : 18 JUNE 2009

Sd/-  
(VINAY K. JAIN)  
F.C.A.

**ELECTRONICS SERVICE & TRAINING CENTRE  
KANIYA, RAMNAGAR DISTT.-NAINITAL (UTTARAKHAND)**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2009**

**(Amount - Rs.)**

	<b>Current Year</b>	<b>Previous Year</b>
<b>SCHEDULE:1-CORPUS/CAPITAL FUND</b>		
Balance as at the beginning of the year	4,35,41,094	3,78,02,427
Add : Contribution towards Corpus/Capital Fund	0	0
Add : Grant-in-aid from Govt.	1,50,00,000	1,00,00,000
Add : Grant-in-aid from Others	0	0
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	- 36,901	-42,61,333
	0	0
<b>BALANCE AS AT THE YEAR - END</b>	<b>5,85,04,193</b>	<b>4,35,41,094</b>

**ELECTRONICS SERVICE & TRAINING CENTRE  
KANIYA, RAMNAGAR DISTT.-NAINITAL (UTTARAKHAND)**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2009**

**(Amount - Rs.)**

<b>SCHEDULE:2-CURRENT LIABILITIES AND PROVISIONS</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>A. CURRENT LIABILITIES</b>		
1. Acceptances	0	0
2. Sundry Creditors :		
a) For Goods	0	0
b) Others (Advance for Training)	48,45,000	67,65,000
3. Advance Received (ESTC-ACEL & STAFF)	3,96,839	3,74,837
4. Interest accrued but not due on		
a) Secured Loans/borrowings	0	0
b) Unsecured Loans/borrowings	0	0
5. Statutory Liabilities :		
a) Overdue	0	0
b) Others (Bank Charges)	2,360	1,594
6. Other Current Liabilities	2,700	0
<b>TOTAL (A)</b>	<b>52,46,899</b>	<b>71,41,431</b>



**ELECTRONICS SERVICE & TRAINING CENTRE**  
**KANIYA, RAMNAGAR DISTT. - NAINITAL (UTTARAKHAND)**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2009**

(Amount - Rs.)

	Current Year	Previous Year
<b>SCHEDULE 4 - CURRENT ASSETS, LOANS, ADVANCES ETC.</b>		
<b>A. CURRENT ASSETS</b>		
<b>1. <u>Inventories</u> :</b>		
a) Stores and Spares	0	0
b) Loose Tools	0	0
c) Stock - in - trade	0	0
- Finished Goods	0	0
- Work-in-progress	0	0
- Raw Materials	0	0
<b>2. <u>Sundry Debtors</u> :</b>		
a) Debts Outstanding for a period exceeding six months	0	0
b) Others	0	0
<b>3. <u>Cash balances in hand</u> (including cheques/drafts and imprest)</b>	91,805	1,00,149
<b>4. <u>Bank Balances</u> :</b>		
a) <b><u>With Scheduled Banks</u> :</b>		
- On current accounts	0	0
- On Deposit Accounts (includes margin money)	3,13,50,000	1,84,00,000
- On Savings Accounts	12,97,801	16,01,502
b) <b><u>With non-Scheduled Banks</u> :</b>		
- On current accounts	0	0
- On deposit accounts (includes margin money)	0	0
- On saving accounts	0	0
<b>5. Post Office - Saving Account</b>	0	0
<b>TOTAL</b>	<b>3,27,39,606</b>	<b>2,01,01,651</b>

**ELECTRONICS SERVICE & TRAINING CENTRE**  
**KANIYA, RAMNAGAR DISTT. - NAINITAL (UTTARAKHAND)**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR**  
**ENDED 31 MARCH 2009**

(Amount - Rs.)

SCHEDULE 4-CURRENT ASSETS, LOANS ADVANCES etc. (Contd.)	Current Year	Previous Year
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>		
<b>1. <u>Loans :</u></b>		
a) Staff	0	0
b) Other Entities engaged in activities/objectives similar to that of the Entity	0	0
c) Other (DAVP)	0	3,34,162
<b>2. <u>Advance and other amounts recoverable in cash or in kind or for value to be received :</u></b>		
a) On Capital Account	1,26,904	1,26,904
b) Pre Payments (CRR-VRS)	0	0
c) Others	4,87,113	1,25,696
<b>3. <u>Income Accrued :</u></b>		
a) On Investments from Earmarked/Endowment Funds	0	0
b) On Investments -Others	0	0
c) On Loans and Advances	0	0
d) Others (includes income due unrealised - Rs.....)	0	0
<b>4. <u>Claims Receivable</u></b>	0	0
<b>TOTAL (B)</b>	<b>6,14,017</b>	<b>5,86,762</b>
<b>TOTAL (A+B)</b>	<b>3,33,53,623</b>	<b>2,06,88,413</b>

**ELECTRONICS SERVICE & TRAINING CENTRE**  
**KANIYA, RAMNAGAR DISTT. - NAINITAL (UTTARAKHAND)**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2009**

(Amount - Rs.)

