

Sixtieth Annual Report 2022-23

National Institute of Labour Economics Research and Development (NILERD)

An Autonomous Institute under NITI Aayog, Government of India

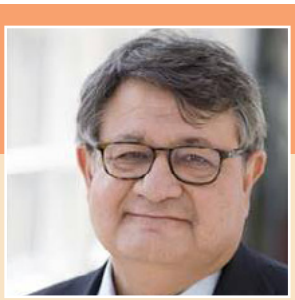
Sixtieth

Annual Report

2022-23

National Institute of Labour Economics Research and Development
(An Autonomous Institute under NITI Aayog, Government of India)
A-7, Narela Institutional Area, Narela, Delhi-110040

MANAGEMENT OF NILERD (as on 04.11.2023)



SHRI SUMAN BERY

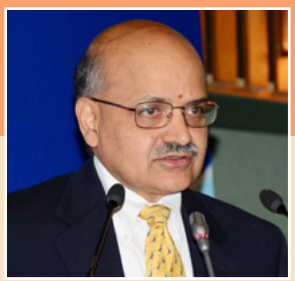
Vice-Chairman, NITI Aayog
President, General Council, NILERD

GENERAL COUNCIL NILERD



DR. V.K. SARASWAT

Member, NITI Aayog
Vice-President
General Council, NILERD



SHRI BVR SUBRAHMANYAM

CEO, NITI Aayog
Chairman
Executive Council, NILERD

EXECUTIVE COUNCIL NILERD



DR. YOGESH SURI

Sr. Adviser, NITI Aayog
Director General, NILERD

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH AND DEVELOPMENT

SIXTIETH ANNUAL REPORT 2022-23

From the Director General's Desk

At the outset I wish to congratulate every one for completion of sixty years of existence of National Institute of Labour Economics Research and Development, an autonomous Institute under the administrative control of NITI Aayog, Government of India including in its earlier avatar as Institute of Applied Manpower Research (IAMR) set up under the aegis of erstwhile Planning Commission. Over the years, it has carved out a niche in the field of human resource planning and development, monitoring and evaluation of public policies and programs, dissemination of best practices, conceptualising and designing academic and training programs for developing nations, and such other initiatives to further the national development agenda.

Having completed sixty years, it is a proud privilege to present the Sixtieth Annual Report of the Institute for the year 2022-23. It provides a glimpse of the Institute's academic activities, research, education and training programs, administrative and financial matters including audited statement of accounts for the year 2022-23.

Research occupies a central place in the activities of the Institute. Since its inception, the Institute has been actively engaged in research on various dimensions of labour and employment, skill gap analysis, gender, and employment. The multi-disciplinary expertise of the Institute is reflected from the wide array of research activities undertaken during the year 2022-23 as it has successfully completed four research studies/projects sponsored by the Ministry of Micro, Small & Medium Enterprises (MSME) and Development Monitoring and Evaluation Office (DMEO) under NITI Aayog.

For nearly two decades, the Institute has been successfully running academic and training programs on diverse thematic areas pertaining to human resource planning and development for international participants, mainly for senior and middle level officials from the government, industry, and academic institutions across the globe, particularly from the developing countries. During the year 2022-23, the Institute conducted seven international and national training programs. Of these, six training programs were held under the ITEC scheme of the Ministry of External Affairs, Government of India, that were attended by 142 participants, from about 40 countries, representing Asia, Latin America and Sub-Saharan Africa. The programs focused on developing human capabilities, digital governance in health, women empowerment, sustainable development goals, financial inclusion & digital transformation and public policy and governance. In addition, one national level training program on Monitoring and Evaluation

Learning (MEL) was conducted in collaboration with DMEO, NITI Aayog and supported by Bill and Melinda Gates Foundation, which saw participation of 31 officers from 16 states. Two online awareness generation & sensitisation training programs on the 'Right of Persons with Disabilities Act, 2016' were also conducted. Besides, the Institute successfully published two issues of its flagship journal 'Manpower Journal' during the year 2022-2023.

As we embark on the journey during the Amrit Kaal period, NILERD, in line with the mandate of cooperative federalism of NITI Aayog, is expanding its outreach to the States and Union Territories. NILERD has entered into an MoU with CSC e-Governance Services India Ltd for conducting training for village level entrepreneurs. One such training program for district managers was conducted by CSC in April 2023 on the NILERD campus.

In an important development, NILERD has been appointed as the Central Nodal Agency (CNA) by NITI Aayog to manage the fund flow arrangement for three important Central Sector Schemes (CSS) viz Atal Innovation Mission, Aspirational Districts Program and State Support Mission (SSM). This has significantly expanded the scope of work of NILERD as entire transactions have to take place through PFMS and the Institute has to meticulously monitor the same and coordinate with three different banks. I am pleased to state that despite limited human resources and IT infrastructure, NILERD has successfully assumed this responsibility and is carrying out the same meticulously and successfully.

I take this opportunity to express my gratitude to Shri Suman Bery, Hon'ble Vice Chairman, NITI Aayog; Rao Inderjit Singh, Hon'ble Minister of State (Independent Charge), Ministry of Planning; Hon'ble Members of NITI Aayog viz. Dr V.K. Saraswat, Prof. Ramesh Chand, Dr V. K. Paul and Dr. Arvind Virmani; Shri BVR Subrahmanyam, Chief Executive Officer; Shri Amitabh Kant and Shri Parameswaran Iyer, former CEOs, NITI Aayog for their continued support and leadership in enabling the Institute to meet its objectives in a desired manner. I am also thankful to Ms. V. Radha, Additional Secretary; Shri Jayant Sinha, Additional Secretary & Financial Adviser; Shri K S Rejimon, Joint Secretary and Ms. Nimisha Jha, Director (Finance) for their valuable guidance and support. I thank the members of the General Council and the Executive Council for their positive approach and directions while carrying out the work program of NILERD.

I also express my sincere gratitude to the Ministry of External Affairs, Ministry of Finance, and other Ministries/Departments of Government of India for extending their valuable support to the Institute. I acknowledge with thanks the dedication and contribution of the faculty members and staff of NILERD towards carrying out the Institute's core activities.

Sd/-
(Dr Yogesh Suri)
Director-General

Date: 10/10/2023
Place: Narela, Delhi

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The Institute and Its Organisational Structure



The Institute

The National Institute of Labour Economics Research and Development (NILERD) is a central autonomous organisation attached to NITI Aayog, Government of India. It was established in the year 1962 under the Societies Registration Act of 1860 by the name of Institute of Applied Manpower Research (IAMR) and later renamed as NILERD on 9th June 2014. The Institute is funded mainly by the grants-in-aid from NITI Aayog and supplemented by the revenue generated from the research projects received from the different Ministries, multilateral organisations and education and training activities sponsored by the MEA, Government of India, and State Governments. Since inception, NILERD has been a unique Institution of its kind that has carved out a niche in the field of human resource planning and development, structure and changing patterns of the labour market, monitoring and evaluation of public policies and programs, dissemination of best practices, conceptualising and designing academic and training programs in governance and public policy for developing nations, and such other initiatives to further the national development agenda. The academic and training programs of the Institute have attained worldwide recognition and are being attended by senior and middle-level officials from the Government, industry, and academic institutions, particularly from the developing nations. The Skill Development and Employment vertical and Administration verticals at NITI Aayog function as nodal divisions for administrative control and guidance to the Institute. It acts as repository of knowledge and provides research services to the Government, Public/Private sector, international organisations, and other such agencies.



The Institute's Mandate

The broad aims and objectives of the Institute are:

i. To advance the knowledge about the nature, characteristics, and utilization of human resources, human capital investments in India and its returns.

ii. To provide a broad perspective of requirements of trained human resources for economic development in different fields with due regard to the probable impact of technological changes, educational level, and wages on the pattern of employment.

iii. To develop a range of academic activities not only in the field of human resource planning and development but also in various related fields of current interest.

iv. To provide academic training to develop improved methods and techniques to deal with:

   a. human resource planning and development.

   b. assessment, training, and capacity development of the workforce.

   c. promoting employability, skill development, vocational training.

   d. forecasting demand and supply of human resources and connected matters.

   e. monitoring and evaluation of programs and policies especially related to government, ministries, and departments.

v. To promote, conduct, provide guidance, and facilitate coordination of social science research.

vi. To provide research services on human resources to government departments, public corporations, private establishments, and international organisations.

vii. To maintain a resource center of documentation and be a repository of research on issues related to human resources and development economics; and to provide research and training services to improve the supply and quality of the workforce, thereby contributing to an increased productivity.

viii. To foster cooperative federalism by providing credible research support and training to the States/UTs; to design strategic and long-term policies, program frameworks and initiatives, and monitor their progress and efficacy.

ix. To facilitate the transformation of the role of the government to develop policies to promote skill development.

x. To undertake monitoring and evaluation of implementation and impact of policies and programs, inter-alia, through development and tracking of monitorable indicators and comprehensive program evaluations.

xi. To undertake, organise and facilitate study courses, conferences, lectures, seminars, workshops, study tours, etc. to promote the aforesaid objects.

xii. To undertake publications of journals, research papers, policy briefs, books, etc. to establish and maintain libraries in furtherance of the aforesaid objects.

xiii. To stimulate interest in human resource development issues and to cooperate with and assist in manpower research by other agencies and institutions or professional associations, both domestic and international.

xiv. To maintain a Documentation Centre and a Computer Centre; and

xv. To prepare, print, publish, issue, acquire and circulate books, papers, periodicals, and engage in other literary activities dealing with or having a bearing on the objectives of the society.

Institute's Structure

NILERD is registered under the Societies Registration Act, 1860, functioning as an Autonomous Body under the administrative control of NITI Aayog. At the apex level, the Institute is governed, guided, and controlled by two august bodies.

General Council (GC)	Vice Chairperson, NITI Aayog, Government of India, functions as the President of the GC
Executive Council (EC)	CEO, NITI Aayog functions as the Chairperson of the EC
Director General (DG) of the Institute	Principal Executive of the Institute and is responsible for the management and administration of its day to day affairs.

In conducting the day-to-day functioning of the Institute, the DG is assisted by a team of faculty representing a wide range of disciplines and by the administrative support staff. The DG is also the Member-Secretary of both GC and EC.

General Council

The General Council is the supreme governing body of the Institute with the Vice Chairperson, NITI Aayog, functioning as its President and a Member of NITI Aayog as Vice President. Besides, the Chief Executive Officer (CEO), NITI Aayog; Director-General, NILERD and Director (Finance), NITI Aayog are the other members. The GC is also represented by

senior officials from different ministries such as Finance, Education, Labour & Employment, Skill Development and Entrepreneurship, etc. In addition, there are representatives from academic institutions such as Research and Information Systems (RIS), Indian Institute of Public Administration (IIPA) and representatives from various state governments (on rotation basis once in two years). One senior faculty member from NILERD is normally nominated to the GC on rotation basis for a two-year tenure. The GC, in general, meets at least once a year and approves the work program, annual budget, annual report, and annual accounts of the Institute. The GC also appoints the auditors of the Institute. Detailed composition of the GC is given below:

COMPOSITION OF THE GENERAL COUNCIL (AS ON 31.03.23)
(Vide Rule 3 of Rules and Regulations of NILERD)

1	3(a)	President -Vice-Chairperson of NITI Aayog (ex-officio)
2	3(b)	Vice-President, from amongst the Members of NITI Aayog
3	3(c)	Chairperson of the Executive Council- CEO of NITI Aayog
4	3(d)	Director-General
5	3(e)	Treasurer of the Institute
	3(f)	**One representative each from the:**
6	3(f)(i)	Joint Secretary/Adviser; NITI Aayog as the Administrative Vertical, NILERD
7	3(f)(ii)	Ministry of Finance (Dept. of Expenditure)
8	3(f)(iii)	Ministry of Education (Dept. of Higher Education)
9	3(f)(iv)	Ministry of External Affairs
10	3(f)(v)	Ministry of Skill Development and Entrepreneurship
11	3(f)(vi)	Ministry of Commerce & Industry (Dept. for Promotion of Industry and Internal Trade)
12	3(f)(vii)	Ministry of Labour & Employment (DGE&T)
13	3(f)(viii)	Central Statistical Office
14	3(f)(ix)	Indian Council of Social Science Research (ICSSR)
15	3(f)(x)	National Skill Development Corporation (NSDC)
16	3(g)	Two (2) Persons from Academic Institutions (to be nominated by DG, NILERD in consultation with NITI Aayog). DG, RIS and Director, IIPA to be members of GC.
17	3(h)	Three (3) representatives of State Governments one each representing Northern, Eastern, Southern, Western, Central and North-Eastern Zones on rotation basis for a period of two years in each case
18	3(i)	One members of the faculty of the NILERD on two yearly rotation bases (to be nominated by the **Director-General** from amongst senior faculty members at two different levels)

19	3(j)	**Not more than two members**. The General Council may co-opt, from time to time for such period as it may think fit, representatives of other organisations or institutions that may be concerned with the work or program of the Institute, and individuals with special knowledge of or interest in the work or program of the Institute

The tenure of the nominated members shall be at the discretion of the respective nominating authority. The nominating authority may revoke the nomination of any person appointed by it at any time even though he or she may have been appointed for a fixed period and appoint another person in his or her place.

Meetings of the General Council

The General Council has a maximum of twenty-three members. Seven members of the General Council constitute a quorum at any meeting of the General Council. The General Council meets at least once a year to consider the annual report and accounts of the Institute, to appoint auditors for the Society for each financial year and to consider and approve the program of work, policies and other major issues pertaining to the Institute. The President may convene a special meeting of the General Council whenever he or she deems it as necessary.

