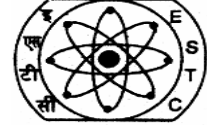


**MSME**

Micro, Small and Medium Enterprises  
सूक्ष्म लघु एवं मध्यम उद्यम



**सूक्ष्म, लघु, मध्यम उद्यमों के विकास के लिए**

**विद्युत सेवा एवं प्रशिक्षण केंद्र**

**एन.निता, रामनगर-244715**

**MSME-TECHNOLOGY DEVELOPMENT CENTRE**

**ELECTRONICS SERVICE & TRAINING CENTRE**

**(A GOVT. OF INDIA SOCIETY)**

**सूक्ष्म, लघु, मध्यम उद्यमों के लिए**  
**ANNUAL REPORT**  
**2007-2008**

**An ISO 9001:2000 Certified Organisation**

**सूक्ष्म, लघु, मध्यम उद्यमों के लिए**

**KANIYA, RAMNAGAR-244715, DISTT. NAINITAL (UTTARAKHAND)**

**सूक्ष्म उद्यमों के लिए** @Phone 05947 & 251201] 251294] 255951] 251530] Vyh QSI @Tele Fax 05947 & 251294

**सूक्ष्म उद्यमों के लिए** @Website%www.estcindia.com b&ey@E.mail: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' 'B' 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 01 day to 24 weeks 05 to 25  
& 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.

**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 2707 books and 22 periodicals.
- xii) Consultancy Cell - The Cell is operational since Jan. 2000.

#### 4. PERFORMANCE & ACHIEVEMENT

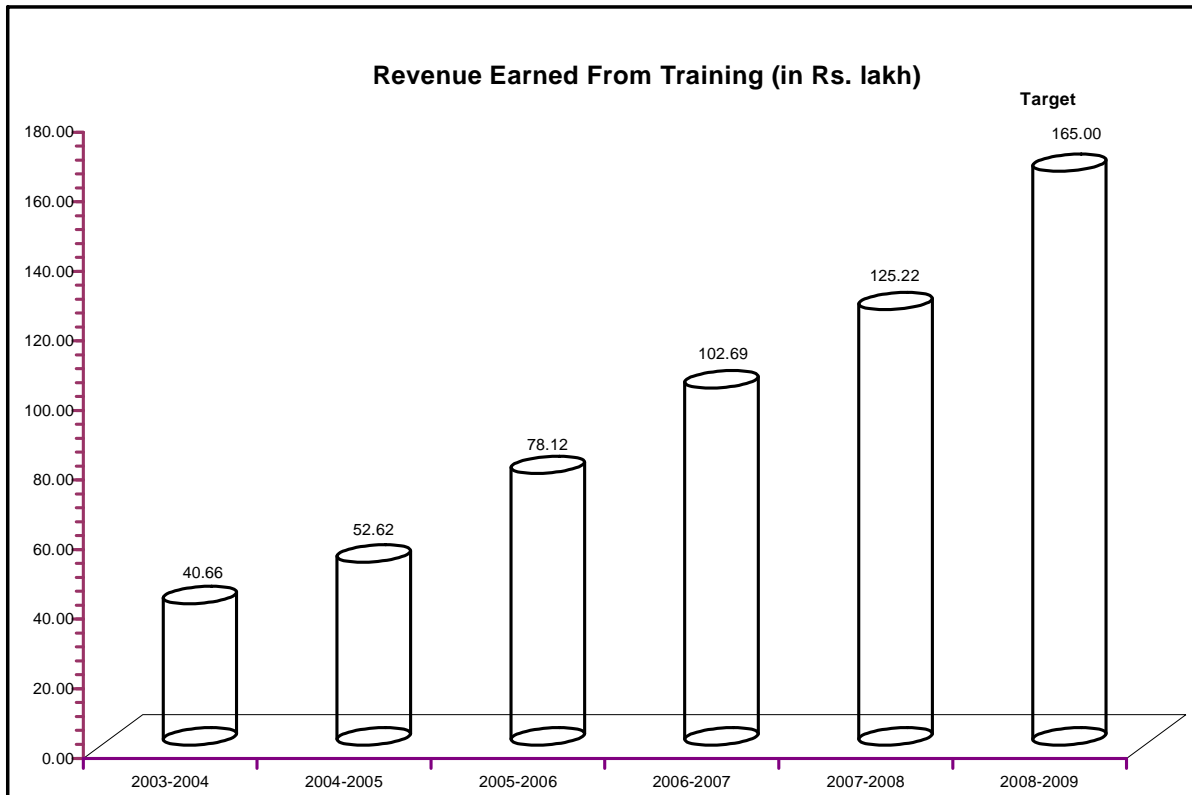
Overall performance of the Centre during the year was satisfactory. The cash recovery ratio of 131% was achieved during the year. The Graphs 1,2,3,4,5,6&7 show ESTC's progress in Training and Services for the last 5 years ending on 31<sup>st</sup> March 2008. The targets for 2008-09 are also shown in 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
2003-2004	67	514	24	68
2004-2005	83	717	106	107
2005-2006	103	981	125	125
2006-2007	95	1376	120	120
2007-2008	137	2135	155	155

