





**North East Centre
for Technology Application and Reach**

Annual Report

2013-14 and 2014-15

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From the Director General

It gives me great pleasure to present before you the first Annual Report and Audited Accounts of the North East Centre for Technology Application and Reach (NECTAR) for financial years 2013-14 and 2014-15. The Report contains details of activities taken up during the years 2013-14 and 2014-15 and Audited Accounts reflect expenditure incurred on carrying out these activities and income generated apart from assets and liabilities taken over from erstwhile National Mission on Bamboo Applications (NMBA) and erstwhile Mission on Geospatial Applications (MGA), which were subsumed in NECTAR on its formation.



NMBA's creation in 2004-2005 brought bamboo into limelight for household and industrial applications. MGA, formed in 2009, initiated intervention in digital mapping/imagery of resources for development purposes such watershed management, crop insurance and planning location of schools. Since these activities were being pursued in a mission mode with finite life, it was decided to bring both into an institutional framework so that the benefits could translate into social upliftment, women empowerment and skill development on a sustainable basis. The two missions, NMBA and MGA were subsumed into NECTAR as per the approval of the Cabinet with effect from 31st December 2013 along with ongoing activities, assets and liabilities.

NECTAR's unique and distinct mandate to be a Solution Designer and a partnership institution helps in focusing on providing technology applications for unique problems of the Northeast in consultation with State Governments. Once the technology gaps and the needs of the state governments are understood, NECTAR, as per its mandate, is required to scout for appropriate technologies to address the same from centrally funded laboratories/institutes and then on successful demonstration, transfer it to State Governments for replication.

Activities undertaken by NECTAR during these two years include various bamboo based enterprises such as manufacturing boards, mats, furniture and incense sticks etc. Besides bamboo housing units for various State agencies were also erected. NECTAR also conducted training courses for skill development in bamboo products and weaving. Assistance was also provided for livelihood and employment generation through processing and marketing of spices and technical support for bee-keeping.

In the Geospatial and communication sector, activities undertaken include 3 D Terrain modelling, Flood modelling, watershed management, development of GIS Centers in the states, high precision mapping, mapping of river catchment areas, setting up of communication networks for use of state and district administration and para-military forces and mesh network for CCTV surveillance.

I am hopeful that in later years, the NECTAR will make much more significant impact in technological and economic development of the Northeast region.

B S Rawat
Director General

I Setting up of NECTAR

The Cabinet Committee on Economic Affairs approved the proposal of Department of Science & Technology (DST) for setting up of the '**North East Centre for Technology Application and Reach (NECTAR)**' at Shillong, Meghalaya as an autonomous institution in June 2012 in order to bring appropriate technologies to the region to accelerate development in the face of peculiar problems of the region.. It was decided that the successes and achievements of the then existing two technology missions viz. **National Mission on Bamboo Applications (NMBA)** and **Mission for Geo-spatial Applications (MGA)**, started in 2004 and 2009 respectively, will get dissipated if they are not transformed into institutional model and therefore it was also decided that these two missions be subsumed in NECTAR along with all assets and liabilities. The activities of NMBA and MGA were PAN-India while those of NECTAR are confined to Northeast. NECTAR was registered under the Societies Registration Act 1860 on 30th November 2012. By virtue of the decision of the Cabinet, the two technology missions viz. NMBA and MGA along with their assets, liabilities and manpower have been subsumed into NECTAR with effect from 01st January 2014.

A **snapshot** of the major achievements with technology and industrial intervention of the erstwhile NMBA are presented below:

- Value addition achieved from 10% to as high as 70% in various industrial applications.
 - More than 42 lakh sq.ft. area of engineered bamboo building and structures were constructed, including for relief and rehabilitation in the wake of major disasters.
 - Technologies for bamboo mat board, bamboo flattened board, bamboo veneer, bamboo jute composite etc were developed and commercially implemented with assistance of NMBA;
 - 1200 schools made of engineered bamboo were established which house 20000 children in left wing affected areas in Chhatisgarh.
 - Incremental employment achieved of the order of 30 million man-days per annum;
 - Skills training to almost 250000 persons in primary processing and related activity who were integrated with the industry/economy for supply of mats;
 - NMBA provided technical consultation, marketing and other support services to nearly 91 units all over the country.
 - NMBA has financed and supported a total of 22 entities as common facility centre and public utility service in the country.
- With the development of technologies, furniture made with new designs and engineered bamboo is gaining popularity. Bamboo furniture with distressed look is attracting attention of architects, designers and interior decorators.
- Under NMBA, Technology Development Assistance (TDA) was provided to about 100 Industrial units/entrepreneurs all over India to the tune of Rs 73.91 crore, of which Rs 55.54 crore were outstanding as on 01.04.2013, with most of the units being located in the Northeast.
- Under MGA, many geospatial studies were undertaken for developmental projects and crop insurance etc, notable technologies/activities/studies are mentioned below:

- High resolution **3D Digital Terrain Models** for planning and monitoring of Infrastructures Viz. Highways/Rural Roads, Educational & Medical facilities and Land use
- High precision Mapping and Surveying using Remotely Piloted Aerial System(RPAS)
- Remote Sensing Technology Support for Agriculture Crop Analysis under Pradhan Mantri Fasal Bima Yojana(PMFBY).
- Flood Modelling and Watershed Mapping using high definition Surface Models.
- Software Defined Radios and Surveillance Receivers for state of the art communication system using multiple antennas system covering HF, VHF, UHF bands.
- High speed wireless Mesh Networks for CCTV and Tele-medicine applications

All the activities which were undertaken under NMBA and MGA, would also be a part of activities NECTAR would be taking up as per its mandate, which is outlined below:

Mandate

NECTAR has been mandated to:

- (i) Identify techno-economic gaps and the technologies which could be inducted for their resolution,
- (ii) Work with domain experts and with Central and State Government funded

laboratories to examine the technologies and their induction,

- (iii) Provide last mile guidance and support to reach such technologies to the states,
- (iv) Give a fillip to the economic activities in the North East and generate employment potential through induction and implementation of such technologies.

Management Structure

NECTAR has a Governing Council (GC) at the apex level comprising Secretary, DST as Chairman and Chief Secretaries/representatives of the North Eastern States and Secretary, North Eastern Council (NEC) as members to make broad policy decisions. Director General (DG), who is Chief Executive of NECTAR, is Member-Secretary of the GC. Besides there is an Executive Council (EC) headed by DG, NECTAR to identify sector/sub sector wise and State wise problems and lay down road maps for technological intervention to arrive at a workable solution.

Government of India has sanctioned a staff contingent of 31 including DG for the NECTAR, however, pending formulation of Bye-laws and Recruitment Rules, activities of the Centre are being managed through employees recruited on contract basis mostly in erstwhile NMBA and MGA.

Details of activities carried forward from erstwhile missions and those undertaken after formation of NECTAR are provided in subsequent chapters.



II Bamboo, Agro and Livelihood Generation Activities

NECTAR received in legacy the successes, achievements and liabilities of National Mission on Bamboo Applications (NMBA) which inter-alia included bamboo processing projects and associated livelihood related activities. To understand the activities in the field of bamboo and other livelihood generation activities, it becomes imperative to give a brief overview.

2.1 BAMBOO AND ALLIED ACTIVITIES

Timber based plywood units in North east India were closed after the orders of Hon'ble Supreme Court in 1995. With the technology intervention from the erstwhile NMBA, such units were revived to produce bamboo composite as an alternate material of wood. Apart from this, NMBA supported a whole range of bamboo based enterprises, ranging from micro to medium, in as diverse areas as bamboo shoot pickle to gasification.

- Broadly the bamboo related technologies and thrust areas have been in the field of
- Composites & Wood Substitutes (bamboo boards, timber, flooring etc.)
- Construction & Structural Applications
- Food & Agro-Processing (bamboo shoot, pickle etc.)
- Industrial Products – (plastic composites, sanitary napkins, charcoal, activated carbon, furniture, etc.)
- Product Applications - Small Enterprise (stick, sliver, skewer, mat making, polyhouses etc.)
- Adapting/adopting processing Machinery & Technology & scaling up of CFCs
- Energy production (gasification)

2.1.1 Details on Developed Technologies/Products

A. Boards: NMBA had supported/ demonstrated technologies for various types of bamboo boards like bamboo mat board, flattened board, bamboo veneer, bamboo jute composite. It also supported development of bamboo mat based sandwich composite material and its products in association with R&D institutions. A resin-bonded Bamboo-Jute Composite has been developed which can be used to make even load bearing elements. Manufacturing units have been

supported and are located at Arunachal Pradesh, Assam, Mizoram, Bengal, Tamil Nadu, Maharashtra, Kerala and Orissa. Manufacturing unit of Bamboo timber/strand board with support from NMBA has been setup at Mizoram and Maharashtra. Strand bamboo will be manufactured by crushing and hot pressing of bamboo strand fibers.

B. Bamboo Stick: NMBA has supported community level manufacturing facilities including bamboo stick making, rolling,

fragrancing, branding packaging in various states of country. Before the intervention of NMBA, stick making activity was a home scale activity which used simple tools. The quality of the final product was crude, resulting in low market price. Use of machines not only increased the product quality and price but also improved the production capacities.

C. Shoot: NMBA supported development of Cluster level processing and packaging technology of bamboo shoots which was standardized for 7 days and were tested microbiologically, chemically & organoleptically. Technology developed was further implemented by a unit based producing bamboo shoots in water in nylon pouches/cans. Introduction of process technologies lead to shift from home scale processing to use of machineries and automation which helped not only in increasing shelf life, improving the product quality and sales, provided employment, but also increasing the market access/marketability of product under hygienic conditions. The process has opened vistas for bamboo shoot processing on commercial scale and units of canning and pouch packaging of bamboo shoots were set up at various location of north east.

D. Bamboo Charcoal - Low cost fuel - NMBA supported induction of the brick kiln technology for carbonisation and demonstrated it in Nagland, Meghalaya, Assam, Manipur, Mizoram and West Bengal. Charcoal is produced by heating bamboo with a controlled supply of air. This is done in brick kilns and it can also be done by the pit method, in metal kilns and in drums.

E. Activated Carbon - Manufacturing unit of activated carbon with support from NMBA was initiated at Assam and Tamilnadu. Bamboo

charcoal can be further processed to make activated carbon. Bamboo charcoal can be activated at 900° C to 1050°C in rotary kiln by steam or carbon dioxide.

F. Gasifier: NECTAR supported development of gasifiers based on bamboo. Gasification is thermochemical conversion, carried out through the process of oxidation and reduction with limited air supply, which generates a combustible gas and as a by-product of activated charcoal. The producer gas obtained is used either for the thermal application or for mechanical/ electrical power generation. Being gaseous fuel, it gives better power control compared to solid fuel and provides smokeless combustion in an environmentally friendly operation.

G. Planting Material: NMBA supported the development of commercial protocols, to produce quality planting material in large quantities through the use of micro-propagation technology. NMBA developed Flute technology also known as culm cutting or stem setting technique which enables fast regeneration of bamboo.

H. Colour code Marking: NMBA in association with Govt. of Tripura has developed Maturity Marking for identifying the age of bamboo culm. The system uses placement of colored band painted on the culm in the year in which it emerges.

I. Furniture: NMBA supported the induction of processing machinery and finishing equipment, enabling the establishment of demonstrative and potentially replicable enterprise at Nagpur as a commercial unit to manufacture furniture. A range of elegant mechanized products has emerged, and are being marketed successfully.

J. Machinery: NMBA worked with machinery manufacturers to develop the range of efficient, sturdy and low-cost tooling and

processing machinery, suited to Indian conditions and species, to reduce drudgery, downtime, improved productivity and minimized wastage.

K. Role in BIS standards: NMBA/NECTAR has supported development of various BIS standards on different bamboo based applications.

Along with developing technologies, NMBA/NECTAR has been promoting bamboo sector since inception by:

- Supporting entrepreneurs through creation of marketing linkages; extending marketing support and assured easy availability of bamboo products by opening warehouse in Delhi.
- Organizing skill development training and induction of fixtures and primary processing machinery which ensure supply of sustained and cost-effective raw material to units.
- Creating linkages between bamboo growers and industry. These kinds of linkages enable quality & sustainable supply of raw material to increase efficiency of the units.
- Disseminating corpus of information through various print publications in different language (Marathi, Oriya, Telugu, Tamil, Khasi, Garo, Assamese) to suit local needs

L. Bamboo Construction activity: NMBA/NECTAR, has, over the years, pioneered the concept and field implementation of pre-fabricated bamboo composite buildings and structures for public utility purposes across various sectoral needs in different parts of the country, especially in the rural, backward and remote regions. This was sought to replace the usual solutions such as portacabins etc. made of tin, plastic and

other environmentally unfriendly materials as well as replacing use of steel and RCC based bricks and mortar structures. The key criteria was based on zero cement and zero wood. Engineered bamboo material is used for various components of these structures.

In the past few years, NMBA/NECTAR has established public utility structures like school buildings, university complexes, community centres, health centres, public toilets, tourism assets and barracks for the police and paramilitary forces in the remote regions. One great effort of NMBA was the setting up of nearly 600 residential schools in the naxal affected remote villages of Chhattisgarh State. Over a period of time, nearly 42 lakh sq.ft. of such public utility structures were set up and delivered with equitable socio-economic objectives in many states and union territories. It is a matter of great satisfaction that even after years of use and that too extensively, these structures are still very much intact. The user feedback has been uniformly and consistently positive.

Pre-fabricated bamboo buildings and structures were further incorporated as an integral part of disaster relief and rehabilitation efforts pioneered by the NECTAR. In the first instance, relief structures were established in quick time to provide shelter for the displaced persons and thereafter structures were established to augment the pool of permanent dwellings for persons who had to be later rehabilitated in these locations. A brief overview of the major relief and rehabilitation projects using bamboo pre-fabricated housing units perpetrated by erstwhile NMBA is as follows:

- After the **Tsunami in Andaman & Nicobar** Islands in the year 2005, engineered bamboo boards and bamboo doors and windows of a value of nearly

Rs.70crores comprising nearly 8.9lakh sq.mts. of material were supplied. This was utilized in the construction of nearly 6000 houses for the displaced persons. Such structures were also ideal to ensure future safety in the eco-sensitive zone.

- After the **Uri earth quake** disaster in J&K in the year 2005, 10 housing structures were set up within 4 days in the seriously affected areas not far from the line of control.
- The **Cloud burst** disaster that took

place in **Leh** and surrounding areas in 2010 led to once again engaged in post disaster rehabilitation efforts. NMBA proceeded to construct pre-fabricated housing structures on nearly 55000 sq.ft. area which provided relief housing to nearly 10,000 people at the time.

- After the **earth quake in Sikkim** in 2011, as a part of relief and rehabilitation efforts, 10 large housing units of size 32ft by16ft at 3 housing locations were established.

2.1.2 Surrendered Militants Barracks in Meghalaya

Many North Eastern States have been grappling with militancy since quite some time. Efforts made by the State Govt. & Central Govt. to negotiate and bring such unemployed youth into the mainstream have yielded results. As a part of its strategy to include such youth with displaced ideals, Meghalaya Police requested NECTAR to construct barracks made out of bamboo. The total area constructed was more than 2600 sq.ft . Providing shelter to such youth, swayed with militancy, was a part of the overall plan of the State Government to rope them in mainstream and put them to productive use. Such structures were located in West Garo Hills of Meghalaya.

In addition, six quick erect shelters with total



Kamai

area of more than 1900 sq.ft made out of bamboo were put up, three in North Garo Hills and three in William Nagar, East Garo Hills of Meghalaya.



Dadam





2.1.3 Structure for Arunachal Pradesh Police

It is a well known fact that the living conditions of police and para-military forces are not good. CRPF wanted a company to be based in Arunachal Pradesh. Upon a request received from the State Police Department, sixteen bamboo structures 6 of 64' x 16' + 5' verandah, 8 of 32' x 16' + 5' verandah, 2 of

24' x 16' with partition of toilet block) were constructed at two locations viz. Dadam and Kamai. Despite being a terrorist affected area and difficult terrain, these sixteen structures were erected within 3 months of the order being placed.

2.1.4 Engineered Bamboo Prefabricated Structures at Manipur for Kitchen cum Store Under Sarva Shiksha Abhiyan

In the year 2010 a project 'Engineered bamboo prefabricated structures for kitchen cum store under Sarve Shiksha Abhiyan in Manipur', was initiated for setting up/ construction of pre-fabricated structures as kitchen-cum-Store under Mid day Meal scheme at various locations of Manipur. Around 462 structures have already been constructed for the project.

The project had been taken up to fulfill the mandate of the erstwhile NMBA broadly on following focus areas:

- a) Working on generating employment especially in the rural and backward areas of North East region. Bamboo Mats, a major raw material for the board making units, are prepared by tribal women in the backward areas of North east.
- b) As most of the board units are located in the North east, the project will help in development of the sector and generating sustainable income at the various levels.

2.2 AGRO PROCESSING AND LIVELIHOOD GENERATION ACTIVITIES

2.2.1 Ground Level Mapping of Ginger and Turmeric, Analysis of Existing Technology and Gaps in Supply Chain

NECTAR took up the project with Small Farmer's Agri Business Consortium (SFAC). Under the project, study on ground level mapping was done in Meghalaya wherein technologies were identified and report submitted to SFAC.

As a part of the project, trials on ginger oil extraction equipment were carried out in association with Institute of Himalayan Bio Resource Technology (IHBT), Palampur.



2.2.2 Employment Generation & Skill Development

The North East being repository of bamboo, is a major supplier of agarbatti sticks and slivers used for mat making which in turn are used in boards. NECTAR has forayed into furniture making; mat board and agarbatti marketing which would help create market linkages for the producers in Northeast. NECTAR not only aims at Technology up gradation but also skill development of rural masses which could make them self sufficient for a sustained livelihood. For every 10MT of agarbatti produced, employment generated is 6000 man days.

Bamboo Mat board manufacturing has contributed to approximately 5000 man days per truck load of 16T for 16mm mat boards and has contributed to approximately 2lakh man days annually. The major contributors in employment generation is the stick making and mat making sectors. For every piece of furniture produced 25 man days of employment is generated from board manufacturing to final touches of furniture produced.

2.2.3 Training in Bamboo Stick for Agarbatti

NECTAR is empowering the bamboo stick manufacturers by providing way of training the population for taking up rolling and perfuming facilities for producing quality product at marginal price leading to higher value addition. This is one industry which has substantial

employment potential especially for the rural women-folk. Towards empowering the women self-help groups, as a first step, NECTAR has taken initiative to provide training on agarbatti rolling to over 100 women at 5 villages in Ri-bhoi district, Meghalaya.

2.2.4 Training in Bamboo Mats for Board Manufacturing

In order to create the ready availability of mats (raw material) at reasonable price, NECTAR is tying up with various bamboo mat suppliers who in turn will supply mats to NMBA supported board making units. This is being done to eliminate the middleman and achieve higher returns for the actual mat weaver in the rural areas.

In addition to the activity of marketing and promotion of bamboo boards, NECTAR has taken up the activity of providing trainings to bamboo mat weavers in clusters in Meghalaya and Assam in the initial level. The activity of training is proposed to be taken up in other regions of North East also in phases.



2.2.5 Training in Bamboo Stick Fragrancing for Agarbatti

NECTAR has been active in social intervention in sectors requiring technology up-gradation so that the income and employment levels go up in the North East.

To improve the livelihood of the groups engaged in stick production, NECTAR has upgraded the capability of the self help groups. NECTAR has not only upgraded these SHG but also established a market linkage as well as working capital support. The working capital is a bottleneck for the Stick production and rolling activity. NECTAR has taken initiative to support in incensing activity.

NECTAR as part of its activities has focused on establishing a linkage between the stick manufacturer and the market. After discussion with stick manufacturer and NGO's, NECTAR has supported Agarbatti perfuming unit at Guwahati and Dibrugarh. NECTAR has established entire supply chain but also increased production, higher value addition, better returns to small and marginal NGOs engaged in this activity and higher employment generation. This way the role of middlemen is proposed to be eliminated. NECTAR has linked the activity of Agarbatti rolling to fragrancing, packaging

and marketing. NECTAR support has helped create employment of 50,000 mandays with an investment of Rs.250 lacs.

As a part of NECTAR's role in bamboo

processing, it was observed that stick making activity has got substantial value addition potential through transformation into finished incensed stick.

2.2.6 Training in Bamboo Mats for a better livelihood

Basic and Low cost but sustainable technology is being made available to the masses by NECTAR for economic upliftment of the North East. Better management and

planning techniques with state-of-the-art equipment shall enable the region to achieve higher economic returns and improved law and order situation.

2.2.7 Honey and Spices

To support livelihood programs, NECTAR has embarked on skill development and in assisting market linkages for North Eastern products.

North East is blessed with rich biodiversity, conducive agro-climatic conditions, forest wealth, fruits and vegetables, flowers, herbs and aromatic plants, rare and rich flora and fauna. North East India has the potential to transform into a commercial horticulture hub. However due to lack of organized market, the farmers/producers are not able to sell their produce timely resulting in the rotting of the product. NECTAR is working on creating marketing linkages by providing platform to North east based products. NECTAR identified local farmers/growers of the region. Farmers were encouraged for quality material growing, for which NECTAR

proposes to market their products in metros with better price.

Initially NECTAR worked with quality products like Turmeric, Black Pepper, Naga chilli and honey from Meghalaya and Nagaland. In pilot phase, these products were procured from local farmers of these states for trial marketing linkage and dispensing away with the middlemen/intermediaries. With this initiative, more than 823 man-days of employment has been generated. NECTAR proposes to continue the activity and encourage the NE farmers to grow with better productivity. NECTAR is working on providing technical inputs through improved agricultural practices along with marketing platform for sale of the products.



III Geospatial Activities

3.1 3D TERRAIN MODELS

The 3D Digital Terrain Model developed by Mission for Geospatial Applications for use by Paramilitary forces, State Police and Civil Departments, is an integrated product generated based on technology of 3D GIS integration of different scales of Survey of India Maps, high resolution satellite/aerial imagery and digital elevation data which all

have a common Geographical coordinate system, helps for all levels of planning & operations showing from house to Global level 3D visualization. The Model is a Digital standalone Product which enables carrying out 2D & 3D GIS analysis necessary for security forces and Government development planners.

3.1.1 General Applications

- Planning & execution of counter insurgency operations in the Ops room and Field operations.
- Planning Operations for Urban Security & Disaster Management.
- Neighborhood mapping of education and health facilities
- Planning and Monitoring of transportation facilities like Highway, Rural Roads, and Bridges & Flyovers.
- Location Planning of Multipurpose Reservoirs and management of water resources.
- Visualization of flood modeling outputs.

3.1.2 Applications to Internal Security

The 3D Digital Terrain Models can be used for both Ops room & field for planning counter insurgency operations and launching field operations by the state police and paramilitary forces. About 70 Terabytes of Digital data in the form of digital maps, High Resolution Imagery & Digital elevation data

has been successfully processed within the stipulated time frame and generated 3D Terrain Digital Models. Highly skilled technical staff of the Centre have imparted training to various paramilitary and state police forces at different locations/stations in India for their successful use.



Snapshots of 3D Terrain Model



Snapshots of 3D building Models on Terrain Model

3.2 PROJECTS ON 3D TERRAIN MODELS:

3.2.1. 3D Terrain Models for Arunachal Pradesh & Nagaland

In the current financial year, 3D Terrain Model for 15 out of 16 Districts of Arunachal Pradesh comprising 74,476 sq km area has been generated and archived for use by the state police department. The model was created with a lot of challenge of cloud coverage in the satellite data. The Geo-referencing accuracy was also an issue while processing and generating the satellite scenes due to its thick forest canopy. Control points of Survey of India Topo sheets were used in the satellite data for geo-referencing, and most of the areas were controlled by onboard satellite GPS coordinates provided by satellite data kit and the highly mathematical transformation

algorithm using the RPC data. Another challenge was received during the ortho-rectification process of 3D terrain building that the unavailability of authenticated elevation data pertaining to international border areas from Survey of India due to security reasons and thereby the model was built using free elevation data availed from various sources. However, the district level model is capable of basic 3D GIS analysis which all required by Police Department. It can provide huge operational benefits to the police departments in field planning and reconnaissance purpose.



Dadam

Similarly, 3D Terrain Model project for Nagaland Planning department was taken up in the beginning of this year. The project was taken up for upgradation of four districts in the states. Latest RGB Satellite data was

replaced for the old, black & white imageries and elevation data created from Cartosat-2 stereo data in house jointly by Nagaland GIS Centre and NECTAR was integrated in the districts.

3.3 APPLICATION OF 3D TERRAIN MODELS

The potential application of 3D Terrain Models in various GIS projects were done in NECTAR apart from the Internal Security applications. Neighborhood mapping of education and health facilities, Planning and Monitoring of transportation facilities like Highway, Rural

Roads, and Bridges & Flyovers, Location Planning of Multipurpose Reservoirs and management of water resources, and Visualization of flood modeling outputs are few applications professed by the Centre in due course of time.

3.3.1 Education GIS Analysis for the state of Manipur

NECTAR has conducted neighborhood Mapping & GIS analysis of different categories of schools (Primary, Upper Primary, secondary & Senior secondary) using 3D Digital Terrain Model. The Centre assisted state's Education Department (SSA) in establishing new Schools in areas of un-served population based on norms of Government of India's "Right to Education" program. Initially, in the 1st phase, 4640 schools of different categories and EGS

Centre were mapped and analyzed based on aerial distance and in 2nd Phase, analysis has been done based on the road network reflecting the actual ground distance. In the context of the project, mapping of complete road network on high resolution satellite data for the districts of Manipur followed by Network analysis using GIS technology has been done by the Centre. The complete analysis has been submitted to the state SSA department.

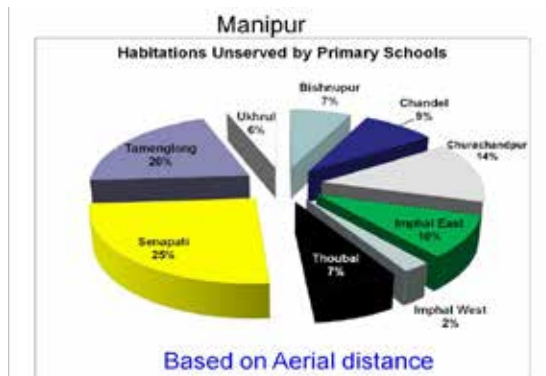


Fig : (a) Manipur district level neighborhood Analysis chart based on Aerial Distance, (b) Aerial Distance Vs Ground Distance Mapping on 3D Terrain Model in 2nd Phase.

3.3.2 Education GIS Analysis for the state of Assam

For the state of Assam, mapping of 10,000 provincial schools were done in 2nd phase and thereby 66,115 schools in different categories along with 81,240 Habitations were analyzed on 3D Terrain Model calculating on aerial distance. Mapping of Schools integrating with GIS layers has been submitted to SSA of Assam. The department has approached

the Centre to assist in establishing a Modern Education GIS Lab at Guwahati for development of Child Tracking system along with setting up few SMART SCHOOLS based on mesh net communication network. NECTAR has proposed a detailed Project Report on the above facilities.

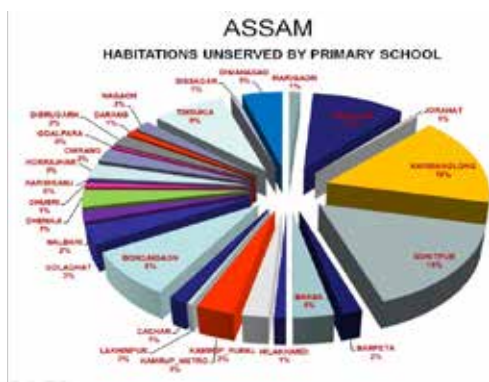


Fig: School Mapping Analysis in Assam and Mapping of Difficult Level through 3D Terrain Model.

3.4 FLOOD MODELING

NECTAR has focused on technologies for real time monitoring of rivers with a decision support system for real-time forecasting of floods that integrates data management, monitoring, forecast modeling tools and dissemination methodologies in a single, user-friendly environment.

Based upon rainfall gauge data and satellite grid data, rainfall trends for each catchments and sub catchments are analyzed. Rainfall

run-offs are performed to estimate total accumulated volume of water in each catchment for optimum water utilization. Several complex Mathematical models and advanced flood modeling tools were used for catchment water availability in Meghalaya. Slope, satellite based rainfall data, roughness coefficient and catchment area etc were used for accurate assessment of runoff through various simulation models to arrive at real time scenarios.

3.4.1 Flood Modeling of Mahanadi River

Flood Modeling of Mahanadi River for Water Resource Department of Odisha was taken up in the year 2012-13. The objectives of this project included development of a pilot decision-

support system to improve flood forecasting throughout the basin, estimate areas of expected inundation during floods, assist in the mitigation of flood damage, develop a new forecast technology including support water-use management. During the period, Flood-inundation maps at various water levels were generated by running one & two-dimensional steady-flow models through use of advanced software tools viz. Mike-11, Hecras etc. The above task was done by collection of detailed topographic data, survey of India Elevation data, Rain Gauge and discharge data from Odisha Government.

Flood-inundation mapping, when combined with reliable flood forecasts, can provide local authorities with important information for emergency flood response. Flood inundation mapping in the Mahanadi delta, however, is complicated due to a number of factors. Some of these factors include numerous flow channels, inadequate topographic

information, storm surge and tidal effects at the mouth of the delta. The Mahanadi River flows to the Bay of Bengal in east-central India, drains an area of 141,589 square kilometers, and has a length of 851 kilometers. About 53 percent of the basin is in the State of Chhattisgarh, about 46 percent is in the coastal state of Odisha, and the remainder of the basin is in the states of Jharkhand and Maharashtra. Based on the available data with various agencies, a hydrodynamic model through MIKE 11 was run to simulate the flood inundation extent and flooding depth in the delta region of Mahanadi River basin in Odisha. Initially, the 1D model MIKE 11 was calibrated using river water level and discharge data of various gauging sites viz. Khairamal, Mundali, Barmul, Hirakud received from the state for the monsoon period June to October for the past few years data and rainfall data of Naraj station of the year 2000 to 2009. The Odisha Government had used these outputs of NECTAR in subsequent monsoon seasons and feedback satisfactory results and requested further to develop a flood alert system on near real time basis with more accurate models.

During the year 2013, in the 2nd phase, a bathymetry of the study area with a spatial resolution of 10m Survey of India DEM was used as input to the 2D model. Few non-contact Water level ultrasonic sensors with SMS facility, developed by NECTAR, were installed at various bridges of the river for real time water level data. Based on all these data sets MIKE11 was run for 2D based model.

The model was calibrated with the past flood events and all the parameters were fixed with the matching of simulated and observed flood level. Near real time forecasting within 24 hrs of discharge time was alerted. SMS alert system was established with the Odisha Government for the near real time flood forecast scenarios.

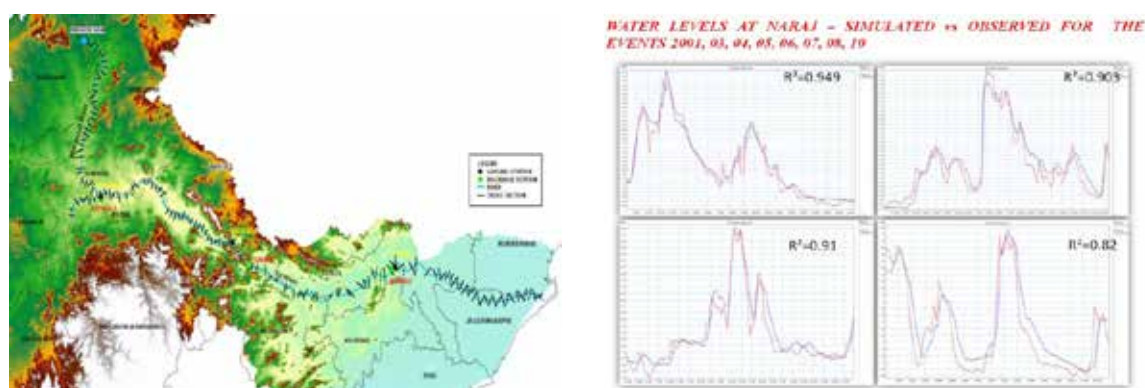


Fig : Flood Modeling for Mahanadi River Catchment and Results of Modeling : Simulated & Observed Water Level.

