

Sixty Second

Annual Report

2024-25



National Institute of Labour Economics Research and Development (NILERD)

An Autonomous Institute under NITI Aayog, Government of India

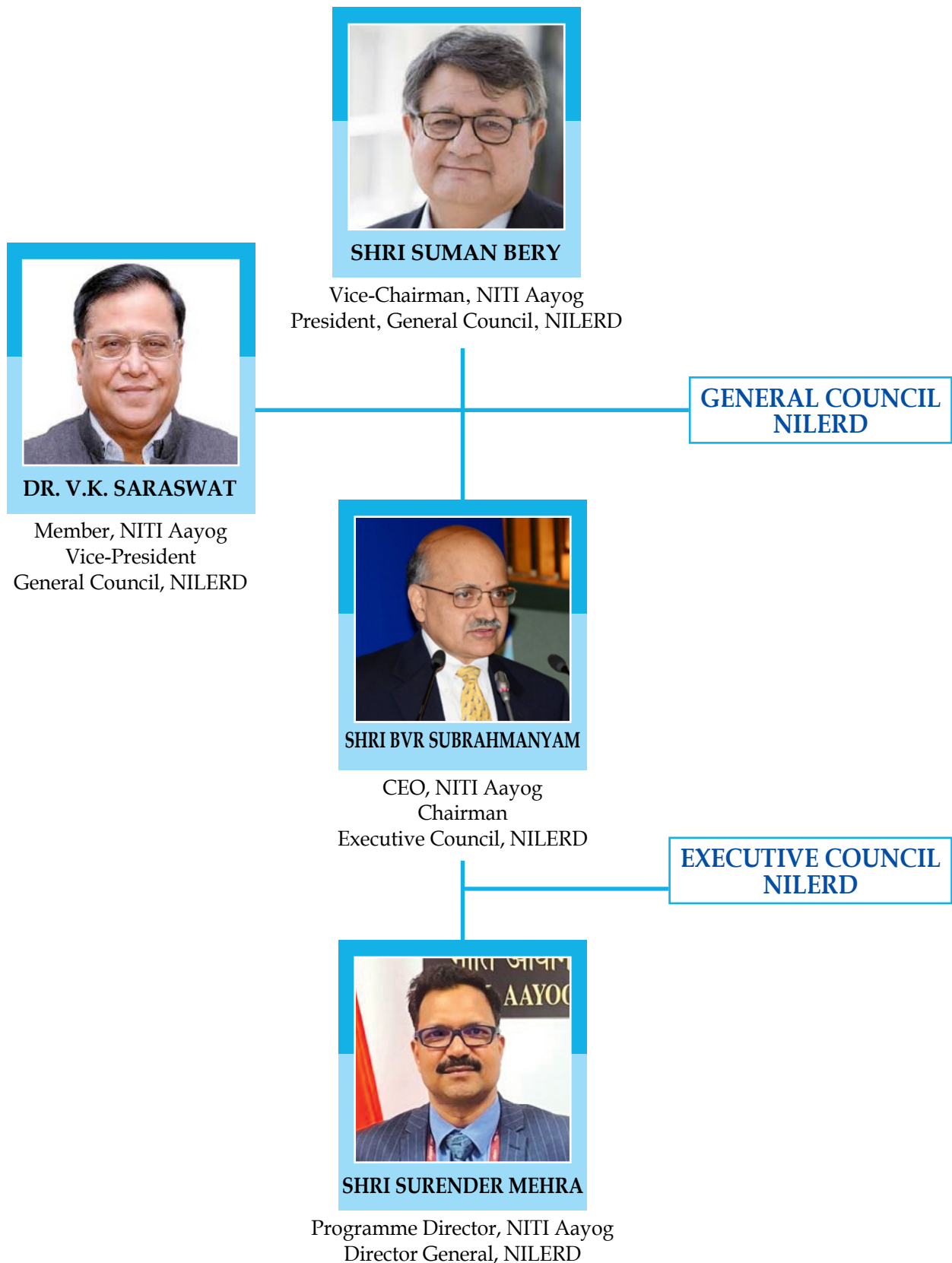


Sixty Second Annual Report 2024-25



**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 31.03.2025)



NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH AND DEVELOPMENT

SIXTY SECOND ANNUAL REPORT

2024-25

From the Director General's Desk

I feel honoured and privileged to present the Sixty Second Annual Report, 2024-25 of the National Institute of Labour Economics Research and Development, an autonomous Institute under the administrative control of NITI Aayog, Government of India. It provides a glimpse of the institute's academic activities, research, education and training programmes, administrative and financial matters including audited statement of accounts for the year 2024-25.

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 2024-25 as it has successfully completed two research studies/projects and has 3 ongoing research projects, sponsored by DMEO, NITI Aayog, Ministry of Education, Research & Networking Division, NITI Aayog and CSC e-Governance Services India Limited.

For more than two decades, the Institute has been successfully running academic and training programmes 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 2024-25, the Institute completed 3 programmes of three weeks duration that had started in March 2024 in area of citizen centric governance and Digital Technology, Sustainable Development Goals: An Integrated Approach, Financial Inclusion and Digital Transformation and conducted Five international training programmes of 2 weeks duration on Digitalization and Human Resource Management, Developing Human Capabilities, Public Policy & Governance, Circular Economy and Sustainable Governance, Monitoring & Evaluation of Development Projects/Programmes.

In addition, three special programmes: one week ITEC Executive Programme on Data for Development a capacity building initiative, two weeks special programmes on Sustainable Development Goals in French and ITEC special Training Programme on Transparency and Prevention of Corruption for participants from Guatemala were conducted for the first time by the institute.

All these programmes were sponsored by Ministry of External Affairs under Indian Technical and Economic Cooperation programme.



The institute also conducted one National Training Programme during the year on Planning, Monitoring & Evaluation System in the context of Government Projects for State Planning Department, Government of Bihar.

NILERD has entered into MoU with GeM with an aim to strengthen capacity-building of the Officials through collaborative workshops and specialised training sessions for Central and State Government Ministries, Departments, and Public Sector Units (PSUs). One such training program for district managers was conducted by GeM in April 2024 in NILERD campus.

I take this opportunity to express my gratitude to Shri Suman Bery, Hon'ble Vice Chairman, NITI Aayog; Shri 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, Dr. Arvind Virmani; Shri BVR Subrahmanyam, Chief Executive Officer, NITI Aayog for their continued support and leadership in enabling the institute to meet its objectives in a desired manner. I thank the members of the General Council and the Executive Council for their positive approach and directions while carrying out the work Programme of NILERD. I also express my sincere gratitude to the Ministry of External Affairs, Ministry of Finance, and other 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/-
(Surender Mehra)
Director General

Date: 19/11/2025

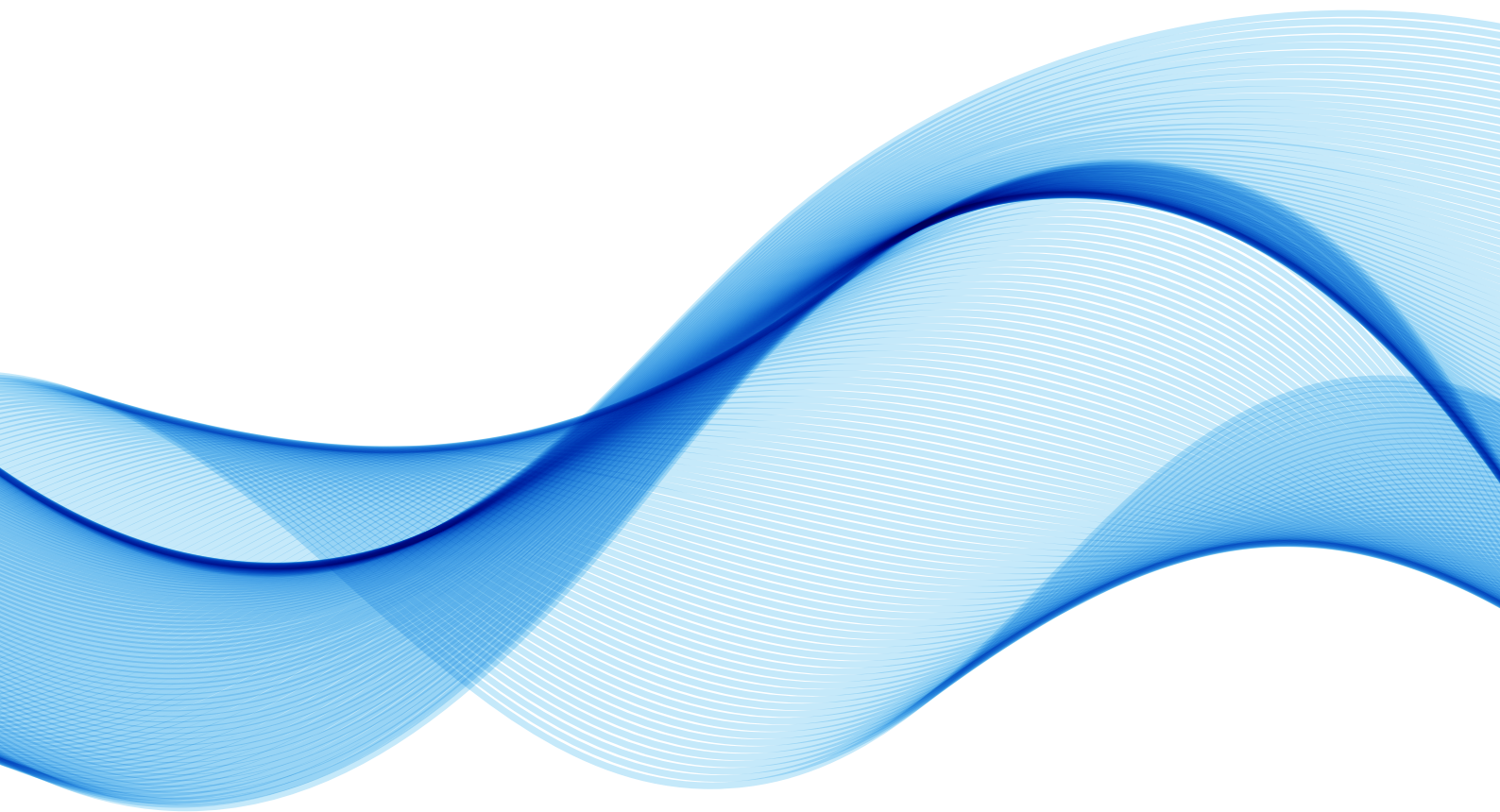
Place: Narela, Delhi

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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, 1860 as Institute of Applied Manpower Research (IAMR), and renamed as NILERD on 9th June, 2014. The Institute is funded mainly by the grants-in-aid from NITI Aayog and supplemented revenue is generated from the research projects from different ministries, multilateral organizations and education & 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 programmes, dissemination of best practices, devising academic and training programmes in governance and public policy for developing nations, and such other initiatives to further the national development agenda. The academic and training programmes of the Institute have attained world-wide 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 at NITI Aayog functions as the nodal division for administrative control and guidance to the Institute. It is a 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 resource 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 resource and connected matters.
 - e. monitoring and evaluation of programmes 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 organizations.
- vii. To maintain a resource centre 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, programme frameworks and initiatives, and monitor their progress and efficacy.
- ix. To facilitate in the transformation of the role of the government to develop policies in order to promote skill development.
- x. To undertake monitoring and evaluation of implementation and impact of policies and programmes, inter-alia, through development and tracking of monitorable indicators and comprehensive programme evaluations.

- xi. To undertake, organize and facilitate study courses, conferences, lectures, seminars, workshops, study tours etc. to promote the aforesaid objects.
- xii. To undertake publications of journal, 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 organisation under the administrative control of NITI Aayog, Government of India. At the apex level, the Institute is governed, guided and controlled by two august bodies.

General Council (GC): Vice Chairman, 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 and finance 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 Chairman, NITI Aayog, functioning as the President of the General Council. A Member of NITI Aayog is the Vice President of the GC. Besides, the Chief Executive Officer (CEO), NITI Aayog; Director General, NILERD and Director (Finance), NITI Aayog, the GC is 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) and the Indian Institute of Public Administration (IIPA). Besides, there are 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 two-year tenure. The GC, in general, meets once in a year and approves the work programme, annual budget, annual report, and annual accounts of the Institute. The GC also appoints the auditors of the Institute. The detailed composition of GC is given below:

COMPOSITION OF THE GENERAL COUNCIL (AS ON 31.03.2025)
(Vide Rule 3)

1	3(a)	President -Vice-Chairperson of NITI Aayog (ex-officio)
2	3(b)	One 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 of the:
6	3(f)(i)	Joint Secretary/ Adviser; NITI Aayog as the Administrative Vertical w.r.t 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 member of the faculty of the NILERD on two yearly rotation basis (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 organizations or institutions that may be concerned with the work or programme of the Institute, and individuals with special knowledge of or interest in the work or programme 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 will have maximum of twenty-three members. Seven members of the General Council shall constitute a quorum at any meeting of the General Council. The General Council shall meet 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 programme 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 thinks it's necessary to do so.

Executive Council

The Executive Council - drawn from the General Council - controls, monitors and guides the activities of the Institute. The Chief Executive Officer, NITI Aayog, Government of India, functions as the Chairperson of the EC. It further consists of two members from the Central Government representing NITI Aayog and 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 thrice a year. The chairperson and members (except the ex-officio members) shall be nominated by the President of the General Council.

COMPOSITION OF THE EXECUTIVE COUNCIL (AS ON 31.03.2025)
(Vide Rule 5)

1	5 (a)	Chairperson - CEO of NITI Aayog (ex-officio)
2	5 (b)	Director General
		One representative each of:
3	5 (c)	Joint Secretary/ Adviser, NITI Aayog as the Administrative Vertical w.r.t 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)	Not 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 shall meet as often as necessary and at least twice a year. The meetings of the Executive Council may be convened by the Chairperson of the Council or by any other member of the Council who may be authorized in this behalf by the Chairperson of the Council.

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.

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 Administration and Finance division respectively. 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 brings out working papers on a regular basis.

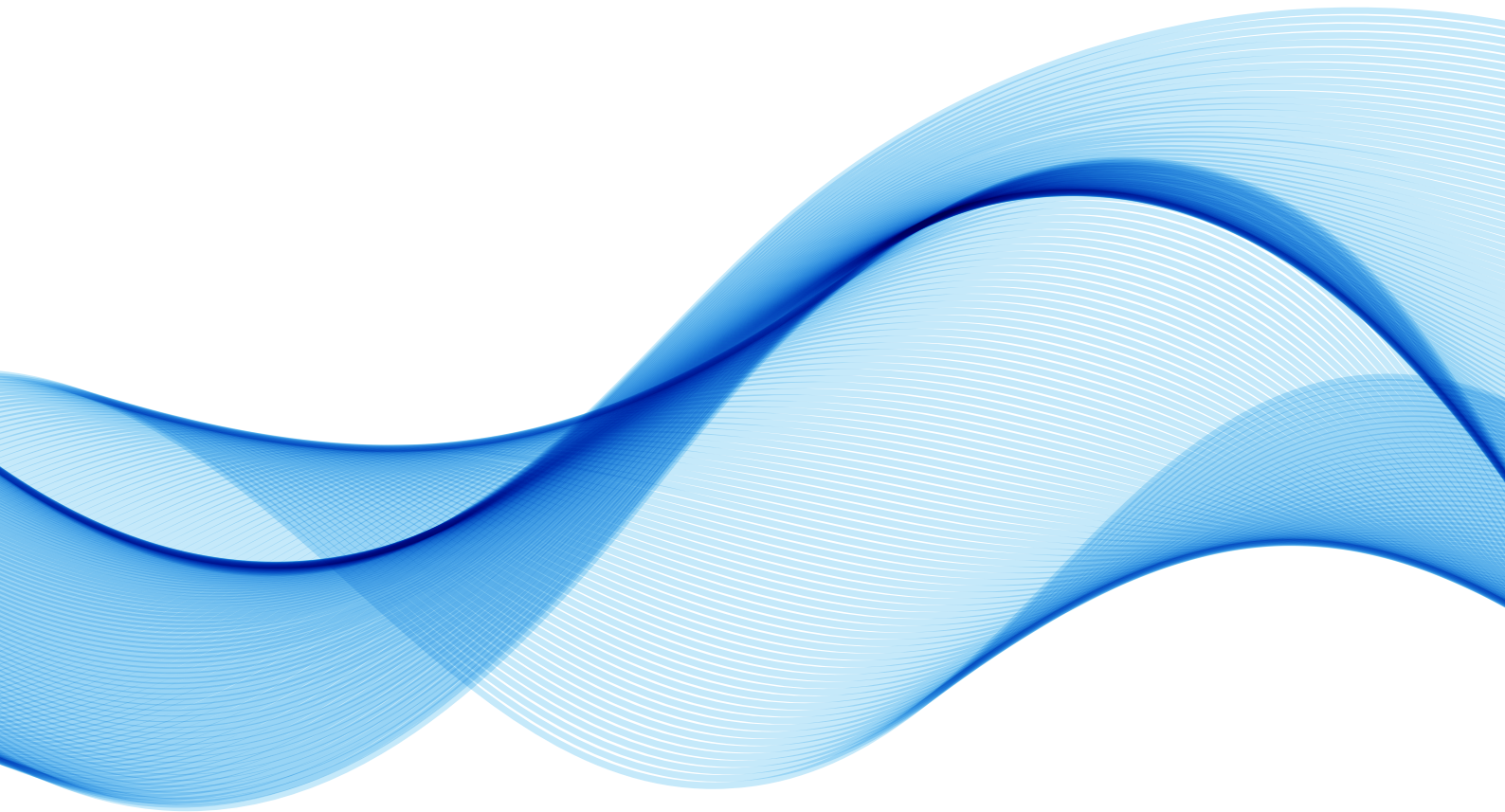
Infrastructure and Computing/IT Facilities at NILERD Campus

The Institute is located 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.



In addition, there is an exclusive international hostel having fifty-two rooms for participants of International Training and Academic programmes being 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 & paraphernalia and software packages are purchased and updated from time to time with the current information on research, training, educational activities and details of major events of the Institute with photographs.

Academic Activities



Education & Training

The Education and Training Unit of the Institute has been running international programmes sponsored under Indian Technical & Economic Cooperation (ITEC) programme of Ministry of External Affairs, Government of India and other sponsoring agencies.

During the year 2024-25, the Institute completed 3 programmes of three weeks duration that started in March 2024 in area of Citizen Centric Governance and Digital Technology, Sustainable Development Goals: An Integrated Approach, Financial Inclusion and Digital Transformation and conducted Five international training programmes of 2 weeks duration on Digitalization and Human Resource Management, Developing Human Capabilities, Public Policy & Governance, Circular Economy and Sustainable Governance, Monitoring & Evaluation of Development Projects/Programmes.

In addition, three special programmes: one week ITEC Executive Programme on Data for Development a Capacity Building Initiative, two weeks special programmes on Sustainable Development Goals in French and ITEC special Training Programme on Transparency and Prevention of Corruption for participants from Guatemala were conducted for the first time by the institute.

The institute also conducted one National Training Programme during the year on Planning, Monitoring & Evaluation System in the context of Government Projects for State Planning Department, Government of Bihar.

The details of the programmes that were completed during 2024-25 are as follows:

1. ITP on Citizen Centric Governance and use of Digital Technology

Duration: 3 Weeks (March 14-April 3, 2024)

Context

Governance as a term is larger than government and it is a decision-making way and the process by which decisions are implemented or not implemented. As stated by the International Monetary Fund (IMF), governance is a broad concept covering all aspects of how a country is governed, including its economic policies, regulatory framework, and adherence to rule of law. Thus, the word governance can be understood as the way power is exercised for the management of a country's affairs to facilitate development.

The importance and significance of citizen centric governance and leadership is the core of any democratic governance. It emphasizes placing citizens at the centre of modern public administration in the services delivery mechanism in most efficient and judicious manner, which may be achieved by ensuring transparency, efficiency, stability, continuity and accountability in the governance systems. This provides strategic direction, control and creates robust accountability, oversight, and assurance for achievement of the desirable outcomes.