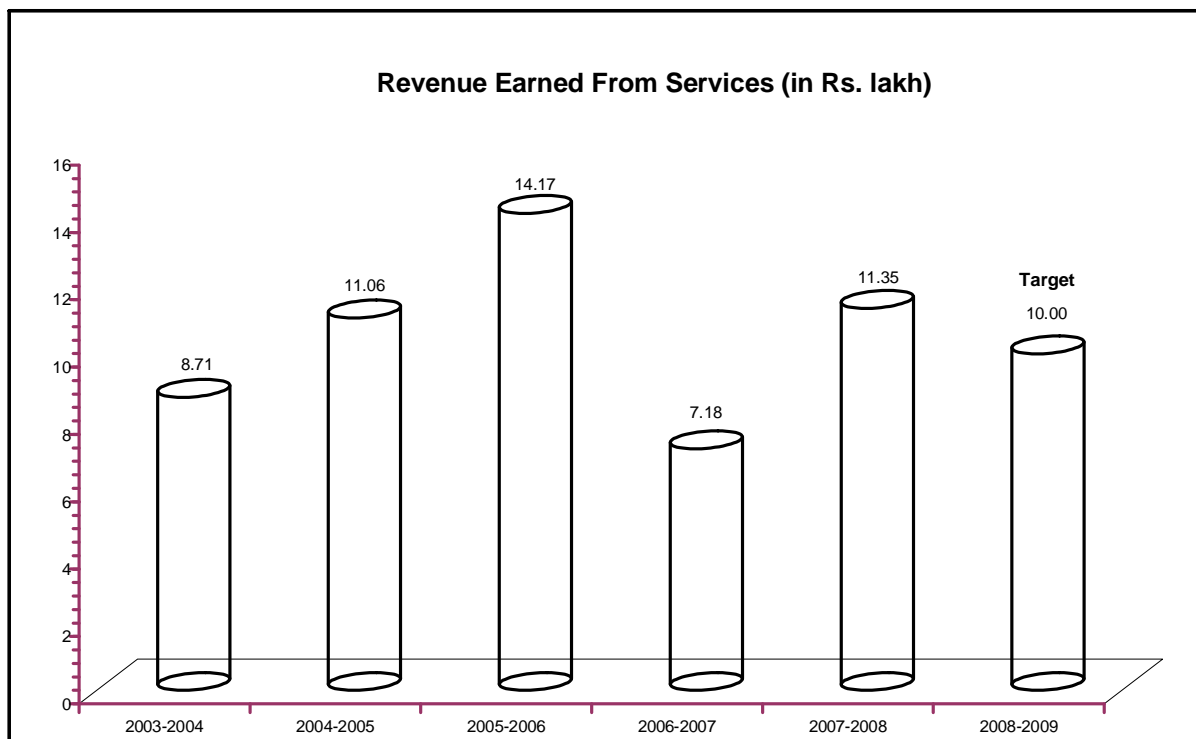
Year	Financial (Rs. in lakh)		
	Recurring Expenditure	Revenue Receipt	% Recovery
2003-2004	65.01	59.87	92%
2004-2005	67.14	70.91	106%
2005-2006	88.71	98.30	111%
2006-2007	93.64	115.62	123.5%
2007-2008	111.31	145.49	131%

Trainees Trained	2007-2008	2006-2007
Long Term Training (1 year or more)	382	269
Short Term Training	1753	1107
Representation of SC/ST & Women in Training		
SC Trainees	128	83
ST Trainees	167	66
Women Trainees	233	202