During the year 2022-23, the General Council of NILERD met once under the Chairmanship of Shri Suman Bery, Vice Chairman, NITI Aayog and President GC, NILERD. At the GC meeting, DG, NILERD presented the work done by NILERD during the year 2021-22, which was widely appreciated by the Members of GC. The Annual Accounts of the Institute for the year 2021-22 were prepared and audited by the Chartered Accountant (M/s Ajay K Jain & Associates) empaneled with C&AG and engaged by the Institute. The Annual Report along with Audited Accounts for the year 2021-22 were presented before the General Council for approval to place the same in Parliament during the winter session. The GC ratified the Annual Report along with Audited Accounts of the Institute that were tabled in both the Houses of Parliament in December 2022.

Executive Council

The Executive Council – drawn from the General Council guides the activities of the Institute. The Chief Executive Officer, NITI Aayog, functions as the Chairperson of the EC. It further consists of two members from the Central Government representing NITI Aayog and the Department of Expenditure (Ministry of Finance), three members representing NILERD General Council including one from the NILERD faculty. The Director General, NILERD functions as Member-Secretary of the EC. The EC is vested with powers in respect of all the matters connected with the Institute's overall administration and meets as often as necessary

and at least twice a year.

The chairperson and members (except the ex-officio members) are nominated by the President of the General Council.

COMPOSITION OF THE EXECUTIVE COUNCIL (AS ON 31.03.2022)
(Vide Rule 5 of Rules and Regulations of NILERD)

1	5 (a)	Chairperson - CEO of NITI Aayog (ex-officio)
2	5 (b)	Director-General
		One representative each from:
3	5 (c)	Joint Secretary / Adviser, NITI Aayog as the Administrative Vertical for NILERD
4	5 (d)	An Officer from NITI Aayog dealing with Labour and Skill Development or any other officer nominated by CEO, NITI Aayog.
5	5 (e)	Director (Finance), NITI Aayog.
6	5 (f)	Ministry of Finance (Department of Expenditure)
7	5 (g)	Ministry of Skill Development and Entrepreneurship
8	5 (h)	No more than three members of the General Council of whom one shall be from the Faculty of the Institute nominated on the General Council. The representatives of Ministry of Labour and Ministry of External Affairs will be included.

Meetings of the Executive Council

The Executive Council of the Institute meets as often as necessary and at least thrice a year. The meetings of the Executive Council may be convened by the Chairperson of the Council or by any other member who may be authorised by the Chairperson on his behalf. During the year 2022-23, the Executive Council (EC) of NILERD met in June 2022 under the Chairmanship of Shri Amitabh Kant, the then CEO, NITI Aayog and Chairman, EC, NILERD. The meeting deliberated upon the various activities of the Institute and the strategies for further growth, particularly focusing on future collaborations with different Ministries.

With the change in leadership at the NITI Aayog, a presentation on NILERD was made in SMC in August 2022. Subsequently, the next Executive Council meeting was slated to be held in October-November 2022. However, since the members of EC are Members of General Council, with the approval of the then EC Chair (CEO, NITI Aayog), it was decided to have the Annual Report of NILERD for 2021-22 approved on file and placed in the GC meeting. Accordingly, the GC meeting was held on 14th November 2022, wherein Annual Report and Audited Accounts of NILERD were ratified.





Proceedings during the 103rd meeting of the EC, held on 29.06.2022

Other Standing Committees

In addition, there is one standing committee concerned with administration of the Contributory Provident Fund (CPF), namely the Committee on Administration of NILERD Contributory Provident Fund. Since there were no major agenda items to be discussed; the meeting of the committee was not held physically during the year 2021-22 and the necessary approvals for revision of interest rate were obtained on the file.

Management of the Institute

The Director General, NILERD, is the chief executive of the Institute in its day-to-day management. The academic activities of the Institute are carried out through various research units headed by the senior faculty members and are assisted by other faculty members and support staff. Overall administrative and financial matters are looked after by the Senior Consultant & Head (Administration & Research) and Joint Director (Finance) with the help of supportive faculty and staff. The Education and Training activities are looked after by Director (E&T), supported by other faculty members. The Institute has state-of-the-art computer and internet facilities with Wi-Fi access, an Editorial Unit, and a Knowledge Resource Centre (KRC). The Institute publishes a quarterly Journal titled, 'Manpower Journal', with the Director-General acting as its Editor-in-Chief. The Institute regularly publishes working papers on various pertinent topics.

Infrastructure and Computing/IT Facilities at NILERD Campus

The Institute is spread in the sprawling campus of more than 15 acres at Narela Institutional Area, Delhi. The campus infrastructure includes academic, administrative, training and KRC blocks, besides residential accommodation for its faculty and staff, a guest house, and an auditorium. The classrooms have been upgraded with digital infrastructure for better learning.

In addition, there is an exclusive international hostel having fifty-two rooms for participants of various International Training and Academic programs conducted by the Institute round the year. The campus is enriched with high bandwidth Local Area Network (LAN) connectivity and has a dedicated high speed leased line internet facility. IT infrastructure, computers and paraphernalia and software packages are upgraded from time to time. E-office has been implemented in NILERD. Digitisation of files is underway and one round of training of officials/staff has been held.

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Academic Activities

Education & Training

The education and training unit of the Institute has been conducting international programs sponsored under Indian Technical Economic Cooperation (ITEC) scheme of the Ministry of External Affairs (MEA), Government of India, and other sponsoring agencies. During the year 2022-23, the Institute widened its gamut of trainings under ITEC programs and commenced offering a new range of courses to meet the current requirements. Accordingly, the Institute conducted five international training programs on Developing Human Capabilities; Digital Governance in Health; Sustainable Development Goals: An Integrated Approach; Financial Inclusion & Digital Transformation and Public Policy & Governance. A one-week specially curated program on Women Empowerment: Issues, Challenges and Policy Guidelines was also conducted for a high-level delegation from Cambodia. These programs were commissioned by MEA. Besides, one national training program on Monitoring and Evaluation Learning (MEL) was also conducted in collaboration with DMEO, NITI Aayog wherein 31 senior State Government officers from 16 States participated.

In addition, two online training programs on Awareness Generation and Sensitisation on Rights of Persons with Disabilities (RPwD) Act, 2016 sponsored by the Department of Empowerment of Persons with Disabilities (DEPwD), Ministry of Social Justice and Empowerment were conducted.

The details of the programs completed during 2022-23 are as follows:

A. International Training Programs (ITPs)

(i) ITP on Developing Human Capabilities - June 14 - July 11, 2022 (4 weeks)

Context

The nature of the economy is changing globally resulting in increasing intangibles. Human capability is boundless and at times immeasurable as there are number of factors that affect human capability. The capability approach is a theoretical framework that entails two normative claims: first, the claim that the freedom to achieve well-being is of primary moral importance and, second, that well-being should be understood in terms of people's capabilities and functioning.

The second is the capability model which places importance on personal, professional, and organisational capability. Keeping in view these sets of capabilities the particular focus of this training program was on developing capabilities of participants at these three levels: individual, professional and organisation and the societal in terms of various meanings attached to capability at these levels to achieve high performance in organisations and happy and satisfied citizens for nations.

A variety of pedagogical techniques were chosen including formal lectures and participative methods such as group discussions, and case studies.

Objectives:

- Identify the type of capabilities that inherently exist in every human being.
- Create awareness about the timely functioning of various capabilities.
- Application of human abilities to solve the complex problems, which will arise in working environment and
- Governance of these abilities for the human development.

The Course focused on Individual Competency, Managing Organisational Capabilities, Managing Functional Capabilities and Developing skills and Capabilities: Indian Government initiatives.



Participants of the ITP on Developing Human Capabilities



A special Yoga session was organised to celebrate International Yoga Day with the participants of the ITP



Participants receiving their certificates from Director General during the valedictory session

Study Tour-cum-Field Visits

Participants visited Jaipuria Institute of Management, Jaipur from 27-30, June 2022.

Award of Certificates

Twenty-eight participants from 17 different countries including Bhutan, Cote d'Ivoire, Eritrea, Ethiopia, Guatemala, Guyana, Kenya, Iraq, Mozambique, Niger, Sierra-Leone, Sri Lanka, St. Kitts & Nevis, Sudan, Tajikistan, Tanzania, and Zimbabwe received their certificates from Dr Yogesh Suri, Director General, NILERD, at the valedictory function held on July 08, 2022.

Faculty In-charge of the Program

The program was coordinated by Dr Ruby Dhar, Deputy Director and co-coordinated by Dr Chaitali Roy, Assistant Director.

(ii) ITP on Digital Governance in Health - November 23 - December 20, 2022 (4 weeks)

Context

With the growth of information technology and digital highways, India has been at the forefront of building numerous population-based databases for targeted benefits and outcomes. Digital initiatives such as the Health Management Information System (HMIS) captures data on health service delivery, training & infrastructure from across health facilities in India. Similarly, health databases such as Reproductive & Child Health (RCH) has helped in early identification and tracking of beneficiaries throughout their reproductive lifecycle. Effective management of CoWIN database has led India successfully manage one of the world's largest Covid-19 vaccination program. More than 2 billion vaccine doses have been successfully administered. The course focussed on providing first-hand account on some of these National level e-Governance initiatives in health sector in India.

Objectives

(1) To familiarize participants with the major health sector initiatives and their implementation & monitoring with use of digital technology.

(2) To sensitize, showcase and enhance participants' knowledge through possible hands-on/demonstration of selected web-based portals used by health sector programs in India so that such good practices may be replicated in the participants' own countries.

The Course specifically looked at National Health Policy, Sustainable Development Goals, National Health Mission Program, Initiatives taken by the Government of India with regard to both Communicable and Non-Communicable Diseases and e-Governance [Government to Government (e-Budget/EAT Module under PFMS); Government to Citizen (birth, death, covid-19 certificates etc.), Government to Business (e-Tender, GEM portal etc) and Government to Employees (PFMS/e-transfers, e-training etc.). The Course also gave an overview of

the Health Databases [Health Information Management System Reproductive & Child Health (RCH), Pradhan Mantri Matru Vandana Yojana Scheme (PMMVY), CoWIN portal database, etc. It also presented the basic tools on Evaluation of Health Sector Programs.



Participants of the ITP on Digital Governance in Health

Study Visit

Participants visited Indian Institute of Health Management & Research, Jaipur as a part of study tour during December 13-15, 2022.

Award of Certificates

Eight Participants from 6 countries including Iraq, Malawi, Philippines, Tajikistan, and Tanzania were awarded certificates by Dr Pitam Singh, Sr. Consultant & Head, (Research and Administration) and Dr. P C Parida, Director, NILERD at the valedictory function held on 19.12.2022.

Faculty In-charge of the Program

The program was coordinated by Ms. Richa Sharma, Deputy Director and co-coordinated by Dr Tapas Sarangi, Assistant Director.

(iii) ITP on Women Empowerment: Issues, Challenges, and Policy Guidelines, December 19-23, 2022 (1 week)

Context

Empowerment is a multi-dimensional social process that helps people gain control over their own lives. It fosters power (that is, the capacity to implement) for use in their own lives,

communities, and society, by acting on issues that they define as important. Every society has defined gender roles that put women at a disadvantageous position limiting their full social, economic, and political participation. Sustainable Development Goal 5 aims to end all forms of discrimination against women and girls, through adoption of sound policies and legislation for their empowerment. There is an undeniable need for empowering women and to bring gender equality if the world is to meet the SDG goals by 2030. Women empowerment is essential for human rights, and it concerns all areas of life including education, health, work, economics and politics.

Objectives

The main objective of the program was to help participants in understanding the role of different key aspects in women empowerment, to familiarise them with the issues and factors that affect achievement of women empowerment, challenges in implementation of policies and to contribute to policy and outcome.

The course was developed in a way that it covered both classroom learning as well as visit to different Ministries to give them a first-hand experience of the initiatives of the Government of India towards empowering women. The course also highlighted on Gender Budgeting, tackling Gender based Violence and Empowerment, Women and Work, Social security at Workplace and Initiatives taken by Indian Government and Its Outcome and Flagship programs of MoWCD.

Study Visit

Participants visited NITI Aayog, Ministry of Women and Child Development, Special Police Unit for Women and Children, SEWA and National Institute of Public Finance and Policy to learn about the initiatives taken by India.



Participants of ITP on Women Empowerment at NITI Aayog



Participants at NIPFP





Participants at Special Police Unit of Delhi Police and M/o Women and Child Development





Valedictory function

Award of Certificates

Twenty participants from Ministry of Women Affairs, Kingdom of Cambodia received their certificates from Dr Yogesh Suri, Senior Adviser, NITI Aayog and Director General, NILERD and Shri Rajib Sen, Adviser, NITI Aayog at the Valedictory Function held on December 23,2022, at NITI Aayog.

Faculty In-charge of the Program

The program was coordinated by Dr Ruby Dhar, Deputy Director and co-coordinated by Dr Tapas Sarangi, Assistant Director.

(iv) ITP on Sustainable Development Goals: An Integrated Approach January 04 -31, 2023 (4 weeks)

Context

The Sustainable Development Goals (SDGs) are 17 interlinked global goals to transform our world and were adopted by 193 countries in September 2015. They were designed to be a "blueprint to achieve a better and more sustainable future for all" and part of the United Nations 2030 Agenda for Sustainable Development. Each of the 17 goals strives for the universal reduction of poverty, address climate issues and focus on improvement of education, health, and economic growth. United Nations describes the SDGs as seeking to "protect the planet, and improve the lives and prospects of everyone, everywhere".

The 17 SDGs are integrated—they recognise that action in one area will affect outcomes in others, and that development must balance social, economic, and environmental sustainability.

The training program on SDGs emphasises on this integrated approach with the main aim to help participants from all levels of government to acquire relevant skills, competence, and sensitivities towards meeting the SDGs.