In recent times, governance has undergone a metamorphic change shifting towards digital-era governance which has led to improved governance by increasing transparency, accountability, effective public participation and ensuring efficient delivery of public goods and services. With emphasis of SDGs on participation of all stakeholders in development process, more emphasis has been laid on use of digital technology. Application of digital technologies in the processes of governance is a meaningful contrivance for accelerating governance to reach out seamlessly, effectively and fastest to those at the farthest. They have been accepted as a norm for co-creating values in governance. They have brought a new revolution in the field of governance. It brought rapid development of digital infrastructure, improved universal access through Information and Communication Technology, and digital empowerment of citizens. It has encouraged wider participation of citizens in public affairs, improved the process of governance, brought transparency, encouraged quick decision-making, and improved delivery of reliable and quick public services to citizens which is the hallmark of good governance.

Objectives

The training programme aimed to look at how digital technology has led to citizen centric governance. The main objectives of the training programme are to help the participants to:

1. Understand the concept and components of governance, particularly citizen centric governance.
2. Role of digital technology in achieving better outcomes for every citizen.
3. Acquaint with India's Journey of using digital technology in Governance.
4. Familiarize with how reforms in governance have led to transformation in public service delivery mechanism in India.

Course Content

The course covered a broad range of governance issues with specific focus on several sub-themes that builds the pillars of effective citizen centric governance in the country.

1. Fundamentals of Governance, accountability & responsibility, transparency and openness in administration, efficiency and effectiveness in governance, decentralisation, and people participation
2. Approaches to Maximum Governance – Minimum Government
3. Developing understanding of Digital Transformation of Governance
4. Leadership and Team Building at organizational level
5. Public policies leading to citizen centric and inclusive governance – Indian experience
 - a. Towards attaining Sustainable Development Goals (SDGs)

- b. Delivery of high-quality health care services (covering Ayushman Bharat, Health Management Information System, healthcare infrastructure, vaccination, COVID management, etc.)
- c. Becoming a Manufacturing powerhouse (covering Make in India, Production Linked Incentive, One District-One Product schemes of the Centre)
- d. Ensuring Food Security (covering Public Distribution System, One Nation - One Ration Card, Natural farming)
- e. E-governance - reaching out to the last mile (covering Direct Benefit Transfer, JAM Trinity, Digitization of Data, My-gov portal, e-office, UPI, Aadhaar, transparency and Right to Information, Civil Registration System, e-SHRAM portal, DIKSHA portal)
- f. Achieving gender equality and empowering women and girls (covering Mission Shakti, Poshan, Saksham Anganwadi, Shakti Sadan, Palna etc.)
- g. More Accessible and Inclusive Education (covering National Education Policy)
- h. Strengthening Urban Governance (covering Smart cities, Swachh Bharat Mission, Urban Management etc.)

Study Tour- cum- Field Visits

Participants visited Village level Enterprise, NITI Aayog, Ministry of Rural Development Government eMarketplace and Jaipuria Institute of Management, Jaipur,

Award of Certificates

Twenty-eight participants from 17 countries namely Bangladesh, Ethiopia, Fiji, Ghana, Guyana, Kenya, Madagascar, Mauritius, Moldova, Namibia, Nepal, Niger, Nigeria, South Sudan, Tajikistan, Tunisia and Turkey received certificates from Shri Ashwani Kanaujia, Director, SSD Division, Ministry of Statistics and Programme Implementation on April 3, 2024.



Mr. Hamza Ibrahim Garachi from Nigeria receiving certificate



Participants with NILERD Faculty

Headed by Dr. P.C. Parida (Director & Head, E&T Unit)

Faculty in-charge of the Programme Dr. Ruby Dhar (Coordinator) and Dr. Chaitali Roy (Co-coordinator)

2. ITP on Sustainable Development Goals: An Integrated Approach

Duration – 3 Weeks (March 20- April 9, 2024)

Context

The Sustainable Development Goals (SDGs) are a collection of 17 interlinked global goals to transform our world and 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 recognize that action in one area will affect outcomes in others, and that development must balance social, economic, and environmental sustainability.

The training programme 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 programme 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 programmes; 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, NITI Aayog and Ministry of Environment, Forest and Climate Change

Award of Certificates

Twenty-Nine participants from 25 countries namely Albania, Botswana, Cote D'Ivoire, Democratic Republic of Congo, Dominican Republic, Ethiopia, Ghana, Guyana, Kenya, Kyrgyzstan, Laos, Madagascar, Malaysia, Moldova, Mozambique, Myanmar, Nigeria, South Sudan, Sri Lanka, Tajikistan, Tanzania, Thailand, Turkey, Uzbekistan and Vietnam received their certificates from Mr. Tsiory Andriamparaniarivo RANDRIANARIVONY, Counsellor, Embassy of Madagascar on April 9, 2024



Ms. Yee Yee Mon from Myanmar receiving certificate



Participants at MoEFCC



Participants with Director General and Faculty, NILERD

Headed by Dr. P.C. Parida (Director & Head, E&T Unit)

Faculty in-charge of the Programme Dr Ruby Dhar (Coordinator) and Dr. Chaitali Roy (Co-coordinator)

3. ITP on Financial Inclusion and Digital Transformation

Duration: 3 weeks (March 27 - April 16, 2024)

Context

Financial inclusion is one of the powerful instruments to reduce poverty and improve the quality of life. Inclusive financial policies and programmes are crucial to create equal opportunities, enhancing competitiveness, and enabling the population and businesses to realise their full potential and contribute to the growth of the country. India has one of the most elaborate financial architectures in the world that caters to its vast majority of population, small industries as well as new and emerging sectors. The government of India in recent years has launched several new schemes that demonstrate innovative solutions to the barriers to financial inclusion and bring various financial services to the door of the poor and weaker sections of the population.

The use of IT-based digital technologies makes public service delivery faster and smoother, making life simpler and more productive. Recently, there has been a rapid adoption of emerging digital technology and innovative financial models that have transformed the delivery of various services to citizens. India sets an example in the world of how digital technology can be utilised for advancing good governance and delivery of welfare measures, at the same time improving their efficiency. The course is 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.

Objectives of the programme:

- 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- cum- Field Visits

Project areas of Bharat Financial Inclusion Limited in collaboration with Sa-Dhan, Ministry of Electronics and Information Technology, Jaipuria Institute of Management (Jaipur)

Award of Certificates

Thirty one participants from 29 countries including Albania, Botswana, Cote D'ivoire , Democratic Republic of Congo, Dominican Republic, Ethiopia, Ghana, Guyana, Kenya, Kyrgyzstan, Laos, Madagascar, Malaysia, Moldova, Mozambique, Myanmar, Nigeria, South Sudan, Sri Lanka, Tajikistan, Tanzania, Thailand, Turkey, Uzbekistan and Vietnam received certificates from Dr. P. C. Parida, Director (E&T) and Shri S. N. Mishra, Director (Research), NILERD at the Valedictory Function held on April 16, 2024.

Headed by Dr. P.C. Parida (Director & Head, E&T Unit)

Faculty in-charge of the Programme: Dr. Tapas Kumar Sarangi (Coordinator), Dr. Anupam Sarkar (Co-coordinator)



Participants after session at MeITY



Participants of the FIDT after a session at NILERD

4. International Training Programme on Digitalization and Human Resource Management

Duration: 2 weeks (July 30- August 12, 2024)

Context:

The world has undergone far reaching cultural, societal and economical changes based on the increasing dominance of digital technologies. In sum, these changes have led to the current period being characterized as the “digital age”. In line with these changes, digital technologies play an increasingly prominent role in both the lives of employees and human resource management (HRM), which seems to be affected in multiple ways.

It is a well-known fact that digital India is the outcome of many technological advancements and government initiatives towards creating an empowered India in terms of better governance, transparency, fast value delivery process and developing competency in an emerging world. These strides towards digital India has put Indian people at competitive place in terms of digitalized governance in the world after achieving great heights in terms of space, medical, innovation etc. The ‘Digital India’ programmed an initiative of Honorable Prime Minister Shri Narendra Modi, will emerge new progressions in every sector and generates innovative endeavors for next generation. HR is not treated as a single function. It’s a collection of highly specialized capabilities each with distinct objectives, tasks and needs. There is an ever-increasing pressure on Human Resource (HR) function to support strategic goals and to focus on value adding activities. Organizations have realized the growing importance of using Information Technology (IT) in leveraging their Human Resource (HR) functions. The digitalization revolution relies on cutting edge information technology, ranging from Internet-enabled Human Resources Information Systems (HRIS) to corporate intranets and portals. The driving forces are intensifying competition, need to manage workforce on a global level, to improve HR service delivery and to bring cost savings. After introducing digitalization the work of HR department totally changes they worked more effectively as well as minimum cost. And they are satisfied their function. Digitalization is helpful in recruiting and training also.

Digitalization and the adoption of digital tools accelerate economic growth, increases productivity and improve the efficiency of business processes. Artificial Intelligence increases this digital transformation even more. As such, digitalization is of high interest to corporations and governments alike. Digital technologies are particularly common in human resource management (HRM). The focus of digitalization within the HR function is due to its importance of human capital on the overall economic success of a company. Digital tools and information technologies support HR management in talent acquisition (selecting, training and retaining talent), workforce planning and also supports the operational and strategic levels in HR.

With new work models emerging, such as work from home (WFH), work from anywhere (WFA), hybrid model (part office, part home), gig employment, and contingent employment, the human resource (HR) function has become highly dependent on augmented technology support.

As the new workplace becomes more agile, technology, such as software-enabled services and customized platforms, enable the HR department and line managers to respond promptly to rapidly changing needs. These range from enabling remote projects, virtual leadership, and digital training, to improving organizational collaboration and designing safe work environments, to daily HR and payroll management.

More practically, as the world navigates an uneasy transition to normal and multiple countries opt for a 'living with COVID' scenario, the HR department of any organization will need assistance with devising strategies for post pandemic work resumption. These include supporting the organization in its recovery from harsh business impacts, rethinking the employee experience, and boosting online and offline workforce productivity.

Objectives of the programme

- (1) To enable the participants to understand the use of digital technology in delivering efficient HRM activities.
- (2) To give a practical orientation on the impact of the changing digital technology on different HRM activities in relation to the changing workforce.

Study Tour- cum- Field Visits

Participants visited Jaipuria Institute of Management at Jaipur, Ministry of Electronics, Information and Technology (MeiTY), iGOT Mission Karmayogi Office.

Award of certificates

Thirty three participants from thirty two developing countries including Bahrain, Bangladesh, Botswana, Democratic Republic Of Congo, Equatorial Guinea, Ethiopia, Ghana, Guyana, Indonesia, Kenya, Kingdom Of Eswatini (Formerly Swaziland), Laos, Malawi, Maldives, Mauritius, Mozambique, Myanmar, Niger, Nigeria, Palestine, Seychelles, Sierra Leone,

South Sudan, Sri Lanka, Suriname, Syria, Tajikistan, Thailand, Uganda, Vietnam, Zambia, Zimbabwe received certificate from Dr. Purna Chandra Parida, Director & Head, E&T Unit, NILERD at a Valedictory Function held on 12th August 2024.



Participants with Director General and Faculty, NILERD



Inaugural function of the programme

Headed by Dr. P.C. Parida (Director & Head, E&T Unit)

Faculty in-charge of the Programme: Dr. Tapas Kumar Sarangi (Coordinator), Dr. Anupam Sarkar (Co-coordinator)

5. International Training Programme on Developing Human Capabilities

Duration: 2 Weeks (August 6-19, 2024)

Context

Capability is defined as an individual's "physical and mental ability to do something". Human capabilities are observable human attributes that are demonstrated independent of context. These human capabilities are thought of as universally applicable and timeless, and they are becoming increasingly important and valuable. Human capabilities such as imagination, creativity, problem solving and experimentation are universal. Individuals, organizations and societies that embrace, nurture and cultivate human capabilities will likely have a strategic advantage, because their people will have the mindset and disposition towards rapid learning that is required to sustain and thrive in an environment of constant disruption.

The capability approach has attracted considerable interest from researchers in many academic fields, ranging from development studies and welfare economics to education and philosophy. One perspective is the capability approach to Human Development, given by famous economist Amartya Sen who argues that in social evaluations and policy design, the focus should be on what people are able to do, on the quality of their life, and on removing obstacles in their lives so that they have more freedom to live the kind of life which, upon reflection, they find valuable. Sen's 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's. A notion of what activities we are able to undertake ('doings') and the kinds of persons we are able to be ('beings'), refers to *capabilities*. Capabilities are the *real freedoms* that people have, to achieve their potential doings and beings. Thus, in Amartya Sen's capability approach development is seen as a process of enhancing people's capabilities by expanding their real freedoms.

The second is the capability Model which places importance on personal, professional and organizational capability. Individual capability is the people part of the operation. It includes the skills, abilities, knowledge and experience that people bring to the organisation when they are hired. Professional Capabilities are a combination of knowledge, skills, behaviours and specialist expertise required to perform at a particular level. The organizational capability originates from individual capabilities and the interactions of individual capabilities with the contextual factors within the organization.

The Social capability framework looks at mechanisms put in place for inclusiveness in the development process. The theory of social capability is mainly used to explain the reasons for the unbalanced economic growth rate of different countries in the use of potential technological advantages.

Keeping in view the above two approaches, the particular focus of this training programme is on developing human capabilities at individual and organisational level and to understand

how nations can focus on the development of human capabilities of its citizens to meet the challenges and opportunities of the future global labour market and how to provide “environment” for inclusive growth and structural transformation.

Objectives of the Programme

- Understand individual capabilities and the factors that affect development of individual capabilities.
- To create awareness about the various organizational capabilities.
- Learn about how governments can contribute towards developing human capabilities.

COURSE CONTENTS:

I. Individual Capabilities

- Human development and capabilities
- Social and Emotional Intelligence
- Higher Order Thinking and creative problem solving
- Time Management

II. Managing Organizational Capabilities

- Change management
- Improved Organizational Culture
- Talent Management
- Effective Team Building
- Employee Development and Growth: a) Training, b) Skill Development
c) Career Management

III. Social Capabilities: Government initiatives

- Developing capability through Lifelong learning
- Creating an enabling environment: E-Governance
- Building Capacity Through Digital Platform

Study Tour- cum- Field Visits

Participants visited Jaipuria Institute of Management, Jaipur, and Ministry of Electronics, Information and Technology (MeiTY) Delhi.

Award of certificates

Twenty-Eight participants from seventeen developing countries including Botswana, Bulgaria, Ethiopia, Fiji, Ghana, Kenya, Malawi, Maldives, Mozambique, Namibia, Palestine,

Sierra Leone, South Sudan, Tajikistan, Tanzania, Thailand, Uzbekistan, Vietnam, received certificate from Shri Jayant Singh, Director General, NILERD at a Valedictory Function held on August 19, 2024.



Participant from Palestine receiving Certificate from Shri Jayant Singh, DG, NILERD



Participants with Chief Guest and Faculty NILERD

Headed by Dr. P.C. Parida (Director & Head, E&T Unit)

Faculty in-charge of the Programme: Dr. Ruby Dhar (Coordinator), Dr. Chaitali Roy (Co-coordinator)

6. International Training Programme on Public Policy & Governance

Duration: 2 Weeks (20 August – September 02, 2024)

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 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 of the programme

- 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.

Course Content

The training programme was divided into three sections.

Understanding Public Policy and Governance:

This section covered the concepts of Public Policy, Methods, Process, Role of the government, bureaucracy, parliament, courts, political parties, corporate sector, interest groups, citizens, and NGOs in the policy processes.

Public Policy: Learnings from India focusing on the following areas:

- a) Financial Inclusion: Jan DhanYojana, Digital Financial Inclusion
- b) Health: Ayushman Bharat and Swachh Bharat Mission
- c) Transparency in Governance: PFMS, Aadhar, DBS
- d) Housing and Urban Development
- e) Consumer Affairs and Citizen centric services

Federalism and Public Policy

This section covered centre-state-local government functionality and relationship and the challenges in effective implementation of public policies in general and federal structure in particular.

Study Tour-cum-Field Visits

During the training program, the participants visited Jaipuria Institute of Management, Jaipur on August 30-31, 2024. Participants also visited Ministry of Consumer Affairs Food and Public Distribution, Ministry of Environment, Forest and Climate Change, NITI Aayog, National Institute of Health and Family Welfare.



Participants at Strategy Room, NITI Aayog



Participants at MoEFCC

Award of Certificates

Thirty participants from 30 countries namely Armenia, Cameroon, Cote d'Ivoire, Croatia, El Salvador, Equatorial Guinea, Eritrea, Ethiopia, Fiji, Ghana, Guinea, Guyana, Hungary, Kazakhstan, Kiribati, Laos, Lesotho, Madagascar, Malawi, Nicaragua, Niger,

Nigeria, Palestine, Papua New Guinea, Senegal, Somalia, Suriname, Uganda, Venezuela, Vietnam, and Zimbabwe received their certificates from Dr Ashutosh Ojha, DDG, MoSPI at a Valedictory Function held on September 2, 2024.

Headed by Dr. P.C. Parida (Director & Head, E&T Unit)

Faculty in-charge of the Programme: Dr Ruby Dhar (Coordinator), Ms. Richa Sharma (Co-coordinator)

7. International Training Programme on Circular Economy and Sustainable Governance

Duration: 2 weeks (September 5 - 18, 2024)

Context:

The circular economy is a new way of creating value, and ultimately prosperity. It works by extending product lifespan through improved design and servicing, and relocating waste from the end of the supply chain to the beginning – in effect, using resources more efficiently by reusing them in different forms.

By and large, today's manufacturing takes raw materials from the environment and turns them into new products, which are then disposed into the environment after use. It's a linear process with a beginning and an end. In this system, limited raw materials eventually run out. Waste accumulates, either incurring expenses related to disposal or else polluting – indeed, a 2012 World Bank report estimates that municipal waste generation will double over the next 20 years in low-income countries. On top of that, manufacturing processes are often themselves inefficient, leading to further waste of natural resources. In a circular economy, however, products are designed for durability, reuse and recyclability, and materials for new products come from old products. As much as possible, everything is reused, remanufactured, recycled back into a raw material, used as a source of energy, or as a last resort, disposed of.

With the world's largest democracy with influencer status in the global mindscape, various social and environmental factors, including population increase, political unrest, food and water scarcity, rapid urbanization, environmental pollution, and climate change, have coexisted in India. However, India is progressing towards the United Nations (UN) Sustainable Development Goals (SDGs) "Agenda 2030" commitment, from 18% waste processing in 2014 to 70% in 2021. The current disruptive changes lead to an urgent call for action to strategize development and spur economic growth while tackling climate change and building future programs for waste management and resource preservation. The circular economy encourages a transition from linear 'take-make-waste' to multi-life cycle circular value chains in business models, integrating the design-thinking approach for more effective and judicious use of resources. Currently, almost 377 million citizens reside in urban areas, producing 55 million tonnes of municipal solid waste (MSW) annually. Moreover, this amount is predicted to increase significantly, reaching 125 million tonnes annually by 2031.

Despite the immense relevance of the circular economy, the industry currently has a varied awareness of the concept, which poses a significant challenge concerning its widespread adoption in India. It is estimated that by 2050, India would reap yearly benefits of US\$ 624 billion (Rs 40 lakh crore) reducing the negative externalities.

Objectives of the Programme

The primary objective of the training was to develop a nuanced understanding of the three dimensions of sustainability: society, environment, and economy.

- ✓ To promote the innovation process from technological solutions to economic, social, and environmental solutions in the context of circular economy and sustainability.
- ✓ To make the participant learn from different Micro, Meso and Macro level technological solution.

Study Tour- cum- Field Visits

Participants visited Jaipuria Institute of Management at Jaipur.

