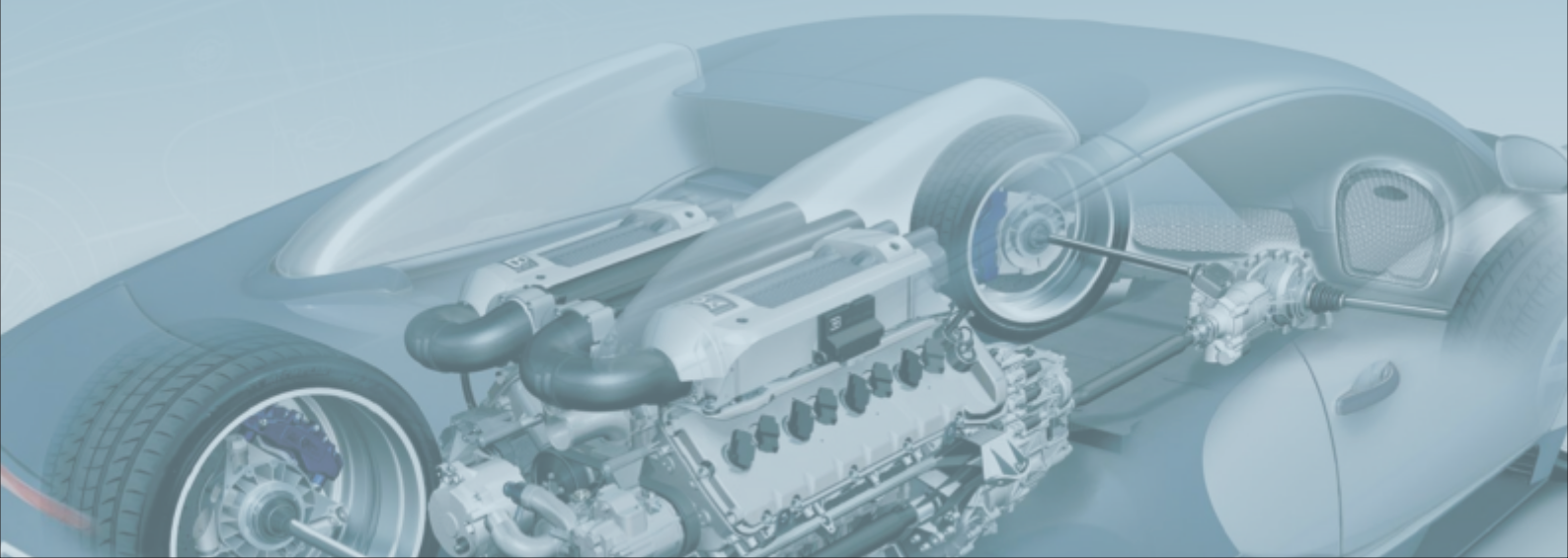




Driving India into the Future

# Annual Report

## 2012-13

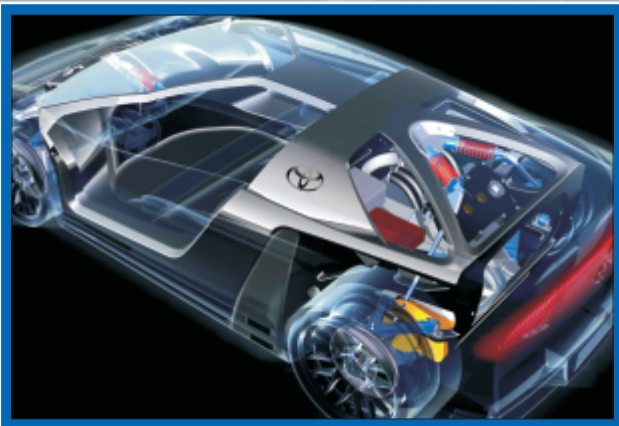


# **NATRiP**

Driving India into the Future



**TECHNOLOGY**



**RESEARCH AND DEVELOPMENT**



**INNOVATION**

Driving India into the Future

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## Minister's Message



**PRAFUL PATEL**



मंत्री  
भारी उद्योग एवं लोक उद्यम  
भारत सरकार, नई दिल्ली – 110 011

**MINISTER OF  
HEAVY INDUSTRIES & PUBLIC ENTERPRISES  
GOVERNMENT OF INDIA  
NEW DELHI-110 011**

The increasing growth in demand on the back of rising incomes, expanding middle class and young population base, in addition to a large pool of skilled manpower and growing technology, is expected to propel India into the world's top five auto-producers by 2015.

The Indian automobile industry produced a total of 1.69 million vehicles including passenger vehicles, commercial vehicles, three wheelers and two wheelers in August 2013 as against 1.56 million in August 2012, registering a growth of 8.18 percent over the same month last year. Though there is some slow down in growth in the auto industry during the last few quarters, this sector has shown a healthy average of 13% arrival growth over the last five years.

The cumulative foreign direct investment (FDI) inflow into the Indian automobile industry during April 2000 to July 2013 was recorded at US\$ 8,932 million, amounting to 4.5 percent of total FDI inflows

This Sector has been identified as the 'Sunrise Sector' of the economy. The Automotive Mission Plan 2006-16, a joint document of the government and industry has projected that the industry's turnover would increase from US\$ 34 billion to US\$ 145 billion, involving an investment of US\$ 35-40 billion (Rs. 2,00,000 – 2,40,000 crores) and 25 million additional jobs would be created over the ten year period. The auto industry's contribution to GDP is estimated to rise from nearly 5% to 10%, during this period, thus making it a prime driving force of the Indian economy.

During the past eight years, NATRIP has made sustained progress. The International Centre for Automotive Technology (iCAT) at Manesar, Haryana is functional and is achieving its annual revenue targets. The NATRIP facilities for EMC lab and ABS tracks at VRDE Ahmednagar, Maharashtra have been completed. The Silchar Centre is now fully functional with a hill driving training tracks at Dholchora campus and training tracks, driving simulators and Model Inspection and Maintenance (I&M) Centre at Jaffirbund. At Rae Bareli, the National Accident Data Analysis Centre is functional and is currently carrying out a Pilot project on Accident Data Collection and Analysis on the Gurgaon-Jaipur National Highway. India's first Pedestrian Safety Lab has been commissioned at ICAT Manesar. Homologation and testing facilities at ICAT Manesar, GARC Chennai and ARAI Pune are nearing completion. I am confident that team NATRIP will be able to put into place the balance advanced testing, homologation and R&D facilities early.

I convey my best wishes to NATRIP, and to the auto industry, to realize AMP's mission of making India a leading global automotive hub in the near future.

**PRAFUL PATEL**

# Chairman's Message

सचिव  
 भारी उद्योग विभाग  
 भारत सरकार, नई दिल्ली – 110 011

**SECRETARY**  
**DEPARTMENT OF HEAVY INDUSTRIES**  
**GOVERNMENT OF INDIA**  
**NEW DELHI-110 011**



**SUTANU BEHURIA**

India's auto industry is growing fast and the passenger car and commercial vehicle industry is now ranked sixth globally, having overtaken Brazil. However, it remains a predominantly two-wheel nation as nearly 78 percent of motor vehicles on the road are two-wheelers, their popularity driven by low price, high fuel mileage, and an ability to manoeuvre deftly through India's dense traffic. For the last three years, the two-wheeler market has grown at a compounded annual growth rate of 21.8 percent; and, over the medium term, is expected to grow at 8% to 10% to reach a size of 22-23 million units by 2016-17 (ICRA Report 2013).

The Indian market has now all the leading global manufacturers competing in all segments with the domestic manufacturers. The products are also facing the changing demand from customers based on customer preference, rising fuel costs and better safety features. The commercial vehicle segment is also facing changing dynamics with vehicle demand shifting towards becoming more powerful with higher load carrying capacity per axle. This segment has emerged faster with the growing construction sector and availability of good road network in the form of highways and express ways.

This poses a big challenge for creating an enabling infrastructure for both development and certification of vehicles. Faster certification of vehicles is required for quicker launch of new products in the emerging markets of India. Over the last eight years, NATRIP has been making steady progress. With most of the contracts awarded, the facilities at ICAT Manesar, GARC Chennai, NATRAX Indore and NIAIMT Silchar are in an advanced stage of execution. The land issues for ARAI Pune and for Rae Bareli Centres have also been sorted out.

At Rae Bareli, the Accident Data Analysis Centre is already functional and has started data collection work.

At NATRIP all efforts are underway to overcome the challenges in implementation of the project to cater to the industry requirements and achieve the goals of Automotive Mission Plan 2006-2016 in a time bound manner.

**SUTANU BEHURIA**

# NATRIP Team Message

NATRIP is one of the most ambitious projects in the automotive sector launched by the Government of India in August, 2005 with an investment of Rs. 1718 crore. Availability of testing and R&D infrastructure will help the Government in introducing superior safety, emission and performance standards in the automotive sector. Equally important, this will encourage consolidation and confluence of generic R&D initiatives, deepening of manufacturing and all round sectoral growth leading to optimum realization of the potential of this sector in the national economy. The Union Cabinet in April, 2011 approved the revised cost estimate of Rs. 2288.06 crore for NATRIP in place of the original approved cost estimate of Rs.1718.00 crore due to the budget escalation of Rs.570.06 crore. Cabinet subsequently approved the revised project completion date to 31st December, 2014 from the earlier approved completion date of 31st December, 2012.

NATRIP is forging ahead in establishing the facilities at a fast pace. Set up after sustained deliberations between key stakeholders including the automotive industry, Planning Commission, various Ministries, State Governments and auto experts from both within the country and abroad, NATRIP aims towards the creation of critically needed automotive testing, validation and R & D infrastructure for the auto sector. This is especially important in light of demand of today's manufacturers for vehicles which are ushering in global vehicular safety, emission and performance norms.

Till date tenders for about Rs. 1400 crores have been finalized and are under execution in phases at all the sites. The facilities at iCAT Manesar, NATRAX Indore and G-ARC Chennai are progressing fast. The EMC lab and test tracks at VRDE Ahmednagar are fully functional and expansion and upgradation at ARAI Pune at a fast track with several new equipments having been installed and functional. The Silchar centre is now fully functional with a hill driver training centre equipped with training tracks and a driving simulator at Dholchora which was inaugurated by the Hon'ble Minister of Heavy Industries and Public Enterprises on 16th January, 2010. The Hill Driving Institute, Mechanics Institute and a model Inspection and Maintenance (I & M) Centre at Jaffirbund is also functional. At Rae Bareli, an Accident Data Analysis Centre has been put up by NATRIP at the premises of ITI Limited, a public sector undertaking on lease basis and in collaboration with IIT, Delhi is carrying out a Pilot Project for Accident Data Analysis on the Gurgaon-Jaipur National Highway.

ICAT Manesar is a success story under NATRIP being operational partially and has already carried out validation tests for a number of OEMs. It has emerged as the preferred choice for many manufacturers including the component industry based in the North. A number of critical R & D projects have been undertaken by ICAT Manesar for the auto industry and its efforts in this area have gained national recognition. The Country's first Pedestrian Safety Lab has now been commissioned at ICAT Manesar.

The aim of NATRIP is to create world-class automotive testing, validation, R&D and homologation facilities in line with emerging requirements of the National Automotive Safety and Emission roadmap. These are to be created in the three principal hubs of North, West and South India. The cooperation received from the Government of India has been impressive – whilst the Central Government has granted full customs exemption duty to all project imports, the State Governments have offered land at concessional / extremely reasonable rates. All this will facilitate the project's aim of creating core global competencies to facilitate seamless integration of the Indian automotive industry with the world automotive landscape.

NATRIP has undertaken to position the country prominently on the global automotive map by encouraging, conducting and leading sustained innovations in various frontier areas of automotive research. However, there is a long way to go as nine key 'Centres of Excellence' are to be set up to develop capabilities for advanced R&D in critical areas. These 'Centres of Excellence' will aim at converging India's traditionally high strength areas like infotech, electronics and alternative energy sources, and other core competencies. NATRIP's steady progress in fact has been in the news in both national and international media and at R&D forums. This has helped in potential customers becoming aware of test facility close to them, thus saving time and logistical hassles. It is just not testing and certification that is going on; several European and Asian OEMs have evinced keen interest in getting their products validated especially for the Asian market, which can be done by NATRIP at its world class facilities at a competitive cost. Other OEMs who do not have a set-up in India are looking at doing business in advanced areas like Euro V emissions, fatigue testing, endurance and validation testing, mileage accumulation etc. in NATRIP facilities.

With substantial progress during the past year, team NATRIP, is revving up towards reach us the final goal post towards commissioning of the test facilities.

## The Centres of Excellence Planned Under NATRiP

NATRiP's mission is to take India ahead in global automotive excellence. Therefore core competencies for advanced R & D in the country are being developed in many areas of cutting edge technologies and to converge the country's inherent and widely-acclaimed expertise in information technology with automotive engineering.

To achieve this, NATRiP is setting up a number of Centres of Excellence (CoE) that will not only have R&D capabilities to partner with the automotive industry for its product development needs but will also engage in activities to develop state-of-the-art technologies for meeting long-term challenges in the fields of safety, emissions and energy conservation. The proposed CoEs will be equipped with state-of-art testing infrastructure, latest CAE software for virtual testing capability and highly-skilled work force.

NATRiP has already initiated dialogue with various global agencies for possible collaboration for export certification, technology transfer, training, etc. The training of NATRiP engineers would also be undertaken in collaboration with leading research institutes globally to prepare them for advanced research in the CoE.

NATRiP is planning an extensive automation of processes and testing at its centres with an objective to achieve excellence in customer service. The automation initiatives are planned to be implemented at three levels:

- (i) First, at the lab level, the equipment, instruments and systems are being planned to allow automation of the testing process to the maximum extent. It is also being ensured that the facilities follow internationally accepted protocols to allow easy exchange of test data amongst test systems.
- (ii) At the second level, automation of flow of information and data among various departments and labs within the centres as well as the automation of their business processes has been planned. As a part of this initiative, efforts would be made to minimize the paperwork involved in homologation by automating the flow/access of data, test reports and information among the labs within the centre and the clients located world-wide. The automated system will allow manufacturers to submit their applications along with complete data, monitor the progress of their application, provide necessary clarifications and make payments over the internet through a secured login. These facilities would also be available to clients availing services of NATRiP's centres for any kind of testing and development activities. the internet through a secured login. These facilities would also be available to clients availing services of NATRiP's centres for any kind of testing and development activities.



## The Centres of Excellence Planned Under NATRIP

- (iii) At the third level, a central database will be created which will be connected to all NATRIP centres, various government departments, etc. This database is planned to host data relating to homologation, vehicle statistics, automotive industry statistics, road accidents and road infrastructure, etc. This database will be accessible to various stakeholders as per defined access rights. Further, the NATRIP centres are planned to be interconnected to each other to facilitate collaboration on issues of mutual interest.