Objectives

The main objectives of the program were to orient the participants towards 17 SDGs; provide a platform to discuss the challenges faced by participating countries, provide information about various roles and responsibilities of elected representatives; acquaint the participants with various guidelines of development programs; and share developmental strategies, tools & technologies.

Course Content

- Introduction to Sustainable Development Goal and Targets
- Introduction to concept & methodology of participatory approach
- Review of progress made by different countries; current initiatives undertaken by Governments for achievement of SDGs.

- Indicators and mapping of government schemes with SDG Goals: A case study of India.
- Participatory convergent planning with a focus on SDGs.
- Localisation of SDGs and role of state level department & district level officers.
- Budgeting for SDGs
- Role of key partners in implementation of the scheme.
- Way forward and best practices

Study Tour-cum-Field Visits

Participants visited Jaipuria Institute of Management, Jaipur from January 16-18, 2023, and also visited NITI Aayog, UN India Office, Samadhaan Hub and Ministry of Environment, Forest and Climate Change.



Visit of the participants of the SDG Program to the UN Office, India





Visit to the Samadhan Hub, M/o EFCC

Award of Certificates

Twenty-seven participants from 27 different countries including Argentina, Azerbaijan, Bahrain, Burundi, Chile, Cote d'Ivoire, Democratic Republic of Congo, Ethiopia, Ghana, Guatemala, Iraq, Kenya, Laos, Lebanon, Liberia, Malawi, Mongolia, Morocco, Nigeria, Palestine, South Sudan, Sri Lanka, Sudan, Suriname, Tajikistan, Tanzania, and Uzbekistan received their certificates from Dr Yogesh Suri, Director General, NILERD at a Valedictory Function held on January 31, 2023.

Faculty In-charge of the Program

The program was coordinated by Dr Ruby Dhar, Deputy Director and co-coordinated by Dr Tapas Sarangi, Assistant Director.

(v) ITP on Financial Inclusion and Digital Transformation: February 14 – March 13, 2023 (4 Weeks)

Context

Financial inclusion is one of the powerful instruments to reduce poverty and improve the quality of life of people. It is directly or indirectly linked to at least 8 of the 17 Sustainable Development Goals- eliminating extreme poverty (SDG 1), reducing hunger (SDG 2), achieving good health and well-being (SDG 3), fostering quality education (SDG 4), enhanced women empowerment (SDG 5), promoting shared economic growth (SDG 8), promoting innovation and sustainable industrialisation (SDG 9) and SDG 10 on reducing inequality. Recently, there has been rapid adoption of digital technologies and innovative financial models that have transformed public services making them more efficient and relevant for the targeted population. The use of IT-based digital technologies makes public service delivery faster and smoother, making life simpler and more productive. The program on Financial Inclusion & Digital Transformation were held during 14th February to 13th March, 2023 and was inaugurated by Shri Suman Bery, Vice-Chairman, NITI Aayog and President, General Council, NILERD.,



Shri Suman Bery, Vice Chairman, NITI Aayog along with participants of ITP Program on Financial Inclusion and Digital Transformation and officials of NILERD




Inauguration of the ITP on Financial Inclusion by Vice-Chairman, NITI Aayog

Objectives:

The course was designed to cover basic and advanced issues in the field of developmental finance and digital technology and their applications in the field of good governance and financial inclusion. The specific objectives were-

- To familiarize the participants with different tools for financial inclusion
- To give exposure to the process of integrating and interconnecting of masses to the digital and financial world
- To share knowledge of best practices and successful initiatives in the domain of financial inclusion and digital technology
- Capacity building of participants to devise a roadmap for efficient digital systems and policies.
- To give real-world exposure to ground-level works in financial inclusion and digital technology that are transforming lives and empowering populations.

Study Tour

The participants were taken to micro-finance groups (facilitated by Sa-dhan) on 23rd February 2023, to Ministry of Electronics and Information Technology (Meity) on 3rd March 2023 and to Unique Identification Development Authority of India (UIDAI) on 9th March 2023, during field visits.





Participants' visit to Meity and UIDAI

Award of Certificates

Thirty participants from 15 countries including Bulgaria, Cameron, Cote-d'Ivoire, Ethiopia, Iraq, Kingdom of Eswatini, Madagascar, Mauritius, Nigeria, Paraguay, Sri Lanka, Sudan, South Sudan, Tajikistan, Tanzania received their certificates from Dr Yogesh Suri, Director General, NILERD at a Valedictory Function held on March 10, 2023.

Faculty In-charge of the Program

The program was coordinated by Dr. P. C. Parida, Director and co-coordinated by Dr Anupam Sarkar, Deputy Director.



Awarding of Certificates to participants during Valedictory function

(vi) ITP on Public Policy and Governance: March 22-April 18, 2023 (4 Weeks)

Context

Public policy plays an important role in forming the guidelines and principles of a society. It has undergone a metamorphic change globally over the last two decades, increasing the role of different actors, both locally and globally, shifting toward digital-era governance with increased focus on sustainable, transparent, inclusive, equitable and accessible governance. This has led to a demand for stronger link between research and policy issues and thus, a need for fresh impetus on public policy education. The technological, environmental, demographic, and socio-cultural changes are now redefining public policies as never before. All these have given rise to debates on good governance, focusing more on citizen centric governance. In this background, an understanding of public policy and governance becomes imperative for those involved in the process.

Objectives

- Understand the nature and meaning of public policy and governance.
- Learn the theories and methods of public policy and governance.
- Describe the process of public policy formulation.
- Understand the role of various agencies in public policy formulation.
- Analyse various public policies in India; and
- Reflect on the challenges in public policy formulation and implementation.



Participants of ITP on Public Policy and Governance at NITI Aayog

Course Content

The training programme was divided into three sections viz. (i) Understanding public policy and governance; (b) Public Policy: Learnings from India (focusing on gender equality, financial inclusion, health, employment, transparency, citizen centric services), and (c) Federalism and public policy. The programme was widely appreciated and participants got tailored inputs drawing upon Indian experience and strategies.

Study Tour-cum-Field Visits

During the training program, the participants were taken to Jaipuria Institute of Management, Jaipur on April 5-6, 2023, and visited Ministry of Consumer Affairs, Ministry of Statistics and Program Implementation, NITI Aayog, Bureau of Energy Efficiency, Ministry of Electronics, and Information Technology (Meity), Unique Identification Development Authority of India and Common Service Centre.





Participants of the ITP on Public Policy and Governance at Meity and D/o Consumer Affairs

Award of Certificates

Thirty participants from 30 different countries including Antigua and Barbuda, Argentina, Botswana, Burundi, Democratic Republic of Congo, Ethiopia, Ghana, Guinea, Kenya, Laos, Liberia, Madagascar, Malawi, Mali, Mozambique, Myanmar, Nigeria, Palestine, South Sudan, Sri Lanka, Sudan, Suriname, Tajikistan, Tanzania, and Uzbekistan received their certificates from Dr Yogesh Suri, Director General, NILERD at a Valedictory Function held on January 31, 2023.




Certificates being awarded to the participants

Faculty In-charge of the Program

The program was coordinated by Dr Ruby Dhar, Deputy Director and co-coordinated by Ms. Richa Sharma, Deputy Director.

B. National Program

Monitoring and Evaluation Learning (MEL) in collaboration with Development Monitoring and Evaluation Office of NITI Aayog- July 18-23, 2022.

Context:

In India, the use of Monitoring and Evaluation Learning (MEL) by independent agencies has become an integral part of the administration and management of all schemes for higher efficacy, transparency, and impact. Accordingly, there has been an increasing thrust on building capacity for administering effective MEL systems. With the launch of Mission Karmayogi in 2020, India has embarked upon an ambitious plan of strengthening the capacity of civil services with the aim of enhancing their skill sets and expertise in service delivery, program implementation, and performing core governance functions. This new transition in the capacity-building ecosystem of India provides a unique opportunity to design, develop, implement, and institutionalize high-quality MEL training for government officers. This training course on MEL aimed to improve the competency of officers, working at different levels of central and state governments, to design and execute successful monitoring and evaluation programs in line with the acceptable global standards, and utilise the findings of the exercise for better planning, and effective delivery of public services. The programme was sponsored by Bill and Milinda Gates Foundation.



State Government Participants at the National Training Programme on MEL

Objectives

- Enhance existing institutional and individual capacities in the government to undertake MEL.
- Improve awareness of participants about the principles and components of a MEL system
- Sensitize participants about the importance of robust MEL systems in public service delivery.
- Introduce participants to national and global standard practices of MEL.
- Build the capacity of participants to successfully plan, commission, and use MEL.
- Enhance the competency of participants in using MEL data and results for decision-making.
- Build a network of MEL champions for the States and UTs for concerted follow-up actions and projects to achieve common national and local development objectives.

Study tour: Visit to NITI Aayog on 22nd July 2022

Award of certificates: Thirty-one senior officers from 16 States received their certificates from Dr Yogesh Suri, Director General, NILERD on July 22, 2023



During MEL Classes at NILERD



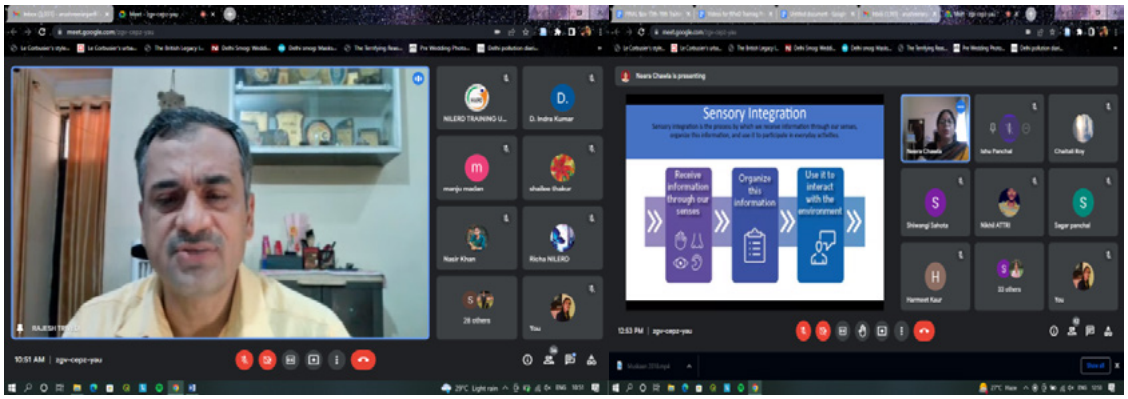
Participating State Government officials visited NITI Aayog

Faculty in charge: Dr P. C. Parida was the coordinator and Dr Anupam Sarkar was the co-coordinator of the program.

C. Online programs

a) Fifth Awareness Generation & Sensitisation Training Program on Rights of PwDs Act 2016 was conducted on September 15-16, 2022. The main objective of the program was to train and sensitize public, key functionaries of the central and state government and local bodies and other service providers on a regular basis on disability related matters with the aim to raise awareness among employees and peer groups about capabilities of persons with disabilities as per the of Rights PwDs Act 2016.

The Program was attended by 23 participants from General Public.



b) Sixth Awareness Generation & Sensitization Training Program on Rights of PwDs Act, 2016 was conducted on November 15-16, 2022.

The Program was attended by 32 Medical and Para medical Staff.

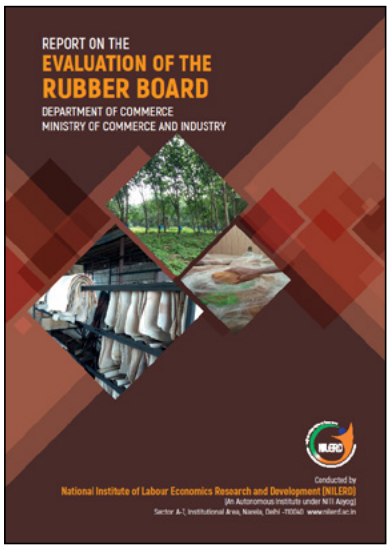
Research Activities

Research occupies a central place in the activities of the Institute. The Institute undertakes a wide spectrum of research/evaluation studies, broadly conferring to the nature, characteristics and utilisation of human resources, the changes in the labour market and other sectors such as agriculture, industry, skill development, monitoring, and evaluation of Government programs. Its multi-disciplinary expertise is reflected from the wide array of research activities undertaken having significant implications in the academic sphere as well as in the national and international policy forum. During the year 2022-23, the Institute completed four studies and the details of the same are given below.

A. Research Studies completed during the year.

Four Research Studies have been completed during the year 2022-23, of which three were commissioned by the Development Monitoring and Evaluation Office (DMEO) (an attached office of NITI Aayog) and one by Ministry of MSME. All the Studies involved a multipronged approach including field work, secondary research and focused group discussions with concerned stakeholders.

a. Evaluation of the Rubber Board



About the Board

The Rubber Board constituted by the Government of India, under the Rubber Act 1947 for the development of the rubber industry, is a statutory body and it has 29 members. The evaluation study of Rubber Board was awarded by DMEO to assess its organizational capacity, relevance, coherence, effectiveness, efficiency, sustainability, impact, and equity of the board's scheme(s).

Objectives of the Study:

i) To evaluate organisational set-up of the Rubber Board, which includes, inter alia, the study of the institutional structure, policies, financial aspects, human resources, infrastructure, and synergies between its different departments within the Board.

ii) To evaluate different schemes of the Rubber board within the RCEESI+E framework (relevance, coherence, equality, efficiency, sustainability, impact, and equity);

iii) To study the complete eco-system of the rubber value chain in India, including identification of key players, mapping the flow of commodity and information, identification of gaps and challenges, assessment of market infrastructure and risks at each stage.

iv) Based on the above analysis, assess the need for continuance or suggest revisions for

effective implementation of the scheme in the future

Brief Findings of the Study

The study observed that the Rubber Board has been playing a positive and relevant role in the current context. The importance of the Board is likely to increase further in view of the National Rubber Mission, which aims to attain self-sufficiency in rubber production. The Rubber Board has been an important source of income for the growers and plantation workers and most of them have appreciated the benefits received from the board.



