



ANNUAL REPORT

2024-25

GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

Gota, Ahmedabad 380 060, India

www.gidr.ac.in

AN AUTONOMOUS RESEARCH INSTITUTE

Supported by

Indian Council of Social Science Research, New Delhi &
Government of Gujarat

Annual Accounts

2024-25

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About GIDR

The **Gujarat Institute of Development Research (GIDR)**, established in 1970, is a premier social science research institute recognised by the Indian Council of Social Science Research (ICSSR) and supported by both the ICSSR and the Government of Gujarat.

The major areas of current research at the institute are: (i) Natural Resource Management, Agriculture and Climate Change, (ii) Industry, Infrastructure, Trade and Finance, (iii) Employment, Migration and Urbanisation, (iv) Poverty and Human Development and (v) Regional Development, Institutions and Governance. Efforts are on to enhance the activity profile of the institute to include teaching and guiding research scholars and imparting training in select areas of specialisation.

The Institute retains deep interest in and continues to engage in empirical and field-based research, often spread across many Indian states, and, at times, other countries. The faculty members at the GIDR have been engaged in undertaking in-depth enquiries into various aspects of policy design and interventions on the ground. They contribute to the development discourse through understanding and critiquing processes, strategies and institutions.

The relatively small but dynamic faculty, hailing from diverse social science disciplines such as economics, sociology, political science and demography, actively participate in national and international academic and policy spaces and publish extensively, besides contributing to the GIDR Working Paper Series and Occasional Paper Series.

The GIDR actively collaborates with research institutes and development organisations

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President's Statement

It is with great pride that I present the Annual Report of the Gujarat Institute of Development Research (GIDR) for the year 2024–25. In a rapidly transforming socio-economic landscape, GIDR has continued to play a pivotal role in generating policy-relevant knowledge and contributing to India's vision of Viksit Bharat @2047 through inclusive, evidence-based, and people-centered research.



This year has been particularly fruitful for GIDR in terms of both academic output and policy engagement. The Institute published two books and several high-quality research papers that address critical challenges across domains such as rural development, natural farming, social equity, and public service delivery. Our collaborative work with key departments of the Government of Gujarat, including the General Administrative Department, the State Rural Development Department, and the Manav Kalyan Yojana, underscores our deepening role as a trusted policy research partner.

GIDR also continued its tradition of building institutional capacity through specialized training and rural immersion programs, strengthening the interface between academic inquiry and field practice. We were proud to collaborate with international partners, including WHEEL International Foundation, in promoting research exchange and global best practices.

The Institute hosted several important events this year, including the observance of World Environment Day and a landmark conference on Culture and Policy Formulation, which attracted eminent thought leaders and scholars. We were honored to welcome Shri Mukul Kanitkar as an invited scholar whose insights enriched our understanding of civilizational and knowledge traditions. The Director of GIDR delivered keynote addresses at multiple national and international platforms.

These accomplishments are a testament to the dedication, creativity, and scholarly commitment of the GIDR faculty, staff, and research community. I extend my sincere gratitude to the Director, Dr. Nisha Pandey, whose dynamic leadership and vision continue to propel GIDR toward excellence. I also thank our collaborating institutions, funders, government partners, and well-wishers for their unwavering support.

As we move forward, GIDR remains steadfast in its mission to contribute to sustainable, equitable, and inclusive development through rigorous research, policy advocacy, and knowledge dissemination.

Prof. Kirit S. Parikh
President, Gujarat Institute of Development Research

From the Director's Desk

It is with great pride and satisfaction that I present the Annual Report for the year 2024–25. This year the team of GIDR has contributed in strengthening the Institute's research, outreach, and policy interface across critical development themes. This year faculty members have carried out 14 research projects supported by diverse institutions including government agencies, public sector bodies, and international organizations. These projects focused on areas such as rural development, housing under PMAY-G, SBM, and institutional change in aspirational districts, Zero Budget Natural Farming, and gender-inclusive entrepreneurship. Each study reflects our deepening engagement with national development priorities and our commitment to evidence-based policy research.



This year the faculty members have a good number of publications, including two books. Our faculty members actively participated in national and international conferences, workshops, and policy forums, reinforcing our academic presence and collaborations.

GIDR organised National Symposium on “Implementing Public Policy: Learning from Theory and Practice,” which brought together eminent scholars, policymakers, and practitioners. The event served as a platform for cross learning between theory and real-world practice in public administration.

We initiated a strategic dialogue for institutional collaboration with YASHADA, Pune, and collaborated with Impact-Bridge Consulting to advance evaluation studies and impact assessments. Our expanded work on social impact analysis and sustainability matrix development responds to the growing need among public and private institutions for robust evidence to inform action. The institution also signed an MoU with WHEEL Global Foundation for joint research. Additionally, the Institute organized workshops, lecture series, and field-based consultations across thematic areas, strengthening GIDR's role as a hub for development dialogue and applied research.

Looking ahead, GIDR will continue to invest in high-impact research, interdisciplinary inquiry, and innovative training programmes. As we align our efforts with India's vision of Viksit Bharat by 2047, our focus will remain on building partnerships, enhancing our field engagement, and contributing meaningfully to the policy ecosystem. I express my deep gratitude to the GIDR faculty, staff, research scholars, collaborators, and funding agencies for their consistent support and commitment. It is their collective effort that has helped GIDR remains at the forefront of development research and policy dialogue.

Prof. Nisha Pandey
Gujarat Institute of Development Research

1. Highlights of the Year

- The faculty and the research team of the Institute completed 01 institutional research projects and 2 consulting assignments. Additionally, 10 projects are currently in progress while 03 new research project was initiated and 02 completed within the same period.
- The faculty's publication includes 02 Books, 01 article in journal, 02 book chapter, 01 research report and 01 policy brief.
- GIDR organised 03 workshops, 01 conference, 03 Lectures, 03 Training and Capacity Building Programme during the reporting period.
- Prof. (Dr.) Nisha Pandey, Director, GIDR and Prof. (Dr.) Shiv Kumar Tripathi, Vice-Chancellor, Atmiya University, Rajkot signed MoU on 17.05.2024. at GIDR for various academic collaborations between the two institutions to further research in social sciences and public policy

2 Research Activities: Thematic Groups

1. Natural Resource Management, Agriculture and Climate Change

Research under this thematic area concerns the broad realm of environment and development, enquiring into the multi-pattern inter-pattern inter-relations and outcomes across different agro-ecological systems, especially the drylands. Studies have focused mainly on aspects relating to economic viability, equality, environmental impact assessments and institutional mechanisms, including exploring inter-relationships between the community, government and civil society. Studies on growth and constraints facing the farm sector, both at a regional and national level, have been undertaken. Implications of climate change risks in Asia and adaptation and mitigation strategies at the local levels have begun to be studied. Many of these, based on careful empirical enquiries at the micro level, have contributed to the on-going debates on sustainable environment and institutions.

Two studies under this theme enquired the impact of women led farm mechanisation and MGNREGA led water conservation initiatives in Gujarat. These studies emphasised sustainable agriculture and rural development through water conservation, farm mechanisation and women's economic participation. The studies also identified implementation gaps and opportunities for strengthening institutional support and capacity building.

1.1 Empowering Women and Sustaining Agriculture: Evaluating the Role of Self-Help Groups (SHGs) in the Management and Efficiency of Custom Hiring Centres (CHCs)

Sponsor : State Institute of Rural Development (SIRD), Government of Gujarat
Researchers : Nisha Pandey and Itishree Pattnaik
Status : Ongoing

The Government of Gujarat's Custom Hiring Centre scheme represents a ground breaking and inclusive project which demonstrates real progress within the rural sector. By helping SHGs particularly women's groups to run CHCs the state demonstrates its firm dedication to advancing women's economic involvement and grassroots entrepreneurship. The study was conducted in 22 districts of Gujarat and total 108 CHCs are studied. The CHCs operated by SHGs function effectively while extending access to farm machinery for small and marginal farmers which fosters social and economic development.

The scheme deserves high praise because it created new opportunities for women to participate in institutional processes as well as digital platforms and enterprise management. The districts of Botad, Bhavnagar, and Chhotaudepur demonstrate how women groups have achieved better service delivery while strengthening group unity.

The research also highlights several important opportunities that could increase the scheme's effectiveness. The CHC model can serve as a stronger mechanism for promoting gender equality in agriculture through increased support for women's decision-making functions specifically regarding financial management and external outreach efforts.

There is visible improvement in women's familiarity in operating machineries after the initiation of the CHCs. Women in a few SHGs have shown improvement in managerial skill

and involvement in various decision-making activities. However, these positive changes are uneven across districts and SHGs, and women's leadership is still limited in many cases

1.2 Water Conservation through Community Planning: How MGNREGA in Gujarat Changing Lives and Livelihoods while Regenerating Bio-Diversity

Sponsor : State Institute of Rural Development (SIRD), Ahmedabad,
Government of Gujarat.

Researchers : ItishreePattnaik, Jharna Pathak and Nisha Pandey

Status : Ongoing

The study on MGNREGA's water conservation initiatives in Gujarat highlights the programme's significant impact on rural livelihoods, water security, and agricultural productivity. Through mixed-methods approach involving both household surveys and institutional data across 202 villages and 11 districts, the study offers compelling evidence of improvements in groundwater recharge, increased number of functional water bodies, enhanced soil and water conservation, and livelihood diversification. Key findings include a marked increase in functional water bodies, improved groundwater levels, and enhanced soil moisture, particularly in water-stressed districts like Banaskantha and Kutch. These interventions have led to higher cropping intensity, reduced seasonal migration, and greater economic stability for rural households. However, challenges such as uneven implementation, limited training access, and regional disparities persist.

The findings reveal a marked increase in the average number of functional water bodies, from 2 to 5 per village, particularly in arid and semi-arid districts such as Banaskantha, Kutch, and Bhavnagar. The frequency of well drying has significantly reduced post-intervention, especially in districts like Mehsana and Dang, where water scarcity was acute. In over 86 per cent of villages, respondents reported improvements in soil-water conservation, and nearly 80 per cent observed enhanced agricultural productivity due to better irrigation availability. Notably, the share of households cultivating two or three crops a year increased considerably, indicating rising cropping intensity and improved water availability.

Despite these positive impact of the water conservation activities, the study found that in around one third of the surveyed villages, no water conservation activity was undertaken.

1.3 Air Pollution related Non-Communicable Diseases During the COVID-19 Pandemic in India: A Study of Two Cities

Sponsor : Indian Institute of Social Science Research, New Delhi

Researcher : Amrita Ghatak (On Lien until January 2025) and TulikaTripathi

Status : Ongoing

The health system in India has focused mainly on the combat against COVID-19 pandemic during the period from 2020 to 2021. Although the severity reduced the contagion continued to impact a vast section of population even after 2021. With inadequate health infrastructure combined with the reduction in income and instances of job losses owing to the pandemic induced economic crisis, the utilization of healthcare services for NCDs is expected to be jeopardized. The Covid-19 pandemic proved to be not only a health crisis but also a socio economic crisis that reinstated vulnerabilities stemming from various channels such as reduction in wages, incomes, migration status, and so on. Given this backdrop, this study tries to address how the air pollution related NCDs are linked to the well-being of city dwellers in

India during the on-going Covid-19 pandemic. It also addresses the question of synergies among psychosocial and environmental stressors in the context of air pollution in cities during Covid-19 pandemic. Following the mixed method of research, the study includes two metropolitan cities, viz. New Delhi/NCR and Kolkata Metropolitan Area (KMA). The analysis based on data from secondary sources highlight the pattern of NCDs and linked it with the air quality in the major Indian cities. The findings have been presented in the AAERE annual conference in Vietnam in 2022. The field works PAGE 19 have been initiated in both the urban agglomerations of New Delhi and Kolkata. Several meetings with the officials of health department and ESI hospitals have been conducted. While labour department particularly through ESI in Kolkata is found to be proactive in dealing with patients with NCDs during the pandemic time, it is the system of healthcare facilities at the ward level having an effective role in addressing the need for NCD care during the same period in Delhi. The primary survey will be initiated soon.

2. Industry, Infrastructure, Trade and Finance

Towards diversifying the sectoral canvas of research at the Institute, under this broad theme, studies have been undertaken on the response of micro, small and medium enterprises (MSMEs) to the changing policies in the reforms era, industrial clusters and regional industrialization. Issues involving intellectual property regimes, especially for pharmaceuticals, biotechnology and but cotton have been addressed. The current research portfolio also involves a series of studies focusing on various dimensions of trade and development with special reference to India.

Under this theme, an on-going study explores how agro-clustering can strengthen farm–non-farm linkages and improve local livelihoods, focusing on pulses and oilseeds in Gujarat and Madhya Pradesh, with attention to production, processing, and market systems. Another study for the Sixteenth Finance Commission reviews Gujarat’s fiscal performance, analysing revenue, expenditure, and debt trends, and suggesting measures to improve fiscal stability and strengthen local finances.