	Current Year	Previous Year
<b>SCHEDULE 5 - INCOME FROM SALES / SERVICES</b>		
<b>1. <u>Income from Sales</u></b>		
a) Sale of Finished Goods	0	0
b) Sale of Raw Material	0	0
c) Sale of Scraps	0	56,800
<b>2. <u>Income from Services</u></b>		
a) Labour and Processing Charges	0	0
b) Professional / Consultancy Services	0	0
c) Agency Commission and Brokerage	0	0
d) Maintenance Services (Equipment/ Property)	0	0
e) Others (Specify)	0	0
f) Services	13,95,813	10,81,814
<b>TOTAL</b>	<b>13,95,813</b>	<b>11,38,614</b>

<b>SCHEDULE 6 - GRANTS / SUBSIDIES</b> (Irrevocable Grants & Subsidies Received)		
1. Central Government	21,00,000	0
2. State Government(s)	0	0
3. Government Agencies	0	0
4. Institutions / Welfare Bodies	0	0
5. International Organisations	0	0
6. Other (Specify)	0	0
<b>TOTAL</b>	<b>s21,00,000</b>	<b>0</b>

**ELECTRONICS SERVICE & TRAINING CENTRE**  
**KANIYA, RAMNAGAR DISTT. - NAINITAL (UTTARAKHAND)**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2009**

(Amount - Rs.)

	Current Year	Previous Year
<b>SCHEDULE 7 - FEES / SUBSCRIPTION</b>		
1. Entrance Fees	0	0
2. Annual Fees/Subscriptions	1,91,07,350	1,25,22,050
3. Seminar / Program Fees	0	0
4. Consultancy Fees	0	0
5. Others (Specify)	0	0
<b>TOTAL</b>	<b>1,91,07,350</b>	<b>1,25,22,050</b>

Note : Accounting Policies towards each item are to be disclosed.

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD /  
YEAR ENDED 31 MARCH, 2009**

(Amount - Rs.)

	Current Year	Previous Year
<b>SCHEDULE 8 - INTEREST EARNED</b>		
<b>1) On Term Deposits :</b>		
a) With Scheduled Banks	14,33,569	6,21,416
b) With Non-Scheduled Banks	0	0
c) With Institutions	0	0
d) Others	0	0
<b>2) On Savings Accounts :</b>		
a) With Schedules Banks	23,577	31,487
b) With Non - Scheduled Banks	0	0
c) Post Office Savings Accounts	0	0
d) Others	0	0
<b>3) On Loans :</b>		
a) Employees / Staff	321	0
b) Others	0	0
<b>4) Interest on Debtors and Other Receivables</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>14,57,467</b>	<b>6,52,903</b>

**ELECTRONICS SERVICE & TRAINING CENTRE**  
**KANIYA, RAMNAGAR DISTT. - NAINITAL (UTTARAKHAND)**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR**  
**ENDED 31 MARCH 2009**

(Amount - Rs.)

	Current Year	Previous Year
<b>SCHEDULE 9 - OTHER INCOME</b>		
1. Profit on Sale / disposal of Assets :		
a) Owned assets	0	0
b) Assets acquired out of grants, or received free of cost	0	0
2. Export Incentives realized	0	0
3. Fees for Miscellaneous Services	0	0
4. Miscellaneous Income	2,95,961	2,35,940
<b>TOTAL</b>	<b>2,95,961</b>	<b>2,35,940</b>

	Current Year	Previous Year
<b>SCHEDULE 10 - ESTABLISHMENT EXPENSES</b>		
a) Salaries and Wages	95,01,875	60,14,521
b) Allowances and Bonus	5,59,272	2,91,939
c) Contribution to Provident Fund	10,25,542	6,62,902
d) Contribution to Other Fund (specify)	0	0
e) Staff Welfare Expenses	0	0
f) Expenses on Employees' Retirement and Technical Benefits.	93,672	84,001
g) Others (specify) Security Charges	0	0
<b>TOTAL</b>	<b>1,11,80,361</b>	<b>70,53,363</b>

**ELECTRONICS SERVICE & TRAINING CENTRE**  
**KANIYA, RAMNAGAR DISTT. - NAINITAL (UTTARANCHAL)**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR**  
**ENDED 31 MARCH 2009**

(Amount - Rs.)