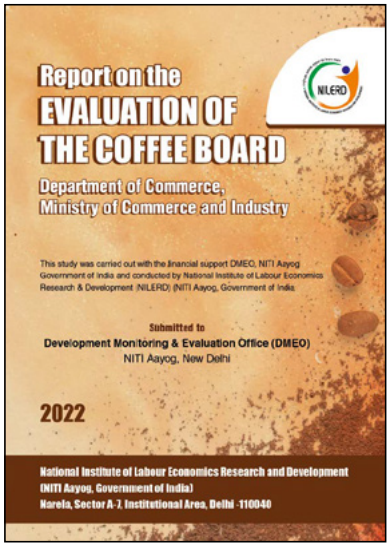


Officers from NILERD visited Rubber growing areas and interacted with different stakeholders in Focused Group Discussions.

The team members: Dr D. Indrakumar, Dr Sanchita Bhattacharya, Dr Anupam Sarkar, Dr Tapas Kr. Sarangi, Dr Indu Shekhar, and Mr. Marshal Barua.

b. Evaluation of the Coffee Board

About the Board



The Coffee Board is a statutory organisation under the control of the Ministry of Commerce, constituted under the Coffee Act 1942 passed by Parliament. Presently, the Board acts as a philosopher and guide facilitating overall growth of coffee industry in India. Its focused areas are research, transfer of technology, development, and promotion of coffee internationally as well as in the domestic market. The Board represents the coffee industry at international forums. Its main functions that include promotion of agriculture and technological research in the interest of the coffee industry, assistance to coffee estates for their development, promotion of the sale and consumption in India and elsewhere of the coffee

produced in India and management of the other operations as per the provisions of the Coffee Act 1942. Some of the other functions of the Coffee Board include gathering and dissemination of statistics and data of the coffee industry, performing the role of spokesperson on behalf of coffee industry to the government, media, trade institutions and citizens.

Since its establishment, the board has been involved in the development of all the aspects of the coffee sector through its various plan and scheme components. The policies and plans have been revised from time to time as and when required to focus on various aspects.

Objectives of the Study

The evaluation study has four main components.

i) Organisational assessment of the coffee board-assessment of organizational & administrative structure, policies, funding and expenditure pattern, infrastructure & other physical assets and human resources of the board.

ii) Assessment of the Integrated Coffee Development Project (ICDP) scheme of the board based on the RCEESI+E framework. This includes the assessment of the schemes based on parameters like relevance to the stakeholders, coherence with other schemes, effectiveness, efficiency, sustainability, and impact of the schemes along with the assessment of the equity in disbursement of such scheme benefits.

iii) Value chain analysis of Robusta and Arabica coffee that includes the assessment of complete eco-system of the coffee value chain, mapping the key players and assessment of existing market infrastructure.

iv) Policy recommendations based on the assessment of need for restructuring of the Coffee Board's programs/schemes as per the findings of the study.



NILERD Research team along with office bearers of Biowin



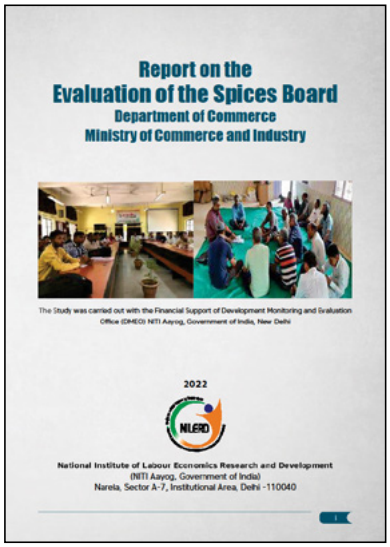
Visit to Curing Unit

Brief Findings of the Study

The study observed that the Coffee Board is responsible for the development of the coffee sector in traditional and non-traditional areas and Northeastern Region (NER) through series of interventions in R&D, marketing, promotion, export development, coffee estates development, value chain, etc. under the Integrated Coffee Development Program (ICDP) scheme. The study found that the Board has been effective in its extension efforts and transferring the technology to the field and improving the knowledge and skills of the coffee growers as through extension personnel reaching every coffee grower and mass campaign for field demonstrations. Most of the coffee growers have availed more than one benefit at different time frames under different scheme/components. The interventions of the Board through various schemes have benefitted the production and productivity of the coffee in the region, and the lives of those involved in the sector, mainly as the crop yield time has reduced.

Team members: Dr Meenal Jagtap Sharma (Principal Investigator), Dr Puneet Kumar Shrivastav, Ms. Richa Sharma, Dr Ruby Dhar, Dr Anupam Sarkar, Mr. Marshal Birua, Dr Indu Shekhar, Mr. Radhey Shyam, Mr. J S Chauhan, Ms. Arushee Ranjan.

c. Evaluation of the Spice Board



About the Board

The Spices Board is one of the statutory commodity boards under the Ministry of Commerce and Industry constituted in 1987 under the Spices Act of the Parliament for the development of export of spices and control of cardamom industry including control of cultivation of cardamom and other related matters connected therewith. The Spices Board is responsible for the overall development of cardamom industry and export promotion of 52 spices. The main functions of the Spices Board are (i) Research, development, and regulation of domestic marketing of small & large cardamom; (ii) post-harvest improvement of all spices; (iii) Export promotion of all spices and assisting exporters in technology upgradation, quality management, brand promotion, research & product development; (iv) Development of spices in the Northeast; (v) Regulation of quality of spices for exports through its quality evaluation services, etc.

Objectives of the Study

The broad objectives of this evaluation study are:

(i) Organisational assessment of the board in terms of structure, policies, funding and expenditure, adequacy, quality and utilisation of infrastructure, quality and adequacy of human resources and evaluation of synergies between departments and institutions of the Board.

(ii) To assess relevance, coherence, effectiveness, efficiency, sustainability, impact and equity (RCEESI+E) of the Board's scheme(s).

(iii) Value chain analysis to study the complete ecosystem of the spices in India.

(iv) Based on the above analysis, to assess the need for continuance or suggest revisions for effective implementation of the scheme in the future and recommend the need for rationalisation and restructuring.




Survey during the Study of the Evaluation of the Spices Board

Brief Findings of the Study

The study observed that the sectoral performance of the total area under cultivation has seen an increased trend in the recent past in terms of the production and productivity of the spices sector. An overall upward trend in quantity and value of spice export has also been observed from 2014 to 2021, indicating an increase of around 180%. Further, it was found that better nutrient management and post-harvest technology is necessary for improved quality of spices. Intercropping and exports have improved the income level. Some of the factors affecting growth of the sector include adverse weather conditions, price fluctuations, shortage of labour, lack of marketing facilities, lack of technical knowledge of the use of pesticides, fertilisers, and mechanisation, increase in the input cost and diversification of land to other plantation crops.

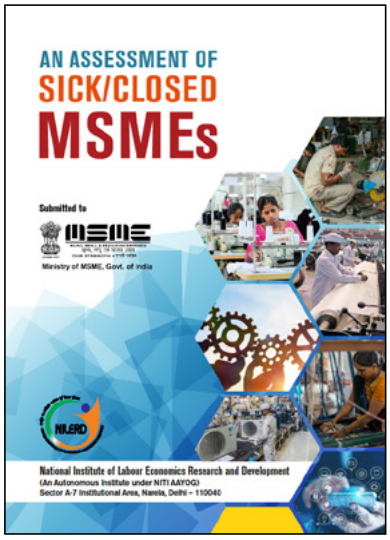
Team Members: Dr. Ruby Dhar (Principal Investigator), Dr. Tapas Kumar Sarangi (Co-Principal Investigator), Dr. Anupam Sarkar (Economist), Dr. D. Indrakumar (M&E Expert), Dr. Sanchita Bhattacharya (Subject Matter Specialist), Dr. Indu Shekhar (Junior Researcher-Survey)

d. An Assessment of Sick/ Closed MSMEs

About the scheme:

Micro, Small and Medium Enterprise (MSME) sector has emerged as a very important sector of the Indian economy, contributing significantly to employment generation, innovation, exports, and inclusive growth of the economy. The sector has witnessed massive expansion in base covering 63.39 million units in manufacturing, services and trading segments both in

rural and urban areas. The Government has given considerable importance to the development of the sector and has announced several flagship schemes to improve the production, productivity, finance, and employment opportunities in the sector.



The MSME sector was hit hard by the Corona virus pandemic-induced economic crisis. There was a fall in turnover, investment, exports, and employment. Many units were closed and thousands of them fell into debt traps. To survive and revive the sector, the Government of India announced several relief measures under the Atmanirbhar Bharat scheme in 2020. Owing to the importance of MSME sector to the overall development of the economy and the aim of becoming self-reliant, it is of utmost importance to address the issues faced by the sector particularly the sick or stressed units. In this context, the study, commissioned by the Ministry of MSME has outlined the following objectives and analysed them using appropriate methodology.

Objectives of the Study:

(i) To identify the number of Sick MSMEs in the last 5 years and the year and region wise data analysis (ii) To identify the number closed MSMEs in the last 5 years and year wise and region wise data analysis (iii) Number of new Units set up in last 5 years, both year and region wise data analysis (iv) Reasons of sickness and closure of SMEs sector wise and region wise, (v) To identify the estimated number of Skilled, semi-skilled and non-skilled manpower involved in the sick and closed MSMEs, (vi) To study whether the relief/revival measures, including RBI's restructuring of assets helped MSME units to overcome their stress situation, (vii) To assess the impact of COVID-19 on MSMEs, (viii) To suggest policy measures and remedial actions for the MSME units to minimise sickness/closure.

Findings of the study:

It was observed that the majority of MSMEs are in western and central regions. It was observed that the major challenges faced by the MSME entrepreneurs are the lack of marketing skills and facilities, lack of information and knowledge, difficulties in accessing formal credit, rising input costs, competition, and the modern technology. Most of the respondents expected a longer period of loan moratorium, tax breaks, increasing bank credit, subsidised input materials, marketing support from the government, etc. The study recommended facilitating easy access to credit, simplifying process of GST e-filing, support for technological upgradation, improving marketing facilities, etc. for the sustainable growth of the MSME sector.

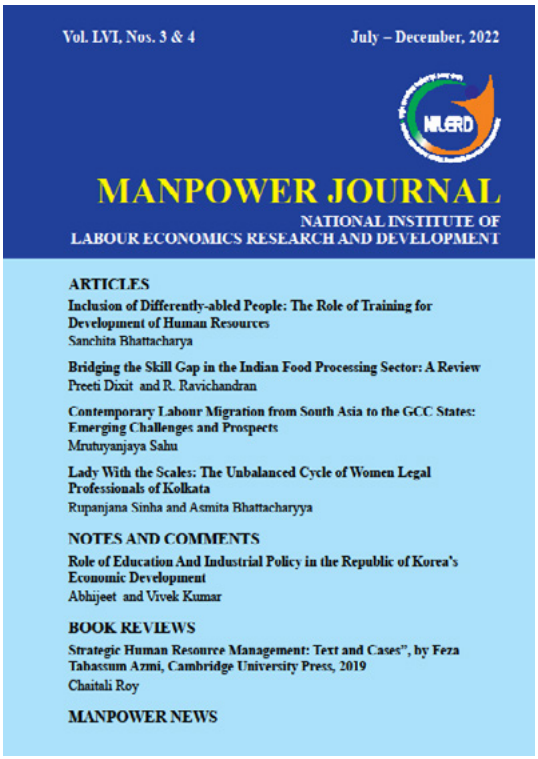
Team Members: Dr Purna Chandra Parida (Project Leader), Dr D. Indrakumar, Dr Tapas Kumar Sarangi, Dr Anupam Sarkar, Ms. Arushree Ranjan, Dr Sanchita Bhattacharya, Dr Ruby Dhar, Dr Chaitali Roy, Dr Indu Sekhar, Mr. Dheer Singh.

Manpower Journal

Manpower Journal is the flagship Journal of the Institute published since 1965. The quarterly features peer-reviewed articles, book reviews and other information broadly related to human resource planning and development and allied areas with the Director General, NILERD acting as its Editor-in-Chief. Two volumes of the Journal were published during 2022-23.



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Support Services

Library, Hindi Cell Personnel/Staff Matters and Estate Activities



A. Knowledge and Resource Centre (KRC)

Library Collection

The NILERD library has a collection of 32,733 books; it receives 345 issues of journals/ magazines, and has subscribed to 6 journals with online and print access for NILERD faculty.

Library Network: DELNET

The library of the Institute has access to the DELNET (Developing Library Network) database, which covers Union Catalogue of Books (approx. 1 million bibliographic records); Union List of Current Periodicals; Articles, etc. which are very useful research tool for the researchers. Library orientation is provided to NILERD faculty and library visitors from time to time.

Library Services

To fulfil the demand for research and policy needs, NILERD library is providing technical support by following library services-

1. **Project based information services**: For ongoing projects of the Institute, relevant national and international information data, research findings searched from different sources and sent by e-mail in different formats –pdf, video, word file.

2. **Article Alerts (with abstract):** The Library brings out monthly Article Alerts, which consists of the latest articles with abstract for disseminating the latest information to the researchers of the Institute. The articles are selected from the journals received in the library and sent monthly by e-mail to NILERD researchers.

3. **Selective dissemination of information (SDI):** To enhance the quality of research activities of the Institute, the relevant articles are selected and scanned from the journals and sent by e-mail to NILERD researchers.