Award of certificates

Twenty-nine participants from nineteen developing countries including Chad, Colombia, Ethiopia, Kenya, Laos, Lesotho, Madagascar, Mauritius, Morocco, Niger, Nigeria, Panama, Russia, South Sudan, Syria, Thailand, Tunisia, Zambia, Zimbabwe received certificate from Dr. Purna Chandra Parida, Director & Head, E&T Unit, NILERD at a Valedictory Function held on 18th September 2024.



Participants with Chief Guest and Faculty NILERD



Award of certificate at Valedictory function

Headed by Dr. P. C. Parida, Director & Head (E&T)

Faculty in-charge of the Programme: Dr. Tapas Kumar Sarangi (Coordinator), Dr. Anupam Sarkar (Co-coordinator)

8. Monitoring and Evaluation of Development Projects/ Programmes (for women only)

Duration: 2 weeks (September 11-24, 2024)

Context

Monitoring and evaluation does systematic tracking and assessment of the process, end results, and performance of a policy, programme, strategy to generate credible, reliable, and useful information for the implementing agencies and other stakeholders. India has some of the largest functional social sector schemes in the world that cater to large of population spread over diverse terrain. In India, constant M&E of public programmes is an integral part of the State policy for achieving higher efficacy, transparency, and impact. Besides, NITI Aayog, the prime planning and policy-making body of the Government of India, regularly does M&E exercises for various socio-economic policies, programmes- their impacts and on various good governance and SDG parameters. All these exercises use recent tools, concepts and techniques to identify the ground-level working and the real impacts of various interventions. Not only in the public sector, India hosts and utilises expertise of a number of international agencies that are leaders in the field of M&E.

The training programme on monitoring and evaluation was designed with the intent to cater to the specific skilling needs for building an efficient M&E system. The course content was highly relevant for international participants from diverse sectors, and used modern pedagogy and focus on practical learning.



Dr. (Smt.) Radha Ashrit, DDG, NITI Aayog inaugurating the ITP on Monitoring and Evaluation of Development Programmes/ Projects

Objectives of the Programme:

- Enhance the capacities to undertake high-quality M&E exercises;
- Improving awareness about principles and key components of a successful M&E system;
- Sensitise about the role and importance of a robust M&E system for effective design and planning of public service delivery;
- Introduce to the global standard practices of M&E, tools, and techniques;
- Exposure to best practices and examples from India with regard to M&E;
- Enhance competency of participants in using data and results of high-quality evaluations for decision-making.

Field visits/study tours: Participants were taken to NITI Aayog and Delhi Metro Rail Corporation for exposure visit



Participants on an exposure visit to the Delhi Metro Rail Corporation (DMRC)

Award of Certificates-

Twenty-Nine participants from 28 countries- Argentina, Belize, Botswana, Cameroon, Ethiopia, Ghana, Guyana, Kenya, Lesotho, Madagascar, Maldives, Mauritius, Mongolia, Morocco, Mozambique, Myanmar, Nepal, Niger, Nigeria, Palestine, South Sudan, Sri Lanka, Tanzania, Tunisia, Turkmenistan, Uzbekistan, Vietnam, and Zambia participated in the programme and received certificates from Dr. P. C. Parida, Director & Head (E&T), NILERD.



Dr. P.C. Parida (Coordinator) and Mr. S. N. Mishra handing over certificates to the participants

Faculty in charge of the program: Dr. P. C. Parida (Coordinator), Dr. Anupam Sarkar (Co-coordinator)

9. ITEC Executive Programme on Data for Development Capacity Building Initiative (D4D-CBI)

Duration: One Week (October 24-29, 2024)

Context

The world is experiencing a data revolution, or “data deluge”. While in past, only a small volume of analog data was available through few channels, in today’s digital age massive amount of data is regularly being generated and is available through different channels. This data deluge is both a challenge and an opportunity. On one hand these data is essential for meaningful policymaking, efficient resource allocation, and effective public service delivery, yet on other hand concerns are raised about the relevance of the data, its representativeness, its reliability, and its privacy.

Data is becoming increasingly important for policy and informed action in every development sector, including education, women empowerment, and infrastructure development, public health, and climate response. Data-driven decisions can help achieve the Sustainable Development Goals (SDGs). Unfortunately, even as new technology makes more data and wider uses of data possible there are still wide data gaps globally leading to data deprivation in many countries. This calls for improved digital cooperation in this age of digital interdependence. This digital cooperation requires policy frameworks that directly support economic and social inclusion, important investments in human capital and infrastructure, smart regulatory environments, effective data governance, comprehensive data financing.

Open data initiatives have thrown open doors to data, which has seen huge increase in the number of indicators as well as global consumption of data. Such data sharing is particularly crucial in the context of international cooperation, as it would allow governments to assess the impact of policies on different countries and regions more accurately and to tailor their approaches accordingly.

There is a need to invest in countries in every step of the way, from improving their methods, to collecting better data, analyzing and curating the information, and increasing their capacity to use and analyze data to bring about real development impact. This one week training programme is a step towards digital cooperation.

Aim and objectives of the programme

The programme aimed to deepen appreciation of the concept of inclusive digital development and identify policies and programmes to realize an inclusive digital development strategy. It explored policy and other issues related to developing and implementing data-driven governance. The following were the objectives of the programme

- Appreciate the concept of inclusive digital development and its importance;
- Gain deeper understanding of how adoption of digital technologies in public and private spheres can impact governance;

- Appreciate the role of data governance, data management, and data analytics;
- Appreciate the role of different key players: civil society, academia, philanthropic organisations, the private sector, and entrepreneurs, to catalyse data for development;
- Explore policy and other issues related to developing and implementing data driven governance in India.

Study Tour- cum- Field Visits

Participants visited Ministry of Electronics and Information Technology, Common Service Centre.

Award of Certificates

Thirty Five participants from twenty five developing countries including Angola, Cameroon, Chad, Comoros, Cote D'Ivoire, Djibouti, Egypt, Equatorial Guinea, Ghana, Guinea, Iraq, Kazakhstan, Lao PDR, Libya, Madagascar, Maldives, Nepal, Nigeria, Republic of Congo, São Tomé and Príncipe, Sierra Leone, Tanzania, Togo, Uzbekistan, Yemen received certificate from Shri Jayant Singh, Director General, NILERD at a Valedictory Function held on October 29, 2024.



Mr. Assene Assene Joseph from Cameroon receiving certificate from Shri Jayant Singh, DG, NILERD



Participants with Additional Secretary MEA, DG and Faculty NILERD

Faculty in Charge of the Programme: Dr. Ruby Dhar, Deputy Director

10. International Training Programme on Sustainable Development Goals in French

Duration: 2 Weeks (November 20- December 3, 2024)

Context

Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. Although this is a vague statement open to interpretation, it has proved durable and provides a goal to which many people aspire, though it provides no guidance on how to get there nor how to assess progress toward sustainable development.

The **Sustainable Development Goals (SDGs)** are a collection of 17 interlinked global goals to transform our world. 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. They were agreed by 193 countries in September 2015.

Each of the 17 goals strives for the universal reduction of climate change and poverty, and the 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 SDG's provide worldwide guidance for addressing each of these goals. Crises within the SDG's are faced by most countries and can only be addressed if we work as one global community. The 17 SDGs are integrated – they recognize that action in one area will affect outcomes in others, and that development must balance social, economic and environmental sustainability.

The training programme 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 of the programme

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

Course Content

- ☞ Introduction to Sustainable Development Goal and Targets.
- ☞ 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.
- ☞ Localisation of SDGs and role of State Level Department & District Level Officers.
- ☞ Budgeting SDGs
- ☞ Role of Key Partners in achieving SDGs.
- ☞ Way Forward: Visit to Best Practices

Study Tour- cum- Field Visits

Participants visited Jaipuria Institute of Management, Jaipur, NITI Aayog and Department of Drinking Water and Sanitation

Award of Certificates

Twenty one participants from thirteen developing countries including Burkina Faso, Comoros, Cote D'Ivoire, Democratic Republic of Congo, Equatorial Guinea, Ghana, Guinea, Madagascar, Mali, Morocco, Niger, Republic of Congo, Seychelles received certificate from **Dr. P.C. Parida**, Director & Head (E&T) NILERD at a Valedictory Function held on December 3, 2024.



Participant receiving Certificate at Valedictory Function



Participants at Ministry of Jal Shakti



Participants with NILERD Faculty

11. ITEC Special Training Programme on, Transparency and Prevention of Corruption for participants from Guatemala

Duration: Two weeks (February 13-26, 2025)

Context

Fighting against corruption holds paramount significance, especially within governance

spheres. Corruption acts as a deterrent to legal adherence, skews the trajectory of economic growth, and diminishes faith in governing bodies. To promote openness, responsibility, and moral behaviour across both public and private domains, implementing robust measures against corruption is critical. The deployment of Information and Communication Technologies (ICT) enhances the abilities of states and entities in their quest against corrupt activities by improving operations' efficacy, utilizing data examination techniques, and introducing clear procedures.

In view of the above, grasping the concept of corruption is pivotal for examining ways through which Information and Communication Technologies (ICT) can be deployed to counteract and thwart dishonest practices efficiently. Through the application of ICT tools aimed at enhancing transparency, responsibility, and community participation, state bodies along with enterprises can boost their anti-corruption endeavors while cultivating an ethos of integrity within public management systems. In the past few years, the Government of India has endeavored to remove corruption in every form and technology presents itself as one of the most potent tools. Utilising advancements in technology, the Government of India is following a multi-pronged strategy to tackle the problem in an effective manner.

Objectives of the programme

The primary objective of the training were

- To orient the participants about the adoption of cutting edge technology in modern anti-corruption measures.
- To enable them to learn about different initiatives by Indian Government for strengthen its governance structures, enhance monitoring capabilities, and promote accountability among public officials.

Field Visit/Tours/Activities

Participants visited Ministry of Electronics and Information Technology, Jaipuria Institute of Management, Jaipur.

Award of Certificates

Twenty Nine participants from Guatemala received certificates on February 26, 2025 from Shri Surender Mehra, DG NILERD in the gracious presence of Shri Rengaraj Viswanathan, Former Ambassador to Latin America, Government of India.

Headed by Dr. P. C. Parida, Director & Head (E&T)

Faculty Incharge of the Program: Ms. Richa Sharma (Coordinator), Dr. Tapas Sarangi (Co-coordinator)



Shri Surender Mehra, DG NILERD and Shri Surendra Nath, Former Secretary, GOI during inauguration



Participants of the programme with Director General and Faculty of NILERD



Shri Surender Mehra, DG NILERD distributing Certificates to Course participants
(In photo Shri Rengaraj Viswanathan, Former Ambassador)

National Training Programme

Title: Planning, Monitoring & Evaluation System in the context of Government Projects

Sponsored by: State Planning Department, Government of Bihar

Duration: One Week (June 24-28, 2024)

Context

On the request of the Bihar Government, NILERD designed and undertook a training programme on the topic “Planning, Monitoring & Evaluation System in the context of Government Projects” for State Government Officials. As Monitoring and evaluation stand as pivotal pillars within the project life cycle, it plays a crucial role in comprehending project progression, ensuring alignment with objectives, and assessing positive outcomes. It offers opportunities for course correction and pinpointing areas for enhancement, empowering organizations to allocate resources judiciously and enact timely adjustments. Effective monitoring and evaluation also guarantee optimal resource utilization and targeted program delivery, while furnishing valuable insights for future service enhancements.

The course looked into the significance of monitoring and evaluation, elucidating the role of state machinery in gauging success and fostering continual improvement. As is the case with any project, the importance of a monitoring framework was discussed. The framework acts as a compass, providing evaluators with a structured roadmap to assess the program’s progress. Key elements of the monitoring and evaluation framework, such as vital indicators, methods of verification, and a thorough discussion on assumptions and project risks, were elaborated.

Objectives of the Programme

Key Course Objectives focused on;

- Key Concepts in Monitoring and Evaluation
- The Benefits of Monitoring and Evaluation
- Assessing Value and Outcomes via M&E
- The Vital Role of Monitoring and Evaluation in Project Success
- The Crucial Link between Monitoring and Evaluation and Good Governance
- How Evaluation Drives Organizational Goal Achievement

Field Work/Study Tours/Activities:

Visits to Niti Aayog, Jal Shakti Mantralaya (JSM), National Health Authority. Besides these visits to the Ministries experts from MOSPI, NIHFW, Population Council, and NILERD also undertook training sessions.

Award of Certificates:

Twelve officials from the State Planning Department, Government of Bihar, received certificates from Shri S N Mishra, Director during the valedictory function held on 28.06.2024.

Faculty Incharge of the Program: Ms. Richa Sharma, Deputy Director, NILERD



Bihar officials with DG and Faculty NILERD at NITI Aayog

Ongoing International Training Programme(s)

International Training Programme on Livelihood Promotion through Self-employment at the Grassroots Level

Duration: 2 weeks (March 27 to April 09, 2025)

Context

Access to sustainable livelihoods and self-employment is a critical component of economic growth and social stability. In developing countries agriculture and small enterprises afford the maximum opportunities for employment. However, due to low productivity, poor infrastructure, and lack of technology applications in these sectors, people often live at the level of bare minimum subsistence. This training programme was aimed at capacity building of government officers for promoting livelihood at the grassroots level through self-employment in agriculture and allied sectors and MSMEs through necessary interventions, strategies, incentives, and policy measures. Government of India has been implementing many livelihood support, skill and entrepreneurship development programmes in farm and non-farm Sectors which has lifted many poor households above the poverty line and ensured sustainability of their livelihoods. This training programme will give an exposure and opportunity to benefit from these initiatives.



ITP on Livelihood Promotion through Self-employment at the Grassroots Level being inaugurated by Honourable High Commissioner of Uganda Her Excellency Dr. Joyce Kakuranatsi Kikafunda

Objectives of the Programme

- Capacity building of participants in designing roadmaps for successful livelihood/ gainful self-employment programmes for the masses;
- Learn about the efficient policies for livelihood security, risk mitigation and enhancing resilience;
- Exposure to new and emerging areas for gainful employment in agriculture/ animal husbandry/ rural non-farm and MSME;
- Role of emerging technologies, policy/ market reforms and supportive infrastructure in enhancing livelihood opportunities/ quality of self-employment activities;
- Exploring the role of cooperatives, SHGs, FPOs, etc. in enhancing livelihood security and reducing vulnerability;
- Exposure to effective policies, measures and incentives for increasing productivity and competitiveness of small business enterprises/ MSME;
- Create awareness on the role and complementarity of government and non-government sectors in enhancing livelihood at the grassroots level.

Headed by Dr. P.C. Parida Director & Head, (E&T Unit)

Faculty in charge of the program: Dr. Anupam Sarkar (Coordinator) and Dr. Tapas Sarangi (Co-coordinator)

Collaborations

Memorandum of Understanding Signed with GeM

An MoU was signed between Government eMarketplace and NILERD on 15.04.2024

Context

In an endeavour to strengthen collaboration, NILERD inked an MoU with Government-e-Marketplace (GeM) on April 15, 2024. Shri Jayant Singh, DG, NILERD, and Shri Prakash Mirani, JS & ACEO, GeM, signed the MoU. This collaboration was aimed to strengthen capacity-building of the Officials through collaborative workshops and specialised training sessions for Central and State Government Ministries, Departments, and Public Sector Units (PSUs). Through this concerted effort, both, GeM and NILERD, aimed at equipping stakeholders with the necessary knowledge and skills to navigate procurement processes effectively.

Key Objectives

- To collaborate and jointly run capacity-building workshops and training programs pertaining to GeM for stakeholders associated with NILERD and/or GeM
- To conduct training for Central Government and State Government Ministries, Departments, Public Sector Units (PSUs) for procurement of goods and services on GeM

- To collaborate on initiatives of national importance such as Make in India, Start-up India, etc.

In line with the MoU, NILERD organized 2-day training at its campus for Gem Officials. Shri Y K Pathak, Additional CEO GeM was present during the course of the training. The training was organized on 24-25 April 2024. Capacity of district and state level officials were built on GeM portal and its operability.

Award of Certificates

Total 70 participants from across States in India participated in the training programme. The valedictory was held on 25.04.2024 and was presided by Shri Y K Pathak Additional CEO at NILERD Campus.

Faculty Incharge of the Program: Ms. Richa Sharma, Deputy Director, NILERD



Shri Jayant Singh DG NILERD & JS & Shri Prakash Mirani ACEO GeM



DG NILERD and GeM Officials at MoU Signing

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 utilization 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 2024-25, the Institute completed two studies the details of the same are given below.

A. Research Studies Completed during 2024-25

1. Title of the study: Verification Study of the Action Points emerging from the three National Conferences of Chief Secretaries conducted by NITI Aayog

Sponsored by: Development Monitoring and Evaluation Office (DMEO), NITI Aayog

About the Study

This study was to verify the action points (APs) emanating from the three National Chief Secretaries conferences held under the auspices of NITI Aayog. The first, second, and third National Conferences were held in June 2022, Jan 2023, and Dec 2023, respectively. A total of 232 action points emerged from the three conferences in 15 sectors covering 12 Ministries/Departments (M/Ds). The timeline for completion of this verification study was 3 months.

Objectives of the study

- i. Ascertain the various actions taken by the Ministries /Departments concerned by analysing their action taken reports (ATRs) and verifying relevant evidence (documents, communications and data) pertaining to the actions taken by the M/Ds.
- ii. Assess the conformity and adequacy of the action taken by the M/Ds with reference to the pertinent APs emerging from the 1st, 2nd and 3rd NCCS.
- iii. Assess the actual extent of action taken on the ground by conducting primary research.

Findings of the study

Based on the Key Performance Indicators (KPIs) each AP has been rated following suitable criteria: On Track (All KPIs are moving ahead in the desired direction), Less on Track (More than 50% KPIs are moving ahead in the desired direction), Off-Track (Less than 50% KPIs are moving ahead in the desired direction) & Inadequate information (Information on most KPIs not available).

Out of 232 Action points 144 (62.1%) were found to be on track, 54 (23.3%) less on track and 18 APs (7.8 %) off-track. On the other hand, 16 APs (6.9 % of all APs) could not be rated due to inadequate information.

Across the Ministries/Departments (M/Ds), three (Ministry of Skill Development and Entrepreneurship, Department of Agriculture and Farmer Welfare and Department of Economic Affairs) had 75 percent or more of their APs on track. Majority (7 out of 13) of the M/Ds had 60-74 percent of their APs on track. While DPIIT had 56 percent of its APs on track, Department of Higher Education and the Ministry of Power had less than 50 percent of their APs on track.

Major Recommendations

The series of NCCSs has sparked off trajectories of strategic as well as technical innovation across sectors. Going forward, attention to the following is expected to improve the efficacy of the conferences.

- i. There was a need to develop a set of results-based monitoring frameworks to make the implementation and follow-up of the Action Points emerging from the NCCSs smart and effective.
- ii. Ownership and stewardship of the Action Points is important. There was a need to improve convergence and shared understanding of responsibility with respect to the Action Points which involve more than one M/Ds at the national and subnational levels.
- iii. There was a need for more robust data management with respect to implementation and monitoring of action points.
- iv. Therefore, there was a need for wider stakeholder consultation and engagement around the NCCS agenda particularly at State/UT level and below.

Names of the team members: Mr. Sundar N. Mishra, Director, Dr. P. C. Parida, Director

Dr. D. Indrakumar, Deputy Director, Dr. Ruby Dhar, Deputy Director, Ms. Richa Sharma, Deputy Director, Dr. Anupam Sarkar, Deputy Director, Dr. Lalit Latta, Deputy Director, Ms. Sharmistha Sinha, Deputy Director, Dr. Chaitali Roy, Assistant Director, Shri Marshal Birua, Assistant Director, Dr. Tapas Kr. Sarangi, Assistant Director and , Dr. Puneet Kr. Shrivastav, Assistant Director

2. Title of the study: Digital Library cum Resource Centre: An Impact Assessment

Sponsored by: CSC Academy, New Delhi

About the Study

The Digital Library cum Resource Centres (DLRCs) play a pivotal role in modernizing access to information for the rural youth, improving educational content and learning standards,

and supporting youth employment. It serves as a dynamic platform for accessing, retrieving, and sharing knowledge among the socio-economically less empowered young people, making it increasingly significant, especially in a country like India with its vast population, a big demographic dividend and its diverse needs. In the 1st phase 47 DLcRCs were set up across different States. Materials like PCs, peripherals and furniture were purchased and provided for installation in all 47 project locations. Provision of access to books and training was also taken up. The DLcRCs were expected to strengthen digital literacy and facilitate greater access to digital learning resources and employment. The study was conducted to assess the impact of the DLcRCs.