# ELECTRONICS SERVICE & TRAINING CENTRE

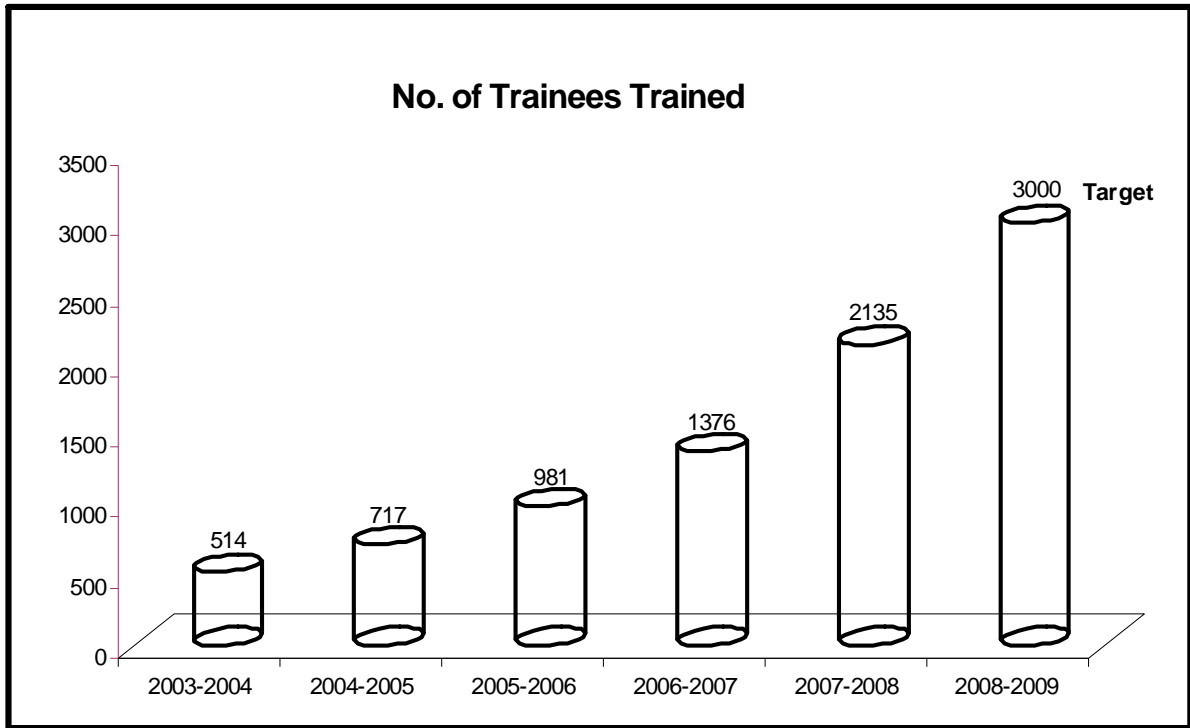


GRAPH - 1

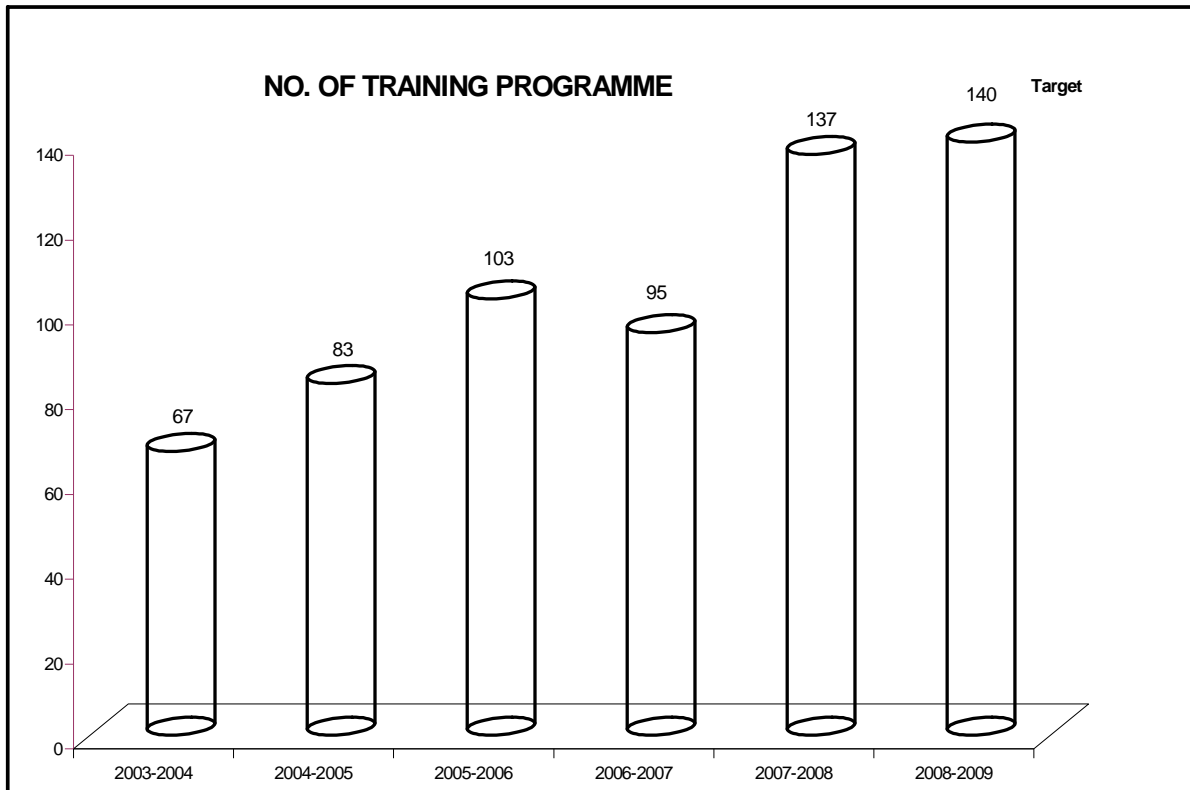


GRAPH - 2

# ELECTRONICS SERVICE & TRAINING CENTRE

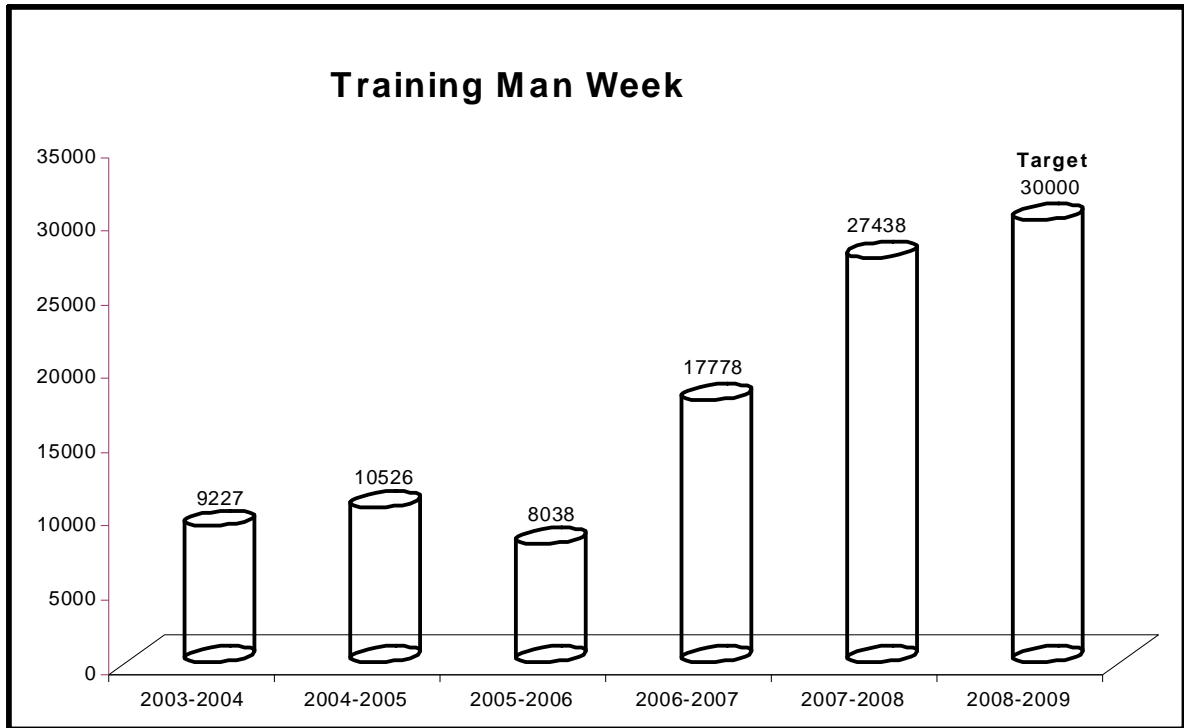