2.1 Transforming Farm-Non-Farm Linkages for Sustainable Local Livelihoods: Competitive Agro-Clustering as a Policy Option

Sponsor : Indian Council of Social Science Research, New Delhi
Researchers : Keshab Das and ItishreePattnaik
Status : Ongoing

The persistence of the agrarian crisis mainly in the arid and semi-arid regions has been an intensely debated theme in academic, policy and civil society engagements as this has resulted in large scale distress-driven migration, farmer suicides and shrinking of the local economies. While enhancing yields, making irrigation water available for crops, provision of timely credit and ensuring a certain minimum price for the farm produce have remained dominant policy concerns inadequate attention has been paid to two crucial issues, namely, promoting sustainable agriculture and creating opportunities for broad-basing shared value through agro-clustering. Within this broad perspective, the proposed study aims at preparing a comprehensive policy-oriented strategy to rescale the rural space by linking farm and non-farm sectors towards enhancing the synergy between and prospects for sustainable local

resources and competitive local economies. Focusing on two important non-cereals, namely, pulses and oilseeds in the semi-arid regions of Gujarat and Madhya Pradesh this study will examine factors facilitating or impeding institutional innovations in production-processing-marketing strategies. These include the symbiotic role played by a proactive local state in bringing in cluster-specific ‘real services’, business/enterprise associations in ensuring collective forward-looking actions and the private sector (farmer producer organisations, in particular) in building up competitiveness by reaching out to a larger market network. These two states are among the top producers of pulses and oilseeds and hold massive potential not only to be leaders in processing enterprises but set examples for other states to reorganize backward and forward linkages to benefit from agro-clustering of the local economies. The study is based on intensive primary surveys in the two states from where 16 villages from four districts (two per state) are chosen based on the extent of area under pulses and oilseeds. Based on detailed field surveys and interactions with a range of relevant stakeholders, the study intends to come up with institutional innovations as would be translated through pragmatic policy involving farmers, entrepreneurs and business service providers. The pathways suggested by the study will aim at developing agro-clusters by engaging multiple stakeholders as village level institutions, private sector, small farmers and non-farm workers in regional and national value chains. Both supply and demand side factors will be explored towards strengthening backward and forward linkages.

2.2 Preparation of Sixteenth State Finance Committee Report for the State of Gujarat

Sponsor : Sixteenth Finance Commission of India, Ministry of Finance,
Government of India, New Delhi

Researchers : Nisha Pandey

Status : Initiated & Completed

This study presents a comprehensive evaluation of the finances of the State of Gujarat, submitted to the Sixteenth Finance Commission, Government of India. The report analyses Gujarat's fiscal performance over the period 2012-13 to 2023-24, examining revenue receipts, expenditure patterns, public debt, decentralization initiatives, subsidies, and the performance of state public enterprises and the power sector.

The methodology employs fiscal indicators including compound annual growth rates, buoyancy estimates, and Gross State Domestic Product (GSDP) ratios, drawing data from state budget documents, Comptroller and Auditor General of India reports, and RBI publications. The analysis reveals that Gujarat's GSDP grew at a CAGR of 12.25% during the study period, while revenue receipts grew at 9.18%. The state's own tax revenue demonstrated improved buoyancy in the post-GST era, increasing from 0.39 to 1.08, though the tax-GSDP ratio declined from 7.44% in 2012-13 to 5.60% in 2022-23.

Key findings indicate that Gujarat has maintained fiscal discipline, consistently achieving FRBM targets with the fiscal deficit remaining below 3% of GSDP and public debt declining from 20.17% to 15.17% of GSDP. However, rising committed expenditure, particularly on salaries, pensions, and interest payments, poses challenges to fiscal sustainability. The power sector has shown remarkable improvement, with AT&C losses reducing to 10.65% and renewable energy capacity growing at 17.46% CAGR. State Public Sector Undertakings recorded profits of Rs. 7,764.68 crores in 2022-23, though their contribution to GSDP

declined. Local bodies face financial constraints with their own revenue growth lagging expenditure requirements.

The study provides a sustainable debt roadmap for 2026-31 and recommends enhancing tax revenue diversification, rationalising subsidies, improving non-tax revenue through user charges and public sector units' dividend policies, and strengthening fiscal decentralisation to local bodies.

3. Employment, Migration and Urbanisation

Studies under this theme relate to population, demographic changes, labour, employment, livelihoods and migration. The Institute has made significant contribution in these areas, especially during the 1980s and the 1990s. The informalisation process in the labour and production systems has formed an important theme of research, engaging in collection of social statistics, influencing policies for better labour conditions and social security reforms. Urban services & aspects of urban economy & governance have been an important emerging area of research at the Institute.

Under this theme, the studies focus on improving livelihoods and employment opportunities for low-income and rural populations through skill development and support schemes. They assess the reach and effectiveness of government programmes for artisans and unemployed youth, highlighting strong implementation but also the need to strengthen the link between training, asset support, and sustainable income generation.

3.1 Evaluation of ManavKalyanYojana (MKY) 2024-25 in Gujarat

Sponsor : Gujarat Rural Industries Marketing Corporation Limited (GRIMCO), Gandhinagar.
Researchers : Nisha Pandey and Rudra Narayan Mishra
Status : Ongoing

To make youths and working age population 'Átmanirbhar', Government of Gujarat is distributing essential tools and kits for 10 common trades in both rural and urban Gujarat through GRIMCO. Anyone between age 18-59 years and having household's income below Rs. 6 lakhs annually. It aims to help the citizens of Gujarat who work as artisans, workers, small vendors; both men and women to become self-sufficient through sustainable livelihood. The trades covered at present are 1) beauty parlour, 2) embroidery, 3) vehicle repair tool, 4) puncture kit, 5) vessels for milk collection 6) roof scenting work 7) plumbing work 8) Papad making machine 9) pickle making 10) Repairing electric appliances. The beneficiaries are being provided with a voucher after selection for their given trade. The selected vendors then provide the kit to the beneficiaries when they produce them with the vendor. GIDR was asked verify if all these beneficiaries have got the kit as per the mandate and no leakages were there. Till March 31st, 2024 we have verified the scheme for 25000 plus beneficiaries and provide several inputs for course corrections especially providing assistance to assemble some of these kits in remote rural areas. The project has helped women and youth to get sustainable livelihood at their doorstep. The major challenges to locate the beneficiaries were seasonal migration and scattered locations. Notwithstanding the limitation a team of around 300 people across several localities so far have tracked down the original beneficiaries. Overall apart from very few exceptions the beneficiaries have appreciated the initiative by the state government.

3.2 Evaluation of Artisan Training Programmes in Gujarat by Gujarat Mati Kam Training & Research Institute (GMK&RTI), Gujarat Rural Industries Marketing Corporation Limited (GRIMCO), Gujarat State Handloom & Handicrafts Development Corporation Ltd., (GSHHDC), Industrial Extension-Cottage (iNDEXT-C) for the Year 2023-24.

Sponsor : Gujarat Matikam& Research Training Institute (GMK&RTI),
Government of Gujarat, Gandhinagar
Researchers : Nisha Pandey and Rudra Narayan Mishra
Status : Ongoing

The study is extension of the study carried out in 2022-23 by the institute. The study in previous years was helpful for all these four agencies so they choose to engage GIDR again for the successive year. Investigates the outcome of training programme for artisans in the state. The artisans like previous year were belonged to various trades of traditional artisans including pottery, leather work, patch work, bharatkam, bandhni, mirror work, jewellery making etc. Out of 7000 plus artisans trained between 2021-23, 7% were randomly selected for the detailed survey which comes to 518. This time we cover all 33 districts in the state as well as both direct training programmes and third party training programmes for respective agencies. The sample covers beneficiaries of GMK&RTI, GRIMCO, GHHDC and iNDEXT-C of Government of Gujarat. Most of the beneficiaries who received training in the given craft were trained near to their place of residence. All the beneficiaries were received the stipends and other mandatory allowances, course completion certificates and received the tool kit and raw materials, essential for the training. The major finding of the study was found to be the training was highly beneficial to the beneficiaries, it helps them to get artisan card, artisans were trained to be creative and innovative, artisans were getting exposure to various markets and majority of beneficiaries are women. The study suggests respective agencies for developing post training pathways to enable artisans to start their own enterprise, get access to credit and market using ICT platforms and help artisans to participate in fairs/exhibitions everywhere with their crafts. There is also needed for developing the clusters for some of the crafts which are in decline. Overall, the initiatives by the agencies were well received by the beneficiaries. These agencies can also be nodal agencies for reviving the dying crafts of the state like wooden toys of Idar and Mahuva in the state.

3.3 Evaluation of training given to rural artisans by GMK&RTI, GRIMCO, GSHHDC and iNDEXT-C in year 2022-23

Sponsor : Gujarat Matikam& Research Training Institute (GMK&RTI),
Government of Gujarat, Gandhinagar
Researchers : Nisha Pandey and Rudra Narayan Mishra
Status : Completed

A project titled evaluation of training given to rural artisans by GMK&RTI, GRIMCO, GSHHDC and iNDEXT-C in year 2022-23. This study is commissioned by Gujarat Matikam& Research Training Institute (GMK&RTI), Government of Gujarat. The study was carried out with 660 sample beneficiaries out of 7000 plus got trained by these our agencies

in the given year. The study followed scientific stratified random sampling to select the beneficiaries. The study found the training programmes are rigorously implemented and almost zero leakage but many beneficiaries are yet to take up meaningful economic activities. The beneficiaries are found to be mostly from backward communities and women. GMK&RTI beneficiaries are given fellowship and tools after training. GSHHDCi is providing training to selected artisans to improve the design of the product, marketing and access to credit and raw materials. GRIMCO's training has given impetus to leather artisans about the new patterns and product design and access to market. The Index-C gives market access to master artisans as well help them to train younger artisans. All the beneficiaries master trainers appreciated the programme very much. The immediate policy need suggest the fresh trainees need help to start meaningful entrepreneurial activities. Otherwise over the time period the motivation to take up entrepreneurial initiative will wane away. The beneficiaries in remote areas need special attention as they lack financial and physical resources to start business on their own.

4 Poverty and Human Development

Research concerns under this theme include access, achievements and financing in the spheres of education and health sectors. Enquiries, often field based, have dealt with issues in literacy programmes, adult education, health programmes and training health workers. Research on health and family welfare has contributed to developing a framework towards a target free approach in family planning. Studies on poverty relate to conceptual and measurement aspects, quality of life, livelihood options and social infrastructure, mainly in rural India. However, increasingly, research under this theme has been dealing with urban poverty as also rural-urban linkages. Research projects address design, delivery and other policy issues in financial inclusion, microfinance, rural livelihood strategies, social security and health of women workers and their families.

The studies focus on improving quality of life by examining access to housing, sanitation, health, and financial services among vulnerable groups in both rural and urban areas. Studies assess the effectiveness of major government schemes and highlight gaps in implementation, inclusion, and behaviour, while suggesting ways to strengthen service delivery, social protection, and livelihood outcomes.

4.1 Swachh Bharat Mission (SBM) as an integrative approach to attain Public Health: Reality from Gujarat

Sponsor : State Institute of Rural Development (SIRD), Government of Gujarat
 Researchers : ItishreePattnaik, Amrita Ghatakand Nisha Pandey
 Status : Ongoing

The study was conducted for the evidence-based evaluation of the Swachh Bharat Mission (SBM) in Gujarat. It highlights the impact of the SBM on the public health, sanitation infrastructure, hygiene behaviour and waste management practices in the rural Gujarat. Eight districts are considered for the analysis by combining the macro-level disease trends with micro-level field observation. Total 2265 households are surveyed and it was found that the toilet coverage stands at 83.6 per cent. Out of those who possess toilet among them 85 per cent use it for defecation. Districts such as Patan and Rajkot showcase better performance in both

access and usage, while Narmada and Dang lag significantly. The discrepancy between toilet ownership and usage points to behavioural, infrastructural, and contextual barriers—including lack of water supply, poor toilet design, and entrenched habits of open defecation.

Open defecation still persists though very low. The reason for the same as noted by the respondents are lack of ventilation and water in toilets to socio-cultural norms and discomfort with existing facilities. It is mainly the elderly population prefer to go outside as compared to the younger generation. It is evident that mainly people are habitual for using the common space for defecation and do not like the closed place. Thus there is a greater need to change the habit of the people along with addressing the infrastructural lacking.

4.2 Evaluating the PM SVANidhi Scheme: Assessing Its Impact On Street Vendors; Empowerment and Financial Inclusion

Sponsor : General Administration Department (Planning), Government of Gujarat
Researchers : Nisha Pandey and Jharna Pathak
Status : Ongoing

This study assesses the PM SVANidhi scheme's effectiveness in improving livelihoods for street vendors in Gujarat's urban informal economy. Using a mixed-methods approach, researchers surveyed 4,800 participants and 480 non-participants across 17 districts followed by interviews with officials from Urban Local Bodies (ULBs), bank officers and traffic police.

The scheme achieved remarkable enrolment expansion, growing from 34,000 vendors in 2020 to 639,000 by 2024. It successfully reduced dependence on exploitative moneylenders charging 24%-36% monthly interest, with participants increasingly accessing formal credit. Participants reported higher average monthly incomes compared to non-participants, with food vendors earning the most. Savings rates improved from 30% to 33% among participants.

However, significant challenges emerged. Loan disbursement skewed heavily toward first tranche (54.8%), with attrition in subsequent tranches due to stringent CIBIL norms. Gender disparities persisted, particularly in northern and central regions where women's bank account ownership lagged considerably behind men's. Infrastructure deficits like limited electricity access, and digital divides constrained benefits. Most critically, 79.6% of beneficiaries remained excluded from complementary welfare schemes like Ayushman Bharat.

The report recommends targeted interventions with emphasis on generating dynamic vendor databases with equity quotas, expanded credit guarantees, vernacular digital solutions, integrated capacity building, designated vending zones with basic amenities, and mandatory social security auto-enrolment. Transforming PM SVANidhi from a credit-only intervention into an integrated urban livelihood strategy requires both process-level efficiencies and policy-level commitments to institutionalise vendors' rights within city planning frameworks.