4. **Faculty Academic Activities:** Academic activities like articles, books authored by employees of NILERD are circulated amongst faculty members by e-mail.

5. **Book notices and book review:** Book notices and book review selected from newspapers and journals received in the library and sent by e-mail to researchers.

6. **Other services**: include inter library loan, reprographic and reference services. The Library provides services to its readers and outside library visitors in both forms online and offline.

Ongoing Activities --- The library software **e-granthalaya-4(NIC)** has been installed. The modification of data is in progress before migration of data on **e-granthalaya-4(NIC) cloud.**

B. Celebration of National Days

The National Days were celebrated in the NILERD campus in which international participants took part with great enthusiasm. On the occasions (15th August – Independence Day and 26th January- Republic Day), the Director General of NILERD hoisted/unfurled the National Flag at the NILERD campus. The entire staff and their family members attended the functions and celebrated the National Days with pride and passion.



Director General Hoisting the National Flag on Independence Day 2022 and unfurling the National Flag on Republic Day 2023

C. Yoga – the cultural heritage of India

NILERD accords special emphasis on Yoga for physical and mental health. Special Yoga sessions were organised for the participants of the International Training Programs during the year under review.




Special Yoga sessions were organised for the participants of ITP

D. Hindi Prakosth

NILERD has been following the protocol and guidelines for implementation of Hindi as official language through Hindi Section. A Departmental Official Language Implementation Committee is constituted to appraise, monitor, and record the progress of implementation of Hindi in day-to-day official work of the Institute and continued furtherance of its efforts towards the Implementation of the Official Language Policy.

During the year, Hindi section vetted the Hindi Translation of various statutory documents, like the Annual Report of the Institute, documents, office order, office memorandum, reading material, letters, research study questionnaires, etc. including the website material.

1. **Organised Hindi Pakhwada / Hindi Divas:** Hindi Pakhwada was celebrated in the Institute from 31 August to 14 September 2022. Hindi Day was organised in the Institute on 14 September 2022 and on this occasion, various competitions like essay competition (Hindi speaking/non-Hindi speaking), Hindi dictation competition, poem writing competition in Hindi (Hindi speaking/non-Hindi speaking), work competition in Hindi, etc. were organised and 15 winners were awarded prizes and certificates.





Celebration of Hindi Divas at NILERD where participants of different competitions held during Hindi Pakhwada were awarded

2. **Meeting of the Official Language Implementation Committee of the Institute:** The Institute constituted Official Language Implementation Committee under the chairmanship of Dr P C Parida, Director. During the year 2022-23, two meetings of

the Committee on 30th September 2022 and 31st March 2023 were held.

3. **Official language inspection**: Official language inspection of various sections/units of the Institute was conducted by Officers of NITI Aayog, Department of Official Language on November 22, 2022.

4. **Workshop**: An online workshop on Kanthasth software was organized by the Bureau of Energy Efficiency on July 13, 2022, in which Dr Lalit Latta, Deputy Director/in-charge Hindi Section and Dr Ved Prakash, Assistant Director participated.

5. **Meeting of Nagar Rajbhasha Karyanvayan Samiti:** NILERD participated in the online meeting organized by the Nagar Rajbhash Karyanvayan samiti **(**South Delhi-2) on 1st December 2022. The Committee appreciated the efforts made and work done by the Institute for the promotion of official language.

6. **Hindi Advisory Committee (NITI Aayog) meeting**: Hindi Advisory Committee (NITI Aayog) meeting was held on 15th December 2022. The meeting was chaired by Hon'ble Minister of State for Planning, Rao Inderjit Singh. Dr Pitam Singh, Senior Consultant, Head (Research & Administration) and Dr Ved Prakash, Assistant Director represented the Institute in the meeting.



Hindi Advisory Committee Meeting being chaired by Hon'ble Minister of State for Planning, Rao Inderjit Singh.

7. **Hindi Bulletin:** To promote official language in the institute, Hindi Bulletin (i) Issue No. 15 (January- June 2022) and (ii) Issue No. 16 (July-December 2022) were released during the year.

8. **Inspection of Sections of the Institute**: On March 28, 2023, an inspection related to the official language of the Institute's Knowledge Resource Centre and Dispatch Section was conducted by NITI Aayog

E. Swachhata Initiatives

NILERD has been observing Swachhata Pakhwada every year since 2016 and to continue the spirit of the Swachhata Mission, the Institute celebrated Swachhata Pakhwada from 1st September to 15th September 2022. Though, the threat of Covid-19 was still around and at the same time, observance of Swachhata Pakhwada acquires added meaning as proper sanitation and hygiene are considered best defences against the diseases. The Institute organised a Swachhata Shapath and undertook the various activities like, removal of sanitation waste material, broken furniture, unusable equipment, etc. from the premise of the Institute. The use of single use plastics was banned in the premises and mitigation of plastic pollution adhering to 3 Rs (Reduce, Reuse and Recycle) was propagated in various campaigns and meetings. The daily cleaning of roads and drains, disinfection of toilets, classrooms, fans, kitchen, mess, doors, windows, cleaning bushes in campus were extensively undertaken. Weeding out of old defunct files/papers/records was done as per the established procedures.

F. Personnel/Staff Matters

Appointments:

1. Mrs. Ridhima Singh appointed as Assistant Section Officer (on contract basis) for a period of one-year w.e.f. 26.04.2022.
2. Mrs. Kalpana Yadav appointed as Assistant Section Officer (on contract basis) for a period of one-year w.e.f. 05.09.2022.
3. Shri Chandra Shekhar Sharma appointed as System Analyst (on contract basis) for a period of one-year w.e.f. 23.11.2022.

Ad-hoc Promotions

1. Shri Puran Singh Rawat promoted as Assistant Section Officer on ad-hoc basis up to 04.10.2023.
2. Shri Chander pal promoted as Assistant Section Officer on ad-hoc basis up to 30.09.2023.
3. Shri Mahesh Kumar Verma promoted as Assistant Section Officer on ad-hoc basis up to 19.11.2023.

Retirement

The following employees retired on attaining the age of superannuation from the dates mentioned against each of them:

1. Shri Radhey Shyam, Assistant Director on 30.06.2022.

2. Ms. Tara Upreti, Section Officer on 31.07.2022.

3. Smt. Sanchita Bhattacharya, Deputy Director on 31.01.2023.

G. Estate Section

The following activities were undertaken by the Estate Section during 2022-23.

1. Follow-up with North Delhi Municipal Corporation (NDMC) to obtain the Completion Certificate.

2. The work regarding SITC for Fire Alarm System i/c minor repairing/replacement of Fire Fighting & Wet Riser System was awarded by CPWD and the work is under progress.

3. Renovation works through CPWD pertaining to Civil and Electrical jobs were done at NILERD campus.

4. Coordinating with NIT, Delhi in sharing, distributing, and costing of resources in rational manner.

5. Day to day maintenance of Horticulture, Civil and Electrical work in NILERD Campus.

The Estate Section has been coordinating with the concerned government agencies (Central/State) towards hygiene, cleanliness etc. of the entire Campus.

***

Financial Matters



INDEPENDENT AUDITOR'S REPORT

To,

THE MEMBERS
NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
(Formerly known as Institute of Applied Manpower Research)
NEW DELHI

I. Report on the Audit of the Financial Statements

1. Opinion

A. We have audited the accompanying Financial Statements of M/s NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT ("the Institute"), Plot No.25, Sector A-7, Institutional Area, Narela, New Delhi-110040, which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure Account for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

B. In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of our observation given in annexure of our report, the aforesaid Financial Statements give the information in the manner so required and give a true and fair view in conformity with the Accounting Standards and other accounting principles generally accepted in India, of the state of affairs of the Institute as at March 31, 2023, the Excess of Income over Expenditure for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing practice. We are independent of the Institute in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

3. Management's Responsibility for the Financial Statements

A. The Institute's Board of Managements is responsible for the matters stated in the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, of the Institute in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

B. In preparing the Financial Statements, management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

The Board of Managements are responsible for overseeing the Institute's financial reporting process.

4. Auditor's Responsibilities for the Audit of the Financial Statements

A. Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these Financial Statements.

B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit

procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under the Act, we are also responsible for expressing our opinion on whether the Institute has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.

v) Evaluate the overall presentation, structure, and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

C. Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

D. We communicate with those charged with governance regarding, among other

matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

E. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

FOR AJAY K. JAIN & CO.
Chartered Accountants
Reg. No. : 007118N

Place : DELHI
Date : 14-09-2023

AJAY K. JAIN
Partner, FCA M. No. : 085994
UDIN: 23085994BGSNCX9654

ANNEXURE TO THE AUDITOR'S REPORT

FOR THE YEAR ENDING ON 31/03/2023

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT (FORMERLY KNOWN AS INSTITUTE OF APPLIED MANPOWER RESEARCH)

1. FIXED ASSETS:

The Institute has not maintained proper records of its fixed assets showing full particulars including quantity details, location and situation of fixed assets. Fixed Assets has not been physically verified by the management during the year. There is no proper system for recording fixed assets. Due to this, physical verification of fixed assets is not possible to our audit, material discrepancies, if any, cannot be commented upon.

2. Reconciliation of Debtors and Creditors including Advances:

Attention is invited to point no. 6 (i) on notes of accounts of Schedule – 14 and we have observed that balances of Sundry Debtors/Creditors including advances have remained subject to confirmation & reconciliation as on 31.03.2023.

Therefore, we would strongly recommend to implement a system of taking periodic balance confirmation and obtaining statement of account from all parties and reconciling the differences, if any, found during the process.

3. Attention is invited to point no. 2 on notes of accounts of Schedule – 14 and we have observed that a sum of Rs.67,63,637/- as receivable from Sponsors remains outstanding since long and no efforts has been made to recover these advances.

We suggest to recover the outstanding as early as possible as a significant amount is blocked in these accounts without any income generation, which seems to be prima facie prejudicial to the interest of the Institute.

4. Attention is also invited to point no. 3(i) & 3(ii) on notes of accounts of Schedule – 14 and we have observed that a sum of Rs.1,48,93,633/- as Miscellaneous outstanding advances on Capital account and a sum of Rs.20,26,413/- as Staff & other Advances remains outstanding since long and no efforts has been made to Settle/ Adjust these advances which has resulted in Overstatement of Current assets and Understatement of Capital Assets/ Expenditure by the said amount.

5. Attention is also invited to point no. 4 of Schedule 13 in which recognition of income has booked on receipt basic for this financial year.

6. It has been observed that LTC Advance / Advance for expenses to staff are not being adjusted within reasonable time frame. This clearly shows the weakness of Internal Control in this regard.

7. TDS :

TDS demand across all financial years from 2008-09 to 2022-23 amounting to Rs. 6,66,670/- is still payable by the Institute. Request for removal/rectification of demand has been filled by Institute.

It is advised to take necessary action against pending demands as early as possible.

8. GST:

(i) No proper invoicing rules has been taken care by the Institute

(ii) For the month of September and November GST payment has deposited late

(iii) While filing GSTR return column number12 and 13 relates to HSN of outward supplies and document issued has not filled but which must have been filled.

9. TDS Receivable:

We have observed that TDS is being deducted by parties on its revenue though the Income of the Institute is Exempt u/s 10 of Income Tax Act, 1961, resultant significant amount as TDS Receivable since long, which seems to be prima facie prejudicial to the interest of the Institute. Action should also be taken to convince the deductor for non-deduction of TDS on its revenue, as large amount is lying blocked.

10. Following amounts are standing since opening and same has not been adjusted yet, for which no proper/satisfactory clarification & explanation has been provided to our Audit. It is advised to take necessary action against pending balances.

1.	CPF Employees	Rs.34,499/-
2.	DCRG Withheld	Rs.38,770
3.	Net Payable Withheld	Rs.4,055/-
4.	Outstanding Liabilities	Rs.3,18,208
5.	Dr. Saroj Ranjan Mania (Consultant)	Rs.27,640/-
6.	Other Employees	Rs.1,32,828

11. It has been observed that under Bank Reconciliation of Union Bank of India – Account no 520101222575677, a cheque no- 275137 of Rs 50,000/- has standing dated 13.07.2021 which should be received but due to any reason misplaced by the bank and still pending to adjust, Efforts should be taken in this regard.

12. During the audit, it has been noted that Institute (NILERD) has been nominated as Central Nodal Agency (CNA) for central sector schemes of NITI Aayog, Government of India i.e. Atal Innovation Mission, Aspirational District Program and States Support Mission in pursuance of Ministry of Finance (MOF) Office Memorandum (OM) dated 9th March, 2022 for receiving funds in CNA account from NITI Aayog and allocate the limits to implementing Agencies under above mentioned schemes, which has been

credited in separate CNA bank accounts in the name of Institute (NILERD) i.e. Axis Bank (A/c no-92201006594541) and HDFC Bank (A/c no-580100590515417) on which interest of Rs 62,01,925/- and 12,02,941/- respectively has credited.

Institute has maintained separate records/register in regard to that and transfer the interest amount to Bharat Kosh according to Government rule and regulations, but nothing has recorded in its books of account.

For AJAY K. JAIN & CO.
Chartered Accountants FRN.: 007118N

(CA. AJAY K. JAIN),
Partner, FCA Membership No.:085994
UDIN: 23085994BGSNCX9

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

Plot No.25, Sector A-7, Institutional Area, Narela, Delhi-110040

BALANCE SHEET AS ON 31ST MARCH 2023

(Figures in Rupees)

	Schedule	Current Year	Previous Year
		2022-23	2021-22
CORPUS/CAPITAL FUND AND LIABILITIES			
Corpus/Capital Fund	1	27,95,99,922	25,78,84,497
Current Liabilities & Provisions	2	10,56,15,683	10,56,17,257
Total		**38,52,15,605**	**36,35,01,754**
ASSETS			
Fixed Assets	3	19,75,76,357	20,31,51,849
Current Assets, Loans & Advances	4	18,76,39,248	16,03,49,905
Total		**38,52,15,605**	**36,35,01,754**

Significant Accounting Policies **13**

Notes on Accounts and Contingent Liabilities **14**

Notes form an integral part of Accounts in terms of our Audit Report of even date annexed herewith.