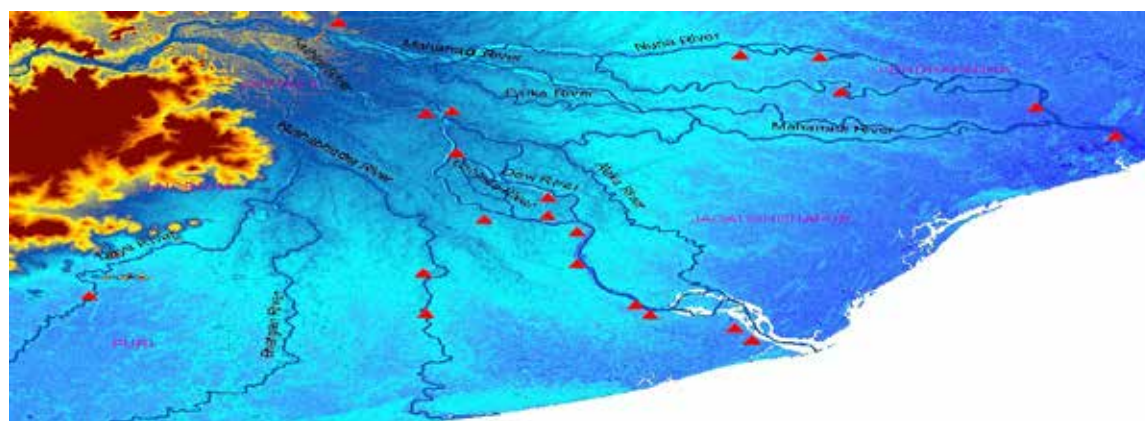


Fig : Rain gauge stations of Mahanadi River Delta areas which have been affected by flood

3.5 WATERSHED MANAGEMENT

3.5.1 Watershed Analysis support for Meghalaya Basin Development Authority (MBDA)

The state of Meghalaya experiences huge amount of rainfall that feeds numerous water bodies but these do not retain enough water for the off season as most of it drains into Brahmaputra River in Assam and Bangladesh on both sides of the state. Therefore, it is necessary to tap the resources by

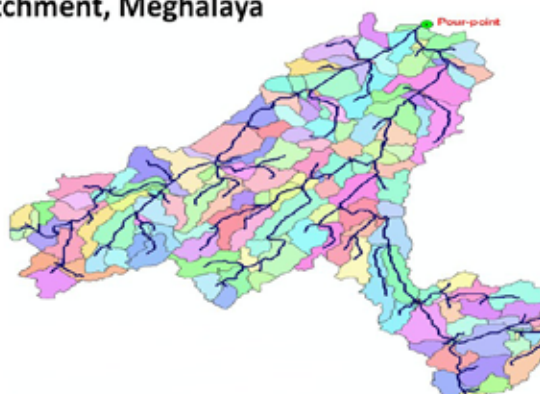
development of each watershed in making dams & reservoirs for use of agricultural, drinking and energy generation purposes. MBDA entrusted NECTAR to carry out watershed analysis project using available data in 1st phase.

During the current year, Watersheds of Meghalaya are being worked upon to estimate the run-off and study the water conservation during the lean season. 26 major water sheds of the state were analyzed by the use of Survey of India digital elevation models (10m CI). Rainfall data for respective area or catchments was extracted from

Raw TRMM data from the NASA website. A hydrodynamic modeling software MIKE11 was used to calculate the runoff for each of 26 watersheds using catchment area, catchment slope, curve number, longest stream length and rainfall data etc. as input parameters into it. Data has been provided to the state Government for further action.

Catchment Water Availability Analysis based on TRMM Satellite Rainfall data of Singra Catchment, Meghalaya

Name:	SINGRA CATCHMENT		
District	West Khasi Hills		
River Length	34.2 Km		
Total Catchment Area (Sqkm.)	279 Sq.Km.		
Total No. of SubCatchments	373		
Rainfall Data Used	TRMM DATA		
River Flows into	Brahmaputra River		
Total Volume of water (million m ³)	2010	2011	2012
	322	365	575



Month	2010	2011	2012
MAY	45	17	30
JUNE	71	106	208
JULY	69	68	154
AUGUST	101	121	68
SEPTEMBER	22	53	98
OCTOBER	14	0	17
TOTAL	322	365	575

Fig: Analysis of water availability on Singra Catchment of Meghalaya.

3.6 GIS CENTERS FOR MEGHALAYA AND NAGALAND

3.6.1 MBDA-NECTAR GIS Centre, Meghalaya

Meghalaya Basin Development Authority (MBDA) has been set up by the State Government with the purpose to address poverty alleviation of rural population and improving the basic services and welfare of the people residing in rural villages. This could be done by integrating layers of information about Land, Water and Biotic resources and create Relational Geospatial Databases relevant to a particular basin as smallest

geographical area. The collection of all the layers of information could be done through Remote sensing data and Field survey.

The main objective of the project would be to create a Joint GIS Centre with MBDA and NECTAR which would provide a critical information and knowledge platform for planning, analysis and monitoring of the activities under MBDA. The Centre shall be setup in two phases. Initially in the first phase,

it shall be planned for acquiring three basic line items - 1.Setting up Hardware, software and storage 2.Data Compilation 3. Training & Technical support. In the second Phase the system shall be scaled to development of a wide Area Network or Web Based GIS platform for continual updation & further value addition.

In order to achieve this goal one server with large amount of storage would be required which shall become a nodal point of data access. Few workstations shall be required for data compilation & creation and analysis which will be done in client-server mode. The

server and workstations will be equipped with NECTARGIS, customized application software in professional GIS platform built in oracle database software integrated with 3D Terrain Model. The software will be further customized by NECTAR in accordance to the need of state basin GIS analysis. The training and capacity building could be gradually conducted during the implementation. In future once the data bank is built, the GIS lab along with the data can be utilized for not only MBDA department but can be used as state GIS Centre which may cater complete GIS application projects for different departments in multidisciplinary areas.



Fig : Meghalaya MBDA GIS Centre set up by NECTAR



Fig : Workstations set up by NECTAR in Meghalaya MBDA GIS Centre

3.6.2 Nagaland GIS Centre

NECTAR has done GIS mapping of the Schools and Hospitals of the Nagaland Government for Kohima District. The above mapping has helped Nagaland Government to plan the basic facilities better. NECTAR has helped the Government of Nagaland to establish their GIS Centre. Now to upgrade their capabilities of GIS mapping, NECTAR and Nagaland GIS & Remote Sensing Centre (NGISRSC) have entered into a MoU to work jointly for taking up UAV/GIS mapping through aerial imagery of strategic areas of Nagaland state. NECTAR proposes to give 2 Nos aerial platform/UAV/RPV to the GIS Centre. (These UAVs have been designed in-house and fabricated).

The following will be provided by NECTAR:

1. NECTAR will train the GIS teams of Nagaland GIS to build 3D terrain models and process data of very high resolution.
2. NECTAR is proposing to buy a software PIX 4D for processing of imagery data. This software will be used by NECTAR, Nagaland GIS team as well as Meghalaya GIS team. It will be housed at NECTAR's office.
3. For processing of data at GIS centre, NECTAR will provide a high speed processing system.
4. NECTAR will also give one NECTAR GIS software to the GIS centre.
5. As NECTAR is entering into mapping of roads and agriculture holdings it will have to work with other State Governments. Capabilities of the UAV teams of Nagaland Government will be utilized for the purpose and it will be compensated on a proportionate basis from the payment so received.

3.7 HIGH PRECISION MAPPING: DEVELOPMENT OF UNMANNED AERIAL VEHICLES (UAVS) SYSTEM TECHNOLOGY

UAV is one of the other platforms which have impacted its potential in the international mapping or geospatial community replacing many components of geospatial data collection. The North East Centre for Technology Application and Reach (NECTAR) has developed pair of such vehicles viz. fixed wing and quad copter models specially designed for mapping applications which can

cover large extent of area with 2-5cm ground resolution.

So far, the Centre has flown 1000 sq. kms for mapping river watersheds in Meghalaya, coastal mapping for premier institutes for Tsunami fore warning system, 3-D city modeling and precision agriculture. NECTAR has achieved 5 cm accuracy on the horizontal plain & 10 cm on the vertical.

3.7.1 Development of Fixed Wing Micro Unmanned Aerial Vehicles

UAVs developed by NECTAR are fixed wing type Micro-UAV, a self-guided plane that can carry different types of consumer sensors and creates GPS-based (Global Positioning System) digital images. It is a radio-controlled

model glider plane equipped with a small GPS, a miniature autopilot and consumer grade digital camera. The UAV can be hand launched and automated from take off to landing. The UAV is simple to operate, simply



Fig. 1 Fixed wing Micro-UAV used for the study

Wingspan	190 cm
Length	50 cm
Wing area	50 dm ²
Maximum Takeoff weight	3 kg
Payload	250 g m
Cruise Speed	40 kmph
Endurance	40 Min
Operating Radius	7 km
Launch	Hand
Landing	Belly

Table 1: Specifications of Fixed wing Micro-UAV used for the study

Fixed Wing UAV DELTA Model Developed by NECTAR with Specifications.

stand at one corner of the field or an area and hand launch the 5 pound plane. The powerful miniature autopilot and GPS does the rest of navigating in a pattern over the field. Both the vehicle and the camera perform automatically in acquiring GPS based digital imagery. After the flight session, UAV lands at the spot where it took off. The UAV mounted with 12-16 MP Camera can fly at approximately up to 300 meter above the ground and acquire the digital images that could provide a spatial resolution of approximately 5-8 cm (GSD). However, increased spatial resolution can be achieved by simply programming to fly at

much lower altitude or closer to the ground. With its 150 cm length and 190 cm wing span (weight about 3kg) can fly 1.60 sq km in one flight of approximately 40 minutes depending on wind. It also offers real time video with ability to capture images from ground station and also the user can stitch all the digital images to form a single large image. The UAV can take payload up to 250 gm. Based on the above characteristics NECTAR has developed three variants of fixed wing. the nomenclature of these variants were NECTAR BEE, NECTAR DELTA and NECTAR AERO-II models.



Fixed Wing UAV BEE Model Developed by NECTAR.



- Wingspan: 2.8 m
- Wing area: 89 dm²
- Length: 1.06 m
- Max take-off weight: 5.88 kg
- Payload: 1.3 kg
- Cruise Speed: 60 km/h
- Remote Control Radius: 25–40 km
- Endurance: 120 min
- Typical Operating Range: 15 km
- Launch: by hand or catapult
- Landing: Belly or Parachute

Fixed Wing UAV Aero-II Model Developed by NECTAR with Specifications.

3.7.2 Development of Rotary Wing UAVs

NECTAR has developed the 2nd Micro-UAV, a quad-copter, i.e., a UAV with four rotors, with a diameter of approximately 1 meter. It is a vertical takeoff and landing (VTOL) UAV that can fly by remote control manually or autonomously through a GPS waypoint

navigation system. The Maximum flight time is approximately 30 minutes depending of several factors such as payload weight and wind speed. It can carry a maximum of 250g of payload. The photograph of such Copter UAV is appended below with specifications.



Fig. 1 Multirotor (Quad copter) Micro-UAV used for the study

Empty Weight(kg)	2
Payload (kg)	0.3
Max Takeoff weight (kg)	2.6
Endurance (min)	30
Max Speed (km/hr)	40
Typical operative altitude(m)	100-300
Ceiling (km)	1
Propulsion	Electric Motor
Navigation	GPS
Fuel	Lithium Battery
Rate of Vertical climb (m/sec)	5
Horizontal position accuracy when hovering(m)	± 3
Vertical Positional accuracy when hovering(m)	± 2
Launch & Recovery	Autonomous
Takeoff and Landing area(sqm)	4
Remote control Radius(km)	1

Table 2: Specifications of Quad Copter Micro-UAV used for the study

Rotary Wing UAV (Quad Copters) developed by NECTAR with specifications

3.7.3 Identification of Imaging Sensors

NECTAR has developed different UAV platforms which are capable of carrying different types of sensors depending on the type of project, it has a range of collection of consumer grade sensor Models like SX 260,

S100 from Canon, RICOH WG-4 GPS from RICOH , NXU (5,7 A6000) series from Sony and ADC lite and Micasense Multispectral camera.

3.7.4 Testing of UAVs for Generation of accurate DSM and Orthophotographs for High Precision Mapping

The Centre has developed the above technology by integrating all the facets viz.

UAV Models, Sensor systems and processing results from UAV acquired overlapped images

for high precision mapping. The acquired aerial imagery through the UAV system has been successfully tested for generation of quality mapping products as orthophoto and Digital Surface Model for large geographical extents. The testing process carried out in acquiring image data frequently as and when necessary, over 1 sq km of area near Bhondsi & Haily Mandi village area of Haryana. For

checking accuracies, few Ground Control Points were established through Differential GPS survey and used in photogrammetric processing. In the process, few number of software were tested for its capability and processing time, out of which 2 good quality software had been finalized for procurement. The results from the above testing activity is posted below:

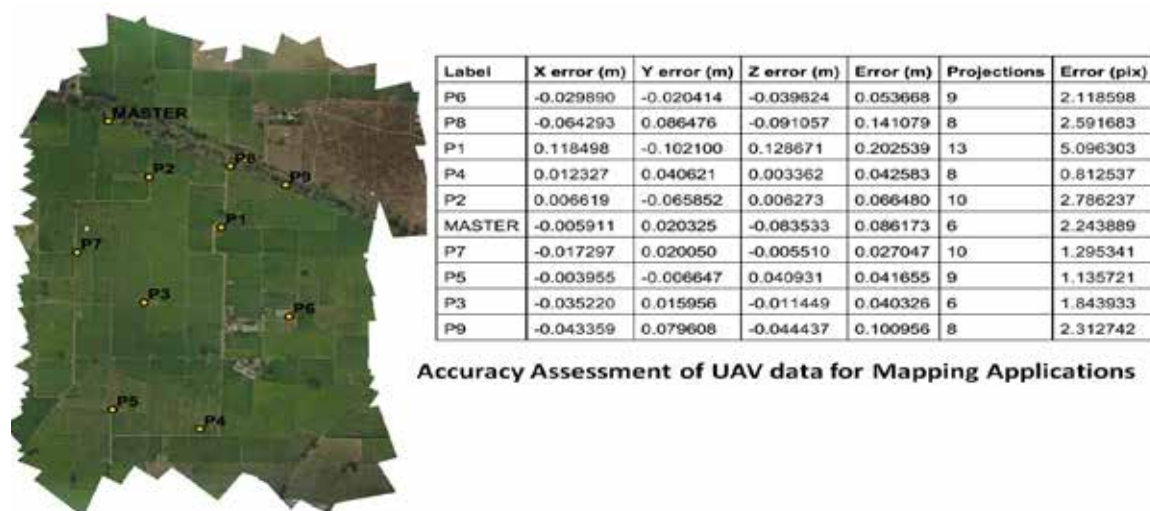
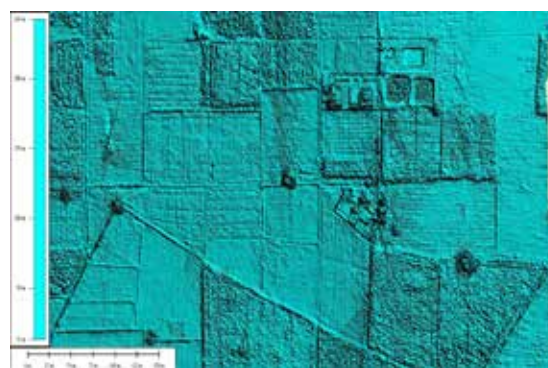


Fig: The processing result with Mapping accuracy table of Hailymandi Village in Haryana.



Orthomosaics processed from images captured by NECTAR UAV in HailyMandi Village area.



Elevation Surface Models processed from images captured by NECTAR UAV in HailyMandi Village area.

Based on the accuracy achieved in the above testing data, various new Projects on Precision Mapping applications using UAV

technology were taken up. Flying of UAVs was planned in the area with establishment of ground control points.

3.8 PROJECTS ON HIGH PRECISION MAPPING TECHNOLOGY

3.8.1 Monitoring Meghalaya-Assam Border areas in Ribhoi district

About 30 sq km of Meghalaya - Assam border area in Ribhoi district of Meghalaya was

planned to cover through UAV for application of monitoring illegal mining area and scope

& utility of water resources applications in the hill district. The flying activity was completed in the end of the financial year 2013 with acquisition of 2540 number of images in 21 flights/ Missions spanning the flying activity for 6 days. The UAV sensors used for the project was Cannon Powershot SX260HS

and was capable of imaging with 5cm ground resolution. Apart from the the flying activity, 43 numbers of Ground control points were



surveyed through DGPS observation. The image data was processed for Orthomosaics and DSM and GIS analysis was done for Meghalaya.

3.8.2 Planning Drinking water supply in rural areas (Ranchi Water resource project in collaboration with University of Columbia, USA)

A Remotely Piloted Aerial System (RPAS) mounted with a sensor (indigenously developed by the Centre) was allowed to fly over the area and acquired overlapped image data. Before the fly, in order to get precision accuracy, Differential GPS survey was conducted for around 60 Ground Control Points with establishment of black and white markers over the stations. Using the precision coordinates of those 60 GCPs, the image data was processed through photogrammetric technique in RPAS data processing software. A detailed surface model & orthophoto with spatial resolution of 10 cm were obtained. About 15cm horizontal and 20 cm vertical accuracy was resulted in the orthophoto and elevation model respectively so generated. Then a virtual 3D Terrain Model of the area was generated using specific software and various 3D analyses were done for ground execution of the creation of the facilities. The first analysis was done in respect of

identification of possible mine quarries and check dam locations, with 50 cm Contour Interval map of the area. Then, based on suitable height of the water level inside the facility, volume of water was quantified. The second analysis was done for calculation of length of pipe lines based on the best path suitable for the flow of water under the gravity towards the nearby habitation. The water consumption target of each house hold habituated nearby under water scarcity was surveyed and accounted. Then the complete model in each location was tested for feasibility for implementation based on water resources accumulated and the targeted. The availability of water over the catchment was assessed by rainfall runoff modelling using 10 year data. Jharkhand state Government and the Centre are working on the positive outcome of the case study and are planning to implement in the state in large scale.



Fig: Flying activity of fixed wing UAV in Ranchi area and DGPS control survey



Fig: Water conservation through Abandoned Mine pits during monsoon period and estimate of available water capacity.



Fig: Treated Water supply planning to nearby rural villages using surface models.

3.8.3 Mapping of Tsunami Vulnerable areas (For INCOIS)

A case study was taken up to showcase the potential of low cost micro-UAV mapping applications for possible tsunami emergence response and enforcement of laws to

control growth of structural developmental work along coastal vulnerable areas. The 500 sq.km area was taken up on the East coast of Southern India for case study.

The objective of the study was to carry out a microscopic estimate in both, qualitative and quantitative, analysis using quality information viz. accurate height of each building of the residential/commercial facility, engineering structure type like concrete or mud house or poorly constructed etc, and exact property boundary, with all associated demographic information. The demonstrated project was accomplished by acquiring aerial images with the help of in-house developed micro-UAV, having on-board a 24 MP consumer camera (Sony ILCE 6000), flown at 150m above ground level which has provided images of 5 cm Ground Sampling

Distance (GSD). About 2, 00,000 images were captured by the UAV & processed through photogrammetry software using High end GPU enabled computer system. A high resolution Surface Model and Orthophotos were obtained with 10 cm of horizontal accuracy & 15 cm of vertical accuracy. Then a 3D Terrain Model was created using the high resolution Surface Model & accurate Orthophotos for microscopic 3D dimensional visualization, simulation & analysis. By using this model one can visualize the extent of flooding, type of buildings & structures, quantum of population likely to be affected at various levels of Tsunami waves.



Fig: 3D Mapping of Tsunami Vulnerable Residential and Commercial Buildings.

3.8.4 Mapping of Ganol River Catchment for Meghalaya State

Meghalaya is one of the highest rainfall areas in the world. There are 26 rivers flowing from the Meghalaya hill watersheds into either the river Brahmaputra or towards Bangladesh. While these heavy flows cause damage during the monsoon season, there is an

acute shortage of water during the remaining months of the year. In large parts of the state farmers grow only crop. Water scarcity has also, to some extent, been one reasons for farmers resorting to Jhoom cultivation. With the constitution of the Meghalaya Basin

Development Authority, the State Government has been focusing on planning for water management, livelihood programmes and skill development. However, available data to undertake water management programme in a scientific way has not been possible due to lack of high resolution surface data. Owing to thick vegetation it has been difficult to undertake ground surveys. After exploring different options it was decided to

use Unmanned Ariel vehicles for developing high resolution Digital Surface models. Aero-2 system designed and developed by NECTAR was used to photograph the Ganol river. The pixel resolution was 5cm. Using a combination of ground control points and UAV imagery, horizontal accuracy of 10 cm and vertical accuracy of 14 cm was achieved. Some of the examples of possible usage may be seen.

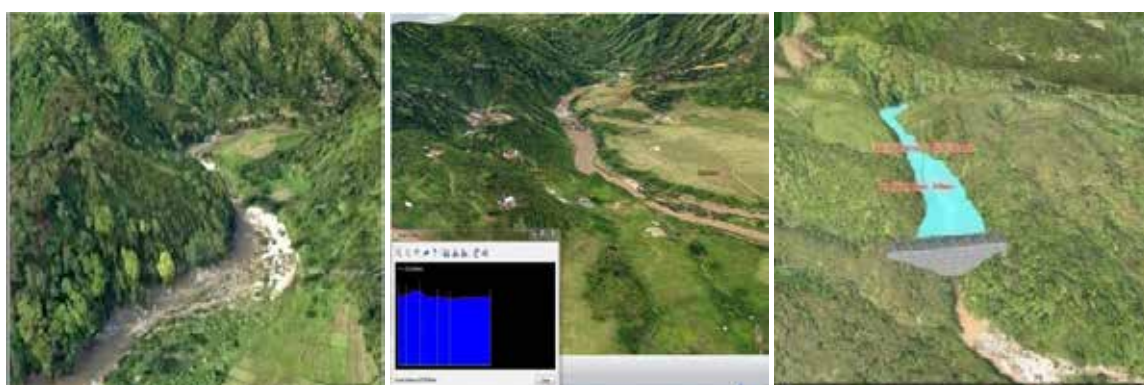


Fig: 3D mapping of Ganol River basin and planning of small & multipurpose reservoir for water resource applications.

3.8.5 Application in flood plain mapping (Brahmaputra River embankment mapping and Erosion Study for Government of Assam)

A case study on generation of Digital Surface Model(DSM) & Land Use data from UAV acquired image over Brahmaputra plains comprising area of about 50 sq km has been accomplished to demonstrate the visualization of water related disaster and its mitigation. The images collected over the area, of 2cm GSD resolution, has provided the state of the protective embankments and its erosion status along the Brahmaputra River coast. 3D GIS analysis over DSM of the area has been performed to assist the authorities for mitigation of flood related disaster. It is also realized that periodic imaging through small RPAS (Micro-UAV) platform over the area could be very much useful to monitor and record high quality information for modeling water in the river and its flood plain area. This could also assist the authorities to analyze the pattern of erosion and

river sedimentation of Brahmaputra river and suitable preventive measures viz. location & size of protective embankments to be constructed along the river banks to prevent loss of human lives, their households and agricultural crops. Around 4500 sq km of area on both flanks of the Brahmaputra River is under consideration for imaging through RPAS, as a result of this case study.



Fig : 3D mapping of protective Embankments and Erosion along Brahmaputra River Bank.



IV Communication Activities

Communication activities were envisaged as one of the key elements of NECTAR as remoteness and peculiar problems of Northeast require improvement in communication to facilitate development. Main technologies applied for this purpose are Software Defined Radio and MESH Network.

4.1 SOFTWARE DEFINED RADIOS (SDRS)

A Software-Defined Radio (SDR) refers to the technology wherein software modules running on a generic hardware platform consisting of DSPs (Digital Signal Processors) and general-purpose microprocessors are used to implement radio functions such as generation of transmitted signal modulation) at transmitter and tuning/detection of received radio signal (demodulation) at receiver.

4.1.1 Looking at the various problems being faced by the Government and Police forces in the North East, technology based on Software Defined Radio with the features to remove the bottlenecks of communication were contemplated. **As a consequence, SDRs were developed with the following key features:-**

- Dedicated network for law enforcement and Government agencies. Provides a seamless communications backbone
- Supports AM, FM, Single Side Band (SSB), Continuous Wave (CW), Packet Radio on High Frequency (HF) and Orthogonal Frequency Divisional Multiplexing

(OFDM) to 64QAM, IEEE802.11a/b/g and other high ECC and efficient protocols.

- SDRs are not affected by changes in ambient temperature and therefore efficiency of the equipment can be maintained in all climatic conditions.
- Deployable in both urban and rural scenarios
- Quality of Service (QoS) for Voice & Data
- High Security using Advanced Encryption Standard (AES)
- HF Radio range up to 300 Kms. Using appropriate aerials, the range can be increased to communicate across India.
- Compatible with all legacy modulation schemes used on HF
- Digital Voice/data transmission capability on HF
- A dedicated e-mail system as well as blogging in a network has been implemented.
- A central broadcast capability has also been provided for the network.

4.1.2 The SDRs can be deployed in three modes

- They can be established as base stations to provide a State wide or a Country wide network. This forms the core of the communication network.

- Vehicle Mounted SDRs can be used to link the base stations to the Mobile platform as well as provide intercommunication between the mobile platforms.
- The SDR sets can also be linked to

leased lines used by various Government services; messages received via HF email system or via leased line can be forwarded using either system, hence providing complete integration.

4.1.3 Development of Prototype SDRs

NECTAR has indigenously pioneered and established the SDR project as a reliable, cost effective and robust communication technology for use by government and security agencies to transfer maps, photographs and other data files with zero error over long distances on HF. This has been serving as a fail-safe network for the voice and data communication needs of the police forces and it can be used as a last resort for communication in the wake of

natural disasters. The prototype model was developed and tested by paramilitary forces and it has been developed into professional model in PPP mode which were delivered to various forces. The SDR project has been successfully implemented in Arunachal Pradesh & Assam for the police forces. These were provided to the NDRF to establish voice data communication between Delhi and Srinagar during floods.



Development of SDRs : Prototype and upgraded Version



Snapshot of frequency surveillance terminals



Training and Deployment of SDRs

4.2 SDR PROJECTS IMPLEMENTED BY NECTAR

4.2.1 Nagaland State Disaster Management Authority (NSDMA)

On the request of Nagaland State Disaster management authority, NECTAR (erstwhile MGA) had taken up a project in mid 2012. It was taken up to install 14 Software Defined Radio's in various districts of Nagaland considering the importance of Communication with interior districts during the time of disaster. For better communication via voice and data mode, NECTAR completed

setting up a radio network interconnecting 14 locations covering all the districts of Nagaland. Through this network, now each district can communicate with each other and also with State Emergency Operation Center (SEOC), Kohima. It is being used on regular basis for getting daily situation report from all districts.

4.2.2 Meghalaya Police Radio Organization (MPRO)

For Communication Modernization and upgradation, MPRO requested NECTAR (erstwhile MGA) to provide reliable and stable communication system covering long distance. NECTAR set up a network of HF Radios connecting 14 Police station situated in interior location in various districts of Meghalaya with 1 (one) Central Control

Room at Shillong. Through this network, now each police station can communicate with each other and also with Central Control Room, Shillong. They are using it on regular basis for daily routine call and passing of important messages among various police stations.

4.2.3 Arunachal Pradesh Police Radio Organization

The topography of Arunachal Pradesh is characterized by an undulating hilly terrain, towering hill slopes, enthralling river valleys and imposing peaks. For a very long time the region remained with very poor telecommunication connectivity facility due to its location amidst difficult terrain with impenetrable vegetation. Therefore, wireless and digital telecommunication facility through SDRs was considered appropriate for the state especially interconnectivity with police stations. NECTAR worked with Government of Arunachal Pradesh to install a fail-safe communication network for the state police department which would work best in the harsh terrain conditions varying from dense jungles to high mountain ranges. The

network comprised 70 static SDRs and 12 mobile SDRs/man packs allowing voice and data transfer with the headquarters as well as between police stations. These radio sets established across the state span from Ziminthang, in the north of Tawang on the Chinese border to Vijaynagar on the Burmese border, a seamless network now exists without any need for repeaters. A statewide network of e-mail has been established to enable data transfer. Arunachal Pradesh is the first state with this network, which has cutting edge technology, having capacity to communicate through voice, data transfer as well as facilitate transfer of documents and central broadcasts.



Fig: Difficult Terrain Conditions and Police Station of Arunachal Pradesh surveyed for SDR projects.



Fig.: Zimithang, Arunachal Pradesh

4.2.4 Sikkim State Disaster Management Authority (SSDMA)

Looking at the success of the state-of-the-art NECTAR developed communication system installed in various North Eastern states, Sikkim State Disaster Management Authority (SSDMA) placed its request to establish a demonstrator project which can connect two way communication with the HQ of the Authority and District Collector's offices. For this project NECTAR conducted

the field survey work related to line of Sight, fixing locations of the towers and the required number of SDRs for smooth connectivity. 5 SDRs have been set up for the SDMA, connecting headquarters with/to the District Collectors' office after building suitable platforms for the installation of high rise towers.

4.2.5 Assam State Police

Similar request from Assam State police was received to establish radio communication between various remote districts with Police HQ. Assam Police having a wide area of police network over different types of terrain conditions viz. plane, hilly and mountainous, posed a great challenge to establish a clear

line of sight. The state of Assam is extended in large areas divided by Gigantic Brahmaputra river, survey and feasibility of line of sight was done. 30 SDRs have been installed in the state to interconnect police stations with headquarters.

4.2.6 Jammu and Kashmir

During the flash floods in Srinagar in September 2014, the whole communication network of the state collapsed. Upon request of NDRF (National Disaster Response Force) Srinagar, Jammu & Kashmir, a special team of NECTAR was air lifted and the communication

network could be re-established with the installation of 6 SDRs. Within no time, digital data link was established between NDRF main control room at Srinagar and NDRF headquarters at Delhi.



Fig.: Zimithang, Arunachal Pradesh

4.3 MESH NETWORK PROJECTS

A mesh network consists of several wireless routers or nodes, which are capable to configure automatically and re-configure dynamically to maintain the mesh connectivity. This gives the mesh its “self-forming” and “self-healing” characteristics. This self-sufficient relationship between the mesh nodes removes the need for centralized management. Node is a central point comprising of communication radios especially a software defined radios operating on Radio Frequency (RF) based on Multiple-input multiple-output, or MIMO Technology. This type of communication technology is extremely useful as a dedicated network for law enforcement and government agencies which provides a seamless communications backbone. It is deployable in both urban and rural scenarios. It is very much suitable for tele-medicine, tele-education and wireless CCTV network applications especially in the areas of difficult terrain conditions.

NECTAR has established the expertise and capability of setting up wireless Mesh networks for use in CCTV based real time surveillance system, for tele-medicine and for e-learning in the education sector. In each of these initiatives, node is the central point comprising a software defined radios configured to operate in the giga hertz range allowing for high data throughput from 150 to 200 Mbps. The system has distinct advantages of low cost, low maintenance high speed data transfer including video file and very low power consumption. Mesh Network for CCTV based surveillance has been successfully set up in 6 locations in Guwahati (Assam), in 30 locations in Shillong and 14 locations in Tura (Meghalaya). Mesh Net for tele-medicine has been operationalised in Nagaland and in Tura district of Meghalaya.

4.4. PROJECTS IMPLEMENTED

4.4.1 Telemedicine Project for Meghalaya

On success of Nagaland Telemedicine project, the same technology was implemented at Meghalaya in the West Garo Hills region. The major challenge here was to overcome the foliage loss due to high absorption of radio frequency energy emission from radio. To establish connectivity, specialized towers and aerials were designed so that speed could be achieved between 150 to 180 Mbps. The nodes are placed between district hospitals

in Tura and 07 numbers of PHCs, CHCs and maternity hospital in remote areas. The network is operational since March 2014, providing the services of specialized doctors for patients of PHCs and CHCs of remote locations. It can also be utilized for video conferencing for centralized Training and Lectures. DC office is also connected in the loop for monitoring purpose.