Objectives of the study

- i. To measure usage and effectiveness of the DLcRCs.
- ii. To assess the educational impact on the users and broader impact on the community.
- iii. To identify gaps and challenges in the implementation of the project.
- iv. To suggest the way forward for the initiative.

Findings of the study

Most DLcRCs were housed in Panchayat Bhawans or other government buildings, ensuring they were located in pukka structures with spacious computer rooms. All centres had access to sanitary toilets, drinking water, proper ventilation, lighting, and ceiling fans. As per the project design, the DLcRCs were equipped with PCs, CPUs, monitors, UPS, and furniture, which were mostly in place. By and large there was digital connectivity across the DLcRCs, although many centres faced difficulties in terms of its adequacy, predictability and sustainability.

The DLcRCs had a low user base, with an average of 8.2 users per centre per month. The proportion of male users was around 70 percent, while that of the female users was only 29 percent. Users from SCs, STs and OBCs cumulatively accounted for 78.75 percent of all users. Over 75 percent of users were aged between 15-22 years.

The DLcRC resources were more frequently used for educational purposes (45.45 percent), followed by job search and competitive exam preparation (35.95 percent), and other activities like job work (18.60 percent). Out of a total capacity of 10,660 hours, only 441.87 hours (4.15 percent) were utilised. The average duration of use per user was very low, ranging from 2.4 minutes to 42 minutes per day.

Access to learning resources in the DLcRCs was mainly dependent on users' awareness, with no formal inventory of available digital resources like books, journals, or videos. VLEs were unaware of key digital platforms (e.g., DIKSHA, SWAYAM) or free learning content, and there was no offline repository to address connectivity issues. Users were not provided guidance on learning content or choices.

However, the DLcRCshad successfully established a user base among rural, disadvantaged youth, with a focus on educational and employment needs. The centres were fulfilling key objectives. There was significant community goodwill. User perceptions were mostly positive, highlighting easy access to diverse resources, practice tests, and job information. However, it was still very early to generate considerable impact.

Major Recommendations

Following recommendations were provided.

- i. **Infrastructure & Technology:** Improve internet connectivity, monitor system functionality, and ensure reliable server capacity.
- ii. **Content Access:** Develop an inventory of digital resources, create offline libraries, collaborate with educational institutions and focus on mobile optimization for wider access.
- iii. **Digital Literacy & Awareness:** Conduct awareness campaigns, training workshops, and offer assistance for non-digital users.
- iv. **Community Engagement:** Foster collaboration with stakeholders, gather user feedback, and link with educational institutions to raise awareness.
- v. **Partnerships & Funding:** Collaborate with government bodies, NGOs, and corporate sponsors for funding and content development.
- vi. **Capacity Building:** Provide training and support for VLEs, including training on digital resources and management, and develop a revenue model for sustainability.
- vii. **Measure & Improve:** Analyze usage data, conduct impact studies, and refine services based on user feedback.

Names of the team members: Mr. Sundar N. Mishra, Director, Dr. D. Indrakumar, Deputy Director, Dr. Ruby Dhar, Deputy Director, Shri Marshal Birua, Assistant Director and Dr. Puneet Kr. Shrivastav, Assistant Director

B. Ongoing Studies

1. Title of the Study: Efficacy and Impact of NATS throughout the Country

Sponsored by: Ministry of Education, Government of India

About the study: The present study attempts to critically evaluate the National Apprenticeship Training Scheme (NATS) and provide suitable policy recommendations to enhance its reach and effectiveness in improving the skill base of youth. The evaluation is based on a large-scale survey conducted across 15 sample states in India. The study methodology combines a desk review of relevant policies, analysis of primary survey data, and examination of secondary

data from both central and state government sources. Further insights have been drawn from Focus Group Discussions (FGDs) with key stakeholders, including government officials, industry representatives, ex-apprentices, and current apprentices, to capture perspectives on the effectiveness of the scheme. The study also identifies structural challenges in the design and implementation of NATS and suggests appropriate measures to address them.

Objectives of the study:

1. To assess the impact of NATS training on employment and skills of targeted beneficiaries
2. To identify the bottlenecks in the implementation of NATS
3. To recommend remedial steps to improve the effectiveness of NATS
4. Relevance of the scheme to achieve national priorities/ SDGs
5. Input use efficiency assessment
6. Whether the extent of number of apprentices are enough to drive industry-oriented training in the country
7. Issues in spreading the scope of the scheme both in terms of breath (number of industries/ sectors offering apprenticeship) and depth (number of apprentices) and the possible way forward

Team members: Dr. Purna Chandra Parida (PI), Dr. Tapas Kumar Sarangi (Co-PI), Dr. Anupam Sarkar, DD and Dr. Lalit Latta, DD

2. Title of the study: Impact Assessment and Evaluation Study for DISHA Monitoring Mechanism

Sponsored by: Department of Rural Development, Ministry of Rural Development, Government of India

About the Study

The District Development Coordination and Monitoring (DISHA) Committee has been constituted by the Government of India at the district and State levels to ensure effective coordination and monitoring of Central Government programmes at the district level. The objective of DISHA is to ensure improved coordination among elected representatives and government functionaries for the efficient, inclusive, and time-bound development of districts. Similarly, State Development Coordination and Monitoring Committees have also been constituted under the chairpersonship of concerned Chief Minister to attend to the matters which need to be resolved at the highest level in the State/UTs. It is a government-wide initiative that seeks to promote participative governance and deliberative democracy. The study is being conducted to evaluate and assess the impact of the DISHA monitoring mechanism.

Objectives of the study

- i. To assess whether the composition and functioning of the DISHA Committees are according to their terms of the reference.
- ii. To assess the effectiveness of the DISHA Committees in monitoring the schemes and programmes under their purview.
- iii. To assess the usefulness of the DISHA dashboard and the meeting reporting portal for the members and other stakeholders.
- iv. To conduct a technological assessment of the the DISHA dashboard and the meeting reporting portal.

Names of the team members: Mr. Sundar N. Mishra, Director, Dr. D. Indrakumar, Deputy Director, Dr. Lalit Latta, Deputy Director, Ms. Sharmistha Sinha, Deputy Director, Dr. Ruby Dhar, Deputy Director, Ms. Richa Sharma, Deputy Director, Dr. Chaitali Roy, Assistant Director, Shri Marshal Birua, Assistant Director, Dr. Puneet Kr. Shrivastav, Assistant Director

3. Title of the study: Benefits Flowing to a Household: A Study of Rural Uttar Pradesh

Sponsored by: NITI Aayog, Government of India

About the Study

Benefits provided by the government can be at various levels. There are many schemes targeting different categories of members within a household. Thus, it is likely that a household as a whole unit can be benefited several times from various schemes depending on the family characteristics and eligibility in a given time frame. Furthermore, due to absence of recent and accurate information on HH size and population across various HH groups, it is difficult to even estimate the amount of average benefit at household level. Therefore, a primary survey-based investigation is being conducted to measure and analyse the quantum of benefits at the household.

Objectives of the study

The purpose is to understand how benefit transfers work at the HH levels and how do they influence rural household consumption. In specific terms, the study objectives are as follows:

- i. To estimate the average quantum of benefits (in cash and kind) received from central/state welfare/ development schemes by a household/family.
- ii. To ascertain the level of awareness among the beneficiaries about the welfare schemes focused on/ related to household consumption.
- iii. To understand how such benefits address the needs of the households and impact their consumption pattern.

- iv. To identify issues and challenges in access/implementation of benefits through DBT and suggest improvements in the existing mechanism.

Names of the team members: Mr. Sundar N. Mishra, Director , Dr. D. Indrakumar, Deputy Director, Dr. Ruby Dhar, Deputy Director, Shri Marshal Birua, Assistant Director and Dr. Puneet Kr. Shrivastav, Assistant Director

4. Title of the study: Digital Anganwadis: An Impact Assessment

Sponsored by: CSC Academy, New Delhi

About the Study

The Digital Anganwadi Centres (AWCs) represent a significant advancement in early childhood education programmes, blending traditional methods of teaching and learning with modern technology. These centres leverage digital tools, technology and platforms to enhance the quality of education offered to children. At the heart of Digital AWCs is the objective to provide holistic development opportunities for children aged 3-6 years, focusing on health, early learning, cognitive skills and social development. The Digital AWCs are equipped with Smart Android TV, Digital Tablets, Alexa and Jadu Ka Pitara and other support equipment which are likely to bring about remarkable changes in the learning experiences of children, caregivers, and community members. The study is being conducted to assess the impact of these AWCs and suggest way forward.

Objectives of the study

Considering the large range of the expected impacts of the initiative and its enormous potential to bring about remarkable changes in early childhood education, the study will evaluate the intervention with a view to maximising its outcome. The specific objectives are as follows:

- i. To assess the results of the scheme in terms of outputs, outcomes and impact.
- ii. To assess the skill assessment techniques being employed at the Centres.
- iii. To examine the implementation process to identify key factors of success as well as possible shortcomings/bottlenecks/challenges.
- iv. To suggest measures to strengthen the implementation of the scheme for better outreach and outcomes/impact.

Names of the team members: Mr. Sundar N. Mishra, Director, Dr. D. Indrakumar, Deputy Director, Shri Marshal Birua, Assistant Director

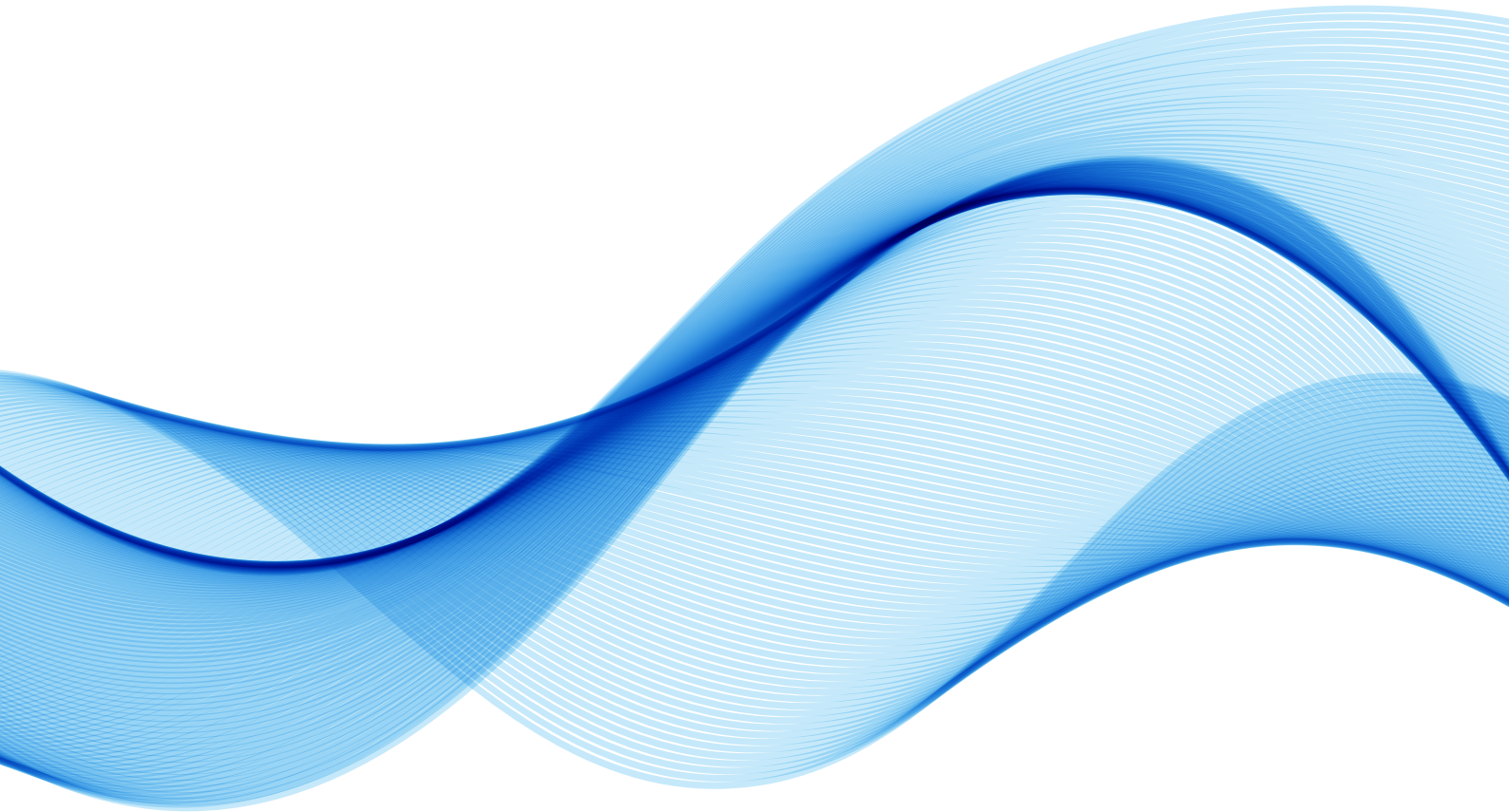


Manpower Journal

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.

Support Services

Library, Hindi Cell, Personnel/Staff Matters
and Estate Activities



A. Knowledge and Resource centre (KRC)

Library Collection

The library has collection of 32,738 (books and CD) in the year 2024-25. Besides the library has received 241 issues of Journals/Magazines.

Library Network: DELNET

The Library of the Institute accesses 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.

Remote Access

The following e-resources subscribed by NITI Aayog library are being remotely accessed by International participants (E&T unit) and NILERD faculty in view of maximum utilization of e-resources--

1. CIEC 2. CMIE database 3. JSTOR 4. Press reader 5. The World Bank-e-library
6. E-book Hindi 7. E-book English 8. Open access resources

Library Services

NILERD library provides technical support for research and training activities of the institute by following library services-

1. **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.
2. **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 received in the library and sent by e-mail to NILERD Researchers.
3. **Faculty Academic Activities:** Academic activities like article, books authored by each NILERD researcher had been circulated among NILERD Research team by e-mail.
4. **NILERD Publications:** Updating NILERD researchers regarding NILERD Publications 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:** includes library orientation, inter library loan, reprographic and reference services. The Library provides services to its readers and outside library visitors in both forms online and offline.

B. Celebration of National Days

Every year, the National Days are celebrated in the NILERD campus in which International participants of Education & Training Unit participate with great vigour. The staff along with their family members and the staff members residing in the vicinity of the campus celebrated the National Days with pride and splendour.



International Participants, NILERD Faculty and Staff Celebration Independence Day at NILERD



Republic Day Celebrations at NILERD

C. Hindi Prakosth (*Official Language Implementation Division*)

During the year, following activities related to Implementation of the Official Language Policy in the Institute were carried out by the *Hindi Cell*-

Implementation of Section 3(3) of Official Language Act

In pursuance of the Official Language Policy, all documents covered under Section 3(3) of the Official Language Act were issued both in Hindi and English. The annual program and other orders/ instructions issued by the Department of Official Language were forwarded to the sections of the Institute, and directives were issued from Hindi Cell from time to time for compliance of policy.

Progress Reports on Use of Hindi in the Institute

Quarterly progress reports and annual report about the Use of Official Language provisions in the day to day work of the Institute were submitted regularly to the (i) Department of Official Language, Government of India (on online basis); (ii) Hindi Section, NITI Aayog, Government of India; and (iii) *Nagar Rajbhasha Karyanvayan Samiti*, Department of Official Language, Government of India, New Delhi which were reviewed regularly.

Nominated to Participate in Hindi Workshop Organised by Hindi Section, NITI Aayog

During the year, on invitation, the Institute nominated its officers to attend Hindi Workshop on different themes organised by Institute's Ministry (Hindi Section, NITI Aayog) on 17th May, 2024, 11th June, 2024 and 12th September 2024.

Hindi Inspection by Hindi Section, NITI Aayog

The implementation of the Official Language Policy in the Institute was inspected by the Official Language Inspection Team, Hindi Section, NITI Aayog on 30th May 2024 and 28th February 2025. The Inspection report from said inspection team was received for compliance.

Official Language Implementation Committee of the Institute and its Meetings

To streamline the activities of the Implementation of Official Language Policy of the Union in the Institute, the Official Language Implementation Committee functions under the guidance of the Director General of the Institute. Director General of the Institute functions as Chairperson of this Committee. It further consists of members from each unit and section of the Institute, and one member from the Hindi Section, NITI Aayog as Official language experts. The in-charge (Hindi Cell) functions as Member-Secretary of the Committee. During the year, the committee met on 21st June, 2024 and 23rd December, 2024 to review the progress made in connection with the use of Hindi in the Institute's Units & Sections and gives appropriate suggestions and recommends measures to be taken for the effective implementation of the Official Language Policy.

Hindi Bulletin

To promote official language policy in the Institute, Hindi Bulletin is released on half yearly basis. Following issues of Hindi Bulletin were released during the year-

- (i) Issue No. 19 (January-June, 2024), and
- (ii) Issue No. 20 (July-December, 2024)

As a policy decision, the issue No. 20 (July-December, 2024) of the Hindi Bulletin was uploaded on the website of the Institute.

Nagar Rajbhasha Karyanvayan Samiti Meetings

The institute is a member of Nagar Rajbhasha Karyanvayan Samiti constituted by the Department of Official Language, Government of India. The progress report on Implementation of Official Language Policy in the Institute is submitted to the said Samiti on Half yearly basis in the prescribed format. Dr. Lalit Latta, Deputy Director and Dr. Ved Prakash, Assistant Director, and In-charge (Hindi Cell) of the Institute participated in the meeting organised on 18th July, 2024 and Dr. Ved Prakash, Assistant Director, and In-charge (Hindi Cell) of the Institute participated in the meeting organised on 11th December, 2024 by Nagar Rajbhasha Karyanvayan Samiti. The Chairperson and the Member Secretary of the said Nagar Rajbhasha Karyanvayan Samiti appreciated the work performance on official language implementation in the Institute.

Translation for Various Statutory Documents

The Hindi Cell translated and vetted the Hindi Translation of Annual Report of the Institute for the Year 2023-2024, and other statutory documents to be placed before both houses of the Parliament of India.

Hindi Pakhwara

The Hindi Pakhwara was observed during 1-14 September 2024 and various Hindi competitions were organised for the Institute's employees, viz.

- (i) Hindi Nibandh Lekhan Pratiyogita (For Hindi and Non Hindi Speaking)
- (ii) Hindi Shruti Lekhan Pratiyogita (Only for MTS)
- (iii) Hindi Kavita Lekhan Pratiyogita (For Hindi and Non Hindi Speaking)
- (iv) Hindi Men Karya Pratiyogita (For the Year 2023-2024)

Apart from above mentioned *Hindi* Competitions (*Pratiyogitaen*), the incentives for work carried in Hindi by employees of the Institute were assessed in accordance with *Hindi Karya Protsahan Yojana* (implemented in the Institute in August, 2021) of the Institute.

Shri Suraj Prakash Badgujar, Consultant (Official Language), NITI Aayog, Government of India and Shri Aasha Ram, Assistant Director, Hindi Teaching Scheme, Department of Official Language, Ministry of Home Affairs, New Delhi were invited as external Hindi Experts as Evaluation Committee Members to evaluate the examinations of above mentioned said *Hindi Competitions* conducted in the Institute.