<b>SCHEDULE 11- OTHER ADMINISTRATIVE EXPENSES ETC.</b>	<b>Current Year</b>	<b>Previous Year</b>
a. Labour and processing expenses	0	0
b. Electricity and Power	5,00,876	7,92,820
c. Water charges	59,094	55,485
d. Insurance on plant, machinery & Building	22,748	29,029
e. Repairs and maintenance on plant and machinery	2,22,661	1,40,095
f. Vehicles Repair and Maintenance	1,10,671	81,157
g. Postage, Telephone and Communication Charges	86,010	1,15,726
h. Printing and Stationary	1,37,191	1,08,525
i. Traveling and Conveyance Expenses	1,87,440	96,408
j. Expenses on Seminar / Workshops	18,935	0
k. Meeting Expenses	51,370	18,003
l. Expenses on Fees (staff developments)	6,000	0
m. Auditors Remuneration	7,500	6,740
n. Legal Consultant Charges	1,03,750	48,560
o. Training Exp. ESTC Officers	0	20,000
p. Advertisement and Publicity	2,53,169	1,26,434
q. News Paper & Periodicals	6,884	7,250
r. Office Misc Expenses	39,760	28,404
s. Professional Charges	2,77,166	2,55,277
t. Medical Expenses	0	0
u. L.T.C. Expenses	15,376	17,420
v. Security Expenses	1,31,747	1,45,004
w. Training Expenses	19,74,437	13,11,971
x. Development Expenses for Software	0	0
y. C.R.R. (VRS) Scheme Exp.	9,72,660	6,71,890
z. Liveries & Uniforms	16,652	4,727
<b>TOTAL</b>	<b>52,02,097</b>	<b>40,80,925</b>

**ELECTRONICS SERVICE & TRAINING CENTRE**  
**KANIYA, RAMNAGAR DISTT. - NAINITAL (UTTARAKHAND)**

**RECEIPTS AND PAYMENTS THE PERIOD / YEAR ENDED 31 MARCH 2009**

(Amount - Rs.)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<b><u>I. Opening Balance</u></b>					
Cash in hand	1,00,149	80,857	<b><u>I. Expenses</u></b>		
<b>Bank Balances</b>			a) Establishment Expenses (corresponding to Schedule 10)	1,11,80,361	70,53,363
a) In saving account PNB-3083	5,75,065	7,64,313	b) Administrative Expenses (corresponding to Schedule 11)	52,02,097	40,80,925
b) In saving account PNB-3442	7,89,776	1,97,309			
c) In saving account PNB-3740	94,984	2,28,967	<b><u>II. Payments made against funds for various projects</u></b>		
d) In saving account SBI-50196	78,403	78,403	(Name of the fund or project should be shown alongwith the particulars of payments made for each project)	0	0
e) In saving account SBI-50063	65,008	45,835			
f) In deposit accounts	1,84,00,000	93,50,000	<b><u>III. Investments and deposits made</u></b>		
<b><u>II. Grants Received</u></b>			Out of Earmarked / Endowment funds	0	0
a) From Government of	1,50,00,000	1,00,00,000	Out of own funds (Investments- other)	0	0
b) From Government of India 6PC Arrears	21,00,000	0			
c) From other sources (details) (Grants for capital & revenue exp. To be shown separately)	0	0	<b><u>IV. Expenditure on Fixed Assets &amp; Capital Work-in- -progress</u></b>		
<b><u>III. Income on Investments from</u></b>			Purchase of Fixed Assets	84,14,391	93,97,883
a) Earmarked /Endow. Funds	0	0	Expenditure on Capital Work-in-Progress	0	0
b) Own Funds (Other Investments)	0	0	<b><u>V. Refund of surplus money/ Loans</u></b>		
<b><u>IV. Interest Received</u></b>			To the Government of India	0	0
a) On Bank Deposits	14,57,146	6,52,903	To the State Government	0	0
b) Loans, Advances etc.	321	0	To other providers of funds	0	0
<b><u>V. Other Receipts(Specify)</u></b>			<b><u>VI. Finance Charges (Interest)</u></b>	0	0
a) Advance adjusted to employees	1,11,05,708	1,44,16,324	<b><u>VII. Other Paymetns (Specify)</u></b>		
b) Advance adjusted to suppliers	0	0	a) Advance adjusted to employees	1,30,29,229	90,75,383
c) Advance adjusted to others	0	0	b) Advance adjusted to suppliers	0	0
<b><u>VI. Amount Borrowed</u></b>	0	0	c) Advance adjusted to others	0	0
<b><u>VII. Any other receipts (give details)</u></b>			<b><u>VIII. Closing Balances</u></b>		
1. Training Fee	1,91,07,350	1,25,22,050	Cash in hand	91,805	1,00,149
2. Services	13,95,813	11,38,614	Bank Balances		
3. Misc. Receipts	2,95,961	2,35,940	In saving account PNB-0130832	6,07,450	5,75,065
			In saving account PNB-0134421	85,274	7,89,776
			In saving account PNB-0137400	4,78,232	94,984
			In saving account SBI-50196	83,242	78,403
			In Saving account PNB-5247	43,603	65,008
			In Deposit account - FDR	3,13,50,000	1,84,00,000
<b>TOTAL</b>	<b>7,05,65,684</b>	<b>4,97,11,207</b>		<b>7,05,65,684</b>	<b>4,97,11,207</b>