### The Centres of Excellence planned under NATRIP :

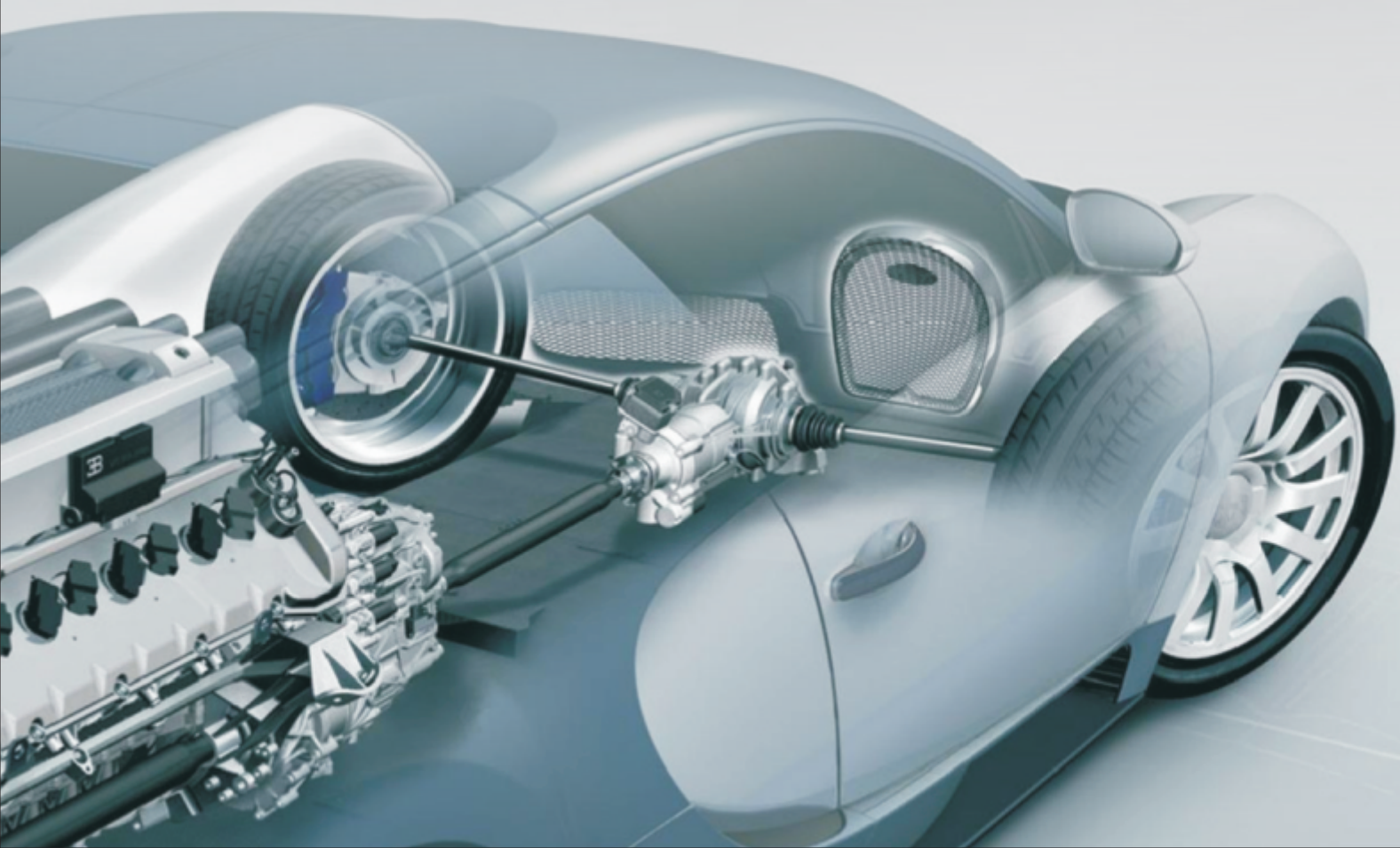
1. Centre of Excellence on Powertrain	-ARAI, Pune
2. Centre of Excellence on Fatigue	-ARAI, Pune
3. Centre of Excellence on Materials	-ARAI, Pune
4. Centre of Excellence on Electro-Magnetic Compatibility	-G-ARC, Chennai
5. Centre of Excellence on Passive Safety	-G-ARC, Chennai
6. Centre of Excellence on Infotronics	-G-ARC, Chennai
7. Centre of Excellence on Noise, Vibration & Harshness	-iCAT, Manesar
8. Centre of Excellence on Component Development	-iCAT, Manesar
9. Centre of Excellence on Vehicle Dynamics	-NATRAX, Indore



**NATRiP**

National Automotive Testing and R & D Infrastructure Project

# CENTRES



## International Centre for Automotive Technology, Manesar

The International Centre for Automotive Technology (ICAT) is the principal homologation testing agency and R&D centre in North India.

ICAT is an ISO 9001, ISO 14001 and OHSAS 18001 accredited agency for:

- ✓ Homologation testing in India under the Central Motor Vehicles Rules-1989, vide notification no. GSR 276 (E) of April 10, 2007.
- ✓ Genset pollution approval under Central Pollution Control Board, vide notification no. GSR 280 (E) of April 11, 2008
- ✓ Genset noise approval under Central Pollution Control Board, vide notification no. GSR 215 (E) of March 15, 2011.

### ICAT is accredited by the following agencies:

- ✓ Vehicle Certification Agency (VCA), UK
- ✓ ICAT has obtained NABL Accreditation as per ISO: 17025 in the field of Photometry Testing, Mechanical Testing, Safety Glass Testing, Vibration Testing, Vehicle Testing (Emission) and Engine Testing, Tyre Testing, Automotive Electrical & Electronics Testing, VEL & CNG/LPG Component testing.
- ✓ Bureau of Indian Standards (BIS) for Safety Glasses and Tyres Testing.
- ✓ TUV – Nord India

### Workshop on “Resonance Fatigue Testing & Technology” at ICAT

Component and Material Evaluation Lab (CMEL) organized a workshop on “**Resonance Fatigue Testing & Technology**” on 25th September 2012 at ICAT, Manesar. The workshop was inaugurated by Shri Dinesh Tyagi, Director (ICAT). In the inauguration session, Director (ICAT) welcomed all speakers and delegates. Also during his speech he emphasized on significance of accelerated fatigue testing in design validation and reducing cycle time of prototype manufacturing.

Major aim of the workshop was to create awareness about the new technological advancement in the field of fatigue testing and also showcase ICAT's fatigue Testing capabilities.

40 Dignitaries from all round the country attended the workshop. Dr. Joachim Hug, Director, Sincotec – Germany was the main speaker for the workshop. He was ably supported by Mr. Vijay Deshpande, Director, Panatech Asia. It was a very lively interactive session as Dr. Hug addressed to the Component Fatigue Testing needs of the automotive industry.

## International Centre for Automotive Technology, Manesar

The lectures were followed by a live demonstration of the Resonance Fatigue Test machine – 400 kN. The delegates have witnessed a demo test on RFT machine and they wanted to explore the possibility of performing durability and fatigue testing at ICAT. The workshop was concluded with vote of thanks by Sh. S.K. Kalia (General Manager-ICAT).

### **Seminar on “EMI/EMC Testing of Automotive Components” at ICAT**

Automotive Electrical and Electronics Lab (AEEL) organized one day seminar on EMI/EMC Testing on 2nd Nov. 2012 at ICAT. This seminar intended to propagate awareness about EMI/EMC Test methods, various testing facilities required and the functional requirements expected from the electronics components. EMI/EMC is one of the emerging fields for which the Automotive Industries and test labs need to enhance the knowledge base in order to ensure the safety and regulatory compliance.

During this seminar there was overwhelming response of automotive industry. More than 100 delegates attended this seminar. Three renowned speakers from India and overseas shared their rich experience in this field. Mr. Owe Flor, Mr. Kua Ann Tat and Mr. Tapesh Gautam were speakers of the seminar. The seminar was interactive with QA session. The seminar ended with vote of thanks.

### **“Certificate Course on Automotive Lighting & Metrology (CCALM'2012)” at ICAT**

International Centre for Automotive Technology (ICAT) organized a one day training program for “Certificate Course on Automotive Lighting & Metrology (LED-Green technology & its Measurements) on 7th December 2012, in which approx. 50 participants participated from different Automotive & General Lighting Industries. The purpose of this workshop was to give the technical session to the Lighting industry professionals on a new technology i.e. Solid State Lighting & its measurement methods. The technical session was given by two technical experts of the concerned field.

The training program was inaugurated with welcome address by Shri Dinesh Tyagi (Director – ICAT) followed by two technical sessions by Dr. D. S. Mehta (IIT-Delhi) & Dr. Madhusudan Joshi (ICAT). The training program was concluded with the “Thank – Note” by Mr. S. K. Kalia (General Manager – ICAT).

### **Seminar on “Readiness of Indian Tyres for Vehicle Safety & Efficiency Challenges”**

Component and Material Evaluation Lab (CMEL) organized a Seminar on “**Readiness of Indian Tyres for Vehicle Safety & Efficiency Challenges**” on 14th December 2012 at ICAT, Manesar. The Seminar was inaugurated by Shri Dinesh Tyagi, Director (ICAT). In the inauguration session, Director (ICAT) welcomed all speakers and delegates. He had spoken on growth of Indian Tyre Industry as well as highlighted the upcoming challenges for tyre industries and OEMs in terms of regulatory requirements, highway safety, efficiency etc.

## International Centre for Automotive Technology, Manesar

### The following were the main technical topics of this seminar:-

- Recent Advances in Tyre Technology with reference to vehicle safety and efficiency.
- Overview & Significance of 'NEXT GEN' Green Tyre Technology
- Technology for Green Tyres and Need for Tyre labeling in Indian automotive industry.
- Current Tyre Safety Issues, Durability & Failure Analysis.
- Overview/Awareness of Export Homologation of Tyres.

More than 120 delegates from tyre industries and OEMs attended this Seminar. 6 eminent speakers all around the globe delivered their lectures which were quite useful for the delegates. Mr. Rajiv Budhraj (Director, ATMA), Dr. R. Mukhopadhyay (Director, HASETRI), Mr. Hemant Desai (Director, TUV Rhineland India Pvt. Ltd.), Mr. Brian Kim (Lanxess), Mr. Shanmugasundaram. P (GM, TUV Rhineland India Pvt. Ltd.) & Mr. Davind Gallegos (IDIADA) were the speakers of seminar. After lectures the delegates had seen the Tyre Testing Facilities of ICAT. The seminar ended with vote of thanks by Shri S.K. Kalia (General Manager, ICAT).

### Third Workshop on HEV & EV

New Delhi - International Centre for Automotive Technology (ICAT), Manesar conducted its 3rd workshop on "Hybrid and Electric Vehicles" at India Habitat Centre, New Delhi on 5-6th Sept'2013. The workshop was inaugurated by Mr. Nitin Gokarn, IAS, CEO & PD. National Automotive Testing and R&D Infrastructure Project (NATRIP) in the presence of Mr. Dinesh Tyagi, Director (ICAT) and Ms. Pamela Tikku, Sr. G.M. (ICAT).

The workshop was attended by more than 150 delegates from all over the world. The speakers for the workshop were from leading OEMs, service industry and R&D institutes such as Argonne national Laboratory (USA), AVL (Graz), FEV (Germany), ETAS (Germany), Horiba (Germany), KPIT and others. AVL was the main sponsor from the event.

The workshop included a blend of keynote presentations from renowned experts on areas such as Systems-led approach to low cost hybrid vehicle design, Plug-in hybrids as entrance to electrical mobility, materials & components technology of Li-ion batteries & motors for EVs, Autonomie modeling & simulation, etc. Experts from service industry such as Horiba and AVL talked about the facilities available for testing of HEVs & EVs on Test Beds. The technologies for light weighting of HEVs and EVs and the importance of aluminium as the most desirable material were presented. Professionals from OEMs such as Honda and Mitsubishi talked about the overview of development activities of HEVs and latest technologies available. Many more well-known members of the automotive industry shared their respective knowledge and experiences through an interactive session.

Mr Pavan Sachdeva –Head of Marketing, Mahindra Reva, presided over an interesting discussion about the infrastructure challenges for promotion of HEVs and EVs. The panelists for discussion were eminent professionals from the automotive industry such as Mr. Philip Jose from Tata Motors, Mr. Arun Jaura-Traktion Management Services, Mr. Genichiro Ishii-Mitsubishi, and Dr. James Miller -Argonne National Laboratory.

## International Centre for Automotive Technology, Manesar

Another discussion was held about the development challenges for promotion of HEVs & EVs. The discussion was presided over by Mr. B Bhanot-Director, ARAI. Mr. Naveen Gautam-Hella Automotive, Dr. Raj Sekar- ANL, Dr. S J Dhinagar- TVS Motors, Mr. Detlef Zerfowski- ETAS, Mr. Sohail Akhtar,-Director, Ministry of New and Renewable Energy (MNRE) Government of India and Ms. Pamela Tikku, ICAT participated in the discussion. Both the panel discussions brought to the forefront the various issues being faced by the entire automotive industry and the government and the customer perspective on the drive for electrical mobility.

The workshop concluded on a high note with Ms. Pamela Tikku emphasizing the importance for such workshops in building a platform for discussion and communication for the industry as it embarks on the road to adopt the Hybrid and electric technologies and introduce them as mainstream solutions for the mobility needs of the future. Ms. Pamela Tikku urged everyone for an even higher participation in the following year and declared the schedule for the 4th HEV-EV workshop as 25-26th Sept '2014.



# International Centre for Automotive Technology, Manesar

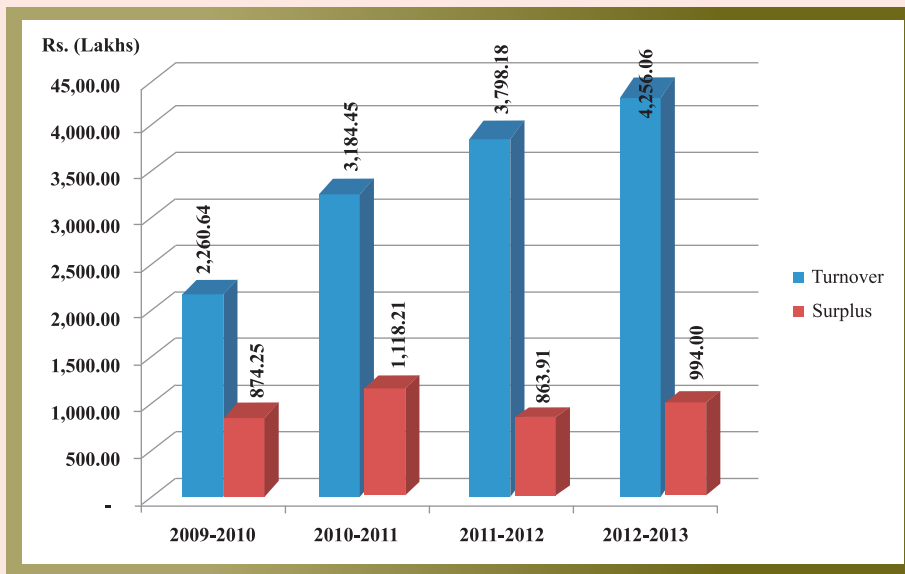
## Performance of ICAT, Manesar

### Growth of ICAT

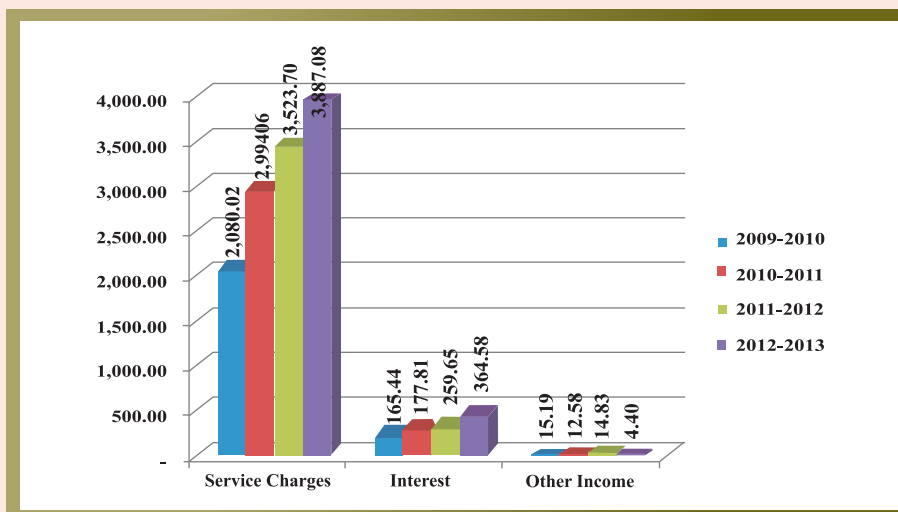
This unit has started its activities w.e.f. 1st April, 2006. ICAT is continuously growing with a fast pace and has achieved 1.9 times growth in terms of Income and more than 1.12 times growth in terms of surplus in last four years.

In financial year 2012-13, ICAT continued with its story of consistent growth and achieved its revenue targets with total income of Rs. 4256.06 Lakhs. Net surplus for this financial year was Rs. 994 Lakhs.