Nominated to Participate in Hindi Day and Fourth All India Official Language Conference

Dr. Ved Prakash, Assistant Director, and In-charge (Hindi Cell), was nominated to participate in the Hindi Day and Fourth All India Official Language Conference organized by Department of Official Language, Ministry of Home Affairs, Government of India, New Delhi during 14-15 September 2024.

Hindi Divas

Hindi Divas was celebrated on 16th October 2024 in the Institute. Shri Suraj Prakash Badgujar, Consultant (Official Language), NITI Aayog, Government of India and Shri Aasha Ram, Assistant Director, Hindi Teaching Scheme, Department of Official Language, Ministry of Home Affairs, New Delhi distributed prize and certificate to all winners of the Hindi competitions held during Hindi Pakhwara.



Winners of various Hindi Competitions along with the Chief Guest on the Occasion of Hindi Divas

Nominated to Participate in *Charcha-Paricharcha* Organised by Hindi Section, NITI Aayog

During the year, on invitation, the Institute nominated its officers to attend *Charcha-Paricharcha Karyakram* on different themes organised by Hindi Section, NITI Aayog on 28th May, 2024, 12th June, 2024, 24th June, 2024 and 12th February, 2025.

Hindi Workshop

Organisation of Statutory Hindi Workshop for Institute's employees to train them to work efficiently in Hindi is an important Training Activity of the Hindi Cell managed by faculty member(s) of the Institute in a prescribed manner of the Department of Official Language, Ministry of Home Affairs, Government of India, New Delhi.

During the year, the Specialised Hindi workshop was organised on 19th March, 2025, to encourage the Institute's faculty and Staff members carrying out the job duties related to preparation of Institute's Official Language Report of their respective units and sections. Shri Suraj Prakash Badgular, Consultant (Official Language), Hindi Section, NITI Aayog, New Delhi delivered lectures *Hindi Ke Pragamm Prayog Sambandhee Timahee Pragati Report Bharne Ki Taknique*.



Participants of Hindi Workshop

Information and Communication Unit

During the financial year 2024-2025, the ICT Unit at NILERD undertook several key initiatives to enhance digital infrastructure and support institutional operations. The major accomplishments include:

1. **Campus-wide Wi-Fi Enablement:**

Seamless Wi-Fi connectivity was successfully enabled across the entire NILERD campus, ensuring high-speed internet access for faculty, staff, and trainees. This has significantly improved digital communication, e-learning access, and day-to-day operations.

2. **Procurement of ICT Equipment:**

To strengthen digital capacity, the ICT section facilitated the procurement of new desktop computers, laptops, and printers. These upgrades have supported increased productivity and replaced aging hardware with modern, energy-efficient systems.

3. **Installation of LAN Backbone Infrastructure:**

A robust backbone for Local Area Network (LAN) infrastructure was installed, enhancing network reliability, speed, and scalability. This upgrade supports current and future digital expansion, including IP-based services and better internal connectivity.

4. **Installation and Upgradation of Digital Conference Hall Systems:**

The conference hall was upgraded with advanced digital audio-visual systems, including equipment to support high-quality video conferencing, hybrid meetings, and other official events. This enhancement enables seamless remote collaboration and improves the overall meeting experience.

5. **Implementation of eOffice System:**

The eOffice platform has been successfully implemented at NILERD, and all official work has now transitioned to digital mode. Full-fledged operations are being carried out through eOffice, promoting paperless functioning, improved file tracking, and enhanced administrative efficiency.

These initiatives reflect NILERD's continued commitment to strengthening its digital infrastructure and improving operational efficiency through sustained ICT enhancements.

D. Personnel/Staff Matters

Meetings of Governing Bodies

1. 104th meeting of the Executive Council was held on 12.11.2024

Appointment

1. Shri Surender Mehra (IFoS, UD:1999), Adviser, NITI Aayog has taken charge as Director General, NILERD on 07.02.2025

2. Shri Gaurav Gill appointed as Joint Director (Finance) on contract basis for a period of three years w.e.f. 01.08.2024.

Retirement

1. Dr. Indu Shekhar, Assistant Director retired on 31.08.2024.
2. Shri Deepak Kumar, Private Secretary retired on 31.12.2024.
3. Shri Mahipal Singh, M.T.S. retired on 31.12.2024.

Promotion

1. Shri Mahesh Kumar Verma, Assistant Section Officer (Ad-hoc) promoted as Assistant Section Officer on regular basis w.e.f. 20.11.2024.

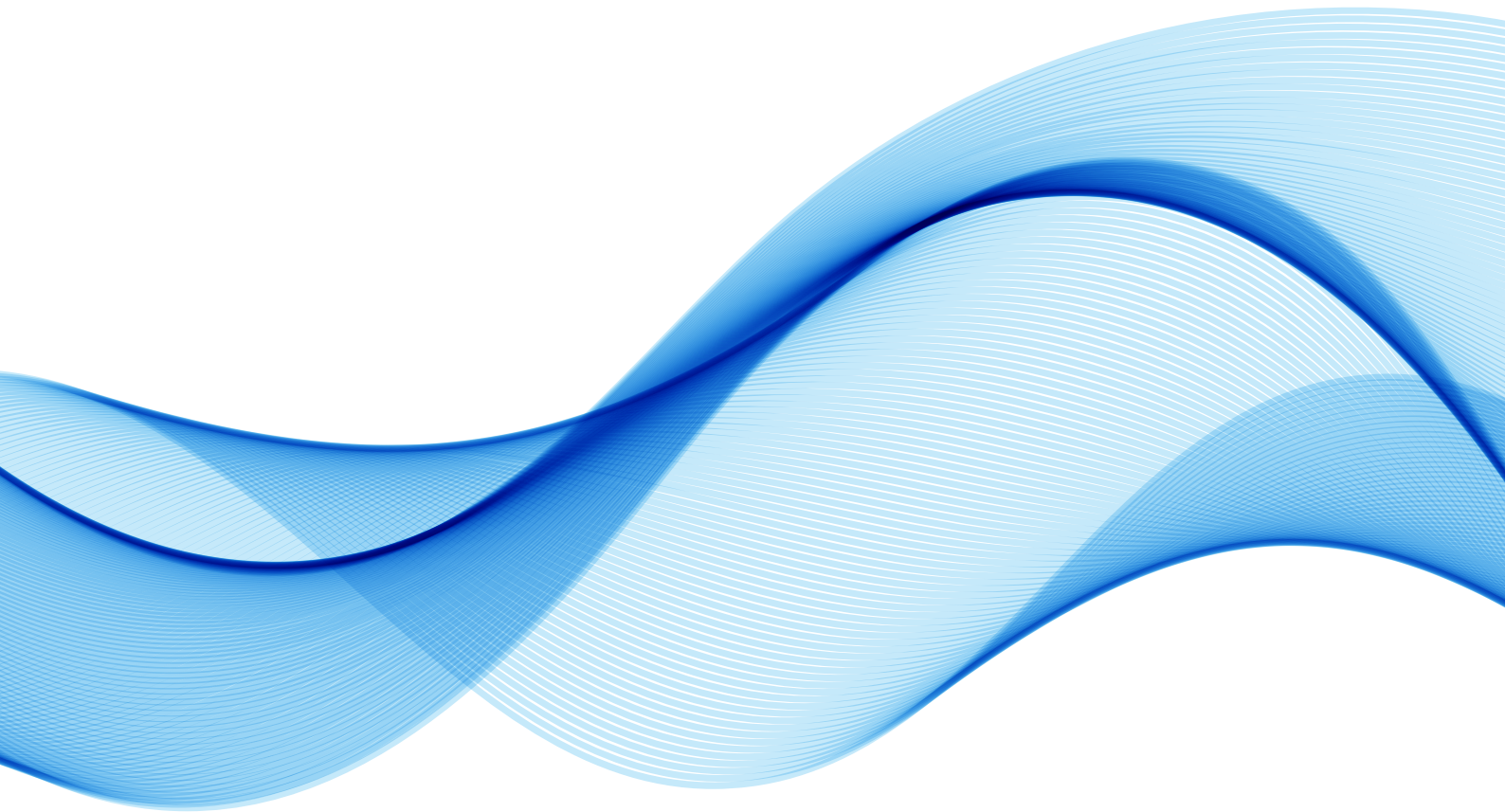
E. Estate Section

The following activities were undertaken by the Estate Section during 2024-25.

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. The following renovation work through CPWD pertaining to Civil and Electrical jobs have been completed during the year.
 - i) Renovation of Type-V (ABCD) flats) – **Civil work**
 - ii) Renovation of Type-V (ABCD) flats) – **Electrical work**
 - iii) Renovation of Hostel, Guest House, DG Bungalow, Type-V and Type-VI at NILERD Campus, Narela (**SH miscellaneous civil work** in 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 of the Institute has also 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 of

National Institute of Labour Economics Research and Development
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of **National Institute of Labour Economics Research and Development** ("the Institute"), which comprise the Standalone Balance sheet as at **March 31, 2025**, and the Standalone statement of Income and Expenditure for the year then ended, Notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory information ("the Standalone Financial Statements").

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 observations given in annexure of our report the aforesaid Standalone Financial Statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of Affairs of the Institute as at March 31, 2025, and its Income/Expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the '*Auditor's Responsibilities for the Audit of the Standalone Financial Statements*' section of our report. We are independent of the Institute in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Statements.

Information other than the Standalone Financial Statements and Auditors' Report thereon

The Institute's Management and Board Members are responsible for the other information. The other information comprises the information included in the Board's report and Institute Responsibility Report, but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Management's Responsibilities for the Standalone Financial Statements

The Institute's Management and Board Members are responsible for the matters stated in the Act/By Laws with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, Cash Flows of the Institute in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under the Act/By Laws. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act/by Laws for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 Standalone Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, the Institute's Management and Board Members are 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 cease operations, or has no realistic alternative but to do so.

The Institute's Management and Board Members are also responsible for overseeing the institute's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 on the basis of these Standalone Financial Statements.

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

- Identify and assess the risks of material misstatement of the Standalone 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.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the Institute has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Institute's Management and Board Members.
- Conclude on the appropriateness of Institute's Management and Board Members' use of the going concern basis of accounting in preparation of the Standalone Financial Statements 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 standalone 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.
- Evaluate the overall presentation, structure, and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements for the financial year ended March 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Place: DELHI
Date: 30/10/2025

For AGK & Associates
Chartered Accountants
FRN: 027888N

- Sd -

Navneet Grover
(Partner)
M. No. 525605
UDIN: 25525605BMIDJK3389

ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

A. Observations related to Balance Sheet:

1. Opening Balances:

There are various ledgers in which balances are standing in the books of accounts since opening; some of those balances are standing even from earlier years and same are not adjusted yet. In this regards no proper/satisfactory clarification has been provided to us, hence material discrepancies, if any, cannot be commented upon.

It is pertinent to mention that similar observations were also reported in previous years Audit Report(s). We encourage timely action to address the outstanding matters.

There are certain General ledger accounts namely “Other Receivables” (Rs. 1,35,66,108), “Net Payable” (Rs. 76,04,077), and “Outstanding Liabilities” (Rs. 3,18,208) (included in the list below) require special mention. These ledgers are maintained in an **aggregated form** with no detailed sub-ledger or supporting schedules indicating specific amounts receivable or payable.

Further, there has been **no movement** in these ledgers **during FY 2024-25**, which indicates that the balances may not be accurate and require verification.

There is a risk that the reported balances may not reflect the actual financial position. Management should investigate and reconcile these balances with supporting documentation.

Apart from above, there are other significant opening balances like: “Receivable from Sponsors” (Rs. 67,63,637), “Advance on Capital Accounts” (Rs. 1,48,93,633), “Misc Advances for Studies” (Rs. 18,23,300), “Unadjusted advances carried forward” (Rs. 2,64,27,795), “Receipts for projects under progress” (Rs. 23,37,819).

Efforts should be made to review and reconcile all outstanding balances, including those carried forward from opening or prior years, and take appropriate action to ensure greater transparency in the accounts. **In the current situation, these balances may not accurately reflect the financial position, which could compromise the truthfulness and fairness of the financial statements.**

Following amounts are standing since opening/ earlier years:

S.No.	Nature	Grouping	Schedule	Name of A/c	Amount (in Rs.)
1	Assets	Sundry Debtors	Schedule - 4 Point 2(a) - under Receivable from Sponsors	HDI-SC & Emp. Study	2,91,255
				HRD - AICTE(NTMIS)	64,25,582
				Oxford University	46,800
Total					67,63,637
2	Assets	Advance on Capital Accounts	Schedule - 4A Point B	Main - CPWD for Campus Construction	32,30,614
				Advance to NIC for Computers	22,065
				Ex-Engineer (E), CPWD	79,88,213
				Exec. Engineer. DAD, CPWD	36,52,311
				Advance to NICSI	430
Total					1,48,93,633
3	Assets	Other Advances	Schedule - 4A Point B - under Misc. Advances for studies	Institute of Development Alternatives, Chennai	18,23,300
Total					18,23,300
4	Assets	Other Advances	Schedule - 4A Point B	NPS Employee Subscription Receivable	81,814
				GSLI Recoverable From Staff	1,03,613
				Advance to Employees (LTC)	1,07,838
				Other Receivables	1,35,66,108
Total					1,38,59,373
5	Assets	Other Advances	Schedule - 4A Point B - under Advance to Employees (For Official Purpose)	Anupam Sarkar	10,000
				A.P.William Wordworth	66,350
				Chander Pal	1,987
				Kailash Chandra Pradhan	2,000
				K.S. Rao	11,289
				Manish Srivastava	15,400
				Marshal Birua	10,000
				Mohan Singh	3,693
				Ranbir Singh	2,000
				Ravinder Kumar	12,200
Suresh Kumar	19,638				
Total					1,54,557
6	Assets	Advances	Schedule - 4A	Unadjusted advances carried forward	2,64,27,795
Total					2,64,27,795

7	Liabilities	Sundry Creditors	Schedule - 2A Point A	Receipts for projects under progress	23,37,819
				Security Deposits from PGDC Students	26,806
Total					23,64,625
8	Liabilities	Other Current Liabilities	Schedule - 2A Point B - under Outstanding Liabilities	Net Payable	76,04,077
				Outstanding Liabilities	3,18,208
				EPF Withheld	5,40,620
				ESI Withheld	1,38,560
				Leave Salary Contribution	6,04,536
				RBI A/c	1,40,307
				LIC Group Ins Scheme	72,282
				CPF Employees Recoveries	34,499
				CPF Employee Contribution	2,800
				GST Paid	28,787
				Net Payable (with Held)	4,055
				Institute	116
GPF on Deputation	105				
Total					94,88,952

2. Fixed Assets:

- Fixed Asset Register is not updated properly where some of the assets purchased during FY 2024-25 has not been entered in the register.
- Incomplete particulars: Details like location of fixed asset, Asset Tagging etc not mentioned.
- Physical Verification of Fixed Assets has not been done during the FY 2024-25

Due to non-availability of sufficient detail/documentation as mentioned above, material discrepancies, if any, cannot be commented upon. Similar observations were reported by previous Auditor as well, but no improvement has been carried out.

3. Advances to Employees:

- Advance register is not maintained.
- It has been observed that Advances are not adjusted/settled with in prescribed time neither any recovery has been done for advances not adjusted with in prescribed time. This indicates that there is scope to further strengthen the internal control processes in this area.

- Various advances has been given in cash during FY 2024-25, and there is no cash book maintained to record all such cash transactions. Advances should be given in individual person’s bank account and not in cash.
- As already pointed out above in point no. 1 that some of the Advances are outstanding from the beginning of the FY or even from earlier years, of total Rs. 1,54,557. Efforts should be made to recover/settle such advances.
- Some advances reflect a **credit balance** as of 31.03.2025, which is an unusual occurrence, detail of such advances is as below:

S.No.	Name of Employee	Amount (in Rs.)	S.No.	Name of Employee	Amount (in Rs.)
1	Bhoop Singh	13,802	6	Meenakshi Mathur	10,144
2	Dalip Kumar	11,908	7	Praveen Sharma	2,448
3	Darban Singh	14,244	8	Radhey Shyam	9,998
4	Deepak Kumar	2,448	9	Saroj Ranjan Mania	27,640
5	J.S. Chauhan	2,629	10	Shachi Joshi	15,000
			11	Top Bahadur	2,286
Total					1,12,547

4. Advance to CPF:

- A significant amount of advance (more than 50 Lakhs) given to CPF Accounts has remained outstanding for a long period, and no interest has been charged. The outstanding advances should be recovered promptly to avoid further **financial loss to the Institute.**
- Institute should advise CPF Accounts to maintain sufficient liquidity to meet their obligations and Institute is hereby advised to discourage such practices to promote financial discipline.

5. Banking related observations:

- Bank Account and Fixed Deposit Receipts (FDRs) of the Department Canteen are registered under the PAN of NILERD. This practice is not appropriate as the Department Canteen should ideally operate under its own PAN to ensure proper accounting and tax compliance.
- Inconsistency in Reconciliation:
 - a.) In Union Bank A/c No. 4108, an unreconciled entry dated 03.05.2024 amounting to ₹5,642 relating to NPS Payable remains unresolved, with no clarification provided.

b.) In Union Bank A/c No. 5677, four unreconciled entries totaling ₹6,64,073 appear in the opening BRS, for which no clarification has been provided.

- Multiple payments are being made through a single cheque. This practice complicates reconciliation and may lead to accounting discrepancies.
- The cash book maintained for bank accounts is not being countersigned by the person charged with governance. Addressing this would help enhance internal control and the reliability of financial records.
- Cheque book stationery records are not being maintained properly. Entries for cheque leaves (received/issued) are not updated regularly, and no separate record is maintained for cancelled cheques. This reflects weak control over cheque stationery management.

6. Cash:

- It has been observed that no cash transactions are recorded in the books of accounts, despite the occurrence of considerable cash activity.
- No cash book is maintained to record or reconcile such transactions.
- The following payments and receipts were observed to have been made in cash:
 - a.) Payment of living allowances to participants.
 - b.) Payment to external experts
 - c.) Payment of advances to employees
 - d.) Receipts from sale of scrap
 - e.) Receipts from accommodation/guest house charges

Due to the absence of supporting records, the purpose and subsequent utilization of these withdrawals could not be verified.

This suggests that the cash-handling process may not be fully aligned with prescribed procedures. There may be additional cash transactions that could not be verified owing to non-maintenance of relevant records.

7. TDS Receivable:

- As per Schedule 4A there is an amount of TDS Receivable of Rs. 1,52,27,069, which is refundable as per the Income Tax Returns (ITRs) filed by the Institute for various AYs, but due to pending demands reflecting on the Income Tax portal for various assessment years, the refund amount is being adjusted with said demand.

The Institute should take necessary steps to resolve the pending income tax demands at the earliest to facilitate the release of due TDS refunds.

- Further, it is noted that no application has been made for a lower or nil TDS deduction certificate under Section 197 of the Income Tax Act, 1961. As a result, higher TDS continues to be deducted on certain receipts, impacting the Institute's cash flow.

8. Establishment Expenses Payable:

- **NPS Payable:** Other than the NPS payable for March 2025 amounting to ₹8,54,976, there are additional NPS payables totaling ₹6,818, along with one excess payment of ₹2,225. These balances should be cleared promptly to reconcile outstanding dues.
- **Benevolent Fund:** An opening balance of ₹2,43,584 has been included in the books for FY 2024-25 (as mentioned in Point 9, Schedule 14). This amount has remained unutilized till date. It is advised to utilize the fund in accordance with the applicable guidelines.
- **GSLIS Payable & LIC Premium:** GSLIS payable of ₹49,520 (Cr.) and LIC premium of ₹73,112 (Cr.) (with an opening balance of ₹62,659 Cr.) are not reflective of any specific dues. These accounts should be thoroughly reconciled and settled, including any pending balances from previous financial years.
- **Thrift & Credit Society:** The Thrift & Credit Society, comprising NILERD employees and Department Canteen/Mess staff, has accounts pending audit for few years. It is recommended that audits for all outstanding years be conducted without delay to ensure financial transparency, accountability, and compliance with established governance norms.
- **DCRG Withheld:** DCRG withheld balance as on 31.03.2025 is Rs. 13,71,89, and no proper breakdown has been provided for the said amount. It is recommended that this account be reconciled and settled, including any pending balances from previous financial years.