4.3 Evaluation on Pradhan Mantri Awas Yojana (PMAY-G) on Improving Quality of Life of Socio-Economically Weaker Section in Rural Gujarat; A Stakeholder Approach

Sponsor : General Administration Department (Planning), Government of Gujarat
Researchers : Nisha Pandey and Rudra Narayan Mishra
Status : Ongoing

Pradhan Mantri Awas Yojana (PMAY-G), launched in 2016, is one of the crucial flagship programme of MoRD, GoI to materialize the vision of our Honorable Prime Minister Shri Narendra Modi's vision of 'House for all by 2024', a reality. Gujarat is one of the forerunner in construction of the PMAY-G houses for rural houseless population in the state. Along with the pucca all-weather house measuring 25 square feet the eligible households also get benefit of labour-wage assistance under MGNREGA, a toilet under SBM, and access to Ujjawala and Solar power schemes and many more. Not only have those who are officially poor but eligibility criteria enabled all households to get the housing assistance especially women (widow) headed households, landless households and differently abled households if they do not own any resources to have a pucca roof for their families. Our study covered all 248 rural talukas in 33 districts of the state and from each districts 30 sample households; 21 of them who are already living in PMAY-G or their house is under-construction and rest 9 were those in priority waiting list (PWL) and eligible households identified by the Gram panchayats. From each taluka villages were selected after sorting villages on number of PMAY-G houses sanctioned and then taking villages from first quartile, median and third quartile. Within the Gram panchayats, sample households were selected purposively. In total 7576 sample households from 850 odd Gram panchayats. We also interviewed concerned officials of all 33 districts, 66 taluka officers and 248 panchayat officials on various aspects of the scheme. It found the scheme has benefited the rural houseless population and people are satisfied with the house.

The major constraints faced by the beneficiaries are delay in release of the installments after getting the work order, not understanding the mandatory requirements in their selection for the assistance like their approval from Gramsabha, social audit and benefit of asserts, lack of space for separate kitchen within the households and a toilet, lack of panchayat land for landless households to construct their house, not all PMAY-G houses being inspected for quality, lack of building plan for the house/good mason/raw material supplier are all need attention of policy makers. The current monetary assistance is also not adequate and building plans lack structural strength to withstand major quake, floods and cyclones in view of respondents. Nonetheless the programme gave hope for rural households to win a pucca house and people who already got the assistance value various positive impacts from the house than their counterparts living in a kutcha house.

4.4 National Level Monitoring of Flagship Schemes Phase –I, 2024-25, of Ministry of Rural Development (MoRD), Government of India (GoI) in districts of Sikar, Sanchor and Jodhpur, Rajasthan

Sponsor : Ministry of Rural Development (MoRD), Government of India (GoI)
Researcher : Rudra Narayan Mishra
Status : Initiated & Completed

The study involved the regular monitoring of selected flagship schemes of Ministry of Rural Development (MoRD), GoI in three Districts of Rajasthan; Sikar, Sanchore and Jodhpur. In these three districts 10 Grampanchayats each were selected from the given 3-4 blocks identified by the ministry. The study involved both physical verification of the assets created for their present conditions and assessing its usefulness to the community/households through interaction at the doorstep with a structured survey tool. The programmes covered were MGNREGA, NPS, Water Conservation Programmes, PM KrishiSinchaiYojana, digital mapping of land records, and implementation of NRLM, PMAY-G, PMGSY and Panchayat infrastructures. The findings suggest these programmes have helped in strengthening social safety nets for the poor households and rural communities. Still there is scope for improvement in both coverages of these assistances as many eligible persons and households are waiting for the benefits from such assistance. There is scope for improving the inter-agency cooperation of various departments involved in the implementation of these programmes apart from rural development and panchayati raj. It's also found that there is scope for improving women participation in various layers of decision making in their respective villages. There is lot of scope for intervention in water conservation, check soil erosion and waste treatment in these panchayats. At the end of the study 03 separate district reports were submitted to the ministry and respective zilaparishads.

4.5 Socio-Economic and Political Status of Pasmanda Muslims in India: Studying Gujarat and Karnataka in a Comparative Perspective

Sponsor : Indian Institute of Social Science Research, New Delhi
Researcher : Madhusudan Bandi
Status : Ongoing

"Pasmandas" are the most backward, marginalized, and oppressed members of the Muslim community. They constitute 85 percent of their community of 14.2 % of the total population of India. The status of Pasmandas indicates the fact that the Muslim community is neither a monolith society nor is bereft of discrimination.

The study's objective is to understand the social status of Pasmanda Muslims in the context of the prevalence of casteism among Muslims and to investigate the barriers they face within the fold of their religion. Besides, the study is aimed to draw policy recommendations in consonance with the objective of the Prime Minister's new 15-point programme that ensures various government schemes are reached to the underprivileged or marginalized classes including those among the minority communities.

The proposed study will be conducted in the two states of Gujarat and Karnataka. The respective states are home to 9.67 percent and 12.92 percent of the Muslim population according to the 2011 Census of India. The empirical information would be collected from

one district each from five different political regions in the respective states. A sample of 1,500 households (750 in each state) will be visited to gather quantitative and qualitative information to test the empirical relevance of hypotheses influencing their socio-economic and political lives

5 Regional Development, Institutions and Governance

With a notable early record of research on local level (block and village) planning, recent studies have continued with enquiries into regional underdevelopment and whether and how institutions at various levels influence certain development outcomes. A specific focus has been tribal area development initiatives, mainly relating to enhancing livelihood options and human resource development. Recent analyses have looked into several of the new initiatives in terms of rights-based approach and deepening/widening of democracy.

5.1 Interconnections Between PVTGs' Livelihoods, Environmental Sustainability, and Forest Resource. Management in Kathodi Tribe in Vijaynagar Taluka

Sponsor : Indian Council of Social Science Research (ICSSR), New Delhi.
Researcher : Dr. Nisha Pandey
Status : Initiated

Main issue addressed is Declining traditional livelihoods among Kathodi Tribe (PVTGs) due to environmental changes & policy restrictions. The focus: Integration of Sustainable livelihood Framework and Traditional knowledge system model for the Kathodi Tribe in Vijaynagar Taluka, Gujarat. And the significance is economic & ecological sustainability of marginalized communities.

6. Consultancy Assignment

6.1 Mapping of the first mile cotton supply chain and Needs and drivers of first mile traceability in cotton supply chain

Sponsor : Institute of Human Development, New Delhi
Researcher : ItishreePattnaik
Status : Completed

The study was conducted across three major cotton-producing states in India—Gujarat, Maharashtra, and Telangana funded by the Better Cotton Initiative and primarily conducted by the Institute of Human Development, New Delhi. The Gujarat component of the study focused on identifying key actors, examining their roles and interactions, and analysing the dynamics of procurement, pricing, and market linkages at the initial stages of the supply chain. This work was undertaken as part of a broader consultancy assignment, which included primary data collection through field visits, stakeholder interviews, and focused discussions, followed by systematic analysis and preparation of the state-level report.

The Gujarat cotton supply chain reflects a complex interaction of multiple stakeholders, with farmers playing a central role in shaping first-mile market dynamics. Their decisions are increasingly influenced by market integration, access to information, and institutional mechanisms. Field findings indicate that farmers are becoming more integrated with market forces due to improved access to real-time price information through digital tools and peer networks. While they often use ginners' price quotes as reference points, trust concerns lead many to prefer selling through APMC channels. However, it was found that the linkage between Better Cotton farmers and ginners was weak, except in one of the study districts in Gujarat. The claims of ginners in other districts of their linkage and purchase of cotton directly from Better Cotton farmers could not be confirmed through our surveys and interactions.

6.2 Climate Resilient WASH-Assessment of GOBARdhan Scheme Under SBM-G Initiative to Strengthen Bio-waste Management in Gujarat”, (June 15 – August 14, 2024).

Sponsor : Institute for Economic Growth (IEG), New Delhi-UNICEF, Gandhinagar
Researcher : Rudra Narayan Mishra
Status : Completed

The aim of the Climate Resilient WASH-Assessment of GOBARdhan Scheme in state of Gujarat was the Swachh Bharat Mission – Gramin (SBM-G) initiative to strengthen the effective management of biodegradable waste in Gujarat, mainly from the milch animals through construction and use of bio-gas plant. We had 539 interviews from four districts; Anand, Porbandar, Tapi, Banaskantha and Dahod. Of these beneficiaries, 52% received information from Government Programme about the biogas plant initiative. Most of the biogas plants were installed during 2022 and 2023, of which 97.8 plants were found functional.

during the survey. All the beneficiaries got some training to operate bio gas plant. The Mean cost of the plant was Rs. 41447, of which on an average Rs. 7000 comes from the beneficiary and another Rs. 5000 from the dairy cooperative apart from these, MGNREGA also contribute towards labour cost. On an average 58 kg of waste is used in the biogas plant daily which gives Rs. 2700 worth manure to the beneficiary. All beneficiaries agree it saves a lot of cooking fuel charges for them, Rs. 905 on LPG and wood. One third of respondents in Dahod and Tapi reported lack of specialized services for maintenance of these plants, few in Tapi complained of bad odour in the surrounding and half of the beneficiaries points out to weather for poor generation of bio-gas in their plants. Overall these plants help the households to use bi waste effectively and reduce the insects like mosquitos/flies and other insects as the surrounding is much cleaner now

3 Academic Events Held by the Institute

Conference

A Two-Day National Conference on “Innovating for a Sustainable Future: Technology, Entrepreneurship, and Society” was organized from February 19–20, 2025, in association with BML Munjal University

Lecture Series

Lecture on “Gender and Human Development” delivered by Dr. Sarita Agrawal, (Professor and Head, Department for Studies in Economics and Planning, School of Social Sciences, Central University of Gujarat, Gandhinagar) on May 24, 2024 at Lakdawala Hall, Gujarat Institute of Development Research, Ahmedabad.



Public lecture on “Banaye Jeevan Pranavan” (Book Launch) delivered by Shri Mukulji Kanitkar (Eminent Author) on 20th January 2025 at Gujarat Institute of Development Research, Ahmedabad

Public Lecture on “Unlocking Growth : Funding Opportunities for the MSME Sector”, delivered by Mr. Rajeev Sharma (Vice President, CoE Skills, JBM Group) on 27th November 2024 at Lakdawala Hall, Gujarat Institute of Development Research, Ahmedabad

Workshop

One-Day Workshop on “Natural Farming: Where Science Meets Nature”, organized by Gujarat Institute of Development Research on 15th August 2024 in collaboration with Indian Council of Social Science Research (ICSSR), New Delhi, through GIDR under OH 31 (offline).

One-Day Round Table Discussion on “Governance and Management: Lessons from Ramayana”, organized by Gujarat Institute of Development Research on 15th August 2024 in collaboration with Indian Council of Social Science Research (ICSSR), New Delhi, through GIDR under OH 31 (offline).

Three-Days Training Workshop on “SDG Centered Rural Development: Agriculture, Women Empowerment, Sanitation, and Watershed Management for Sustainable Growth in Gujarat”, organized by Gujarat Institute of Development Research from 16th to 18th January 2025 in collaboration with the Rural Development Department, Government of Gujarat (offline).

Training and Capacity Building Programmes

Three-Days Training and Capacity Building Programme on “SDG-Centered Rural Development: Agriculture, Women Empowerment, Sanitation, and Watershed Management for Sustainable Growth in Gujarat”, organized by Gujarat Institute of Development Research from 16th to 18th January 2025.

Five-Days Training and Capacity Building Programme on “Research Proposal Writing Course” under Faculty Development Programme, organized by Dr. Madhusudan Bandi at Gujarat Institute of Development Research from 23rd to 27th January 2025, funded by Indian Council of Social Science Research (ICSSR), New Delhi, through GIDR under OH 31.

One-Day Training and Capacity Building Programme on “Empowering Excellence in Administration and Finance”, organized by Gujarat Institute of Development Research on 29th November 2024 at Lakadawala Hall, funded by Indian Council of Social Science Research (ICSSR), New Delhi, through GIDR under OH 31

National Seminar / Conference

Research Proposal Writing Course under Faculty Development Programme, The Indian Council of Social Sciences Research, New Delhi through Gujarat Institute of Development Research, Ahmedabad, 23-27 January.

Convener: Madhusudan Bandi

Event at GIDR



Prof. (Dr.) Nisha Pandey, Director, GIDR and Prof. (Dr.) Shiv Kumar Tripathi, Vice-Chancellor, Atmiya University, Rajkot signed MoU on 17.05.2024. at GIDR for various academic collaborations between the two institutions to further research in social sciences and public policy



The Gujarat Institute of Development Research organized a Fire Fighting Training Session on June 4, 2024 to enhance staff awareness and preparedness in handling fire emergencies through both theoretical and practical learning. The session, conducted by an expert from Meet Marketing, was well received, and it was recommended to hold

periodic refresher trainings for continued safety readiness. GIDR

Celebrated World Environment Day: Planting Trees in the Campus on 5th June 2024



પર્યાવરણ દિન નિમિત્તે અમદાવાદ ખાતે એસજી હાઈવે રોડ ઉપર, છારોડી ગુરુકુળની બાજુમાં ગુજરાત ઈન્સ્ટિટ્યૂટ ઓફ ડેવલપમેન્ટ રિસર્ચ ઓફિસ ખાતે જ્યાં પ્રાકૃતિક ખેતીનો પંચસ્તરીય પ્લોટ માનનીય રાજ્યપાલ દેવવ્રત આચાર્યશ્રીના અને પ્રાકૃતિક કૃષિ યુનિવર્સિટી હાલોલના નેજા હેઠળ બનાવવામાં આવેલ.તે જગ્યાએ આજે સંસ્થાના નિયામકશ્રી નિશા મેડમ, ઓફિસ સ્ટાફ તેમજ પ્રાકૃતિક ખેતીના રિસોર્સ પર્સન શ્રી નરેન્દ્ર મંડીર ગાંધીનગર અને પ્રાકૃતિક ખેતી કરતા પ્રગતિશીલ ખેડૂતોની ઉપસ્થિતિમાં ચંદનના વૃક્ષ સહિત અન્ય વૃક્ષોનું વાવેતર કરવામાં આવ્યું. માનનીય ગવર્નરશ્રી દ્વારા પ્રાકૃતિક ખેતી ની પદ્ધતિ દ્વારા પંચસ્તરીય પ્લોટ કે જે ત્રણ માસ પહેલા ઉદઘાટન થયેલ છે,તે જગ્યા ખૂબ વૃક્ષો વિકસિત પામેલ છે અને આજે તેમાં વિશેષ વૃક્ષો વાવીને પર્યાવરણ દિવસ ની ઉજવણી કરવામાં આવી.