As per our audit report of even date annexed
For Ajay K. Jain & Co.
Chartered Accountants
FR No. :007118N
(CA. AJAY K. JAIN)
FCA, Partner M. No. 085994
UDIN-: 23085994
Place ; Delhi Date:

RAJESH KUMAR VYAS
Consultant and Incharge
(Finance)
NILERD

Dr. Yogesh Suri
Director General
NILERD

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

Plot No.25, Sector A-7, Institutional Area, Narela, Delhi-110040

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023

(Figures in Rupees)

	Schedule	Current Year	Previous year
		2022-23	2021-22
INCOME			
Income from Studies/Research/Projects	5	2,08,33,313	1,04,86,734
Grants/Subsidies	6	11,30,00,000	9,26,00,000
Interest earned	7	39,12,543	39,84,121
Other Income	8	2,65,07,039	4,23,08,212
Total (A)		**16,42,52,895**	**14,93,79,067**
EXPENDITURE			
Establishment Expenses (Main)	9	9,65,04,015	10,84,11,197
Administrative Expenses (Main)	10	2,90,75,613	2,10,95,784
Establishment Expenses (Project/Studies)	11	41,24,030	26,30,340
Administrative Expenses (Project/Studies)	12	1,31,53,468	71,90,597
Depreciation	3	93,19,899	1,00,09,462
Total (B)		**15,21,77,025**	**14,93,37,380**
Excess of Income Over Expenditure		1,20,75,870	41,687
Income			
Balance carried to Capital Fund		**1,20,75,870**	**41,687**

Significant Accounting Policies 13

Notes on Accounts and Contingent Liabilities 14

As per our audit report of even date annexed

For Ajay K. Jain & Co.
Chartered Accountants

(CA. AJAY K. JAIN)
FCA, Partner M. No. 085994
UDIN-: 23085994
Place ; Delhi Date:

RAJESH KUMAR VYAS
Consultant and Incharge
(Finance) NILERD

Dr. Yogesh Suri
Director General
NILERD

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SCHEDULE-1

(Figures in Rupees)

	Current Year		Previous Year	
	2022-23		2021-22	
CORPUS FUND				
Balance B/F	**5,88,41,671**		**5,54,16,818**	
Add:Additions during the year	19,00,927		17,72,777	
Add: Interest earned during the year	39,94,221		16,52,076	
Less:Deduction during the year	-	**6,47,36,819**	-	**5,88,41,671**
CAPITAL FUND				
RESERVES & SURPLUSES				
Balance B/F	**29,70,803**		**-70,80,346**	
Add:Additions during the year	-		-	
Less/Add: Deficit/Surplus carried from Income & Expenditure A/c	2,13,95,769	**2,43,66,572**	1,00,51,149	**29,70,803**
FIXED ASSET FUND				
MAIN				
Gross Block	**35,60,17,913**		**35,60,17,913**	
Add: Additions During the year	**37,44,407**		**-**	
Less: Assets sold/written off during the year	**-**		**-**	
Amount adjusted during the year	**-**		**-**	
Less: Depreciation Reserve	**-17,06,61,097**	**18,91,01,223**	**-16,15,38,098**	**19,44,79,815**
NTMIS				
Gross Block	**1,17,32,392**		**1,17,32,392**	
Add: Additions During the year	-		-	
Less: Assets sold during the year	-		-	
Amount adjusted during the year	-		-	
Less: Depreciation Reserve	-1,15,66,735	**1,65,657**	-1,15,41,695	**1,90,697**
TRAINING/PGDC				
Gross Block	**1,02,65,789**		**1,02,65,789**	

Add: Additions During the year	-		-	
Less: Assets sold during the year	-		-	
Amount adjusted during the year	-		-	
Less: Depreciation Reserve	-93,85,726	**8,80,063**	-92,40,456	**10,25,333**
SPONSORED STUDIES				
Gross Block	**9,82,957**		**9,82,957**	
Add: Additions During the year	-		-	
Less: Assets sold during the year	-		-	
Less: Depreciation Reserve	-9,58,615	**24,342**	-9,54,467	**28,490**
CONSULTANCY STUDIES				
Gross Block	**1,20,527**		**1,20,527**	
Add: Additions During the year tfr from Main A/c	-		-	
Less: Assets sold during the year	-		-	
Amount adjusted during the year	-		-	
Less: Depreciation Reserve	-1,15,368	**5,159**	-1,14,613	**5,914**
NAIP WORLD BANK- STUDIES				
Gross Block	**6,00,000**		**6,00,000**	
Add: Additions During the year	-		-	
Less: Assets sold during the year	-		-	
Less: Depreciation Reserve	-3,37,619	**2,62,381**	-3,24,260	**2,75,740**
FCRA STUDIES				
Gross Block	**11,48,767**		**11,48,767**	
Add: Additions During the year	-		-	
Less: Assets sold during the year	-		-	
Less: Depreciation Reserve	-10,91,061	**57,706**	-10,82,733	**66,034**
Total		**27,95,99,922**		**25,78,84,497**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SCHEDULE 2 - CURRENT LIABILITIES & PROVISIONS

(Figures in Rupees)

	Current Year	Previous Year
	2022-23	**2021-22**
A. CURRENT LIABILITIES		
1. Sundry Creditors	23,64,625	23,64,625
2. Other Current Liabilities	1,38,38,249	1,18,08,966
TOTAL - A	**1,62,02,874**	**1,41,73,591**
B. PROVISIONS		
1. Death-Cum Retirement Gratuity	5,39,37,323	5,52,20,641
2. Leave Encashment	3,54,75,486	3,62,23,025
TOTAL - B	**8,94,12,809**	**9,14,43,666**
TOTAL - A+B	**10,56,15,683**	**10,56,17,257**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SCHEDULE 2 (A & B)

A. CURRENT LIABILITIES

(Figures in Rupees)

	Current Year	Previous Year
1. SUNDRY CREDITORS	**2022-23**	**2021-22**
Security Deposits from PGDC Students	26,806	26,806
Receipts for projects under progress	23,37,819	23,37,819
TOTAL - 1-SUNDRY CREDITORS	**23,64,625**	**23,64,625**
2. OTHER CURRENT LIABILITIES		
DCRG Withheld	13,71,895	15,35,815
Security Deposit from NIT	33,87,900	33,87,900
Outstanding liabilities	90,78,454	68,85,251
TOTAL - 2 - OTHER CURRENT LIABILITIES	**1,38,38,249**	**1,18,08,966**
TOTAL - 1+2	**1,62,02,874**	**1,41,73,591**

B. PROVISIONS

1. Death Cum Retirement Gratuity	5,39,37,323	5,52,20,641
2. Leave Encashment	3,54,75,486	3,62,23,025
TOTAL - PROVISIONS	**8,94,12,809**	**9,14,43,666**
TOTAL - CURRENT LIABILITIES & PROVISIONS	**10,56,15,683**	**10,56,17,257**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SCHEDULE 3 - FIXED ASSETS

(Figures in Rupees)

DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	Cost/ Valuation as at 01-04-2022	Additions during the year	Deductions	Cost/ Valuation at the 31-3-2023	Rate	As at the beginning of the year	During the year	Deduction	Total up to the Year-end	As at the Current year-end	As at the Previous year- end
A. FIXED ASSETS:											
A. FIXED ASSETS:											
LAND :											
Leasehold - Narela	3,02,40,000			3,02,40,000		-	-		-	3,02,40,000	3,02,40,000
BUILDING											
On Leasehold Land- Narela	16,06,70,340			16,06,70,340	2%	5,28,48,524	21,56,436		5,50,04,960	10,56,65,380	10,78,21,816
Electric Installation - Narela	15,20,856	-		15,20,856	10%	11,45,212	37,564		11,82,776	3,38,080	3,75,644
VEHICLES/CYCLE											
Vehicle & Cycle- Main Grant	6,05,429			6,05,429	20%	5,78,351	5,416		5,83,767	21,662	27,078
Vehicle & Cycle NTMIS	4,40,350			4,40,350	20%	4,37,096	651		4,37,747	2,603	3,254
Vehicle & Cycle Training/ PGDC	29,23,953			29,23,953	20%	27,11,494	42,492		27,53,986	1,69,967	2,12,459
FURNITURE & FIXTURE							-				
Furniture -Main Grant	34,36,696			34,36,696	10%	25,39,629	89,707		26,29,336	8,07,360	8,97,067
Furniture -DG Office	4,12,428			4,12,428	10%	3,07,344	10,508		3,17,852	94,576	1,05,084
Furniture -Guest House	2,24,124			2,24,124	10%	1,67,155	5,697		1,72,852	51,272	56,969
Furniture-Hostel-Main	29,87,331			29,87,331	10%	23,69,425	61,791		24,31,216	5,56,115	6,17,906
Library Furniture-Main Grant	62,720			62,720	10%	55,094	763		55,857	6,863	7,626
Furniture-NTMIS	7,06,528			7,06,528	10%	6,38,637	6,789		6,45,426	61,102	67,891
Furniture -Training/PGDC	25,35,389			25,35,389	10%	19,25,061	61,033		19,86,094	5,49,295	6,10,328
Furntiure- Sponsored Studies	20,793			20,793	10%	18,266	253		18,519	2,274	2,527
Furniture-NAIP	50,000			50,000	6.33%	33,437	1,048		34,485	15,515	16,563
Furniture-FCRA	2,57,569			2,57,569	10%	2,25,317	3,225		2,28,542	29,027	32,252

OFFICE EQUIPMENT							-				
Equipment - Main Grant	1,10,99,824	1,39,208		1,12,39,032	15%	88,99,983	3,50,857		92,50,840	19,88,192	21,99,841
Air Conditioners -Main Grant	17,58,993			17,58,993	15%	14,62,082	44,537		15,06,619	2,52,374	2,96,911
Air Conditioners Equipments-NTMIS	4,23,219			4,23,219	10%	4,16,572	665		4,17,237	5,982	6,647
Library Equipment- Main Grant	11,75,545			11,75,545	10%	9,91,796	18,375		10,10,171	1,65,374	1,83,749
EPABX-Main Grant	11,85,269			11,85,269	15%	11,11,436	11,075		11,22,511	62,758	73,833
Equipments- NTMIS	9,22,087			9,22,087	15%	9,09,544	1,881		9,11,425	10,662	12,543
Equipment- Training/PGDC	48,54,922			48,54,922	15%	45,77,307	41,642		46,18,949	2,35,973	2,77,615
Equipment-Consultancy	21,225			21,225	10%	18,583	264		18,847	2,378	2,642
Equipment-NAIP	5,00,000			5,00,000	4.75%	2,64,384	11,192		2,75,576	2,24,424	2,35,616
Equipment-FCRA	2,22,368			2,22,368	15%	2,13,589	1,317		2,14,906	7,462	8,779
COMPUTERS/ PERIPHERALS							-				
Computer/Printers - Main Grant	1,88,06,924	8,01,779		1,96,08,703	15%	1,57,50,964	5,18,527		1,62,69,491	33,39,212	30,55,960
Software - Main Grant	50,77,789	12,484		50,90,273	15%	45,11,108	85,938		45,97,046	4,93,227	5,66,681
DTP System-Main Grant	17,25,419			17,25,419	15%	16,95,746	4,451		17,00,197	25,222	29,673
Computer Accessories - NTMIS	92,40,207			92,40,207	15%	91,39,846	15,054		91,54,900	85,307	1,00,361
Computer - Consultancy	99,302			99,302	15%	96,030	491		96,521	2,781	3,272
Computer - Sponsored	9,53,403			9,53,403	15%	9,27,781	3,843		9,31,624	21,779	25,622
Computer - FCRA	6,23,762			6,23,762	15%	5,99,480	3,642		6,03,122	20,640	24,282
LIBRARY BOOKS							-				
Library Books -Main Grant	54,07,962	86,902		54,94,864	20%	48,08,516	1,28,579		49,37,095	5,57,769	5,99,446
Library Books-FCRA	45,068			45,068	20%	44,347	144		44,491	577	721
CD-ROM for Library-Main Grant	9,60,467			9,60,467	15%	8,60,899	14,935		8,75,834	84,633	99,568
C.D. ROM for Library -Sponsored	7,654			7,654	15%	7,330	49		7,379	275	324
Library Books - NAIP	50,000			50,000	4.75%	26,439	1,119		27,558	22,442	23,561
Library Books - Sponsored	1,107			1,107	20%	1,091	3		1,094	13	16
Library Books - Training/ PGDC	27,112			27,112	20%	26,595	103		26,698	414	517

ASSETS - PLAN GRANT							-				
Information Technology / Computers	47,83,197			47,83,197	10%	27,31,656	2,05,154		29,36,810	18,46,387	20,51,541
Library Books/network	26,54,360			26,54,360	20%	25,13,467	28,179		25,41,646	1,12,714	1,40,893
Library expenses	96,760	21,275		1,18,035	20%	51,086	11,262		62,348	55,687	45,674
Guest House	8,75,876			8,75,876	10%	6,80,087	19,579		6,99,666	1,76,210	1,95,789
Director's Office	3,96,459			3,96,459	10%	3,14,832	8,163		3,22,995	73,464	81,627
Essential Infrastructure on Campus-Plan	10,23,92,464	26,82,759		10,50,75,223	10%	5,06,78,783	53,05,506		5,59,84,289	4,90,90,934	5,17,13,681
TOTAL OF CURRENT YEAR	**38,34,83,250**	**37,44,407**	**-**	**38,72,27,657**		**18,03,31,401**	**93,19,899**	**-**	**18,96,51,300**	**19,75,76,357**	**20,31,51,849**
TOTAL OF PREVIOUS YEAR	**38,30,60,134**	**4,65,570**	**42,454**	**38,34,83,250**		**17,03,21,939**	**1,00,09,462**	**-**	**18,03,31,401**	**20,31,51,849**	**21,27,38,195**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SCHEDULE 4