9. Debtors & Creditors:

- As of 31.03.2025, sundry debtors and creditors, including advances, remain subject to confirmation and reconciliation, suggesting an opportunity to enhance internal control procedures.

It is therefore strongly recommended to implement a systematic process for periodic balance confirmations, obtain statements of account from all parties, and reconcile any discrepancies identified during the process.

- Rs. 2.40 lakhs showing payable to the NILERD International Mess has been pending since 18.09.2024, with no explanation provided. Given that the Mess operates within NILERD premises, timely settlement is recommended.

10. Earnest Money Deposit (EMD):

No EMD register is being maintained to track pending EMD(s). This limitation contributed to an accounting error, where an FDR was incorrectly debited to EMD in FY 2021-22. The error has now been rectified in FY 2024-25, as noted in Point 8 of Schedule 14.

11. Investment:

- It has been observed that **no Investment Register** has been maintained to systematically track Fixed Deposit Receipts (FDRs) and the interest accrued thereon.
- **No Investment Committee** has been constituted to oversee and make timely decisions regarding investments, including earning optimal interest rates, managing liquidity requirements, and ensuring efficient utilization of funds.

For instance, during FY 2024-25, substantial funds were kept in Savings Bank accounts, with an average balance of Rs. 9-10 Crores. The interest earned on these balances was relatively low, around 2-2.5%. Had an Investment Committee been in place, these funds could have been strategically invested in instruments offering higher returns, thereby improving overall interest income.

B. Observations related to Income & Expenditure:

1. Accounting, Invoicing & related Compliance(s) - Revenue:

It has been observed that there is **no defined procedure for invoicing**, which results in delays, mismatches in accounting records, and mismatch GST compliance, improper invoice sequence, supporting documentation not being shared timely.

These gaps increase the risk of incorrect reporting, delayed compliance, and potential penalties.

It is recommended that a centralized billing system be implemented for all services provided by the Institute. This would help ensure that invoices are generated promptly, income is recorded in a timely manner, and coordination between departments is streamlined for better accuracy and compliance.

2. **Grans-in-Aid:**

It is observed that most payments to vendors are not made directly through PFMS. Instead, amounts are withdrawn into the Institute's bank account and then disbursed to vendors. As per PFMS guidelines, all payments should be made directly to the vendor's account, and deviation from this procedure may lead to non-compliance and lack of transparency in fund utilization.

3. **Scrap Sale:**

- TCS has not been collected on Sale of Scrap of Rs. 5,17,952
- GST on sale of scrap of Rs. 54952 & sale of Transformer Oil of Rs. 30000 has not been charged neither GST has been paid on reverse calculation.

4. **Salary & Wages (Contractual):**

It has been observed that compliance related to ESI/EPF has not been followed on Salary & Wages paid to Contractual Staff. It is hereby advised to check applicability of ESI/EPF etc. and do the necessary compliances (as applicable) to avoid any kind of adverse consequences due to any non-compliance.

5. **Security Expense:**

It was observed that the agreement for security services was last executed during FY 2017-18. As per the terms of the agreement, the contract period was one year i.e from 01.09.2017 to 31.08.2018. However, the same contract has been extended multiple times, and as of the date of audit, the security agency has been engaged for a total period of approximately eight years (initial contract of one year followed by seven renewals).

It is recommended that a fresh tender process be initiated for the engagement of security services to ensure transparency, competitiveness, and compliance with procurement norms as per GFR 2017.

6. Salary to Department Canteen Staff:

- It has been observed that Salaries (including retirement benefits) of the Departmental Canteen staff are being **paid from the funds of Head 36** and recorded in the books of NILERD as “**Subsidy**” to the Departmental Canteen.
- It is pertinent to note that the Departmental Canteen maintains its own separate books of accounts, wherein all its income and expenditure, including salaries and retirement benefits, are recorded independently. In this context, the payment of salary-related expenses by the Institute appears inappropriate. Furthermore, during the audit, no supporting documents were provided to substantiate the booking of such expenditure in the accounts of Institute.

7. PGDC Expenses:

During the course of the audit, it was informed that the PGDC Department was restructured in earlier years and is currently functioning as the E&T Department. It was further noted that all expenses incurred under the E&T Department, including payments of salaries to contractual staff, are reportedly being met from internal revenue sources. However, no documentary evidence was provided during the audit to substantiate this arrangement.

C. Other Observations:

1. TDS Demand Outstanding:

There is outstanding demand for TDS Payable of **Rs. 10,82,220** from FY 2008-09 till FY 2024-25 (including Interest of Rs. 4,52,280). It is advised to take necessary action against pending demands as early as possible.

2. Income Tax Demand Outstanding:

Following Demands are Outstanding as on date under Income Tax:

S.No.	Assessment Year	Tax	Interest	Total Demand
1	2018-19	6,26,95,830	4,56,48,765	10,83,44,595
2	2024-25	79,49,170	6,35,928	85,85,098
Total		7,06,45,000	4,62,84,693	11,69,29,693

The Institute should take necessary steps to resolve the pending income tax demands at the earliest.

3. Central Nodal Agency (CNA):

- The Institute has been nominated as Central Nodal Agency (CNA) for central sector schemes of NITI Aayog, Government of India for receiving funds, in CNA account from NITI Aayog and allocate the limits to various implementing Agencies which has been credited in separate CNA bank account in the name of Institute (NILERD) which has not been audited by us since it was not the part of NILERD main account.
- Institute has maintained separate records/register in this regard and transfer the interest received (if any) to Bharat Kosh according to Government rules and regulations, but nothing has recorded in its books of accounts.

**For AGK & Associates
Chartered Accountants
FRN: 027888N**

**Place: DELHI
Date: 30/10/2025**

- Sd -

**Navneet Grover
(Partner)
M. No. 525605
UDIN: 25525605BMIDJK3389**

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
Plot No.25, Sector A-7, Institutional Area, Narela, Delhi-110040
BALANCE SHEET AS ON 31st MARCH 2025

(Figures in Rupees)

	Schedule	Current Year	Previous Year
		2024-25	2023-24
CORPUS/CAPITAL FUND AND LIABILITIES			
Corpus/Capital Fund	1	41,01,97,622	30,84,93,666
Current Liabilities & Provisions	2	11,08,17,930	10,36,22,522
Total		52,10,15,552	41,21,16,188
ASSETS			
Fixed Assets	3	19,18,50,848	192,916,236
Current Assets, Loans & Advances	4	32,91,64,704	219,199,952
Total		52,10,15,552	41,21,16,188

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 AGK & Associates
 Chartered Accountants
 FRN: 027888N

Navneet Grover
 (Partner)
 M. No. 525605
 UDIN-: 25525605BMIDJK3389
 Place : Delhi
 Date: 30/10/2025

Gaurav Gill
 Joint Director (Finance)
 NILERD

Surender Mehra
 Director General
 NILERD

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2025

(Figures in Rupees)

	Schedule	Current Year 2024-25	Previous year 2023-24
INCOME			
Income from Studies/Research/Projects/ Training	5	3,68,36,584	1,36,21,136
Grants/Subsidies	6	11,18,93,185	11,30,00,000
Interest Income	7	63,57,089	60,86,950
Other Income	8	3,70,13,104	4,69,52,364
Total (A)		19,20,99,962	17,96,60,450
EXPENDITURE			
Establishment Expenses (Main)	9	10,67,25,434	10,55,47,031
Administrative Expenses (Main)	10	2,54,59,429	2,85,83,470
Establishment Expenses (Project/Studies)	11	15,54,078	37,72,301
Administrative Expenses (Project/ Studies)	12	1,67,35,561	1,19,53,913
Depreciation	3	86,11,300	92,04,163
Total (B)		15,90,85,802	15,90,60,878
Excess of Income over Expenditure (A-B)		3,30,14,160	2,05,99,572
Balance carried to Capital Fund		3,30,14,160	2,05,99,572

Significant Accounting Policies 13

Notes on Accounts and Contingent Liabilities 14

As per our audit report of even date annexed

For AGK & Associates
Chartered Accountants
FRN: 027888N

Navneet Grover
(Partner)
M. No. 525605
UDIN:- 25525605BMIDJK3389
Place : Delhi
Date: 30/10/2025

Gaurav Gill
Joint Director (Finance)
NILERD

Surender Mehra
Director General
NILERD

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31-03-2025

(Figures in Rupees)

RECEIPTS	Current Year 2024-25	Previous Year 2023-24	PAYMENTS	Current Year 2024-25	Previous Year 2023-24
I. Opening Balance			I. Expenses		
a) Bank Balances			a) Establishment Expenses(Main)	10,67,25,434	10,85,69,999
(i) Savings Accounts	7,37,65,448	6,58,05,202	b) Administrative Expenses(Main)	2,54,59,429	2,85,83,470
(ii) Fixed Deposits	9,80,44,680	10,02,09,915			
II. Grants Received			II. Exp. on Projects/Research/ studies		
a) Government of India - Non Plan			a) Establishment Expenses	15,54,078	37,72,301
Grant Salary	9,38,93,185	9,50,00,000	b) Administrative Expenses	1,67,35,561	1,19,53,913
Grant - General	1,80,00,000	1,80,00,000			
Grant-Creation Of Capital Assets	6,30,77,796	-	III. Purchase of Fixed Assets	75,45,912	45,44,042
III. Interest Received					
a) On Bank Deposits	95,77,172	30,29,403			
b) On Staff Advances	-	-	IV. Change in Current Assets	77,96,968	-
b) Other Interest	5,46,699	5,50,880			

IV. Other Income						
Instt. Fees/Project Fees etc.	3,75,01,177	6,07,58,811	V. Loans & Advances(Assets)	5,55,41,235	(39,80,619)	
V. Other Receipts	3,81,93,729	-	VI. Closing Balance			
VI. Loans & Advances(Asset)	-	(1,91,30,782)	a) Bank Balances			
VII. Loans & Advances(Liab)	-	10,29,807	(i) Savings Accounts	11,21,29,133	7,37,65,448	
			(ii) Fixed Deposits	11,07,62,327	9,80,44,680	
VIII. Accrued Interest	44,54,782	-				
IX. Current Liabilities & Provisions	71,95,408	-				
TOTAL	44,42,50,076	32,52,53,235	TOTAL	44,42,50,076	32,52,53,235	

For AGK & Associates
Chartered Accountants
FRN: 027888N

Navneet Grover
(Partner)

M. No. 525605

UDIN:- 25525605BMIDJK3389

Place : Delhi

Date: 30/10/2025

Gaurav Gill
Joint Director (Finance)
NILERD

Surender Mehra
Director General
NILERD

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2025

CORPUS/CAPITAL FUND

(Figures in Rupees)

	Current Year		Previous Year	
	2024-25		2023-24	
CORPUS FUND				
Balance B/F	6,84,86,949		6,47,36,819	
Add: Additions during the year	11,80,625		-	
Add: Interest earned during the year	37,66,782		35,64,820	
Add: Share of Consultancy Income	6,64,593		1,85,311	
Add: Grants in Aid (Assets)	5,55,31,884		-	
Less: Deduction during the year	-	12,96,30,833	-	6,84,86,949
CAPITAL FUND				
RESERVES & SURPLUSES				
Balance B/F	5,41,70,307		2,43,66,572	
Add: Additions during the year	-		-	
Add : Surplus (before depreciation) carried from Income & Expenditure A/c	4,16,25,460	9,57,95,767	2,98,03,735	5,41,70,307
FIXED ASSET FUND				
MAIN				
Balance B/F	18,47,24,447		35,97,62,320	
Add: Additions During the year	71,25,764		45,44,042	
Less: Assets sold/written off during the year			-	
Amount adjusted during the year			-	
Less: Depreciation During the year	(82,97,753)	18,35,52,458	(17,95,81,915)	18,47,24,447
NTMIS				
Balance B/F	1,34,658		1,17,32,392	
Add: Additions During the year			-	
Less: Assets sold during the year			-	
Amount adjusted during the year			-	
Less: Depreciation During the year	(36,303)	98,355	(1,15,97,734)	1,34,658

TRAINING/PGDC				
Balance B/F	6,51,851		1,02,65,789	
Add: Additions During the year	4,20,148		-	
Less: Assets sold during the year			-	
Amount adjusted during the year			-	
Less: Depreciation During the year	(2,55,173)	8,16,826	(96,13,938)	6,51,851
SPONSORED STUDIES				
Balance B/F	20,804		9,82,957	
Add: Additions During the year			-	
Less: Assets sold during the year			-	
Less: Depreciation During the year	(3,019)	17,785	(9,62,153)	20,804
CONSULTANCY STUDIES				
Balance B/F	4,504		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 During the year	(676)	3,828	(1,16,023)	4,504
NAIP WORLD BANK- STUDIES				
Balance B/F	2,49,673		6,00,000	
Add: Additions During the year			-	
Less: Assets sold during the year			-	
Less: Depreciation During the year	(12,089)	2,37,584	(3,50,327)	2,49,673
FCRA STUDIES				
Balance B/F	50,473		11,48,767	
Add: Additions During the year			-	
Less: Assets sold during the year			-	
Less: Depreciation During the year	(6,288)	44,185	(10,98,294)	50,473
Total		41,01,97,622		30,84,93,666

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2025

CURRENT LIABILITIES & PROVISIONS

(Figures in Rupees)

SCHEDULE 2 - CURRENT LIABILITIES & PROVISIONS	Current Year	Previous Year
	2024-25	2023-24
A. CURRENT LIABILITIES		
1. Sundry Creditors	26,44,092	23,64,625
2. Other Current Liabilities	2,38,74,633	1,48,68,056
TOTAL-A	2,65,18,725	1,72,32,681
B. PROVISIONS		
1. Death-Cum Retirement Gratuity	4,98,66,218	5,16,04,070
2. Leave Encashment	3,44,32,987	3,47,85,771
TOTAL - B	8,42,99,205	8,63,89,841
TOTAL - A+B	11,08,17,930	10,36,22,522

**NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2025**

CURRENT LIABILITIES & PROVISIONS

(Figures in Rupees)

SCHEDULE 2A - CURRENT LIABILITIES	Current Year	Previous Year
A. SUNDRY CREDITORS	2023-24	2022-23
Security Deposits from PGDC Students	26,806	26,806
Receipts for projects under progress	23,37,819	23,37,819
Sundry Creditors	2,79,467	-
Total A	26,44,092	23,64,625
B. OTHER CURRENT LIABILITIES		
DCRG Withheld	13,71,895	14,73,815
Security Deposit from NIT	33,87,900	33,87,900
Outstanding liabilities	94,88,952	1,00,06,341
Duties & Taxes (Annexure A)	10,61,949	-
Establishment Expenses Payable (Annexure B)	68,14,694	-
Administrative Expenses Payable (Annexure C)	17,49,243	-
Total B	2,38,74,633	1,48,68,056
TOTAL = A+B	2,65,18,725	1,72,32,681

SCHEDULE 2B - PROVISIONS	Current Year	Previous Year
1. Death Cum Retirement Gratuity	4,98,66,218	5,16,04,070
2. Leave Encashment	3,44,32,987	3,47,85,771
Total	8,42,99,205	8,63,89,841
GRAND TOTAL	11,08,17,930	10,36,22,522

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
 SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2025
 SCHEDULE 3 - FIXED ASSETS

(Figures in Rupees)

DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	Cost/ valuation as at 01-04-2024	Additions during the year	Deductions	Cost/ valuation at the 31-3-2025	Rate	As at the beginning of the year	During the year	Deduction	Total at the Year-end	As at the Current year- end 31-3-2025	As at the Previous year-end 31-3-2024
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	16,06,70,340.00			16,06,70,340.00	2%	5,71,18,268.00	20,71,041.44		5,91,89,309.44	10,14,81,030.56	10,35,52,072.00
Electric Installation - Narela	15,20,856.00			15,20,856.00	10%	12,16,584.00	30,427.20		12,47,011.20	2,73,844.80	3,04,272.00
VEHICLES/CYCLE											
Vehicle & Cycle- Main Grant	15,41,684.00			15,41,684.00	20%	6,81,725.00	1,71,991.80		8,53,716.80	6,87,967.20	8,59,959.00
Vehicle & Cycle NTMIS	4,40,350.00			4,40,350.00	20%	4,38,268.00	416.40		4,38,684.40	1,665.60	2,082.00
Vehicle & Cycle Training/ PGDC	29,23,953.00			29,23,953.00	20%	27,87,979.00	27,194.80		28,15,173.80	1,08,779.20	1,35,974.00
FURNITURE & FIXTURE											
Furniture -Main Grant	34,36,696.00			34,36,696.00	10%	27,10,072.00	72,662.40		27,82,734.40	6,53,961.60	7,26,624.00
Furniture -DG Office	4,12,428.00			4,12,428.00	10%	3,27,310.00	8,511.80		3,35,821.80	76,606.20	85,118.00
Furniture -Guest House	2,24,124.00			2,24,124.00	10%	1,77,979.00	4,614.50		1,82,593.50	41,530.50	46,145.00
Furniture-Hostel-Main	29,87,331.00			29,87,331.00	10%	24,86,828.00	50,050.30		25,36,878.30	4,50,452.70	5,00,503.00
Library Furniture-Main Grant	62,720.00			62,720.00	10%	56,543.00	617.70		57,160.70	5,559.30	6,177.00
Furniture-NTMIS	7,06,528.00			7,06,528.00	10%	6,51,536.00	5,499.20		6,57,035.20	49,492.80	54,992.00
Furniture -Training /PGDC	25,35,389.00			25,35,389.00	10%	20,41,024.00	49,436.50		20,90,460.50	4,44,928.50	4,94,365.00
Furniture- Sponsored Studies	20,793.00			20,793.00	10%	18,746.00	204.70		18,950.70	1,842.30	2,047.00
Furniture-NAIP	50,000.00			50,000.00	6.33%	35,467.00	919.94		36,386.94	13,613.06	14,533.00
Furniture-FCRA	2,57,569.00			2,57,569.00	10%	2,31,445.00	2,612.40		2,34,057.40	23,511.60	26,124.00
OFFICE EQUIPMENT											
Equipment - Main Grant	1,15,49,998.00	71,25,764.00		1,86,75,762.00	15%	95,72,392.00	3,01,467.81		98,73,859.81	88,01,902.19	19,77,606.00