10th International Yoga Day is celebrated by GIDR on June 21, 2024.



GIDR Celebrates 77th Independence day on August 15, 2024. The Chief Guest of the Day is Shree Hitendrabhai Patel, Chairman, Gujarat Natural Farming Federation graced the occasion.

4. Research Output

Books

Pandey, N., and Ashish Pandey. (2025), *Social Entrepreneurship in India: Theory and Cases*, Palgrave Macmillan, Singapore.

Pandey, N. (2025). *Inclusive Development through Public Policy: The Aspirational District Programme Experience*. Standard Publishers (India), New Delhi. ISBN 978-93-8593-54-9

Journal Articles

Nair T., Bharat Patel & Rudra Narayan Mishra. (2024). Trapped in a gulf of hope and despair: the Wagher small scale fisheries on the Kutch coast of Gujarat, India, *Maritime Studies* 23 (22). <https://doi.org/10.1007/s40152-024-00362-4>

Book Chapters

Rudra Narayan Mishra (2025). Health Inequities in Gujarat: The Role of Infrastructure, Utilization, and Socioeconomic Factors', in Forum S. Dave (ed.), *Growth Trajectory of Gujarat; Public Policy Intervention* (First Edition), (pp. 185-206). Allied Publishers Private Limited, New Delhi.

Amrita Ghatak (2024) Health and Economic Wellbeing of Non-farm Sector Workers in Rural India” in Keshab Das (Ed) *Revving Up the Rural: The Non-Farm Economy in India*, Routledge, Accepted for publication in 2024

Research Report

Viswanathan, P. K., Bandi, M., Maohanty, B., and A. Das. (2024). *Adaption of Clean Cooking Fuel and Socio Economic wellbeing of Rural Households: A State Level Study on the Impacts of Pradhan Mantri Ujjwala Yojana (PMUY) in India*. Indian Council of Social Science Research (ICSSR), March. 2024

GIDR Working Paper and Policy Brief

Bandi, Madhusudan (2025). *Implementation of Forest Rights Act: Understanding the Determinants*, Policy Brief No. 1, Gujarat Institute of Development Research, Ahmedabad. <https://gidr.ac.in/upload/GIDR-PB-FINAL.pdf>

5. Participation in Seminars/Conferences/Workshops and Teaching

Jharna Pathak

Presented a paper “Beyond Credit: Assessing the PM SVANidhi Scheme's Role in Transforming Urban Livelihoods in Gujarat”, at the International Conference on Law and Economic Analysis of Ethics, Inclusiveness and Sustainability organised by and held at Gujarat National Law University, Gandhinagar. 1-2 March, 2025.

Delivered a lecture on "Navigating Methodological Challenges: A Heuristic Framework for Doctoral Research Progression" at the Research Methodology Course on 'Advancing Legal Research: Methods and Methodologies', organised by and held at Gujarat National Law University, Gandhinagar, April 27, 2024.

Rudra Narayan Mishra

Presented a research paper titled, Women Entrepreneurship in Agriculture and Allied Sectors in India: Opportunities and Challenges in Making Business 'Inclusive', at one day national conference titled ‘Fostering Rural Prosperity Through Agricultural Entrepreneurship Development’, held on 24th March 2025 at Lakshmi Soma Bangera Govt. First Grade College Kota-Padukere, Udupi, Karnataka – 576 221

Delivered three lectures of one and half hour each to doctoral scholars and young faculty members and taught Use of Non-Parametric Tests in Social Science Research, How to seek Research Fellowships and Grants for research in social science and Social Science Research and ‘Research Methods in Social Science; Using SPSS’, in three weeks Research Methodology Workshop for young scholars organised by Centre for Multi-Disciplinary Research (CMDR), Dharwad (online) on 17th and 18th March, 2025.

Discussant of the Technical Session Technical Session 4C Entitled ‘Adolescent Health’, at 12th Annual Conference of Indian Health Economics Policy Association (IHEPA) on 22-23 January, 2025 at India International Centre (IIC), New Delhi, jointly organised by IHEPA and Institute for Economic Growth (IEG), New Delhi.

Discussant of the Technical Session 5A of titled ‘Measurements and Ranking In Health And Nutrition’ at 12th Annual Conference of Indian Health Economics Policy Association (IHEPA) on 22-23 January, 2025 at India International Centre (IIC), New Delhi, jointly organised by IHEPA and Institute for Economic Growth (IEG), New Delhi.

Gave a Special Lecture titled ‘Institutions and Prosperity; Insights from the 2024 Nobel Prize in Economics’, at K.L.E. Society’s S.V.S. Bellubi Arts and Commerce College, Saundatti, Belgavi, Karnataka on December 23, 2024.

Guest of Honour and Keynote Address titled ‘Challenges in Elderly Care and its Likely Impact on Human Development Outcome’, to participants of one day national seminar on Sustainable Human Development in Karnataka, organised jointly by Shri Sharana Nooliya Chandayya, Dr. B.R. Ambedkar Samaraka A.K.K. Education Society’s Arts and Commerce College, Gangadharnagar, Hubal, Karnataka and Centre for Multi-Disciplinary Research (CMDR), Dhrwad, Karnataka on December 21, 2024.

Gave a Special Lecture titled ‘India’s Journey on Industrial Progress from Historical Times to reform Era’, in National Seminar on Industrial Progress in India: Understanding the Challenges and Leveraging the Opportunities’, jointly organised by Government First Grade College & P.G. Centre, Haveri, Karnataka and Centre for Multi-Disciplinary Research (CMDR), Dhrwad, Karnataka on December 20, 2024.

Gave a Keynote Address titled ‘Prospects and Challenges for Elderly in India, How Demographic Challenges Can be an Opportunity’, in International Conference on Cultural Nationalism, Secularism and Developed India held during December 13-14, 2024 at Global Gokul University (GGU), Siddhpur, Gujarat, organised by GGU.

Chaired a Technical session in International Conference on Cultural Nationalism, Secularism and Developed India held during December 13-14, 2024 at Global Gokul University (GGU), Siddhpur, Gujarat, organised by GGU.

Attended a 3-days workshop (on-line) Data Analysis using AI and LLMs held from 12th to 14th April 2025 organised by Global Research and Training Center (GRTC), Chennai, Tamil Nadu.

Attended one week online FDP on Quantitative and Qualitative data analysis organised by Gujarat National Law University (GNLU, Gandhinagar) during 06-12 September, 2024.

Attended SPSS Master Class by ESSGEE DIGISKILLS, online mode 03.09.2024. to 23.09.2024.

Itishree Pattnaik

Presented a paper “Different Paths, Different Impacts: Male Outmigration and Women’s Agricultural Labour in Rural India”, at the International Conference on “Reflection on the past, looking to the Future: Fifty Years of Towards Equality Report, organised by the Centre for Women’s Development Studies, New Delhi, 3-5 March 2025.

Presented a paper on ‘Women Collectives and organic Agriculture’ at the SDG Alumni Project Program Witzenhausen on - The potential of organic farming for a sustainable and just transformation of agricultural and food systems organised by the *DAAD Alumni Project Seminar -2025, held at the University of Kassel, Witzenhausen, Germany: February 3-15 2025.*

Presented a paper titled ‘Empowering Women, Healing the Earth: The Impact of Natural Farming Collectives’, AERC Platinum Jubilee Conference on Sustainability of Agricultural Sector: Issues, Challenges and Policy Matrix, organized by the Gokhale Institute of Politics and Economics, Pune, 23rd – 24th December 2024

Presented a paper “Land Ownership and Women Empowerment: Evidence from Gujarat”, Paper Presented at the– 8th India Land and Development Conference, on the theme: Land Tenure Transitions: Climatisation or Communitisation, held at FLAME University, Pune, India D. 5-7 November 2024

Invited as an Eminent Speaker to deliver lecture on ‘Field Research’ (10th September 2024) at the “Five Days Workshop on “Data Analysis in Research”, organised by Department of Humanities and Social Sciences, National Institute of Technology Patna during 8th July to 12th July 2024.

Invited as an Guest speaker on the topic “Women in Public Policy and Budget” at the Vidyashilp University, Bangalore, during April 8th 2024.

Madhusudan Bandi

Presented paper on “Pradhan Mantri Ujjwala Yojana: Understanding the Impact in Gujarat,” (with P.K. Viswanathan, Priyanshu Pandey, Gani Memon and Arti Oza) at the GIDR Faculty Seminar Series, November 18, 2024, Gujarat Institute of Development Research, Ahmedabad.

6 Representation in Professional Bodies, Fellowships and Recognition

Nisha Pandey

Reviewer, Journal of Innovation and Entrepreneurship
External Examiner of Development Research at INTI International University Persiaran Perdana BBN, Putra Nilai, 71800 Nilai, Negeri Sembilan, K. J. Somya
Institute of Management, Mumbai, Amity University, Noida, BIMTECH, Noida, SMVD University, Jammu
Member of PRME Working Group on the Sustainability Mind-set
Member of PRME India Chapter
NBAT Accredited on SIA
Life Member of the Indian Economic Association
Member of the South Asian Network of Environment Economics
Member Academy of Management

Jharna Pathak

Member, Indian Association for Women's Studies.
Secretary, India Branch, Women's International League for Peace and Freedom.
Secretary, Ahmedabad Women's Action Group.
Trustee, Parthey Trust.
At GIDR: Chairperson, Internal Complaint Committee, GIDR.

Rudra Narayan Mishra

Life Member, Indian Association of Social Science and Health (IASSH).
Life Member, Indian Society of Labour Economics (ISLE).
Life Member, Indian Association of Social Science Institutions (IASSI).
Life Member, Indian Social Science Academy, Allahabad (ISSA).
Life Member, Indian Health Economics and Policy Associations (IHEPA).
Life Member, Association of Gerontology India
Peer Reviewer/ Referee:
Science Indicators Research, Journal of Agricultural Economics and Rural Development, International Journal of Public Health and Epidemiology Research, The Indian Economic Journal, and Vikalpa; Journal of Decision Makers.
Appointed as guide for 7 Officer Trainees of Indian Administrative Services (IAS-Batch 2021) for their dissertation work (July 2022 to March 2024) To Guide Officer Trainees of IAS Professional Course Phase- 1 for their dissertation work at Lal Bahadur Shastri National Academy of Administration, Mussoorie
Member of the library committee, computer committee, finance committee and grievance redressal committee at the institute from July, 2023 to September 2024. Currently the staff representative in the Governing –Body (GB) of the institute. Also the member of the garden and building and maintenance committees

Reviewed for: 1. SN Business & Economics (SNBE), Springer 2. Journal of Social and Economic Development, Springer

ItishreePattnaik

Life Member, Indian Society of Labour Economics.

Member, Indian Association of Women Studies.

Peer Reviewer/ Referee: *World Development Perspective, Development and Change, Gender Technology and Development, SN Business and Economics, Journal of Economic and Administrative Sciences, Environment, Development and Sustainability, Journal of Development and Agricultural Economics, Cogent Social Sciences and Gates Open Research.*

Madhusudan Bandi

At GIDR: Coordinator, Faculty Seminar Series; Convenor, Faculty Meetings; Member, Library Committee and Infrastructure/ Maintenance and Repair Committee.

Amrita Ghatak

Life Member, Indian Society for Ecological Economics (INSEE).

Life member of Indian Society of Labour Economics (ISLE)

Annual Member of Asian Association of Environmental and Resource Economics (AAERE) during 2022-23

Member of Human Development and Capability Approach Association (HD-CA)

Member of Curriculum Committee (Board of Studies) Manipal University (Manipal Academy of Higher Education), Bangalore in 2023

At GIDR: Coordinator, Discussion Series; Website Management Committee; and ICSSR Ph.D. Fellowship Programme

Reviewed for the Journal of social and economic development, Review of development and change, and Indian journal of human development.

7 Research Support Services

Library

GIDR library is one of the leading professional research and reference libraries in the city with a large collection of books, journals, government documents and publications of other social science institutions. The library is also open to research scholars from outside for reference work.

Besides books on various social science subjects, the library has a rich collection of statistical publications including a complete collection of the reports of India's National Sample Survey Organisation. In addition, it has Population and Economic Census, Agricultural Statistics, Industrial Statistics, National Accounts Statistics, Statistical Abstracts, Budget Documents and other government reports. A fairly comprehensive collection of statistics on Gujarat state is also available, some of which date back to 1960s.