**GRAPH - 3**

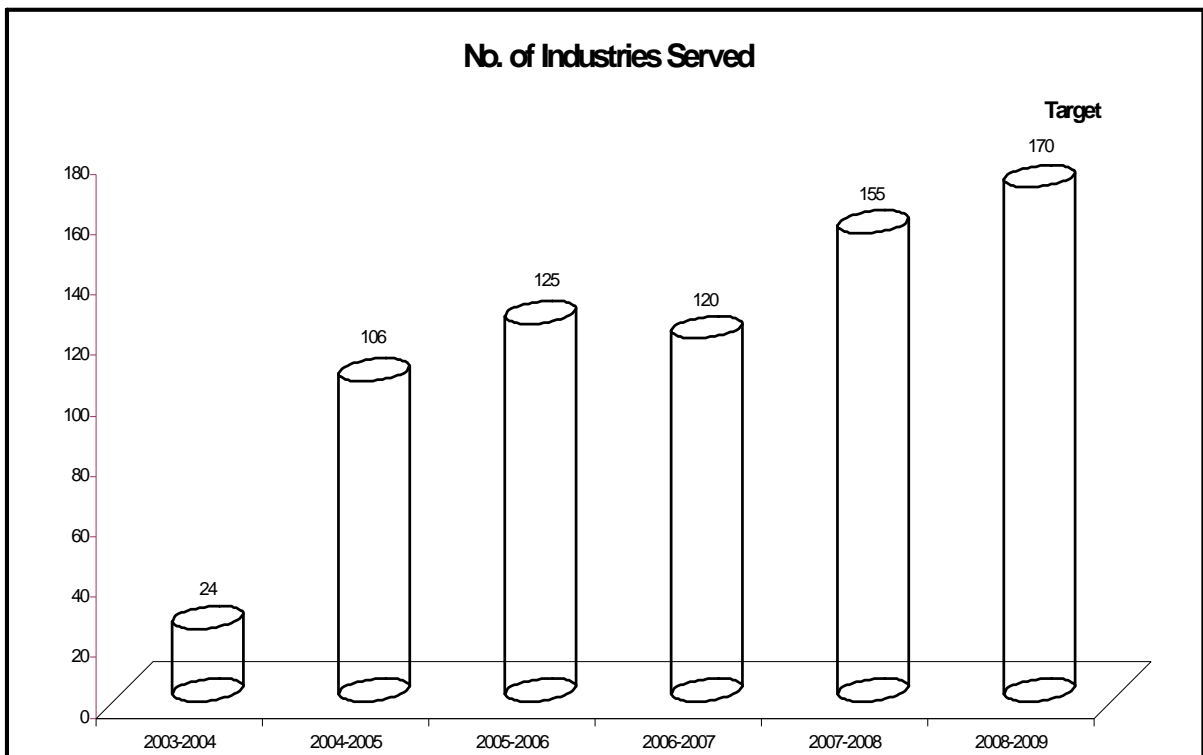


**GRAPH - 4**

# ELECTRONICS SERVICE & TRAINING CENTRE

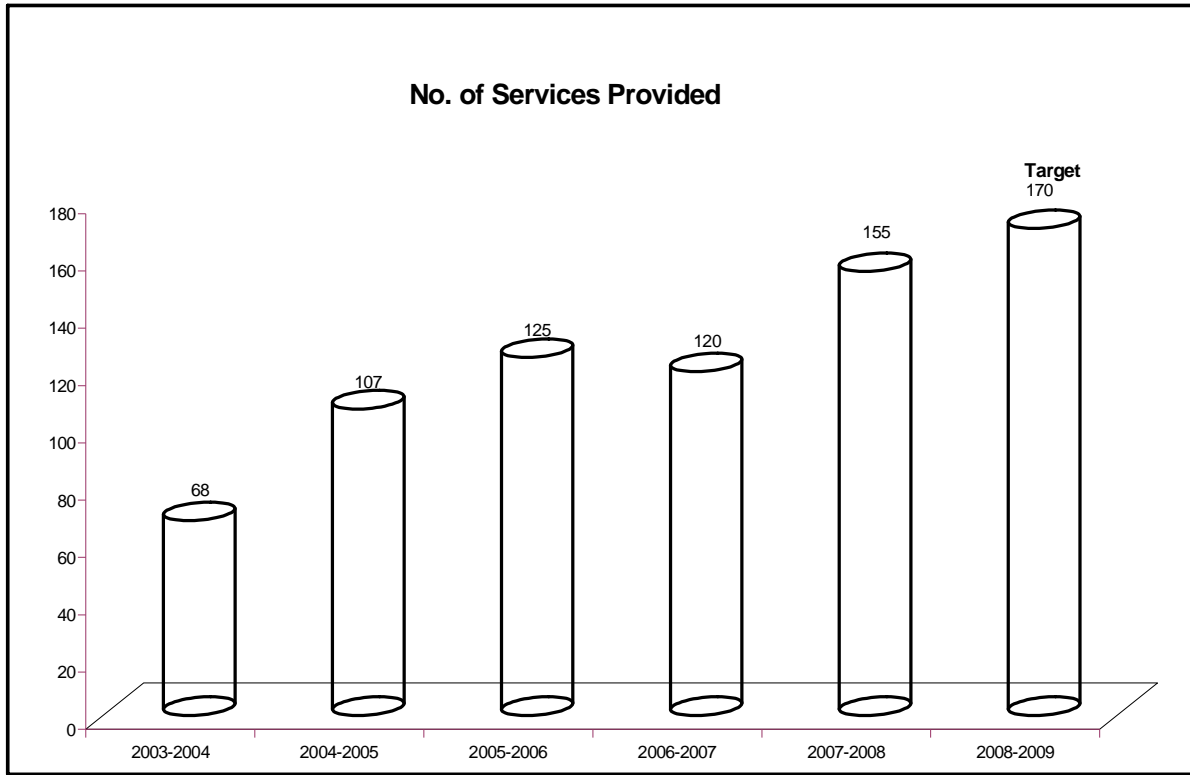


GRAPH - 5



GRAPH - 6

# ELECTRONICS SERVICE & TRAINING CENTRE



**GRAPH - 7**

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

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

## **6. FUTURE PLANS (2008-2009)**

- Establish at least 2 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.