Air Conditioners - Main Grant	17,58,993.00				17,58,993.00	15%	15,44,475.00	32,177.70	15,76,652.70	1,82,340.30	2,14,518.00
Air Conditioners Equipment - NTMIS	4,23,219.00				4,23,219.00	15%	4,17,835.00	807.60	4,18,642.60	4,576.40	5,384.00
Library Equipment - Main Grant	11,75,545.00				11,75,545.00	15%	10,26,708.00	22,325.55	10,49,033.55	1,26,511.45	1,48,837.00
EPABX Main Grant	11,85,269.00				11,85,269.00	15%	11,31,925.00	8,001.60	11,39,926.60	45,342.40	53,344.00
Equipments - NTMIS	9,22,087.00				9,22,087.00	15%	9,13,024.00	1,359.45	9,14,383.45	7,703.55	9,063.00
Equipment - Training/PGDC	57,79,942.00	3,28,822.00			61,08,764.00	15%	47,58,155.00	1,76,223.45	49,34,378.45	11,74,385.55	10,21,787.00
Equipment - Consultancy	21,225.00				21,225.00	15%	19,085.00	321.00	19,406.00	1,819.00	2,140.00
Equipment - NAIP	5,00,000.00				5,00,000.00	4.75%	2,86,236.00	10,153.79	2,96,389.79	2,03,610.21	2,13,764.00
Equipment - FCRA	2,22,368.00				2,22,368.00	15%	2,16,025.00	951.45	2,16,976.45	5,391.55	6,343.00
COMPUTERS/ PERIPHERALS								-			
Computer/Printers - Main Grant	2,17,58,182.00				2,17,58,182.00	15%	1,70,43,382.00	7,07,220.00	1,77,50,602.00	40,07,580.00	47,14,800.00
Software - Main Grant	51,05,239.00				51,05,239.00	15%	46,73,275.00	64,794.60	47,38,069.60	3,67,169.40	4,31,964.00
DIP System - Main Grant	17,25,419.00				17,25,419.00	15%	17,03,980.00	3,215.85	17,07,195.85	18,223.15	21,439.00
Computer Accessories - NTMIS	93,65,207.00				93,65,207.00	15%	91,77,071.00	28,220.40	92,05,291.40	1,59,915.60	1,88,136.00
Computer - Consultancy	99,302.00				99,302.00	15%	96,938.00	354.60	97,292.60	2,009.40	2,364.00
Computer - Sponsored	9,53,403.00				9,53,403.00	15%	9,34,891.00	2,776.80	9,37,667.80	15,735.20	18,512.00
Computer - FCRA	6,23,762.00				6,23,762.00	15%	6,06,218.00	2,631.60	6,08,849.60	14,912.40	17,544.00
LIBRARY BOOKS								-			
Library Books - Main Grant	55,77,220.00				55,77,220.00	20%	50,56,884.00	1,04,067.20	51,60,951.20	4,16,268.80	5,20,336.00
Library Books - FCRA	45,068.00				45,068.00	20%	44,606.00	92.40	44,698.40	369.60	462.00
CD-ROM for Library - Main Grant	9,60,467.00				9,60,467.00	15%	8,88,529.00	10,790.70	8,99,319.70	61,147.30	71,938.00
CD-ROM for Library - Sponsored	7,654.00				7,654.00	15%	7,420.00	35.10	7,455.10	198.90	234.00
Library Books - NAIP	50,000.00				50,000.00	4.75%	28,624.00	1,015.36	29,639.36	20,360.64	21,376.00
Library Books - Sponsored	1,107.00				1,107.00	20%	1,097.00	2.00	1,099.00	8.00	10.00
Library Books - Training/PGDC	27,112.00	91,326.00			1,18,438.00	20%	26,781.00	2,318.07	29,099.07	89,338.93	331.00

Library Books/Network	26,54,360.00					26,54,360.00	20%	25,64,189.00	18,034.20		25,82,223.20	72,136.80	90,171.00
ASSETS - PLAN GRANT									-				
Information Technology / Computers	47,83,197.00					47,83,197.00	10%	31,21,449.00	1,66,174.80		32,87,623.80	14,95,573.20	16,61,748.00
Library Expenses	1,18,035.00					1,18,035.00	20%	73,485.00	8,910.00		82,395.00	35,640.00	44,550.00
Guest House	8,75,876.00					8,75,876.00	10%	7,17,287.00	15,858.90		7,33,145.90	1,42,730.10	1,58,589.00
Director's Office	3,96,459.00					3,96,459.00	10%	3,30,341.00	6,611.80		3,36,952.80	59,506.20	66,118.00
Essential Infrastructure on Campus - Plan	10,50,75,223.00					10,50,75,223.00	10%	6,08,93,382.00	44,18,185.15		6,53,11,567.15	3,97,63,655.85	4,41,81,841.00
Total of Current Year	39,17,71,699.00	75,45,912.00	-	39,93,17,611.00	19,88,55,463.00	86,11,300.00		20,74,66,763.00	-	19,18,50,848.00	19,88,55,463.00	19,29,16,236.00	19,29,16,236.00
Total of Previous Year	38,72,27,657.00	45,44,042.00		39,17,71,699.00	18,96,51,300.00	92,04,163.00		19,88,55,463.00	19,29,16,236.00	19,75,76,357.00			

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2025
CURRENT ASSETS

(Figures in Rupees)

	Current Year	Previous Year
A. CURRENT ASSETS	2023-24	2022-23
1. Inventories		
Closing Stock of Stationery	5,39,254	4,24,527
(As certified by management)	5,39,254	4,24,527
2. Sundry Debtors		
a) Receivable from Sponsors	67,63,637	67,63,637
b) Receivable from NIT Delhi	76,82,241	-
	1,44,45,878	67,63,637
3. Bank Balances with Scheduled Bank		
- In Saving Account		
UCO Bank - 2003(FCRA)	17,21,125	16,74,569
Union Bank Of Indian-5677	4,46,69,825	3,82,07,013
Union Bank Of Indian-3572	62,94,539	61,14,693
Union Bank Of Indian-4108	1,82,75,504	1,68,22,579
Union Bank Of Indian-7106 (Benevolent Fund)	2,50,351	-
Indian Overseas Bank - 103	4,09,14,547	1,09,46,595
Indian Overseas Bank - 01771	3,242	-
- In FDR Account		
FDR with Union Bank (Corpus Fund)	10,67,98,263	9,40,80,616
FDR with UCO Bank (Main)	39,64,064	39,64,064
Interest Accrued on FDR	59,00,703	1,03,55,485
TOTAL	22,87,92,163	18,21,65,613
GRAND TOTAL	24,37,77,295	18,93,53,777

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31-03-2025
LOANS, ADVANCES & OTHERS

(Figures in Rupees)

SCHEDULE 4A - LOANS ADVANCES AND OTHER AMOUNTS RECOVERABLE IN CASH OR IN KIND OR FOR VALUE TO BE RECEIVED	Current Year	Previous Year
	2024-25	2023-24
A. ADVANCE ON CAPITAL ACCOUNTS		
Main - CPWD for Campus Construction	5,80,21,914	32,30,614
Advance to NIC for Computers	22,065	22,065
Advance to NICSI	1,34,242	430
Ex-Engineer (E) , CPWD	79,88,213	79,88,213
Exec.Engineer.DAD, CPWD	36,52,311	36,52,311
Ex-Engineer (C) , CPWD	-	-
Total A	6,98,18,745	1,48,93,633
B. OTHERS		
Main - Petrol/CNG Deposits	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	1,03,613
T.D.S. Receivable	1,52,27,069	1,55,64,390
TCS Receivable	16,459	9,736
GST Recievable	3,47,361	2,16,779
Advance to Employees (LTC)	1,07,838	1,07,838
Advance to Employees (For Official Purpose)	1,95,868	-
Misc. Advances for studies	18,23,300	18,23,300
Misc. Advances for services	14,15,659	17,87,656
Earnest Money Deposit	9,53,606	4,01,292
Prepaid Expenses	6,30,000	6,50,794
Other Receivables	1,35,66,108	1,37,87,658
NPS Employee Subscription Receivable	81,814	-
Advance to CPF A/c No-2478	59,94,480	54,94,480
Accrued Interest on Electricity Deposit	1,00,484	-
Total B	4,19,96,459	4,13,80,337
Total - A+B	11,18,15,204	5,62,73,970
LESS: Unadjusted advances carried forward (Plan Funds)	(2,64,27,795)	(2,64,27,795)
Total Loans and Advances	8,53,87,409	2,98,46,175

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE
YEAR ENDED ON 31-03-2025
INCOME

(Figure in Rupees)

SCHEDULE 5 - INCOME FROM STUDIES/ RESEARCH/PROJECTS/TRAINING	Current year	Previous Year
	2024-25	2023-24
E & T (MEA Sponsored Programmes) - Income	1,48,17,381	1,25,71,043
E & T (MEA Sponsored Programmes) - Others	1,53,54,289	-
E & T - Other Income	27,08,888	-
Audit Fees Income	1,90,000	-
Consultancy - Studies	44,30,619	12,35,404
Total	3,75,01,177	1,38,06,447
Less: Transfer to Corpus Fund	6,64,593	1,85,311
	3,68,36,584	1,36,21,136
SCHEDULE-6-GRANTS	Current year	Previous Year
Grant in Aid - Utilised for Reccuring Exps.		
Grant - Salary	9,38,93,185	11,30,00,000
Grant - General	1,80,00,000	
Total	11,18,93,185	11,30,00,000
SCHEDULE 7 - INTEREST	Current Year	Previous Year
(a) Schedule Banks		
Non Plan	18,31,331	11,71,996
FCRA (A/c No. 2003)	46,556	56,243
NAIP study (A/c No. 4108)	-	4,58,805
Interest on FDR	76,92,518	38,49,026
Benevolent Fund (A/c no. 77106)	6,767	-
Total (a)	95,77,172	55,36,070
Less: Transfer to Corpus Fund	37,66,782	-
Total (a)	58,10,390	55,36,070
(b) On Loans/Staff/Others		
Interest on Income tax Refund	4,34,422	5,50,880
Interest on Security Deposits	1,12,277	-
Total (b)	5,46,699	5,50,880
TOTAL	63,57,089	60,86,950
SCHEDULE 8 - OTHER INCOME	Current Year	Previous Year
Rent from NIT	3,58,91,280	3,99,93,141
Ground Rent from NIT	-	2,14,200
Licence Fees for Quarters - Main	1,49,380	1,54,727
Misc. Receipts -NP	9,72,444	65,90,296
Total	3,70,13,104	4,69,52,364
GRAND TOTAL	19,20,99,962	17,96,60,450

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE
YEAR ENDED ON 31-03-2025
EXPENDITURE

(Figures in Rupees)

SCHEDULE 9 - ESTABLISHMENT EXPENSES	Current Year	Previous Year
	2024-25	2023-24
(a) Salaries & Wages	8,01,37,080	7,73,41,180
(b) Allowances & Bonus		
Tuition Fee	9,21,940	8,65,500
Overtime Allowance	12,000	-
LTC	1,52,279	8,25,903
Bonus	2,56,172	-
Bag Expenses	39,475	-
Earned Leave Encashment	1,82,638	-
Newspaper Allowance	84,000	-
Telephone Reimbursement	29,860	-
Total (b)	16,78,364	16,91,403
(c) Contribution to Provident Fund	5,96,210	6,17,350
(d) Contribution to NPS	67,19,422	65,01,392
(e) Staff Welfare Expenses		
Medical Reimbursement	11,76,159	15,83,368
CGHS Contribution	9,50,559	-
Salary to Canteen staff	56,73,025	51,47,223
Bonus to Canteen staff	48,356	-
Total (e)	78,48,099	67,30,591
(f) Exp on Employees Retirement & Terminal Benefits		
Leave Encashment	88,09,388	62,93,993
DCRG	1,27,61,826	93,94,090
Composite Transfer Grant	5,970	
Provision for DCRG	(72,49,839)	(23,33,253)
Provision for Leave Encashment	(45,81,086)	(6,89,715)
Total (f)	97,46,259	1,26,65,115
Grand Total	10,67,25,434	10,55,47,031

**NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE
YEAR ENDED ON 31-03-2025
EXPENDITURE**

(Figures in Rupees)

SCHEDULE 10- ADMINISTRATIVE EXPENSE MAIN	Current Year	Previous Year
	2024-25	2023-24
NON-PLAN		
1. House Keeping Expenses	26,94,822	21,14,113
2. Electricity Charges	58,38,729	1,11,00,674
3. AMC Expenses	6,43,494	5,96,173
4. Repairs & Maintenance	13,80,186	9,53,587
5. MCD Property Taxes - New Campus	29,25,587	29,28,724
6. Ground Rent	7,56,000	-
7. Postage	4,326	8,749
8. Telephone & Internet Exps.	1,72,140	1,61,729
9. Stationery	7,26,915	7,21,467
10. Printing	1,83,734	2,50,905
11. Staff Car - Running & Maintenance Exps	3,28,884	2,67,623
12. Staff Bus - Running & Maintenance Exps	2,21,432	2,68,514
13. TA/DA	1,25,199	1,34,889
14. Security Charges	37,21,075	35,64,864
15. Uniform Expenses	66,922	-
16. Legal & Professional Charges	18,17,485	15,57,367
17. Other Administrative expenses	10,20,747	10,18,997
18. Horticulture Maintenance Expense	19,36,372	16,89,872
19. Advertisement	88,005	-
20. Hindi Day Expenses	47,652	-
21. Hostel Utilites	-	1,47,909
22. Water Charges	80,303	10,97,314
23. Prior Period Expenses	6,79,420	-
Total	2,54,59,429	2,85,83,470

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31-03-2025

EXPENDITURE (PROJECTS)

(Figures in Rupees)

SCHEDULE 11 - ESTABLISHMENT EXPENSES (PROJECT/STUDIES/TRAINING)	Current Year	Previous Year
	2024-25	2023-24
(a) Salaries & Wages	15,54,078	37,72,301
Total	15,54,078	37,72,301

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT
SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31-03-2025

EXPENDITURE (PROJECTS)

(Figures in Rupees)

SCHEDULE 12- ADMINISTRATIVE EXPENSES (PROJECT/STUDIES)	Current Year	Previous Year
	2024-25	2023-24
NTMIS & PGDC		
1. Repair & Maintenance	1,87,679	53,400
2. Valedictory Function	44,065	-
3. Telephone	1,279	6,944
4. Stationery, Printing & Postage	3,87,814	2,62,338
5. Incidental Cost	75,120	5,47,220
6. TA/DA on Consultancy Projects	7,54,273	1,15,238
7. Mess Expenses	16,77,160	3,21,817
8. Misc. Exp.	19,93,589	6,70,263
9. Living Allowance	37,94,425	51,65,100
10. Field Visit	28,77,560	12,74,208
11. Travel Exp.	11,96,559	4,40,922
12. Book allowance	33,631	20,321
13. Consultancy Expenses	1,21,940	15,45,823
14. Honorarium	-	16,000
15. Accomodation Charges	32,61,890	-
16. Cable TV Recharge	20,720	-
17. Course Fees	1,57,515	-
18. Training Exp.	1,50,342	-
19. Modernisation of IT	-	4,77,412
20. Evaluation Week Jan19-23'2015	-	-
21. Horticulture work	-	-
22. Electrical & Civil Maintenance work	-	9,96,907
23. EPF Employer Contribution	-	-
24. Other Expenses	-	40,000
Total	1,67,35,561	1,19,53,913

NATIONAL INSTITUTE OF LABOUR ECONOMICS RESEARCH & DEVELOPMENT

ANNEXURES

(Figures in Rupees)

ANNEXURE A - DUTIES & TAXES	Current Year
	2024-25
GST	4,58,944
GST-TDS	1,44,195
TDS	4,58,810
Total	10,61,949

ANNEXURE B - ESTABLISHMENT EXPENSES PAYABLE	Current Year
	2024-25
CPF Payable	2,09,760
NPS Payable	8,59,569
Salary Payable	47,08,313
Benevolent Fund Payable	76
Benevolent Fund (Accumulated)	2,43,584
Salary Payable - Deptt Canteen	4,36,055
GSLIS Payable	49,520
LIC Premium	73,112
Thrift & Credit Society	2,34,705
Total	68,14,694

ANNEXURE C - ADMINISTRATIVE EXPENSES PAYABLE	Current Year
	2024-25
Electricity	6,66,214
Newspaper & Periodical	8,744
Security Expense	2,84,812
Telephone	6,710
Water Charges	10,764
Salary & Wages Payable (Contractual)	7,71,999
Total	17,49,243

SCHEDULE - 13

**NATIONAL INSTITUTE OF
LABOUR ECONOMICS RESEARCH & DEVELOPMENT**

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

Significant Accounting Policies for the Financial Year 2024-2025:

1. The Financial Statements are prepared on the basis of historical cost convention and on accrual method of accounting, unless otherwise stated.
2. Fixed assets are stated at cost of acquisition including inward freight, duties and expenses related to acquisition installation and commissioning.
3. Depreciation on fixed assets is provided (on opening net block plus additions during the year) as per Written down value method at the applicable rates as per guidelines. The effective rates of depreciation work out as follows:

S.No.	Asset	Rate	S.No.	Asset	Rate
i)	Building	2%	iv)	Vehicles	20%
ii)	Furniture & Fixture	10%	v)	Computers/Peripherals	15%
iii)	Office Equipment	15%	vi)	Library books	20%

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

S.No.	Asset	Rate	S.No.	Asset	Rate
i)	Building, roads, bridges, Sewerage & drainage	1.63%	iv)	Furniture & fixtures	6.33%
ii)	Electrical Installation & Equipment, Plant & Machinery, Laboratory apparatus and scientific Equipment, library books	4.75%	v)	Office Equipment, Computers/peripherals/ Accessories, Audio Visual Equipment, farm & field equipments	4.75%
iii)	Vehicles	9.50%			

4. Valuation of inventories is done at cost or net realizable value whichever is less.
5. The institute has been investing short term bank deposit (FDR) on which interest is being accounted for on the basis of the bank interest certificates.
6. Assets of small value of Rs. 5,000 or less is written off fully to income and expenditure account.
7. Revenue Recognition:
 - a.) Advances towards Projects are accounted for in Books of Account normally on Receipt basis.
 - b.) Tuition Fee & Accommodation Charges from M.E.A. booked as income on completion of project.
8. Government grants/subsidies are accounted for in Books of Account normally on Receipt basis and rotated through RBI under Treasury Single Accounts System (TSA) as per government policy.
9. Liability towards Gratuity payable on death/retirement of employees & Provision for accumulated leave encashment benefits is accrued based on the actuarial valuation.

Gaurav Gill
Joint Director (Finance)
NILERD

Surender Mehra
Director General
NILERD

SCHEDULE - 14

**NATIONAL INSTITUTE OF
LABOUR ECONOMICS RESEARCH & DEVELOPMENT**

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

Notes to Accounts and Contingent Liabilities forming part of Final Accounts (2024-25):

- 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) are to be transferred to Corpus Fund. In current year an amount of Rs. 44,30,619/- of total Receipts from Projects and Rs. 6,64,593/- transferred to Corpus Fund.

- The following amounts are receivable from Sponsors as on 31/03/2025:

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

- Detail of Advance on Capital Accounts are pending/un-adjusted:

S.No	Particulars	Amount (Rs.)	Year
i)	CPWD for Campus Construction	32,30,614	2003-04
ii)	CPWD for Campus Renovation	5,47,91,300	2024-25
iii)	Executive Director (DAD), CPWD	36,52,311	2011-12
iv)	NIC Computers	22,065	2004-05
v)	Ex Engineer (E), CPWD	26,88,213	2015-16
vi)	Ex Engineer (E), CPWD	53,00,000	2020-21
vii)	NICSI	430	2015-16
viii)	NICSI	1,33,812	2024-25
	Total	6,98,18,745	

- Provision for unadjusted advances carried forward has been made and adjusted against advances and other amounts recoverable in cash or in kind or for value to be received, as applicable, in Schedule 4A of the Balance Sheet.
- In the opinion of the Institute, the current assets, loans, and advances have a realizable value at least equal to the amounts stated in the Books of Account, and the provisions made for all known liabilities are considered adequate.
- (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. Corresponding figures of the previous year has been regrouped/rearranged, wherever necessary.
8. An addition of Rs. 11,80,625/- has been done in Corpus Fund for the reasons that:
 - i.) Indian Overseas Bank A/C: 01771 with balance Rs. 3,525/- as on 31.03.2024 was not part of books of accounts for FY 2023-24, now added;
 - ii.) a FDR in Union Bank of India A/c: 058623230000057 of Rs. 3,20,866 was created on 14/02/2022 but same was incorrectly debited to EMD in FY 2021-22, now rectified in 2024-25 & only the interest part on this said FDR of Rs. 28,002/- till 31.03.2024 has been added to Corpus Fund;
 - iii) Rs. 11,49,098/- added for opening difference in GST related ledgers.
9. Union Bank Account No. 7106 (Benevolent Fund) was not included in the books of account up to 31.03.2024. The account has been incorporated in the books during the financial year 2024-25, and the accumulated balance of ₹ 2,43,584 as at 31.03.2024 has been credited to "Establishment Expenses Payable" under Schedule 2A.
10. Physical verification of inventory during the year 2024-25 has been done, and stationary/consumables items are being purchased on need basis.
11. Provision for the expenses for the year 2024-25 has been made for the expenses which are continuous in nature.
12. Schedule 1 to 14 are annexed to and form an integral part of the Balance Sheet as on 31.03.2025 and the Income and Expenditure Account for the year ended on that date.