As on March 31, 2025, the library had a collection of 3695 bound volumes and 22730 books selectively chosen for reading and reference which include reference materials, reports, books and micro materials. The subjects covered include Urban Development, industry, employment and labour studies, ecology and environment, forestry, health and social welfare, women studies, population studies, social sector, infrastructure, finance, banking, land and agriculture studies, water and natural resources, economics, economic development and planning. The library has a good collection of micro materials which include working papers, occasional papers, and research reports from national and international organizations of repute. About 27 printed national periodicals are subscribed and 10 journals received on exchange and as gift. A total number of 13 publications were added to the collection during 2024-25. The publications include 3 books purchased and 10 books and reports received as gift. It also subscribes 06 daily newspapers.

All the library functions are fully automated using the user-friendly library management software Koha. Bibliographic details of library holdings are accessible through OPAC from the library computers.

The Library provides the following services:

- | | | |
|------------------------------|-------------------------------|-------------------------------|
| 1. Reference service | 6. Document scanning facility | 11. Database / article Search |
| 2. Newspaper clippings | 7. Online Public Access | 12. Reference and Information |
| 3. Photocopying | Catalogue (OPAC) | Service |
| 4. Inter-library loan | 8. Issue-Return Service | |
| 5. Services through Internet | 9. Printing Services | |
| | 10. Reading facility | |

Computer Centre

The Institute has a state-of-the-art Computer Centre with 58 numbers of client computers hooked through a Local Area Network using Windows 2012 R2 Domain Server and Seqrite 7.4 End Point Antivirus Security. A last-mile Radio Frequency (RF) connectivity with 35 Mbps (1:1) bandwidth providing continuous internet access facility has been in place. We have a set of high-speed Dual Side Laser Jet Network Printers for production of quality outputs to support our system. It is also equipped with an Uninterrupted Power Supply Unit of 10 Kilovolt-amp (KVA) with battery backup for all computer systems. The centre has the capacity to handle large-scale field survey based on data and data from sources like Census, National Sample Surveys, and National Account Statistics, etc. The computer centre has been renovated entirely with modern equipment creating facility for training programmes and seating arrangements for about 20 users.

8 Expenditure and Sources of Funding

The total core expenditure of the Institute during 2024-25 was Rs. 186.24 lakh , which was higher than that of the previous year 2023-24 i.e.Rs. 174.36 lakh. The project expenditure increased from Rs 25.79 lakh in 2023-24 to Rs 71.29 lakh in 2024-25 During the same period, the income of the Institute was Rs172.35 lakh and Rs.303.98 lakh, respectively. The following table presents a brief summary of the audited income and expenditure account.

Total Expenditure of GIDR, 2023-24 and 2024-25 (Rs. In lakh)

Particulars	Year	
	2023-24	2024-25
Sources of Income		
1) ICSSR Grant	114.71	128.51
2) Govt. of Gujarat	19.00	19.00
3) One Time Grant from ICSSR	0	75.00
3) Project Fund Received During the Year	15.27	57.63
4) Project Fund Recognised as Income	25.79	71.29
5) Other (including interest on FD/Bonds)	12.85	10.18
Total (Income) (1+2+4+5)	172.35	303.98
Expenditure		
Core Expenditure	174.36	186.24
Project Expenditure	25.79	71.29
Total (Expenditure)	200.15	257.53

Endowment Fund

The Endowment Fund of the Institute increased from Rs. 205.48 lakh as on March 31, 2023 to Rs.206.83 lakh as on March 31, 2024. This increase is from the contribution of faculty members from consultancy assignments that they undertook during the year.

Annexure 1: Institutional Research Projects and Consulting Assignment

Completed Projects

Title	Sponsors	Researchers
Evaluation of training given to rural artisans by GMK&RTI, GRIMCO, GSHHDC and iNDEXT-C in year 2022-23	Gujarat Matikam& Research Training Institute (GMK&RTI), Government of Gujarat, Gandhinagar	Nisha Pandey and Rudra Narayan Mishra

Projects Initiated and Completed

Title	Sponsors	Researchers
Preparation of Sixteenth State Finance Committee Report for the State of Gujarat	Sixteenth Finance Commission of India, Ministry of Finance, Government of India, New Delhi	Nisha Pandey
National Level Monitoring of Flagship Schemes Phase –I, 2024-25	Ministry of Rural Development (MoRD), Government of India (GoI)	Rudra Narayan Mishra

Projects in Progress

Title	Sponsors	Researchers
Empowering Women and Sustaining Agriculture: Evaluating the Role of Self-Help Groups (SHGs) in the Management and Efficiency of Custom Hiring Centers (CHCs)	State Institute of Rural Development (SIRD), Government of Gujarat	Nisha Pandey and ItishreePattnaik
Water Conservation through Community Planning: How MGNREGA in Gujarat Changing Lives and Livelihoods while Regenerating Bio-Diversity	State Institute of Rural Development (SIRD), Ahmedabad, Government of Gujarat	ItishreePattnaik, Jharna Pathak and Nisha Pandey
Air Pollution related Non-Communicable Diseases During the COVID-19 Pandemic in India : A Study of Two Cities	Indian Institute of Social Science Research, New Delhi	Amrita Ghatak
Transforming Farm-Non-Farm Linkages for Sustainable Local Livelihoods: Competitive Agro-Clustering as a Policy Option	Indian Institute of Social Science Research, New Delhi	Keshab Das and ItishreePattnaik
Evaluation of ManavKalyanyojana (MKY) 2024-25 in Gujarat	Gujarat Rural Industries Marketing Corporation Limited (GRIMCO), Gandhinagar.	Nisha Pandey and Rudra Narayan Mishra
Evaluation of Artisan Training Programmes in Gujarat by Gujarat	Gujarat Matikam& Research Training Institute	Nisha Pandey and Rudra Narayan Mishra

Mati Kam Training & Research Institute (GMK&RTI), Gujarat Rural Industries Marketing Corporation Limited (GRIMCO), Gujarat State Handloom & Handicrafts Development Corporation Ltd., (GSHHDC), Industrial Extension-Cottage (iNDEXT-C) for the Year 2023-24	(GMK&RTI), Government of Gujarat, Gandhinagar	
Swatchh Bharat Mission (SBM) as an integrative approach to attain Public Health: Reality from Gujarat	State Institute of Rural Development (SIRD), Government of Gujarat	ItishreePattnaik, Amrita Ghatak and Nisha Pandey
Evaluating the PM SVANidhi Scheme: Assessing Its Impact On Street Vendors; Empowerment And Financial Inclusion	General Administration Department (Planning), Government of Gujarat	Nisha Pandey and Jharna Pathak
Evaluation on Pradhan MantriAwasYojana (PMAY-G) on Improving Quality of Life of Socio-Economically Weaker Section in Rural Gujarat; A Stakeholder Approach	General Administration Department (Planning), Government of Gujarat	Nisha Pandey and Rudra Narayan Mishra
Socio-Economic and Political Status of Pasmada Muslims in India: Studying Gujarat and Karnataka in a Comparative Perspective	Indian Institute of Social Science Research, New Delhi	Madhusudan Bandi

Projects Initiated

Title	Sponsors	Researchers
Interconnections Between PVTGs' Livelihoods, Environmental Sustainability, and Forest Resource Management in Kathodi Tribe in Vijaynagar Taluka	Indian Institute of Social Science Research, New Delhi	Nisha Pandey

Consulting Assignments (Completed)

Title	Sponsors	Researchers
Mapping of the first mile cotton supply chain	Institute of Human Development, New Delhi	Itishree Pattnaik
Climate Resilient WASH-Assessment of GOBARdhan Scheme Under SBM-G Initiative to Strengthen Bio-waste Management in Gujarat”, (June 15 –August 14, 2024).	Institute for Economic Growth (IEG), New Delhi-UNICEF, Gandhinagar	Rudra Narayan Mishra

Annexure -2 Governing Body of the Institute and Other Committees

Members of the Governing Body (2024-2027)

Dr. Kirit Parikh (President)	Former Member, Planning Commission, New Delhi
Mr. Sunil Parekh (Vice President)	Advisor, Zydus Cadila Healthcare, Ahmedabad
Dr. Leela Visaria	Honorary Professor, GIDR, Ahmedabad
Dr. Sudarshan Iyengar	Former Vice Chancellor, Gujarat Vidyapith
Dr. Tushaar Shah	Principal Scientist, IWMI, Colombo
Dr. V. Thirupugazh, IAS	Joint Secretary (Policy & Plan), National Disaster Management Authority, New Delhi
Dr. M.H. Suryanarayana	Professor, Indira Gandhi Institute of Development Research, Mumbai
Dr. Amita Singh	Professor, Centre for the Study of Law & Governance, Jawaharlal Nehru University, New Delhi
Member Secretary Research,	Dr. Dhananjay Singh Indian Council of Social Science
ICSSR Nominee	New Delhi
Principal Secretary	Dr. Madhukar Padvi, Vice Chancellor, Birsamunda Tribal University, Rajpipla
Financial Advisor	Shri. Mukesh Kumar (IAS), Department of Education, Government of Gujarat, (Higher & Technical Education) Gandhinagar
Representative	Ms. Ankita Sanghade, Department of Education, Government of Gujarat, Gandhinagar
Dr. Rudra Narayan Mishra	Mr. Salil Mukund Awale, Chief General Manager, IDBI, Ahmedabad
Dr. Nisha Pandey (Secretary)	Staff Representative and Assistant Professor, GIDR, Ahmedabad
	Director and Professor, GIDR, Ahmedabad

Members of the Sub-Committees Appointed by the Governing Body

Administration and Finance Committee

Prof. Leela Visaria
 Prof. Tushaar Shah
 Prof. Sudarshan Iyengar
 ICSSR Nominee
 Financial Adviser
 (Dept. of Higher Education,
 Govt. of Gujarat)
 Dr. Rudra Narayan Mishra
 Dr. Nisha Pandey

Academic Affairs Committee

Prof. Kirit Parikh
 Prof. Amitabh Kundu
 Prof. R. Nagaraj
 Prof. Biswajit Dhar
 Prof. Tushaar Shah
 Prof. Anil Gupta
 Prof. S.P. Kashyap
 Dr. Nisha Pandey

Board of Trustees of GIDR

Prof. Kirit Parikh
 Prof. Leela Visaria
 Prof. Sudarshan Iyengar
 Dr. Nisha Pandey

Annexure -3 Members of the Institute

Life Members

Dr. Y.K. Alagh*	Mr. HareshKhokhani	Dr. Taraben Patel*	Dr. AbusalehShariff
Dr. J.N. Barmeda*	Dr. V.N. Kothari*	Dr. Mahesh Pathak	Dr. Utpal Sharma
Dr. Rakesh Basant	Dr. T.N. Krishnan*	Dr. S.P. Punalekar*	Dr. N.R. Sheth*
Mr. Ashok Bhargava	Dr. Amitabh Kundu	Ms. Shalini Randeria	Dr. Pravin Sheth*
Ms. Elaben Bhatt*	Dr. D.T. Lakdawala*	Dr. V.M. Rao*	Dr. S.N. Singh
Dr. M.L. Dantwala*	Dr. N. Lalitha	Dr. V.K.R.V. Rao*	Mr. Manu Shroff*
Dr. Keshab Das	Dr. B.V. Mehta*	Dr. D.C. Sah	Mr. K.P. Solanki
Mr. B.J. Desai	Ms. Kalpana Mehta	Dr. J.C. Sandesara	Dr. K. Sundaram
Dr. G.M. Desai*	Dr. K.T. Merchant*	Dr. Kartikeya V.	Dr. H.M. ShivanandSwamy
Mr. Nirubhai Desai*	Dr. Nirmala Murthy	Sarabhai	Dr. Suresh D. Tendulkar*
Dr. Ravindra H. Dholakia	Mr. P. Rajeevan Nair	Dr. J.K. Satia	Mr. NalinThakor*
Dr. Victor D'souza	Dr. Tara Nair	Dr. Amita Shah	Dr. JeemolUnni
Mr. V.B. Eswaran*	Dr. D.D. Narula*	Mr. Anil C. Shah*	Dr. A. Vaidyanathan
Dr. Anil Gumber	Dr. Kirit Parikh	Mr. Bakul V. Shah	Dr. Abhijit Visaria
Dr. Anil K. Gupta	Mr. Sooryakant Parikh	Dr. C.H. Shah*	Dr. Pravin Visaria*
Dr. R.K. Hazari*	Dr. R. Parthasarathy	Dr. Ghanshyam Shah	Dr. B.N. Vishwanath*
Dr. SudarshanIyengar	Mr. Bhupendra Patel	Mr. Niranjan C. Shah	Dr. V.S. Vyas
Mr. L.C. Jain*	Dr. Rohini Patel	Ms. Sarla V. Shah*	
	Dr. V.M. Patel	Mr. Vimal Shah*	
		Dr. V.P. Shah	

Patron Members (Individuals)