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

1. Unspent balance from the previous year	:	NIL
2. Grants received during the year	:	100.00
3. Grants utilised during the year	:	57.00
4. Carried forward to the next financial year	:	43.00

**LIST OF MACHINERY & EQUIPMENT PROCURED  
FROM 01<sup>st</sup> APRIL 2007 TO 31<sup>st</sup> MARCH 2008**

<b>S.No.</b>	<b>Name of the Item</b>	<b>Qty.</b>
1.	Temperature Bath	01 No.
2.	Refrigerator 55 Ltrs.	01 No.
3.	UPS 625 VA	68 Nos.
4.	UPS 1 KVA	01 No.
5.	Aqua Guard System	01 No.
6.	Surface Grinding Machine	01 No.
7.	Milling Machine	01 No.
8.	Pillar Drilling Machine 13mm	01 No.
9.	Pillar Drilling Machine 20mm	01 No.
10.	Shaper Machine 24"	01 No.
11.	Wall Mount Fan Bajaj	02 Nos.
12.	Desk Top System with 17" TFT	29 Nos.
13.	Desk Top System with 19" TFT	08 Nos.
14.	CNC Controller for Lathe Machine with 02 Motors & 02 Drives	01 No.
15.	CNC Controller for Milling Machine with 03 Motors & 03 Drives	01 No.
16.	Laminator Machine	01 No.
17.	Scanner HP Scanjet	01 No.
18.	Laser Printer 1020	02 Nos.
19.	Software	13 Nos.
20.	Bread Board Trainer Kit	15 Nos.
21.	Visitor Chair	50 Nos.
22.	Computer Table	64 Nos.
23.	Computer Chair without Arm	424 Nos.
24.	Intel Core 2 DUO 2.2 GHz CPU with Intel Mother Board & 512 MB RAM	01 No.
25.	160 GH HDD ATX Cabinet, DVD Writer, Sound Card	01 No.



**9. DURING THE YEAR 2007-08, THE FOLLOWING MEETINGS WERE CONDUCTED :**

**GOVERNING COUNCIL MEETING**

37<sup>th</sup> G.C. Meeting was held on 16<sup>th</sup> August 2007.

**ANNUAL GENERAL MEETING**

20<sup>th</sup> Annual General Meeting was held on 16<sup>th</sup> August 2007.

**FINANCIAL RESULTS :**

The audited accounts of ESTC for the financial year 2007-08 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. Industrial Adviser (Electx. & TR)/alternate 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)  
Representative of  
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 - Member

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

### **III Representatives of Institutions**

10. Head, - Member  
National Small Industry Corporation,  
Technical Service Centre,  
Okhla Industrial Estate, New Delhi  
**Alternate General Manager**  
National Small Industry Corporation  
Technical Service Centre, Hyderabad
11. Director - Member  
Advance Training Institute (ATI)  
for Electronics & process Instrumentation,  
Dehradun (Uttarakhand)
12. Director ERTL (North) - Member  
Deptt. of IT,  
Ministry of Communication & IT,  
Okhla Industrial Estate, Phase-II, New Delhi
13. Professor and Director - Member  
(Dr. Surendra Prasad)  
I.I.T., Hauz Khas,  
New Delhi - 110016

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

14. President (Shri Rajeev Ghai) - Member  
Kumaon Small Scale Entrepreneurs Association,  
Bajpur Road,  
Kashipur  
U.S.Nagar (Uttarakhand)
15. President (Shri Yogesh Jindal) - Member  
Kumaon Garhwal Chamber of Commerce & Industry  
Kashipur  
U.S.Nagar (Uttarakhand)
16. Principal Director - Member  
ESTC, Kaniya  
Ramnagar  
Convener

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

**(A Government of India Society)**

**FINANCIAL STATEMENTS**

**(For the year ending 31 March 2008)**

**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, 2008** 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 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, 2008, 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**

**PLACE : RAMNAGAR  
DATED : 14 MAY 2008**

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

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

**BALANCE SHEET AS AT 31 MARCH 2008**

(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	4,35,41,094	3,78,02,427
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	71,41,431	19,92,701
<b>TOTAL</b>		<b>5,06,82,525</b>	<b>3,97,95,128</b>
<b><u>ASSETS</u></b>			
Fixed Assets	3	2,99,94,112	2,82,72,781
Investments-From Earmarked/Endwonments Fund	-	0	0
Investments - Others	-	0	0
Currents Assets-Loans, Advances etc.	4	2,06,88,413	1,15,22,347
Miscellaneous Expenditure (to the extent not written off or adjusted)	-	0	0
Excess of Expenditure over Income	-	0	0
<b>TOTAL</b>		<b>5,06,82,525</b>	<b>3,97,95,128</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 : 14 MAY 2008

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 2008**

(Amount - Rs.)