Business growth of ICAT in terms of turnover and surplus is depicted below:



### Revenue distribution of ICAT for the last four financial years is as under:

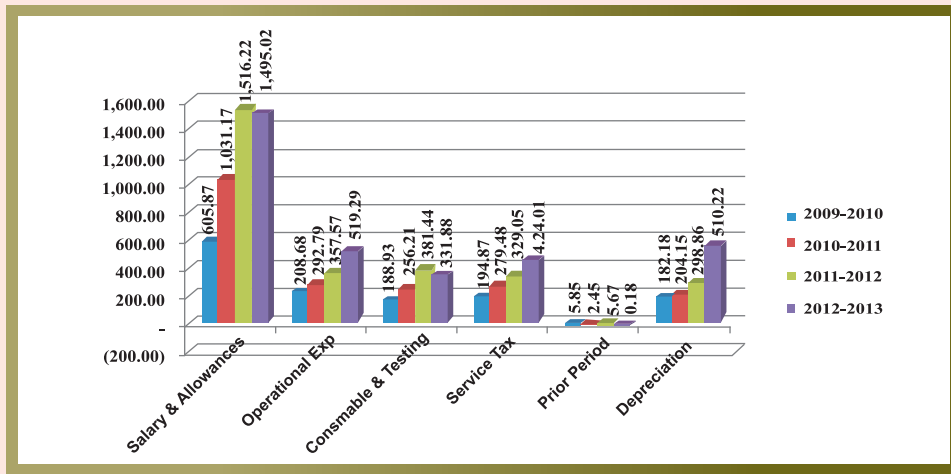




## International Centre for Automotive Technology, Manesar

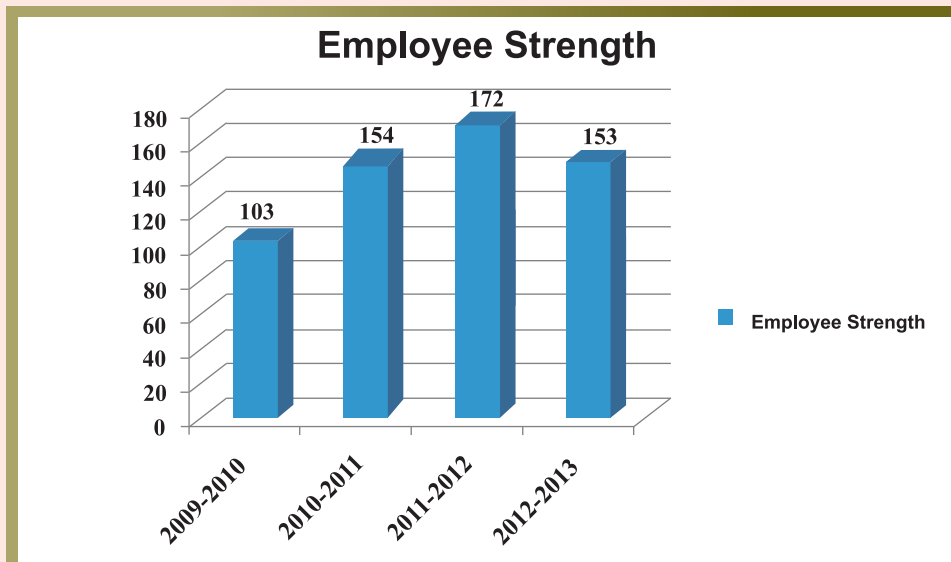
### Expenditure Distribution of ICAT

During the journey of consistent growth, expenditure of ICAT had also increased. Summary of expenditure for last four years is depicted below:



### Employee Strength

Strength of the employees during last four financial years is depicted here:



## HILL DRIVING TRAINING INSTITUTE, INSPECTION AND MAINTENANCE CENTRE AND MECHANICS TRAINING INSTITUTE, SILCHAR

### **Progress So Far ( NIAIMT, Silchar)**

#### **Facility: DTI (Driving Training Institute)**

##### **Milestones:**

1. Advanced Driving simulator installed & commissioned.
2. Plain Track (1.2 km) & Hill Track (1.1 km) commissioned.
3. MOU with Tata Motors Ltd. signed for synergic partnership.
4. Institute has training vehicles like one Bus, one Tripper, one Tata 407, One Tata 207, one Tata Sumo, and one Tata Indica for providing driving training as on date. All the vehicles are converted to dual controlled vehicle.
5. DTI has got license for operation from local authority (Govt. Of Assam).
6. DTI has already started operations. DTI has organized workshop for MVIs of Assam, completed two batches of Refreshers Driving training course and completed three batches of Fresher Driving training course on light duty vehicles. DTI has also conducted one batch of customized driving program for the defense official (BSF) till date.

#### **Facility: IMS (Inspection & Maintenance Station)**

##### **Milestones:**

1. Light & Heavy duty vehicles Inspection Lanes (Fix Lanes) for fitness certification have been Installed & Commissioned.
2. Two numbers of Mobile “Vehicle Inspection Lanes” which are unique and first time in India have been commissioned.
3. I & M station got license from Govt. of Assam as an authorized vehicle fitness certification centre.
4. IMS also started operation. One camp was conducted with the Mobile Inspection Lanes also with BSF (Masimpur Base camp). NIAIMT is communicating with the state transport authority for inflow of the vehicles for fitness testing.

#### **Facility: MTI (Mechanics Training Institute)**

##### **Milestones:**

1. MOU signed with TATA Motors Ltd. for synergic partnership.
2. MTI got affiliation for running VTP course.
3. Diesel Lab under MTI is being developed.
4. MTI has conducted two batches of VTP course (AUR-101). Third batch of VTP course at MTI started on 09-sep-2013.

##### **Others:**

1. Canteen and Guest house building construction is 90% completed.
2. 250KVA and 62.5KVA Diesel Generators are installed and commissioned.

**HILL DRIVING TRAINING INSTITUTE, INSPECTION AND MAINTENANCE  
CENTRE AND MECHANICS TRAINING INSTITUTE, SILCHAR**



**Inspection & Maintenance Station (IMS)**



**Front view of the DTI and Admin Building**



**Mechanics Training Institute (MTI)**

**HILL DRIVING TRAINING INSTITUTE, INSPECTION AND MAINTENANCE  
CENTRE AND MECHANICS TRAINING INSTITUTE, SILCHAR**



**Canteen & Guest House Building**



**Automotive parts, subassembly cut section and live parts display room, MTI**



**Camp with Mobile Inspection Lanes for BSF vehicles**

**HILL DRIVING TRAINING INSTITUTE, INSPECTION AND MAINTENANCE  
CENTRE AND MECHANICS TRAINING INSTITUTE, SILCHAR**



**Driving Training Theory Class ( customized for BSF candidates)**



**Mechanics Training Assessment Test (Under MTI)**



**Group photo of BSF 1st batch of Driving Training.**

## GLOBAL AUTOMOTIVE RESEARCH CENTRE, CHENNAI

### **G-ARC Introduction**

G-ARC is situated in SIPCOT Industrial Growth Centre at Oragadam near Chennai. The centre will have certification test facilities to conduct the performance testing of full range of automobile, Agriculture Tractors and construction equipment vehicles. The centre will also house the Centre of Excellence (CoE) for Passive Safety, Electro-Magnetic Compatibility (EMC) and Automotive Infotronics.

### **General Information related to site**

The foundation stone of this centre was laid by the Hon'ble Prime Minister in November 2006. The centre with extensive follow up with the state authorities shifted village roads cutting across the site and electrical polls inside the site. The centre also got the permission from the reserve forest department to use about 750 sq.mts of land for the main entry.



**GARC Main Entrance**

### **The status of non Technical Buildings**

The centre completed the construction of all the non-technical buildings viz, main gate, entry arch, reception, centre head quarters building, general storage, maintenance workshop, client work shop, nursery, control tower and canteen building. The internal roads, sewage, drinking work, internal street lights, and pavement work also completed.

## GLOBAL AUTOMOTIVE RESEARCH CENTRE, CHENNAI



**GARC Head Quarters**

### **The status of the technical Buildings**

Two four wheeler and one two & three wheeler Mileage Accumulation Chassis Dynamometers are already commissioned. The vehicle and component manufacturers are using these facilities for the development of their systems. Electro-dynamic shaker lab has been commissioned and the lab is used by the industry. Photometry lab has been commissioned.

#### **1. Electrodynamic shaker lab**



#### **2. Mileage accumulation chassis dyno Lab**



## GLOBAL AUTOMOTIVE RESEARCH CENTRE, CHENNAI

### 3. Photometry lab



The construction of airbag lab, pedestrian lab, fatigue lab, certification lab is in progress.

### 4. Airbag and Pedestrian lab.



### 5. Certification lab





## GLOBAL AUTOMOTIVE RESEARCH CENTRE, CHENNAI

### 6. EMC lab



### 7. Fatigue lab



### The Status of construction of the test Track

The High Speed Track, External noise test Track, Gradient test Track , ABS test Track and Steering test Pad construction work are in progress..



1. High Speed Track



2. External Noise Track

## GLOBAL AUTOMOTIVE RESEARCH CENTRE, CHENNAI



**3. Braking Surface Track**



**4. Steering Pad Track**



**5. Gradient Test Track**

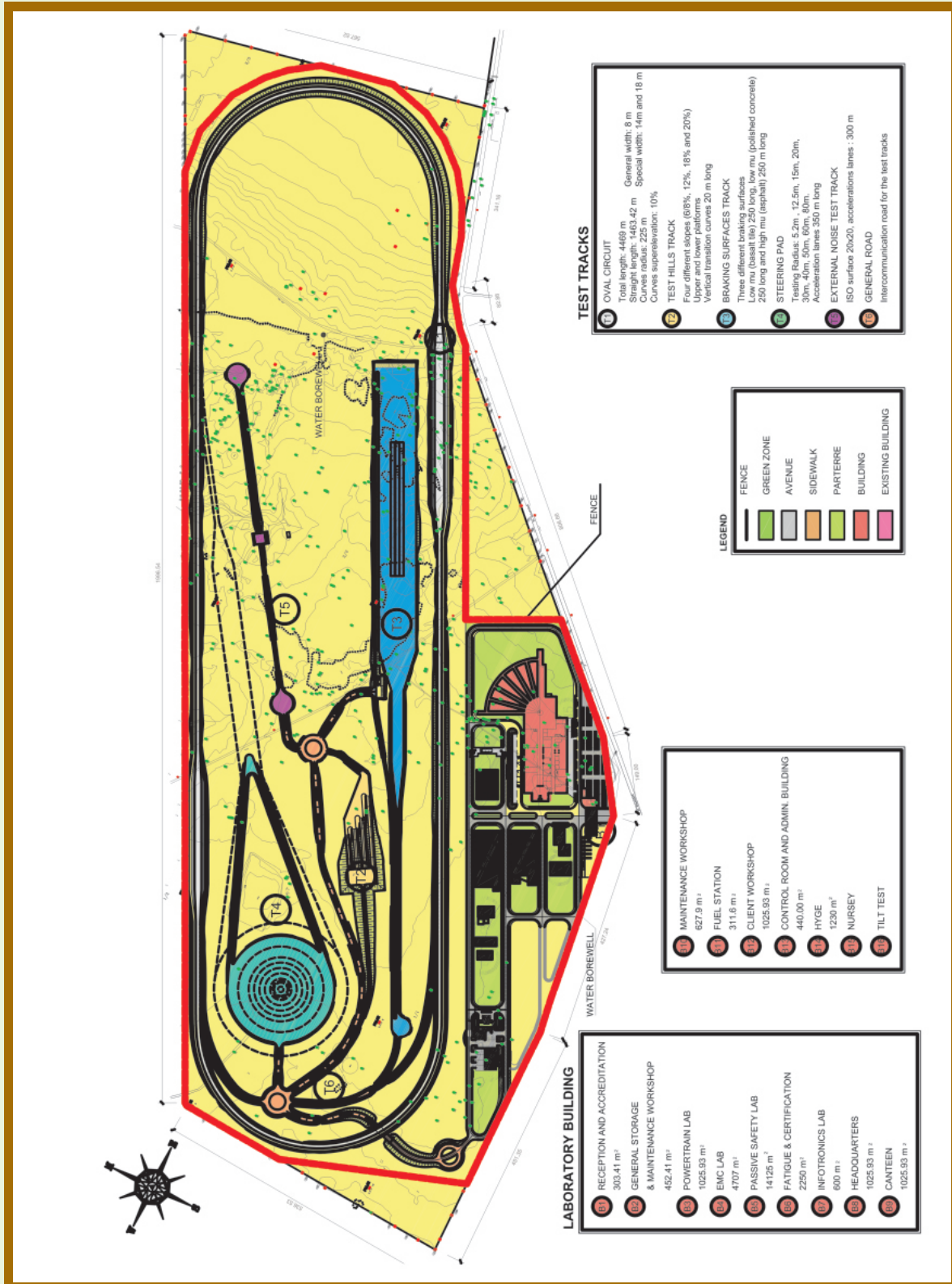
### **Recycling Demo Unit**

This project was executed under Auto R&D CESS fund with the support of SIAM. The project has been completed and inaugurated on 02/08/2011. The centre received 100 vehicles for dismantling. Certificate of Destruction has been given to vehicles dismantled at GARC-Recycling Demo Unit. Report preparation work is in progress



# GLOBAL AUTOMOTIVE RESEARCH CENTRE, CHENNAI

## Layout Plan of G-ARC, Chennai



## NATIONAL AUTOMOTIVE TEST TRACKS, INDORE

### NATRAX, Indore

The National Automotive Test Tracks (NATRAX) will be a world-class automotive proving ground set up on 4,140 acres for comprehensive testing and evaluation of all types of vehicles. The proving ground will have all varieties of surface types to test vehicles against varying terrains and stringencies. The heart of the proving ground will be the oval 4-lane high speed track of 13.3 km designed for a neutral speed of 250 kmph on curves.

A large part of test load relating to evaluation of automotive performance such as max speed, acceleration, brake efficiency, noise, vibration, handling, stability etc. and accelerated endurance testing is expected to be shifted to India from abroad once this infrastructure is completed. Once ready, it will be one of the world's largest proving grounds. Around 400 different models of automobiles manufactured in India and abroad are likely to be tested every year.

NATRAX will be the Centre of Excellence for Vehicle Dynamics. NATRiP has planned an expenditure of about Rs. 1000 crores to create this world-class facility at NATRAX.

### The progress so far

#### Test Tracks :

The earth work for construction of major test tracks commenced in Oct, 2010 with 95 % excavation work already completed and in some stretches on few tracks reached upto GSB/WMM/DBM layers. The contract has since been terminated due to huge quantity variations pertaining to site conditions, cost escalation, slow progress and contractual issues. Fresh tendering process is on with split of tender into two parts viz High Speed Track and Other Tracks. All tracks other than High Speed track are likely to be completed by June 2015 and the High speed track by June 2016 subject to approval for revised cost estimate.



**High Speed Track**



**High Speed Track**



**Noise Track**



**Braking Track**

## NATIONAL AUTOMOTIVE TEST TRACKS, INDORE



**Fatigue Track**



**Comfort Track**

### **Buildings / Laboratories**

Technical Buildings namely Client Workshops, General Storage & Maintenance Workshops, Power Train and Vehicle Dynamics Lab are likely to be substantially completed by Dec/Mar 2014.

The Non-Technical buildings namely Headquarters, Auditorium, Canteen, Reception etc. are also likely to be substantially completed by Mar 2014.

Accordingly, the functioning of laboratories are expected to be commenced in Apr 2014 after readiness of Utilities and Installation & Commissioning of Equipments.

