



सत्यमेव जयते

**MINISTRY OF
EDUCATION**
Government of India

AUDITED ANNUAL ACCOUNTS



2023-2024



NATIONAL BOOK TRUST, INDIA
Ministry of Education, Government of India



Knowledge
**PARTNER
OF THE
NATION**

AUDITED
ANNUAL
ACCOUNTS
2023-2024



2024

Published by the Director, National Book Trust, India
5 Institutional Area, Vasant Kunj, New Delhi-110070

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ANNUAL ACCOUNTS 2023-24

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NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

BALANCE SHEET AS AT 31 MARCH 2024

(Amount in Rupees)

Sources of Funds	Schedule	Current Year	Previous Year
Capital Fund	1A	655572206	442492172
Corpus Fund	1B	649390103	444830989
Designated Earmarked/Endowment Funds	2	4039368	3924324
Current Liabilities & Provisions	3	4566089265	3016355647
Total		5875090942	3907603132
Application of Funds	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets		127250934	129172726
Intangible Assets		461136	212412
Capital Works-in-Progress		-	-
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	5		
Long Term		-	-
Short Term		4039368	3924324
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7	5673328890	3650375923
LOANS, ADVANCES & DEPOSITS	8	70010614	123917747
Total		5875090942	3907603132

SIGNIFICANT ACCOUNTING POLICIES 33

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 34

(YOGESH KUMAR)
ACCOUNTANT(N. SAMPATH KUMAR)
ACCOUNTS OFFICER(ASHISH CHOWDHURY)
ASSISTANT DIRECTOR(MAYANK SUROLIA)
DEPUTY DIRECTOR(RAKESH KUMAR)
JOINT DIRECTOR (A & F)(YUVRAJ MALIK)
DIRECTOR(PROF. MILIND SUDHAKAR MARATHE)
CHAIRMAN

Date: 30/08/2024

Place: NEW DELHI



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

(Amount in Rupees)

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	-	-
Grants/Subsidies	10	762811857	561259511
Income from Investments	11	13859	24148
Interest earned	12	20408715	6155649
Other Income	13	31729999	21615070
Prior Period Income	14	2061149	50000
Income from Sale of Books	23	1793118957	1788021248
Income from New Delhi World Book Fair	24	93407321	73713411
Increase/Decrease in Stock	25	19419262	-17310770
Stall Rentals - State Level Book Fairs	26	4546095	3760201
Book Publishing Course Fee	27	512595	435000
Book Club Membership Fee	28	356008	403542
Input Tax Credit on Goods & Service Tax		-	-
Profit on sale of fixed Assets		486493	103123
TOTAL (A)		2728872310	2438230133
EXPENDITURE			
Staff Payments & Benefits(Establishment expenses)	15	562369734	2609578061
Academic Expenses	16	-	-
Administrative and General Expenses	17	138082685	75066406
Transportation Expenses	18	2474272	2391613
Repairs & Maintenance	19	6583758	2742898
Finance costs	20	-	-
Other Expenses	21	1200000	1000000
Prior Period Expenses	22	480431	926669
New Delhi World Book Fair	29	291610337	188138903
Publishing of Books	30	935208962	701770632

Particulars	Schedule	Current Year	Previous Year
Storage & Distribution Expenses	31	77344713	112242048
Promotional Expenses	32	501350552	81601590
Depreciation	4	13477316	-16331682
TOTAL (B)		2530182760	3759127137
Balance being excess of Income over Expenditure (A-B)		198689550	-1320897004
Transfer to / from Designated Fund			
Building fund		-	-
Others (specify)		-	-
Balance Being Surplus (Deficit) Carried to Capital Fund		198689550	-1320897004

SIGNIFICANT ACCOUNTING POLICIES 33

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 34

(YOGESH KUMAR)
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(PROF. MILIND SUDHAKAR MARATHE)
CHAIRMAN

Date: 30/08/2024

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NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

(Amount in Rupees)