<b>INCOME</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Income from Sales / Services	5	11,38,614	7,17,902
Grants/Subsidies	6	0	0
Fees / Subscriptions	7	1,25,22,050	1,02,68,800
Income from investments (Income on Invest, from earmarked/endow. Funds transferred to Funds)	-	0 0	0 0
Income from Royalty, Publication etc.	-	0	0
Interest Earned	8	6,52,903	2,93,931
Other Income	9	2,35,940	2,80,904
Increase/(decrease) in stock of Finished goods and works-in-progress	-	0 0	0 0
<b>Total (A)</b>		<b>1,45,49,507</b>	<b>1,15,61,537</b>
<b>EXPENDITURE</b>			
Establishment Expenses	10	70,53,363	59,06,203
Other Administrative Expenses etc.	11	40,80,925	34,68,487
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)		0 76,76,552	0 76,04,153
<b>Total (B)</b>		<b>1,88,10,840</b>	<b>1,69,78,843</b>
Balance being excess of Expenditure over Income (A-B)		42,61,333	54,17,306
Transfer to Special Reserve (Specify each)		0	0
Transfer to / from General Reserve		0	0
<b>BALNCE BEING SURPLUS (DEFICIT) CARRIED TO CAPITAL FUND</b>		<b>42,61,333</b>	<b>54,17,306</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	12		
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	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 : 14 MAY 2008

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 2008**

**(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	3,78,02,427	3,49,19,733
Add : Contribution towards Corpus/Capital Fund	0	0
Add : Grant-in-aid from Govt.	1,00,00,000	83,00,000
Add : Grant-in-aid from Others	0	0
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	-42,61,333	-54,17,306
<b>BALANCE AS AT THE YEAR - END</b>	<b>4,35,41,094</b>	<b>3,78,02,427</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2008**

**(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)	67,65,000	15,75,000
3. Advance Received (ESTC-ACEL & STAFF)	3,74,837	4,17,701
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)	1,594	0
6. Other Current Liabilities	0	0
<b>TOTAL (A)</b>	<b>71,41,431</b>	<b>19,92,701</b>



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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2008**

(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>	1,00,149	80,857
<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)	1,84,00,000	93,50,000
- On Savings Accounts	16,01,502	13,14,827
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>2,01,01,651</b>	<b>1,07,45,684</b>

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

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR**  
**ENDED 31 MARCH 2008**

(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)	3,34,162	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	1,25,696	3,15,597
<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	0	0
(includes income due unrealised - Rs.....)	0	0
<b>4. <u>Claims Receivable</u></b>	0	0
<b>TOTAL (B)</b>	<b>5,86,762</b>	<b>7,76,663</b>
<b>TOTAL (A+B)</b>	<b>2,06,88,413</b>	<b>1,15,22,347</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2008**

(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	56,800	4,158
<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	10,81,814	7,13,744
<b>TOTAL</b>	<b>11,38,614</b>	<b>7,17,902</b>

<b>SCHEDULE 6 - GRANTS / SUBSIDIES</b> (Irrevocable Grants & Subsidies Received)		
1. Central Government	0	0
2. State Government	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>0</b>	<b>0</b>

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH 2008**

(Amount - Rs.)

	Current Year	Previous Year
<b>SCHEDULE 7 - FEES / SUBSCRIPTION</b>		
1. Entrance Fees	0	0
2. Annual Fees/Subscriptions	1,25,22,050	1,02,68,800
3. Seminar / Program Fees	0	0
4. Consultancy Fees	0	0
5. Others (Specify)	0	0
<b>TOTAL</b>	<b>1,25,22,050</b>	<b>1,02,68,800</b>

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

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD /  
YEAR ENDED 31 MARCH, 2008**

(Amount - Rs.)

	Current Year	Previous Year
<b>SCHEDULE 8 - INTEREST EARNED</b>		
<b>1) On Term Deposits :</b>		
a) With Scheduled Banks	6,21,416	2,66,391
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	31,487	27,540
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	0	0
b) Others	0	0
<b>4) Interest on Debtors and Other Receivables</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>6,52,903</b>	<b>2,93,931</b>

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

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR**  
**ENDED 31 MARCH 2008**

(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	2,35,940	2,80,904
<b>TOTAL</b>	<b>2,35,940</b>	<b>2,80,904</b>

	Current Year	Previous Year
<b>SCHEDULE 10 - ESTABLISHMENT EXPENSES</b>		
a) Salaries and Wages	60,14,521	52,48,264
b) Allowances and Bonus	2,91,939	59,059
c) Contribution to Provident Fund	6,62,902	5,95,532
d) Contricution to Other Fund (specify)	0	0
e) Staff Welfare Expenses	0	0
f) Expenses on Employees' Retirement and Technical Benefits.	84,001	3,348
g) Others (specify) Security Charges	0	0
<b>TOTAL</b>	<b>70,53,363</b>	<b>59,06,203</b>

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

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD / YEAR**  
**ENDED 31 MARCH 2008**

(Amount - Rs.)