Dr. Jalaludin Ahmed	Dr. V. Dupont	Dr. B.K. Pragani
Dr. Yogesh Atal	Dr. Prakash Gala	Mr. P.C. Randeria*
Dr. JagdishBhagwati	Dr. Anirudh K. Jain	Dr. D.C. Rao
Dr. V.V. Bhatt*	Mr. L.K. Jain	Dr. S.L.N. Rao
Mr. ChhotalalBheddah	Ms. B.K. Jhaveri	Mr. VadilalSanghvi
Dr. W.C.F. Bussink*	Ms. H.K. Jhaveri	Mr. Shashikant N. Savla
Ms. MadhuChheda	Dr. VikramKamdar	Mr. Coovarji N. Shah*
Mr. Vijay Chheda	Dr. J. Krishnamurty	Mr. Devchand Shah
Dr. John G. Cleland	Dr. D.T. Lakdawala *	Ms. Jaya D. Shah*
Dr. Ansley Coale*	Mr. L.M. Maru	Mr. Takashi Shinoda
Mr. Rahul Dedhia	Dr. Amita Mehta	Dr. Leela Visaria
Dr. G.M. Desai*	Dr. Moni Nag	Dr. Pravin Visaria*
Dr. Padma Desai	Ms. HeenaNandu	Dr. Sujata Visaria
Ms. Svati Desai	Mr. MavjibhaiNandu	

Patron Members (Institutions and Corporations)

Industrial Development Bank of India, Mumbai	Mahindra and Mahindra Limited, Mumbai
ICICI, Mumbai	Operations Research Group, Vadodara
IFCI, New Delhi	Excel Industries Limited, Mumbai
AEC Limited, Ahmedabad	Malti Jayant Dalal Trust, Chennai
Surat Electricity Company Limited, Surat	IPCL, Vadodara
Herdillia Chemicals Limited, Mumbai	Aarti Industries Limited, Mumbai

* Deceased

Annexure 4: Staff Members as on April 1, 2025

Name	Designation	Qualifications
Faculty		
Ms. Nisha Pandey	Professor & Director	Ph D. (Environmental Economics, Harcourt Butler Technological Institute - Kanpur)
Ms. Jharna Pathak	Assistant Professor	Ph.D. (Economics, Gujarat University)
Mr. Rudra Narayan Mishra	Assistant Professor	Ph.D. (Economics, Jawaharlal Nehru University)
Ms. Itishree Pattnaik	Assistant Professor	Ph.D. (Economics, University of Hyderabad)
Mr. Madhusudan Bandi	Assistant Professor	Ph.D. (Political Science, BR Ambedkar Open University)
Ms. Amrita Ghatak	Assistant Professor	Ph.D. (Economics, University of Mysore)
Ms. Leela Visaria	Honorary Professor	Ph.D. (Sociology, Princeton University)
Library Staff		
Ms. Minal Sheth	Assistant Librarian	B.Com., M.Lib.
Administrative Staff (On Contract)		
Mr. Ranjitsinh Gohil	Consultant (AO)	B. Com.
Mr. Ankit Sompura	Accountant	B. Com, L.L.B.
Mr. K. P. Solanki	Consultant (Accounts)	B. Com.
Mr. Tushar Dave	Network Administrator	B. A., Certificate Course
Mr. Joravarsinh Chauhan	Driver cum Attendant	

Annual Accounts

2024-25

GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH
Gota, Ahmedabad 380 060, India
www.gidr.ac.in

An Autonomous Research Institute
Supported by the Indian Council of Social Science Research, New Delhi
and the Government of Gujarat

AUDITORS' REPORT

We have audited the accompanying financial statements of GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH, Near Mahatma Gandhi Vasahat, Gota, Sarkhej Gandhinagar Road, Ahmedabad (F -412 / Ahmedabad) which comprise the Balance Sheet as at March 31, 2025 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Bombay Public Trust Act, 1950 (The Act). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

Subject to what we have stated above, and further to our comments given hereunder, we report that:

- (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Institute so far as appears from our examination of the books;
- (c) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account;
- (d) Subject to the foregoing, in our opinion and to the best of our information and according to the explanations given to us, the financial statements read with other notes give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (i) in the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2025 and
 - (ii) in the case of the Profit & Loss Account, of the excess of Expenditure over Income for the year ended 31st March, 2025.

Report on Other Legal and Regulatory Requirements

As required under section 33(2) of the Bombay Public Trust Act, 1950, we further report that -

- (1) The accounts are maintained regularly and in accordance with the provisions of the Act and the Rules.
- (2) The receipts and disbursements are properly and correctly shown in the accounts.



- (3) The cash balance and vouchers in the custody of the trustee on the date of audit were in agreement with the accounts.
- (4) All books, deeds, accounts, vouchers, or other documents or records required by us were produced before us.
- (5) A register of movable and immovable properties is properly maintained and the changes therein are communicated from time to time to the regional office of the Charity Commissioner.
- (6) There are no defects and inaccuracies mentioned in the previous audit report which need to be complied with.
- (7) The manager / trustee required by us to appear before us did show and furnished the necessary information required by us.
- (8) No property or funds were applied for any object or purpose other than the object or purpose of the trust.
- (9) The amounts outstanding for more than 1 year is Rs. 4,95,931 and the amounts written off during the year is Rs. Nil.
- (10) Tenders were invited wherever the repairs or construction involving expenditure exceeding Rs. 5,000 was taken up.
- (11) We have not come across any case of alienations of the immovable properties contrary to the provisions of section 36 of the Act.
- (12) We have not come across any case of irregular, illegal or improper application of or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof on the part of the trustees or any person while in the management of the trust.



- (13) The minimum and maximum number of the trustees is maintained.
- (14) The meetings are held regularly as provided in the trust instrument.
- (15) The minute book of the proceedings of the meeting is maintained.
- (16) None of the trustees has any interest in the investments of the trust.
- (17) None of the trustees is debtor or creditor of the trust.
- (18) No irregularities are pointed out by the auditors in the accounts of the previous year which require to be complied with by the trustees during the period of audit.

UDIN: 25030268BMKSWX2719

Ahmedabad

Dated: 12th September, 2025



For B C M Associates
Chartered Accountants
FRN 100808W


Bharat C. Mehta

Partner

Membership No. 030268

GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH, AHMEDABAD

SCHEDULE H

NOTES ON ACCOUNTS

1. The Institute has recognised the project funds as income to the extent of utilisation thereof against which the expenditure on project activities has been recognised as revenue expenditure.
2. The Investments have been stated at cost and face value. As these are not quoted investments and not traded on the market, no fall in the realisable value thereof is anticipated.
3. The Institute has accounted for maintenance and development grants only when there is reasonable certainty of ultimate collection.
4. The Institute implemented the pay scales as per 6th Pay Commission and accordingly made the payment of salary to the employees with effect from 1st February, 2011. The Institute has made provision for salary arrears as well as Institute's contribution to the provident fund as per the revised pay scales for the period upto 31.01.2011 only to the extent of the amount equivalent to 30% of the total amount payable as the grant received from ICSSR is sufficient to meet the 30% of the amount due. No provision is made for the balance amount pending receipt of grant for the purpose from the state government.
5. The Institute has not made any provision for salary to the employees according to the recommendations of the 7th Pay Commission pending finalisation of grades and pay scales by the Indian Council of Social Science Research and Government of Gujarat.
6. The Institute has recognised the liability towards leave encashment of the employees for the leave earned by them till 31.3.2017 at the rate of salary drawn by them in March, 2017. This needs to be revised / updated due to availing of leave by the employees or earning of leave by the employees from 1.4.2017 to 31.3.2025 or revision in the salary of the employees. The payments made towards leave encashment of the outgoing employees after 31.3.2017 and also during the year,



which include the expense relating to the period from 1.4.2017 to 31.3.2023 and also to the current year, have been charged against the liability created upto 31.3.2017.

7. The Institute has taken master policy to cover the liability of gratuity payable to the employees and makes contribution to the same as per actuarial valuation intimated by LIC. There is a shortfall between the actuarial value of the liability and the fund balance, however as the LIC has not provided the details of fund balance, the amount of shortfall could not be ascertained. The major reason for the shortfall is the raising of gratuity limit from Rs. 10 lakhs to Rs. 20 lakhs by the Central Government. The Institute has made some provision for the shortfall, however, the amount of shortfall is yet to be remitted to the LIC.
8. The Institute has made provision for depreciation on the fixed assets according to the rates and method prescribed in the appendix 1 to the Income tax Rules 1962. The depreciation is recouped from the project funds / special purpose grants proportionate to the extent they were utilised for the creation / acquisition of the assets. Depreciation on the assets not funded by grants / projects is charged to the Income and Expenditure account of the Institute. The fixed assets of the Institute are stated at the written down value. The special purpose grants / project funds utilised for acquisition or creation of the assets have been recognized as revenue to the extent of depreciation recouped and the balance is treated as capital grants. The accounting of depreciation and the recoupment thereof from the capital grants / project funds is in conformity with the accounting standard 12 – Accounting of Government Grants prescribed by the Institute of Chartered Accountants of India.
9. The figures pertaining to previous year have been regrouped wherever necessary to make them comparable with the figures of this year.

UDIN: 25030268BMKSWX2719

As per our report of even date attached
For B C M Associates
Chartered Accountants
FRN 100808W


Bharat Mehta

Partner

Membership No. 030268
Ahmedabad.

Dated: 12st September, 2025



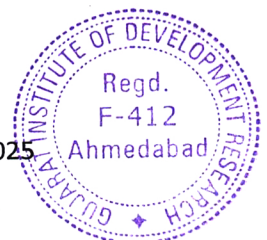
For Gujarat Institute of Development Research

X 

For Trustee

Ahmedabad.

Dated: 12st September, 2025



The Bombay Public Trust Act, 1950

SCHEDULE IX-C

(See Rule 32 of The Bombay Public Trusts (Gujarat) Rules, 1961

Statement of income liable to contribution for the year ending 31st March, 2025

Name of Public Trust	Gujarat Institute of Development Research
Trust Registration No.	F - 412 / Ahmedabad.
Date of Registration	24.06.1997
Address of the Trust's office	Near Mahatma Gandhi Vasahat, Gota, Sarkhej Gandhinagar Road, Ahmedabad.
Phone Number	02717 24 23 66
email id:	gidr@gidr.ac.in
Name of the Trustee submitting the audit report	Dr. Nisha Pandey
Address:	Near Mahatma Gandhi Vasahat, Gota, Sarkhej Gandhinagar Road, Ahmedabad.
Bank account detail Name of the Bank	Indian Overseas Bank
Branch	Sola Branch
Account Number	044701000001934
FCRA Registration Number	41910051
Registration Date	29.03.1985

Particulars	Amount Rs.	Amount Rs.
GROSS ANNUAL INCOME:		Rs.
As per Income and Expenditure Account		
Grants from Government of Gujarat and ICSSR	14,751,000	
Interest Received on Savings Accounts	65,714	
Interest on Deposits / Bonds	857,590	
Interest on Income tax Refund	8,003	
Project funds recognised as income	7,128,626	
Other Receipts	86,636	22,897,569
Donation to Trust Corpus		135,550
		23,033,119
Details of income not chargeable to contribution under section 58 and rule 32		
(i) Donations received during the year from any source		
(a) Corpus		
(1) Form Country	135,550	
(2) From Foreign Country	-	
(b) General		
(1) Form Country	-	
(2) From Foreign Country	-	
(ii) Grants		
(a) From Government and Local authorities	14,751,000	
(b) From Foreign Country	-	
(c) By Funding agencies	-	
(1) From Country	-	
(2) From Foreign Country	-	
(iii) Amount spent for the purpose of education	-	
(iv) Amount spent for the purpose of medical relief	-	
(v) (A) Deductions out of income from lands used for agricultural purpose:		
(a) Land Revenue and Local Fund Cess	-	
(b) Rent payable to superior landlord	-	
(c) Cost of production, if lands are cultivated by Trust	-	
(B) Income from lands used for agricultural purpose.	-	



Particulars	Amount Rs.	Amount Rs.
(vi) (A) Deductions out of income from lands used for non-Agricultural purpose:		
(a) Assessment, Cesses and other Government Or Municipal Taxes	-	
(b) Ground rent payable to the superior landlord	-	
(c) Insurance premium.	-	
(d) Repairs @8.33 per cent, of gross rent of Building	-	
(e) Cost of collection @ 4 per cent, of gross rent of buildings let out:	-	
(B) Income from lands used for non -agricultural purpose.	-	
(vii) Cost of collection of income or receipt from securities, stocks, etc. at 1 per cent, of such income:	-	
(viii) Deductions on account of repairs in respect Of building not rented and yielding no income, @8.33 per cent, of the estimated gross annual rent	-	
Total Rs.		14,886,550
Income liable to Contribution		8,146,569

UDIN:25030268BMKSWY3784

As per our report of even date
For B C M Associates
Chartered Accountants
FRN 100808W

x *Shama Pathak*



Bharat Mehta
Bharat Mehta
Partner

Membership No. 030268

For Trustee
Name

~~Dr. Nisha Pandey~~

Address: Gujarat Institute of Development Research
Near Mahatma Gandhi Vasahat, Gota,
Sarkhej Gandhinagar Road, Ahmedabad.



Address: 406, Zodiac Square,
Opp. Gurudwara Gobinddham,
SG Road, Thaltej,
Ahmedabad - 380 054

Ahmedabad - 380 060

Dated : 12th September, 2025

Phone No. 079 - 2658 1071

Place: Ahmedabad

Dated : 12th September, 2025

GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in Rupees)

PARTICULARS	SCH	31.03.2025	31.03.2024
<u>SOURCES OF FUNDS</u>			
Trust corpus and endowment funds	A	20,683,185	20,547,635
Grants used for non-recurring expenditure	B	1,512,594	1,732,443
Project Funds / Special purpose grants	C	1,411,612	1,118,823
Other earmarked reserves	D	1,500,000	1,500,000
<u>Liabilities:</u>			
Statutory Liabilities		42,312	235,287
Liabilities for Administrative Expenses		3,373,858	4,198,920
Liability for Leave Encashment		216,234	1,069,284
		3,632,404	5,503,491
Total		28,739,794	30,402,391
<u>APPLICATION OF FUNDS</u>			
Fixed assets (at cost less depreciation)	E	1,595,815	1,820,220
Investments (at cost)	F	16,156,090	12,656,090
Advances and Deposits		2,554,378	2,484,313
Receivable for Expenditure on Projects	C	3,297,196	1,533,311
Cash and Balance with Banks		1,193,859	3,321,473
Income and Expenditure account:			
Balance as per last Balance Sheet		8,586,985	5,807,025
Deficit (surplus) for the year		-4,644,528	2,779,960
		3,942,457	8,586,985
Total		28,739,794	30,402,391

UDIN:25030268BMKSWY3784

As per our report attached
For B C M Associates
Chartered Accountants
FRN 100808W


Bharat Mehta
Partner

Membership No. 030268
Ahmedabad.