	RECEIPTS	Current Year		Previous Year		PAYMENTS	Current Year		Previous Year	
		Amount		Amount			Amount		Amount	
I.	Opening Balances					I.				
	a) Cash Balances	-		-		a) Establishment Expenses	322689028		300043150	
	b) Bank Balances					b) Academic Expenses	-		-	
	i. In Current accounts	-		-		c) Administrative Expenses	145562646		70053168	
	ii. In deposit accounts	1550000000		544277420		d) Transportation Expenses	-		-	
	iii. Savings accounts	1765987365	3315987365	1733930065	2278207485	e) Repairs & Maintenance	-		-	
						f) Prior Period Expenses	475531	468727205	926669	371022987
II.	Grants Received					Payments against Earmarked/Endowment				
	a) From Government of India					Funds				
						a) K K Birla Foundation	-		-	
	NON-NER :					b) Sopan Smarak Nidhi	-		-	
	1. General:					c) Corpus Fund	-	-	-	
	(i) Capital	900000		1100000						
	(ii) Revenue-Salary & Activity	683638134	684538134	554379000	555479000					
	2. Special Component Plan for welfare of Scheduled Caste:									
	(i) Capital	100000		-						
	(ii) Revenue-Salary & Activity	33225000	33325000	38199000	38199000					
	3. Tribal Area Sub Plan (TASP):									
	(i) Capital	100000		-						
	(ii) Revenue-Salary & Activity	16624000	16724000	189000000	189000000					
	NER :									
	4. North East Region (NER):									
	(i) Capital	76000		100000						
	(ii) Revenue-Salary & Activity	21972000	22048000	26979000	27079000					

(Amount in Rupees)						
	RECEIPTS	Current Year		PAYMENTS	Previous Year	
		Amount			Amount	
	5. North East Region (NER) SC & ST					
	(i) Capital	-				
	(ii) Revenue	2711000	2711000	2882000	2882000	
	b) From State Government		-	-		
	c) From other sources		-	-		
III.	Academic Receipts		-	-	III. Payments against Sponsored Projects/ Schemes	-
IV.	Receipts against Earmarked/ Endowment Funds		-	-	IV. Payments against Sponsored Fellowships/ Scholarships	-
V.	Receipts against Sponsored Projects/Schemes		-	-	V. Investments and Deposits made	
					a) Out of Earmarked/Endowment funds	
					b) Out of own funds (Investments - Others)	-
VI.	Receipts against Sponsored Fellowships and Scholarships		-	-	VI. Term Deposits with Scheduled Banks	-
VII.	Income on Investments from				VII. Expenditure on Fixed Assets and Capital	
	a) Earmarked/Endowment funds				Works - in - Progress	
	(i) K K Birla Foundation	-		-	a) Purchase of Fixed Assets	860975
	(ii) Sopan Smarak Nidhi	-	-	-	b) Purchase of Fixed Assets (General)	20025
					c) Purchase of Fixed Assets (NE)	-
b) Other Investments		-	-	-	d) Purchase of Fixed Assets (General-Fur. & Equip.)	6616006
					e) Purchase of Fixed Assets (NE - Fur. & Equip.)	903980
					f) Purchase of Fixed Assets (Fur. & Equip.)	-
					g) Purchase of Fixed Assets (SCP)	-
					h) Purchase of Fixed Assets (Tribal Area)	-
					i) Purchase of Fixed Assets (Computer)	5613148
					j) Purchase of Fixed Assets (Computer Software)	376350
						14390484
						16515
						5474428

(Amount in Rupees)										
	RECEIPTS	Current Year		Previous Year		PAYMENTS	Current Year		Previous Year	
		Amount		Amount			Amount		Amount	
VIII.	Interest received on					VIII.				
	a) Bank Deposits	204559114		82379388						
	b) Loans and Advances	271872		517074						
	c) Savings Bank Accounts	19710463	224541449	9556353	92452815			51436001		10157753
IX.	Investments encashed		-		-	IX.		-		-
X.	Term Deposits with Scheduled Banks encashed		-		-	X.				
XI.	Other Income (including Prior Period Income)					XI.				
						1	a) Publishing	686645682	622180486	
							b) Store Administration	76829870	111954562	734135048
	a) Sale of Books	1330573727		1131724306		2	a) Regional Offices	25701446	27385676	
	b) Maintenance, Establishment & Publishing	-		-			b) Development Projects - North East	16795051	13021962	
	c) Recovery from Pay Bills	53144824	1383718551	45364178	1177088484		c) Normal Promotional Activities	49090658	10601988	
							d) New Delhi World Book Fair	308854517	171230007	
							e) Sales Promotion Measures	22087086	36438986	
	a) Normal Promotional Activities	2043280		1538677			f) National Centre for Children's Literature	675097	848738	
	b) Development Projects - North Eastern						g) Short-Term Training Courses in Book Publishing	285841	69406	
	Region including Sikkim	-		-			h) Promotion of Indian Books Abroad	49735107	5334965	
	c) Book Publishing Course Fee	512595		435000			i) Modernisation of Office Building	-	-	
	d) National Centre for Children's Literature						j) Subsidy	-	-	
	e) Sales Promotion Measures	356008		382842			k) Punjabi Language Project	2474965	3419205	
	f) Book Export Promotion Activities						l) Special Component Plan for SC	30166395	9135630	