4.4.2 Mesh net for CCTV Surveillance System in Assam

On the request of the Assam police, a demonstrator mesh network was planned to showcase the possibility of having a wireless system for CCTV surveillance. Earlier they had, for some areas, established a network which was connected on an exposed cable. There were problems of regular breakdown or issues of vandalism. Based on the request, mesh networks were established at several locations with fixed lens cameras as well as point, tilt and zoom cameras. The average throughput in the system is 150-180 mbps, providing sufficient band width to have streaming data with a clear picture & In the control room streaming data is

now being over seen by a team trained by NECTAR with a capacity to point, tilt or zoom the cameras according to their requirements. On the request of the Guwahati police back up has been provided in the control room, along with air conditioning, because large number of equipments have been installed in a small space. This has been handed over to Assam Police. Ample data storage has been provided for control room for revisiting the footage for analysis. The Assam Police have requested NECTAR to prepare a DPR for the city of Guwahati which is to be covered by a surveillance network.



Fig: Treated Water supply planning to nearby rural villages using surface models.

4.4.3 Mesh net for CCTV Surveillance in Meghalaya: Shillong and Tura City

On the request of Govt. of Meghalaya for a “Safe, Secure Shillong” project, an integrated surveillance system was designed and set up in Shillong. The network has been designed with fixed IP cameras as well as PTZ (Point, Tilt and Zoom) cameras. The average throughput provides sufficient bandwidth to have a streaming data with a clear picture. The control room has the capability to focus the PTZ cameras according to their requirement. The system has been designed with a back

bone where we are getting a throughput of 400-800 mbps and then branches are taken from these which have a speed of up to 150 mbps. With this surveillance system the Shillong Police has been able to identify 346 cases of law violation, theft and other illegal activities out of which 86 have been solved by getting the offenders apprehended.

On similar lines Tura District of Meghalaya has been provided with the CCTV surveillance system in 14 locations.

FINANCIAL STATEMENTS

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**NATIONAL MISSION ON
BAMBOO APPLICATIONS**
BALANCE SHEET FOR THE YEAR 2013-14

AUDITORS' REPORT

The Members,
National Mission on Bamboo Application,
New Delhi.

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **NATIONAL MISSION ON BAMBOO APPLICATION (hereinafter referred to as 'Mission')**, which comprise the Balance Sheet as at 31st December, 2013 and the Statement of Income & Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Mission's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Mission. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Mission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not

for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION

Subject to our Audit observations as per Annexure AR-2 and comments given on significant accounting policies, contingent liabilities and notes to accounts as per schedules 24 & 25, we report that:-

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our Audit;
- 2) In our opinion proper books of account as required by law have been kept by National Mission on Bamboo Application, so far as appears from our examination of those books;
- 3) The Balance Sheet and Statement of Income and Expenditure dealt with by this report are in agreement with the books of accounts;
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the schedules and notes thereto give the information required and give a true and fair view:-
 - i) In case of Balance Sheet, of the state of affairs of the National Mission on Bamboo Application Mission as at 31st December, 2013; and
 - ii) In case of Statement of Income & Expenditure, of the excess of income over expenditure for the period ended on that date.

For Anil Bhatla & Company
Chartered Accountants
FRN: 012686N

Sd/-
Ch. Chandra Sekhar Patro
(Partner)
MRN: 091529

Date: 26.12.2014
Place: New Delhi

NATIONAL MISSION ON BAMBOO APPLICATION (NMBA)
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
STATUTORY AUDIT FOR THE YEAR FINANCIAL YEAR 2013-2014

AUDIT OBSERVATION- AR 2

1. TIFAC owns six floors in Vishwakarma Bhawan, a building constructed on the IIT land. For the cleanliness of the building, TIFAC has given a contract for housekeeping of the six floors to M/s Pink Housekeeping. Out of the six floors one floor is occupied by NMBA which is being treated as a separate accounting entity. It is observed that out of the expenditure incurred on housekeeping which has been borne entirely by TIFAC no allocation has been made to NMBA for the purposes of arriving at the appropriate utilization of funds in view of their distinct and separate funding as well as separate accounting entity. To this extent, the utilization of funds have been overstated in the case of TIFAC and understated in the case of NMBA.
2. Similarly the expenses on account of electricity, security services, water and horticulture which has been reimbursed by TIFAC to IIT has not been allocated to NMBA and, therefore, to this extent, the utilization of funds have been overstated in the case of TIFAC and understated in the case of NMBA.
3. As per F.No.19024/1/009-E.IV dated 13/07/2009 of Ministry of Finance (Department of Expenditure), it has been decided that in all cases of air travel, both domestic and international, where the Government of India bears the cost of air passage, the officials concerned may travel only by **Air India**. But the NMBA officials are not using the services of Air India for air travel, both domestic and international
4. Deepak Travels is charging service tax on some of bills and not charging service tax on some bills. It has not mentioned the Service Tax Registration number on the bills submitted for payment. As per Notification No. 11/2004 dated 10/09/2004 service tax registration number should be mentioned on the invoices while charging service tax by the service providers.
5. During the course of our audit it has been observed that some invoices raised by M/s Travel with Mars do not have Service Tax registration number. As per Notification No. 11/2004 dated 10/09/2004 service tax registration number should be mentioned on the invoices while charging service tax by the service providers.

6. During the course of our audit, we observed that NMBA has not maintained Tour Advance Register, Petty Cash Register, Stock Register, Official Advance to Staff and Fixed Assets Register.

PROJECTS:

1. GRACE RTP BAMBOO

Facts:

- (a) Four installments were due to be received in FY 2013-14. NMBA deposited first installment cheque with the bank, but due to insufficient amount of balance in the account of borrower, the cheque was returned. NMBA has filed a cheque bouncing case u/s 138 of Negotiable Instrument Act, 1881 against the borrower. Cheques for the remaining three quarters were not deposited by NMBA and as a result NMBA could not file a cheque bouncing case against the borrower for the remaining installments.

Objection:

Remaining installments cheques for the last three quarters should have been deposited by the NMBA and if at all the cheque would have been got dishonored, new case u/s 138 could have been filed for each such dishonored cheque.

2. CEEKE BAMBOO & WOOD SUBSTITUTES

Facts:

- (a) As per the agreement with Ceeke Bamboo & Wood Substitutes, four equal installments of Rs.50000 each should have been received by the NMBA in the FY 2013-14. But, as per the financials verified by us, not a single installment has been received by the NMBA in the above said period.
- (b) Further, inspite of the weak financial viability of the borrower, a new loan has been sanctioned amounting Rs. 243750 in the F.Y.2013-14

Objection:

- (a) NMBA should have got recovered the due installments from the borrower, as agreed between them and if party fails to pay, by whatever reasons thereof, NMBA should have taken legal action against them. But, no such actions were taken by NMBA in the respect of aforesaid case.

- (b) As the financial viability of the borrower is not sound, no new loan should have been sanctioned to the party.

3. M.L. INCENSE PVT. LTD.

Facts:

- (a) In the FY 2013-14, amount of Rs. 64597 has been disbursed to the party.

Objection:

Before disbursement of any amount to the borrower, NMBA should have obtained and scrutinized the financial statements and other related information of the party.

4. NUTECH BAMBOO PROJECT PVT. LTD.

Facts:

- (a) Installment of Rs.60 Lacs has been disbursed in the FY 2013-14.
(b) Due to weak financial viability of the party, the repayment pattern has been rescheduled by the NMBA.

Objection:

Before disbursement of any amount to the borrower, NMBA should have obtained and scrutinized the financial statements and other related information of the party.

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL
REPLIES TO AUDIT OBSERVATIONS "ANNEXURE AR 2"

1. NMBA is a Technology Mission with finite life. All six floors in Vishwakarma Bhawan are allotted and under control of TIFAC. Cleanliness of the building is the responsibility of TIFAC. Housekeeping contract is called for the maintenance of the building by TIFAC. Similarly Electricity, Security Services, Water and horticulture are also the responsibility of TIFAC. As NMBA is part of TIFAC there is no need for allocation of expenditure even though their accounting is separately maintained. Funds to both i.e. NMBA as well as TIFAC are provided by DST.
2. This point has been covered above under point 1. However, it is reiterated that TIFAC is the parent organization with legal status. NMBA is one of the missions under TIFAC with finite life. Mission's life is co-terminus with the plan. For the purpose of operative convenience the accounts of NMBA were segregated from TIFAC in 2005. Prior to 2005, the activities of the bamboo applications technologies and projects were being booked in TIFAC's accounts.
3. The official tour of employees are decided in discussion with the Mission Director. The tours are mostly not preplanned in advance. There is urgency of the tour & short duration for booking the tickets for the travel. The availability of the ticket is the criterion for the booking of tickets hence, many a times the booking is made of airline other than Air India.
4. Deepak Travels had been charging service tax on some bills as it had applied for service tax registration number. But, later the agency was not allotted the number. Subsequently, the agency stopped charging service tax on the bills.
5. The company Travel with Mars has submitted their service tax registration number to us. However, it has not been mentioning the number on the bills for which the company has been intimated. In future, the bills of Travel With Mars would mention their service tax registration number.
6. The point has been noted for future compliance.

PROJECTS:

1. Grace RTP Bamboo

In the context of Audit Observations, the unit under reference is not operating since 2012. The Directors of the company visited office and informed that they are taking steps to restart the unit which has been lying closed since early 2012. It was informed that whatever little resources they had, would be deployed towards procuring raw material , resin etc and to hire workers. So they requested to reschedule the TDS. The cheques when sent to bank for being presented were not accepted (by the bank) as the KYC formalities had not been complied with the company.

2. Ceeke Bamboo & Wood Substitutes

(a) The company had deposited four instalments during financial year 2013-14 and since company was facing financial problem due to non receipt of CCIS it did not have working capital from bank, bamboo was available on high cost hence made the production less sustainable. Apart from that company continued its production despite all odds and was committed for repayment of TDA loan. Also NMBA kept reminding the company about repayment and they had not defaulted in continuance, hence legal action was not initiated against the company.

(b) As per the policy of NMBA, small support was extend to the company on exploration of the market for the existing application with the expectation that if found successful will help in creating good market for the company and therefore will help company on the due repayment of NMBA TDA loan in the long run.

3. M.L.Incense P.Ltd.

The company has submitted CA certificate of M/s Sanjay Bhoir& Co. dated 25/08/2012 for their contribution towards the project. NMBA released the amount as per the TDA norms. Being a new company, there was no financial statement for scrutiny.

4. NUTECH Bamboo Projects P.Ltd.

NMBA released the TDA of Rs. 60lakhs as per the Technology Development Assistance Agreement. Besides, it was a new company and as such no financial track record.

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

BALANCE SHEET AS AT 31.12.2013

(Amount - Rs)

	Schedule	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>			
Corpus / Capital Fund	Schedule 1	504,250,287.13	430,910,506.95
Reserves and Surplus	Schedule 2	-	-
Earmarked / Endowment Funds	Schedule 3	-	-
Secured Loans and Borrowings	Schedule 4	-	-
Unsecured Loans and Borrowings	Schedule 5	-	-
Deferred Credit Liabilities	Schedule 6	-	-
Current Liabilities and Provisions	Schedule 7	1,033,529.00	2,270,366.00
TOTAL		505,283,816.13	433,180,872.95
<u>ASSETS</u>			
Fixed Assets (Net)	Schedule 8	2,679,289.76	2,814,789.58
Investments-From Earmarked / Endowment Funds	Schedule 9	-	-
Investments-Others	Schedule 10	-	-
Current Assets, Loans, Advances etc.	Schedule 11	502,604,526.37	430,366,083.37
Miscellaneous Expenditure (to the extent not written off or adjusted)	-	-	-
TOTAL		505,283,816.13	433,180,872.95
Significant Accounting Policies	Schedule 24		
Contingent Liabilities and Notes on Accounts	Schedule 25		

As per our report of even date Annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

Sd/-

Ch. Chandra Sekhar Patro

(Partner)

MRN: 091529

Sd/-

Account Officer

(NMBA)

Sd/-

Registrar

(NMBA)

Sd/-

Mission Director

(NMBA/DST)

27.12.2014

Place : New Delhi

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31.12.2013

(Amount - Rs)

	Schedule	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
INCOME			
Income From Sales / Services	Schedule 12	-	-
Grants/Subsidies	Schedule 13	80,000,000.00	90,000,000.00
Fees / Subscriptions	Schedule 14	-	-
Income from Investment	Schedule 15	-	-
Income from Royalty, Publication Etc.	Schedule 16	21,700.00	20,643.00
Interest Earned	Schedule 17	7,054,843.50	18,901,203.50
Other Income (Including Partner Cont.)	Schedule 18	13,094,435.00	35,511,722.00
Refund from Projects & Others	Schedule 18 A	24,250,994.00	45,279,659.00
Increase/Decrease in Stock of Finished Goods & Work in Progress	Schedule 19	-	-
TOTAL (A)		124,421,972.50	189,713,227.50
EXPENDITURE			
Establishment Expenses	Schedule 20	7,126,172.00	9,161,206.00
Other Administrative Expenses etc.	Schedule 21	8,014,946.50	16,796,549.00
Expenditure on Grant ,Subsidies Etc.(Project Expenditures)	Schedule 22	35,519,517.00	200,947,118.00
Interest	Schedule 23	-	-
Depreciation on (Net Total at the Year end)	Schedule 8	351,929.82	485,703.27
TOTAL (B)		51,012,565.32	227,390,576.27
Prior Period Expenditure			
Reimbursement of Conveyance Expenses		-	6,180.00
Travelling Expenses (Domestic)		28,927.00	13,352.00
Travelling Expenses (International)		40,700.00	-
Website Maintenance		-	225,445.00
Total Prior period Expenditure		69,627.00	19,532.00
Balance being excess of Income over Expenditure (A-B)		73,339,780.18	-
Balance being excess of Expenditure over Income (A-B)		-	(37,696,880.77)
Balance being Surplus transferred to Corpus/Capital Fund		73,339,780.18	-
Balance being Deficit transferred to Corpus/Capital Fund		-	(37,696,880.77)
Significant Accounting Policies	Schedule 24		
Contingent Liabilities and Notes on Accounts	Schedule 25		

As per our report of even date Annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

Sd/-

Ch. Chandra Sekhar Patro

(Partner)

MRN: 091529

Date : 27.12.2014

Place : New Delhi

Sd/-

Account Officer
(NMBA)

Sd/-

Registrar
(NMBA)

Sd/-

Mission Director
(NMBA/DST)

Receipts & Payments for the Period Ended 31.12.2013

Receipts	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013	Payments		CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1 Opening Balances			1 Expenses			
a) Cash in hand	-	-	a) Establishment Expenses (corresponding to Schedule 22)		7,967,640.00	9,095,131.00
b) Bank balances			b) Administrative Expenses (corresponding to Schedule 23)		8,995,409.50	16,358,473.00
i) In Current Accounts	-	-	2 Payments made against funds for various projects			
ii) In Deposit Accounts	-	-	Grants given to Institutions/Organisations			
iii) Savings Accounts	410,059,414.87	449,178,271.87	Consolidation of Technologies-Grant	22,044,907.00		119,625,247.00
2 Grants Received			Consolidation of Technologies-Loan	8,891,183.00		16,278,380.00
a) From Government of India	80,000,000.00	90,000,000.00	Development of Technologies-Grant	681,400.00		2,535,069.00
b) From State Government	-	-	Development of Technologies-Loan	-		987,500.00
c) From Other Sources (details)	-	-	Technology Assessment-Grant	392,669.00		2,773,044.00
			Technology Assessment-Loan	1,342,750.00	33,352,909.00	55,982,006.00
3 Income on Investments from						
a) Earmarked/Endowment Funds	-	-	3 Investments & Deposits made			
b) Own Funds	-	-	a) Out of Earmarked/Endowment Funds		-	-
4 Interest Received			b) Out of Own Funds (Investments-Others)		-	-
a) On Bank Deposits	8,815,254.00	17,140,793.00	4 Expenditure on Fixed Assets & Capital Work-in Progress			
b) Loans Advances etc.	-	-	a) Purchase of Fixed Assets	216,430.00		220,770.00
5 Other Income (Specify)			b) Expenditure on Capital Work-in Progress	-	216,430.00	-
Sale of Publications	21,700.00	20,643.00	5 Refund of surplus money/loans			
Misc. receipt from bamboo material	54,208.00	56,225.00	a) To the Government of India	-	-	-
Other Receipt (RTI)	500.00	310.00	b) To the State Government	-	-	-
Refund of security deposit IITF-11	-	104,569.00	c) To other providers of Funds	-	-	-
Refund of security deposit IITF-12	123,581.00	-	6 Finance Charges (Interest)		-	-
Misc. Receipts	2,686.00	-	7 Other Payments (Specify)			
6 Amount Borrowed	-	-	MCA Advance	8,500,000.00		-
7 Any Other Receipts (Give Details)			NECTAR Advance	425,984,020.00		-
a) Project Contribution/subsides for demonstration of Structure	10,995,377.00	35,261,038.00	Sundry Advance for SERB as Interior	-		638,211.00
b) Refund from Projects-Grant	2,039,730.00	30,060.00	Refund of Earnest Money	-		100,000.00
c) Refund from Projects-Loan	22,584,081.00	43,023,164.00	Security Deposit for IITF-12	-		123,581.00
d) Salary Receivable	-	-	Advance to Siddharth Baruah	25,000.00		25,000.00
e) Mr. Aseem Narain	564.00	-	Advance to Ramya	-		6,000.00
f) Rohit Sharma	27,188.00	-	Tour advance-Mr. Aseem	-		10,000.00
g) Refund of HBA-Shamibhu Kumar	315,400.00	15,400.00	Tour Advance-Rohit Sharma	-		20,000.00
h) Refund from PNP Jaipur warehouse	-	27,353.00	Personal Loan- Ravinder	-	434,509,020.00	20,000.00
			8 Closing Balances			
			a) Cash in hand	15,695.00		-
			b) Bank balances			-
			i) In Current Accounts	-		-
			ii) In Deposit Accounts	-		-
			iii) Savings Accounts	49,982,580.37	49,998,275.37	410,059,414.87
Total	535,039,683.87	634,857,826.87	Total		535,039,683.87	634,857,826.87

As per our report of even date Annexed herewith

For Anil Bhatla & Company
Chartered Accountants
FRN: 012686N

Sd/-
Ch. Chandra Sekhar Patro
(Partner)
MRN: 091529
Date : 27.12.2014
Place : New Delhi

Sd/-
Account Officer
(NMBA)

Sd/-
Registrar
(NMBA)

Sd/-
Mission Director
(NMBA/DST)

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 1 - Corpus / Capital Fund</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
Opening Balance	430,910,506.95	468,832,832.72
Excess of Income Over Expenditure	73,339,780.18	-
<u>TOTAL</u>	504,250,287.13	468,832,832.72
Excess of Expenditure over Income		(37,922,325.77)
<u>TOTAL</u>	-	(37,922,325.77)
<u>Closing Balance</u>	504,250,287.13	430,910,506.95

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 2 - Reserve and Surplus</u>	CY 01.04.2013 to 31.12.2013		PY 01.04.2012 to 31.03.2013	
1. Capital Reserve :				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
2. Revaluation Reserves :				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
3. Special Reserve :				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
4. General Reserve :				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
TOTAL		-		-

**NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

Schedule 3 - Earmarked/Endowment Funds	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
a) Opening Balance of the funds	-	-
b) Additions to the Funds:		
i) Donations /grants	-	-
ii) Income from investments made on account of Fund	-	-
iii) Other Additions (Specify)	-	-
<u>TOTAL (a+b)</u>	-	-
c) Utilization /Expenditure towards objectives of funds		
i) Capital Expenditure		
Fixed Assets	-	-
Others	-	-
ii) Revenue Expenditure		
Salary, Wages and allowance etc	-	-
Rent	-	-
Other Administrative Expenses	-	-
<u>TOTAL (c)</u>	-	-
NET BALANCE AT THE YEAR END (a + b– c)	-	-

Notes

1) Disclosures shall be made under relevant Heads based on conditions attaching to the Grants.

2) Plan Funds received from Central /State Governments are to be shown as separate Funds and not to be mixed up with any other Funds

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 4 - Secured Loans and Borrowings</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions		
a) Term Loans	-	-
b) Interest accrued and due	-	-
4. Banks:	-	-
5. Term Loans		
a) Interest accrued and due	-	-
b) Other Loans (specify)	-	-
c) Interest accrued and due	-	-
6. Other Institutions and Agencies	-	-
7. Debentures and Bonds	-	-
8. Others (Specify)	-	-
<u>TOTAL</u>	-	-

Note : Amounts due within one year

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<u>Schedule 5 -Unsecured Loans and Borrowings</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks:		
- Term Loans	-	-
- Other Loans (specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others (Specify)	-	-
TOTAL	-	-

Note : Amounts due within one year

<u>Schedule 6 - Deferred Credit Liabilities</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
a) Acceptances secured by hypothecation of Capital equipment and other assets	-	-
b) Others	-	-
TOTAL	-	-

Note : Amounts due within one year

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<u>Schedule 7 - Current Liabilities and Provisions</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors:		
a) For Goods	-	-
b) Others	442,685.00	844,476.00
3. Advance Received	-	-
4. Interest accrued but not due on:		
a) Secured Loans/borrowings	-	-
b) Unsecured Loans /borrowings	-	-
5. Statutory Liabilities:		
a) Over dues	-	-
b) Others: TDS Payable	21,474.00	136,156.00
6. Other current Liabilities		
Administrative Expenses Payable (Annexure 1)	48,540.00	119,611.00
Establishment Expenses Payable (Annexure 2)	10,830.00	658,496.00
Majnu Arya	-	-
Rajni	-	627.00
Rakesh Kumar	-	1,000.00
<u>Security Retention Money</u>		
Anil Enterprises, Dewas	100,000.00	100,000.00
Garnet Tools , Dewas	-	-
OVN Bio Energy P.Ltd. ,Gurgaon	100,000.00	100,000.00
Sree Engineers, Hyderabad	100,000.00	100,000.00
Deva Bamboo & Allied Ind., Imphal	5,000.00	5,000.00
Dhanjal Mechanical Works P. Ltd.	100,000.00	100,000.00
Prince Carbon & Charcoal Ind.	5,000.00	5,000.00
R.D. industries Corp., Kolkatta	100,000.00	100,000.00
TOTAL (A)	1,033,529.00	2,270,366.00
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation /Pension	-	-
4. Accumulated Leave Salary / Encashment	-	-
5. Trade Warranties/Claims	-	-
6. Others (Specify)	-	-
TOTAL (B)	-	-
TOTAL (A+B)	1,033,529.00	2,270,366.00

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SCHEDULE 8-FIXED ASSETS	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost / valuation as at beginning of the year 01.04.2013	Additions during the year 01.04.2013 - 31.12.2013	Deductions during the year 01.04.2013 - 31.12.2013	Cost / valuation at the year end 31.12.2013	As at the beginning of the year 01.04.2013	On Opening balance 01.04.2013	On Additions during the year 01.04.2013 - 31.12.2013	Total up to the year end 31.12.2013	As at the current year end 31.12.2013	As at the previous year end 31.03.2013
A. FIXED ASSETS											
1. LAND											
a) Freehold		-	-	-	-	-	-	-	-	-	-
b) Leasehold		-	-	-	-	-	-	-	-	-	-
2. BUILDING											
a) On Freehold Land		-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land		-	-	-	-	-	-	-	-	-	-
c) Ownership Hais/Premises		-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belonging to the entity		-	-	-	-	-	-	-	-	-	-
e) Interior Works	10%	3,326,104.00	-	-	3,326,104.00	1,227,386.35	158,122.56	-	1,385,508.91	1,940,595.09	2,098,717.65
3. Plant Machinery & Equipment	15%	-	-	-	-	-	-	-	-	-	-
4. Vehicles		-	-	-	-	-	-	-	-	-	-
5. Furniture & Fixtures	10%	119,277.00	-	-	119,277.00	54,350.28	4,891.74	-	59,242.02	60,034.98	64,926.72
6. Office Equipment	15%	714,668.00	78,459.00	-	793,127.00	269,421.09	50,319.00	8,866.94	328,607.03	464,519.97	445,246.91
7. Computer/ Peripherals	60%	1,704,036.00	121,450.00	-	1,825,486.00	1,582,012.00	55,161.53	52,641.78	1,689,815.31	135,670.69	122,024.00
8. Electric Installations		-	-	-	-	-	-	-	-	-	-
9. Library Books	100%	78,438.00	16,521.00	-	94,959.00	78,438.00	-	12,447.33	90,885.33	4,073.67	-
10. Tubewell & W. Supply		-	-	-	-	-	-	-	-	-	-
11. Fire Alarm Systems	15%	147,649.00	-	-	147,649.00	63,774.70	9,478.94	-	73,253.64	74,395.36	83,874.30
12. Other Fixed Assets		-	-	-	-	-	-	-	-	-	-
TOTAL OF CURRENT YEAR (A)		6,090,172.00	216,430.00	-	6,306,602.00	3,275,382.42	277,973.77	73,956.05	3,627,312.24	2,679,289.76	2,814,789.58
PREVIOUS YEAR		5,869,402.00	220,770.00	-	6,090,172.00	2,789,679.15	423,494.62	62,208.65	3,275,382.42	2,814,789.58	3,079,722.85
B. CAPITAL WORK IN PROGRESS											
TOTAL (A+B)		6,090,172.00	216,430.00	-	6,306,602.00	3,275,382.42	277,973.77	73,956.05	3,627,312.24	2,679,289.76	2,814,789.58

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<u>Schedule 9 - Investments from Earmarked/Endowment Funds</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
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	-	-

<u>Schedule 10 - Investments - Others</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
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	-	-

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Schedule 11 - Current Assets, Loans, Advances Etc	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
A. <u>CURRENT ASSETS</u>		
1. <u>Inventories:</u>		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock-in-trade		
Finished Goods	-	-
Work-in-progress	-	-
Raw Materials	-	-
2. <u>Sundry Debtors:</u>		
a) Debts Outstanding for a period exceeding six months	-	-
b) Others		
3. <u>Cash balances in hand</u>		
(including cheques /drafts and Imprest)	15,695.00	-
4. <u>Bank Balances:</u>		
a) <u>With Scheduled Banks:</u>		
On Current Accounts	-	-
On Deposit Accounts (Short term deposits)	-	-
On Savings Accounts	49,982,580.37	410,059,414.87
b) <u>With non-Scheduled Banks:</u>		
On Current Accounts	-	-
On Deposit Accounts	-	-
On Savings Accounts	-	-
5. <u>Post Office-Savings Accounts</u>	-	-
<u>TOTAL (A)</u>	49,998,275.37	410,059,414.87

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<u>Schedule 11 - Current Assets, Loans, Advances Etc</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
B. LOANS, ADVANCES AND OTHER ASSETS		
<u>1. Loans</u>	-	-
a) Staff		
HBA Advance:		
HBA Advance: Sh. Shambhu Kumar	219,200.00	534,600.00
Tour Advance:		
Tour Advance : Sh. Sudhir Pande	-	-
Tour Advance : Sh. Deepak Chauhan	15,000.00	15,000.00
Tour Advance : Sh. Sanjiv Nair	-	-
Tour Advance : Sh. Aseem Narain	-	564.00
Tour Advance : Sh. Rohit Sharma	-	95,062.00
Petty Cash Advance:		
Petty Cash Advance Sh. Baljit Singh Bansal	-	-
b) Other Entities engaged in activities/objectives similar to that of the entity	-	-
MGA Advance	8,500,000.00	-
NECTAR Advance	426,121,000.00	-
c) Others - M/s Sidhartha Aggarwal & Associates	3,850.00	-
<u>2. Advance and other amounts recoverable in cash or in kind or for value to be received.</u>		
a) On capital Account	-	-
b) Prepayments for Projects	-	-
c) Others	-	-
Security Deposit: IITF 12	-	123,581.00
Security Deposit :Tata Indicom	200.00	200.00
Advance to Arunachal Plywood Industries Ltd.	-	-
Prepaid AMC Charges	-	5,250.00
Sundry Advance : Marboh Bamboo Prod. Pvt. Ltd. for marketing of Stick products by Shri Vinayak Industries	-	-
SERB- Advance for Interior Works at Vasant kunj	17,531,379.00	17,531,379.00
Advance to Siddhartha Baruah	-	25,000.00
<u>4. Income Accrued</u>		
a) On Investments from Earmarked/ Endowment Funds	-	-
b) On Investment – Others	-	-
c) On Loans and Advances	-	-
d) Others: Interest Accrued	-	1,760,410.50
<u>5. Claims Receivable</u>		
TDS (A.Y.- 2010-11)	215,622.00	215,622.00
TOTAL (B)	452,606,251.00	20,306,668.50
TOTAL (A+B)	502,604,526.37	430,366,083.37

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<u>Schedule 12 - Income From Sales / Services</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. <u>Income from Sales</u>		
a) Sale of Finished Goods	-	-
b) Sale of Raw Material	-	-
c) Sale of Scraps	-	-
2. <u>Income from Services</u>		
a) Labors and Processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commissions and Brokerage	-	-
d) Maintenance Services (Equipment/Property)	-	-
e) Others (Specify)	-	-
TOTAL	-	-

<u>Schedule 13 - Grants / Subsidies</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
(Irrevocable Grants & Subsidies Received)		
1. From Central Government		
Grants in Aid (General)	40,000,000.00	90,000,000.00
Grant in Aid (Capital)	40,000,000.00	-
2. State Government(s)	-	-
3. Government Agencies	-	-
4. Institutions/Welfare Bodies	-	-
5. International Organizations	-	-
6. Others (Specify)	-	-
TOTAL	80,000,000.00	90,000,000.00

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<u>Schedule 14 - Fees / Subscriptions</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
1. Entrance Fees		
2. Annual Fees/Subscriptions	-	-
3. Seminar/Program Fees	-	-
4. Consultancy Fees	-	-
5. Others (Specify)	-	-
TOTAL	-	-

<u>Schedule 15 - Income From Investments (Income on Invest. From Earmarked/Endowment Funds transferred to Funds)</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
1. Interest		
a) On Govt. Securities	-	-
b) Other Bonds/Debentures	-	-
2. Dividends:		
a) On Shares	-	-
b) On Mutual Fund Securities	-	-
3. Rents	-	-
4. Others (Specify)	-	-
TOTAL	-	-
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS	-	-

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<u>Schedule 16 - Income from Royalty, Publication Etc.</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
1. Income from Royalty	-	-
2. Income from Publications	21,700.00	20,643.00
3. Others (Specify)	-	-
TOTAL	21,700.00	20,643.00

<u>Schedule 17 - Interest Earned</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
1. On Term Deposits:		
a) With Scheduled Banks	2,033,448.00	1,015,368.00
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2. On Savings Accounts:		
a) With Scheduled Banks	5,021,395.50	17,885,835.50
b) With Non-Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3. On Loans:		
a) Employees/Staff	-	-
b) Others (Long term advances)	-	-
4. Interest on Debtors and Other Receivables	-	-
TOTAL	7,054,843.50	18,901,203.50

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<u>Schedule 18 - Other Income</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. Profit on Sale/ disposal of Assets		
a) Owned assets	-	-
b) Assets acquired out grants, of received free of cost	-	-
2. Export Incentives realized	-	-
3. Fees for Miscellaneous Services	-	-
4. Miscellaneous Income		
Other Receipt (RTI)	500.00	310.00
Misc. receipt from bamboo material stores	54,208.00	115,745.00
IITF: 2011 Refund	-	104,569.00
Misc. Receipts	4,620.00	-
<u>Refunds from Projects-Grant</u>		
Station HQ NAMS, Kharsa, Amritsar, Perimeter Fencing	-	30,060.00
ARCI, Hyderabad	1,039,730.00	-
Divine Bamboo	1,000,000.00	-
<u>Project Contribution/subsides for demonstration of Structure</u>		
CRPF Prefab Structure	5,985,454.00	-
Gargi College, Delhi	1,118,740.00	944,184.00
Kamala Nehru College, New Delhi	-	712,800.00
Kendriya Vidyalaya Sangathan , New Delhi	-	1,564,200.00
ITBP, Shiv Ganga, Tamilnadu	-	2,569,638.00
Maitreyi College, New Delhi	-	734,184.00
CRPF, Amethi	-	3,643,568.00
CRPF, CC, Sonapat	-	3,998,254.00
DDA Golden Jubilee Park	3,891,183.00	5,403,380.00
IIT Mandi	-	13,141,440.00
Delhi University, North Campus	-	2,549,390.00
TOTAL	13,094,435.00	35,511,722.00