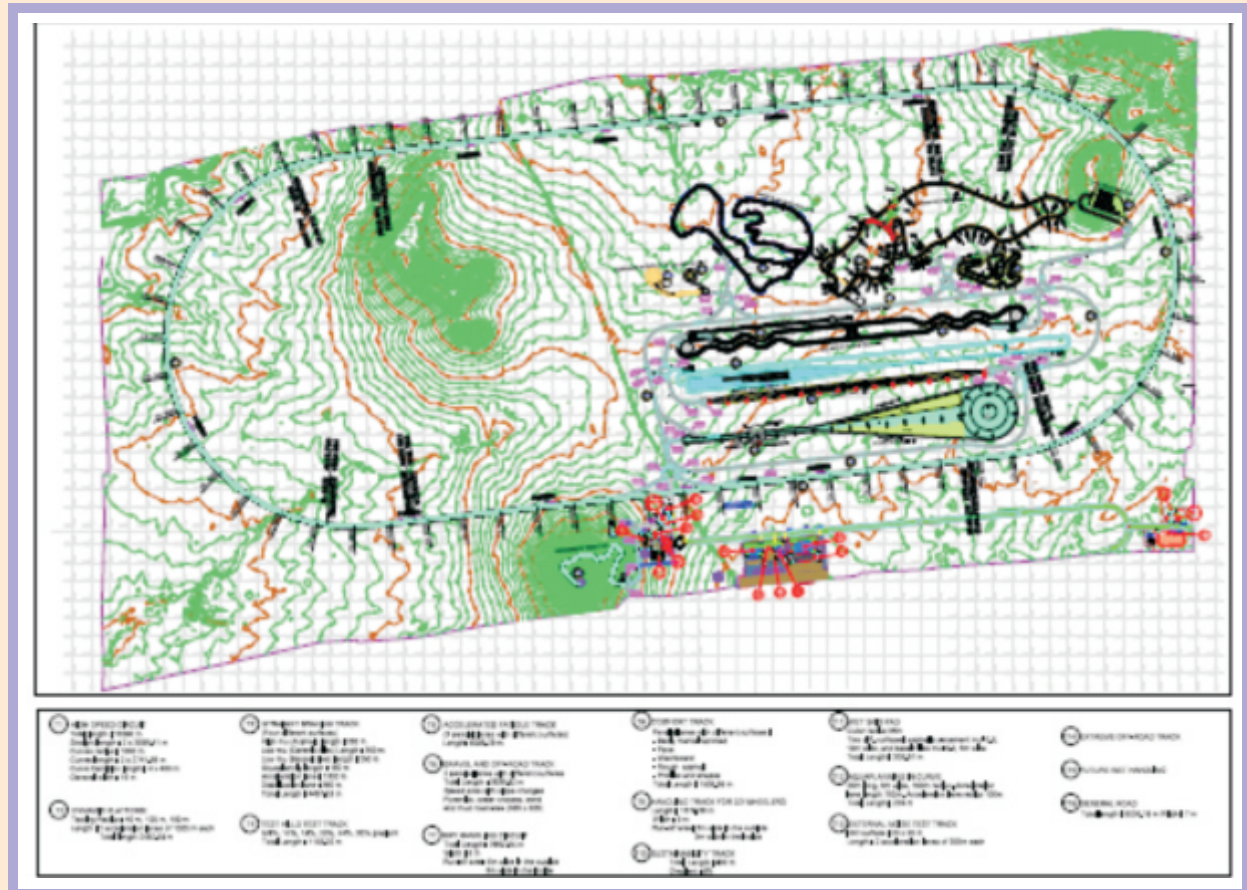
Diversion of district road and water pipe line passing across the site and development of infrastructure for rehabilitation of villagers are also under progress under the aegis of the State Government.

### **Overall Progress of Works till Sep 13 at NATRAX, Pithampur**

1. Construction of Client Workshop, Maintenance and General Storage Buildings in Pre-Engineered Building System at NATRAX, Pithampur under Contract (Contract Agreement No. NAT/ERA/CWB/CWGS/IND/10/116 dated 10th May 2010) [Status: - 81.5 % Progress]
2. Construction of Vehicle Dynamics & Powertrain Lab. in PEB Systems at NATRAX, Pithampur (Contract Agreement No. NAT/FLCL/CWB/VD&PWT/IND/10/105 dated 8th December 2010) [Status: 66.3 % Progress]
3. Construction of Buildings at NATRAX, Pithampur (Contract Agreement No. NAT/IVRCL/CWB/IND/103 dated 8th December 2010) [Status: 30.7 % Progress].
4. Construction of Automotive Test Tracks for National Automotive Test Tracks (NATRAX) at Pithampur and Global Automotive Research Centre (GARC) at Chennai (Contract Agreement No.: NAT/IVRCL/CWT/IND&CHN/09/101) [Status: 10.91% Progress]. The contract has been terminated due to contractual issues and fresh tendering is under process.

# NATIONAL AUTOMOTIVE TEST TRACKS, INDORE

## Layout Plan of Facilities at NATRAX, Indore



**Client Workshops**



**General Storage Bldg.**

## NATIONAL AUTOMOTIVE TEST TRACKS, INDORE



**Vehicle Dynamics Lab Bldg.**



**Power Train Lab Bldg.**



**Headquarter Bldg.**



**Administrative Bldg.**



**Auditorium Bldg.**



**Canteen Bldg.**



**K&C Machine under installation**



**Chassis Dynamometer under installation**

## AUTOMOTIVE RESEARCH ASSOCIATION OF INDIA, PUNE

### **ARAI, Pune**

ARAI, a premier Automotive R&D and Testing Institutes in India, carries out major development and homologation activities in India. ARAI's facilities are undergoing comprehensive upgradation under NATRiP to match with the global peers. With the budgeted investment of Rs. 270 crore, the Centreis being developed with Centre of Excellence in Materials, Fatigue and Power-train.

### **Progress at ARAI, Phase III MIDC, Chakan, Pune**

Expansion of ARAI's facilities under NATRiP, has been undertaken at ARAI's ~5.5 Hectare site in MIDC area, Chakan, which has an advantage of proximity to the Automotive and Auto component industry, who will be the users of this facility.

Subsequent to getting possession of land in July 2011 and receiving necessary clearances as a prerequisite for starting the construction activities in July 2012, civil work for all the planned buildings for Power Train Lab, Fatigue Lab, Passive Safety, Workshop, Client Workshop and other utility buildings like Power station, Fuel yard, Water storage tank, Canteen and STP and ETP, has been contracted through open tendering process. Subsequent to award of contract, work at this site has been started in first week of August 2012. Gross progress of civil work is in line with the plan.

Utility designs and specifications have been finalised in consultation with Test system suppliers. Major utility contract for Electrical systems and HVAC systems has been awarded through competitive open tendering system. Contracts worth of Rs. 92 crore have till been awarded. Remaining Utility contracts worth of Rs. 35~40 crore are under finalization, to be awarded by Oct/Nov 2013. All the activities, including civil construction, provision of utilities & installation and commissioning of equipment are so planned that one by one facility shall be ready for use by April 2014.



# AUTOMOTIVE RESEARCH ASSOCIATION OF INDIA, PUNE

## *Layout Plan and site photographs of the planned Facilities*



## AUTOMOTIVE RESEARCH ASSOCIATION OF INDIA, PUNE

**CUSTOMERS' WORKSHOPS**



**POWER STATION**



**CANTEEN**



**APPROACH ROAD**



## VEHICLE RESEARCH & DEVELOPMENT ESTABLISHMENT, AHMEDNAGAR

### Brief on New ABS Test Track At NCAT VRDE

Vehicles Research and Development Establishment (VRDE), is a premier Laboratory belonging to Defence Research & Development Organisation (DRDO) and is one of the 'Authorised Homologation Center's of the country. VRDE test tracks were built around the year 1980 to meet the requirements of defence forces for testing and evaluation of prototypes, pilot samples of production vehicles, vehicle systems and sub systems. The design of these test tracks was contemporary at its inception.

The tracks have been used extensively for testing and evaluation of defence vehicles. Utilization potential of this facility was maximized by way of extending the services for last three decades to Automobile Industry on chargeable basis. The automotive technology, as well as the testing and evaluation techniques have under gone a sea change over a period of time.

VRDE has undertaken many tasks for modernization and upgradation of test tracks and other facilities in order to be in line with the state of the art automotive testing and evaluation techniques/ technologies. Premier among them is setting-up of a state-of -the art brake test track.

All the latest generations of Defence as well as Civil Vehicles are incorporated with ABS Brake Systems. To meet the futuristic testing needs, VRDE along with NATRiP has undertaken a project for setting-up of a highly specialized test facility known as ABS test Track, comprising multi friction surfaces to be used for performance evaluation of vehicles (fitted with advanced ABS) as per IS 11852 & ECE Reg 13 Standards and defence standards, as well as for testing tyres.

The said facility is required to provide optimal conditions to test and refine new systems so that they meet stringent demands of defence vehicles as well as commercial vehicles, as per regulations. It requires surfaces with different coefficient of friction for subjecting the vehicles to the worst case condition of type-road interaction which in turn evaluates various performance parameters of the braking system like stopping distance, lateral skid, etc. Various braking surface such as high friction asphalt (dry & wet), blue basalt tiles, ceramic tiles, brid-port pebbles are required for testing various types of braking equipments under different conditions meant for defence prototype vehicles.

These surfaces, which are provided for development purposes, create some very demanding conditions on which to prove the effectiveness of ABS systems. The braking surfaces and the immediate approach to them requires watering because all test work is undertaken on wet surfaces to ensure consistent repeatable results.

Base work of the track has been funded by NATRiP (at the cost of 10.54 Cr) and provision of special purpose and reference track surfaces for brake testing and other infrastructure was met from DRDO funds (at the cost of 15.00 Cr).

### Present Status.

- A) Approach road and water supply system with water treatment plant completed.
- B) Laying off of Multi friction surfaces completed.
- C) Sprinkler System completed and tested.
- D) Ready for actual testing of vehicles and trial runs are being carried out.

## VEHICLE RESEARCH & DEVELOPMENT ESTABLISHMENT, AHMEDNAGAR



**Full View of ABS Test Track at NCAT, VRDE**



**Cross Sectional View Showing Multi Friction Surfaces of ABS Test Track at NCAT, VRDE**



**Control Room with Water Treatment Plant**



**Full View of ABS Test Track at NCAT, VRDE**

## NATIONAL CENTRE FOR VEHICLE RESEARCH AND SAFETY, RAE BARELI

### NCVRS Rae Bareli

Raebareli centre shall be planned to house a full fledged homologation and performance test facility for agricultural tractors, off-road vehicles, capability of driver training for specialized vehicles and accident data analysis.

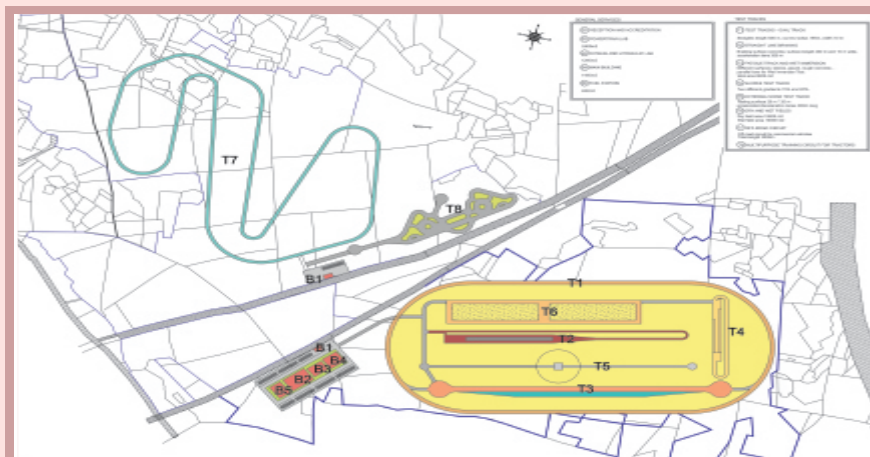
### The progress so far

The acquisition of land for setting up this centre is under process, 10% cost of identified land at Trishundi in Amethi district has been deposited to UPSIDC, remaining 90% payment would be done after final decision i.e. either to go ahead with current option or take one other land located at Salone in Raebareli District which need to be transferred in the name of DHI from current allottee, followed by acquisition of land of approx 26.1 acre conjugant to this land as per required site plan through UPSIDC/UP Government. However the whole process is expected to be completed by December-2013. Further, an Accident Data Analysis Centre (ADAC) equipped with Mobile Accident Data Collection Lab has already been put up by NATRiP in the premises of Indian Telephone Industries Limited Raebareli, on lease basis and the centre has been commissioned in February 2011. The mobile crash lab vehicle is well equipped with all necessary customized gadgets, equipments and software to record data from any accident site. The ADAC would provide support & professional input to the Government's efforts at Central and State levels in mitigating road accidents and fatalities by scientific recording and analysis of accidents and forecasting recommendations on policy, legislation and enforcement. Recently, an MOU has been signed with IIT-Delhi for setting up an in-depth serious accident data collection and analysis system for highways. As a pilot project, this is being conducted on Gurgaon-Jaipur stretch of NH-8 and will be done on pan India basis in near future.



Accident Data Analysis Team & Mobile Crash Lab

### Preliminary design for the Rae Bareilly Centre





**NATRiP**

National Automotive Testing and R & D Infrastructure Project



**FINANCIAL  
INFORMATION**

## INDEPENDENT AUDITOR'S REPORT

To

The Members,  
**NATRIP IMPLEMENTATION SOCIETY**  
(Including Division – International Centre for Automotive Technology)

### Report on the Financial Statements

We have audited the accompanying financial statements of NATRIP IMPLEMENTATION SOCIETY including International Centre for Automotive Technology - Division of the Society (hereinafter referred to as "Society" in this report), which comprises the Balance Sheet as at 31st March, 2013, the Income & Expenditure Account and Receipt and Payment Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

The Management of the society is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the Accounting Standards as prescribed by Institute of Chartered Accountants of India. 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.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the 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 the 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 the internal control relevant to the Society in preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2013;
- (b) in the case of the Income and Expenditure Account, of the surplus of income over expenditure of the society for the year ended on 31st March, 2013, and
- (c) in the case of the Receipts & Payment Account, of the receipts and payments of the society for the year ended on 31st March, 2013.



**Report on Other Legal and Regulatory Requirements**

**Further, we report that:**

- (a) 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.
- (b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- (c) The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet, Income & Expenditure Account and Receipts & Payment Account comply with the relevant and applicable accounting standards.

For **UBOWEJA & CO.**  
**CHARTERED ACCOUNTANTS**  
Firm Regn No. – 006402N

**VIPIN KUMAR UBOWEJA**  
Partner  
MNo : 084732

Date: 19.07.2013  
Place: New Delhi

NATRIIP Implementation Society

**Balance Sheet as on 31<sup>st</sup> March, 2013**

(Amount in ₹)

Particulars	Schedule No.	As on 31.03.2013
<b>LIABILITIES</b>		
Project Grant	1	16,807,205,461.97
General Reserve		
Excess Of Income Over Expenditure		3,156,475.25
Current Liabilities And Provisions	2	997,734,603.19
Other Fund		
Other Project Grant recd From DHI	3	1,420,543.00
<b>Total</b>		<b>17,809,517,083.41</b>
<b>Assets</b>		
Fixed Assets	4	13,648,979.39
Current Assets, Deposits And Advances		
Sundry Deposits	5	129,351,490.32
Advances & Receivables	6	92,566,624.00
Deposits, Cash & Bank Balances	7	7,135,882,884.37
Project Assets	8	10,438,067,105.33
<b>Total</b>		<b>17,809,517,083.41</b>
<b>NOTES TO THE ACCOUNTS</b>	<b>9</b>	

AS PER OUR REPORT OF EVEN DATE ATTACHED  
For **UBOWEJA & CO.**  
Chartered Accountants  
Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**  
Partner  
M No. 084732

**ASST. DIR.(FINANCE)**

**CEO & PD**

Place: Delhi  
Dated: 19.07.2013

## NATRIP Implementation Society

**Income & Expenditure Account** for the year ended 31st March, 2013

(Amount in ₹)

Particulars	Schedule No.	For the year Ended 31.03.2013
<b>INCOME</b>		
Income From MACD Lab-Chennai		4,697,482.25
Less : Service Tax Paid		569,964.00
		4,127,518.25
Driving Training Course Fee MVIT-Silchar		35,750.00
<b>TOTAL</b>		<b>4,163,268.25</b>
<b>Expenditure</b>		
MACD Lab -Chennai Running Exp.	10	2,098,242.00
MVIT-Silchar Running Exp.	11	14,220.00
Excess of Income over Expenditure		2,050,806.25
<b>TOTAL</b>		<b>4,163,268.25</b>
Balance Brought Forward		1,105,669.00
<b>Balance Carried to Balance Sheet</b>		<b>31,56,475.25</b>
Notes to the Accounts	9	

AS PER OUR REPORT OF EVEN DATE ATTACHED  
For **UBOWEJA & CO.**  
Chartered Accountants  
Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**  
Partner  
M No. 084732