CURRENT ASSETS, LOANS & ADVANCES

(Figures in Rupees)

	Current Year	Previous Year
A. CURRENT ASSETS	**2022-23**	**2021-22**
1. Inventories		
Closing Stock of Stationery	4,46,463	6,00,239
(At cost as certified by management)	**4,46,463**	**6,00,239**
2. Sundry Debtors		
a) Receivable from Sponsors	67,63,637	67,63,637
	67,63,637	**67,63,637**
3. Bank Balances with Scheduled Bank		
- In Saving Account		
- UCO Bank - 2003(FCRA)	16,18,326	15,75,637
- Union Bank Of Indian-5677	4,03,28,520	1,65,82,808
- Union Bank Of Indian-3572	59,40,548	57,71,363
- Union Bank Of Indian-4108	1,73,02,934	2,22,52,044
- Indian Overseas Bank - 103	6,14,874	6,14,909
- In FDR Account		
- FDR with Union Bank (Corpus & Main Fund)	9,32,36,241	8,63,27,285
- FDR with UCO Bank (Main)	34,66,080	34,66,080
- FDR with Corporation Bank (Main)	-	-
- Interest Accrued on FDR	42,83,998	49,79,873
- FDR with Union Bank(Others)	35,07,594	33,20,281
TOTAL	**17,02,99,115**	**14,48,90,280**
GRAND TOTAL	**17,75,09,215**	**15,22,54,156**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2023

SCHEDULE - 4A

2. Advances and other amounts recoverable in cash or in kind or for value to be received

(Figures in Rupees)

	Current Year	Previous Year
	2022-23	**2021-22**
A. ADVANCE ON CAPITAL ACCOUNTS		
Main - CPWD for Campus Construction	32,30,614	32,30,614
Advance to NIC for Computers	22,065	22,065
Advance to NICSI	430	430
Advance to Exe.Engineer, North DDA for sewer connection	-	26,82,759
Ex-Engineer (E), CPWD	79,88,213	79,88,213
Exec. Engineer. DAD, CPWD	36,52,311	36,52,311
TOTAL - A	**1,48,93,633**	**1,75,76,392**
B. OTHERS		
	30,500	30,500
Telephone Deposits with MTNL	47,300	47,300
Security Deposits DVB	13,50,000	13,50,000
Security Deposit Sr AO, DDO (Water connection)	5,000	5,000
GSLI Recoverable from Staff	1,03,613	1,08,347
T.D.S. Receivable	2,00,88,095	1,71,47,884
GST Recievable	2,16,790	71,563
Advances to Employees (Computer/Festival/Cycle/Scooter etc)	1,07,838	1,11,340
Misc.Advances for studies	18,23,300	18,23,300
Misc.Advances for services	18,07,482	9,07,146
Earnest Money	3,01,292	3,01,292
Prepaid Expenses	92,006	26,146
Other Receivables	2,31,530	33,05,783
TCS Receivable	3,491	-
Total B	**2,62,08,237**	**2,52,35,601**
TOTAL - A+B	**4,11,01,870**	**4,28,11,993**
LESS: Unadjusted advances carried forward (Plan Funds)	**-3,09,71,837**	**-3,47,16,244**
Total Current Assets,Loans, Advance etc.	**18,76,39,248**	**16,03,49,905**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2023

INCOME

(Figure in Rupees)

SCHEDULE 5 - INCOME FROM STUDIES/	**Current year**	**Previous Year**
RESEARCH/PROJECTS	**2022-23**	**2021-22**
Main-Accomodation Charges	11,25,600	-
E & T-MEA Sponsored Programmes	89,35,799	4,41,000
Consultancy Studies	1,26,72,841	1,18,18,511
	2,27,34,240	**1,22,59,511**
Less:Transfer to corpus fund	19,00,927	17,72,777
	2,08,33,313	**1,04,86,734**
SCHDULE-6-GRANTS	**Current year**	**Previous Year**
Grant in Aid	11,30,00,000	9,26,00,000
	11,30,00,000	**9,26,00,000**
SCHEDULE 7 - INTEREST	**Current Year**	**Previous Year**
(a) Schedule Banks		
Non Plan	8,27,505	3,04,357
FCRA (A/c No. 2003)	42,689	38,775
NAIP study (A/c No. 4108)	5,63,444	3,01,246
Interest on FDR	23,88,045	32,48,883
	38,21,683	**38,93,261**
(b) On Loans/Staff		
Interest on Income tax Refund	-	-
Interest on Security Deposits	90,860	90,860
	90,860	**90,860**
TOTAL	**39,12,543**	**39,84,121**
SCHEDULE 8 - OTHER INCOME	**Current Year**	**Previous Year**
Rent from NIT	2,13,95,623	3,74,59,894
Ground Rent from NIT	2,50,000	2,80,000
Licence Fees for Quarters - Main	1,81,288	94,782
Misc. Receipts -NP	46,80,128	44,73,536
Total	**2,65,07,039**	**4,23,08,212**
GRAND TOTAL	**16,42,52,895**	**14,93,79,067**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2023

EXPENDITURE

(Figures in Rupees)

SCHEDULE 9 - ESTABLISHMENT EXPENSES	Current Year	Previous Year
	2022-23	2021-22
(a) Salaries & Wages	**7,41,35,754**	**6,96,67,058**
(b) Allowances & Bonus		
Tution Fee	9,45,000	7,87,500
LTC	3,53,634	2,64,260
Honorarium	-	13,000
Total (b)	**12,98,634**	**10,64,760**
(c) Contribution to Provident Fund	**6,91,322**	**6,46,710**
(d) Contribution to NPS	**61,39,799**	**87,46,007**
(e) Staff Welfare Expenses		
Medical	20,82,864	40,84,662
CGHS Contribution	3,90,620	-
Salary to Canteen staff	44,79,839	37,43,582
Total (e)	**69,53,323**	**78,28,244**
(f) Exp on Employees Retirement & Terminal Benefits		
Leave Encashment	34,52,198	77,78,571
DCRG	58,63,842	1,23,96,086
Provision for DCRG	-12,83,318	-14,02,334
Provision for Leave Encashment	-7,47,539	16,86,095
Total (f)	**72,85,183**	**2,04,58,418**
Grand Total	**9,65,04,015**	**10,84,11,197**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2023

EXPENDITURE

(Figures in Rupees)

SCHEDULE 10- ADMINISTRATIVE EXPENSE MAIN	Current Year	Previous Year
	2022-23	2021-22
NON-PLAN		
1. House Keeping	21,31,631	20,41,924
2. Electricity	83,24,641	60,26,667
3. Annual Maintenance Contract	8,40,193	6,61,806
4. Repairs & Maintenance of Office Equipments	6,23,415	1,10,706
5. MCD Property Taxes - New Campus	28,94,437	19,86,303
6. Ground Rent	7,56,000	7,56,000
7. Postage	5,026	9,934
8. Telephone	2,36,931	1,90,028
9. Stationery	3,91,404	2,69,077
10. Printing	32,060	7,18,281
11. Petrol consumption on staff car & Maintenance	3,22,804	1,87,916
12. Petrol consumption on Diesal Gen. Set	9,667	-
13. Petrol/CNG consumption on Staff Bus & maintenance	2,51,924	2,56,971
14. TA/DA	2,45,530	4,94,089
15. Audit Fees	81,314	59,000
16. Security Charges	30,53,799	41,30,022
17. Uniform Expenses	1,05,000	1,15,000
18. Legal & Professional Charges	12,69,960	19,83,525
19. Other Administrative expenses	12,89,517	8,30,348
20. Advertisement	1,14,236	64,166
21. Hindi Day Expenses	23,535	2,04,021
22. Water Charges	60,72,589	-
Total	**2,90,75,613**	**2,10,95,784**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2023

EXPENDITURE (PROJECTS)

(Figures in Rupees)

SCHEDULE 11 - ESTABLISHMENT EXPENSES	Current Year	Previous Year
	2022-23	2021-22
(a) Salaries & Wages	41,24,030	26,30,340
(b) Contribution to Provident Fund		
Grand Total	**41,24,030**	**26,30,340**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2023

EXPENDITURE (PROJECTS)

(Figures in Rupees)

SCHEDULE 12- ADMINISTRATIVE EXPENSES (PROJECT/STUDIES)	Current Year	Previous Year
	2022-23	2021-22
NTMIS & PGDC		
1. Repair & Maintenance	99,111	3,261
2. Valedictory Function	-	-
3. Telephone	14,629	7,817
4. Stationery, Printing & Postage	2,50,870	2,46,166
5. Incidental cost	1,42,408	77,500
6. TA/DA on Consultancy Projects	15,80,794	7,71,102
Local conveyance	-	-
7. Mess Expenses	1,70,658	-
8. Misc. Exp.	8,36,047	6,43,631
9. Living Allowance	49,48,250	-
10. Project Allowance	-	-
11. Field Visit	6,91,506	-
12. Travel Exp.	3,58,438	-
13. Book allowance	34,813	-
14. Consultany Expenses	15,34,167	33,16,653
15. Honorarium	-	15,500
PLAN		
16. Modernisation of IT	82,420	-
17. Evaluation Week	-	-
18. Horticulture work	16,04,909	13,88,180
19. Electrical & Civil Maintenance work	8,04,448	7,18,787
20. Epf Employer Contribution	-	-
21. Other Expenses	-	2,000
Total	**1,31,53,468**	**71,90,597**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)

Plot No.25, Sector A-7, Institution Area, Narela, Delhi-110040

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31-03-2023

(Figures in Rupees)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
	2022-23	2021-22		2022-23	2021-22
I. Opening Balance			**I. Expenses**		
a) Bank Balances			a) Establishment Expenses(Main)	9,85,34,872	10,81,27,436
(i) Savings Accounts	4,67,96,761	3,71,01,582	b) Administrative Expenses(Main)	2,90,75,613	2,10,95,784
(ii) Fixed Deposits	9,31,13,646	8,86,58,321			
II. Grants Received			**II. Exp. on Projects/Research/ studies**		
a) Government of India - Non Plan			a) Establishment Expenses	41,24,030	26,30,340
Grant Salary	9,50,00,000	7,61,00,000	b) Administrative Expenses	1,31,53,468	71,90,597
Grant - General	1,80,00,000	1,65,00,000			
Grant-Creation Of Capital Assets	-	-			
			III. Purchase of Fixed Assets	37,44,407	4,65,570
III. Interest Received					
a) On Bank Deposits	85,11,779	19,65,582			
b) On Staff Advances	-	-	**IV. Loans & Advances(Liab.)**	-	2,69,574
b) Other Interest	90,860	90,860			

IV. Other Income					
Instt. Fees/Project Fees etc.	4,92,41,279	5,45,67,723	**V. Loans & Advances(Assets)**	30,01,013	40,23,372
V. Other Receipts	-	-			
			VI. Closing Balance		
VI. Sale of Fixed Assets	-	42,454	**a) Bank Balances**		
			(i) Savings Accounts	6,58,05,202	4,67,96,761
VII. Loans & Advances(Asset)	4864912	40,72,851	(ii)Fixed Deposits	10,02,09,915	9,31,13,646
VIII. Loans & Advances(Liab)	20,29,283	46,13,707			
TOTAL	**31,76,48,520**	**28,37,13,080**	**TOTAL**	**31,76,48,520**	**28,37,13,080**

For Ajay K. Jain & Co. RAJESH KUMAR VYAS
Chartered Accountants Consultant and Incharge (Finance)
- NIELRD
(CA. AJAY K. JAIN)
FCA, Partner M. No. 085994
UDIN-: 23085994
Place ; Delhi Date:

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)
Plot No.25, Sector A-7, Institutional Area, Narela, Delhi-110040

SCHEDULE - 13: SIGNIFICANT ACCOUNTING POLICIES FOR THE FINANCIAL YEAR 22-23

1. ACCOUNTING CONVENTION

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

2. FIXED ASSETS

Fixed assets are shown at cost of acquisition (inclusive of inward freight, duties, taxes, incidental and direct expenses related to acquisition) less accumulated depreciation.

3. DEPRECIATION

Depreciation on Fixed Assets is charged on written down value method, based on the age of assets determined by the Institute. The effective rates of depreciation work out as follows: -

(i)	Building	2%	(iv)	Motor cars, scooters & cycle	20%
(ii)	Furniture, fixture etc.	10%	(v)	Computers/Peripherals	15%
(iii)	Office, equipment, Air Conditioner, EPABX etc.	15%	(vi)	Library books	20%

Except on the Fixed Assets of new project NAIP, following rates are prescribed by them:-

(i)	Building, roads, bridges, Sewerage & drainage	1.63%	(iii)	Vehicles & vessels	9.50%
(ii)	Electrical installation & Equipments, Plant & Machinery, Laboratory apparatus and scientific Equipment, library books	4.75%	(iv)	Furniture & fixtures	6.33%
			(v)	Office equipments, computers / peripherals / accessories, Audio Visual Equipment, farm & field equipments	4.75%

4. REVENUE RECOGNITION

- In case advances towards project, has been recorded on Receipt basic.
- Tuition Fee & Accommodation Charges from M.E.A. booked as income on completion of project.