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Schedule 18 A - Refunds from Projects & Other	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
: Anant Urja Private Limited	50,000.00	-
: ABCPL, Est. of Bamboo Durosam / Igloo Unit, Kolkata	-	2,750,000.00
: Bambutech Arunachal P.Ltd.	800,000.00	-
: Basera Building Centre, Bhopal	-	79,500.00
: Banik Agro Forest Products P. Ltd., Agartala	100,000.00	375,000.00
: Barak Bamboo Cane & Craft P. Ltd, Bamboo Cane Unit, Silchar	-	10,000.00
: Brahmaputra Enterprises , Guwahati	35,000.00	50,000.00
: Craftique Bamboo , Nagon	-	15,000.00
: Ceeke Bamboo & Wood Products P.Ltd., Aizwal	50,000.00	50,000.00
: DLS Industries Private Limited	50,000.00	-
: Divine Bamboo Mat Mfg. Pvt. Ltd. ,	630,000.00	-
: DMWPL, Secondary bamboo Industries, Kolkata	150,000.00	1,800,000.00
: Erore Way Pvt. Ltd., Nagpur	38,568.00	77,995.00
: Excel Bamboo Enterprises, Kohima	178,825.00	178,800.00
: GI Natural Fibre Composites Private Limited	2,750,000.00	2,750,000.00
: Grace RTP Bamboo P. Ltd., Mizoram	-	500,000.00
: Gopal Bharoi Tea Company, Guwahati	60,000.00	150,000.00
: Himalayan Agro & bamboo Industries	-	50,000.00
: HPC, Kolkatta for Tissue Culture Laboratory	-	750,000.00
: HPC, Nagon Paper Mills Ltd. for Bamboo Dust Gassifire	-	3,500,000.00
: Holyland Marketing Private Limited	1,188,000.00	-
: Kamdhenu Foods & Packaging-Bamboo Shoot-AL	-	1,140,000.00
: Konkan Specialities for thermo plastic unit at Mangalore	7,000,000.00	10,400,000.00
: Luit Valley Food processing P.Ltd., Jorhat (add)	194,000.00	-
: Manipur Craft & Bamboo Works	-	40,000.00
: Massing Product P. Ltd., Bamboo Board Unit at Guwahati	-	304,000.00
: Marboh Bamboo Product P. Ltd., Bamboo Board unit at Meghalaya	-	102,500.00
: Megha Bamboo Briquettes Private Limited	55,000.00	245,000.00
: M. L. Commodities, Mumbai	-	213,538.00
: M. L. Incense Pvt. Ltd. , Mumbai	15,000.00	260,000.00
: Manjuridge	3,500.00	20,000.00
: MMJ Exports Private Limited	1,950,000.00	-
: Nano Steel Pvt. Pvt. Ltd.,	1,436,826.00	1,325,768.00
: North East Pure Beverages P.Ltd., Dimapur	810,000.00	2,130,000.00
: Native Konac Bamboo Products Pvt.Ltd.,	-	1,650,000.00
: New Zone Bio Products Pvt. Ltd.,	25,000.00	50,000.00
Total (i)	17,569,719.00	30,967,101.00

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Schedule 18 A - Refunds from Projects & Other	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
: NFPL, Nagaland 1800TPA Bamboo Shoot project	109,000.00	200,000.00
: Patkai Bamboo P. Ltd., Est. of Bamboo Board unit at Chongkham	1,350,000.00	2,156,728.00
: Prince Charcoal & Carbon Ind. Najibabad	300,225.00	260,180.00
: P.S. Green Gold Bamboo Industries, Tripura	105,150.00	30,000.00
: Rahino Bamboo Industries, Est. of Bamboo Unit at Guwahati	15,000.00	340,000.00
: Rity Foods Processing P.Ltd.,Guwahati	-	100,000.00
: Shree Balaji Udhyog	100,000.00	210,000.00
: Suta Bamboo Ind. Namsai	60,000.00	218,000.00
: Sree Govind Industries, Est. of Bamboo mat unit, Sindudurg	500,000.00	400,000.00
: Shree Luxmi Greentech	100,000.00	150,000.00
: SP Bamboo Stick	5,000.00	30,000.00
: Srvari Metal Works Pvt. Ltd., Hosure	-	2,772,000.00
: Sri Dharamsthala Siri Gramudhyoge Samiti, Karnataka	550,000.00	1,100,000.00
: St. Xavier's for Gassifire Unit at Bisram Ganj	205,000.00	-
: SVM Bamboo Ply & Mat Unit at Behra	820,000.00	300,000.00
: TBI, Est. of Bamboo Mat Unit at Tezu	100,000.00	180,000.00
: Vedha Mechanized profess unit at Nagpur	-	413,000.00
: Vighnraj Bamboo Products P. Ltd., Guwahati	-	335,000.00
: VM Orange Tree	664,400.00	-
: Wodergrass Initiative Private Limited	197,500.00	592,500.00
: Wayfarer Tour & Travels Private Limited	300,000.00	96,000.00
: WIMPL, Ludhiana for Adv. Machine Mfg. Unit	1,200,000.00	1,950,000.00
: Zonun Mat Ply P.Ltd., Est. of Stick making unit at Mizoram	-	2,339,750.00
: ZBI Bamboo Processing Flattened bamboo Unit at Lohit	-	139,400.00
Total (ii)	6,681,275.00	14,312,558.00
TOTAL (i) + (ii)	24,250,994.00	45,279,659.00

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<u>Schedule 19 - Increase / (Decrease) in stock of Finished Goods & Work in Progress</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
a) Closing stock		
Finished Goods	-	-
Work-in-progress	-	-
b) Less: Opening Stock		
Finished Goods	-	-
Work-in-progress	-	-
<u>NET INCREASE/(DECREASE) [a-b]</u>	-	-

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<u>Schedule -20 Establishment Expenses</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
1. Salaries	5,138,698.00	8,034,063.00
2. Allowances and Bonus	292,810.00	12,952.00
3. Employer Contribution to Provident Fund	90,896.00	270,373.00
4. Wages	78,550.00	69,800.00
5. Expenses on Employees' Retirement and Terminal Benefits	-	-
<u>6. Others (Specify)</u>		
Honorarium	-	-
Medical Reimbursement	1,419,111.00	670,964.00
Leave Travel Concession	-	-
Leave Salary	-	-
Tuition Fee	106,107.00	90,054.00
Pension Contribution	-	-
Periodical & Magazine Expenses	-	-
Transport allowance	-	13,000.00
TOTAL	7,126,172.00	9,161,206.00

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule -21 Administrative Expenses etc.</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
a) Repairs and Maintenance	24,628.00	27,847.00
b) Rent, Rates and Taxes	737,404.00	883,352.00
c) Car Hire Charges	3,787,230.00	3,266,101.00
d) Postage & Courier Charges	43,148.00	70,024.00
e) Printing and Stationary	152,193.00	260,427.00
f) Traveling Expenses (Domestics)	927,569.00	1,573,505.00
g) Expenses on Seminar/Workshops /Others Exp.(D)	49,600.00	6,919,020.00
h) Meeting Expenses	37,957.00	169,652.00
i) Auditors Remuneration	48,540.00	40,450.00
j) Advertisement and Publicity	98,173.00	376,869.00
k) Conveyance Charges	180,019.00	234,872.00
l) Telephone and Communication Charges	102,007.00	142,416.00
m) Internet Charges	303,950.00	410,844.00
n) Hardware & Internet Maintenance	89,760.00	105,600.00
o) TDS Interest	230.00	-
p) Legal & Professional Charges	540,530.00	838,950.00
q) Travel Abroad	-	157,146.00
r) Warehouse Expenses	61,000.00	-
s) Tally Software	-	10,900.00
t) Publication of Books	-	201,250.00
u) AMC	37,150.00	41,630.00
v) Anti-Virus Software	-	20,895.00
w) Website Charges	358,182.00	477,511.00
x) Honorarium Non Official	9,000.00	15,000.00
y) MISC. Office Expenses	406,576.00	497,483.00
z) Multifunction Allowance	-	36,000.00
aa) Bank Charges	7,595.50	14,476.00
ab) Newspaper & periodicals	12,505.00	4,329.00
TOTAL	8,014,946.50	16,796,549.00

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule -22 Expenditure on Grants , Subsidies etc.</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
a) <u>Grants given to Institutions/Organizations</u>		
Grant (Annexure 3)	27,776,767.00	127,699,232.00
Loan (Annexure 4)	7,742,750.00	73,247,886.00
b) Subsidies given to Institutions/Organizations	-	-
TOTAL	35,519,517.00	200,947,118.00

<u>Schedule - 23 Interest</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others (Specify)	-	-
TOTAL	-	-

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

Annexure - 1

Administrative Expenses Payable

<u>PARTICULARS</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
Conveyance expenses Payable	-	16,214.00
Miscellaneous Office Expenses Payable	-	5,938.00
Multifunction Allowance Payable	-	9,000.00
Newspaper & Periodicals Expenses Payable	-	110.00
Suspense Payable	-	934.00
Telephone Expenses Payable	-	23,795.00
Travelling Expenses Payable (Domestic)	-	-
Internet Charges Payable	-	3,607.00
Meeting Expenses Payable	-	10,718.00
Audit Fee Payable	48,540.00	37,079.00
	48,540.00	107,395.00

Annexure - 2

Establishment Expenses Payable

<u>PARTICULARS</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
Salary Payable	-	624,270.00
Wages Payable	10,830.00	5,500.00
CPF Payable	-	42,248.00
LIC Payable	-	212.00
Transport Allowance Payable	-	-
	10,830.00	672,230.00

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

Annexure - 3

Grant

<u>PARTICULARS</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
CONSOLIDATION OF TECHNOLOGIES-GRANT		
Assam Polic,Ulubari-Prefab Structure -CG	-	2,571,901.00
Bamboo Based Cold Storages in Meghalaya- A.B.Composites-CG	-	2,542,000.00
CBTPD Ahmedabad	215,000.00	
Divine Bamboo -Bamboo Matboard	2,000,000.00	-
Disaster Centre- Nagaland	101,226.00	-
CRPF,GC,Sonipat-Prefab Structure-CG	-	3,471,906.00
CRPF,Jaipur, Rajasthan-Prefab Structure-CG	-	575,619.00
CRPF-J&KPolice Prefab Shelter-CG	-	984,500.00
CRPF,Nagpur-Prefab Structure	-	1,019,847.00
CRPF,Raipur,Chattisgarh-Prefab Structure-CG	-	3,399,490.00
CRPF,Sembo,Ranchi-Prefab Structure-CG	-	3,399,490.00
DDA,Golden Jubilee Park -CG	3,891,183.00	5,403,380.00
DU,Guest Rooms -CG	-	2,549,390.00
Gargi Collge- Prefab Shelter-CG	-	944,184.00
IIT,Mandi-Prefab Shelter - CG	-	11,456,622.00
IIT Mandi,Shelter for Office Camps-CG	-	1,684,800.00
ITBP,Sivaganga-Eng Bamboo Prefab Structure	-	2,489,408.00
Jaipur Warehouse	-	133,167.00
Kamla Nehru- Classroom Structure-CG	-	854,640.00
Maitreyi College-Prefab Structure-CG	257,205.00	782,208.00
RGSM, Awwapalli,Prefab Res Schhol-CG	-	7,113,600.00
RGSM,Bassaguda-Prefab for Res. School-CG	-	3,556,800.00
RGSM,Batwara-Prefab Res School-CG	-	4,405,973.00
RGSM, Bhadrakali, Chattisgarh- Prefab for Residential Schools-CG	-	3,556,800.00
RGSM,Chenakodepal-Prefab for Res Schools- CG	-	7,113,600.00
RGSM,Cherpal, Chattisgarh-Prefab Shelter- CG	-	355,700.00
RGSM,Gangloor,Chattisgarh-Prefab Shelter -CG	-	4,405,973.00
RGSM,Mirtur-Prefab for Res.School-CG	-	4,405,938.00
RGSM,Murkinar-Prefab for Res School-CG	-	3,556,800.00
RGSM-NARYANPUR-Res .School-CG	4,670,052.00	6,846,492.00
Total(i)	11,134,666.00	89,580,228.00

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

Annexure - 3

Grant

<u>PARTICULARS</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
CONSOLIDATION OF TECHNOLOGIES-GRANT		
RGSM,Pamed-Shelter for Res. Schools- CG	5,076,965.00	2,443,548.00
RGSM, Tarlaguga, Chattisgarh- Prefab for Residential Schools-CG	-	3,556,800.00
RGSM,Ursoor-Prefab for Residential Schools	-	14,227,200.00
SSA, Manipur- Kitchen Cum Store	9,090,800.00	17,122,538.00
SSA, Nandurbar- Primary School Hilly Area	800,000.00	
Ukhimath-Cloud Burst-Prefab-CG	242,596.00	139,000.00
Total (ii)	15,210,361.00	37,489,086.00
TOTAL (i) + (ii) = (A)	26,345,027.00	127,069,314.00

<u>PARTICULARS</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
DEVELOPMENT OF TECHNOLOGIES-GRANT		
BODOLAND BAMBOO MANUF P.LTD.-Mat Weaving	130,000.00	234,000.00
CFTRI- Value Addition Bamboo Shoots- DG	63,650.00	63,634.00
FSC-Certification of Bamboo Forest,Bamragarh-DG	357,671.00	285,593.00
Gee Gee Foods-Marketing Ofshoots-DG	-	420,000.00
ILD,Jaipur-Farm Demo & Training-DG	-	168,406.00
IWST-Cellulose Nano Whiskers-DG	-	79,310.00
Kanak Exports-Promotion of Bamboo -DG	-	107,892.00
Proposals on Energy Efficiency Formulation of Draft Standards,IPIRITI -I	-	200,000.00
Warehouse purchase	-	1,724,970.00
Sustainable Development-Modern Bamboo Structure-DG	-	100,000.00
Timpack - BIS License Fees	-	88,764.00
Ceeke Bamboo Board Shuttering	244,000.00	-
Ceeke Bamboo Mat Strip Coffins	243,750.00	-
TOTAL (B)	1,039,071.00	3,472,569.00

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

Annexure - 3

Grant

<u>PARTICULARS</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
TECHNOLOGY ASSESSMENT - GRANT		
CBTPD,Kotdwar-AG	-	1,330,269.00
COGNIZANCE,12-IIT,Roorkee	-	50,000.00
COGNIZANCE,13-IIT Roorkee	-	100,000.00
Navdrishti- Workshop	360,000.00	100,000.00
SIIR-Plants for Hygiene Products-AG	-	259,500.00
Sri Sankara Edu.& Charitable Trust-AG	-	225,000.00
Testing Charges	32,669.00	93,149.00
Village Development Society,Manipur	-	402,811.00
TOTAL (C)	392,669.00	2,560,729.00
TOTAL EXPENDITURE ON GRANTS (A+B+C)	27,776,767.00	133,102,612.00

NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

Annexure - 4

Loan

<u>PARTICULARS</u>	<u>CY 01.04.2013 to</u> <u>31.12.2013</u>	<u>PY 01.04.2012 to</u> <u>31.03.2013</u>
CONSOLIDATION OF TECHNOLOGIES -LOAN		
MMJ Exports P.Ltd.-Expansion of Existing Unit-CL	-	4,375,000.00
Nutech Bamboo Projects -Bamboo Timber-CL	6,000,000.00	6,000,000.00
Shreeluxmi Greentech-Stick Making-CL	-	500,000.00
Wayfare Tour:Est. New Eco Frindly Turism Resort	300,000.00	-
TOTAL (a)	6,300,000.00	10,875,000.00

Loan

<u>PARTICULARS</u>	<u>CY 01.04.2013 to</u> <u>31.12.2013</u>	<u>PY 01.04.2012 to</u> <u>31.03.2013</u>
DEVELOPMENT OF TECHNOLOGIES -LOAN		
Wondergrass Initiative-Tech for Rural Housing-DL	-	987,500.00
TOTAL (b)	-	987,500.00

Loan

<u>PARTICULARS</u>	<u>CY 01.04.2013 to</u> <u>31.12.2013</u>	<u>PY 01.04.2012 to</u> <u>31.03.2013</u>
TECHNOLOGY ASSESSMENT -LOAN		
B.Food & Beverages-Shoot Processing & RO-AL	170,000.00	570,000.00
Brahmaputra Forest Products-Bamboo Mat Board-AL	-	2,400,000.00
DLS Industries P.Ltd.-Timber Manuf Unit-AL	-	6,000,000.00
Goyary Bamboo Marketing-Square Sticks- AL	-	1,200,000.00
Holyland Marketing P.Ltd.-Bamboo Shoot-AL	1,080,000.00	6,680,000.00
Kavia CarbonP.Ltd.-Activated Carbonmanuf Unit-AL	-	25,300,000.00
Konkan Speciality-Bamboo Fibre Thermoplastics-AL	-	11,500,000.00
M.L.Incense P.Ltd.-Manuf of Raw Agarbatti-AL	25,000.00	540,000.00
Navdrishti-CFC for Bamboo Charcoal & Stick-AL	167,750.00	1,792,006.00
TOTAL (c)	1,442,750.00	55,982,006.00
TOTAL EXPENDITURE ON LOANS (a+b+c)	7,742,750.00	67,844,506.00

**NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL
(TIFAC)
SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED
31.12.2013**

SCHEDULE – 24

SIGNIFICANT ACCOUNTING POLICIES

1. The Mission has adopted Hybrid system of accounting i.e. Combination of cash basis and Accrual Basis of Accounting.
2. Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.
3. Depreciation on fixed assets is computed on the written down value (WDV) method at the rates and in the manner prescribed under the provisions of Income Tax Act.
4. Prior period expenditure, extra-ordinary items and changes in accounting policies having material impact on the financial statements of the Mission are required to be disclosed.
5. Amounts released under various projects are accounted as expenditure for the year in which the same are released, irrespective of the fact that the amounts so released may not have been fully utilized towards the projects during the year.
6. Unspent amount of grant received during the year has been transferred to Corpus/Capital Fund.
7. The repayment of grant/assistance to NMBA by the beneficiaries, as per the conditions stated in the agreement is accounted on receipt basis.
8. All disbursements (irrespective of its utilization) for projects are treated as expenditure during the Financial Year and assets if any created/purchased by the beneficiaries, out of the said disbursements to the project, are not accounted for as assets in the books of accounts.
9. Contingent liabilities in respect of on-going projects/studies etc. are neither provided nor determined.
10. Total expenditure is not bifurcated into plan and non-plan expenditure in the financial statements.

As per our report of even date annexed herewith

For Anil Bhatla & Company
Chartered Accountants
FRN: 012686N

Sd/-
Ch. Chandra Sekhar Patro
(Partner)
MRN: 091529

Sd/-
Accounts Officer

Sd/-
Registrar

Sd/-
Mission Director

Date: 27.12.2014
Place: New Delhi

**NATIONAL MISSION ON BAMBOO APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL(TIFAC)**

**SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31.12.2013
SCHEDULE- 25 CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS**

1. CONTINGENT LIABILITIES

1.1 Claims against the Entity not acknowledge 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 on 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. Rs. NIL (Previous year Rs. NIL)
- Sales Tax Rs. NIL (Previous year Rs. NIL)
- Municipal Taxes Rs. NIL (Previous year Rs. NIL)
- In respect of claims from parties for non-execution of orders, but contested by the Entity Rs. NIL (Previous year Rs. NIL)

2. CAPITAL COMMITMENTS

- 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 arrangements for plant and machinery amount to Rs. NIL (Previous year Rs. NIL)

4. CURRENT ASSETS, LOANS AND ADVANCES

- In the opinion of the Management, Current Assets, Loans and Advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated 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.

6. FOREIGN CURRENCY TRANSACTIONS

6.1 Value of Imports Calculated on C.I.F. Basis:	(Amount Rs.)	
	Current Year	Previous Year
Purchase of finished Goods	Nil	Nil
Raw Materials & Components (Including in transit)	Nil	Nil

Capital Goods	Nil	Nil
Stores, Spares & Consumables	Nil	Nil

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 Sale	Nil	Nil
- Legal and Professional Expenses	Nil	Nil
- Miscellaneous Expenses	Nil	Nil

6.3 Earning:

Value of Exports on FOB basis	Nil	Nil
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6.2 Remuneration to Auditors:

- Auditors Fee (inclusive of service tax)	Rs. 48,540.00	Rs. 40,450.00
- Taxation matters	Nil	Nil
- For management services	Nil	Nil
- For certificate	Nil	Nil
- Others	Nil	Nil

7. Stocks of Publications and studies which are published and printed by the NMBA and distributed at a cost are not accounted for as stock in hand at the end of the year.
8. Liability towards gratuity payable on death/retirement of employees is not provided for.
9. Provision for accumulated leave encashment benefit to employees is not being made since it shall be accounted for on cash basis.
10. Previous year's figures have been regrouped/rearranged wherever found necessary, to make them comparable with current year figures.
11. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.12.2013 and the Income and Expenditure Account for the year ended on that date.

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

Sd/- Ch. Chandra Sekhar Patro (Partner) MRN: 091529	Sd/- Accounts Officer	Sd/- Registrar	Sd/- Mission Director
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Date: 27.12.2014

Place: New Delhi

**MISSION FOR GEO SPATIAL
APPLICATIONS (MGA)**
BALANCE SHEET FOR THE YEAR 2013-14

AUDITORS' REPORT

The Members,
Mission for Geo Spatial Application,
New Delhi.

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **MISSION FOR GEO SPATIAL APPLICATION (hereinafter referred to as 'Mission')**, which comprise the Balance Sheet as at 31st December, 2013 and the Statement of Income & Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Mission's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Mission. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Mission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not

for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION

Subject to our Audit observations as per Annexure AR-3 and comments given on significant accounting policies, contingent liabilities and notes to accounts as per schedules 24 & 25, we report that:-

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our Audit;
- 2) In our opinion proper books of account as required by law have been kept by Mission for Geo Spatial Application, so far as appears from our examination of those books;
- 3) The Balance Sheet and Statement of Income and Expenditure dealt with by this report are in agreement with the books of accounts;
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the schedules and notes thereto give the information required and give a true and fair view:-
 - i) In case of Balance Sheet, of the state of affairs of the Mission for Geo Spatial Application as at 31st December, 2013; and
 - ii) In case of Statement of Income & Expenditure, of the excess of expenditure over income for the year ended on that date.

For Anil Bhatla & Company
Chartered Accountants
FRN: 012686N

Sd/-
Ch. Chandra Sekhar Patro
(Partner)
MRN: 091529

Date: 26.12.2014
Place: New Delhi

MISSION FOR GEO SPATIAL APPLICATION (MGA)

TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

STATUTORY AUDIT FOR THE YEAR FINANCIAL YEAR 2013-2014

AUDIT OBSERVATION- AR 3

1. TIFAC owns six floors in Viswakarma Bhawan, a building constructed on the IIT land. For the cleanliness of the building, TIFAC has given a contract for housekeeping of the six floors to M/s Pink Housekeeping. Out of the six floors one floor is occupied by MGA which is being treated as a separate accounting entity. It is observed that out of the expenditure incurred on housekeeping which has been borne entirely by TIFAC no allocation has been made to MGA for the purposes of arriving at the appropriate utilization of funds in view of their distinct and separate funding as well as separate accounting entity. To this extent, the utilization of funds have been overstated in the case of TIFAC and understated in the case of MGA.
2. Similarly the expenses on account of electricity, security services, water and horticulture which has been reimbursed by TIFAC to IIT has not been allocated to MGA and, therefore, to this extent, the utilization of funds have been overstated in the case of TIFAC and understated in the case of MGA.
3. During the course of our audit, we observed that MGA has:
 - a) Not maintained the following registers:
 - Tour Advance Register.
 - Petty Cash Register.
 - Official Advance to Staff.
 - Fixed Assets Register
4. Deepak Travels is charging service tax on some of bills and not charging service tax on some bills. It has not mentioned the Service Tax Registration number on the bills submitted for payment. Quoting of Service Tax Registration number on the invoice is mandatory as per law. The matter should be investigated by the management. Latest MOU/Agreement with the aforesaid concerned party was not made available to us for the purpose of our verification to understand the rates and other terms and conditions.
5. During the course of our audit it has been observed that invoices raised by M/s Travel with Mars do not have Service Tax registration number. As per Notification No. 11/2004 dated 10/09/2004 service tax registration number should be mentioned on the invoices while charging service tax by the service providers.

6. During the course of our Audit it has been observed that MGA has incurred a sum of Rs.12,86,165,- (Schedule no.2.1) towards travel abroad. As per the guidelines issued by Department of Expenditure, Ministry of Finance (No. 7(1)/E.Coord/2011 dated 11.07.2011) department shall lay down quarterly ceiling based on the annual budget under foreign travel expenses which they may not exceed during the quarter in question. MGA has not followed the above said guideline.
7. As per F.No.19024/1/009-E.IV dated 13/07/2009 of Ministry of Finance (Department of Expenditure), it has been decided that in all cases of air travel, both domestic and international, where the Government of India bears the cost of air passage, the officials concerned may travel only by **Air India**. But the MGA officials are not using the services of Air India for air travel, both domestic and international

MISSION FOR GEO SPATIAL APPLICATIONS

TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL

REPLIES TO AUDIT OBSERVATIONS “ANNEXURE AR 3”

1. In respect of Point (1), MGA is a Technology Mission with finite life. Since the six floors are allotted to TIFAC, hence cleanliness of the building is the responsibility of TIFAC. Similarly Housekeeping, Electricity, Security Services, Water and horticulture are the responsibility of TIFAC and as MGA is part of TIFAC, there is no need for allocation of expenditure even though their accounting is separately maintained. Funds to both i.e. MGA as well as TIFAC are provided by DST.
2. Same as Point No. 1 above.
3. The point no. (3) has been noted for future compliance.
4. Deepak Travels had been charging service tax on some bills as it had applied for service tax registration number. But, later the agency was not allotted the number . Subsequently , the agency stopped charging service tax on the bills.
5. Travel with Mars has submitted their service tax registration number to us. However, it has not been mentioning the number on the bills for which they have been intimated. In future , the bills of Travel With Mars would mention their service tax registration number.
6. The budget exists for each activity. There is no flouting of Government guidelines.
7. The official tour of employees are decided in discussion with the Mission Director . The tours are mostly not planned in advance. There is urgency of the tour & short duration for booking the tickets for the travel .The availability of the ticket is the criterion for the booking of tickets and the cost of tickets is mostly higher in Air India than other private airlines hence, many a times the booking is made of airline other than Air India. Further, invariably the timings of AI flights do not suit travel to north east states.

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

BALANCE SHEET AS AT 31.12.2013

(Amount - Rs)

	Schedule	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>			
Corpus / Capital Fund	Schedule 1	48,778,690.75	58,435,652.66
Reserves and Surplus	Schedule 2	-	-
Earmarked / Endowment Funds	Schedule 3	-	-
Secured Loans and Borrowings	Schedule 4	-	-
Unsecured Loans and Borrowings	Schedule 5	-	-
Deferred Credit Liabilities	Schedule 6	-	-
Current Liabilities and Provisions	Schedule 7	8,865,032.00	1,723,666.00
TOTAL		57,643,722.75	60,159,318.66
<u>ASSETS</u>			
Fixed Assets (Net)	Schedule 8	8,137,685.09	5,696,150.00
Investments-From Earmarked / Endowment Funds	Schedule 9	-	-
Investments-Others	Schedule 10	-	-
Current Assets, Loans, Advances etc.	Schedule 11	49,506,037.66	54,463,168.66
Miscellaneous Expenditure (to the extent not written off or adjusted)	-	-	-
TOTAL		57,643,722.75	60,159,318.66
Significant Accounting Policies	Schedule 24		
Contingent Liabilities & Notes on Accounts	Schedule 25		

As per our report of even date Annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

Sd/-

Ch. Chandra Sekhar Patro

(Partner)

MRN: 091529

Sd/-

Account Officer

(MGA)

Sd/-

Mission Coordinator

(MGA)

Sd/-

Mission Director

(MGA)

Date : 26.12.2014

Place : New Delhi

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31.12.2013

(Amount - Rs)

	Schedule	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
INCOME			
Income From Sales / Services	Schedule 12	-	-
Grants/Subsidies	Schedule 13	22,912,970.00	95,220,143.00
Fees / Subscriptions	Schedule 14	-	-
Income from Investment	Schedule 15	-	-
Income from Royalty, Publication Etc.	Schedule 16	-	-
Interest Earned	Schedule 17	872,040.00	1,831,352.00
Other Income (Including Partner Cont.)	Schedule 18	1,748.00	-
Increase/Decrease in Stock of Finished Goods & Work in Progress	Schedule 19	-	-
TOTAL (A)		23,786,758.00	97,051,495.00
EXPENDITURE			
Establishment Expenses	Schedule 20	12,219,538.00	18,263,543.00
Administrative Expenses etc.	Schedule 21	5,218,522.00	5,778,354.50
Expenditure on Grant ,Subsidies Etc.(Project Expenditures)	Schedule 22	13,783,494.00	41,195,522.00
Interest	Schedule 23	-	-
Depreciation on (Net Total at the Year end)	Schedule 8	2,585,302.91	5,922,544.00
TOTAL (B)		33,806,856.91	71,159,963.50
Balance being excess of Income over Expenditure (A-B)		-	25,891,531.50
Balance being excess of Expenditure over Income (A-B)		10,020,098.91	-
Prior Period Income		465,491.00	-
Prior Period Expenditure		102,354.00	-
Balance being Surplus transferred to Corpus/Capital Fund		-	25,891,531.50
Balance being Deficit transferred to Corpus/Capital Fund		9,656,961.91	-
Significant Accounting Policies	Schedule 24		
Contingent Liabilities & Notes on Accounts	Schedule 25		

As per our report of even date Annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

Sd/-

Ch. Chandra Sekhar Patro

(Partner)

MRN: 091529

Date : 26.12.2014

Place : New Delhi

Sd/-

Account Officer Mission Coordinator Mission Director

(MGA)

Sd/-

(MGA)

Sd/-

(MGA)

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
RECEIPTS & PAYMENTS FOR THE PERIOD ENDED ON 31.12.2013

	(Amount – Rs.)	
RECEIPTS	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
<u>I) OPENING BALANCES</u>		
a) Cash in hand	-	-
b) Bank Balances		
i) In current accounts	-	-
ii) In Deposit accounts	-	-
iii) Savings accounts	54,333,669.66	23,720,887.16
<u>II) GRANTS RECEIVED</u>		
a) From Government of India- (Plan for Internal Security Project)	-	2,000,000.00
b) From Government-(Plan for MGA)	20,000,000.00	40,000,000.00
c) From Government-Non Plan	-	-
d) From State Government	-	-
e) From Government Institution, Welfare Bodies & Others	2,676,720.00	53,220,143.00
<u>III) INCOME FROM INVESTMENTS</u>		
a) Earmarked/Endow. Funds	-	-
b) Own fund	-	-
<u>IV) INTEREST RECEIVED</u>		
a) On Bank Deposits	1,337,531.00	1,831,352.00
b) Loans & Advances etc.	-	-
<u>V) OTHER INCOME (SPECIFY)</u>		
Other Income	1,748.00	-
<u>VI) AMOUNT BORROWED</u>	-	-
<u>VII) OTHER RECEIPTS</u>		
NMBA Advance	8,500,000.00	-
Tour Advance Amount Received Back Mudit Srivastava	-	79,439.00
Tour Advance amount received back: Sh. Rahul Kumar Mishra	-	32,746.00
Tour Advance amount received back:Kuldeep Kumar	-	9,546.00
Tour Advance amount received back: Mr. B. K. Manthan	-	78,856.00
Tour Advance amount received back: Mr. Prassana K. Naik	-	70,826.00
Tour Advance amount received back: Mr. Bhimsen Malik	-	19,158.00
Tour Advance amount received back: Mr.Umesh Kumar	-	14,000.00
Tour Advance amount received back: Mr. Mithilesh Rai	-	19,200.00
Tour Advance amount received back: Mr. Sanam Nagpal	-	15,471.00
Tour Advance amount received back: Mr. Shakil Alam	-	35,000.00
Tour Advance amount received back: Mr. Rahul Srivastava	-	10,000.00
Tour Advance amount received back: Mr. Narinder Mahto	-	10,000.00
Petty Advance received back: Sh. Satyaranjan Das	-	1,500.00
LTC Advance Received back: Sh. Somanath Nath	-	14,459.00
Contingent Advance received back: Sh. Satyaranjan Das	-	7,000.00
TOTAL	86,849,668.66	121,189,583.16