**ASST. DIR.(FINANCE)**

**CEO & PD**

Place: Delhi  
Dated: 19.07.2013

**NATRIP Implementation Society**

**Receipt & Payment Account** for the year ended on 31<sup>st</sup> March, 2013

Receipts	Amount (in ₹)	Payments	Amount (in ₹)
Op. Balance		Fixed Assets	1,170,049.00
Bank Balances			
FDRS With Banks	4,635,545,429.00	<b>ARAI</b>	
Dena Bank	65,896,009.00	Equipments(PWT2,PWT1,PAS1, FAT 2, PWT 3, NVH 1, PAS 2)	487,067,762.00
HDFC Bank	2,957,850.00		
SBI	750,006.00	<b>MANESAR</b>	
Indian Bank A/C	1,360,358.00	MANESAR-1(ICAT)	
SBP	1,858,038.00	Mobilization Advance Towards Cons of Lab & General Service Building	(4,317,799.00)
Cash In Hand	19,036.00	Construction Of Lab & General Services Building In Existing Land At Manesar	12,369,998.00
Project Grant Recd.	3,419,400,000.00	Equipments (PWT2,PWT1,PAS1,EMC1,FAT2,PWT3, NVH 1, FAT 1, PWT3, PWT-4, CERT-1)	295,952,454.00
Project Grant Recd.(NEMP)	1,000,000.00	Interior & Allied Work	2,176,935.00
Membership Subscription	775.00	ERP System , ICAT & Online Certificate System	-
INTT Accrued Of 11-12	99,797,504.00		
Interest Recd.on FDR-NET of TDS	213,928,405.00	Land Payment	66,817,592.00
Interest Recd on Mobilization Advance	4,850,694.00	Supply Ins. Test & Comm- Sterling Generator	20,622,028.00
Interest Recd on ARAI/VRDE Funding	1,116,564.00	Withhold - ERA Infra	(5,015,350.00)
MISC. Receipts	432,118.00	Dismantling of RCC Raft	839,389.00
S Creditors(Retention Money)	290,266,659.00	Manesar-2(ICAT)	
User Charges - ICAT & ARAI	110,000,000.00	Supply Ins. Test & Comm	12,945,195.00
Net MACD Income	1,590,529.00	Construction of CW & GS	19,514,903.00
Net MVIT Income (silchar)	21,530.00	Construction of Auto Test Tracks	145,098,474.00
		Equipments (NVH 1, PAS-4)	162,911,267.00
		Construction of EMC & Passive Safety	34,270,093.00
		Mobilization Advance Towards SITC of M7E Utility - Manesar	2,091,641.00
		<b>CHENNAI</b>	
		Mobilization Advance - Chennai	(37,609,715.00)
		Construction of Lab Building ,chennai	40,481,084.00
		Construction of Auto Test Tracks	43,667,575.00
		Supply Ins. Test & Comm	7,211,544.00
		Design & Dismantling of Raft & Modification	2,586,984.00
		Equipments(EMC1,PWT1,PWT2,FAT2 , FAT 1, PAS 2,NVH 1, CERT-1,NVH,PWT-3,PAS 4)	237,269,955.00
		Construction of Emc Lab Raft Foundation- GARC	3,178,445.00
		Equipment Commissioned (CER 3)	43,130,325.00
		<b>SILCHAR</b>	
		Equipment (IMS1, DRS1)	15,119,412.00
		Construction of Building, Road, General Services	24,348,626.00
		Construction & Augumentation Of 33 KV Lines & Additional I & M Works	6,765,283.00
		<b>INDORE</b>	
		Mobilization Advance Towards Indore Utility	
		Mobilization Advance - Advance Ventilation	(5,294,817.00)
		Mobilization Advance Towards Construction of Building	(7,903,880.00)
		Mobilization Advance Towards Construction of VDY & PWT Building	(1,349,278.00)
		Mobilization Advance Towards Construction of Test Tracks	(226,805,972.00)
		Advance Against Material	(14,022,771.00)
		Shifting /mod of 132 KVDCSS- MPPTCL	25,982,836.00
		M/s Mp Power Transmission Co. Ltd	(25,982,836.00)

NATRIP Implementation Society

## Receipt And Payment Account

 for the year ended on 31<sup>st</sup> March, 2013

Receipts	Amount (in ₹ )	Payments	Amount (in ₹ )
		(EHT Power Line Shifting)	
		Equipments(PWT1,VDY 1, NVH 1)	165,358.00
		Construction of Plantation Work - Dat Construction	392,596.00
		Construction of Bijwasani Devi Mandir	422,137.00
		Construction of CW & GS Building	40,290,292.00
		Construction of Test Track	74,320,648.00
		MP Power Transmission	(6,325.00)
		Refurbishment of Building - Site Office	377,675.00
		Construction of VDY & PWT Building	35,858,638.00
		Construction of Building	39,636,758.00
		SITC of MEP Utility & Building - Advance Ventilation	14,567,170.00
		<b>RAE BAREILY</b>	
		Advance Payment To UPSIDC	39,096,552.00
		<b>VRDE</b>	
		EMC Test Facility	(1,823.00)
		Advance Adjusted For Equipments For Manesar/Chennai/Indore/Pune	(110,683.07)
		L/c Issuance Charges on The Above Equipment Procurement	3,928,537.00
		Incremental Advances In Addition To 11-12	90,140,476.00
		Incremental Rent & Security Deposits	2,800,980.00
		Expenses Payable- 11-12	1,962,980.00
		Demo Unit Exp.	200,324.00
		Duties & Taxes	(9,397,771.00)
		Salaries & Other Allowances	66,749,734.00
		Operation & Establishment Expenses	150,144,428.00
		Prior Period Expenses	11,873,644.00
		Prepaid Expenses	559,040.00
		Bank Balances	
		FDRS With Banks	6,820,151,435.20
		DENA Bank	70,484,790.58
		HDFC Bank	2,396,283.44
		SBI	228,254.00
		Indian Bank A/C	2,863,011.60
		SBP	4,359,514.75
		DENA Bank - NMEM	1,000,000.00
		Cash In Hand	49,418.50
	<b>8,850,791,504.00</b>		<b>8,850,791,504.00</b>

AS PER OUR REPORT OF EVEN DATE ATTACHED

For **UBOWEJA & CO.**

Chartered Accountants

Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**

Partner

M No. 084732

**ASST. DIR.(FINANCE)****CEO & PD**

Place: Delhi

Dated: 19.07.2013

**NATRIP Implementation Society**

**Schedule Forming Part** of the NATIS Balance Sheet as on 31<sup>st</sup> March, 2013

(Amount in ₹ )

Particulars	
<b>SCHEDULE NO. 1</b>	
<b>PROJECT GRANT</b>	
Grant From Govt. of India	11,704,400,000.00
Addition During The Year	3,419,400,000.00
<b>Total Grant From Govt. Of India</b>	<b>15,123,800,000.00</b>
User Charges	60,000,000.00
Addition During The Year	110,000,000.00
<b>Total User Grant</b>	<b>170,000,000.00</b>
Interest on Unutilized Grant	1,015,622,714.67
Addition During The Year	497,782,747.30
<b>Total Intt on Unutilized Grant</b>	<b>1,513,405,461.97</b>
<b>TOTAL</b>	<b>16,807,205,461.97</b>
<b>SCHEDULE NO. 2</b>	
Current Liabilities & Provisions	
Creditors & Retention Money	978,073,375.19
Expenses Payable	9,218,193.00
Duties & Taxes	10,443,035.00
<b>TOTAL</b>	<b>997,734,603.19</b>
<b>SCHEDULE NO. 3</b>	
Other Project Grant Sponsored	
Project Grant Received From DHI For "Setting Up of DEMO Unit For Recycling of 2/3 Wheelers at Chennai"	14,100,000.00
Add: Income From Sale of Tender	13,000.00
Less: Utilization Capital Wip(Civil, M&E, other Exp.) Plus: Security Deposits	13,692,457.00
	420,543.00
Non-sponsored Project Grant Recd From DHI- NMEM, NAB & Other New Initiatives	1,000,000.00
<b>Net Fund Available</b>	<b>1,420,543.00</b>

**NATRiP Implementation Society**  
**Schedule of Assets Forming Part** of the NATIS Balance Sheet as on 31<sup>st</sup> March, 2013.  
**SCHEDULE-4**

Particulars	Gross Block				Depreciation			Net Block		
	As on 01.04.12	Addition During The Year	Sold/ Transferred During the Year	As on 31.03.13	As on 01.04.12	Provided in this Year	Deductions	Total upto 31.03.13	As on 31.03.13	As on 31.03.12
1	2	3	4	5	6	7	8	9	10	11
Furniture & Fixtures	11,350,968.00	146,441.00	-	11,497,409.00	3,933,078.00	750,791.00	-	4,683,869.00	6,813,540.00	7,417,890.00
Office Equipments	6,150,612.00	747,364.00	-	6,897,976.00	3,098,978.00	523,506.00	-	3,622,484.00	3,275,492.00	3,051,634.00
Computers & Peripherals	16,698,823.00	103,375.00	-	16,802,198.00	15,627,138.00	705,036.00	-	16,332,174.00	470,024.00	1,071,685.00
Air Conditioner	1,914,030.00	172,866.39	-	2,086,896.39	795,260.00	189,169.00	-	984,429.00	1,102,467.39	1,118,770.00
Vehicles	4,885,741.00	-	-	4,885,741.00	2,547,557.00	350,728.00	-	2,898,285.00	1,987,456.00	2,338,184.00
<b>Total</b>	<b>41,000,174.00</b>	<b>1,170,046.39</b>	<b>-</b>	<b>42,170,220.39</b>	<b>26,002,011.00</b>	<b>2,519,230.00</b>	<b>-</b>	<b>28,521,241.00</b>	<b>13,648,979.39</b>	<b>14,998,163.00</b>

**NATRiP Implementation Society**

**Schedule Forming Part** of the NATIS Balance Sheet as on 31<sup>st</sup> March, 2013

(Amount in ₹ )

Particulars	
<b>SCHEDULE NO. 5</b>	
<b>SUNDRY DEPOSITS</b>	
Rent Deposit	16,491,600.00
Security Deposit	1,186,916.00
Tax Deducted at Source-to Be Claimed Back	
	2008-2009
	1,097,895.64
	2009-2010
	13,566,109.46
	2010-2011
	12,809,103.31
	2011-2012
	33,602,334.77
	2012-2013
	50,597,531.14
<b>TOTAL</b>	<b>129,351,490.32</b>
<b>SCHEDULE NO. 6</b>	
<b>ADVANCES &amp; RECEIVABLES</b>	
Sundry Advances & Receivables	90,320,601.00
Prepaid Expenses	2,246,023.00
<b>TOTAL</b>	<b>92,566,624.00</b>
<b>SCHEDULE NO.7</b>	
<b>DEPOSITS,CASH &amp; BANK BALANCES</b>	
Deposits With Banks ( Including FDR'S)	6,901,483,289.57
Interest Accrued on FDR & Others	234,350,176.30
Cash Balances	49,418.50
<b>TOTAL</b>	<b>7,135,882,884.37</b>
<b>SCHEDULE NO. 8</b>	
<b>PROJECT ASSETS</b>	
<b>ARAI</b>	
Completed Works	220,322,203.92
Running Works	983,742,299.33
<b>ICAT</b>	
<b>MANESAR-1</b>	
Completed Works	386,668,124.00
Running Works	1,821,623,528.98



## NATRIP Implementation Society

**Schedule Forming Part** of the NATIS Balance Sheet as on 31<sup>st</sup> March, 2013

(Amount in ₹ )

Particulars	
<b>MANESAR-2</b>	
Completed Works	412,786,193.00
Running Works	557,865,466.56
<b>CHENNAI</b>	
Completed Works	232,906,979.00
Running Works	3,308,898,818.12
<b>SILCHAR</b>	
Completed Works	225,546,154.50
Running Works	553,302,123.41
<b>VRDE</b>	
Completed Works	331,369,916.00
Running Works	105,400,000.00
<b>INDORE</b>	
Completed Works	89,686,545.10
Running Works	1,131,015,906.33
<b>RAE-BAREILLY</b>	
Completed Works	17,720,959.00
Running Works	46,791,479.73
<b>COMMON EXP. FOR SITES</b>	<b>12,420,408.35</b>
<b>TOTAL</b>	<b>10,438,067,105.33</b>

**NATRIP Implementation Society**

**Schedule Forming Part** of the NATIS Income & Expenditure Account for the year ended 31 March 2013

(Amount in ₹)

Particulars	
<b>SCHEDULE NO. 10</b>	
<b>MACD Lab Running Exp.-Chennai</b>	
MACD Expenses - DG Set Operating Expenses	2,032,201.00
MACD Expenses- Taxi Hiring Expenses	16,816.00
MACD Expenses - Staff Welfare Expenses	14,475.00
MACD Expenses - Lab Running & Maintenance Expenses	11,162.00
MACD Expenses - Printing & Stationery	10,115.00
MACD Expenses - Testing Expenses	8,000.00
MACD Expenses- Conveyance Expenses	4,688.00
MACD Expenses - Miscellenious Expenses	485.00
MACD Expense - Bank Charges	300.00
	<b>2,098,242.00</b>
<b>SCHEDULE NO. 11</b>	
<b>MVIT-SILCHAR RUNNING EXP.</b>	
MVIT Silchar - Misc Expense	14,220.00
	<b>14,220.00</b>

## NATRIP Implementation Society

### SCHEDULE NO.-9

Significant Accounting Policies & Notes to Accounts for the year ended on 31 MARCH 2013

NATIS is an autonomous body incorporated as Society under Society Registration Act, 1860 vide Registration No. S/53310 dated 27 May, 2005 at the instance of Ministry of Heavy Industries and Public Enterprises, Government of India for Implementation of National Automotive, Testing and R&D infrastructure Project (NATRIP). NATIS was approved by the Cabinet on Economic Affairs (CCEA) Govt. of India on 13TH July 2005. The cabinet committee has approved the revised project cost at Rs. 2288.06 Crore. Further, in execution of projects at various sites, NATIS has utilized Govt grants for meeting the operational & administration expenses.

Audit Committee, in its 11th Meeting held on 04 June, 2013 had directed NATIS to appropriate the operational & administration expenses incurred by NATIS since its inception over various Project Site's in ratio of capital expenditure incurred during the year's. Accordingly, Balance Sheet and Income & Expenditure account for the year ended 31 March 2013 has been prepared on the revised format.

#### Method of Accounting

The Society has followed Accrual system of accounting, except as otherwise stated. These financial statements are prepared on historical cost in accordance with generally accepted accounting principles and accounting standards. All expenditures & Income are accounted on Accrual basis except otherwise stated.

#### Fixed Assets

Fixed assets owned by the Society are stated at their cost of acquisition inclusive of freight, duties and taxes and other direct expenses related to acquisition incurred for bringing the assets to working for its intended use.

#### Depreciation

- a) Depreciation has been provided on fixed assets at the rates prescribed under the Income Tax Act, 1961, on Written down basis.
- b) No depreciation has been charged on the works completed & commissioned at Chennai & Silchar centre as the same are not put to use for commercial purpose, in view of provisions of AS-10.

#### 4. Project Assets

Assets acquired for NATRIP in the course of construction and acquisition are accumulated and categorized under Completed / Running work in Balance Sheet.

#### 5. Interest Earned on Govt. Grants:

As per directives of Department of Heavy Industries (DHI), interest earned on the Govt. Grants is to be refunded to the Government or will be adjusted against the future releases of grants for the project.

#### 6. Foreign Exchange Transaction

The transactions relating to foreign exchange are depicted at rates prevailing at the time of settlement of the account in foreign currency.

#### 7. Employee Benefits

Bonus & Gratuity to employees are accounted on cash basis. Further, other benefits like leave encashment, Provident Funds & ESI are accounted on accrual basis.