(Amount in Rupees)					
	RECEIPTS	Current Year		Previous Year	
		Amount	Amount	Amount	Amount
	g) Encashment of FDR				
	h) Special Component Programme for SC	1699681		2221524	
	i) New Delhi World Book Fair	93520215		73708411	
	j) Prior Period Income	2061149		50000	
	k) Tribal Level Activities	803134	100996062	-	78336454
XII.	Deposits and Advances				
	a) Earnest Money/Security Deposits		-453533		1558650
	b) Advance from Customers		1525184926	-	427215843
XIII.	Miscellaneous Receipts including statutory receipts				
XIV.	Any Other Receipts		38768326		17642120
	Total		7348089280		4715040852
				TOTAL	
					7348089280
					4715040852

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CHAIRMAN

Date: 30/08/2024
Place: NEW DELHI



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 1 (A) CAPITAL FUND

(Amount in Rupees)

	Particulars	Current Year	Previous Year
	Balance at the beginning of the year	442492172	1757914748
Add:	Contributions towards Capital Fund	-	-
Add:	Grants from Government of India to the extent utilised for Capital expenditure	14390484	5474428
Add:	Assets Purchased out of Earmarked Funds	-	-
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the institution	-	-
Add:	Assets Donated/Gifts Received	-	-
Add:	Other Additions CORPUS FUND	-	-
Add:	Excess of Income over expenditure transferred from the Income & Expenditure Account	-	-
Less:	Amount Transferred to Corpus Fund	-	-
	Total	456882656	1763389176
Add:	Surplus transferred from the Income & Expenditure Account	198689550	-1320897004
	Balance at the year end	655572206	442492172



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 1 (B) CORPUS FUND

(Amount in Rupees)

Particulars	Current Year	Previous Year
As per Last Account	444830989	362451601
Addition during the year (Interest)	204559114	82379388
Add: Fund Created During The Year	-	-
Total	649390103	444830989

SCHEDULE - 2 DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS (Amount in Rupees)

Particulars	Fund wise Breakup				Total	
	Indo China	Fund	Endowment	Funds	Current Year	Previous Year
	Project	CCC				
A.						
a) Opening balance	3924324	-	-		3924324	3898615
b) Additions during the year (Interest)	115044	-	-		115044	114482
c) Income from investment made of the funds		-	-		-	-
d) Accrued Interest on investment/Advances		-	-		-	-
e) Interest on Savings Bank a/c		-	-		-	-
f) Other additions (Specify nature)		-	-		-	-
Total (A)	4039368				4039368	4013097
B.						
Utilisation/Expenditure towards objectives of funds						
i) Capital Expenditure	-	-	-		-	-
ii) Revenue Expenditure	-	-	-		-	88773
Total (B)	-	-	-		-	88773
Closing balance at the year end (A-B)	4039368	-	-		4039368	3924324
Represented by						
Cash and Bank Balances						
Investments					-	-
Interest accrued but not due					-	-
Total	4039368	-	-		4039368	3924324



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS

(Amount in Rupees)

	Current Year	Previous Year
A. CURRENT LIABILITIES		
1 Deposits from staff	-	-
2 Deposits from students	-	-
3 Sundry Creditors		
a) For goods & Services	23765279	259194
b) Others	24902156	42973686
c) Royalty	66993287	53153382
4 Deposit-Others (including EMD, Security Deposit)	17006540	17460073
5 Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	5538815	4719629
b) Others NPS	-	-
6 Other Current Liabilities		
a) Salaries for the month of March' 2024	16634202	14714968
b) Pension for the month of March' 2024	8921272	7829546
c) Receipts against sponsored fellowships & scholarships	-	-
d) Unutilised Grants	99409435	117265642
e) Grants in advance	-	-
f) Other funds interest earned on grant	6283578	3400704
g) Other Liabilities - Advance against Sales	1531497465	446602835
Total (a)	1800952029	708379659
B. PROVISIONS		
1 For Taxation	-	-
2 Gratuity	98446081	93117717
3 Superannuation Pension	2378221495	2148553615
4 Accumulated Leave Encashment	68469660	66304656
5 Trade Warranties/Claims	-	-
6 Others (Royalty)	220000000	-
Total (b)	2765137236	2307975988
Total (a + b)	4566089265	3016355647