# **ELECTRONICS SERVICE & TRAINING CENTRE**

**KANIYA, RAMNAGAR DISTT-NAINITAL (UTTARAKHAND)**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED  
31 MARCH 2009**

## **SCHEDULE 12 – 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**

- 2.1 Store and Spares (including machinery spares) are valued at cost. – N.A.
- 2.2 Raw materials, semi-finished goods and finished goods are valued at lower of cost and net realizable value. The costs are based on weighted average cot. Cost of finished goods and semi-finished goods is determined by considering material, labour and related overheads.- N.A.

### **3. INVESTMENTS**

- 3.1 Investments classified as “long term investments” are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.
- 3.2 Investments classified as “Current” are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis.
- 3.3 Cost includes acquisition expenses like brokerage, transfer stamps.

### **4. EXCISE DUTY**

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

### **5. FIXED ASSETS**

- 5.1 Fixed Assets are stated at cost of acquisition inclusive freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses (including interest on loans for specific project prior to its completion), form part of the value of the assets capitalized.
- 5.2 Fixed Assets received by way of non-monetary grants, (other than towards the Corpus Fund), are capitalized at values stated, by corresponding credit to Capital Reserve.- NIL

### **6. DEPRECIATION**

- 6.1 Depreciation is provided on written down value method as per rates specified in the Income-tax Act, 1961 as amended upto date.

# ELECTRONICS SERVICE & TRAINING CENTRE

KANIYA, RAMNAGAR DISTT-NAINITAL(UTTARAKHAND)

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD /YEAR ENDED  
31 MARCH 2009

## **SCHEDULE 12 – SIGNIFICANT ACCOUNTING POLICIES (Illustrative)** – Contd.

6.2 In respect of additions to / deductions from fixed during the year, depreciation is considered for full year basis.

6.3 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. - NIL

### **8. ACCOUNTING FOR SALES**

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

### **9. GOVERNMENT GRANTS/ SUBSIDIES**

9.1 Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.- NIL

9.2 Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets. - NIL

9.3 Government grants/subsidy are accounted on realization basis.

### **10. FOREIGN CURRENCY TRANSACTIONS**

10.1 Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction. - NIL

10.2 Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain / loss is adjusted to cost of fixed assets, if the foreign currency liability relates to fixed assets, and in other cases is considered to revenue. - NIL

### **11. LEASE**

Lease rentals are expensed with reference to lease terms. - NIL

### **12. RETIREMENT BENEFITS**

12.1 During the year liability towards gratuity payable on death/retirement of employees have been made on accrued based on actuarial valuation for Rs.NIL.

12.2 During the year provision for accumulated leave encashment benefit to the employees have been made on accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end for Rs.NIL.