**NOTES TO ACCOUNTS**

1. Funds of Rs 3,04,84,17,643/- placed as Fixed Deposits with banks are under lien and cannot be utilized/ revoked by NATIS. This is on account of irrevocable Letter of credits issued in favour of overseas suppliers for imported equipments orders.
2. As per the arrangement between the Department of Heavy Industry (Govt. Of India) and NATIS, the Land at every Project site is purchased / Leased in favour of Department of Heavy Industry (Govt. Of India) and payment is made by the Society.
3. As per the Directions of DHI "Interest Earned on Govt. Grants given to NATIS should either be deposited in the Govt. A/c or else further releases of Grants would have to be reduced by the amount of Interest NATIS have earned". Accordingly, interest earned during the year on Government grants amounting to Rs.49,77,82,747.30 by the society has been treated as Project Grant .
4. Combined Income & Expenditure Account has been prepared for MACD LAB- Chennai & MVIL- Silchar and surplus of the same has been transferred to Reserve & Surplus Account.
5. **Contingent liability :**
  - a) Shri Purushottam (ex-employee) has filed two writ petitions in Delhi High Court against NATIS for reduction in salary and termination of services with total claim amounting to Rs 35 Lakhs. The matter is subjudice and NATIS is hopeful of favorable result and hence no provision towards the same is made.
  - b) Performance Bank Guarantee (PBG) amounting to USD 4,60,000 received from M/s Calspan has expired. The equipment's covered under said PBG are received at Pune & Manesar centre of NATIS. Installation & commissioning work is not started and no payment is made for this work till date. However, the party has requested for a meeting vide their letter dated 7 May,2013 to resolve the issue mutually. Actual amount to be spent against installation & commissioning is not ascertainable at this stage.
  - c) No provision has been made for full & Final Settlement of Late Sh Ashwani Kumar (Ex-employee) amounting to Rs 1,73,729/- in the absence of approval of Competent Authority.
  - d) No provision has been made for full & Final Settlement of Sh. Amit Puri as the said employees had left the organization without serving adequate notice period as per rules of the Society.
6. The balances of Advances, security deposits & Creditors are subject to confirmation and reconciliation.
7. The society has received excess Interest on FDR with State Bank of Patila of Rs 1,86,604/- during the year and the same has been credited under "Intt on FDR Account".
8. The Society has given an advance of Rs 3,90,96,552/- for purchase of land at Rai Bereily, UP. The total cost of land is Rs 39,09,15,520/- and the balance amount will be paid in due course.
9. In the absence of any requirement under the Society Registration Act, 1860, no previous year figures are shown.

AS PER OUR REPORT OF EVEN DATE ATTACHED  
For **UBOWEJA & CO.**  
Chartered Accountants  
Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**  
Partner  
M No. 084732

**ASST. DIR (FINANCE)**

**CEO & PD**

Place: Delhi  
Dated: 19.07.2013

International Centre for Automotive Technology (a Division of NATIS)

**Balance Sheet as on 31<sup>st</sup> March, 2013**

(Amount in ₹)

Particulars	Schedule No.	As on 31.03.2013
<b>LIABILITIES</b>		
General Fund	1	200,834,515.73
Reserve & Surplus	2	525,833,285.52
Current Liabilities And Provisions	3	181,605,360.57
<b>TOTAL</b>		<b>908,273,161.82</b>
<b>ASSETS</b>		
Fixed Assets	4	324,311,918.80
<b>Current Assets, Deposits And Advances</b>		
A) Sundry Deposits	5	75,935,751.49
B) Advances	6	10,154,228.02
C) Deposits, Cash & Bank Balances	7	434,532,545.43
D) Sundry Debtors	8	57,188,305.00
E) Stock In Hand	9	6,150,413.08
<b>TOTAL</b>		<b>908,273,161.82</b>
<b>NOTES TO THE ACCOUNTS</b>	<b>15</b>	

AS PER OUR REPORT OF EVEN DATE ATTACHED  
For **UBOWEJA & CO.**  
Chartered Accountants  
Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**  
Partner  
M No. 084732

**DGM-FINANCE****DIRECTOR****CEO & PD**

Place: Delhi  
Dated: 19.07.2013

International Centre for Automotive Technology (a Division of NATIS)

**Income & Expenditure Account** for the year ended 31<sup>st</sup> March, 2013

(Amount in ₹ )

Particulars	Schedule No.	As on 31.03.2013
<b>Income</b>		
Service Charges Against Testing	10	388,707,823.00
Less: Service Tax		42,400,632.00
		346,307,191.00
<b>Interest</b>	<b>11</b>	<b>36,457,921.75</b>
Miscellaneous Income		402,041.99
Profit On Sale Of Assets		37,795.00
<b>Total</b>		<b>383,204,949.74</b>
<b>Expenditure</b>		
Salaries & Other Allowances	12	149,501,672.32
Operation & Establishment Expenses	13	51,929,147.56
Testing Exp. & Consumable	14	33,188,613.34
Depreciation	4	51,022,530.00
Excess Of Income Over Expenditure		97,562,986.52
<b>Total</b>		<b>383,204,949.74</b>
Prior Period Items		18,588.00
Transfer To R&d Reserve Fund		4,877,220.00
Balance Carried To Balance Sheet		92,667,178.52
Notes To The Accounts	15	

AS PER OUR REPORT OF EVEN DATE ATTACHED

For **UBOWEJA & CO.**

Chartered Accountants

Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**

Partner

M No. 084732

**DGM-FINANCE**

**DIRECTOR**

**CEO & PD**

Place: Delhi

Dated: 19.07.2013

International Centre for Automotive Technology (a Division of NATIS)

**Receipt & Payment Account** for the year ended on 31<sup>st</sup> March, 2013

Receipts	Amount (in ₹ )	Payments	Amount (in ₹ )
<b>Opening Balance</b>			
Cash & Currency In Hand	43,597.00	Fixed Assets	33,518,764.00
Deposit With Bank	343,068,742.00	Salaries & Other Allowances	146,599,396.32
Miscellaneous Income	402,041.99	Operation & Establishment Expenses	50,508,101.00
Collection From Sundry Debtors	323,736,582.00	Service Tax Paid	44,865,938.00
R & D Projects Receipts	22,244,000.00	Testing Exp & Consumables	34,127,969.99
Interest Recd. On FDR	27,919,708.80	Prior Period Expenses Paid	18,588.00
Security Deposit Received	2,103,375.00	Refund Of Security And Deposit	419,962.00
Sale Of Fixed Assets	64,800.00	R&d Project Expenses	12,889,469.00
Increase In Employees Advance	893.00	Payment To Nab	432,000.00
Increase In Creditors	15,578,851.00	<b>Closing Balance</b>	
		Cash & Currency In Hand	20,496.00
		Deposit With Bank	411,761,906.48
	735,162,590.79		735,162,590.79

AS PER OUR REPORT OF EVEN DATE ATTACHED  
For **UBOWEJA & CO.**  
Chartered Accountants  
Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**  
Partner  
M No. 084732

**DGM-FINANCE****DIRECTOR****CEO & PD**

Place: Delhi  
Dated: 19.07.2013

International Centre for Automotive Technology (a Division of NATIS)

**Schedule Forming** Part of The Balance Sheet as on 31<sup>st</sup> March 2013

(Amount in ₹)

Particulars	As on 31.03.2013	
<b>SCHEDULE NO. 1</b>		
General Funds		
Natis Funds		
Opening Balance	196,303,553.00	
Created During the Year	4,530,962.73	200,834,515.73
<b>SCHEDULE NO. 2</b>		
Reserve & Surplus		
<b>General Reserve</b>		
Opening Balance	339,556,647.00	
Less: Uses Charges to NATRIP	30,000,000.00	
Add: Net Surplus For The Year	92,667,178.52	402,223,825.52
<b>Revaluation Reserve</b>		
Opening Balance	124,473,931.00	
Less: Utilized During The Year (dep.)	16,048,378.00	108,425,553.00
<b>Capital Reserve</b>		
Opening Balance	6,739,021.00	
Less: Utilized During the Year (DEP.)	979,222.00	5,759,799.00
<b>R&amp;D Reserve Fund</b>		
Opening Balance	4,546,888.00	
Add: Created During The Year	4,877,220.00	9,424,108.00
		<b>525,833,285.52</b>
<b>SCHEDULE NO. 3</b>		
Current Liabilities & Provisions		
Creditors		55,674,800.22
Advance From Parties Against Testing		30,305,977.62
Expenses Payable		27,173,047.00
Duties & Taxes		1,354,768.00
R & D Projects		64,764,283.73
Security and Earnest Money Deposit		2,332,484.00
<b>Total</b>		<b>181,605,360.57</b>



International Centre for Automotive Technology (a Division of NATIS)  
**Schedule Forming Part** of the iCAT balance sheet as on 31<sup>st</sup> March, 2013  
**SCHEDULE-4**  
**FIXED ASSETS**

(Amount in ₹ )

Particulars	Gross Block						Depreciation			Net Block	
	As on 01.04.12	2	3	4	5	6	7	8	9	10	11
		As on 01.04.12	Addition During The Year	Sold/Trans- ferred During the Year	As on 31.03.12	As on 01.04.12	Provided for the year	Adjustments	Total upto 31.03.13	As on 31.03.13	As on 31.03.12
1											
Building	121,476,689		3,213,618	-	124,690,307	57,425,515	6,726,480	-	64,151,995	60,538,312	64,051,174
Plant & Machinery	417,067,103		17,375,887	-	434,442,990	233,305,719	29,385,607	-	262,691,326	171,751,664	183,761,384
Office Equipments	10,768,851		2,030,454	-	12,799,305	3,599,190	1,238,459	-	4,837,649	7,961,656	7,169,661
Furniture & Fixture	19,113,336		2,483,888	-	21,597,224	5,702,472	1,568,513	-	7,270,985	14,326,239	13,410,864
Electric Installation	15,906,100		7,717,152	-	23,623,252	1,304,669	3,280,159	-	4,584,828	19,038,424	14,601,431
Vehicles	11,243,362		9,970	-	11,253,332	4,632,869	992,323	-	5,625,192	5,628,140	6,610,493
Computers	29,384,853		29,931,066	2,706,743	56,609,176	18,216,122	24,464,216	2,679,738	40,000,600	16,608,576	11,168,731
Air Conditioners	3,478,937		-	-	3,478,937	1,400,538	311,770	-	1,712,308	1,766,629	2,078,399
Loose Tools	659,451		-	-	659,451	576,848	82,603	-	659,451	-	82,603
Capital Work in Progress	51,404,587		23,180,042	47,892,350	26,692,279	-	-	-	-	26,692,279	51,404,587
<b>TOTAL</b>	<b>680,503,269</b>		<b>85,942,077</b>	<b>50,599,093</b>	<b>715,846,253</b>	<b>326,163,942</b>	<b>68,050,130</b>	<b>2,679,738</b>	<b>391,534,334</b>	<b>324,311,919</b>	<b>354,339,327</b>

International Centre for Automotive Technology (a Division of NATIS)

**Schedule Forming Part** of the iCAT Balance Sheet as on 31<sup>st</sup> March, 2013

(Amount in ₹)

Particulars	As on 31.03.2013
<b>SCHEDULE NO. 5</b>	
<b>Sundry Deposits &amp; Recoverables</b>	
Deposit With Govt. Authorities And Suppliers	2,153,250.00
Tax Deducted at Source	73,782,501.49
.	
	<b>75,935,751.49</b>
<b>SCHEDULE NO. 6</b>	
<b>Other Advances</b>	
Sundry Advances	4,625,018.02
Prepaid Expenses	1,392,933.00
Cenvat Receivable	4,136,277.00
<b>Total</b>	<b>10,154,228.02</b>
<b>SCHEDULE NO. 7</b>	
<b>Deposits,cash &amp; Bank Balances</b>	
Deposit With Banks	411,761,906.48
Interest Accrued On FDR	22,750,142.95
Cash Balances	20,496.00
<b>Total</b>	<b>434,532,545.43</b>
<b>SCHEDULE NO. 8</b>	
<b>Sundry Debtors</b>	
Less Than 180 Days	57,188,304.51
180 Days Or More	1,855,528.25
Less: Provision For Doubtful Debts	1,855,528.25
<b>Total</b>	<b>57,188,304.51</b>
<b>SCHEDULE NO. 9</b>	
<b>Stock In Hand</b>	
Fuel	3,509,223.00
Spares	2,264,300.08
Other Misc. Items	376,890.00
<b>Total</b>	<b>6,150,413.08</b>
<b>SCHEDULE NO. 10</b>	
<b>Service Charges Against Testing</b>	
Service Charges	388,707,823.00
<b>Total</b>	<b>388,707,823.00</b>

International Centre for Automotive Technology (a Division of NATIS)

**Schedule Forming Part** of the iCAT Income and Expenditure account for the financial year ended 31<sup>st</sup> march 2013

(Amount in ₹ )

Particulars	As on 31.03.2013
<b>SCHEDULE NO. 11</b>	
<b>Interest</b>	
AMT Received on Account of FDR Interest	36,457,921.75
<b>Total</b>	<b>36,457,921.75</b>
<b>SCHEDULE NO. 12</b>	
<b>Salaries &amp; Other Allowances</b>	
Salaries & Allowances	132,279,111.40
PF And ESI Employers Contribution	6,547,752.00
Employee Related Expenses	10,674,808.92
<b>Total</b>	<b>149,501,672.32</b>
<b>SCHEDULE NO. 13</b>	
<b>Operation &amp; Establishment Expenses</b>	
Advertisement and Promotion	3,414,611.70
Bank Charges	17,523.87
Books and Periodicals	198,691.24
Electricity & Water Charges	5,063,095.00
Exchange Fluctuation	355,823.50
General & Machinery Maintenance	11,912,206.46
Outsource Manpower Charges	5,439,483.00
Insurance Expenses	596,620.00
Legal & Professional Charges	4,802,972.00
Miscellaneous Expenses	331,376.90
Accreditation And Certification Expenses	849,890.00
Office Expenses	576,259.00
Postage, Telephone & Communication Expenses	951,393.00
Printing & Stationery	805,855.00
Provision For Doubtful Debts	1,855,528.25
Rates & Taxes	97,280.00
Security Expenses	4,582,094.00
Traveling Expenses	9,846,722.77
Vehicle Running & Maintenance	231,721.87
<b>Total</b>	<b>51,929,147.56</b>
<b>SCHEDULE NO. 14</b>	
<b>Testing Exp. &amp; Consumable</b>	
Fuel Exp.	18,269,712.72
Spares, Consumables And Testing	14,918,900.62
<b>Total</b>	<b>33,188,613.34</b>

## SCHEDULE NO. 15

### ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2013

#### I. SIGNIFICANT ACCOUNTING POLICIES

##### a) Method of Accounting:

The Centre has followed accrual method of accounting except as stated otherwise.

##### b) Valuation of Fixed Assets

Fixed assets owned by the Centre are stated at their cost of acquisition inclusive of inward freight, duties and taxes and other direct expenses related to acquisition incurred for bringing the assets to working for its intended use.

Capital items purchased for the execution of various R & D Projects are being held by the centre as custodian for the Government of India and are returnable to them. These items are not accounted for in the books of the centre. However, these are disclosed and recorded in the Fixed Assets register maintained separately.

##### c) Depreciation

- Depreciation has been provided on Fixed Assets at the rates prescribed under Income Tax Act, 1961 on Written Down Value basis.
- Depreciation in respect to revalued asset is charged proportionately to profit & loss account and revaluation reserve respectively.
- Depreciation in respect to assets represented by ARAI capital reserve is charged from ARAI capital reserve respectively.

##### d) Income Recognition

All the Income and Expenditure are accounted on Accrual basis except where otherwise stated.

The Centre executes various R&D Projects for the Government of India and is bound by the terms and conditions of the respective projects and accordingly delivers the respective reports within the stipulated time. The centre has been recognizing the revenue on the basis of work completion certificates from the engineers concerned, HODs of R&D department and approval notes.

##### e) Inventory

Stock in hand includes stock of HSD, Reference Fuel, Spares and other misc items and is valued at cost.

#### II. NOTES TO ACCOUNTS

- a) Following Prior Period Items have been shown in Income & Expenditure statement.

##### Prior period Expenses

• Consumable & Stores	2,358/-
• Legal & Professional	13,000/-
• Tour & Travelling	3,230/-
<b>Total</b>	<b>18,588/-</b>

**b) Out of the total Depreciation of Rs 6,80,50,130/-:**

- Depreciation of Rs 1,60,48,378/- in respect to revalued asset is charged to revaluation reserve in the proportion of revaluation;
- Depreciation of Rs 9,79,222/- in respect to assets represented by ARAI capital reserve is charged from ARAI capital reserve;
- Depreciation amounting to Rs 5,10,22,530/- is charged to Profit & Loss account.

- c) Centre procures different kinds of capital items like equipments, vehicles, computer etc for the various R & D Projects of Government of India. Further the terms and conditions of the said projects also provide for transfer of all the above mentioned items to the respective ministry on completion of the project. Therefore the same does not form part of fixed assets of the Centre.

The Centre is utilizing these capital items in day to day operations for execution of its assignments. Necessary expenses on the above items like insurance and regular maintenance are incurred by the Centre.