5. GOVERNMENT GRANTS/SUBSIDIES

Government grants/Subsidies are accounted for in Books of Account normally on Receipt basis, from December onward rotated through RBI under Treasury Single Accounts system (TSA) as per government policy.

6. APPORTIONMENT OF OVERHEAD COST TO PROJECTS

Accommodation charges per participant per day are charged by crediting Accommodation Charges – MEA Grant A/c and debiting PGDC Project Income A/c.

7. RETIREMENT BENEFITS TO STAFF

Liability towards gratuity payable on death/retirement of employees is accrued, based on the actuarial valuation. Provision for accumulated leave encashment benefits for the employees is also accrued, based on the actuarial value.

8. PROJECT ACCOUNTING

In case of specific projects/studies, receipts & expenses are transferred to income & expenditure account on completion of projects.

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

(Formerly INSTITUTE OF APPLIED MANPOWER RESEARCH)
Plot No.25, Sector A-7, Institutional Area, Narela, Delhi-110040

SCHEDULE - 14: NOTES ON ACCOUNTS AND CONTINGENT LIABILITIES FORMING PART OF FINAL ACCOUNTS (2022-23):

1. As per Circular No. LEM17/10/2002-MP from Planning Commission, 15% of Consultancy receipts (other than Non Plan Grant from Planning Commission and Grant from Ministry of HRD/NTMIS) were to be transferred to Corpus Fund.

   In current year an amount of Rs.1,26,72,841/- of total Receipts from Projects Rs.19,00,927/- (previous year Rs. 17,72,777/-) transferred to Corpus Fund .Additional savings after meeting present & future cost could not be ascertainable.

2. The following amounts are receivable from Sponsors as on 31/03/2023.

S. No.	Name of Project	Amount	Year
1	HRD-AICTE (NTMIS)	64,25,582	2010-11
2	HDI-SC & Emp. Study	2,91,255	2014-15
3	Oxford university	46,800	2015-16
	Total	**67,63,637**	

3. (i) Following amounts, appearing as Advance on Capital A/c, are still pending, and same has not been adjusted yet:

S.No	Particulars	Amount (Rs.)	Year
1	CPWD for Campus Construction	32,30,614	2003-04
2	Executive Director (DAD), CPWD	36,52,311	2011-12
3	NIC Computers	22,065	2004-05
4	Ex Engineer (E), CPWD	26,88,213	2015-16
5	Ex Engineer (E), CPWD	53,00,000	2020-21
6	NICSI	430	2015-16

(ii) Advances to staff and corporate as detailed below have been outstanding since a Considerable period has not been adjusted in the books of accounts till date:

(a)	Ravinder Kumar, Steno	Rs.12,200/-
(b)	Institute of Development Alternatives, Chennai	Rs.18,23,300/-
(c)	Datanet India Ltd	Rs.53,865/-
(d)	I Security System	Rs.2000/-
(e)	M/s Voltas	Rs.16,854/-

(f)	Globe Marketing	Rs.630/-
(g)	M/s Kamal R.O Service Centre	Rs.37,800/-
(h)	Ranbir Singh (Driver)	Rs.2,000/-
(i)	India International Centre	Rs.2,339/-
(j)	Earnet India	Rs.3,475/-
(k)	NCAI	Rs.5,000/-
(l)	Navcom Tech.	Rs.16,750/-
(m)	CRC Tech.	Rs.50,200/-

4. Provision of Unadjusted Advances carried forward have been provided & adjusted advances & other amount recoverable in cash or in kind or for value to be received as applicable in schedule -4A of Balance Sheet.

5. In the opinion of the Institute, current assets, loans and advances of the Institute have a realizable value to the extent shown in the Books of Account and the provisions made for all known liabilities are adequate.

6. (i) Balances outstanding of sundry Debtors/Creditors including advances at the year-end are subject to confirmation & reconciliation.

   (ii) Fixed Assets as per schedule – 3 of Balance Sheet are subject to reconciliation with Fixed Assets Register and needs periodical verification at reasonable intervals.

7. Previous years' figures have been regrouped/rearranged/recasted, wherever considered necessary to make them comparable with those of current years' figures.

8. Schedule 1 to 14 are annexed to and form an integral part of the Balance Sheet as on 31.03.2023 and the Income and Expenditure Account for the year ended on the date.

For AJAY K. JAIN & Co.
Chartered Accountants
FR No.007118N

(CA. AJAY K. JAIN)
FCA, Partner

M. No. 085994NILERD
UDIN: 23085994
Place : Delhi
Date :

Rajesh Kumar Vyas
Consultant and In charge (Finance)

Dr. Yogesh Suri
Director General
NILERD

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MANAGEMENT RESPONSE ON THE AUDITORS' OBSERVATIONS ON AUDITED ACCOUNTS 2022-23

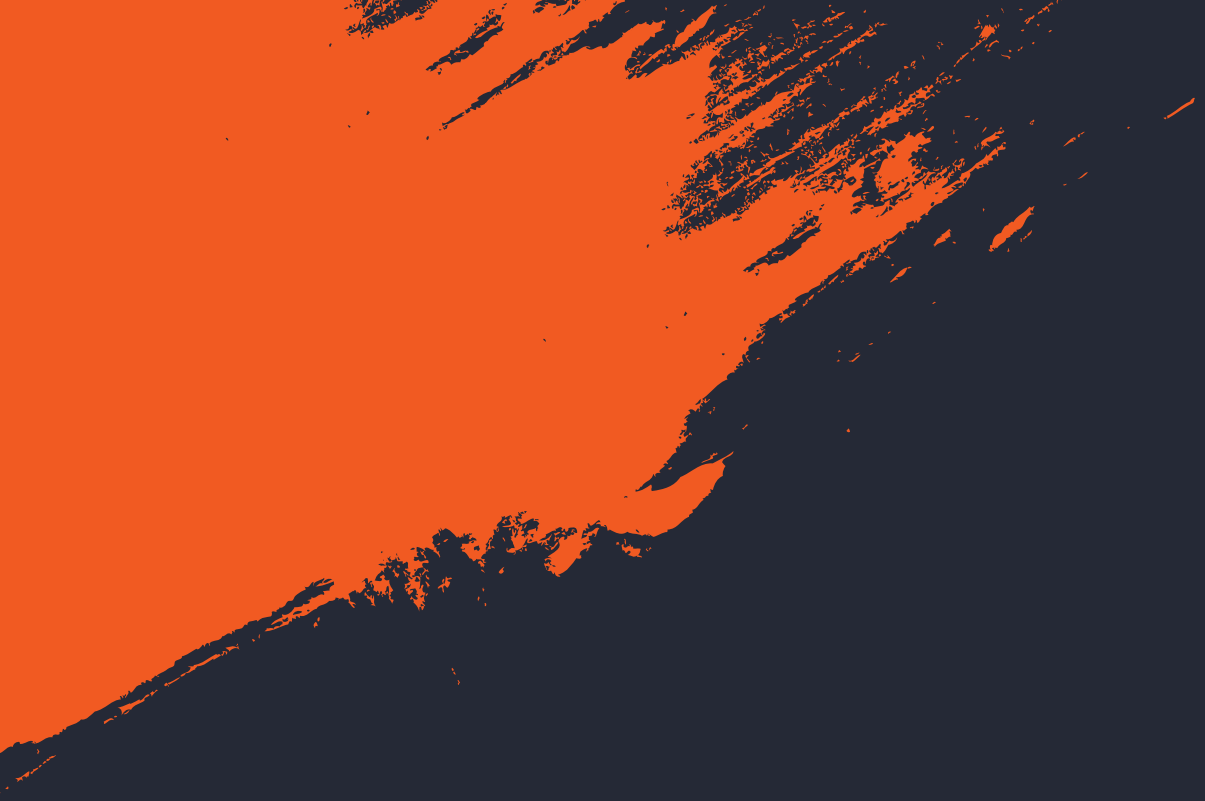
Sl. No.	Auditors Observation on Annual Accounts 2022-23	Reply of the Institute
1.	**Fixed assets:** The Institute has not maintained proper records of its fixed assets showing full particulars including quantity details, location, and situation of fixed assets. Fixed assets have not been physically verified by the management during the year. There is no proper system for recording fixed assets. Due to this, physical verification of fixed assets is not possible to our audit, material discrepancies, if any, cannot be commented.	Institute has been maintaining Fixed assets register in the prescribed format given in GFR 22. The Fixed assets register has been updated till date containing item-wise details and their location. The physical verification of the fixed assets is to be conducted for the year 2022-23.
2.	Reconciliation of debtors and creditors including advances: point no. 6 (i) on notes of accounts of Schedule – 14 balances of sundry debtors/creditors including advances have remained subject to confirmation & reconciliation as on 31.03.2023.	As regards reconciliation of debtors and creditors including advances, it is stated that the balances appearing as advances are outstanding advances given to CPWD and NICSI, which are to be settled finally. However, all other advances were properly reconciled, and the efforts are being made to settle the pending advances.
3.	Point no. 2 on notes of accounts of Schedule – 14 it has been observed that a sum of Rs. 67,63,637/- as receivable from sponsors remains outstanding since long and no efforts has been made to recover these advances.	As regards point no. 2 of Schedule -14 the sums receivables from AICTE (MHRD), it is stated that the sincere efforts have been made to recover outstanding amount of Rs. 64.25 lakh, which is a major portion, from the MHRD-AICTE. The matter has been taken up at the senior level and the response of MHRD-AICTE is awaited.

4.	Point no. 3 (i) &3 (ii) on notes of accounts of Schedule – 14 it is observed that a sum of Rs. 1,48,93,633/- as miscellaneous outstanding advances on Capital account and a sum of Rs. 20,26,413/- as staff & other advances remains as outstanding.	It is stated that an advance of Rs. 53.00 lakh was given to CPWD for installation of firefighting system during the year 2020-21 and completion report is yet to be received from CPWD, which is likely to come soon as work is almost completed. Further, Rs. 88.83 lakh was given to CPWD for campus construction, deposited in arbitration by CPWD. The matter is being pursued with CPWD/DDA for adjustment by estate section. After completion of unfinished work and on receipt of requisite documents/ utilisation certificate old advances with CPWD/DDA will be adjusted in books of accounts. Staff advance and other advance are being adjusted in the current year.
5. & 6.	Attention is also invited to point no. 4 of schedule 13 in which recognition of income has been booked on receipt basis for this year. The LTC advance/advance for expenses to staff are not being adjusted within reasonable time frame.	As per accounting policy being adopted for accounting of MEA income it has been booked on receipt basis. As regards LTC advances, in few cases there was delay in adjustment of advance otherwise LTC and other advances are adjusted within a reasonable time. The concerned staff has been instructed for compliance and timeline to be strictly adhered to.
7.	TDS demand across all financial years amounting to Rs. 6,67,970/- is still payable by the Institute.	Institute has filed reply to the Income Tax Department vide letter dated 11.07.2019 for removal of the tax demand. The response of Income Tax Department is still awaited. However, no further demand received from Income tax Department.

<table>
<tr><td>8.</td><td>No proper invoicing rule of GST has been taken care by the Institute.</td><td>Institute prepare invoices for rent and consultancy studies and maximum up to 50 in numbers in a year. Therefore, we prepare invoice on letter head by giving full details of invoice no., GST No. TAN No.& PAN no. of both parties as applicable which is required for filing GST return. However, Institute will get performa invoice printed as suggested by Auditor.</td></tr>
<tr><td>9.</td><td>TDS is being deducted by the banks & other parties on its revenue though the income of the Institute is exempt u/s 10 of Income Tax Act, 1961 which seems to be prime facie prejudicial to the interest of the Institute. Action should also be taken to convince the deductor for non-deduction of TDS on its revenue, as amount is lying blocked.</td><td>Institute is registered U/s 12 A of Income Tax Act, 1961. Further, as per provisions of Income Tax Act, on-line Income Tax Returns are being filed and institute gets refund of TDS deducted, on completion of assessments of the relevant year. The matter has been continuously pursued with the Income tax authorities for pending refunds.</td></tr>
<tr><td>10.</td><td>The amount is standing since opening and the same has not been adjusted yet. It is advised to take necessary action against pending balances given below.
<table>
<tr><td>1.</td><td>CPF Employees</td><td>Rs.34,999/-</td></tr>
<tr><td>2.</td><td>DCRG Withheld</td><td>Rs.38,770</td></tr>
<tr><td>3.</td><td>Net Payable Withheld</td><td>Rs.4,055/-</td></tr>
<tr><td>4.</td><td>Outstanding Liabilities</td><td>Rs.3,18,208/-</td></tr>
<tr><td>5.</td><td>Dr. Saroj Ranjan Mania (Consultant)</td><td>Rs.27,640/-</td></tr>
<tr><td>6.</td><td>Other Employees</td><td>Rs.1,32,828/-</td></tr>
</table></td><td>Most of the unadjusted liability is on account of unclaimed amount. The liability for withheld DCRG amount is released after expiry of 6 months to retired employees. However, we are reviewing all the pending liability and will take necessary action for adjustment in the year 2023-24.</td></tr>
</table>

11.	It has been observed that under bank reconciliation of Union Bank of India-Account no. 520101222575677, a cheque no. 275137of Rs. 50000/- has standing dated 13.07.2021 which should be received but due to any reason misplaced by bank and still pending to adjust. Efforts should be taken in this regard.	It has been brought to the notice of Union Bank and it has assured that it will be resolved and be credited in Institute account soon.
12.	Institute has been nominated as Central Nodal Agency for central sector schemes of NITI Aayog i.e., Atal Innovation Mission, Aspirational District Program and State Support Mission and separate accounts are prepared for that, and interest accrued on it to deposit in Bharat Kosh.	Separate accounts are being prepared for these central sector schemes and interest accrued on it has been deposited in Bharat Kosh on quarterly basis regularly with intimation to NITI Aayog.

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