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
RECEIPTS & PAYMENTS FOR THE PERIOD ENDED ON 31.12.2013

(Amount – Rs.)			
PAYMENTS	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013	
<u>I) EXPENSES</u>			
a) Establishment Expenses (Schedule 20)	13,377,415.00	18,758,355.00	
b) Administrative Expenses (Schedule 21)	5,450,713.00	5,550,866.50	
<u>II) PAYMENT MADE AGAINST FUNDS FOR VARIOUS PROJECTS</u>			
Expenditure on Grants, Subsidies etc. (Schedule 22)	13,547,244.00	41,195,522.00	
<u>III) INVESTMENT & DEPOSIT MADE</u>			
a) Out of Earmarked/Endow Funds	-	-	
b) Out of Own Funds (Investment-other)	-	-	
<u>IV) EXPENDITURE ON FIXED ASSETS & CAPITAL WORK-IN-PROGRESS</u>			
a) Purchases of Fixed Assets	5,026,838.00	1,107,170.00	
b) Expenditure on Capital Work-in-Progress	-	-	
<u>V) REFUND OF SURPLUS MONEY/LOANS</u>			
a) to the Government of India	-	-	
b) to the State Government	-	-	
c) to others providers of funds	-	-	
<u>VI) FINANCE CHARGES (INTEREST)</u>	-	-	
<u>VII) OTHER PAYMENTS(SPECIFY)</u>			
NECTAR Advance	35,034,132.00	-	
RICOH India Ltd.	572,720.00	-	
Travel with Mars	400,000.00	-	
CPF NECTAR	33,368.00	-	
M/s NIIT GIS Ltd.		210,000.00	
Tour Advance:			
Mr. Mudit Srivastava	-	13,000.00	
Mr. Rahul Srivastava	-	14,000.00	
Sh. Ankur Panchal	-	7,000.00	
<u>VIII) CLOSING BALANCES</u>			
a) Cash in Hand	-	-	
b) Bank Balances			
i) In Current accounts	-	-	
ii) In Deposit accounts	-	-	
iii) In Saving accounts	13,407,238.66	54,333,669.66	
TOTAL (i) + (ii)	86,849,668.66	121,189,583.16	

As per our report of even date Annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

Sd/-

Ch. Chandra Sekhar Patro
(Partner)

MRN: 091529

Date : 26.12.2014

Place : New Delhi

Sd/-

Accounts Officer
(MGA)

Sd/-

Mission Coordinator
(MGA)

Sd/-

Mission Director
(MGA)

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 1 - Corpus / Capital Fund</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
Opening Balance	58,435,652.66	32,544,121.16
Excess of Income Over Expenditure	-	25,891,531.50
TOTAL	58,435,652.66	58,435,652.66
Excess of Expenditure over Income	9,656,961.91	-
TOTAL	9,656,961.91	-
<u>Closing Balance</u>	48,778,690.75	58,435,652.66

<u>Schedule 2 - Reserve and Surplus</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. Capital Reserve :		
As per last Account	-	-
Addition during the year	-	-
Less : Deductions during the year	-	-
Sub-Total (a)	-	-
2. Revaluation Reserves :		
As per last Account	-	-
Addition during the year	-	-
Less : Deductions during the year	-	-
Sub-Total (b)	-	-
3. Special Reserve :		
As per last Account	-	-
Addition during the year	-	-
Less : Deductions during the year	-	-
Sub-Total (c)	-	-
4. General Reserve :		
As per last Account	-	-
Addition during the year	-	-
Less : Deductions during the year	-	-
Sub-Total (d)	-	-
TOTAL (a) to (d)	-	-

**MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

Schedule 3 - Earmarked/Endowment Funds	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
a) Opening Balance of the funds	-	-
b) Additions to the Funds:		
i) Donations /grants	-	-
ii) Income from investments made on account of Fund	-	-
iii) Other Additions (Specify)	-	-
TOTAL (a+b)	-	-
c) Utilization /Expenditure towards objectives of funds		
i) Capital Expenditure		
Fixed Assets	-	-
Others	-	-
ii) Revenue Expenditure		
Salary, Wages and allowance etc	-	-
Rent	-	-
Other Administrative Expenses	-	-
TOTAL (c)	-	-
NET BALANCE AT THE YEAR END (a + b- c)	-	-

Notes

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

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 4 - Secured Loans and Borrowings</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions		
a) Term Loans	-	-
b) Interest accrued and due	-	-
4. Banks:	-	-
5. Term Loans		
a) Interest accrued and due	-	-
b) Other Loans (specify)	-	-
c) Interest accrued and due	-	-
6. Other Institutions and Agencies	-	-
7. Debentures and Bonds	-	-
8. Others (Specify)	-	-
<u>TOTAL</u>	-	-

Note : Amounts due within one year

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 5 -Unsecured Loans and Borrowings</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks:		
- Term Loans	-	-
- Other Loans (specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others (Specify)	-	-
TOTAL	-	-

Note : Amounts due within one year

<u>Schedule 6 - Deferred Credit Liabilites</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
a) Acceptances secured by hypothecation of Capital equipment and	-	-
b) Others	-	-
TOTAL	-	-

Note : Amounts due within one year

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 7 - Current Liabilities and Provisions</u>	<u>CY 01.04.2013 to</u> <u>31.12.2013</u>	<u>PY 01.04.2012 to</u> <u>31.03.2013</u>
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors:		
a) For Goods	-	-
b) Others		
3. Advance Received- NMBA	8,500,000.00	-
4. Interest accrued but not due on:		
a) Secured Loans/borrowings	-	-
b) Unsecured Loans /borrowings	-	-
5. Statutory Liabilities:		
a) Over dues	-	-
b) Others- TDS Payable	5,278.00	-
6. Other current Liabilities		
a) Salary Payable	-	1,113,192.00
b) C.P.F. Payable	-	87,787.00
c) Group Insurance Payable	-	1,037.00
d) Establishment Expenses Payable (others)	-	56,053.00
e) Administrative Expenses payable	312,954.00	380,343.00
f) NPS employer & employee Contribution payable	-	28,454.00
g) Tour Advance Payable: Sh. Narinder Mahto	-	10,000.00
	-	-
<u>Security Retention Money</u>		
M/s RSI Softech (I) Pvt. Ltd. for 3 workstation to CRPF	46,800.00	46,800.00
TOTAL (A)	8,865,032.00	1,723,666.00

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 7 - Current Liabilities and Provisions</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
<u>B. PROVISIONS</u>		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation /Pension	-	-
4. Accumulated Leave Salary / Encashment	-	-
5. Trade Warranties/Claims	-	-
6. Others (Specify)	-	-
TOTAL (B)	-	-
TOTAL (A+B)	8,865,032.00	1,723,666.00

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

SCHEDULE 8-FIXED ASSETS		GROSS BLOCK				DEPRECIATION			NET BLOCK		
DESCRIPTION	Rate of Depre- ciation	Cost / valuation as at beginning of the year 01.04.2013	Additions during the year 01.04.2013 - 31.12.2013	Deductions during the year 01.04.2013 - 31.12.2013	Cost / valuation at the year end 31.12.2013	As at the beginning of the year 01.04.2013	On Opening balance 01.04.2013	On Additions during the year 01.04.2013 - 31.12.2013	Total up to the year end 31.12.2013	As at the current year end 31.12.2013	As at the previous year end 31.03.2013
A. FIXED ASSETS											
1. LAND a) Freehold		-	-	-	-	-	-	-	-	-	-
b) Leasehold		-	-	-	-	-	-	-	-	-	-
2. BUILDING - a) On Freehold Land											
b) On Leasehold Land		-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/Premises		-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belonging to the entity		-	-	-	-	-	-	-	-	-	-
3. PLANT & MACHINERY	15%	1,149,015.00	4,615,813.00	-	5,764,828.00	383,192.00	86,548.49	519,798.93	989,539.42	4,775,288.58	765,823.00
4. VEHICLES											
5. FURNITURE & FIXTURES - ISP	10%	881,955.00	-	-	881,955.00	231,211.00	49,028.66	-	280,239.66	601,715.34	650,744.00
6. OFFICE EQUIPMENT	15%	592,405.00	169,275.00	-	761,680.00	203,560.00	43,944.82	19,130.39	266,635.21	495,044.79	388,845.00
7. COMPUTER/PERIPHERALS	60%	37,050,695.00	241,750.00	-	37,292,445.00	33,159,957.00	1,758,826.76	108,024.86	35,026,808.62	2,265,636.38	3,890,738.00
8. ELECTRIC INSTALLATIONS											
9. LIBRARY BOOKS, MGA	100%	19,388.00	-	-	19,388.00	19,388.00	-	-	19,388.00	-	-
10. TUBEWELL & W. SUPPLY		-	-	-	-	-	-	-	-	-	-
11. OTHER FIXED ASSETS											
TOTAL OF CURRENT YEAR (A)		39,693,458.00	5,026,838.00	-	44,720,296.00	33,997,308.00	1,938,348.73	646,954.18	36,582,610.91	8,137,685.09	5,696,150.00
PREVIOUS YEAR											
		38,586,288.00	1,107,170.00	-	39,693,458.00	28,074,764.00	5,352,412.00	570,132.00	33,997,308.00	5,696,150.00	10,511,524.00
B. CAPITAL WORK IN PROGRESS											
TOTAL (A+B)		39,693,458.00	5,026,838.00	-	44,720,296.00	33,997,308.00	1,938,348.73	646,954.18	36,582,610.91	8,137,685.09	5,696,150.00

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 9 - Investments from Earmarked/Endowment Funds</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
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	-	-

<u>Schedule 10 - Investments - Others</u>	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	-	-

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 11 - Current Assets, Loans, Advances Etc</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
A. <u>CURRENT ASSETS</u>		
1. <u>Inventories:</u>		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock-in-trade		
Finished Goods	-	-
Work-in-progress	-	-
Raw Materials	-	-
2. <u>Sundry Debtors:</u>		
a) Debts Outstanding for a period exceeding six months	-	-
b) Others		
3. <u>Cash balances in hand</u>		
(including cheques /drafts and Imprest)	-	-
4. <u>Bank Balances:</u>		
a) <u>With Scheduled Banks:</u>		
On Current Accounts	-	-
On Deposit Accounts (Short term deposits)	-	-
On Savings Accounts	13,407,238.66	54,333,669.66
b) <u>With non-Scheduled Banks:</u>		
On Current Accounts	-	-
On Deposit Accounts	-	-
On Savings Accounts	-	-
5. <u>Post Office-Savings Accounts</u>	-	-
<u>TOTAL (A)</u>	13,407,238.66	54,333,669.66

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 11 - Current Assets, Loans, Advances Etc</u>	<u>CY 01.04.2013 to</u> <u>31.12.2013</u>	<u>PY 01.04.2012 to</u> <u>31.03.2013</u>
<u>B. LOANS, ADVANCES AND OTHER ASSETS</u>		
<u>1. Loans</u>	-	-
a) Staff Advance (Annexure A)	264,275.00	127,999.00
b) Other Entities engaged in activities/objectives similar to that of the entity	-	-
c) Others (Specify)	-	-
<u>2. Advance and other amounts recoverable in cash or in kind or for value to be received.</u>		
a) On capital Account	-	-
b) Prepayments for Projects	-	-
c) Others	-	-
Security Deposit: MTNL, Delhi	1,500.00	1,500.00
NECTAR Advance	35,261,389.00	-
RICOH India ltd.	323,320.00	-
Citycom Networks Pvt. Ltd.	98,315.00	-
Travel with Mars	150,000.00	-
<u>4. Income Accrued</u>		
a) On Investments from Earmarked/ Endowment Funds	-	-
b) On Investment – Others	-	-
c) On Loans and Advances	-	-
d) Others (includes income due unrealized)	-	-
<u>5. Claims Receivable</u>	-	-
TOTAL (B)	36,098,799.00	129,499.00
TOTAL (A+B)	49,506,037.66	54,463,168.66

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

Schedule 12 - Income From Sales / Services	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. <u>Income from Sales</u>		
a) Sale of Finished Goods	-	-
b) Sale of Raw Material	-	-
c) Sale of Scraps	-	-
2. <u>Income from Services</u>		
a) Labors and Processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commissions and Brokerage	-	-
d) Maintenance Services (Equipment/Property)	-	-
e) Others (Specify)	-	-
TOTAL	-	-

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Scheudel 13 - Grants / Subsidies</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
(Irrevocable Grants & Subsidies Received)		
1. From Central Government		
MGA Grants		
Grants in Aid (Plan for MGA)	20,000,000.00	40,000,000.00
Grant in Aid (Plan for Internal Security Project)	-	2,000,000.00
Grant in Aid (Non plan)	-	-
2. State Government	-	-
3. Government Agencies	-	-
4. Institutions/Welfare Bodies(National Disaster Management Associations),Delhi for Meenachi & Manimala River,Kerla	-	1,638,000.00
5. Meghalya Basin Development Authority,Shilong for devpt. Of Basin unit at West Garo Hill in three locations	-	400,000.00
6. DG,CRPF,Delhi for 10 Tera Explorerpro with Dongel	-	2,362,500.00
7. GIS Mapping of Broker Assam -Nagaland	90,495.00	-
8. DG (IT), CRPF, New Delhi for 3-D Terian model for Gondia,Gadchirauli & Bandra Distt.,Maharastra	-	2,756,614.00
9. DG, CRPF, New Delhi for 3 D Terion / Model for West Bengal, NE, J&K,Maharastra	-	7,653,135.00
10. Digital 3D terrain model of UP	1,000,000.00	-
11. Nagaland GIS & remote Sensing Centre	472,475.00	-
12. Software Terra Explorer Pro- Meghalaya Govt.	1,350,000.00	-
13. Development of wide band receiver & Sky line software for CRPF, Kerla Unit	-	17,040,000.00
14. Development of Direction Finder Imegery ,wide band receiver for CRPF, Maharastra State	-	5,774,230.00
15. Development of Imegary with six workstation for Govt. of Tripura Unit	-	-
16. DG-BSF,Delhi for Development of ten wide band Survilance	-	15,595,664.00
17. Others (Specify)	-	-
TOTAL	22,912,970.00	95,220,143.00

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 14 - Fees / Subscriptions</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. Entrance Fees		
2. Annual Fees/Subscriptions	-	-
3. Seminar/Program Fees	-	-
4. Consultancy Fees	-	-
5. Others (Specify)	-	-
TOTAL	-	-

<u>Schedule 15 - Income From Investments (Income on Invest. From Earmarked/Endowment Funds transferred to Funds)</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. Interest		
a) On Govt. Securities	-	-
b) Other Bonds/Debentures	-	-
2. Dividends:		
a) On Shares	-	-
b) On Mutual Fund Securities	-	-
3. Rents	-	-
4. Others (Specify)	-	-
TOTAL	-	-
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS	-	-

<u>Schedule 16 - Income from Royalty, Publication Etc.</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. Income from Royalty	-	-
2. Income from Publications	-	-
3. Others (Specify)	-	-
TOTAL	-	-

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule 17 - Interest Earned</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. On Term Deposits:		
a) With Scheduled Banks	-	-
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2. On Savings Accounts:		
a) With Scheduled Banks	872,040.00	1,831,352.00
b) With Non-Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3. On Loans:		
a) Employees/Staff	-	-
b) Others (Long term advances)	-	-
4. Interest on Debtors and Other Receivables	-	-
TOTAL	872,040.00	1,831,352.00

<u>Schedule 18 - Other Income</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. Profit on Sale/ disposal of Assets		
a) Owned assets	-	-
b) Assets acquired out grants, of received free of cost	-	-
2. Export Incentives realized	-	-
3. Fees for Miscellaneous Services	-	-
4. Miscellaneous Income	-	-
Other Receipt (RTI)	-	-
Other Income	1,748.00	-
TOTAL	1,748.00	-

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)		
<u>Schedule 19 - Increase / (Decrease) in stock of Finished Goods & Work in Progress</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
a) Closing stock		
Finished Goods	-	-
Work-in-progress	-	-
b) Less: Opening Stock		
Finished Goods	-	-
Work-in-progress	-	-
NET INCREASE/(DECREASE) [a-b]	-	-

<u>Schedule -20 Establishment Expenses</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
1. Salaries	10,933,651.00	15,878,556.00
2. Over Time Allowances and Bonus		-
3.NPS Employer Contribution	403,842.00	597,452.00
4. NPS Employees Contributions	-	601,209.00
5. Salary Arrear	-	-
6. Expenses on Employees' Retirement and Terminal Benefits	-	-
7. CGEGIS	-	2,460.00
8. Medical Expenses	287,179.00	275,593.00
9. Leave Travel Concession	30,946.00	168,419.00
10. Leave Encashment	22,752.00	68,773.00
11. Transfer on Traveling Allowance	-	-
12. License Fee	-	18,209.00
13. Lease Accommodation	207,900.00	443,700.00
14. Honorarium	9,000.00	-
15. CPF Advance: Sh. Awadh kishore	-	-
16. Bonus to Employee	96,712.00	72,534.00
17. Tuition Fee	69,156.00	136,638.00
18. Leave Salary Contributions		-
19. Special Incentive	158,400.00	-
20. Others (Specify)	-	-
TOTAL	12,219,538.00	18,263,543.00

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)

<u>Schedule -21 Administrative Expenses etc.</u>	<u>CY 01.04.2013 to 31.12.2013</u>	<u>PY 01.04.2012 to 31.03.2013</u>
1. Repairs and Maintenance	55,253.00	142,207.00
2. Audit Fee	27,910.00	23,259.00
3. Car Hire Charges Consolidated	1,998,676.00	2,591,756.00
4. Postage & Courier Charges	-	28,100.00
5. Printing and Stationary	-	-
6. Traveling Expenses (Domestics)	725,318.00	2,224,413.00
7. Project Allowance	-	-
8. Meeting Expenses	-	109,619.00
9. Stationery Expenses	268,997.00	102,996.00
10. Misc. Office Expenses	138,949.00	188,089.00
11. Bank Charges	4,740.00	599.50
12. Internet Charges	321,377.00	41,387.00
13. Travel Abroad	1,286,165.00	-
14. Periodical & Magazine	724.00	1,795.00
15. Advertisement Expenses	-	-
16. Telephone Expenses	103,168.00	118,988.00
17. Consultancy Fee (Sky Line Software/Others)	-	15,000.00
18. Conveyance Expenses	151,967.00	151,926.00
19. Workshop (International)	91,508.00	-
20. Annual Maintenance Charges	-	38,220.00
21. Transfer Travelling Allowance	43,770.00	
TOTAL	5,218,522.00	5,778,354.50

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.12.2013

(Amount – Rs.)		
<u>Schedule -22 Expenditure on Grants , Subsidies etc.</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
a) <u>Grants given to Institutions/Organizations</u>		
1. Pilot project on High Resolution Stereo Satellite Image for Ganol Watershed Management of Meghalaya Govt.	-	4,876,939.00
2. Assam Police-Surveillance System	1,302,314.00	-
3. Mesh Net-Meghalaya	478,973.00	-
4. Mesh Net- Assam	4,187,194.00	-
5. Mesh Net Nagaland	287,738.00	-
6. DG,CRPF,Delhi for 10 Tera Explorerpro with Dongel	-	2,362,500.00
7. Procurement of Thin Client for North East	6,118,750.00	-
8. Supply of Solar System for Kohima	726,650.00	-
9. Pilot Project for supply of 10WHF & 34 Mesh Nodes systems for Department of health & Education at Kohima	-	13,360,722.00
10. UAV Project	43,656.00	-
11. Pilot project for supply of 100 WHF , 10 Wide Band Surveillance & 4 Mesh Nodes for BSF through SDR Tech.	-	18,372,343.00
12. Pilot project for development of 12 Ground Control maker for high resolution satellite Imaging Point at Manimala & Meenachil Basin at Kerla	-	77,200.00
13. Pilot project on Airframe & Associate control mechanism for prototype of UAV on trial basic for Paramilitary & Police.	638,219.00	2,145,818.00
TOTAL (A) + (B)	13,783,494.00	41,195,522.00

<u>Schedule - 23 Interest</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others (Specify)	-	-
TOTAL	-	-

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL (TIFAC)

Annexure A
(Amount – Rs.)

<u>Staff Advance</u>	CY 01.04.2013 to 31.12.2013	PY 01.04.2012 to 31.03.2013
Tour Advance:		
Sh. Kuldeep Kumar	1,461.00	1,461.00
Sh. Prassana Kumar Naik	1,007.00	1,007.00
Sh. Shakil Alam	1,000.00	-
Sh. Rajendra Jena	9,004.00	9,004.00
Ms. Geetanjali Rai Chand.	1,006.00	1,006.00
Mr. Narinder Mahto	20,000.00	-
Mr. Sanam Nagpal	50,000.00	-
Mr. Mudit Srivastava	1,021.00	14,021.00
Mr. Rahul Srivastava	64,000.00	59,000.00
Mr. Ankur Panchal	-	7,000.00
Mr. B.K. Manthan	-	24,000.00
Mr. G S Chandela	10,000.00	-
Petty Advance:		
Sh. B K Manthan	3,000.00	3,000.00
Sh. Satyaranjan Das	8,500.00	8,500.00
Other Advance:		
Training Advance-B K Manthan	24,000.00	-
TTAA-Umesh Kumar	30,776.00	-
Official Advance		
Sh. Pravin Vinod	14,500.00	-
Sh. Sanam Nagpal	25,000.00	-
Total	264,275.00	127,999.00

MISSION FOR GEO SPATIAL APPLICATIONS

TECHNOLOGY INFORMATION, FORECASTING & ASSESSMENT COUNCIL

SIGNIFICANT ACCOUNTING POLICIES

1. The MGA has adopted the Hybrid System of accounting i.e. combination of Cash Basis and Accrual Basis accounting.
2. Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.
3. Depreciation on fixed assets is computed on the written down value (WDV) method at the rates and in the manner prescribed under the provisions of Income Tax Act.
4. Prior period expenditure, extra-ordinary items and changes in accounting policies having material impact on the financial statements of the MGA are required to be disclosed.
5. The repayment of grant/assistance to MGA by the beneficiaries/borrowers, as per the conditions stated in the EFC agreement with DST shall be accounted as income on receipt basis.
6. Contingent liabilities in respect of on-going projects/studies etc. are neither provided for nor determined.

As per our report of even date annexed herewith

For Anil Bhatla & Company
Chartered Accountants
FRN: 012686N

Sd/-
Ch. Chandra Sekhar Patro

(Partner)
MRN: 091529
Date: 26.12.14
Place: New Delhi

Sd/-
Account
Officer

Sd/-
Mission
Coordinator

Sd/-
Mission
Director

MISSION FOR GEO SPATIAL APPLICATIONS
TECHNOLOGY INFORMATIONS, FORECASTING & ASSESSMENT COUNCIL (TIFAC)
SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31.12.2013
SHCHEDULE- 25 CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES

1.1 Claims against the Entity not acknowledge 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 on 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. Rs. NIL (Previous year Rs. NIL)
- Sales Tax Rs. NIL (Previous year Rs. NIL)
- Municipal Taxes Rs. NIL (Previous year Rs. NIL)
- In respect of claims from parties for non-execution of orders, but contested by the Entity Rs. NIL (Previous year Rs. NIL)

2. CAPITAL COMMITMENTS

- 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 arrangements 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 a value on realization in the ordinary course of business at least equal to the amount at which they are stated 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.

6. FOREIGN CURRENCY TRANSACTIONS

(Amount Rs.)

6.1 Value of Imports Calculated on C.I.F. Basis: Current Year Previous Year

Purchase of finished Goods	NIL	NIL
Raw Materials & Components (Including in transit)	NIL	NIL
Capital Goods	NIL	NIL
Stores, Spares & Consumables	NIL	NIL

6.2 Expenditure in foreign currency:

a) Travel	Rs. 306704/-	NIL
b) Remittances and Interest Payment to Financial Institutions/ Banks in Foreign Currency	NIL	NIL
c) Other expenditure:	NIL	NIL
- Commission on Sale	NIL	NIL
- Legal and Professional Expenses	NIL	NIL
- Miscellaneous Expenses	NIL	NIL

6.3 Earning:

Value of Exports on FOB basis	NIL	NIL
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6.2 Remuneration to Auditors:

- Auditors Fee (inclusive of service tax)	Rs. 27910.00	Rs. 23,259.00
- Taxation matters	NIL	NIL
- For management services	NIL	NIL
- For certificate	NIL	NIL
- Others	NIL	NIL

7. During the year ,all the activities of Mission for Geo Spatial Applications has been taken over by NECTAR and accordingly closing balances of all the assets & liabilities of the

said mission as on 31.12.13 has been taken over by NECTAR and reflected as opening balance as on 01.01.2014 in the accounts of NECTAR.

- 8 Liability towards gratuity payable on death/retirement of employees is not provided for.
9. Provision for accumulated leave encashment benefit to employees is not being made since it shall be accounted for on cash basis.
10. A Sum of Rs. 102,354/- has been paid and booked as expense during the current year while these expenses relates to previous financial year for which no provision had been made in previous year.
11. Previous year's figures have been regrouped/rearranged wherever found necessary, to make them comparable with current year figures.
12. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.12.2013 and the Income and Expenditure Account for the year ended on that date.

For Anil Bhatla & Company
Chartered Accountants
FRN: 012686N

Sd/-
Ch. Chandra Sekhar Patro

(Partner)
MRN: 091529

Sd/-
Accounts
Officer

Sd/-
Mission
Coordinator

Sd/-
Mission
Director

Date: 26.12.2014
Place: New Delhi

NORTH EAST CENTRE FOR TECHNOLOGY
APPLICATION AND REACH
BALANCE SHEET FOR THE YEAR 2013-14

AUDITORS' REPORT

The Members,
North East Centre for Technology Application and Reach (NECTAR),
New Delhi.

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH (hereinafter referred to as 'Society')**, which comprise the Balance Sheet as at 31st March, 2014 and the Statement of Income & Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Society's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial control system and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

OPINION

Subject to our Audit observations as per Annexure AR-4 and comments given on significant accounting policies, contingent liabilities and notes to accounts as per schedules 25 & 26, we report that:-

- 1) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our Audit;
- 2) In our opinion, proper books of account as required by law have been kept by North East Centre for Technology Application and Reach (NECTAR), so far as appears from our examination of those books;
- 3) The Balance Sheet and Statement of Income and Expenditure dealt with by this report are in agreement with the books of account;
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the schedules and notes thereto give the information required and give a true and fair view:-
 - i) In case of Balance Sheet, of the state of affairs of the North East Centre for Technology Application and Reach(NECTAR) as at 31st March, 2014; and
 - ii) In case of Statement of Income & Expenditure, of the excess of expenditure over income for the year ended on that date.

For Anil Bhatla & Company
Chartered Accountants
FRN: 012686N

Ch. Chandra Sekhar Patro
(Partner)
MRN: 091529

Date:25/07/2018
Place: New Delhi

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH (NECTAR)

STATUTORY AUDIT FOR THE YEAR ENDED ON 31.03.2014

AUDIT OBSERVATIONS- AR 4

1. During the year under audit it is found that all the activities of National Mission on Bamboo Application (NMBA) and Mission for Geo Spatial Application (MGA) has been taken over by NECTAR and accordingly closing balances of all the assets and liabilities of both the above said Missions as on 31.12.2013 has been taken over by NECTAR and reflected as opening balance as on 01.01.2014 in the accounts of NECTAR.

Formerly, NMBA has given financial assistance in the form of Technology Development Assistance (TDA) to various Companies, Partnership firms and other concerns for technology advancement and related objects. As per the TDA sanction documents and agreement entered between NMBA and the beneficiaries, the TDA amount will be repaid by the beneficiaries in installments at specified intervals and according to the terms of agreements. We have observed that there are some cases where the TDA has not been repaid by the beneficiaries. The total outstanding amounts of such repayments that have accumulated over the years have not been reflected as assets in the financial statement of accounts of NMBA. Similarly NMBA was receiving share of partner's contribution from various concerns for implementation of joint venture projects and was spending on the agreed projects. However, unspent amounts that have accumulated over the years have not been reflected as liability in the financial statement of accounts of NMBA.

The total amount outstanding as recoverable as on 31.12.2013 in the records of NMBA amounting Rs. 55,87,68,547/- towards TDA and total amount outstanding as payable as on 31.12.2013 in the records of NMBA amounting Rs.3,08,96,867/- towards unspent Partners contribution has been taken over and accounted for in the books of NECTAR as opening balance as on 01.01.2014.

It may also be noted that the above information has been compiled and certified by the management and relied upon by us, from the memoranda records only as these are not reflected in the accounts of NMBA in the past owing to the accounting policy being followed of treating the amounts disbursed as expenditure and amounts refunded as incomes on year to year basis.

2. TIFAC owns six floors in Viswakarma Bhawan, a building constructed on the IIT land. For the cleanliness of the building, TIFAC has given a contract for housekeeping of the six floors to M/s Pink Housekeeping. Out of the six floors one floor is occupied by NECTAR which is being treated as a separate entity. It is observed that out of the expenditure incurred on housekeeping which has been borne entirely by TIFAC no allocation has been made to NECTAR for the purposes of arriving at the appropriate utilization of funds in view of their distinct and separate funding as well as separate entity. To this extent, the utilization of funds have been overstated in the case of TIFAC and understated in the case of NECTAR.

3. Similarly the expenses on account of electricity, security services, water and horticulture which has been reimbursed by TIFAC to IIT has not been allocated to NECTAR and, therefore, to this extent, the utilization of funds have been overstated in the case of TIFAC and understated in the case of NECTAR.
4. During audit we have observed that one employee on the payroll of TIFAC is working in NECTAR getting Basic Salary, HRA, Other allowances etc. from TIFAC and medical expenses, tuition fee reimbursement etc. from NECTAR. These payments were booked as expenditure respectively by TIFAC & NECTAR to the extent paid by them. The total cost of the above employees should be borne by NECTAR instead of partly by TIFAC & partly by NECTAR in order to reflect actual utilization of funds by the respective entity.
5. During the course of our audit, we observed that NECTAR has not maintained properly Tour Advance Register, Petty Cash Register, Stock Register, Official Advance to Staff and Fixed Assets Register.
6. Deepak Travels is charging service tax on some of bills and not charging service tax on some bills. It has not mentioned the Service Tax Registration number on the bills submitted for payment. As per Notification No. 11/2004 dated 10/09/2004 Service Tax Registration number should be mentioned on the invoice while charging service tax by the service providers.
7. During the course of our audit we have asked for the balance confirmation as on 31st March 2014 in respect of SERB-Advance for Interior Works classified under Loans , Advances and other Assets for outstanding amount Rs. 1,52,71,572/-, but no such confirmation has been provided to us for our verification.
8. During the course of our audit it has been observed that invoices raised by M/s Travel with Mars do not have Service Tax registration number. As per Notification No. 11/2004 dated 10/09/2004 service tax registration number should be mentioned on the invoices while charging service tax
9. Ministry of Finance, Department of Expenditure, vide their O.M. (No.7(1)/E.Coored/2011 dated 11.07.2011) had issued guidelines for expenditure management towards rationalization of expenditure. In context of this circular during the course of audit it was observed that NECTAR has not laid down any quarterly ceilings in the annual budget for controlling foreign travel expenses.
10. As per F.No.19024/1/009-E.IV dated 13/07/2009 of Ministry of Finance (Department of Expenditure), it has been decided that in all cases of air travel, both domestic and international, where the Government of India bears the cost of air passage, the officials concerned may travel only by **Air India**. But the NECTAR officials are not using the services of Air India for air travel, both domestic and international.