Centre is deriving economic benefit from the use of these items which may have the effect on the profitability for the year. The benefit can not be quantified; hence the effect of the same on the profit of the Centre can not be ascertained.

- d) The balances of Debtors & Creditors are subject to confirmation and reconciliation. However, 100% provision has been made for debtor's balances outstanding for more than 6 months.
- e) User charges of Rs. 3,00,00,000/- payable to NATIS have been charged to General Reserve.
- f) In the absence of any requirement under the Society Registration Act, 1860, no previous year figures are shown.

AS PER OUR REPORT OF EVEN DATE ATTACHED

For **UBOWEJA & CO.**

Chartered Accountants

Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**

Partner

M No. 084732

**DGM-FINANCE**

**DIRECTOR**

**CEO & PD**

Place: Delhi

Dated: 19.07.2013

**NATRiP Implementation Society**
**Consolidated Balance Sheet** as on 31st March, 2013

(Amount in ₹)

Particulars	Schedule No.	As on 31.03.2013
<b>LIABILITIES</b>		
Project Grant	1	17,008,039,977.70
General Rerserve	2	528,989,760.77
Current Liabilities And Provisions	3	1,114,575,679.54
Other Fund	4	66,184,826.73
<b>Total</b>		<b>18,717,790,244.74</b>
<b>Assets</b>		
<b>Fixed Assets</b>	<b>5</b>	<b>337,960,898.19</b>
Current Assets, Deposits And Advances		
Sundry Deposits	6	205,287,241.81
Advances & Receivables	7	159,909,156.53
Deposits, Cash & Bank Balances	8	7,570,415,429.80
Stock In Hand	9	6,150,413.08
<b>Project Assets</b>	<b>10</b>	<b>10,438,067,105.33</b>
<b>Total</b>		<b>18,717,790,244.74</b>

AS PER OUR REPORT OF EVEN DATE ATTACHED  
 For **UBOWEJA & CO.**  
 Chartered Accountants  
 Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**  
 Partner  
 M No. 084732

**ASST. DIR.(FINANCE)**

**CEO & PD**

Place: Delhi  
 Dated: 19.07.2013

NATRiP Implementation Society  
**Consolidated Income & Expenditure Account** for the year ended 31<sup>st</sup> March, 2013

(Amount in ₹ )

Particulars	Schedule No.	For the year Ended 31.03.2013
<b>INCOME</b>		
Income From MACD Lab-Chennai		4,697,212.25
Income From Testing ICAT		388,707,823.00
Less : Service Tax Paid		42,970,326.00
		350,434,709.25
Driving Training Course Fee MVIT-Silchar		35,750.00
Interest ICAT		36,457,921.75
Miscellaneous Income ICAT		402,041.99
Profit On Sale of Assets ICAT		37,795.00
<b>Total</b>		<b>387,368,217.99</b>
<b>EXPENDITURE</b>		
Salary And Other Allowances - ICAT	11	149,501,672.32
Operation & Establishment Expenses ICAT	12	54,041,609.56
Testing Exp. & Consumable ICAT	13	33,188,613.34
Depreciation		51,022,530.00
Prior Period Items ICAT		18,588.00
Excess Of Income Over Expenditure		99,595,204.77
<b>Total</b>		<b>387,368,217.99</b>
Transfer To R&d Reserve Fund		4,877,220.00
Balance Carried Forward To Balance Sheet		<b>94,717,984.77</b>

AS PER OUR REPORT OF EVEN DATE ATTACHED  
 For **UBOWEJA & CO.**  
 Chartered Accountants  
 Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**  
 Partner  
 M No. 084732

ASST. DIR.(FINANCE)

CEO &amp; PD

Place: Delhi  
 Dated: 19.07.2013

## NATRIP Implementation Society

**Receipt & Payment Account** for the year ended on 31<sup>st</sup> March, 2013

Receipts	Amount (in ₹ )	Payments	Amount (in ₹ )
Op. Balance		Fixed Assets	1170049.00
<b>Bank Balances</b>		Fixed Assets - ICAT	33518764.00
FDRS With Banks	4635545429.00	<b>ARAI</b>	
Dena Bank	65896009.00	Equipments (PWT2,PWT1,PAS1, FAT 2, PWT 3, NVH 1, PAS 2)	487067762.00
HDFC Bank	2957850.00	<b>MANESAR</b>	
SBI	750006.00	MANESAR-1(ICAT)	
Indian Bank A/c	1360358.00	Mobilization Advance Towards Consol Lab & General Service Building	-4317799.00
SBP	1858038.00	Construction of Lab & General Services Building In Existing Land At Manesar	12369998.00
Cash In Hand	19036.00	Equipments (PWT2,PWT1,PAS1,EMC1,FAT2, PWT3, NVH 1, FAT 1, PWT3,PWT-4, CERT-1)	295952454.00
Cash & Currency In Hand-ICAT	43597.00	Interior & Allied Work	2176935.00
Deposit With Bank- ICAT	343068742.00	ERP System , ICAT & Online Certificate System	0.00
Project Grant Recd.	3419400000.00	Land Payment	66817592.00
Project Grant Recd.(NEMP)	1000000.00	Supply Ins. Test & Comm- Sterling Generator	20622028.00
Membership Subscription	775.00	Withhold - ERA Infra	-5015350.00
Intt Accrued Of 11-12	99797504.00	Dismantling of RCCRaft	839389.00
Interest Recd.on FDR-net of TDS	213928405.00	MANESAR-2(ICAT)	
Interest Recd On Mobilization Advance	4850694.00	Supply Ins. Test & Comm	12945195.00
Interest Recd On Arai/vrde Funding	1116564.00	Construction of CW & GS	19514903.00
Misc. Receipts	432118.00	Construction of Auto Test Tracks	145098474.00
S Creditors (Retention Money)	290266659.00	Equipments (NVH 1, PAS-4)	162911267.00
User Charges - ICAT & ARAI	110000000.00	Construction Of Emc & Passive Safety	34270093.00
Net Macd Income	1590529.00	Mobilization Advance Towards SITC Of M7e	2091641.00
Net MVIT Income (Silchar)	21530.00	Utility - Manesar	
Miscellaneous Income - ICAT	402042	<b>CHENNAI</b>	
Collection From Sundry Debtors - ICAT	323736582	Mobilization Advance - Chennai	-37609715.00
R & D Projects Receipts - ICAT	22244000	Construction Of Lab Building ,chennai	40481084.00
Interest Recd. On FDR - ICAT	27919709	Construction Of Auto Test Tracks	43667575.00
Security Deposit Received - ICAT	2103375.00	Supply Ins. Test & Comm	7211544.00
Sale Of Fixed Assets - ICAT	64800.00	Design & Dismantling Of Raft & Modification Equipments(EMC1,PWT1,PWT2,FAT2 , FAT 1, PAS 2,NVH 1, CERT-1,NVH,PWT-3,PAS 4)	2586984.00
Increase In Employees Advance - ICAT	893.00	Construction Of EMC Lab Raft Foundation- GARC Equipment Commissioned (CER 3)	237269955.00
Increase In Creditors - ICAT	15578851	<b>SILCHAR</b>	
		Equipment (IMS1, DRS1)	3178445.00
		Construction Of Building, Road, General Services	43130325.00
		Construction & Augumentation Of 33 Kv Lines & Additional I&M Works	
		<b>INDORE</b>	
		Mobilization Advance Towards Indore Utility	0.00
		Mobilization Advance - Advance Ventilation	-5294817.00
		Mobilization Advance Towards Construction of Building	-7903880.00
		Mobilization Advance Towards Construction of VDY & PWT Building	-1349278.00
		Mobilization Advance Towards Construction of Test Tracks	-226805972.00
		Advance Against Material	-14022771.00
		Shifting /mod of 132 KVDCSS- MPPTCL	25982836.00
		M/s Mp Power Transmission Co. Ltd (EHT Power Line Shifting)	-25982836.00
		Equipments(PWT1,VDY 1, NVH 1)	165358.00



NATRIP Implementation Society

**Receipt & Payment Account** for the year ended on 31<sup>st</sup> March, 2013

Receipts	Amount (in ₹ )	Payments	Amount (in ₹ )
		Construction of Plantation Work - DAT Construction	392596.00
		Construction of Bijwasani Devi Mandir	422137.00
		Construction of CW & GS Building	40290292.00
		Construction of Test Track	74320648.00
		MP Power Transmission	-6325.00
		Refurbishment of Building - Site Office	377675.00
		Construction of VDY & PWT Building	35858638.00
		Construction of Building	39636758.00
		SITC of Mep Utility & Building - Advance Ventilation	14567170.00
		RAE BAREILY	
		Advance Payment To UPSIDC	39096552.00
		VRDE	
		EMC Test Facility	-1823.00
		Advance Adjusted For Equipments For Manesar/Chennai/Indore/Pune	-110683.07
		L/c Issuance Charges On The Above	3928537.00
		Equipment Procurements	
		Incremental Advances In Addition To 11-12	90140476.00
		Incremental Rent & Security Deposits	2800980.00
		Expenses Payable- 11-12	1962980.00
		Demo Unit Exp.	200324.00
		Duties & Taxes	-9397771.00
		Salaries & Other Allowances	66749734.00
		Operation & Establishment Expenses	150144428.00
		Prior Period Expenses	11873644.00
		Prepaid Expenses	559040.00
		Salaries & Other Allowances - ICAT	146599396.00
		Operation & Establishment Expenses - ICAT	50508103.00
		Service Tax Paid - ICAT	44865938.00
		Testing Exp & Consumables - ICAT	34127969.00
		Prior Period Expenses Paid - ICAT	18588.00
		Refund Of Security And Deposit - ICAT	419962.00
		R&d Project Expenses - ICAT	12889469.00
		Payment To Nab - ICAT	432000.00
		<b>Bank Balances</b>	
		FDRS With Banks	6820151435.20
		Dena Bank	70484790.58
		HDFC Bank	2396283.44
		SBI	228254.00
		Indian Bank A/c	2863011.60
		SBP	4359514.75
		Dena Bank - NMEM	1000000.00
		Cash In Hand	49418.50
		Cash & Currency In Hand - ICAT	20496.00
		Deposit With Bank - ICAT	411761906.00
	<b>9585954095.00</b>		<b>9585954095.00</b>

AS PER OUR REPORT OF EVEN DATE ATTACHED

For **UBOWEJA & CO.**

Chartered Accountants

Firm Regn No-006402N

**VIPIN KUMAR UBOWEJA**

Partner

M No. 084732

**ASST. DIR.(FINANCE)****CEO & PD**

Place: Delhi

Dated: 19.07.2013

NATRIP Implementation Society

**Schedule Forming Part** of the Consolidated Balance Sheet as on 31<sup>st</sup> March, 2013.

(Amount in ₹)

Particulars	
<b>SCHEDULE NO. 1</b>	
Project Grant	
<b>NATRIP</b>	
Grant From Govt. of India	11,704,400,000.00
Addition During The Year	3,419,400,000.00
Total Grant From Govt. Of India	15,123,800,000.00
User Charges	60,000,000.00
Addition During The Year	110,000,000.00
Total User Grant	170,000,000.00
Interest on Unutilized Grant	1,015,622,714.67
Addition During The Year	497,782,747.30
Total INTT on Unutilized Grant	1,513,405,461.97
<b>ICAT</b>	
Natis Fund	196,303,553.00
Addition During The Year	4,530,962.73
Total Natis Fund	200,834,515.73
<b>Total</b>	<b>17,008,039,977.70</b>
<b>SCHEDULE NO. 2</b>	
General Rerserve	
General Reserve	
Opening Balance	340,662,316.00
Less: Uses Charges To Natrip	30,000,000.00
	310,662,316.00
Add: Net Surplus For The Year	94,717,984.77
<b>Total</b>	<b>405,380,300.77</b>
<b>Revaluation Reserve</b>	
Opening Balance	124,473,931.00
Less: Utilized During The Year (dep.)	16,048,378.00
Total	108,425,553.00
<b>Capital Reserve</b>	
Opening Balance	6,739,021.00
Less: Utilized During The Year (Dep.)	979,222.00
Total	5,759,799.00
<b>R&amp;D Reserve Fund</b>	
Opening Balance	4,546,888.00
Add: Created During The Year	4,877,220.00
<b>Total</b>	<b>9,424,108.00</b>
<b>Total</b>	<b>528,989,760.77</b>

## NATRIP Implementation Society

**Schedule Forming Part** of the Consolidated Balance Sheet as on 31<sup>st</sup> March, 2013.

(Amount in ₹ )

Particulars	
<b>SCHEDULE NO. 3</b>	
Current Liabilities & Provisions	1,064,054,152.54
Creditors & Retention Money	36,391,240.00
Expenses Payable	11,797,803.00
Duties & Taxes	2,332,484.00
Security And Earnest Money Deposit - ICAT	
<b>Total</b>	<b>1,114,575,679.54</b>
<b>SCHEDULE NO. 4</b>	
Other Project Grant	
NATRIP	
Sponsored :	
Project Grant Received From DHI For "Setting Up Of Demo Unit For Recycling Of 2/3 Wheelers At Chennai"	14,100,000.00
Add: Income From Sale Of Tender	13,000.00
Less: Utilization	
Capital WIP(Civil, M&E,other Exp.)	13,692,457.00
Plus: Security Deposits	420,543.00
Non-sponsored :	
Project Grant Recd From DHI-NMEM, NAB & Other New Initiatives	1,000,000.00
Net Fund Available	1,420,543.00
ICAT	
R & D Projects	64,764,283.73
<b>Total</b>	<b>66,184,826.73</b>

NATRIP Implementation Society  
**Schedule Forming Part** of the Consolidated Balance Sheet as on 31<sup>st</sup> March, 2013.

**SCHEDULE-5  
FIXED ASSETS**

Particulars	Gross Block						Depreciation			Net Block	
	As on 01.04.12	Addition During The Year	Sold/Trans- ferred During the Year	As on 31.03.13	As on 01.04.12	Provided in this year	Deduc- tions	Total upto 31.03.13	As on 31.03.13	As on 31.03.12	
	2	3	4	5	6	7	8	9	10	11	
<b>1</b>											
NATRIP											
Furniture & Fixtures	11,350,968.00	146,441.00	-	11,497,409.00	3,933,078.00	750,791.00	-	4,683,869.00	6,813,540.00	7,417,890.00	
Office Equipments	6,150,612.00	747,364.00	-	6,897,976.00	3,098,978.00	523,506.00	-	3,622,484.00	3,275,492.00	3,051,634.00	
Computers & Peripherals	16,698,823.00	103,375.00	-	16,802,198.00	15,627,138.00	705,036.00	-	16,332,174.00	470,024.00	1,071,685.00	
Air Conditioner	1,914,030.00	172,866.39	-	2,086,896.39	795,260.00	189,169.00	-	984,429.00	1,102,467.39	1,118,770.00	
Vehicles	4,885,741.00	-	-	4,885,741.00	2,547,557.00	350,728.00	-	2,898,285.00	1,987,456.00	2,338,184.00	
<b>TOTAL</b>	<b>41,000,174.00</b>	<b>1,170,046.39</b>	<b>-</b>	<b>42,170,220.39</b>	<b>26,002,011.00</b>	<b>2,519,230.00</b>	<b>-</b>	<b>28,521,241.00</b>	<b>13,648,979.39</b>	<b>14,998,163.00</b>	
ICAT											
Building	121,476,689.00	3,213,618.00	-	124,690,307.00	57,425,515.00	6,726,480.00	-	64,151,995.00	60,538,312.00	64,051,174.00	
Plant & Machinery	417,067,103.00	17,375,886.80	-	434,442,989.80	233,305,719.00	29,385,607.00	-	262,691,326.00	171,751,663.80	183,761,384.00	
Office Equipments	10,768,851.00	2,030,454.00	-	12,799,305.00	3,599,190.00	1,238,459.00	-	4,837,649.00	7,961,656.00	7,169,661.00	
Furniture & Fixture	19,113,336.00	2,483,888.00	-	21,597,224.00	5,702,472.00	1,568,513.00	-	7,270,985.00	14,326,239.00	13,410,864.00	
Electric Installation	15,906,100.00	7,717,152.00	-	23,623,252.00	1,304,669.00	3,280,159.00	-	4,584,828.00	19,038,424.00	14,601,431.00	
Vehicles	11,243,362.00	9,970.00	-	11,253,332.00	4,632,869.00	992,323.00	-	5,625,192.00	5,628,140.00	6,610,493.00	
Computers	29,384,853.00	29,931,066.00	2,706,743.00	56,609,176.00	18,216,122.00	24,464,216.00	2,679,738.00	40,000,600.00	16,608,576.00	11,168,731.00	
Air Conditioners	3,478,937.00	-	-	3,478,937.00	1,400,538.00	311,770.00	-	1,712,308.00	1,766,629.00	2,078,399.00	
Loose Tools	659,451.00	-	-	659,451.00	576,848.00	82,603.00	-	659,451.00	-	82,603.00	
Capital Work in Progress	51,404,587.00	23,180,042.00	47,892,350.00	26,692,279.00	-	-	-	-	26,692,279.00	51,404,587.00	
<b>TOTAL</b>	<b>680,503,269.00</b>	<b>85,942,077.00</b>	<b>50,599,093.00</b>	<b>715,846,253.00</b>	<b>326,163,942.00</b>	<b>68,050,130.00</b>	<b>2,679,738.00</b>	<b>391,534,334.00</b>	<b>324,311,918.80</b>	<b>354,339,327.00</b>	
<b>Grand Total</b>	<b>721,503,443.00</b>	<b>87,112,123.39</b>	<b>50,599,093.00</b>	<b>758,016,473.39</b>	<b>352,165,953.00</b>	<b>70,569,360.00</b>	<b>2,679,738.00</b>	<b>420,055,575.00</b>	<b>337,960,898.19</b>	<b>369,337,490.00</b>	