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 3 (C) UNUTILISED GRANTS FROM GOVERNMENT OF INDIA

(Amount in Rupees)

Particular	Current Year	Previous Year
A. NON-NER Grants: Government of India		
Balance B/F	112025502	41422207
Add: Receipts during the year	734587134	612578000
Total (a)	846612636	654000207
Less Refunds	-	-
Less: Utilized for Revenue Expenditure	733806853	536516170
Less: Utilized for Capital Expenditure	13486504	5458535
Total (b)	747293357	541974705
Unutilized carried forward a - b = (c)	99319279	112025502
B. UGC grants:		
Balance B/F	-	-
Receipts during the year	-	-
Total (d)	-	-
Less Refunds	-	-
Less: Utilized for Revenue Expenditure	-	-
Less : Utilized for Capital Expenditure	-	-
Total (e)	-	-
Unutilized carried forward d - e = (f)	-	-

Particular	Current Year	Previous Year
C. NER Grants: Government of India		
Balance B/F	5240140	38374
Receipts during the year	24759000	29961000
Total (g)	29999140	29999374
Less: Refunds	-	-
Less: Utilised for Revenue Expenditure	29005004	24743341
Less: Utilised for Capital Expenditure	903980	15893
Total (h)	29908984	24759234
Unutilized carried forward g - h = (i)	90156	5240140
D. Grants from State Govt.		
Balance B/F	-	-
Add: Receipts during the year	-	-
Total (j)	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
Total (k)	-	-
Unutilized carried forward j - k = (L)	-	-
Grand Total (C + F + I + L)	99409435	117265642

SCHEDULE - 4 NER & NON-NER - CONSOLIDATED (Amount in Rupees)

S. No.	Assets Heads	Gross Block					Depreciation for the Year				Net Block	
		Dep. Rate	Op. Balance 01.04.2023	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the year	Deductions/ Adjustments	Total Depreciation	31.03.2024	31.03.2023
1	Land	0%	24402177	-	-	24402177	-	-	-	-	24402177	24402177
2	Site Development	0%	-	-	-	-	-	-	-	-	-	-
3	Buildings	2%	172313594	-	-	172313594	97346739	3446272	-	100793011	71520583	74966855
4	Roads & Bridges	0%	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	0%	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	0%	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	0%	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	0%	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	0%	-	-	-	-	-	-	-	-	-	-
10	Office Equipment	7.5%	1454524	3757883	369259	4843148	297901	363235	3,69,259	291877	4182012	1156623
11	Audio Visual Equipment	0%	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	20%	25073133	5620063	2084662	28608534	5486947	5721707	2084662	9123992	16473402	18659708
13	Furniture, Fixtures & Fittings	7.5%	51970179	3795103	221430	55543852	46149850	1999750	221430	47928170	7394252	5820329
14	Vehicles	10%	16783315	860975	-	17644290	12403444	1764429	-	14167873	3014842	3918296
15	Lib. Books & Scientific Journals											
(i)	Purchased	10%	4240362	884	-	4241246	4000354	3183	-	4003537	210866	213165
(ii)	Gifted	10%	711453	19141	-	730594	675880	1914	-	677794	52800	35573
16	Small Value Assets	0%	-	-	-	-	-	-	-	-	-	-
	Total (a)		296948737	14054049	2675351	308327435	166361115	13300490	2675351	176986254	127250934	129172726
17	Capital Work in Progress (b)		-	-	-	-	-	-	-	-	-	-

S. No.	Intangible Assets	Dep. Rate	Op.Balance 01.04.2023	Additions	Deductions	CI Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2024	31.03.2023
18	Computer Software	40%	4066565	425550	-	4492115	3854153	176826	-	4030979	461136	212412
19	E-Journals	0%	-	-	-	-	-	-	-	-	-	-
20	Patents	0%	-	-	-	-	-	-	-	-	-	-
	Total (c)		4066565	425550	-	4492115	3854153	176826	-	4030979	461136	212412
	Grand Total (A+B+C)		301015302	14479599	2675351	312819550	170215268	13477316	2675351	181017233	127712070	129385138

NATIONAL BOOK TRUST, INDIA
5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070
SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH 2024