Gaurav Gill
Joint Director (Finance)
NILERD

Surender Mehra
Director General
NILERD

MANAGEMENT RESPONSE ON THE AUDITOR'S OBSERVATIONS ON AUDITED ACCOUNTS 2024-25

Sl. No.	Auditors Observation on Annual Accounts 2024-25	Reply of the Institute
A. Observations related to Balance Sheet		
1.	<p>Opening Balance: There are various ledgers in which balances are standing in the books of accounts since opening; some of those balances are standing even from earlier years and same are not adjusted yet. In this regards no proper/satisfactory clarification has been provided to us, hence material discrepancies, if any, cannot be commented upon.</p> <p>It is pertinent to mention that similar observations were also reported in previous years Audit Report(s). We encourage timely action to address the outstanding matters.</p>	<p>Opening balances as highlighted in the audit observations are currently under reconciliation. The delay has occurred due to the non-availability of complete supporting documents and legacy data gaps from previous periods.</p> <p>The finance team is in the process of verifying the records and obtaining the required confirmations. The reconciliation exercise has reached an advanced stage, and the corrected/confirmed opening balances will be finalized and updated in the books shortly.</p> <p>We assure that the matter is being given priority, and all necessary steps are being taken to ensure accuracy and compliance with accounting standards going forward.</p>
2.	<p>Fixed assets: Fixed Asset Register is not updated properly where some of the assets purchased during FY 2024-25 has not been entered in the register, Details like location of fixed asset, Asset Tagging etc not mentioned. Physical Verification of Fixed Assets has not been done during the FY 2024-25</p> <p>Due to non-availability of sufficient detail/documentation as mentioned above, material discrepancies, if any, cannot be commented upon. Similar observations were reported by previous Auditor as well, but no improvement has been carried out.</p>	<p>The management has already initiated the process of compiling a complete Fixed Asset Register in accordance with applicable accounting standards. Asset verification is currently underway, and the details relating to acquisition cost, location, identification numbers, and depreciation are being updated.</p> <p>We assure that a properly maintained and regularly updated Fixed Asset Register will be implemented going forward to ensure accurate reporting, better internal control, and full compliance with audit requirements.</p>

<p>3.</p>	<p>Advances to employees: Advance register is not maintained. It has been observed that Advances are not adjusted/settled within prescribed time neither any recovery has been done for advances not adjusted with in prescribed time. This indicates that there is scope to further strengthen the internal control processes in this area.</p> <p>Various advances has been given in cash during FY 2024-25, and there is no cash book maintained to record all such cash transactions. Advances should be given in individual person’s bank account and not in cash.</p> <p>As already pointed out above in point no. 1 that some of the Advances are outstanding from the beginning of the FY or even from earlier years, of total Rs. 1,54,557. Efforts should be made to recover/settle such advances. Some advances reflect a credit balance as of 31.03.2025</p>	<p>The delays in settlement occurred mainly due to pending submission of supporting bills/claims and certain operational constraints during the period under audit. Management has now instructed all concerned employees to submit the requisite documents and settle their advances within the prescribed timelines. A review mechanism has also been put in place to monitor outstanding employee advances on a monthly basis.</p>
<p>4.</p>	<p>CPF Advance: A significant amount of advance (more than 50 Lakhs) given to CPF Accounts has remained outstanding for a long period, and no interest has been charged. The outstanding advances should be recovered promptly to avoid further financial loss to the Institute.</p> <p>Institute should advise CPF Accounts to maintain sufficient liquidity to meet their obligations and Institute is hereby advised to discourage such practices to promote financial discipline.</p>	<p>The amount has remained outstanding due to internal delays in claim processing and fund allocation at the CPF end.</p> <p>To address the issue, the Institute has taken up the matter with the CPF Accounts section and instructed them to expedite the settlement of the pending advance. A timeline has been fixed for recovery, and regular follow-up is being conducted to ensure the amount is cleared at the earliest. Further, the Institute agrees with the recommendation and will advise CPF Accounts to maintain adequate liquidity to meet their financial obligations. Measures are also being implemented to discourage such practices in the future and to strengthen financial discipline.</p>

<p>5.</p>	<p>Banking related observations: Bank Account and Fixed Deposit Receipts (FDRs) of the Department Canteen are registered under the PAN of NILERD. This practice is not appropriate as the Department Canteen should ideally operate under its own PAN to ensure proper accounting and tax compliance. Inconsistency in Reconciliation is observed. Multiple payments are being made through a single cheque. This practice complicates reconciliation and may lead to accounting discrepancies. The cash book maintained for bank accounts is not being countersigned by the person charged with governance. Addressing this would help enhance internal control and the reliability of financial records. Cheque book stationery records are not being maintained properly. Entries for cheque leaves (received/issued) are not updated regularly, and no separate record is maintained for cancelled cheques. This reflects weak control over cheque stationery management.</p>	<p>The matter has been taken up with the concerned committee, and steps are being initiated to obtain a separate PAN for the Department Canteen so that all future financial transactions can be operated independently and in full compliance with statutory requirements. The unreconciled NPS Payable entry is currently under detailed examination. The reconciliation is underway and corrective entries will be passed once verification is completed. Instructions have already been issued to discontinue this practice. Going forward, separate cheques/individual payments will be made to ensure better transparency and easier reconciliation. A revised checklist and register format have been introduced to record cheque leaves issued/received and to maintain a separate log for cancelled cheques. The dealing hand has been directed to update these records on a real-time basis to ensure strict control over cheque stationery management.</p>
<p>6.</p>	<p>Cash: It has been observed that no cash transactions are recorded in the books of accounts, despite the occurrence of considerable cash activity. No cash book is maintained to record or reconcile such transactions. The following payments and receipts were observed to have been made in cash: Payment of living allowances to participants, Payment to external experts, Payment of advances to employees, Receipts from sale of scrap and Receipts from accommodation/guest house charges</p>	<p>In regard to the living allowances, it is submitted that the Institute is disbursing living allowances to foreign participants as per the rates approved by the Ministry of External Affairs. Since these participants do not hold INR bank accounts in India, the payments are made in cash to meet their day-to-day living expenses during the training period.</p>

	<p>Due to the absence of supporting records, the purpose and subsequent utilization of these withdrawals could not be verified. This suggests that the cash-handling process may not be fully aligned with prescribed procedures. There may be additional cash transactions that could not be verified owing to non-maintenance of relevant records.</p>	<p>However, for all other types of payments, a revised mechanism has been introduced to minimize cash transactions. The Institute is now ensuring that payments are released through banking channels to the extent possible, in order to strengthen internal control and enhance financial transparency.</p>
7.	<p>TDS Receivable: As per Schedule 4A there is an amount of TDS Receivable of Rs. 1,52,27,069, which is refundable as per the Income Tax Returns (ITRs) filed by the Institute for various AYs, but due to pending demands reflecting on the Income Tax portal for various assessment years, the refund amount is being adjusted with said demand.</p> <p>The Institute should take necessary steps to resolve the pending income tax demands at the earliest to facilitate the release of due TDS refunds.</p> <p>Further, it is noted that no application has been made for a lower or nil TDS deduction certificate under Section 197 of the Income Tax Act, 1961. As a result, higher TDS continues to be deducted on certain receipts, impacting the Institute’s cash flow.</p>	<p>The Institute has initiated the process of reviewing these outstanding demands in consultation with the tax consultant. Necessary submissions, rectification requests, and appeals are being prepared wherever required. The Institute is committed to resolving the pending demands at the earliest to facilitate the timely release of TDS refunds.</p> <p>The Institute is examining the feasibility of applying for a lower TDS certificate for the forthcoming financial year. Necessary documentation and projections are being prepared so that an application can be filed in due course to reduce excess TDS deduction and improve liquidity.</p>
8.	<p>Establishment Expenses Payable:</p> <p>NPS Payable: Other than the NPS payable for March 2025 amounting to ₹8,54,976, there are additional NPS payables totaling ₹6,818, along with one excess payment of ₹2,225. These balances should be cleared promptly to reconcile outstanding dues.</p>	<p>Process to verify these balances has already been initiated. The pending amounts will be deposited or adjusted, as applicable, and the excess payment will be rectified in the next remittance cycle. The Institute is taking steps to ensure that all outstanding NPS-related balances are cleared promptly and that timely reconciliation is carried out going forward.</p>

<p>Benevolent Fund: An opening balance of ₹2,43,584 has been included in the books for FY 2024-25 (as mentioned in Point 9, Schedule 14). This amount has remained unutilized till date. It is advised to utilize the fund in accordance with the applicable guidelines.</p> <p>GSLIS Payable & LIC Premium: GSLIS payable of ₹49,520 (Cr.) and LIC premium of ₹73,112 (Cr.) (with an opening balance of ₹62,659 Cr.) are not reflective of any specific dues. These accounts should be thoroughly reconciled and settled, including any pending balances from previous financial years.</p> <p>Thrift & Credit Society: The Thrift & Credit Society, comprising NILERD employees and Department Canteen/Mess staff, has accounts pending audit for few years. It is recommended that audits for all outstanding years be conducted without delay to ensure financial transparency, accountability, and compliance with established governance norms.</p> <p>DCRG Withheld: DCRG withheld balance as on 31.03.2025 is Rs. 13,71,89, and no proper breakdown has been provided for the said amount. It is recommended that this account be reconciled and settled, including any pending balances from previous financial years</p>	<p>The Institute is reviewing the purpose and applicable guidelines governing the utilization of this fund. Necessary steps are being initiated to ensure that the amount is utilized appropriately and in compliance with the relevant rules. The utilization process will be completed in a timely manner, and proper documentation will be maintained.</p> <p>The institute is conducting a thorough verification of these accounts, including tracing historical entries and matching them with supporting records. Any excess, unadjusted, or incorrect balances pertaining to previous financial years will be identified and appropriately settled or rectified. The Institute is committed to ensuring accurate classification and timely reconciliation of such statutory and employee-related accounts going forward.</p> <p>The Institute has advised the Management of Thrift & Credit Society to initiate and complete the audits for all pending years at the earliest. The Society's Managing Committee has been instructed to engage an approved auditor and ensure that the audit process is conducted in compliance with the applicable governance norms. Management emphasizes the importance of timely audits to maintain financial transparency, accountability, and proper oversight of the Society's operations.</p> <p>The Institute will be carrying out a comprehensive reconciliation of the DCRG withheld account, including verification of all pending balances from previous financial years. The necessary supporting details will be compiled, and any unadjusted or incorrect entries will be rectified. Management is committed to ensuring accurate classification and timely settlement of DCRG-related dues in accordance with applicable rules.</p>
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<p>9.</p>	<p>Debtors & Creditors: As of 31.03.2025, sundry debtors and creditors, including advances, remain subject to confirmation and reconciliation, suggesting an opportunity to enhance internal control procedures. It is therefore strongly recommended to implement a systematic process for periodic balance confirmations, obtain statements of account from all parties, and reconcile any discrepancies identified during the process. Rs. 2.40 lakhs showing payable to the NILERD International Mess has been pending since 18.09.2024, with no explanation provided. Given that the Mess operates within NILERD premises, timely settlement is recommended</p>	<p>The Institute is initiating a systematic process for periodic balance confirmations. All parties will be requested to provide statements of account, and any discrepancies identified during reconciliation will be addressed promptly. Going forward, quarterly reviews will be undertaken to ensure accuracy and timely settlement of balances.</p> <p>The matter has been noted for compliance and steps are being taken to prevent such pendency in future and ensure smoother internal coordination.</p>
<p>10.</p>	<p>Earnest Money Deposit (EMD): No EMD register is being maintained to track pending EMD(s). This limitation contributed to an accounting error, where an FDR was incorrectly debited to EMD in FY 2021-22. The error has now been rectified in FY 2024-25, as noted in Point 8 of Schedule 14.</p>	<p>To prevent such issues in the future, the Institute has now initiated the creation of a comprehensive EMD register to record all receipts, refunds, and outstanding balances.</p>
<p>11.</p>	<p>Investment: It has been observed that no Investment Register has been maintained to systematically track Fixed Deposit Receipts (FDRs) and the interest accrued thereon. No Investment Committee has been constituted to oversee and make timely decisions regarding investments, including earning optimal interest rates, managing liquidity requirements, and ensuring efficient utilization of funds. For instance, during FY 2024-25, substantial funds were kept in Savings Bank accounts, with an average balance of Rs. 9-10 Crores. The interest earned on these balances was relatively low, around 2-2.5%. Had an Investment Committee been in place, these funds could have been strategically invested in instruments offering higher returns, thereby improving overall interest income.</p>	<p>The matter has been noted for compliance. Regular updates and periodic reconciliation will be ensured moving forward.</p> <p>This matter has already been complied with constitution of an internal committee to review investment options.. The Committee will be entrusted with reviewing investment options, monitoring existing investments, and ensuring adherence to financial guidelines and institutional requirements.</p>

B. Observations related to Income & Expenditure	
<p>12.</p>	<p>Accounting, Invoicing & related Compliance(s) - Revenue: It has been observed that there is no defined procedure for invoicing, which results in delays, mismatches in accounting records, and mismatch GST compliance, improper invoice sequence, supporting documentation not being shared timely.</p> <p>These gaps increase the risk of incorrect reporting, delayed compliance, and potential penalties.</p> <p>It is recommended that a centralized billing system be implemented for all services provided by the Institute. This would help ensure that invoices are generated promptly, income is recorded in a timely manner, and coordination between departments is streamlined for better accuracy and compliance.</p>
<p>13.</p>	<p>Grants-in-Aid: It is observed that most payments to vendors are not made directly through PFMS. Instead, amounts are withdrawn into the Institute’s bank account and then disbursed to vendors. As per PFMS guidelines, all payments should be made directly to the vendor’s account, and deviation from this procedure may lead to non-compliance and lack of transparency in fund utilization.</p> <p>In this regard, it is submitted that no such deviation has been initiated by the Institute. It is pertinent to mention that the Institute has fully adhered to the rules and regulations of the Ministry of Finance with respect to processing and releasing payments to vendors through PFMS. All vendor payments are being made directly through the PFMS platform as per the prescribed guidelines, and no withdrawals for onward disbursement have been undertaken by the Institute.</p> <p>It is also submitted that this Institute is a grant-based organization receiving funds from NITI Aayog. All expenditures exceeding the sanctioned grant are met from the Institute’s own internal income. Only such expenditure, which is outside the scope of PFMS-released grant funds, is processed and released through the regular bank accounts of NILERD.</p>

		The Institute reiterates that all grant-related vendor payments are strictly made through PFMS in full compliance with the Ministry of Finance guidelines
14.	Scrap Sale: TCS has not been collected on Sale of Scrap of Rs. 5,17,952. GST on sale of scrap of Rs. 54952 & sale of Transformer Oil of Rs. 30000 has not been charged neither GST has been paid on reverse calculation.	Necessary action has been initiated on this matter and will be rectified.
15..	Salary & Wages (Contractual): It has been observed that compliance related to ESI/EPF has not been followed on Salary & Wages paid to Contractual Staff. It is hereby advised to check applicability of ESI/EPF etc. and do the necessary compliances (as applicable) to avoid any kind of adverse consequences due to any non-compliance.	Necessary steps are being initiated to ensure full compliance wherever these statutory benefits are applicable. The Institute will regularize any pending compliances and strengthen internal checks to prevent such lapses in the future. Management is committed to adhering to all statutory obligations to avoid any adverse consequences arising from non-compliance.
16.	Security Expense: It was observed that the agreement for security services was last executed during FY 2017-18. As per the terms of the agreement, the contract period was one year i.e from 01.09.2017 to 31.08.2018. However, the same contract has been extended multiple times, and as of the date of audit, the security agency has been engaged for a total period of approximately eight years (initial contract of one year followed by seven renewals). It is recommended that a fresh tender process be initiated for the engagement of security services to ensure transparency, competitiveness, and compliance with procurement norms as per GFR 2017.	The Institute recognizes the need to adhere to the principles of transparency, competitiveness, and compliance with procurement norms as prescribed under GFR 2017. Accordingly, the Institute has already initiated a fresh tender process for the engagement of security services through an open and competitive bidding process.

<p>17.</p>	<p>Salary to Department Canteen Staff: It has been observed that Salaries (including retirement benefits) of the Departmental Canteen staff are being paid from the funds of Head 36 and recorded in the books of NILERD as “Subsidy” to the Departmental Canteen.</p> <p>It is pertinent to note that the Departmental Canteen maintains its own separate books of accounts, wherein all its income and expenditure, including salaries and retirement benefits, are recorded independently. In this context, the payment of salary-related expenses by the Institute appears inappropriate. Furthermore, during the audit, no supporting documents were provided to substantiate the booking of such expenditure in the accounts of Institute.</p>	<p>The Institute has initiated an examination of this matter to assess the appropriateness of charging such expenses to NILERD’s accounts. The concerned section has been instructed to compile and provide all supporting documents relating to these expenditures. Based on the review, necessary corrective accounting treatment and procedural improvements will be implemented to ensure transparency, proper classification, and adherence to accounting norms.</p>
<p>18.</p>	<p>PGDC Expenses: During the course of the audit, it was informed that the PGDC Department was restructured in earlier years and is currently functioning as the E&T Department. It was further noted that all expenses incurred under the E&T Department, including payments of salaries to contractual staff, are reportedly being met from internal revenue sources. However, no documentary evidence was provided during the audit to substantiate this arrangement.</p>	<p>The PGDC Department was restructured and renamed as the E&T Department in earlier years. The expenses of the E&T Department, including payments to contractual staff, are being met through internal revenue sources generated by the department.</p> <p>The documentary evidence supporting this arrangement is currently being compiled. The same will be submitted to the audit team for their verification. Further, necessary steps are being taken to ensure that all relevant records are maintained and readily available for future audits.</p>

C. Other Observations:	
19.	<p>TDS Demand Outstanding: There is outstanding demand for TDS Payable of Rs. 10,82,220 from FY 2008-09 till FY 2024-25 (including Interest of Rs. 4,52,280). It is advised to take necessary action against pending demands as early as possible.</p>
	<p>The observation is duly noted. The outstanding TDS demand of ₹10,82,220 pertaining to FY 2008-09 to FY 2024-25 (including interest of ₹4,52,280) has been reviewed. The Institute is in the process of reconciling the TDS records with the TRACES portal and departmental filings to identify the underlying causes for each pending demand.</p>
20.	<p>Income Tax Demand Outstanding: The Institute should take necessary steps to resolve the pending income tax demands at the earliest.</p>
	<p>Necessary action for rectification, payment, or submission of correction statements will be taken at the earliest to resolve the outstanding issues. The Institute is committed to ensuring full compliance with statutory requirements and preventing recurrence of such pendencies in future.</p>
21.	<p>Central Nodal Agency (CNA): The Institute has been nominated as Central Nodal Agency (CNA) for central sector schemes of NITI Aayog, Government of India for receiving funds, in CNA account from NITI Aayog and allocate the limits to various implementing Agencies which has been credited in separate CNA bank account in the name of Institute (NILERD) which has not been audited by us since it was not the part of NILERD main account. Institute has maintained separate records/register in this regard and transfer the interest received (if any) to Bharat Kosh according to Government rules and regulations, but nothing has recorded in its books of accounts.</p>
	<p>The Institute has been designated as the Central Nodal Agency (CNA) for certain Central Sector Schemes of NITI Aayog, wherein funds are received and allocated through a separate CNA bank account maintained in the name of NILERD. Since CNA funds pertain exclusively to scheme-related transactions and are operated strictly as per the guidelines issued by NITI Aayog, as such, they were not included in the scope of the present audit.</p>



National Institute of Labour Economics Research and Development (NILERD)
(An Autonomous Institute under NITI Aayog, Government of India),
A-7, Narela Institutional Area, Narela, Delhi-110 040, INDIA

www.nilerd.ac.in