Dated : 12th September, 2025



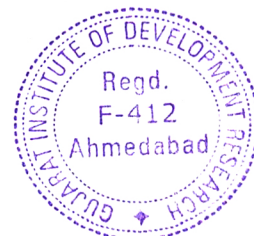
The above sheet, to the best of my belief
contains a true account of the funds and
liabilities and of the propertieis and assets of
the trust.

x 

For Trustee

Ahmedabad.

Dated : 12th September, 2025



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2025

(Amount in Rupees)

PARTICULARS	SCH	2024 - 2025	2023 - 2024
INCOME			
Maintenance and Development Grants from :			
ICSSR Grant - (OH) General		5,000,000	5,000,000
ICSSR Grant - (OH) Salary		7,851,000	6,471,000
Government of Gujarat		1,900,000	1,900,000
ICSS One Time Maintenance Grant		7,500,000	-
Income from Projects :			
Project Funds available at the beginning of the year		(414,488)	671,249
Add: Project Funds received during the year		5,763,400	1,527,386
Less: Unutilised funds carried forward to next year		(1,885,584)	(414,488)
Less: Utilised for non-recurring expenditure		105,870	33,999
Project Funds recognised as income	C	7,128,626	2,579,124
Other Income :			
Interest Received on Savings bank accounts		65,714	46,809
Interest Received on Fixed Deposit / Bonds		857,590	1,040,544
Interest Received on Income Tax Refund		8,003	-
Miscellaneous Receipts		86,636	197,378
Transferred from Institute Development Reserve to the extent the availability of the reserve		-	-
Excess of Expenditure over Income carried to Balance Sheet		(4,644,528)	2,779,960
Total		25,753,041	20,014,815
EXPENDITURE			
Expenditure on the objects of the Trust	G	18,619,859	17,430,330
Expenditure on Projects	C	7,128,626	2,579,124
Depreciation for the year		224,405	260,726
Less: Depreciation recouped from capital grants		219,849	255,366
		4,556	5,360
Total		25,753,041	20,014,815

UDIN:25030268BMKSWY3784

As per our report attached

For B C M Associates

Chartered Accountants

FRN 100808W



Bharat Mehta
Partner

Membership No. 030268

Ahmedabad.

Dated : 12th September, 2025

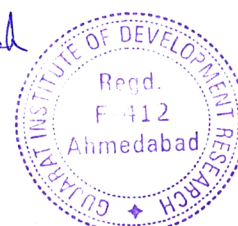


x 

Jur Trustee

Ahmedabad.

Dated : 12th September, 2025



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

SCHEDULE A

TRUST CORPUS AND ENDOWMENT FUND

(Amount in Rupees)

Particulars	31.03.2025	31.03.2024
Trust Corpus		
Balance as per last Balance Sheet	19,799,150	19,703,150
Add: Received during the year	135,550	96,000
Sub Total	19,934,700	19,799,150
Life Membership Fees		
Balance as per last Balance Sheet	57,000	57,000
Add: Received during the year	-	-
Sub Total	57,000	57,000
Individuals Patron Membership Fees		
Balance as per last Balance Sheet	305,485	305,485
Add: Received during the year	-	-
Sub Total	305,485	305,485
Institutional Patron Membership Fees		
Balance as per last Balance Sheet	386,000	386,000
Add: Received during the year	-	-
Sub Total	386,000	386,000
Total Rs.	20,683,185	20,547,635



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

SCHEDULE B

PROJECT FUNDS / SPECIAL PURPOSE GRANTS UTILISED FOR NON-RECURRING EXPENDITURE

(Amount in Rupees)

Particulars	Opening Balance as on 01.04.2024	Appropriated for assets acquired	Balance	Depreciation Recouped	Closing Balance as on 31.03.2025
Land / land Development	149,862	-	149,862	-	149,862
Buildings	667,366	-	667,366	66,737	600,629
Data Processing Equipments	63,314	-	63,314	25,326	37,988
Furniture and Fixtures	121,325	-	121,325	18,199	103,126
Equipments	189,344	-	189,344	28,402	160,942
Electric Installation	89,888	-	89,888	13,483	76,405
Vehicles	359,060	-	359,060	53,859	305,201
Compactor for Library	92,284	-	92,284	13,843	78,441
Total Rs.	1,732,443	-	1,732,443	219,849	1,512,594



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

SCHEDULE - C : PROJECT FUNDS / SPECIAL PURPOSE GRANTS

(Amount in Rupees)									
Sr. No.	Name of the Project Date of Commencement	Budget	Opening Balance as on 01.04.2024	Funds Received / Transferred During the Year	Total	Amount Utilised / Adjusted During the Year	Amount utilised for non-recurring expenses	Closing Balance as on 31.03.2025	
A. On Going Projects - Core									
1	CTPWS - OH-31 - Jul'22	990,000	(352,178)	-	(352,178)	-	-	(352,178)	
2	ALOWM - OH-31 - Apr'22	680,000	(92,725)	-	(92,725)	-	-	(92,725)	
3	MSME - OH-31 - Mar'22	740,000	(162,182)	-	(162,182)	-	-	(162,182)	
4	Seminar / Workshop - OH-31 - Oct'22	50,000	27,116	-	27,116	94,535	-	(67,419)	
5	ICSSR - Covid-19 - Mar'21	740,000	(37,000)	-	(37,000)	-	-	(37,000)	
6	ICSSR - SLSS - Mar'20	500,000	(24,793)	-	(24,793)	-	-	(24,793)	
7	ICSSR - TFNFL - Mar'22		(147,731)	-	(147,731)	-	-	(147,731)	
8	ICSSR - WCOFE - Mar'22		9,516	-	9,516	-	-	9,516	
9	ICSSR - APNCD - Mar'22		163,240	-	163,240	-	-	163,240	
10	GMKRTI Project		(50,887)	717,750	666,863	434,692	-	232,171	
11	MGNCRE		68,951	-	68,951	15,000	-	53,951	
12	Workshop-Natural Farming Conference		(165,815)	300,000	134,185	304,435	-	(170,250)	
13	ICSSR-PASMANDA Project - Mar'24		850,000	-	850,000	260,960	105,870	483,170	
14	ICSSR-Financialisation - Mar'17	2,500,000	(500,000)	-	(500,000)	-	-	(500,000)	
15	NLM MAH		-	-	-	12,814	-	(12,814)	
16	NLM Rajasthan		-	-	-	269,310	-	(269,310)	
17	GRIMCO (Manav Kalyan Yojana)		-	2,000,000	2,000,000	1,830,436	-	169,564	
18	ICSSR Project Grant		-	300,000	300,000	-	-	300,000	
19	PMAYG Awas Yojana		-	948,750	948,750	1,233,093	-	(284,343)	
20	PM Svanidhi Project		-	413,400	413,400	835,083	-	(421,683)	
21	SIRD Rajya Gram Vikas Sanstha		-	758,500	758,500	1,388,268	-	(629,768)	
22	SFC		-	325,000	325,000	450,000	-	(125,000)	
B. Completed Projects - Core									
C. On Going Projects - FC									
D. Completed Projects - FC									
Total Funds			(414,488)	5,763,400	5,348,912	7,128,626	105,870	(1,885,584)	
Funds Available			1,118,823					1,411,612	
Funds Receivable			(1,533,311)					(3,297,196)	

GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

SCHEDULE C contd..

DETAILS OF UTILISATION OF PROJECT FUNDS

(Amount in Rupees)

Particulars	2024 - 2025	2023 - 2024
I. RECURRING EXPENDITURE		
Payments to and provision for employees including contribution to provident fund/other benefits		
- Core Staff	225,000	225,000
- Field Investigators/ Project Staff Salary	424,199	424,199
Field work and Travelling Expenses	362,922	362,922
Data Processing	-	-
Vehicle Charges	5,573	5,573
Honorarium to Consultants of ICRI-FF Project	90,005	90,005
Workshop / Seminar	1,362,755	1,362,755
Miscellaneous Expenses	-	-
Printing and Stationery	-	-
Sub Total	2,470,454	2,470,454
II. INSTITUTE'S OVERHEADS	111,851	111,851
Sub Total	111,851	111,851
III. NON RECURRING EXPENDITURE	-	33,999
Sub Total	-	33,999
Total (I + II + III + IV)	2,582,305	2,616,304



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

SCHEDULE C : DETAILS OF PROJECTS

Sr. No.	Name of the Project	Title	Funding Agency
1	CTPWS - OH-31 - Jul'22	Cash Transfer Programme and Well-Being among Widows and Single Women in Gujarat	Indian Council of Social Science Research
2	ALOWM - OH-31 - Apr'22	Agricultural Land Ownership and Women Empowerment in Western Indian State	Indian Council of Social Science Research
3	MSME - OH-31 - Mar'22	MSME Clusters in Pandemic Times: Fostering Linkages, Markets and Inclusive Innovation	Indian Council of Social Science Research
4	Seminar / Workshop - OH-31 - Oct'22	Rewiring Up the Rural Non-Farm Economy: Potential and Strategies (Seminar & Workshop)	Indian Council of Social Science Research
5	ICSSR - Covid-19 - Mar'21	COVID-19 Induced Vulnerabilities and Coping Strategies of Small Producers: Two Case Studies from Gujarat and Telangana	Indian Council of Social Science Research
6	ICSSR - SLSS - Mar'20	Socio-Legal Support System in Protecting the Women Victims of Domestic Violence: A Critical Study of Law with Special Reference to Ahmedabad, Gujarat	Indian Council of Social Science Research
7	ICSSR - TFNFI - Mar'22	Transforming Farm-Non-Farm Linkages for Sustainable Local Livelihoods: Competitive Agro-Clustering as a Policy Option	Indian Council of Social Science Research
8	ICSSR - WCOFE - Mar'22	Women in Collective Organic Farming and Empowerment	Indian Council of Social Science Research
9	ICSSR - APNCD - Mar'22	Air-Pollution Related Non-Communicable Diseases during Covid-19 Pandemic in India: A Study in Two Cities	Indian Council of Social Science Research
10	DDI - CMDR	Dalit Development Index: Why is Growth and Status Across Indian States Uneven?	Centre for Multi-Disciplinary Development Research (CMDR)
11	ICSSR-Financialisation - Mar'17	Financialisation and Impact on Domestic Economies: An Interdisciplinary enquiry in the Context of Select Indian States	Indian Council of Social Science Research
12	SWATI - Mar'21	Safe mobility and public space sexual violence faced by rural women and girls	Society for Women's Action and Training Initiative (SWATI)
13	ICSSR - TFRHC - Mar'21	Tribals, Forest Rights and Heritage Conservation: A Study of Western Ghats in Karnataka	Indian Council of Social Science Research
14	PVML	Eighth Dr. Pravin Visaria Memorial Lecture	Indian Council of Social Science Research
15	ICRI - FF - Sep'20	Institutional Changes for Rural Innovation: The Civic Space and the State in India, the 1980s through 2010s	Ford Foundation



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

SCHEDULE D

EARMARKED RESERVES

(Amount in Rupees)

Particulars	31.03.2025	31.03.2024
Institute Development Reserve		
Balance as per last balance sheet	-	-
Less: Appropriation towards excess of expenditure	-	-
Sub Total	-	-
IDBI Bank's Reserve		
Balance as per last balance sheet	1,500,000	1,500,000
Less: Transferred during the year	-	-
Sub Total	1,500,000	1,500,000
Total	1,500,000	1,500,000



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

SCHEDULE - E

FIXED ASSETS

(Amount in Rupees)

Particulars	Opening Balance as on 01.04.2024	Addition during the year Core Budget	Addition during the year Projects	Assets sold during the year	Balance	Depreciation	Closing Balance as on 31.03.2025
Land / land development	207,236	-	-	-	207,236	-	207,236
Building	667,366	-	-	-	667,366	66,737	600,629
Furniture	134,300	-	-	-	134,300	20,145	114,155
Equipment	200,643	-	-	-	200,643	30,095	170,548
Electrical Installation	96,015	-	-	-	96,015	14,401	81,614
Data processing equipment	63,314	-	-	-	63,314	25,326	37,988
Vehicles	359,062	-	-	-	359,062	53,858	305,204
Compactor for Library	92,284	-	-	-	92,284	13,843	78,441
Total	1,820,220	-	-	-	1,820,220	224,405	1,595,815



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

SCHEDULE - F

INVESTMENTS (AT COST AND FACE VALUE)

(Amount in Rupees)

Sr.	Particulars	Maturity Date	Interest	31.03.2025	31.03.2024
No.			Rate %		
A.	Bonds of -				
	Reserve Bank of India	20.04.2022	8.00	-	-
	Reserve Bank of India	04.05.2022	8.00	-	-
	Reserve Bank of India	20.10.2022	8.00	-	-
	Bank of Baroda	17.07.2025	8.25	6,050,370	6,050,370
	State Bank of India	09.09.2025	7.74	4,105,720	4,105,720
	Total of A			10,156,090	10,156,090