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

REPLIES TO AUDIT OBSERVATION “ANNEXURE AR4”

1. The TDA given to various Implementing Agencies, Company/firms are being vigorously mentored and pursued. Legal action as per provision of TDA repayment agreements has been initiated in most of the case. Repayment of TDA in installments is being received from different companies/firms during the year.

Up to the period as on 31.12.2013 TDA/Loans given for various projects were being accounted for as expenditure in the year and disbursement in the Income & Expenditure Account and any recoveries there of being accounted for as “Other Income” in the year of receipt. In accordance with the revised accounting policy, TDA loan shown as receivable and Partner Contribution received shown as a liability.

2. As NECTAR has been set up after merging the activities of MGA & NMBA the NECTAR office is being continued where NMBA office was set up ie. Vishwakarma Bhawan. All six floors in Vishwakarma Bhawan are allotted and under control of TIFAC. Cleanliness of the building is the responsibility of TIFAC. Housekeeping contract is called for the maintenance of the building by TIFAC. Similarly Electricity, Security Services, Water and horticulture are also the responsibility of TIFAC. As NMBA was a part of TIFAC there is no need for allocation of expenditure even though their accounting is separately maintained funds to both TIFAC & NECTAR are provided by DST.
3. This point has been covered above under points 2.
4. In connection with Audit observation Para No. 4, Ms. Suja George was taken by NMBA from TIFAC on loan basis to meet the urgent requirement of the work of Mission Director at the time of mission initiation in 2004. The terms and conditions were not clearly defined then. It has, however, been ensured that there are no duplicate/double payments made to her under medical, tuition fee and other reimbursement. Complete payment of Salary, HRA and all allowance are being done to Ms. Suja S. George by TIFAC only as her services are taken on deputation by NMBA/TIFAC.
5. The points no. (5) has been noted for future compliance. The stated registers are being maintained.
6. Deepak Travels had been charging service tax on some bills as it had applied for service tax registration number. But, later the agency was not allotted the number. Subsequently, the agency stopped charging service tax on the bills.

7. Two Letters have been written to the SERB for balance confirmation. SERB has since confirmed the balance and they are in the process of issuing the letter along with remitting the amount to NMBA/NECTAR.
8. The company Travel with Mars has submitted their service tax registration number to us. However, it has not been mentioning the number on the bills for which the company has been intimated. In future, the bills of Travel with Mars would mention their service tax registration number.
9. NECTAR is a newly formed autonomous society with 2013-14 as the first year for which the annual accounts are being finalized. The annual budget of NECTAR is being prepared as per the defined objectives of the Centre which includes the expenditure related to foreign travel and due care shall be taken in future also to prepare quarterly budget for foreign travel.
10. The official tours of employees are decided in discussion with the Director General. The tours are not planned in advance. There is invariably urgency of the tour & short duration for booking the tickets for the travel. The availability of the tickets is the criterion for the booking of tickets hence, many times the booking is made of airline where there are cheap tickets and availability of seats. Besides, the flight timings for travelling to North East and connectivity to different places plays an important role in deciding the airlines.

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

BALANCE SHEET AS AT 31.03.2014

(Amount - Rs)

	Schedule	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>			
Corpus / Capital Fund	Schedule 1	1,057,387,997.37	-
Reserves and Surplus	Schedule 2	-	-
Earmarked / Endowment Funds	Schedule 3	-	-
Secured Loans and Borrowings	Schedule 4	-	-
Unsecured Loans and Borrowings	Schedule 5	-	-
Deferred Credit Liabilities	Schedule 6	-	-
Current Liabilities and Provisions	Schedule 7	34,008,272.13	-
TOTAL		1,091,396,269.50	-
<u>ASSETS</u>			
Fixed Assets (Net)	Schedule 8	11,137,891.55	-
Investments-From Earmarked / Endowment Funds	Schedule 9	-	-
Investments-Others	Schedule 10	-	-
Current Assets, Loans, Advances etc.	Schedule 11	1,080,258,377.95	-
Miscellaneous Expenditure (to the extent not written off or adjusted)	-	-	-
TOTAL		1,091,396,269.50	-
Significant Accounting Policies	Schedule 25		
Contingent Liabilities and Notes on Accounts	Schedule 26		

As per our report of even date annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

sd-

Ch. Chandra Sekhar Patro
(Partner)

MRN: 091529

Date : 25/07/2018

Place : New Delhi

sd-

Finance Officer
(NECTAR)

sd-

Director (F&A)
(NECTAR)

sd-

Director General
(NECTAR)

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2014

(Amount - Rs)

	Schedule	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
<u>INCOME</u>			
Income From Sales / Services	Schedule 12	386,340.00	-
Grants/Subsidies	Schedule 13	25,000,000.00	-
Fees / Subscriptions	Schedule 14	-	-
Income from Investment	Schedule 15	-	-
Income from Royalty, Publication Etc.	Schedule 16	3,300.00	-
Interest Earned	Schedule 17	20,100,545.00	-
Other Income (Including Partner Cont.)	Schedule 18	12,852,269.00	-
Increase/Decrease in Stock of Finished Goods & Work in Progress	Schedule 19	3,945,733.05	-
<u>TOTAL (A)</u>		62,288,187.05	-
<u>EXPENDITURE</u>			
Purchases		5,483,892.16	-
Establishment Expenses	Schedule 20	12,146,295.00	-
Other Administrative Expenses etc.	Schedule 21	20,987,364.13	-
Selling Expenses	Schedule 22	76,454.97	-
Expenditure on Grant ,Subsidies Etc.(Project Expenditures)	Schedule 23	45,922,261.00	-
Interest	Schedule 24	-	-
Depreciation on (Net Total at the Year end)	Schedule 8	1,184,580.30	-
<u>TOTAL (B)</u>		85,800,847.56	-
Balance being excess of Income over Expenditure (A-B)		-	-
Balance being excess of Expenditure over Income (A-B)		23,512,660.51	-
Balance being Surplus transferred to Corpus/Capital Fund		-	-
Balance being Deficit transferred to Corpus/Capital Fund		23,512,660.51	-
Significant Accounting Policies	Schedule 25		
Contingent Liabilities and Notes on Accounts	Schedule 26		

As per our report of even date annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

sd-

Ch. Chandra Sekhar Patro
(Partner)

MRN: 091529

Date : 25/07/2018

Place : New Delhi

sd-

Finance Officer
(NECTAR)

sd-

Director (F&A)
(NECTAR)

sd-

Director General
(NECTAR)

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

Amount in Rs.

Receipts & Payments for the Period the Year Ended 31.03.2014

Receipts	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013	Payments		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1 Opening Balances			1 Expenses			
a) Cash in hand	-	-	a) Establishment Expenses		9,540,813.00	-
b) Bank balances			b) Administrative Expenses		20,213,801.13	-
i) In Current Accounts	-	-	c) Selling Expenses		37,047.00	-
ii) In Deposit Accounts	-	-	2 Payments made against funds for various projects			
iii) Savings Accounts	-	-	Grants given to Institutions/Organisations			
2 Grants Received			MGA Project Expenses	36,761,734.00		-
a) From Government of India	25,000,000.00	-	Consolidation of Technologies-Grant	2,152,422.00		-
b) From State Government	-	-	Consolidation of Technologies-Loan	-		-
c) From Other Sources (details)	-	-	Development of Technologies-Grant	-		-
3 Income on Investments from			Development of Technologies-Loan	-		-
a) Earmarked/Endowment Funds	-	-	Technology Assessment-Grant	5,508,799.00		-
b) Own Funds	-	-	Technology Development Assessment-Loan	4,715,000.00	49,137,955.00	-
4 Interest Received			3 Investments & Deposits made			
a) On Bank Deposits	18,259,994.00	-	a) Out of Earmarked/Endowment Funds		-	-
b) Loans Advances etc.	-	-	b) Out of Own Funds (Investments-Others)		-	-
5 Other Income (Specify)			4 Expenditure on Fixed Assets & Capital Work-in-Progress			
Sale of Publications	3,300.00	-	a) Purchase of Fixed Assets	1,182,177.00		-
Misc. receipt from bamboo material	135,883.00	-	b) Expenditure on Capital Work-in Progress	-	1,182,177.00	-
Other Receipt (RTI)	2,850.00	-	5 Refund of surplus money/loans			
Misc. Receipts	12,935.00	-	a) To the Government of India	-		-
6 Amount Borrowed	-	-	b) To the State Government	-		-
7 Any Other Receipts (Give Details)			c) To other providers of Funds	-		-
a) Partner Contribution	10,327,901.00	-	6 Finance Charges (Interest)		-	-
b) Refund from Projects-Grant	-	-	7 Other Payments (Specify)			
c) Refund from Projects-Loan	7,333,256.00	-	a) Advances given to staff		1,647,992.00	-
d) Sales	248,931.00	-	b) Advances given to suppliers			-
e) Bank balance t/o on Merger MGA	13,407,238.66	-	Ceeke Bamboo & Wood Substitutes	550,800.00		-
f) Bank balance t/o on Merger NMBA	49,982,580.37	-	Kosons Forest Products Pvt Ltd	1,648,521.00		-
g) Cash balance t/o on Merger NMBA	15,695.00	-	M.L.Incense Pvt.Ltd.	1,580,000.00		-
h) Advance received from MGA	35,143,889.00	-	Krishan Imagination	10,000.00		-
i) Advance received from NMBA	425,000,000.00	-	SDR Technologies	10,318,900.00	14,108,221.00	-
j) SERB	2,259,807.00	-	Purchases		5,478,241.00	-
8 Closing Balances			a) Cash in hand	6,915.00		-
a) Cash in hand			b) Bank balances			-
i) In Current Accounts			i) In Current Accounts	-		-
ii) In Deposit Accounts			ii) In Deposit Accounts	7,745,730.00		-
iii) Savings Accounts			iii) Savings Accounts	478,035,367.90	485,788,012.90	-
Total	587,134,260.03	-	Total		587,134,260.03	-

As per our report of even date annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

sd-

Ch. Chandra Sekhar Patro
(Partner)

MRN: 091529

Dated: 25/07/2018

Place : New Delhi

sd-

Finance Officer
(NECTAR)

sd-

Director (F&A)
(NECTAR)

sd-

Director General
(NECTAR)

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 1 - Corpus / Capital Fund</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
NECTAR			
Opening Balance		-	-
Excess of Income Over Expenditure		-	-
<u>TOTAL</u>		-	-
Excess of Expenditure over Income		23,512,660.51	-
<u>TOTAL (A)</u>		(23,512,660.51)	-
<u>Corpus taken over :</u>			
<u>FROM NMBA</u>			
Corpus Balance as on 01.01.2014		504,250,287.13	-
ADD:- Adjustment on account of TDA disbursed by NMBA earlier and recoverable in the records of NMBA as on 01.01.2014 as per Contra- Schedule 11-B		558,768,547.00	-
		1,063,018,834.13	
LESS:-Adjustment on account of partner contribution payable in the records of NMBA as on 01.01.2014 as per Contra- Schedule 7-A		30,896,867.00	-
Total (B)		1,032,121,967.13	-
<u>FROM MGA</u>			-
Corpus Balance as on 31.12.2013		48,778,690.75	
Total (C)		48,778,690.75	
Total (A) + (B) + (C)		1,057,387,997.37	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 2 - Reserve and Surplus</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1. <u>Capital Reserve</u> :			
As per last Account		-	-
Addition during the year		-	-
Less : Deductions during the year		-	-
		-	-
2. <u>Revaluation Reserves</u> :			
As per last Account		-	-
Addition during the year		-	-
Less : Deductions during the year		-	-
		-	-
3. <u>Special Reserve</u> :			
As per last Account		-	-
Addition during the year		-	-
Less : Deductions during the year		-	-
		-	-
4. <u>General Reserve</u> :			
As per last Account		-	-
Addition during the year		-	-
Less : Deductions during the year		-	-
		-	-
<u>TOTAL</u>		-	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 3 - Earmarked/Endowment Funds</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
a) Opening Balance of the funds		-	-
b) Additions to the Funds:			
i) Donations /grants		-	-
Fund		-	-
iii) Other Additions (Specify)		-	-
<u>TOTAL (a+b)</u>		-	-
c) Utilization /Expenditure towards objectives of funds			
i) Capital Expenditure			
Fixed Assets		-	-
Others		-	-
ii) Revenue Expenditure			
Salary, Wages and allowance etc		-	-
Rent		-	-
Other Administrative Expenses		-	-
<u>TOTAL (c)</u>		-	-
NET BALANCE AT THE YEAR END (a + b– c)		-	-

Notes

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

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 4 - Secured Loans and Borrowings</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1. Central Government		-	-
2. State Government (Specify)		-	-
3. Financial Institutions			
a) Term Loans		-	-
b) Interest accrued and due		-	-
4. Banks:		-	-
5. Term Loans			
a) Interest accrued and due		-	-
b) Other Loans (specify)		-	-
c) Interest accrued and due		-	-
6. Other Institutions and Agencies		-	-
7. Debentures and Bonds		-	-
8. Others (Specify)		-	-
<u>TOTAL</u>		-	-

Note : Amounts due within one year

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 5 -Unsecured Loans and Borrowings</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1. Central Government		-	-
2. State Government (Specify)		-	-
3. Financial Institutions		-	-
4. Banks:			
- Term Loans		-	-
- Other Loans (specify)		-	-
5. Other Institutions and Agencies		-	-
6. Debentures and Bonds		-	-
7. Fixed Deposits		-	-
8. Others (Specify)		-	-
TOTAL		-	-

Note : Amounts due within one year

<u>Schedule 6 - Deferred Credit Liabilities</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
a) Acceptances secured by hypothecation of Capital equipment and other assets		-	-
b) Others		-	-
TOTAL		-	-

Note : Amounts due within one year

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

Schedule 7 - Current Liabilities and Provisions		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
A. CURRENT LIABILITIES			
1. Acceptances		-	-
2. Sundry Creditors:			
a) For Goods		29,747.00	-
b) Others		1,924,736.00	-
3. Advance Received		-	-
Adjustment on account of partner contribution payable in the records of NMBA as on 01.01.2014 as per Contra-Schedule 1	30,896,867.00		
Less:-Amount disbursement by NECTAR during the year	2,272,700.00		
Partner contribution Payable		28,624,167.00	
4. Interest accrued but not due on:			
a) Secured Loans/borrowings		-	-
b) Unsecured Loans /borrowings		-	-
5. Statutory Liabilities:			
a) Over dues		-	-
b) Others: TDS Payable		199,719.00	-
Output VAT Payable		6,016.13	-
6. Other current Liabilities			
Administrative Expenses Payable (Annexure.1)		171,215.00	-
Establishment Expenses Payable (Annexure.2)		2,470,699.00	-
Deduction Payable (Annexure. 3)		25,173.00	-
Security Retention Money- RS Softech		46,800.00	
Earnest Money- Anil Enterprises		100,000.00	
OVN Bio Energy P.Ltd. ,Gurgaon		100,000.00	-
Sree Engineers, Hyderabad		100,000.00	-
Deva Bamboo & Allied Ind., Imphal		5,000.00	-
Dhanjal Mechanical Works P. Ltd.		100,000.00	-
Prince Carbon & Charcoal Ind.		5,000.00	-
R.D. Industrial Corp., Kolkatta		100,000.00	-
TOTAL (A)		34,008,272.13	-
B. PROVISIONS			
1. For Taxation		-	-
2. Gratuity		-	-
3. Superannuation /Pension		-	-
4. Accumulated Leave Salary / Encashment		-	-
5. Trade Warranties/Claims		-	-
6. Others (Specify)		-	-
TOTAL (B)		-	-
TOTAL (A+B)		34,008,272.13	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs)

SCHEDULE 8-FIXED ASSETS-NECTAR		GROSS BLOCK				DEPRECIATION			NET BLOCK		
DESCRIPTION	Rate of Depreciation	Cost / valuation as at beginning of the year 01.04.2013	Additions during the year 01.04.2013 - 31.03.2014	Deductions during the year 01.04.2013 - 31.03.2014	Cost / valuation at the year end 31.03.2014	As at the beginning of the year 01.04.2013	On Opening balance 01.04.2013	On Additions during the year 01.04.2013 - 31.03.2014	Total up to the year end 31.03.2014	As at the current year end 31.3.2014	As at the previous year end 31.03.2013
A. FIXED ASSETS											
1. LAND											
a) Freehold		-	-	-	-	-	-	-	-	-	-
b) Leasehold		-	-	-	-	-	-	-	-	-	-
2. BUILDING											
a) On Freehold Land		-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land		-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/Premises		-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belonging to the entity		-	-	-	-	-	-	-	-	-	-
e) Interior Works	10%	-	-	-	-	-	-	-	-	-	-
3. Plant Machinery & Equipment	15%	-	-	-	-	-	-	-	-	-	-
4. Vehicles		-	-	-	-	-	-	-	-	-	-
5. Furniture & Fixtures	10%	-	17,500.00	-	17,500.00	-	-	1,750.00	1,750.00	15,750.00	-
6. Office Equipment	15%	-	872,237.00	-	872,237.00	-	-	66,388.05	66,388.05	805,848.95	-
7. Computer/ Peripherals	60%	-	222,500.00	-	222,500.00	-	-	107,280.00	107,280.00	115,220.00	-
8. Electric Installations		-	-	-	-	-	-	-	-	-	-
9. Library Books	100%	-	-	-	-	-	-	-	-	-	-
10. Tubewell & W. Supply		-	-	-	-	-	-	-	-	-	-
11. Fire Alarm Systems	15%	-	-	-	-	-	-	-	-	-	-
12. Intangible Assets- Website	25%	-	393,260.00	-	393,260.00	-	-	49,157.50	49,157.50	344,102.50	-
TOTAL OF CURRENT YEAR (A)		-	1,505,497.00	-	1,505,497.00	-	-	224,575.55	224,575.55	1,280,921.45	-
PREVIOUS YEAR		-	-	-	-	-	-	-	-	-	-
B. CAPITAL WORK IN PROGRESS		-	-	-	-	-	-	-	-	-	-
TOTAL (A+B)		-	1,505,497.00	-	1,505,497.00	-	-	224,575.55	224,575.55	1,280,921.45	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 9 - Investments from Earmarked/Endowment Funds</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
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		-	-

<u>Schedule 10 - Investments - Others</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
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		-	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 11 - Current Assets, Loans, Advances Etc.</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
A. <u>CURRENT ASSETS</u>			
1. <u>Inventories:</u>			
a) Stores and Spares		-	-
b) Loose Tools		-	-
c) Stock-in-trade		3,945,733.05	-
Finished Goods		-	-
Work-in-progress		-	-
Raw Materials		-	-
2. <u>Sundry Debtors:</u>			
a) Debts Outstanding for a period exceeding six months		-	-
b) Others		4,182,885.00	-
3. <u>Cash balances in hand</u> (including cheques /drafts and Imprest)		6,915.00	-
4. <u>Bank Balances:</u>			
a) <u>With Scheduled Banks:</u>			
On Current Accounts		-	-
On Deposit Accounts (Short term deposits)		7,745,730.00	-
On Savings Accounts		478,035,367.90	-
b) <u>With non-Scheduled Banks:</u>			
On Current Accounts		-	-
On Deposit Accounts		-	-
On Savings Accounts		-	-
5. <u>Post Office-Savings Accounts</u>		-	-
<u>TOTAL (A)</u>		493,916,630.95	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

Schedule 11 - Current Assets, Loans, Advances Etc		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
B. <u>LOANS, ADVANCES AND OTHER ASSETS :-</u>			
<u>1. Loans (TDA)</u>			
Adjustment on account of TDA disbursed by NMBA earlier and recoverable in the records of NMBA as on 01.01.2014 as per Contra- Schedule 1	558,768,547.00		
Add:- Amount Disbursed by NECTAR during the year including 11th portion.	4,789,000.00		
	563,557,547.00		
Less:- Amount recovered By NECTAR during the year	7,333,256.00		
Closing Balance under Technology Development Assistance Loan-		556,224,291.00	
<u>b) Staff and other loans</u>			
a) Staff : Advance (Annexure-4)		2,285,467.00	-
b) Other: Entities engaged in activities/objectives similar to that of the entity		-	-
c) Others		-	-
<u>2. Advance and other amounts recoverable in cash or in kind or for value to be received.</u>			
a) On capital Account		-	-
b) Prepayments for Projects		-	-
c) Others		-	-
Security Deposit: MTNL		1,500.00	-
Security Deposit :Tata Indicom		200.00	-
Security Deposit: ITPO		123,581.00	-
Security Deposit: Rent		40,000.00	-
Prepaid AMC Charges		10,063.00	-
SERB- Advance for Interior Works at Vasant kunj		15,271,572.00	-
SDR Technologies		10,318,900.00	-
Krishan Imagination		10,000.00	-
<u>4. Income Accrued</u>			
a) On Investments from Earmarked/ Endowment		-	-
b) On Investment – Others		-	-
c) On Loans and Advances		-	-
d) Others: Interest Accrued		1,840,551.00	-
<u>5. Claims Receivable</u>			
TDS (A.Y.- 2010-11)		215,622.00	-
TOTAL (B)		586,341,747.00	-
TOTAL (A+B)		1,080,258,377.95	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 12 - Income From Sales / Services</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1. <u>Income from Sales</u>			
a) Sale of Finished Goods		386,340.00	-
b) Sale of Raw Material		-	-
c) Sale of Scraps		-	-
2. <u>Income from Services</u>			
a) Labors and Processing Charges		-	-
b) Professional/Consultancy Services		-	-
c) Agency Commissions and Brokerage		-	-
d) Maintenance Services (Equipment/Property)		-	-
e) Others (Specify)		-	-
TOTAL		386,340.00	-

<u>Schedule 13 - Grants / Subsidies</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
(Irrevocable Grants & Subsidies Received)			
1. From Central Government			
Grants in Aid (General)		6,000,000.00	-
Grant in Aid (Capital)		19,000,000.00	-
2. State Government(s)		-	-
3. Government Agencies		-	-
4. Institutions/Welfare Bodies		-	-
5. International Organizations		-	-
6. Others (Specify)		-	-
TOTAL		25,000,000.00	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 14 - Fees / Subscriptions</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1. Entrance Fees			
2. Annual Fees/Subscriptions		-	-
3. Seminar/Program Fees		-	-
4. Consultancy Fees		-	-
5. Others (Specify)		-	-
TOTAL		-	-

<u>Schedule 15 - Income From Investments (Income on Invest. From Earmarked/Endowment Funds)</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1. Interest			
a) On Govt. Securities		-	-
b) Other Bonds/Debentures		-	-
2. Dividends:			
a) On Shares		-	-
b) On Mutual Fund Securities		-	-
3. Rents		-	-
4. Others (Specify)		-	-
TOTAL		-	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 16 - Income from Royalty, Publication Etc.</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1. Income from Royalty		-	-
2. Income from Publications		3,300.00	-
3. Others (Specify)		-	-
TOTAL		3,300.00	-

<u>Schedule 17 - Interest Earned</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1. On Term Deposits:			
a) With Scheduled Banks		16,771,706.00	-
b) With Non-Scheduled Banks		-	-
c) With Institutions		-	-
d) Others		-	-
2. On Savings Accounts:			
a) With Scheduled Banks		3,328,839.00	-
b) With Non-Scheduled Banks		-	-
c) Post Office Savings Accounts		-	-
d) Others		-	-
3. On Loans:			
a) Employees/Staff		-	-
b) Others (Long term advances)		-	-
4. Interest on Debtors and Other Receivables		-	-
TOTAL		20,100,545.00	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 18 - Other Income</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1. Profit on Sale/ disposal of Assets			
a) Owned assets		-	-
b) Assets acquired out grants, of received free of cost		-	-
2. Export Incentives realized		-	-
3. Fees for Miscellaneous Services		-	-
4. Miscellaneous Income			
Other Receipt (RTI)		2,850.00	-
Misc. receipt from bamboo material stores		235,883.00	-
Misc. Receipts		12,935.00	-
<u>Partner Contribution</u>			
CRPF-Prefab,J & K Police		8,668,018.00	-
DDA ,Golden Jubilee Park		1,871,859.00	-
Ground Level Mapping of Ginger & Turmeric		450,000.00	-
Geo Eye Geostereo- M & M Basin Kerla		1,610,724.00	-
<u>TOTAL (A)</u>		12,852,269.00	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule 19 - Increase / (Decrease) in stock of Finished Goods & Work in Progress</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
a) Closing stock			
Finished Goods		3,945,733.05	-
Work-in-progress		-	-
b) Less: Opening Stock			
Finished Goods		-	-
Work-in-progress		-	-
<u>NET INCREASE/(DECREASE) [a-b]</u>		3,945,733.05	-

<u>Schedule -20 Establishment Expenses</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
1. Salaries		11,535,862.00	-
2. Allowances and Bonus		69,300.00	-
3. Employer Contribution to Provident Fund		183,854.00	-
4. Wages		32,490.00	-
5. Expenses on Employees' Retirement and Terminal Benefits		-	-
<u>6. Others (Specify)</u>			
Honorarium		60,000.00	-
Medical Reimbursement		207,737.00	-
Leave Travel Concession		-	-
Leave Salary		-	-
Tuition Fee		57,052.00	-
Pension Contribution		-	-
TOTAL		12,146,295.00	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule -21 Administrative Expenses etc.</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
a) Repairs and Maintenance		35,551.00	-
b) Rent, Rates and Taxes		360,000.00	-
c) Car Hire Charges		2,749,229.00	-
d) Postage & Courier Charges		20,676.00	-
e) Printing and Stationary		543,286.00	-
f) Traveling Expenses (Domestics)		2,190,804.00	-
g) Expenses on Seminar/Workshops		407,929.00	-
h) Meeting Expenses		59,248.00	-
i) Auditors Remuneration		50,562.00	-
j) Advertisement Charges		407,650.00	-
k) Conveyance Charges		200,713.00	-
l) Telephone and Communication Charges		165,419.00	-
m) Internet Charges		297,754.00	-
n) Hardware & Internet Charge		30,360.00	-
o) TDS Interest		5,300.00	-
p) Legal & Professional Charges		445,953.00	-
q) Travel Abroad		3,699,498.00	-
r) Foreign Exchange Difference		5,729.88	-
s) IITF 2013		8,084,508.00	-
t) Membership & Fees		303,836.00	-
u) AMC		8,167.00	-
v) Anti-Virus Software		27,285.00	-
w) Website Charges		134,832.00	-
x) Promotion & Publicity		25,000.00	-
y) MISC. Office Expenses		769,112.00	-
z) Staff Training Exp.		9,500.00	-
aa) Bank Charges		15,608.25	-
ab) Newspaper & periodicals		7,854.00	-
TOTAL		21,061,364.13	-
Less: Recoveries		74,000.00	
TOTAL		20,987,364.13	

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

(Amount – Rs.)

<u>Schedule -22 Selling Expenses etc.</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
a) Sales Promotion Expenses		16,578.97	-
b) Transportation Charges		59,395.00	-
c) Interest on VAT		481.00	-
TOTAL		76,454.97	-

<u>Schedule -23 Expenditure on Grants , Subsidies etc.</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
a) <u>Grants given to Institutions/Organizations</u>			
Grant (Annexure 5)		8,365,658.00	-
Loan (Annexure 6)		-	-
MGA Project Expenses (Annexure 7)		37,556,603.00	-
b) Subsidies given to Institutions/Organizations		-	-
TOTAL		45,922,261.00	-

<u>Schedule - 24 Interest</u>		01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
a) On Fixed Loans		-	-
b) On Other Loans (including Bank Charges)		-	-
c) Others (Specify)		-	-
TOTAL		-	-

Annexure - 1**Administrative Expenses Payable**

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
Conveyance expenses Payable	70,032.00	-
Miscellaneous Office Expenses Payable	19,947.00	-
Telephone Expenses Payable	11,157.00	-
Travelling Expenses Payable (Domestic)	70,079.00	-
	171,215.00	-

Annexure - 2**Establishment Expenses Payable**

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
Salary Payable	2,392,360.00	-
Wages Payable	10,830.00	-
CPF Payable	-	-
LIC Payable	-	-
Transport Allowance Payable	-	-
Tuition Fee Payable	44,409.00	-
HRA Payable	23,100.00	-
	2,470,699.00	-

Annexure - 3**Deductions Payable**

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
Car Advance- GS Chandela	1,000.00	-
CGHS- GS Chandela	500.00	-
Computer Advance- GS Chandela	340.00	-
GIS Payable	2,370.00	-
GPF Payable	20,000.00	-
Licence Fee- GS Chandela	963.00	-
	25,173.00	-

Annexure - 4**Staff Advance**

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
HBA Advance:		
HBA Advance: Sh. Shambhu Kumar	219,200.00	-
Tour Advance:		
Ajay Kumar	572,550.00	-
Akib Pirzade	196,669.00	-
Ankit Shrivastava	75,000.00	-
ASEEM NARAIN	12,642.00	-
DEEPAK CHAUHAN	35,000.00	-
Geetanjali Rai C.	1,006.00	-
Gen. Chandela	308,969.00	-
KRISHNA KUMAR	15,000.00	-
Kuldeep Kumar	1,461.00	-
Mudit Srivastava	1,021.00	-
Narinder Mahto	30,000.00	-
Prassana Kumar Naik	1,007.00	-
Rahul Srivastava	89,000.00	-
Rajendra Jena	9,004.00	-
ROHIT SHARMA	20,000.00	-
Sanam Nagpal	115,000.00	-
Sanjiv Nair	350,550.00	-
Shakil Alam	1,000.00	-
Zeba Hasan	30,000.00	-
Petty Cash Advance:		
Baljit Singh Bansal	3,000.00	-
BK Manthan	3,000.00	-
Satyanarjan Das	8,500.00	-
Medical Advance:		
Sumit Kumar	15,000.00	-
Official Advance:		
Baljit Singh	15,000.00	-
B K Manthan	24,000.00	-
Deepak Chauhan	16,000.00	-
Krishna Kumar	30,000.00	-
Pravin Vinod	14,500.00	-
Ramya Chakravarthy	10,000.00	-
Ravinder Singh	10,000.00	-
Sanam Nagpal	25,000.00	-
Sumit Kumar	12,000.00	-
Umesh Kumar - TTA	15,388.00	-
	2,285,467.00	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

Annexure - 5

Grant

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
CONSOLIDATION OF TECHNOLOGIES-GRANT		
Bamboo Based Cold Storages in Meghalaya- A.B.Composites-CG	318,000.00	-
Maitreyi College-Prefab Structure-CG	100,000.00	-
Security Technology Initiative	555,000.00	-
DDA,Golden Jubilee Park -CL	1,871,859.00	-
TOTAL	2,844,859.00	-

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
DEVELOPMENT OF TECHNOLOGIES-GRANT	-	-
TOTAL (B)	-	-

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
TECHNOLOGY ASSESSMENT - GRANT		
Agarbatti Masala Rolling-WISE	89,600.00	-
Bamboo Board Testing University of Maine	934,050.00	-
COGNIZANCE,13-IIT Roorkee	50,000.00	-
Communication,Assam Guwahati	3,744,700.00	-
Ground Level Mapping of Ginger & Turmeric (AG)	164,500.00	-
Navdrishti- Worksop	150,000.00	-
Rolled Agarbatti-UDAYAN	387,949.00	-
TOTAL (C)	5,520,799.00	-
TOTAL EXPENDITURE ON GRANTS (A+B+C) (Annexure-E)	8,365,658.00	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

Annexure - 6

Loan

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
CONSOLIDATION OF TECHNOLOGIES -LOAN	-	-
TOTAL (a)	-	-

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
DEVELOPMENT OF TECHNOLOGIES -LOAN	-	-
TOTAL (b)	-	-

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
TECHNOLOGY ASSESSMENT -LOAN	-	-
TOTAL (c)	-	-
TOTAL EXPENDITURE ON LOANS (a+b+c)	-	-

MGA Project Expenses

Annexure - 7

<u>PARTICULARS</u>	01.04.2013 to 31.03.2014	01.04.2012 to 31.03.2013
MGA Project Expenses		
Assam Police-SDR	6,328,620.00	-
Mesh Net- Meghalaya	1,015,395.00	-
Moisture Meter- Water Sensor	500,000.00	-
National Disaster Management Authority	1,638,000.00	-
Skyline Terra Explorer-Gov. of Meghalaya	2,039,059.00	-
Surveillance for Assam Police	92,340.00	-
Tura Project-Meghalaya	92,340.00	-
UAV	2,457,353.00	-
Wide Band Surveillance Receiver-BSF	23,393,496.00	-
TOTAL	37,556,603.00	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH (NECTAR)
SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2014

SCHEDULE – 25

SIGNIFICANT ACCOUNTING POLICIES

1. The Society has adopted hybrid system of accounting i.e. combination of cash basis and accrual basis of accounting.
2. Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.
3. Depreciation on fixed assets is computed on the written down value (WDV) method at the rates and in the manner prescribed under the provisions of Income Tax Act.
4. (i) Retirement benefits in the form of Provident Fund and Superannuation Fund are defined benefit contribution schemes and the contributions are charged to the statement of income & expenditure in the year when such contributions are due.