	Current Year	Previous Year
<b>SCHEDULE 11- OTHER ADMINISTRATIVE EXPENSES ETC.</b>		
a. Labour and processing expenses	0	0
b. Electricity and Power	7,92,820	5,05,112
c. Water charges	55,485	55,605
d. Insurance on plant, machinery & Building	29,029	5,689
e. Repairs and maintenance on plant and machinery	1,40,095	31,377
f. Vehicles Repair and Maintenance	81,157	58,456
g. Postage, Telephone and Communication Charges	1,15,726	95,199
h. Printing and Stationary	1,08,525	74,265
i. Traveling and Conveyance Expenses	96,408	1,04,232
j. Expenses on Seminar / Workshops	0	0
k. Meeting Expenses	18,003	32,505
l. Expenses on Fees (staff developments)	0	0
m. Auditors Remuneration	6,740	5,000
n. Legal Consultant Charges	48,560	1,17,349
o. Training Exp. ESTC Officers	20,000	2,37,623
p. Advertisement and Publicity	1,26,434	87,971
q. News Paper & Periodicals	7,250	11,929
r. Office Misc Expenses	28,404	28,544
s. Professional Charges	2,55,277	2,72,419
t. Medical Expenses	0	87,808
u. L.T.C. Expenses	17,420	0
v. Security Expenses	1,45,004	1,90,269
w. Training Expenses	13,11,971	7,45,572
x. Development Expenses for Software	0	0
y. C.R.R. (VRS) Scheme Exp.	6,71,890	7,07,125
z. Liveries & Uniforms	4,727	14,438
<b>TOTAL</b>	<b>40,80,925</b>	<b>34,68,487</b>

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

**RECEIPTS AND PAYMENTS THE PERIOD / YEAR ENDED 31 MARCH 2008**

(Amount - Rs.)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<b>I. Opening Balance</b>					
Cash in hand	80,857	9,137	I. Expenses		
<b>Bank Balances</b>			a) Establishment Expenses (corresponding to Schedule 10)	70,53,363	59,06,203
a) In saving account PNB-3083	7,64,313	58,395	b) Administrative Expenses (corresponding to Schedule 11)	40,80,925	34,57,255
b) In saving account PNB-3442	1,97,309	5,31,585			
c) In saving account PNB-3740	2,28,967	2,32,144	<b>II. Payments made against funds for various projects</b> (Name of the fund or project should be shown alongwith the particulars of payments made for each project)		
d) In saving account SBI-50196	78,403	53,374			
e) In saving account SBI-50063	45,835	95,183			
f) In deposit accounts	93,50,000	76,00,000	<b>III. Investments and deposits made</b>		
<b>II. Grants Received</b>			Out of Earmarked / Endowment funds	0	0
a) From Government of	1,00,00,000	83,00,000	Out of own funds (Investments- other	0	0
b) From State Government	0	0			
c) From other sources (details) (Grants for capital & revenue exp. To be shown separately)	0	0	<b>IV. Expenditure on Fixed Assets &amp; Capital Work-in -progress</b>		
			Purchase of Fixed Assets	93,98,151	98,00,427
<b>III. Income on Investments from</b>			Expenditure on Capital Work-in-Progress		
a) Earmarked /Endow. Funds	0	0	<b>V. Refund of surplus money/ Loans</b>		
b) Own Funds (Other Investments)	0	0	To the Government of India	0	0
<b>IV. Interest Received</b>			To the State Government	0	0
a) On Bank Deposits	6,52,903	2,93,931	To other providers of funds	0	0
b) Loans, Advances etc.	0	0	<b>VI. Finance Charges (Interest)</b>	0	0
<b>V. Other Receipts(Specify)</b>			<b>VII. Other Paymetns (Specify)</b>		
a) Advance adjusted to employees	1,44,16,324	16,74,517	a) Advance adjusted to employees	90,75,383	2,29,445
b) Advance adjusted to suppliers	0	23,142	b) Advance adjusted to suppliers	0	0
c) Advance adjusted to others	0	0	c) Advance adjusted to others	0	0
<b>VI. Amount Borrowed</b>	0	0	<b>VIII. Closing Balances</b>		
<b>VII. Any other receipts (give details)</b>			Cash in hand	1,00,149	80,857
1. Training Fee	1,25,22,050	1,02,68,800	Bank Balances		
2. Services	11,38,614	7,17,902	In saving account PNB-0130832	5,75,065	7,64,313
3. Misc. Receipts	2,35,632	2,80,904	In saving account PNB-0134421	7,89,776	1,97,309
			In saving account PNB-0137400	94,984	2,28,967
			In saving account SBI-50196	78,403	78,403
			In Saving account PNB-5247	65,008	45,835
			In Deposit account - FDR	1,84,00,000	93,50,000
<b>TOTAL</b>	<b>4,97,11,207</b>	<b>3,01,39,014</b>		<b>4,97,11,207</b>	<b>3,01,39,014</b>

# **ELECTRONICS SERVICE & TRAINING CENTRE**

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

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED  
31 MARCH 2008**

## **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 2008

## **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 2008**

## **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 2008

## 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	6740.00	5000.00
	- 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 31.03.2007 and the Income and Expenditure Account for the year ended on that date.		