B.	Fixed Deposits with Banks:	Maturity Date	Interest	31.03.2025	31.03.2024
(i)	Indian Overseas Bank				
	Indian Overseas Bank	01.04.2024	4.25	-	2,500,000
	Indian Overseas Bank	03.06.2025	4.10	2,500,000	-
	Indian Overseas Bank	03.06.2025	4.20	2,500,000	-
	Indian Overseas Bank	06.06.2024	4.20	1,000,000	-
	Total of B			6,000,000	2,500,000
	Grand Total (A)+(B)			16,156,090	12,656,090



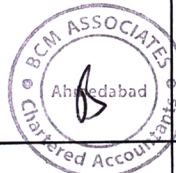
GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

SCHEDULE G

RECURRING EXPENDITURE ON INSTITUTE'S ACTIVITIES

(Amount in Rupees)

Particulars		2024 - 2025	2023 - 2024
OH 36 (SALARY)			
Payments to and provisions for employees including contribution to provident fund and other benefits	A	14,811,921	14,788,247
SALARY (OTHER SOURCES)			
Staff Salary	B	-	-
EXPENSES OTHER THAN SALARY			
Audit fees		75,000	75,000
Bank Charges		8,085	3,925
Binding Expenses		-	21,728
Books Expenses		-	6,771
Computer Expenses		8,140	69,438
Contribution to Charity Commissioner		50,000	50,000
Electricity Charges / Expenses		436,710	298,821
GB Meeting Expense		3,980	40,916
GST Expenses		422	228,690
Institute Publication		-	6,372
Honorarium Expense		12,000	-
Insurance premium		159,533	167,630
Interest & Late Fee of TDS		16,910	
Internet Expenses		207,892	170,324
Legal and professional charges		55,000	51,060
Municipal Tax (23-24 & 24-25)		515,027	-
Meeting Expense		16,234	-
Office Expenses		73,700	113,226
Periodicals and Journals		105,214	85,043
Postage		4,211	3,203
Printing and Stationery		64,248	87,758
Repairs and Maintenance		885,280	1,046,431
Recruitment Expenses		-	98,988
Security Service Charges		688,509	692,136
Programme / Seminar / Workshop Expenses		-	33,860
Staff Welfare		38,824	1,999
Communication Expenses		20,274	50,065
Travelling and Conveyance		146,709	73,967
Vehicle expenses		187,118	142,680
Website Expenses		28,850	24,105
	C	3,807,870	3,644,136
Total Rs. (A + B + C)	D	18,619,791	18,432,383
Less: Recovered / Reimbursed from Project Funds			
Recovery of Salaries		-	225,000
Recovery of Overheads from Projects		-	162,463
Recovery of Institute Vehicle Usage		-	-
Recovery of Computer / Data Processing		-	-
Other Income		(68)	614,590
Total Recovery / Reimbursements	E	(68)	1,002,053
Total Rs. (D - E)		18,619,859	17,430,330



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

(Amount in Rupees)

	Advances and Deposits	31.03.2025
1	Deposit with GEB	9,332.00
2	Telephone Deposit	18,999.00
3	Fuel Deposit (Bhagwat Petroleums)	10,000.00
4	Travelling Advance	207,768.00
5	Festival Advance	-3,000.00
6	Postage Advance	0.00
7	Office / Contract Advance / Other Advance	18,608.00
8	Security Deposit (Jain Temple)	-200,000.00
9	Tax deducted at source - F.Y. 2020-21 - Refund due	1,322,065.00
10	Tax deducted at source - F.Y. 2021-22 - Refund due	873,372.00
11	Tax deducted at source - F.Y. 2024-25 - Refund due	366,452.00
12	GST Payable	-69,218.23
	Total	2,554,377.77

	Bank Balances and Cash	31.03.2025
1	I O B - 1934	76,040.60
2	I O B - 2367	6,370.64
3	I O B - 2390	93,965.02
4	I O B - 2444	962,999.48
5	I O B - 2445 (FC A/c)	6,322.84
6	I O B - 8939 (Gratuity)	33,587.58
7	State Bank of India - High Court Branch-6772	8,144.56
8	State Bank of India - New Delhi Branch (FC A/c)-8469	4,305.47
9	Petty Cash	2,122.67
	Total	1,193,858.86

	GROUPINGS FOR INCOME AND EXPENDITURE ACCOUNT:	31.03.2025
	REPAIRS AND MAINTENANCE:	
1	Building Maintenance	395,430.00
2	Computer Maintenance	51,741.00
3	Equipment Maintenance	180,115.00
4	Furniture Maintenance	150.00
5	Garden Maintenance	243,972.00
6	Generator Maintenance	5,678.00
7	Hostel Maintenance	8,194.00
	Total	885,280.00



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH

GROUPINGS FOR BALANCE SHEET : F.Y. 2024 - 2025

(Amount in Rupees)

PARTICUALRS	31.03.2025
STATUTORY LIABILITIES:	
TDS from Salary	78,200.00
TDS from Other than Salary	1,899.00
Provident Fund	-45,187.00
Professional tax	7,400.00
	42,312.00
LIABILITIES FOR ADMINISTRATIVE EXPENSES:	
Salary Payable	0.00
Payable to GIDR Staff Co-op. Credit Society Ltd.	156,912.00
Payable to Group Linked Life Insurance Scheme (GSLIS)	-1,111.00
Provision for Gratuity	-177,235.00
Provision for arrears of Salary	1,570,000.00
Audit Fees payable	98,600.00
Unpaid Bills	1,726,691.50
	3,373,857.50
Total	3,416,169.50



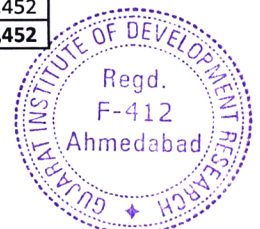
Name of the Assessee	GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH
Address	Near Mahatma Gandhi Vasahat, Sarkhej Gandhinagar Highway, Gota, Ahmedabad - 380 060
Permanent Account No.	AAATG3420C
Regn. u/s 12A	HQ III/32 (G.49) / 73 A. R. IV - 21.12.1974
Ward	Dy. Director of Income Tax (Exemption)
Financial Year	2024 - 2025
Assessment Year	2025 - 2026

STATEMENT OF TOAL INCOME

<u>INCOME FROM OTHER SOURCES</u>			
<u>As per Income and Expenditure Account:</u>			
Interest received on SB accounts	65,714		
Interest received on FD/Bonds accounts	857,590		
Interest on Income tax Refunds	8,003		
Project Funds recognised as income	7,128,626		
Government Grants	22,251,000		
Other Income	86,636		
			30,397,569
Add: Receipts credited to the Balance Sheet			
Add: Donations to Trust Corpus			135,550
Total Income			30,533,119
Less: Amount received towards Trust Corpus			135,550
			30,397,569
Less: Amount applied towards the objects of the Trust:			
As per Income and Expenditure Account	25,748,485		
Capital Expenditure as per Fixed Assets Schedule - Core	0		
Total Amount applied	25,748,485		
Add: Amount disallowed in AY 2024-25 now claimed as paid during the year			
Salary Payable	1,019,955.00		
Building Maintenance	11,800.00		
Security Charges	68,263.00		
Garden Maintenance	14,600.00		
Periodical/Journal Exp		1,114,618	
Less: Application disallowed as not paid till 31.03.2025			
Salary Payable	0.00		
Audit Fees	97,020.00		
Security Charges	0.00		
Garden Maintenance	0.00		
Building Maintenance	0.00	97,020	
		26,766,083	26,766,083
Less: Amounts accumulated to the extent it does not exceed 15% of the Income - restricted to the balance			0
Total Taxable Income			3,631,486
Tax payable on above Income			0
Less: Tax deducted at Source			366,452
REFUND DUE			366,452

For Gujarat Institute of Development Research


 For Trustee



GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH, GOTA, AHMEDABAD - 380060
Salary Statement for the period April 2024 to March 2025

Salary and Allowances (Approved)															
Sr. No.	Name	Designation	Pay Band	Grade Pay	Basic Pay	DA	HRA	TPT Allowance	CLA	Medical All./ Other/ Consolidated salary	Monthly Salary (Mar'24)	Annual Salary	Institutional Contribution		Total
													PF Contribution	Gratuity	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ACADEMIC STAFF															
1	Dr. Nisha Pandey (From 14.07.2023)	Professor & Director	44,950	10,000	54,950	121,440	10,990	1,600	240	8,000	197,220	1,702,538	56,581	106,291	1,865,410
1A	Dr. Amrita Ghatak (On Lien from 15.08.2023)	Assistant Professor	23,070	6,000	29,070	64,245	5,814	1,600	240		100,969	456,014	17,134	27,793	500,941
2A	Dr. Madhusudan Bandi (From January 2023)	Assistant Professor	25,780	6,000	31,780	70,234	6,356	1,600	240	-	110,210	1,346,322	45,432	84,487	1,476,241
3A	Dr. Rudra Narayan M (From May 2022)	Assistant Professor	28,750	6,000	34,750	76,798	6,950	1,600	240	-	120,338	1,470,048	49,674	92,378	1,612,100
4A	Dr. Itishree Pattnaik (On Lien from 07.07.2023)	Assistant Professor	24,850	6,000	30,850	68,179	6,170	1,600	240	-	107,039	348,776	11,967	21,630	382,373
5	Dr. Jharna Pathak	Assistant Professor	29,800	6,000	35,800	79,118	7,160	1,600	240	-	123,918	1,513,803	51,174	95,172	1,660,149
Total (Academic Staff) (A)											759,694	6,837,501	231,962	427,751	7,497,214



1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NON-ACADEMIC STAFF															
1	Ms. Chaitsi Raval	Administrative Officer	11,170	5,400	16,570	36,620	3,314	1,600	240	-	58,344	712,346	23,682	44,047	780,075
2	Ms. Minal Sheth	Assistant Librarian	25,340	5,400	30,740	67,935	6,148	1,600	240	-	106,663	1,302,978	43,944	81,720	1,428,642
3	Mr. Gani Memon	Statistical Assistant	21,450	4,400	25,850	57,129	5,170	800	240	-	89,189	1,089,588	36,951	68,725	1,195,264
4	Ms. Aarti Oza	Data Analyst	13,850	2,400	16,250	35,913	3,250	800	240	-	56,453	689,556	23,226	43,196	755,978
5	Mr. Shivsingh Rathod	Peon-cum-Driver	11,170	1,400	12,570	27,780	2,514	800	95	2,500	46,259	564,498	21,600	33,421	619,519
6	Mr. Kunal Rajpriy	Accounts Clerk	-	-	-	-	-	-	-	60,480	60,480	704,280	21,600	-	725,880
7	Ms. Kinjal Raval	Accounts Clerk	-	-	-	-	-	-	-	29,150	29,150	336,600	21,600	-	358,200
8	Mr. Joravarsingh	Peon-cum-Driver	-	-	-	-	-	-	-	42,707	42,707	490,731	21,600	-	512,331
9	Mr. Bharat Adhyaru(Consolidated)	Date Entry Operator	-	-	-	-	-	-	-	34,950	34,950	419,400	-	-	419,400
10	Mr. Chahat Jain(Consolidated)	Date Entry Operator	-	-	-	-	-	-	-	27,000	27,000	81,000	-	-	81,000
11	Mr. Raju Vaghela	Peon	-	-	-	-	-	-	-	31,250	31,250	359,070	21,600	-	380,670
Total (Non-Academic Staff) (B)											582,445	6,750,047	235,803	271,109	7,256,959
Total (Academic and Non-Academic Staff)											1,342,139	13,587,548	467,765	698,860	14,754,173
Administrative/ EDLI/ Inspection charges to EPF, Staff medical and personal accident insurance premium (C)															34,074
Total (Academic and Non-Academic Staff) (A+B+C)															14,788,247

UDIN:25030268BMKSWY3784

As per our report attached

For B C M Associates

Chartered Accountants

FRN 100808W



Bharat Mehta
Bharat Mehta
Partner

Membership No. 030268

Ahmedabad.

Dated : 12th September, 2025

The above sheet, to the best of my belief contains a true account of the salary cost of the trust.

Ahmed Patel

Trustee

Ahmedabad.

Dated : 12th September, 2025



FORM 10BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

We have examined the balance sheet of GUJARAT INSTITUTE OF DEVELOPMENT RESEARCH (PAN- AAATG3420C) as at 31st March, 2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any—

The Trust has been following mercantile system of accounting for the income and expenditure. The grants received by the trust are generally received with a direction of the utilisation thereof from the organisation giving the grant. The grants or similar income has been recognised and accounted for as income of the trust on the basis of utilisation thereof and not on receipt basis. The total receipts reported in the annexure at clause No. 15 includes the amount of grant recognised as income on the basis of utilisation thereof. Thus the total donations and grants as reported at clause 20 of the annexure to 10BB, represents solely income recognised on the basis of utilization thereof and not on the basis of total receipts.



In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view—

- (I) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31st March, 2025;

and

- (II) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 31st March, 2025
subject to the following observations / qualifications.

N I L

The prescribed particulars are annexed hereto.
UDIN: 25030268BMKSWX2719

For B C M Associates
Chartered Accountants
FRN 100808W

Ahmedabad.

Dated: 12-09-2025




Bharat Mehta
Partner
Membership No. 030268



CONTACT US

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