(ii) Gratuity benefit is a defined benefit obligation and is accounted for on payment basis as per own calculation without on actuarial valuation method.
5. Raw materials and Stores and spares are valued at cost price.
6. Prior period expenditure, extra-ordinary items and changes in accounting policies having material impact on the financial statements of the Society are required to be disclosed.
7. Amounts released under various projects are accounted as expenditure for the year in which the same are released, irrespective of the fact that the amounts so released may not have been fully utilized towards the projects during the year.
8. Unspent amount of grant received during the year has been transferred to Corpus/Capital Fund.
9. The repayment of grant/assistance by the beneficiaries, as per the conditions stated in the agreement executed between NMBA and the beneficiaries, has been accounted on receipt basis till 31.12.2013.

10. All disbursements (irrespective of its utilization) for projects are treated as expenditure during the Financial Year and assets if any created/purchased by the beneficiaries, out of the said disbursements to the project, are not accounted for as assets in the books of accounts.
11. Till 31.12.2013, TDA/Loan granted by NMBA for various projects were being accounted for as expenditure in the year of disbursement in the Income & Expenditure Account and any recoveries thereof being accounted for as "Other Income" in the year of receipt. In accordance with the revised accounting policy adopted by the management during the year, the net TDA/Loans of Rs. 55,87,68,547/- outstanding as recoverable as on 01.01.2014 have now been reinstated and classified under Current Assets, Loans & Advances(Schedule-11). The corresponding amount has been taken into Corpus/Capital Fund of the Society as per contra.
12. Till 31.12.2013, Partners Contribution received by NMBA from various concerns were being accounted for as income in the year of receipt in the Income & Expenditure Account and any expenditures thereon being accounted for as "Project Expenditure" in the year of payment . In accordance with the revised accounting policy adopted by the management during the year, the net unspent Partners Contribution of Rs. 3,08,96,867/- outstanding as payable as on 01.01.2014 have now been reinstated and classified under Current Liabilities & Provisions (Schedule-7). The corresponding amount has been taken into Corpus/Capital Fund of the Society as per contra.
13. Contingent liabilities in respect of on-going projects/studies etc. are neither provided nor determined.
14. Total expenditure is not bifurcated into plan and non-plan expenditure in the financial statements.

As per our report of even date annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

Sd-	Sd-	Sd-	Sd-
Ch. Chandra Sekhar Patro	Finance Officer	Director(F&A)	Director General
(Partner)			
MRN: 091529			

Date: 25/07/2018

Place: New Delhi

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH (NECTAR)

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2014

SHCHEDULE- 26 CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES

1.1 Claims against the Entity not acknowledge 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 on 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. **Rs. NIL** (Previous year **Rs. NIL**)
- Sales Tax **Rs. NIL** (Previous year **Rs. NIL**)
- Municipal Taxes **Rs. NIL** (Previous year **Rs. NIL**)
- In respect of claims from parties for non-execution of orders, but contested by the Entity **Rs. NIL** (Previous year **Rs. NIL**)

2. CAPITAL COMMITMENTS

- 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 arrangements for plant and machinery amount to **Rs. NIL** (Previous year **Rs. NIL**)

4. CURRENT ASSETS, LOANS AND ADVANCES

- In the opinion of the Management, Current Assets, Loans and Advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

5. TAXATION

The Society has not made any provision towards income-tax in its accounts as there was no taxable income for the year, by virtue of exemption u/s 10(46) of the income tax Act granted by CBDT vide notification No.84/2014 F.No.196/11/2014-ITA.1 dated 23.12.2014 for the assessment years 2013-14 to 2017-18.

6. FOREIGN CURRENCY TRANSACTIONS

(Amount Rs.)

6.1 Value of Imports Calculated on C.I.F. Basis:	Current Year	Previous Year
Purchase of finished Goods	Rs.257,497/-	Nil
Raw Materials & Components (Including in transit)	Nil	Nil
Capital Goods	Nil	Nil
Stores, Spares & Consumables	Nil	Nil
6.2 Expenditure in foreign currency:		
a) Travel	Rs.12,93,040/-	Nil
b) Remittances and Interest Payment to Financial Institutions/ Banks in Foreign Currency	Nil	Nil
c) Other expenditure:		
- Commission on Sale	Nil	Nil
- Legal and Professional Expenses	Nil	Nil
- Miscellaneous Expenses	Nil	Nil
6.3 Earning:		
Value of Exports on FOB basis	Nil	Nil
6.2 Remuneration to Auditors:		
- Audit Fee (inclusive of service tax)	Rs. 50,562/-	NA
- Taxation matters	Nil	Nil
- For management services	Nil	Nil
- For certificate	Nil	Nil
- Others	Nil	Nil

7. Closing Stock have been taken as valued, certified and were physically verified by the management and relied upon by the auditors.

8. Fixed Assets has been physically verified, valued and certified by the management.

9. Liability towards gratuity payable on death/retirement of employees has not been provided in accounts.
10. Balance of Sundry Debtors, Advances to Suppliers, Creditors, Technology Development Assistances (TDA) and other loans & advances including squared up accounts are subject to confirmation, reconciliation and adjustments. Management is of opinion that these are good and recoverable & payable for values not less than at which they are stated in the balance sheet.
11. Provision for accumulated leave encashment benefit to employees is not being made since it shall be accounted for on cash basis.
12. NECTAR came into existence on 30.11.2012 under Registration of Societies Act XXI of 1860 in the state Meghalaya.
13. Closing balances of all the assets and liabilities of National Mission on Bamboo Application and Mission for Geo Spatial Application as on 31.12.2013 has been taken over by NECTAR and reflected as opening balance as on 01.01.2014 in its accounts.
14. Previous year's figures were not given as this was the first year of the Society.
15. Schedules 1 to 26 are annexed to and form an integral part of the Balance Sheet as at 31.03.2014 and the Statement of Income and Expenditure for the year ended on that date.

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

Sd-

Ch. Chandra Sekhar Patro
(Partner)
MRN: 091529

Sd-

Finance Officer

Sd-

Director(F&A)

Sd-

Director General

Date: 25/07/2018

Place: New Delhi

**NORTH EAST CENTRE FOR TECHNOLOGY
APPLICATION AND REACH**
BALANCE SHEET FOR THE YEAR 2014-15

AUDITORS' REPORT

The Members,
North East Centre for Technology Application and Reach (NECTAR),
New Delhi.

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH (hereinafter referred to as 'Society')**, which comprise the Balance Sheet as at 31st March, 2015 and the Statement of Income & Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Society's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's

judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial control system and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

OPINION

Subject to our Audit observations as per Annexure AR-1 and comments given on significant accounting policies, contingent liabilities and notes to accounts as per schedules 26 & 27, we report that:-

- 1) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our Audit;
- 2) In our opinion, proper books of account as required by law have been kept by North East Centre for Technology Application and Reach (NECTAR), so far as appears from our examination of those books;
- 3) The Balance Sheet and Statement of Income and Expenditure dealt with by this report are in agreement with the books of account;
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the schedules and notes thereto give the information required and give a true and fair view:-
 - i) In case of Balance Sheet, of the state of affairs of the North East Centre for Technology Application and Reach(NECTAR) as at 31st March, 2015; and
 - ii) In case of Statement of Income & Expenditure, of the excess of expenditure over income for the year ended on that date.

For Anil Bhatla & Company
Chartered Accountants
FRN: 012686N

Sd/-
Ch. Chandra Sekhar Patro
(Partner)
MRN: 091529

Date:25/07/2018
Place: New Delhi

**NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
(NECTAR)**

STATUTORY AUDIT FOR THE YEAR ENDED ON 31.03.2015

AUDIT OBSERVATIONS- AR 1

1. NMBA and MGA now subsumed in NECTAR have given financial assistance in the form of Technology Development Assistance (TDA) in the past to various Companies, Partnership firms and other concerns for technology advancement and related objects. As per the TDA sanction document and agreement entered between NMBA & MGA (now subsumed in NECTAR) and the beneficiaries, the TDA amount will be repaid by the beneficiaries in installments at specified intervals and according to the terms of the agreement. We have observed that there are many cases where the TDA has not been repaid by the beneficiaries.
2. TIFAC owns six floors in Viswakarma Bhawan, a building constructed on the IIT land. For the cleanliness of the building, TIFAC has given a contract for housekeeping of the six floors to M/s Asha Enterprises (P) Ltd. Out of the six floors one floor is occupied by NECTAR which is being treated as a separate entity. It is observed that out of the expenditure incurred on housekeeping which has been borne entirely by TIFAC no allocation has been made to NECTAR for the purposes of arriving at the appropriate utilization of funds in view of their distinct and separate funding as well as separate entity. To this extent, the utilization of funds have been overstated in the case of TIFAC and understated in the case of NECTAR.
3. Similarly the expenses on account of electricity, security services, water and horticulture which has been reimbursed by TIFAC to IIT has not been allocated to NECTAR and, therefore, to this extent, the utilization of funds have been overstated in the case of TIFAC and understated in the case of NECTAR.
4. During the course of our audit we have observed that one employee on the payroll of TIFAC is working in NECTAR getting Basic Salary, HRA, Other allowances, medical expenses, tuition fee reimbursement etc from TIFAC. These payments were booked as expenditure by TIFAC to the *extent* paid by them. The total cost of the above employees should be borne by NECTAR instead of TIFAC in order to reflect actual utilization of funds by the TIFAC.
5. During the course of our audit, we observed that NECTAR has:
 - a) Not maintained the following registers:
 - Gratuity Register
 - LTC Register
 - Daily Cash/Bank Register

- b) Not properly maintained the following register:
- Fixed Assets Register
 - Stock Register.
 - Petty Cash Register.
 - Official Advance to Staff.
 - Tour Advance Register.
6. During the year under audit NECTAR has incurred a sum of Rs.98.16 lakh as compared to Rs.27.49 lakh in previous year towards **Car Hire Charges**.

The charging rate and other terms and conditions etc. could not be compared among the various service providers in the absence of any agreement. NECTAR has not invited any quotations from various travel agents before engaging the firms and finalizing the rates.

7. During the course of our Audit it has been observed that NECTAR is availing the services of "M/s Travel with Mars" in connection with booking of air tickets. However, as per the instructions issued by Department of Expenditure, Ministry of Finance regarding the procedure for booking of air tickets on government account, government officials/ offices can only book their air ticket directly from airlines (at booking counters/ website of airline) and if needed, by utilizing the services of authorized agents viz. M/s Balmer Lawrie & Co. Ltd., M/s Ashok Travel and Tour [Department of Expenditure OM No. 19024/1/2009-E.IV dated 16/09/2010] and also through IRCTC.
8. As per F.No.19024/1/009-E. IV dated 13/07/2009 of Ministry of Finance (Department of Expenditure), it has been decided that in all cases of air travel, both domestic and international, where the Government of India bears the cost of air passage, the officials concerned may travel only by Air India. However, in most of the cases the NECTAR officials are not using the services of Air India for air travel, both domestic and international without recording any justification for the same.
9. During the course of our audit we have asked for the balance confirmation as on 31st March 2015 in respect of SERB-Advance for Interior Works done on their behalf and the same has been classified under Loans, Advances and other Assets with an outstanding amount Rs. 10,86,245/-, but no such confirmation has been provided to us for our verification.
10. During the year NECTAR has not deducted income tax at source on payments of Rs.84270/- made to M/s Golden Phoenix in connection with technical services rendered by them and on payment of Rs. 960646/- to M/s FedEx Express in connection with courier services and clearing and forwarding services rendered by them.
11. During the year NECTAR has paid a sum of Rs. 4, 27, 30,609/- in aggregate to M/s SDR Technologies for supply of various equipments used in projects undertaken by NECTAR.

It has been observed that the above said payments were made by NECTAR on the basis of "Fund Reimbursement Note" submitted by SDR Technologies. NECTAR did not obtain valid/proper invoice from the said supplier.

12. NECTAR had advanced Rs. 2 Crores to M/s A.B. Composites (P) Ltd in March 2015 for Purchase of Bamboo Boards on behalf of NECTAR with the condition that the advance money shall be adjusted against the purchase of Bamboo boards in future and/or the balance outstanding amount shall be repaid to NECTAR within 8 months. We have seen from the records of NECTAR that Rs.65 lakh has already been adjusted against purchases made till the date of our checking and the balance amount of Rs. 135 lakh is outstanding as recoverable. Management may take necessary steps to recover the balance amount.
13. During the course of our checking we have observed that NECTAR is availing clearing and forwarding and as well as courier services from M/s FedEx Express. During the year under consideration NECTAR has made payment for a sum of Rs. 898656 in aggregate towards reimbursement of custom duty and Rs.25736/- towards reimbursement of warehouse charges and other charges. NECTAR is advised to obtain the necessary documentary evidence (i.e. challan of custom duty, bills for other charges) from M/s FedEx Express in support of payments made as stated above.
14. In the course of our checking it is observed that NECTAR had defaulted for compliance in respect of deduction of income tax at source under the provisions of Income Tax Act., on various payments made to the contractors engaged for the purpose of projects undertaken. The particulars of the said contractors are as under:

MMJ Exports Private Ltd.
Shakuntala Fabricators
SP Engineers
Srivari Metal Works Pvt. Ltd.
AB Composites Private Ltd.
Mascot Interior Private Ltd.
15. NECTAR did not have any service manual/ recruitment guidelines specifying the procedure for appointments at various levels and the manner of computation of their salary & other benefits.
16. All purchases & procurements including imports were made without floating any quotations, tenders & e-tenders etc. NECTAR did not register themselves on the e-tender portal of Government of India as per GFRs.
17. Utilization certificates were not issued in the prescribed form as per GFRs.
18. NECTAR did not have any system for preparation of budgets for expenditures to be incurred under various heads and making comparisons with the actuals at the year end.

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

REPLIES TO AUDIT OBSERVATIONS “ANNEXURE AR 1”

The point-wise replies on the observations of the Audit are given below:

1. Observations are noted. Accounts have been revised to exhibit the outstanding amount of Technology Development Assistance (TDA).
2. As per the approval of the Cabinet, NECTAR has subsumed the activities of NMBA & MGA. All the six floors in Vishwakarma Bhawan are under the administrative control of TIFAC. Cleanliness of the building is the basic responsibility of TIFAC. Housekeeping contract is called for the maintenance of the building by TIFAC. Similarly, Electricity, Security Services, Water and horticulture are also the responsibility of TIFAC. As NECTAR & TIFAC are autonomous bodies of DST, there is no need for allocation of expenditure even though their accounts are being maintained separately. Funds to both i.e. NECTAR as well as TIFAC are provided by DST.
3. This point has been covered above under point 2.
4. Ms. Suja S. George was taken by NMBA from TIFAC on loan basis to meet the urgent requirement of mission work at the time of its initiation. The term and conditions were not defined at that time and the arrangement continues in NECTAR also. It has, however, been ensured that no duplicate/double payments are made to them under medical, tuition fee and other reimbursement.
5. Noted for future compliance. The stated registers are being maintained.
6. The operators have been providing taxis to erstwhile NMBA, MGA and TIFAC. New rates / agreements are being executed with the operators.
7. The official tours of employees are mostly urgent in nature & planned at short notice. Hence the requirement of tickets is also urgent. Often tickets have been booked through M/s Balmer Lawrie & Co. Ltd. but the booking is not done in time. NECTAR has been utilizing the services of other travel agencies for speedy & convenient ticket booking.
8. The official tour of employees are decided in discussion with the Director General. The tours are not planned in advance & are mostly of an urgent nature. The availability of the tickets is the only criteria for the booking of tickets. Hence, many a times the booking is made of airline where there are cheap tickets & availability of seats. Besides the flight timings for travelling to North East & connectivity to different places plays an important role in deciding the airline.
9. Matter is being taken up for obtaining confirmation of balance.
10. Deduction of TDS from payments made to M/s Golden Phoenix & M/s FEDEX was omitted inadvertently.
11. Noted for compliance.
12. Noted for compliance.
13. The necessary invoices & documentary evidence are being obtained from M/s FedEx. The point has been noted for compliance in future also.
14. Noted for future compliance.
15. Service Bye-laws are under approval with the DST.

16. Noted for future compliance.
17. Noted for compliance.
18. Noted please. We are in the process of preparing budgets as per government guidelines.

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NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

BALANCE SHEET AS AT 31.03.2015

Amount in Rs.

	Schedule	Current Year	Previous Year
<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>			
Corpus / Capital Fund	Schedule 1	1,084,564,277.22	1,057,387,997.37
Reserves and Surplus	Schedule 2	-	-
Earmarked / Endowment Funds	Schedule 3	-	-
Secured Loans and Borrowings	Schedule 4	-	-
Unsecured Loans and Borrowings	Schedule 5	-	-
Deferred Credit Liabilities	Schedule 6	-	-
Current Liabilities and Provisions	Schedule 7	40,234,055.66	34,008,272.13
TOTAL		1,124,798,332.88	1,091,396,269.50
<u>ASSETS</u>			
Fixed Assets (Net)	Schedule 8	12,237,857.13	11,137,891.55
Investments-From Earmarked / Endowment Funds	Schedule 9	-	-
Investments-Others	Schedule 10	-	-
Current Assets, Loans, Advances etc.	Schedule 11	1,112,560,475.75	1,080,258,377.95
Miscellaneous Expenditure (to the extent not written off or adjusted)	-	-	-
TOTAL		1,124,798,332.88	1,091,396,269.50
Significant Accounting Policies	Schedule 26		
Contingent Liabilities and Notes on Accounts	Schedule 27		

As per our report of even date annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

Sd/-
Ch. Chandra Sekhar Patro
(Partner)
MRN: 091529
Dated: 25/07/2018
Place : New Delhi

Sd/-	Sd/-	Sd/-	Sd/-
Finance Officer	Director (F&A)	Director General	
(NECTAR)	(NECTAR)	(NECTAR)	

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015

Amount in Rs.			
	Schedule	Current Year	Previous Year
INCOME			
Income From Promotional Activities	Schedule 12	12,526,953.57	386,340.00
Grants/Subsidies	Schedule 13	111,882,128.00	25,000,000.00
Fees / Subscriptions	Schedule 14	13,500.00	-
Income from Investment	Schedule 15	-	-
Income from Royalty, Publication Etc.	Schedule 16	15,104.00	3,300.00
Interest Earned	Schedule 17	33,105,913.00	20,100,545.00
Other Income (Including Partner Cont.)	Schedule 18	55,553,341.00	12,852,269.00
Increase/Decrease in Stock of Finished Goods & Work in Progress	Schedule 19	2,627,066.53	3,945,733.05
TOTAL (A)		215,724,006.10	62,288,187.05
EXPENDITURE			
Purchases		9,594,661.93	5,483,892.16
Establishment Expenses	Schedule 20	36,633,171.00	12,146,295.00
Other Administrative Expenses etc.	Schedule 21	37,480,240.90	20,987,364.13
Selling Expenses	Schedule 22	656,726.00	76,454.97
Expenditure on Grant ,Subsidies Etc.(Project Expenditures)	Schedule 23	103,487,935.00	45,922,261.00
Interest	Schedule 24	-	-
Prior Period Expenditure	Schedule 25	1,794,957.00	-
Depreciation on (Net Total at the Year end)	Schedule 8	3,684,906.42	1,184,580.30
TOTAL (B)		193,332,598.25	85,800,847.56
Balance being excess of Income over Expenditure (A-B)		22,391,407.85	-
Balance being excess of Expenditure over Income (B-A)		-	23,512,660.51
Balance being Surplus transferred to Corpus/Capital Fund			-
Balance being Deficit transferred to Corpus/Capital Fund			23,512,660.51
Significant Accounting Policies	Schedule 26		
Contingent Liabilities and Notes on Accounts	Schedule 27		

As per our report of even date annexed herewith

For Anil Bhatla & Company

Chartered Accountants

FRN: 012686N

Sd/-

Ch. Chandra Sekhar Patro
(Partner)

MRN: 091529

Dated: 25/07/2018

Place : New Delhi

Sd/-

Finance Officer
(NECTAR)

Sd/-

Director (F&A)
(NECTAR)

Sd/-

Director General
(NECTAR)

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

Amount in Rs.

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2015

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
1 Opening Balances			1 Expenses		
a) Cash in hand	6,915.00	-	a) Establishment Expenses	36,449,656.00	9,540,813.00
b) Bank balances			b) Administrative Expenses	37,624,539.00	20,213,801.13
i) In Current Accounts			c) Selling Expenses	478,389.00	37,047.00
ii) In Deposit Accounts	7,745,730.00	-	2 Payments made against funds for various projects		
iii) Savings Accounts	478,035,367.90	-	Grants given to Institutions/Organisations		
			MGA Project Expenses	-	36,761,734.00
			Technology Assessment to State Govt-Grant	81,886,516.00	
2 Grants Received			Consolidation of Technologies-Grant	-	2,152,422.00
a) From Government of India	116,667,000.00	25,000,000.00	Technologies Consultation project -Grant	8,875,818.00	-
b) From State Government	-	-	Technologies Demonstration-Grant	4,543,744.00	-
c) From Other Sources (details)	-	-	Technologies Delivery & Services-Grant	1,163,670.90	-
			Technology Extension & Consolidation -Grant	10,127,434.00	5,508,799.00
3 Income on Investments from			Technology Development Assistance-Loan	14,188,853.00	49,137,955.00
a) Earmarked/Endowment Funds	-	-			
b) Own Funds	-	-	3 Investments & Deposits made		
			a) Out of Earmarked/Endowment Funds	-	-
4 Interest Received			b) Out of Own Funds (Investments-Others)	-	-
a) On Bank Deposits	26,912,345.00	18,259,994.00			
b) On Savings accounts	6,502,108.00	-	4 Expenditure on Fixed Assets & Capital Work-in Progress		
c) Loans Advances etc.	-	-	a) Purchase of Fixed Assets	4,784,872.00	1,162,177.00
d) Interest on HBA advance	148,214.00	-	b) Expenditure on Capital Work-in Progress	-	-
5 Other Income (Specify)					
Sale of Publications	15,104.00	3,300.00			
Misc. receipt from bamboo material/scrap	-	135,883.00	5 Refund of surplus money/loans		
Other Receipt (RTI)	95.00	2,850.00	a) To the Government of India	-	-
Misc. Receipts	55,286.00	12,935.00	b) To the State Government	-	-
Tender money	4,000.00	-	c) To other providers of Funds	-	-
Registration fees- TOSS	9,500.00	-			
IITF14 - Kids zone	45,060.00	-	6 Finance Charges (Interest)		
IITF Security Deposit Refund	123,581.00	-			
6 Amount Borrowed			7 Other Payments (Specify)		
7 Advances Received For Contracts			Advances given to Employees	2,271,503.00	1,647,992.00
CRPF- Jaipur	202,420.00	-			
8 Any Other Receipts (Give Details)					
a) Partner Contribution	77,035,728.00	10,327,901.00	Advances given to suppliers and others		
b) Refund from Projects-Grant	2,400,000.00	-	A. B. Composites Pvt Ltd.	20,000,000.00	
c) Refund from Projects-Loan	41,151,880.00	7,333,256.00	Ceeke Bamboo & Wood Substitutes	-	550,800.00
d) Sales	5,752,970.00	248,931.00	Kosons Forest Products Pvt Ltd.	2,062,864.00	1,648,521.00
e) Bank balance t/o on Merger MGA	-	13,407,238.66	Krishan Imagination	-	10,000.00
f) Bank balance t/o on Merger NMBA	-	49,982,580.37	M.L.Incense Pvt.Ltd.	593,000.00	1,580,000.00
g) Cash balance t/o on Merger NMBA	-	15,695.00	SDR Technologies	8,985,600.00	10,318,900.00
h) Advance received from MGA	-	35,143,889.00	Advance against Office Building	2,178,800.00	-
i) Advance received from NMBA	-	425,000,000.00	Advance against sdr equipments	1,000,000.00	-
j) SERB	14,185,327.00	2,259,807.00	Others suppliers	6,539,556.00	-
			Purchases		
			IITF 2014	14,127,927.00	5,478,241.00
				3,956,290.00	
			Closing Balances		
			g Cash in hand	74,885.00	6,915.00
			a) Bank balances	-	-
			b) i) In Current Accounts	-	-
			ii) In Deposit Accounts	-	7,745,730.00
			iii) Savings Accounts	513,082,714.00	478,035,367.90
Total	776,998,630.90	587,134,260.03	Total	776,998,630.90	587,134,260.03

As per our report of even date annexed herewith
For Anil Bhatia & Company
Chartered Accountants
FRN: 012686N

Sd/-
Ch. Chandra Sekhar Patro
(Partner)
MRN: 091529
Dated:25/07/2018
Place : New Delhi

Sd/-
Finance Officer
(NECTAR)

Sd/-
Director (F & A)
(NECTAR)

Sd/-
Director General
(NECTAR)

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2015

Amount in Rs.

<u>Schedule 1 - Corpus / Capital Fund</u>		Current Year	Previous Year
NECTAR			
Opening Balance	1,057,387,997.37		
Add:- Grant Capitalised	4,784,872.00	1,062,172,869.37	
		1,062,172,869.37	
Excess of Income over Expenditure		22,391,407.85	
Excess of Expenditure over Income			23,512,660.51
TOTAL (A)		1,084,564,277.22	(23,512,660.51)
FROM NMBA			
Corpus Balance			504,250,287.13
ADD:- Adjustment on account of TDA recoverable in the records of NMBA as on 01.01.2014			558,768,547.00
			1,063,018,834.13
LESS:-Adjustment on account of partner contribution payable in the records of NMBA as on 01.01.2014			30,896,867.00
TOTAL (B)			1,032,121,967.13
FROM MGA			
Corpus Balance			48,778,690.75
TOTAL (C)			48,778,690.75
TOTAL (A) + (B) + (C)		1,084,564,277.22	1,057,387,997.37
<u>Schedule 2 - Reserve and Surplus</u>		Current Year	Previous Year
1. Capital Reserve :			
As per last Account		-	-
Addition during the year		-	-
Less : Deductions during the year		-	-
		-	-
2. Revaluation Reserves :			
As per last Account		-	-
Addition during the year		-	-
Less : Deductions during the year		-	-
		-	-
3. Special Reserve :			
As per last Account		-	-
Addition during the year		-	-
Less : Deductions during the year		-	-
		-	-
4. General Reserve :			
As per last Account		-	-
Addition during the year		-	-
Less : Deductions during the year		-	-
		-	-
TOTAL		-	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2015

Amount in Rs.

<u>Schedule 3 - Earmarked/Endowment Funds</u>		Current Year	Previous Year
a) Opening Balance of the funds		-	-
b) Additions to the Funds:			
i) Donations /grants		-	-
ii) Income from investments made on account of Fund		-	-
iii) Other Additions (Specify)		-	-
<u>TOTAL (a+b)</u>		-	-
c) Utilization /Expenditure towards objectives of funds			
i) Capital Expenditure			
Fixed Assets		-	-
Others		-	-
ii) Revenue Expenditure			
Salary, Wages and allowance etc		-	-
Rent		-	-
Other Administrative Expenses		-	-
<u>TOTAL (c)</u>		-	-
NET BALANCE AT THE YEAR END (a + b- c)		-	-

Notes

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

<u>Schedule 4 - Secured Loans and Borrowings</u>		Current Year	Previous Year
1. Central Government		-	-
2. State Government (Specify)		-	-
3. Financial Institutions			
a) Term Loans		-	-
b) Interest accrued and due		-	-
4. Banks:		-	-
5. Term Loans			
a) Interest accrued and due		-	-
b) Other Loans (specify)		-	-
c) Interest accrued and due		-	-
6. Other Institutions and Agencies		-	-
7. Debentures and Bonds		-	-
8. Others (Specify)		-	-
<u>TOTAL</u>		-	-

Note : Amounts due within one year

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2015

Amount in Rs.

<u>Schedule 5 - Unsecured Loans and Borrowings</u>		Current Year	Previous Year
1. Central Government		-	-
2. State Government (Specify)		-	-
3. Financial Institutions		-	-
4. Banks:			
- Term Loans		-	-
- Other Loans (specify)		-	-
5. Other Institutions and Agencies		-	-
6. Debentures and Bonds		-	-
7. Fixed Deposits		-	-
8. Others (Specify)		-	-
TOTAL		-	-

Note : Amounts due within one year

<u>Schedule 6 - Deferred Credit Liabilities</u>		Current Year	Previous Year
a) Acceptances secured by hypothecation of Capital		-	-
b) Others		-	-
TOTAL		-	-

Note : Amounts due within one year

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2015

Amount in Rs.

<u>Schedule 7 - Current Liabilities and Provisions</u>		Current Year	Previous Year
A. CURRENT LIABILITIES			
1. Acceptances			
2. Sundry Creditors:			
a) For Goods		2,019,725.00	29,747.00
b) Others		244,838.00	1,924,736.00
3. Advance Received			
Partner contribution payable		32,290,127.00	28,624,167.00
4. Interest accrued but not due on:			
a) Secured Loans/borrowings			-
b) Unsecured Loans /borrowings			-
5. Statutory Liabilities:			
a) Over dues			-
b) Others: TDS Payable		233,465.00	199,719.00
Interest On TDS Payable		2,568.00	-
Output VAT Payable		146,812.66	6,016.13
6. Other current Liabilities			
Administrative Expenses Payable (Annexure.1)		499,308.00	171,215.00
Establishment Expenses Payable (Annexure.2)		3,817,419.00	2,470,699.00
Deduction Payable (Annexure.3)		33,078.00	25,173.00
Drostimon Jana		19,525.00	-
Stale Cheques		370,390.00	-
<u>Security Retention Money</u> - RS Softech		46,800.00	46,800.00
<u>Earnest Money</u> - Anil Enterprises		100,000.00	100,000.00
OVN Bio Energy P.Ltd. ,Gurgaon		100,000.00	100,000.00
Sree Engineers, Hyderabad		100,000.00	100,000.00
Deva Bamboo & Allied Ind., Imphal		5,000.00	5,000.00
Dhanjal Mechanical Works P. Ltd.		100,000.00	100,000.00
Prince Carbon & Charcoal Ind.		5,000.00	5,000.00
R.D. Industrial Corp., Kolkatta		100,000.00	100,000.00
TOTAL (A)		40,234,055.66	34,008,272.13
B. PROVISIONS			
1. For Taxation		-	-
2. Gratuity		-	-
3. Superannuation /Pension		-	-
4. Accumulated Leave Salary / Encashment		-	-
5. Trade Warranties/Claims		-	-
6. Others (Specify)		-	-
TOTAL (B)		-	-
TOTAL (A+B)		40,234,055.66	34,008,272.13

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2015

SCHEDULE 6-FIXED ASSETS-NECTAR		GROSS BLOCK						DEPRECIATION			NET BLOCK		Amount in Rs.
DESCRIPTION	Rate of Depreciation	Cost / valuation as at beginning of the year 01.04.2014	Additions during the year 01.04.2014 - 30.09.2014	Additions during the year 01.10.2014 - 31.03.2015	Deductions during the year 01.04.2014 - 31.03.2015	Cost / valuation at the year end 31.03.2015	As at the beginning of the year 01.04.2014	On Opening balance 01.04.2014	On Additions during the year 01.04.2014 - 30.09.2014	On Additions during the year 01.10.2014 - 31.03.2015	Total up to the year end 31.03.2015	As at the current year end 31.3.2015	As at the previous year end 31.03.2014
A. FIXED ASSETS													
1. LAND													
a) Freehold		-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold		-	-	-	-	-	-	-	-	-	-	-	-
2. BUILDING													
a) On Freehold Land		-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land		-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/Premises		-	-	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belonging to the entity		-	-	-	-	-	-	-	-	-	-	-	-
e) Interior Works	10%	1,940,595.09	165,000.00	-	-	2,105,595.09	51,749.21	188,881.58	16,500.00	-	257,133.79	1,848,461.30	1,388,845.88
3. Plant Machinery & Equipment	15%	4,775,285.58	-	62,660.00	-	4,837,945.58	198,440.98	686,527.14	-	4,695.00	889,663.12	3,948,285.46	4,576,847.60
4. Vehicles		-	-	-	-	-	-	-	-	-	-	-	-
5. Furniture & Fixtures	10%	679,250.32	659,950.00	369,786.00	-	1,708,986.32	19,396.67	65,985.37	65,995.00	18,480.30	169,866.34	1,539,119.98	659,853.65
6. Office Equipment	15%	1,831,801.76	1,008,404.00	9,400.00	-	2,849,605.76	106,400.79	258,810.15	151,260.60	705.00	517,176.54	2,332,429.22	1,725,400.97
7. Computer/ Peripherals	60%	2,623,807.07	848,348.00	1,661,324.00	-	5,133,479.07	752,259.27	1,122,928.68	509,008.80	498,397.20	2,882,593.95	2,250,885.12	1,871,547.80
8. Electric Installations		-	-	-	-	-	-	-	-	-	-	-	-
9. Library Books	100%	4,073.67	-	-	-	4,073.67	4,073.67	-	-	-	4,073.67	-	-
10. Tubewell & W. Supply		-	-	-	-	-	-	-	-	-	-	-	-
11. Fire Alarm Systems	15%	74,395.36	-	-	-	74,395.36	3,102.21	10,693.97	-	-	13,796.18	60,599.18	71,293.15
12. Intangible Assets- Website	25%	393,260.00	-	-	-	393,260.00	49,157.50	86,025.63	-	-	135,183.13	258,076.87	344,102.50
TOTAL OF CURRENT YEAR (A)		12,322,471.85	2,681,702.00	2,103,170.00	-	17,107,343.85	1,184,580.30	2,419,855.52	742,764.40	522,286.50	4,869,486.72	12,237,857.13	11,137,891.55

B. CAPITAL WORK IN PROGRESS

TOTAL (A+B)	12,322,471.85	2,681,702.00	2,103,170.00	-	-	17,107,343.85	1,184,580.30	2,419,855.52	742,764.40	522,286.50	4,869,486.72	12,237,857.13	11,137,891.55
PREVIOUS YEAR	-	165,537.00	12,156,934.85	-	-	12,322,471.85	-	-	84,750.55	1,099,829.75	1,184,580.30	-	11,137,891.55

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2015

Amount in Rs.