# **ELECTRONICS SERVICE & TRAINING CENTRE**

**KANIYA, RAMNAGAR DISTT-NAINITAL(UTTARAKHAND)**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD /YEAR ENDED  
31 MARCH 2009**

## **SCHEDULE 13 – CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative)**

### **1. CONTINGENT LIABILITIES**

- 1.1 Claims against the Entity not acknowledged as debts – Rs. Nil (Previous year Rs. Nil).
- 1.2 In respect of :
  - Bank guarantees given by / on behalf of the Entity – Rs.Nil (Previous year Rs. Nil ).
  - Letters of Credit opened by Bank of behalf of the Entity - Rs.Nil (Previous year Rs. Nil).
  - Bills discounted with banks Rs. Nil (Previous year Rs. Nil).
- 1.3 Disputed demands in respect of :
  - Income -tax Rs. Nil (Previous year Rs. Nil)
  - Sales-tax Rs. Nil (Previous year Rs. Nil).
  - Municipal Taxes. Rs.Nil (Previous year Rs. Nil)
- 1.4 In respect of claims from parties for non – execution of orders, but contested by the Entity – Rs. Nil (Previous year Rs. Nil)

### **2. CAPITAL COMMITMENT**

Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances) Rs. Nil (Previous year Rs. Nil)

### **3. LEASE OBLIGATIONS**

Future obligations for rentals under finance lease arrangement for plant and machinery amount to Rs. Nil (Previous year Rs. Nil)

### **4. CURRENT ASSETS, LOANS AND ADVANCES**

In the opinion of the Management the current assets, loans and advances have on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

### **5. TAXATION**

In view of there being no taxable income under Income – tax Act 1961, no provision for Income tax has been considered necessary.

# ELECTRONICS SERVICE & TRAINING CENTRE

KANIYA, RAMNAGAR DISTT-NAINITAL(UTTARAKHAND)

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD /YEAR ENDED  
31 MARCH 2009

## SCHEDULE 13 – CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative)- Contd.

		(Amount – Rs.)	
6.	<u>FOREIGN CURRENCY TRANSACTIONS</u>	Current Year	Previous Year
6.1	<u>Value of Imports Calculated on C.I.F. Basis:</u>		
	- Purchase of finished Goods	N.A.	N.A.
	- Raw Material & components (Including in transit)	N.A.	N.A.
	- Capital Goods	N.A.	N.A.
	- Stores, Spares and Consumables	N.A.	N.A.
6.2	Expenditure in foreign currency :		
	a) Travel	NIL	NIL
	b) Remittances and Interest payment to Financial Institutions/Banks in Foreign Currency.	NIL	NIL
	c) Other expenditure :		
	- Commission on Sales	NIL	NIL
	- Legal and Professional Expenses	NIL	NIL
	- Miscellaneous Expenses	NIL	NIL
6.3	<u>Earnings:</u>		
	Value of Exports on FOB basis	NIL	NIL
6.4	<u>Remuneration to auditors:</u>		
	As Auditors	7500.00	6740.00
	- Taxation matters	NIL	NIL
	- For Management services	NIL	NIL
	- For certification	NIL	NIL
	Others	NIL	NIL
7.	Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.		
8.	Schedules 1 to 13 are annexed to and form an integral part of the Balance Sheet as at 31.03.2009 and the Income and Expenditure Account for the year ended on that date.		

# **ELECTRONICS SERVICE & TRAINING CENTRE**

**KANIYA, RAMNAGAR DISTT-NAINITAL(UTTARAKHAND)**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD /YEAR ENDED  
31 MARCH 2009**

## **SCHEDULE 13 – CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative)- Contd.**

8. There is a case pending with Uttaranchal Power Corporation and a liability of Rs. 5.42 lakh may arise in next year towards increase in electricity bill based on sanctioned load of 200 KVA Electricity bill.
9. Shri MM Negi, Technical Assistant was terminated from service of ESTC in the year 1994. The matter has not been concluded. Due to salary arrears of Rs. 14.50 lakh for the period 1994-2009 in his case, after finalisation of the matter corresponding liability may arise in the next year.
10. 4 persons ( Shri S.V. Singh, Shri Jay Prakash, Smt. Perma Lata Malan & Shri J. S. Bangari) are due for retirement within 4 years and a liability for a sum of Rs. 21.00 lakh may arise in the year 2013-2015.
11. A grant of Rs. 21.00 lakh an account of arrears of salary (6th Central Pay Commission) was received from DC (MSME) New Delhi.
12. Schedules 1 to 13 are annexed to and form an integral part of the Balance Sheet as at 31.3.2009 and the Income and Expenditure Account for the year ended on that date.