## NATRIP Implementation Society

**Schedule Forming Part** of NATIS Consolidated I&E Account for the year ended 31<sup>st</sup> March 2013  
(Amount in ₹)

Particulars	As on 31.03.2013
<b>SCHEDULE NO. 6</b>	
<b>Sundry Deposits</b>	
Rent Deposit	16,491,600.00
Security Deposit	1,186,916.00
Deposit With Govt. Authorities and Suppliers ICAT	2,153,250.00
Tax Deducted at Source-to be Claimed Back Natrip	111,672,974.32
Tax Deducted at Source-to be Claimed Back ICAT	73,782,501.49
<b>Total</b>	<b>205,287,241.81</b>
<b>SCHEDULE NO. 7</b>	
<b>Advances &amp; Receivables</b>	
Sundry Advances & Receivables NATRIP	90,320,601.00
Sundry Advances & Receivables ICAT	4,625,018.02
Prepaid Expenses Natrip	2,246,023.00
Prepaid Expenses ICAT	1,392,933.00
Cenvat Receivable ICAT	4,136,277.00
Sundry Debtors ICAT	57,188,304.51
<b>Total</b>	<b>159,909,156.53</b>
<b>SCHEDULE NO. 8</b>	
<b>Deposits,cash &amp; Bank Balances</b>	
Deposits With Banks ( Including FDR'S) Natrip	6,901,483,289.57
Deposits With Banks ( Including FDR'S) ICAT	411,761,906.48
Interest Accrued On FDR & Others Natrip	234,350,176.30
Interest Accrued On FDR & Others ICAT	22,750,142.95
Cash Balances Natrip	49,418.50
Cash Balances ICAT	20,496.00
<b>Total</b>	<b>7,570,415,429.80</b>
<b>SCHEDULE NO. 9</b>	
Stock In Hand	6,150,413.08
Stock In Hand - ICAT	6,150,413.08
<b>Total</b>	<b>6,150,413.08</b>

**NATRIP Implementation Society**

**Schedule Forming Part** of NATIS Consolidated I&E Account for the year ended 31<sup>st</sup> March 2013  
(Amount in ₹)

Particulars	As on 31.03.2013
<b>SCHEDULE NO. 10</b>	
Project Assets	
<b>ARAI</b>	
Completed Works	220,322,203.92
Running Works	983,742,299.33
<b>ICAT</b>	
<b>Manesar-1</b>	
Completed Works	386,668,124.00
Running Works	1,821,623,528.98
<b>Manesar-2</b>	
Completed Works	412,786,193.00
Running Works	557,865,466.56
<b>Chennai</b>	
Completed Works	232,906,979.00
Running Works	3,308,898,818.12
<b>Silchar</b>	
Completed Works	225,546,154.50
Running Works	553,302,123.41
<b>VRDE</b>	
Completed Works	331,369,916.00
Running Works	105,400,000.00
<b>Indore</b>	
Completed Works	89,686,545.10
Running Works	1,131,015,906.33
<b>Rae-bareilly</b>	
Completed Works	17,720,959.00
Running Works	46,791,479.73
Common Exp. For Sites	12,420,408.35
<b>Total</b>	<b>10,438,067,105.33</b>

## NATRIP Implementation Society

**Schedule Forming Part** of the Consolidated Balance Sheet as on 31<sup>st</sup> March, 2013.

(Amount in ₹)

Particulars	As on 31.03.2013
<b>Schedule No. 11</b>	
<b>Salaries &amp; Other Allowances</b>	
Salaries & Allowances	132,279,111.40
PF And ESI Employers Contribution	6,547,752.00
Employee Related Expenses	10,674,808.92
<b>Total</b>	<b>149,501,672.32</b>
<b>Schedule No. 12</b>	
<b>Operation &amp; Establishment Expenses</b>	
Advertisement And Promotion	3,414,611.70
Bank Charges	17,523.87
Books And Periodicals	198,691.24
Electricity & Water Charges	5,063,095.00
Exchange Fluctuation	355,823.50
General & Machinery Maintenance	11,912,206.46
Outsource Manpower Charges	5,439,483.00
Insurance Expenses	596,620.00
Legal & Professional Charges	4,802,972.00
Miscellaneous Expenses	331,376.90
Accreditation And Certification Expenses	849,890.00
Office Expenses	576,259.00
Postage, Telephone & Communication Expenses	951,393.00
Printing & Stationery	805,855.00
Provision For Doubtful Debts	1,855,528.25
Rates & Taxes	97,280.00
Security Expenses	4,582,094.00
Tender Expenses	-
Traveling Expenses	9,846,722.77
Vehicle Running & Maintenance	231,721.87
MACD Expenses - DG SET Operating Expenses	2,032,201.00
MACD Expenses- Taxi Hiring Expenses	16,816.00
MACD Expenses - Staff Welfare Expenses	14,475.00
MACD Expenses - Lab Running & Maintenance Expenses	11,162.00
MACD Expenses - Printing & Stationery	9,945.00
MACD Expenses - Testing Expenses	8,000.00
MACD Expenses- Conveyance Expenses	4,688.00
MACD Expenses - Miscellenious Expenses	485.00
MACD Expense - Bank Charges	300.00
MACD Exp.-office Repair & Maintenance	170.00
MVIT Silchar - Misc Expense	14,220.00
<b>Total</b>	<b>54,041,609.56</b>
<b>Schedule No. 13</b>	
<b>Testing Exp. &amp; Consumable</b>	
Fuel Exp.	18,269,712.72
Spares, Consumables And Testing	14,918,900.62
<b>Total</b>	<b>33,188,613.34</b>

**SEPARATE AUDIT REPORT OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF NATIONAL AUTOMOTIVE TESTING AND R&D INFRASTRUCTURE PROJECT IMPLEMENTATION SOCIETY (NATIS) FOR THE YEAR ENDED 31ST MARCH 2013**

1. We have audited the attached Balance Sheet of National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS), New Delhi as at 31 March 2013 and Income and Expenditure Account/Receipt and Payment Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Rule 89(b) of NATIS Memorandum and Rules & Regulations, 2005. The audit has been entrusted for the period upto 2014-15. These financial statements are the responsibility of the NATIS's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) The Balance Sheet and Income and Expenditure Account/Receipt and Payment Account dealt with by this report have been drawn up in the format as prescribed by the Ministry of Finance.
- (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the NATIS as required under Rule 89(a) of NATIS Memorandum and Rules & Regulations, 2005 in so far as it appears from our examination of such books.



**(iv) We further report that:****COMMENTS ON ACCOUNTS****(A) Balance Sheet****(1) Liabilities****1.1 Project Grant (Schedule – 1) – Rs. 17.01 Crore**

The above does not include an amount of Rs. 0.27 Crore on account of interest received on unspent balances of grant released to ARAI during the years from 2009-10 to 2011-12, which have been adjusted from indirect expenses allocated to Project Assets. This has resulted in understatement of Project Grant and Project assets by Rs. 0.27 Crore.

**1.2 Current Liabilities and Provisions (Schedule – 3) – Rs. 111.46 Crore**

The above is understood by Rs. 46.26 Crore due to non/short-provision of liability on account of the following:

(Rs. in Crore)

a.	Delay claim lodged by M/s. ETS Lindgren, which was accepted by the NATIS	0.93
b.	Short-provision on account of professional charges payable to M/s RITES Ltd. for project management services	0.48
c.	Non-provision of escalation cost of land allotted by HSIIDC due to the decision of Hon'ble Supreme Court for ICAT-II, Manesar Amount payable to M/s Advance Ventilation Pvt. Ltd.	44.85
<b>TOTAL</b>		<b>46.26</b>

Consequently, Project Assets is understated to the same extent.

**(2) Assets****2.1 Fixed Assets (Schedule – 5) – Rs. 33.80 Crore**

The above includes Capital work-in-progress of Rs. 2.67 Crore relating to ICAT which should have been shown separately instead of clubbing in Fixed Assets. This has resulted in overstatement of Fixed Assets by Rs. 2.67 Crore and understatement of Capital Work-in-progress to the same extent.

**2.2 Current Assets, Deposits and Advances****2.2.1 Sundry Deposits (Schedule – 6) – Rs. 20.53 Crore**

The above includes 'Tax Deducted at Source' of Rs. 11.17 Crore and Rs. 7.38 Crore to be claimed back by NATRIP and ICAT respectively for the period from 2008-09 to 2012-13, which is pending for refund from Income Tax Authorities. As the NATIS had not received tax exemption certificate from the Income Tax Department for the aforesaid period, therefore, the fact of pending exemption certificate should have been disclosed in the Notes to Accounts. The similar issue was also raised during 2010-11 and 2011-12; however, NATIS did not take any corrective action.

### 2.2.2 Advances and Receivables (Schedule – 7) – Rs. 15.99 Crore

This does not include an amount of Rs. 5.49 Crore on account of User Charges to be recovered from ARAI against the envisaged contribution of the Auto Industry to the project funding as on 31 March 2013. This has resulted in understatement of Advances and Receivables by Rs. 5.49 Crore and consequent understatement of Project Grant to the same extent.

### 2.2.3 Project Assets (Schedule – 10) – Rs. 1043.81 Crore

(i) The above includes an amount of Rs. 80.35 Crore on account of various advances given to contractors for the execution of Project, which remained unutilized as on 31 March 2013. This has resulted in overstatement of Project assets by Rs. 80.35 Crore and understatement of Advances and Receivables by the same amount.

(ii) The above does not include a land measuring 4,140 acres transferred by Government of Madhya Pradesh for Auto Testing Tracks to NATRIP at a national cost of Rs. 100/- and Ground Rent of Rs. 100/- per annum, which was kept out of the Balance Sheet of NATIS. Thus, this should have been shown in the Balance Sheet at nominal value of Rs. 100/-.

### (B) Income and Expenditure Account

#### Income

#### Interest ICAT – Rs. 3.65 Crore

The above includes an amount of Rs. 0.42 Crore on account of interest earned by ICAT-Manesar on unutilized amount of grants, which is in contravention of Accounting Policy 5 (NATIS) which states that 'as per the directives of Department of Heavy Industries, interest earned on the Government Grants is to be refunded to the Government or will be adjusted against future grants for the Project'. This has resulted in overstatement of 'Excess of Income over Expenditure' by Rs. 0.42 Crore and consequently, General Reserve is overstatement and Project Grant is understated to the same extent.

### © Receipt and Payment Account

Receipts – Rs. 958.60 Crore

The above does not include an amount of Rs. 33.78 Crore being recovery/adjustment of various advances as well as amounts withheld from parties, which are shown as negative entries on the payment side instead of showing the same as receipt. This has resulted in understatement of receipts as well as Payment by Rs. 33.78 Crore.

### (D) Notes to Accounts

(I) NATIS awarded the contract for setting up of EMC facility at GARC and ICAT to M/s. ETS – Lindgren (the Contractor). However, due to delay in civil works execution, the installation and commissioning work of the Contractor was delayed and the Contractor raised a delay claim of Rs. 9.31 Crore (USD 16,92,832 @ Rs. 54.98).

As the NATIS has agreed only to release Rs. 0.93 Crore (USD 1,69,074 @ Rs. 54.98) and decided that balance escalation claims amounting to Rs. 8.38 Crore (USD 15,23,758) would be dealt with after the completion of the installation and commissioning activity and if needed, through the arbitration process. Thus, this fact should have been disclosed by way of a note to accounts being the part of claims lodged against the NATIS but not acknowledged as debt.

(ii) NATIS received a claim of Rs. 92.99 Crore from M/s. IVRCL on account of idling of resources at site and other reasons. As the claim is still pending for approval of Governing Council, this fact should have been disclosed by way of a note to accounts being the part of claims lodged against the NATIS but not acknowledged as debt.

### **(E) General**

As per Accounting Standard 1 'Disclosure of Accounting Policies' para 24 and 25 stipulates that "All significant accounting policies adopted in the preparation and presentation of financial statements should be disclosed. Further, the disclosure of the significant accounting policies as such should form part of the financial statements and the significant accounting policies should normally be disclosed in one place. Though NATIS has been preparing three set of accounts viz. first set for NATRIP Implementation Society and second for ICAT Manesar and both contains Significant Accounting Policies and Notes to Accounts but third set, which is a Consolidated Financial Statements of the aforesaid two, does not contain any schedule depicting the Accounting Policies and Notes to Accounts. Thus, the Financial Statement of NATIS is deficient to that extent.

### **(F) Grants-in-aid**

During 2012-13, the NATIS received grant of Rs. 341.94 Crore for NATRIP and Rs. 0.10 Crore for NMEM. The total available grants-in-aid during the year 2012-13 was Rs. 712.33 Crore including unspent balance of Rs. 370.29 Crore of the previous years. The NATIS could utilize Rs. 165.62 Crore, leaving an unspent balance of Rs. 546.71 Crore as on 31 March 2013.

### **(G) Management Letter**

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of NATIS through a management letter issued separately for remedial/corrective action.

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

(ii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Separate

Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

- a) In so far as it relates to the Balance Sheet, of the state of affairs of National Automotive Testing and R&D Infrastructure Project Implementation Society (NATIS) as at 31st March, 2013; and
- b) In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

**Place: New Delhi**

**Dated: 06 January 2014**

**(Vimalendra Patwardhan)  
Principal Director of Commercial Audit  
& ex-officio Member, Audit Board-I,  
New Delhi.**

## *Governing Council Members*

***Shri Sutanu Behuria***

Secretary to the Government of India,  
Department of Heavy Industry,  
Government of India  
Udyog Bhavan  
New Delhi-110 011

Chairman

***Shri Vikram S Kirloskar,***

President, Society of Indian Automobile  
Manufacturers (SIAM)  
Core 4B, 5th Floor,  
India Habitat Centre, Lodhi Road,  
New Delhi – 100 003

Member

***Ms Kusumjit Sidhu***

Additional Secretary & Financial Adviser,  
Department of Heavy Industry,  
Government of India  
Udyog Bhavan  
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Member

***Shri Vinod Dasari,***

President, Automotive Research Association of  
India (ARAI),  
Survey No: 102, Vetal Hill,  
Off Paud Road, Kothrud,  
Pune

Member

***Shri Ambuj Sharma,***

Additional Secretary,  
Department of Heavy Industry,  
Government of India  
Udyog Bhavan  
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Member

***Shri Harish Lakshman,***

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Member

***Dr. Rashid Hasan,***

Adviser  
Ministry of Environmental and Forests,  
Paryavaran Bhavan,  
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Member

***Shri T. C. Gopalan,***

Nominee and Representative of the Tractor  
Manufacturers Association (TMA),  
C/O Amalgamation Pvt. Ltd.  
861, Anna Salai  
Chennai – 600002

Member

***Shri Sanjay Bandopadhyaya,***

Joint Secretary (Transport),  
Department of Road Transport,  
Transport Bhavan,  
NEW DELHI-110001

Member