<u>Schedule 9 - Investments from Earmarked/Endowment Funds</u>		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		-	-

<u>Schedule 10 - Investments - Others</u>		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		-	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2015

Amount in Rs.

<u>Schedule 11 - Current Assets, Loans, Advances Etc.</u>		Current Year	Previous Year
A. CURRENT ASSETS			
1. Inventories:			
a) Stores and Spares		-	-
b) Loose Tools		-	-
c) Stock-in-trade			
Finished Goods		6,572,799.58	3,945,733.05
Work-in-progress		-	-
Raw Materials		-	-
2. Accounts Receivables:			
a) Debts Outstanding for a period exceeding six months		2,803,489.50	-
b) Others		12,706,358.67	4,182,885.00
3. Cash balances in hand (including cheques /drafts and Imprest)		74,885.00	6,915.00
4. Bank Balances:			
a) <u>With Scheduled Banks:</u>			
On Current Accounts		-	-
On Deposit Accounts (Short term deposits)		-	7,745,730.00
On Savings Accounts		515,082,714.00	478,035,367.90
b) <u>With non-Scheduled Banks:</u>			
On Current Accounts		-	-
On Deposit Accounts		-	-
On Savings Accounts		-	-
5. Post Office-Savings Accounts		-	-
TOTAL (A)		537,240,246.75	493,916,630.95

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2015

Amount in Rs.

<u>Schedule 11 - Current Assets, Loans, Advances Etc</u>		Current Year	Previous Year
<u>B. LOANS, ADVANCES AND OTHER ASSETS</u>			
<u>1. Loans</u>			
<u>a) Technology Development Assistance Loan</u>		529,301,909.00	556,224,291.00
<u>b) Staff and other loans</u>			
a) Staff : Advance (Annexure - 4)		2,078,697.00	2,285,467.00
b) Other: Entities engaged in activities/objectives similar to that of the entity		-	-
c) Others		46,950.00	-
<u>2. Advance and other amounts recoverable in cash or in kind or for value to be received.</u>			
a) On capital Account			-
b) Prepayments for Projects			-
Advance for Office Building Shillong		2,178,800.00	
Advance for Project Equipment- SDR		1,000,000.00	
c) Security Deposits			-
Security Deposit: MTNL		1,500.00	1,500.00
Security Deposit :Tata Indicom		200.00	200.00
Security Deposit: ITPO		230,431.00	123,581.00
Security Deposit: Rent		151,000.00	40,000.00
Security Deposit: Bar Code		3,000.00	-
Security Deposit: UAV		42,000.00	-
Security Deposit: NECTAR Office		210,000.00	-
d) Others			
Prepaid AMC Charges		23,118.00	10,063.00
SERB- Advance for Interior Works at Vasant kunj		1,086,245.00	15,271,572.00
SDR Technologies		8,985,600.00	10,318,900.00
A. B. Composites		19,668,599.00	-
Krishan Imagination		-	10,000.00
Advances to Suppliers and Others (Annexure.8)		6,540,556.00	-
<u>3. Income Accrued</u>			
a) On Investments from Earmarked/ Endowment Funds			-
b) On Investment – Others			-
c) On Loans and Advances			-
d) Others: Interest Accrued		1,383,797.00	1,840,551.00
<u>4. Claims Receivable</u>			
TDS (A.Y.- 2010-11)		215,622.00	215,622.00
TDS (A.Y.- 2015-16)		2,172,205.00	-
TOTAL (B)		575,320,229.00	586,341,747.00
TOTAL (A+B)		1,112,560,475.75	1,080,258,377.95

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015

Amount in Rs.

<u>Schedule 12 - Income From Promotional Activities</u>		Current Year	Previous Year
1. <u>Income from Promotional Activities</u>			
a) Sale of Finished Goods		12,502,016.14	386,340.00
b) Sale of Raw Material		-	-
c) Sale of Scraps		22,000.00	-
d) Miscellaneous		2,937.43	-
2. <u>Income from Services</u>			
a) Labors and Processing Charges		-	-
b) Professional/Consultancy Services		-	-
c) Agency Commissions and Brokerage		-	-
d) Maintenance Services (Equipment/Property)		-	-
e) Others (Specify)		-	-
TOTAL		12,526,953.57	386,340.00

<u>Schedule 13 - Grants / Subsidies</u>		Current Year	Previous Year
(Irrevocable Grants & Subsidies Received)			
1. From Central Government			
Grants in Aid (General)	116,667,000.00		6,000,000.00
Less: Capitalised	4,784,872.00	111,882,128.00	
Grant in Aid (Capital)		-	19,000,000.00
2. State Government(s)		-	-
3. Government Agencies		-	-
4. Institutions/Welfare Bodies		-	-
5. International Organizations		-	-
6. Others (Specify)		-	-
TOTAL		111,882,128.00	25,000,000.00

<u>Schedule 14 - Fees / Subscriptions</u>		Current Year	Previous Year
1. Entrance Fees		-	-
2. Annual Fees/Subscriptions		-	-
3. Seminar/Program Fees		9,500.00	-
4. Consultancy Fees		-	-
5. Others (Tender Money)		4,000.00	-
TOTAL		13,500.00	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015

Amount in Rs.

<u>Schedule 15 - Income From Investments (Income on Invest. From Earmarked/Endowment Funds transferred to Funds)</u>		Current Year	Previous Year
1. Interest			
a) On Govt. Securities			-
b) Other Bonds/Debentures			-
2. Dividends:			
a) On Shares			-
b) On Mutual Fund Securities			-
3. Rents			-
4. Others (Specify)			-
TOTAL			-
			-

<u>Schedule 16 - Income from Royalty, Publication Etc.</u>		Current Year	Previous Year
1. Income from Royalty		-	-
2. Income from Publications		15,104.00	3,300.00
3. Others (Specify)		-	-
TOTAL		15,104.00	3,300.00

<u>Schedule 17 - Interest Earned</u>		Current Year	Previous Year
1. On Term Deposits:			
a) With Scheduled Banks		26,866,766.00	16,771,706.00
b) With Non-Scheduled Banks		-	-
c) With Institutions		-	-
d) Others		-	-
2. On Savings Accounts:			
a) With Scheduled Banks		6,090,933.00	3,328,839.00
b) With Non-Scheduled Banks		-	-
c) Post Office Savings Accounts		-	-
d) Others		-	-
3. On Loans:			
a) Employees/Staff		-	-
b) Others (Long term advances)		-	-
4. Interest on Debtors and Other Receivables			-
a) Interest on House Building Allowance		148,214.00	-
TOTAL		33,105,913.00	20,100,545.00

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015

Amount in Rs.

<u>Schedule 18 - Other Income</u>		Current Year	Previous Year
1. Profit on Sale/ disposal of Assets		-	-
a) Owned assets		-	-
b) Assets acquired out grants, of received free of cost		-	-
2. Export Incentives realized		-	-
3. Fees for Miscellaneous Services		-	-
4. Miscellaneous Income		-	-
Other Receipt (RTI)		95.00	2,850.00
Misc. receipt from bamboo material stores		-	235,883.00
Misc. Receipts		42,658.00	12,935.00
<u>Partner Contribution</u>			
CRPF-Prefab,J & K Police		-	8,668,018.00
CRPF-Prefab,Jaipur		202,420.00	-
DDA ,Golden Jubilee Park		-	1,871,859.00
GeoEye Geostereo- M & M Basin Kerala		-	1,610,724.00
Ground Level Mapping of Ginger & Turmeric		-	450,000.00
CCTV Shillong		15,000,000.00	-
LAHDC- Modular Toilets, Community Halls		2,158,000.00	-
Maharashtra Police		472,469.00	-
SDR Installation- Arunachal		11,917,000.00	-
Wide Band Surveillance- BSF		23,360,699.00	-
(A)		53,153,341.00	12,852,269.00
<u>Refunds from Projects-Grant</u>			
SDR Technologies		2,400,000.00	-
(B)		2,400,000.00	-
<u>Refund of Working Capital Loan</u>			
(C)		-	-
Total (A) + (B) + (C)		55,553,341.00	12,852,269.00

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015

Amount in Rs.

<u>Schedule 19 - Increase / (Decrease) in stock of Finished Goods & Work in Progress</u>		Current Year	Previous Year
a) Closing stock			
Finished Goods		6,572,799.58	3,945,733.05
Work-in-progress		-	-
b) Less: Opening Stock			
Finished Goods		3,945,733.05	-
Work-in-progress		-	-
NET INCREASE/(DECREASE) [a-b]		2,627,066.53	3,945,733.05

<u>Schedule -20 Establishment Expenses</u>		Current Year	Previous Year
1. Salaries		29,359,471.00	11,535,862.00
2. Allowances and Bonus		479,000.00	69,300.00
3. Employer Contribution to Provident Fund		2,585,443.00	183,854.00
4. Wages		36,500.00	32,490.00
5. Expenses on Employees' Retirement and Terminal Benefits		190,096.00	-
6. Staff Welfare Expenses		27,940.00	-
7. Others (Specify)			
Honorarium		88,500.00	60,000.00
Medical Reimbursement		1,134,514.00	207,737.00
Leave Travel Concession		-	-
Leave Salary		526,494.00	-
Tuition Fee		258,956.00	57,052.00
Pension Contribution		1,126,154.00	-
EPF Administration Charges		239,425.00	-
License Fees		580,678.00	-
TOTAL		36,633,171.00	12,146,295.00

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015

Amount in Rs.			
Schedule -21 Administrative Expenses etc.		Current Year	Previous Year
a) Repairs and Maintenance		584,939.00	35,551.00
b) Rent, Rates and Taxes		1,378,500.00	360,000.00
c) Car Hire Charges		9,815,535.00	2,749,229.00
d) Postage & Courier Charges		63,302.00	20,676.00
e) Printing and Stationary		610,407.00	543,286.00
f) Traveling Expenses (Domestics)		10,074,907.00	2,190,804.00
g) Expenses on Seminar/Workshops		-	407,929.00
h) Meeting Expenses		571,079.00	59,248.00
i) <u>Auditors Remuneration</u>			
(a) Audit Fee		100,000.00	45,000.00
(b) Service Tax		14,000.00	5,562.00
j) Advertisement Charges		552,657.00	407,650.00
k) Conveyance Charges		535,520.00	200,713.00
l) Telephone and Communication Charges		345,100.00	165,419.00
m) Internet Charges		599,717.00	297,754.00
n) Hardware & Internet Charge		123,478.00	30,360.00
o) TDS Interest		4,068.00	5,300.00
p) Legal & Professional Charges		1,266,676.00	445,953.00
q) Travel Abroad		967,883.00	3,699,498.00
r) Foreign Exchange Difference		1,083.00	5,729.88
s) IITF		4,065,705.00	8,084,508.00
t) Membership & Fees		-	303,836.00
u) AMC		51,453.00	8,167.00
v) Anti-Virus Software		57,960.00	27,285.00
w) Website Charges		1,003,229.00	134,832.00
x) Promotion & Publicity		732,045.00	25,000.00
y) MISC. Office Expenses		2,283,521.00	769,112.00
z) Staff Training Exp.		-	9,500.00
aa) Bank Charges		96,703.90	15,608.25
ab) Newspaper & periodicals		36,051.00	7,854.00
ac) Bar Code Charges		47,102.00	-
ad) Leave Encashment		300,728.00	-
ae) Exhibition Expenses		658,803.00	-
ag) Honorarium -Non Official		107,094.00	-
ai) Photography Competition		14,500.00	-
aj) Security Charges		178,948.00	-
ak) Warehouse Expense		227,600.00	-
al) TDS Late Fees		28,120.00	-
am) Testing Charges		22,472.00	-
TOTAL		37,520,885.90	21,061,364.13
Less: Recoveries		40,645.00	74,000.00
TOTAL		37,480,240.90	20,987,364.13

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015

Amount in Rs.

<u>Schedule -22 Selling Expenses etc.</u>		Current Year	Previous Year
a) Sales Promotion Expenses		-	16,578.97
b) Transportation Charges		280,810.00	59,395.00
c) Interest on VAT		-	481.00
d) Packing and Forwarding		275,916.00	-
e) Loss of Goods		100,000.00	-
TOTAL		656,726.00	76,454.97

<u>Schedule -23 Expenditure on Grants , Subsidies etc.</u>		Current Year	Previous Year
a) <u>Grants given to Institutions/Organizations</u>			
Grant (Annexure 5)		103,487,935.00	8,365,658.00
Loan (Annexure 6)		-	-
MGA Project Expenses (Annexure 7)		-	37,556,603.00
b) Subsidies given to Institutions/Organizations			-
TOTAL		103,487,935.00	45,922,261.00

<u>Schedule - 24 Interest</u>		Current Year	Previous Year
a) On Fixed Loans		-	-
b) On Other Loans (including Bank Charges)		-	-
c) Others (Specify)		-	-
TOTAL		-	-

<u>Schedule - 25 Prior Period Expenses</u>		Current Year	Previous Year
a) Travelling Expenses- International		1,406,865.00	-
b) CPF Interest shortfall		43,138.00	-
c) Salary Expense		20,000.00	-
d) Advertisement		27,000.00	-
e) IITF'2013		109,281.00	-
f) Multifunction Allowance		15,000.00	-
g) Website Maintenance		28,464.00	-
h) Adjustment of Sales relating to Previous year		145,209.00	-
		1,794,957.00	-

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

Annexure - 1

Administrative Expenses Payable

<u>PARTICULARS</u>	<u>Current Year</u>	<u>Previous Year</u>
Conveyance expenses Payable	45,336.00	70,032.00
Miscellaneous Office Expenses Payable	25,333.00	19,947.00
Telephone Expenses Payable	21,664.00	11,157.00
Travelling Expenses Payable (Domestic)	25,779.00	70,079.00
Travelling Expenses Payable (International)	85,912.00	-
Staff Welfare Expenses Payable	27,940.00	-
Car hire charges payable	11,380.00	-
Newspaper and Periodical Expenses Payable	1,927.00	-
Value Added Product related Expense- Payable	11,025.00	-
Audit Fees Payable	241,012.00	-
Warehouse Expenses Payable	2,000.00	-
	499,308.00	171,215.00

Annexure - 2

Establishment Expenses Payable

<u>PARTICULARS</u>	<u>Current Year</u>	<u>Previous Year</u>
Salary Payable	2,052,544.00	2,392,360.00
Wages Payable	5,000.00	10,830.00
Leave Salary Payable	414,184.00	-
Pension Contribution Payable	891,761.00	-
Transport Allowance Payable	-	-
Tuition Fee Payable	-	44,409.00
HRA Payable	23,100.00	23,100.00
EPF- Admin Charges Payable	14,790.00	
Provident Fund Payable	416,040.00	
	3,817,419.00	2,470,699.00

Annexure - 3

Deductions Payable

<u>PARTICULARS</u>	<u>Current Year</u>	<u>Previous Year</u>
Car Advance- GS Chandela	1,000.00	1,000.00
CGHS- GS Chandela	4,400.00	500.00
Computer Advance- GS Chandela	340.00	340.00
GIS Payable	2,250.00	2,370.00
GPF Payable	20,000.00	20,000.00
Licence Fee- GS Chandela	5,088.00	963.00
	33,078.00	25,173.00

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

Annexure - 4

Staff Advance

<u>PARTICULARS</u>	<u>Current Year</u>	<u>Previous Year</u>
HBA Advance:		
Sh. Shambhu Kumar	-	219,200.00
Sh. Aseem Narain	382,000.00	-
Tour Advance:		
Ajay Kumar	110,000.00	572,550.00
Akib Pirzade	-	196,669.00
Ankit Shrivastava	250,524.00	75,000.00
ASEEM NARAIN	-	12,642.00
DEEPAK CHAUHAN	15,000.00	35,000.00
Geetanjali Rai C.	-	1,006.00
Gen. Chandela	249,469.00	308,969.00
Krishna Kumar	-	15,000.00
Pravin Prajapati	60,000.00	-
Kuldeep Kumar	-	1,461.00
Mudit Srivastava	-	1,021.00
Narinder Mahto	-	30,000.00
Prassana Kumar Naik	-	1,007.00
Rahul Srivastava	89,000.00	89,000.00
Rajendra Jena	9,004.00	9,004.00
ROHIT SHARMA	-	20,000.00
Sanam Nagpal	150,000.00	115,000.00
Sanjiv Nair	-	350,550.00
Shakil Alam	1,000.00	1,000.00
Zeba Hasan	30,000.00	30,000.00
Ravi Kumar Singh	25,000.00	-
Petty Cash Advance:		
Baljit Singh Bansal	35,582.00	3,000.00
BK Manthan	3,000.00	3,000.00
Satyanarjan Das	8,500.00	8,500.00
Medical Advance:		
Sumit Kumar	6,000.00	15,000.00
Ankit Shrivastava	55,000.00	-
Sanjiv Nair	295,000.00	-
Official Advance:		
Baljit Singh Bansal		15,000.00
B K Manthan	24,000.00	24,000.00
Deepak Chauhan	-	16,000.00
Krishna Kumar	49,000.00	30,000.00
Pravin Prajapati	120,730.00	14,500.00
Ramya Chakravarthy	-	10,000.00
Ravinder Singh	10,000.00	10,000.00
Sanam Nagpal	-	25,000.00
Sumit Kumar	12,000.00	12,000.00
Umesh Kumar - TTA	15,388.00	15,388.00
Manish Kumar	13,500.00	-
Rakesh Kumar	10,000.00	-
Golda Diengdoh	50,000.00	-
	2,078,697.00	2,285,467.00

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH		
Grant		Annexure - 5
PARTICULARS	Current Year	Previous Year
Ass to St Govern in Technology Aided Decision Supp		
Assam Police-CCTV	814,429.00	-
Brahmaputra River Basin in Assam	273,607.00	-
Eng Bamboo Structure- Double Wall-Meghalaya Police	300,000.00	-
Maharashtra Police	472,469.00	-
Mesh Network (Assam)	3,624,876.00	-
MESH Network-Meghalaya	5,976,157.00	-
RGSM- Konta-Prefab Res School	4,327,950.00	-
SDR Installation-Arunachal Pradesh	18,722,787.00	-
Shillong-CCTV	35,274,551.00	-
UAV	7,552,677.00	-
Water Sensor-Meghalaya	63,427.00	-
	77,402,930.00	
Technology Assistance to State Government		-
Communication-Sikkim	1,755,000.00	-
	1,755,000.00	-
CONSOLIDATION OF TECHNOLOGIES-GRANT		
Bamboo Based Cold Storages in Meghalaya- A.B.Composites-CG	-	318,000.00
Maitreyi College-Prefab Structure-CG	-	100,000.00
Security Technology Initiative	-	555,000.00
DDA,Golden Jubilee Park -CL	-	1,871,859.00
		2,844,859.00
Technology Extension & Consolidation		
Eng Bamboo Structure- Meghalaya Police	3,635,509.00	-
RGSM-Prefab Res School-Errabor	4,327,950.00	-
RGSM-Prefab Res School-Maraiguda	2,163,975.00	-
Skill Development Training-Bodolad	293,200.00	-
	10,420,634.00	
Technology Consultation Projects		-
Study & Documentation -TOSS	796,577.00	-
Crop Analysis	239,100.00	-
Moisture Meter	5,580,000.00	-
Prototype Chlorophyll Sensor-TOF	1,385,625.00	-
	8,001,302.00	
Technology Demonstration & Induction		-
Cold Storage- , Mewat, Haryana	808,300.00	-
Furniture Trade Fair	151,485.00	-
Maitreyi College-Prefab Structure	177,204.00	-
Military Engineering Service- Prefab Demo	314,695.00	-
National Disaster Relief Fund,J&K	2,109,540.00	-
Navdrishti-CFC for Bamboo Charcoal & Stick-AL	210,000.00	-
S.R. Films	984,000.00	-
	4,755,224.00	
Technology Delivery & Services		-
Agarbatti Training	888,805.00	-
Ginger-Trial & Testing	93,400.00	-
Navdrishti- Worksop	69,800.00	-
Pres.& Cons of Natural Dye Yielding Pkant Varieties	15,000.00	-
Value Added Products- North East	85,840.00	-
	1,152,845.00	
TOTAL (A)	103,487,935.00	2,844,859.00

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH		
PARTICULARS	Current Year	Previous Year
DEVELOPMENT OF TECHNOLOGIES-GRANT		
Gee Gee Foods-Marketing Ofshoots-DG	-	-
TOTAL (B)	-	-
PARTICULARS	Current Year	Previous Year
TECHNOLOGY ASSESSMENT - GRANT		
Agarbatti Masala Rolling-WISE	-	89,600.00
Bamboo Board Testing University of Maine	-	934,050.00
COGNIZANCE,13-IIT Roorkee	-	50,000.00
Communication,Assam Guwahati	-	3,744,700.00
Ground Level Mapping of Ginger & Turmeric (AG)	-	164,500.00
Navdrishti- Workshop	-	150,000.00
Rolled Agarbatti-UDAYAN	-	387,949.00
TOTAL (C)	-	5,520,799.00
TOTAL EXPENDITURE ON GRANTS (A+B+C)	103,487,935.00	8,365,658.00

NORTH EAST CENTRE FOR TECHNOLOGY APPLICATION AND REACH

Annexure - 6

<u>Loan</u>		
PARTICULARS	Current Year	Previous Year
CONSOLIDATION OF TECHNOLOGIES -LOAN	-	-
TOTAL (a)	-	-
PARTICULARS	Current Year	Previous Year
DEVELOPMENT OF TECHNOLOGIES -LOAN	-	-
TOTAL (b)	-	-
PARTICULARS	Current Year	Previous Year
TECHNOLOGY ASSESSMENT -LOAN	-	-
TOTAL (c)	-	-
TOTAL EXPENDITURE ON LOANS (a+b+c)	-	-

MGA Project Expenses

Annexure - 7

PARTICULARS	Current Year	Previous Year
MGA Project Expenses		
Assam Police-SDR	-	6,328,620.00
Mesh Net- Meghalaya	-	1,015,395.00
Moisture Meter- Water Sensor	-	500,000.00
National Disaster Management Authority	-	1,638,000.00
Skyline Terra Explorer-Gov. of Meghalaya	-	2,039,059.00
Surveillance for Assam Police	-	92,340.00
Tura Project-Meghalaya	-	92,340.00
UAV	-	2,457,353.00
Wide Band Surveillance Receiver-BSF	-	23,393,496.00
TOTAL	-	37,556,603.00

Annexure - 8

<u>Advances to Suppliers and Others</u>	Current Year	Previous Year
Citycom Networks Pvt. Ltd.	87,078.00	-
Hari Om Sales and Service	937,500.00	-
Minhazz Majumdar	400,000.00	-
Priyanka Group	853,010.00	-
Pushpak Enterprises	9,092.00	-
Redkarn Trading Services Pvt Ltd	369,263.00	-
RSI Softech India Pvt Ltd	675,000.00	-
S. P. Engineers	2,819,000.00	-
Baikunth Resort, Kasauli	76,566.00	-
Le Meridian	191,137.00	-
Logicknob Solutions	50,000.00	-
Millie Hazarika	25,000.00	-
Royal Heritage Tripura Castle	47,910.00	-
	6,540,556.00	-

NORTH CENTRE FOR TECHNOLOGY APPLICATION AND REACH (NECTAR)

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2015

SCHEDULE – 26

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. The Society has adopted hybrid system of accounting i.e. combination of cash basis and accrual basis of accounting. The annual accounts have been prepared in the uniform format of accounts applicable to Central autonomous bodies.
2. Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.
3. Depreciation on fixed assets is computed on the written down value (WDV) method at the rates and in the manner prescribed under the provisions of Income Tax Act.
4. (i) Retirement benefits in the form of Provident Fund and Superannuation Fund are defined benefit contribution schemes and the contributions are charged to the statement of income & expenditure in the year when such contributions are due.

(ii) Gratuity benefit is a defined benefit obligation and is accounted for on payment basis as per own calculation without on actuarial valuation method.
5. Raw materials and Stores and spares are valued at cost price.
6. Prior period expenditure, extra-ordinary items and changes in accounting policies having material impact on the financial statements of the Society are required to be disclosed.
7. Amounts released under various projects are accounted as expenditure for the year in which the same are released, irrespective of the fact that the amounts so released may not have been fully utilized towards the projects during the year.
8. Unspent amount of grant received during the year has been transferred to Corpus/Capital Fund.
9. All disbursements (irrespective of its utilization) for projects are treated as expenditure during the financial year and assets if any created/purchased by the beneficiaries, out of the said disbursements to the project, are not accounted for as assets in the books of accounts.

10. During the year DST sanctioned and disbursed Rs. 11.67 crore as General Purpose grant. Out of this, Rs.47,84, 872 was utilized for acquiring capital assets during 2014-15 and hence transferred to Corpus. As such, only Rs.11.19 crore has been treated as revenue grant and shown in the Income and Expenditure Account.
11. Contingent liabilities in respect of on-going projects/studies etc. are neither provided nor determined.
12. Total expenditure is not bifurcated into plan and non-plan expenditure in the financial statements, as the DST has released grant of Rs.11.67 crore during 2014-15 as Grant-in-aid-General under Plan.
13. Pending legal cases: NECTAR has initiated legal proceedings against loanees for default in repayment of TDA/Loans under Section 138 of Negotiable Instruments Act. During 2014-15, 9 cases for Rs.153.85 lakh have been filed in the District Courts of Delhi.
14. As on 31.3.2015, 50 cases for Rs.482.73 lakh filed in the District Courts of Delhi are pending adjudication. Legal opinion is also being obtained in the matter of territorial jurisdiction for further follow up.

As per our report of even date annexed herewith

For Anil Bhatla & Company
Chartered Accountants
FRN: 012686N

Sd/- CA. Chandra Sekhar Patro (Partner) MRN: 091529	Sd/- Finance Officer (NECTAR)	Sd/- Director(F&A) (NECTAR)	Sd/- Director General (NECTAR)
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Date: 25.07.2018
Place: New Delhi

NORTH CENTRE FOR TECHNOLOGY APPLICATION AND REACH (NECTAR)

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2015

SHCHEDULE- 27 CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES

1.1 Claims against the Entity not acknowledge 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 on 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 Penalty **Rs.48,600 for the A.Y. 2013-14** (Previous year **Rs. NIL**)
- Municipal Taxes **Rs. NIL** (Previous year **Rs. NIL**)
- In respect of claims from parties for non-execution of orders, but contested by the Entity **Rs. NIL** (Previous year **Rs. NIL**)

2. CAPITAL COMMITMENTS

- 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 arrangements for plant and machinery amount to **Rs. NIL** (Previous year **Rs. NIL**)

4. CURRENT ASSETS, LOANS AND ADVANCES

- In the opinion of the Management, Current Assets, Loans and Advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

5. TAXATION

The Society has not made any provision towards income-tax in its accounts as there was no taxable income for the year, by virtue of exemption u/s 10(46) of the income tax Act granted by CBDT vide notification No.84/2014 F.No.196/11/2014-ITA.1 dated 23.12.2014 for the assessment years 2013-14 to 2017-18.

6. FOREIGN CURRENCY TRANSACTIONS

(Amount Rs.)

6.1 Value of Imports Calculated on C.I.F. Basis: Current Year Previous Year

Purchase of finished Goods	Nil	Nil
Raw Materials & Components (Including in transit)	58,72,322/-	2,57,497/-
Capital Goods	Nil	Nil
Stores, Spares & Consumables	Nil	Nil

6.2 Expenditure in foreign currency:

a) Travel	9,67,883/-	12,93,040/-
b) Remittances and Interest Payment to Financial Institutions/ Banks in Foreign Currency	Nil	Nil
c) Other expenditure:		
- Commission on Sale	Nil	Nil
- Legal and Professional Expenses	Nil	Nil
- Miscellaneous Expenses	Nil	Nil

6.3 Earning:

Value of Exports on FOB basis	Nil	Nil
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6.2 Remuneration to Auditors:

- Auditors Fee	100000/-	45000/-
- Service Tax	14000/-	5562/-
- Taxation matters	Nil	Nil
- For management services	Nil	Nil
- For certificate	Nil	Nil
- Others	Nil	Nil

7. Closing Stock have been taken as valued, certified and were physically verified by the management.
8. Fixed Assets has been physically verified, valued and certified by the management.

9. Liability towards gratuity payable on death/retirement of employees is not determined as per actuarial valuation and is not provided for in accounts.
10. Balance of Accounts Receivables, TDA including other loans and advances, Advances to Suppliers and Creditors including squared up accounts are subject to confirmation, reconciliation and adjustments. Management is of opinion that these are good and recoverable & payable for values not less than at which they are stated in the balance sheet.
11. Provision for accumulated leave encashment benefit to employees is not being made since it shall be accounted for on cash basis.
12. Cheques issued during the year but not presented for payment by the payee within 3 months from the date of issue has been reversed and transferred to a separate account named "Stale Cheques Account" and classified the same under the head Loans and Advances.
13. Previous year's figures were regrouped/rearranged wherever found necessary.
14. Schedules 1 to 27 are annexed to and form an integral part of the Balance Sheet as at 31.03.2015 and the Statement of Income and Expenditure for the year ended on that date.

For Anil Bhatla & Company
Chartered Accountants
FRN: 012686N

Sd/-
Ch. Chandra Sekhar Patro
(Partner)
MRN: 091529

Sd/-
Finance Officer
(NECTAR)

Sd/-
Director(F&A)
(NECTAR)

Sd/-
Director General
(NECTAR)

Date: 25.07.2018
Place: New Delhi

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[illegible]



North East Centre For Technology Application & Reach

Autonomous body under the Department of Science & Technology (DST), Govt. of India

***Meghalaya State Housing Financing Co-operative Society Complex,
Upper Nongrim Hills (behind Bethany Hospital),
Shillong - 793003, Meghalaya***