S. No.			Assets Heads	Gross Block				Depreciation for the Year			Net Block		
				Dep. Rate	Op. Balance 01.04.2023	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the year	Deductions/ Adjustments	Total Depreciation	31.03.2024
1		Land	0%	24402177	-	-	-	24402177	-	-	-	24402177	24402177
2		Site Development	0%	-	-	-	-	-	-	-	-	-	-
3		Buildings	2%	172313594	-	-	-	172313594	97346739	3446272	-	71520583	74966855
4		Roads & Bridges	0%	-	-	-	-	-	-	-	-	-	-
5		Tubewells & Water Supply	0%	-	-	-	-	-	-	-	-	-	-
6		Sewerage & Drainage	0%	-	-	-	-	-	-	-	-	-	-
7		Electrical Installation and Equipment	0%	-	-	-	-	-	-	-	-	-	-
8		Plant & Machinery	0%	-	-	-	-	-	-	-	-	-	-
9		Scientific & Laboratory Equipment	0%	-	-	-	-	-	-	-	-	-	-
10		Office Equipment	7.5%	1454524	3757883	369259	4843148	297901	363235	369259	291877	4182012	1156623
11		Audio Visual Equipment	0%	-	-	-	-	-	-	-	-	-	-
12		Computers & Peripherals	20%	24368283	5620063	2084662	27903684	5203177	5580737	2084662	8699252	16193292	18238628
13		Furniture, Fixtures & Fittings	7.5%	51718236	2891123	221430	54387929	46074906	1913055	221430	47766531	6399968	5643330
14		Vehicles	10%	16783315	860975	-	17644290	12403444	1764429	-	14167873	3014842	3918296
15		Lib. Books & Scientific Journals											
(i)		Purchased	10%	4240362	884	-	4241246	4000354	3183	-	4003537	210866	213165
(ii)		Gifted	10%	711453	19141	-	730594	675880	1914	-	677794	52800	35573
16		Small Value Assets	0%	-	-	-	-	-	-	-	-	-	-
		Total (A)		295991944	13150069	2675351	306466662	166002401	13072825	2675351	176399875	125976540	128574647
17		Capital Work in Progress (B)	0%	-	-	-	-	-	-	-	-	-	-
		Intangible Assets											
			Dep. Rate	Op. Balance 01.04.2023	Additions	Deductions	CI Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2024	31.03.2023
18		Computer Software	40%	4066565	425550	-	4492115	3854153	176826	-	4030979	461136	212412
19		E-Journals	0%	-	-	-	-	-	-	-	-	-	-
20		Patents	0%	-	-	-	-	-	-	-	-	-	-
		Total (C)		4066565	425550	-	4492115	3854153	176826	-	4030979	461136	212412
		Grand Total (A+B+C)		300058509	13575619	2675351	310958777	169856554	13249651	2675351	180430854	126437676	128787059



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH 2024

SCHEDULE 4 (B) NER

(Amount in Rupees)

S. No.	Assets Heads	Gross Block				Depreciation for the Year				Net Block		
		Dep. Rate	Op. Balance 01.04.2023	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the year	Deductions/ Adjustments	Total Depreciation	31.03.2024	31.03.2023
1	Land	0%	-	-	-	-	-	-	-	-	-	-
2	Site Development	0%	-	-	-	-	-	-	-	-	-	-
3	Buildings	0%	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	0%	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	0%	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	0%	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	0%	-	-	-	-	-	-	-	-	-	-
8	Plant & machinery	0%	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	0%	-	-	-	-	-	-	-	-	-	-
10	Office Equipment	0%	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	0%	-	-	-	-	-	-	-	-	-	-
12	Computer & Peripherals	20%	704850	-	-	704850	283770	140970	-	424740	280110	421080
13	Furniture, Fixtures & Fittings	7.5%	251943	903980	-	1155923	74944	86695	-	161639	994284	176999
14	Vehicles	10%	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals											
(i)	Purchased	10%	-	-	-	-	-	-	-	-	-	-
(ii)	Gifted	10%	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	0%	-	-	-	-	-	-	-	-	-	-
	Total (A)		956793	903980	-	1860773	358714	227665	-	586379	1274394	598079
17	Capital Work in Progress (B)	0%	-	-	-	-	-	-	-	-	-	-
S. No.	Intangible Assets	Dep. Rate	Op. Balance 01.04.2023	Additions	Deductions	CI Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2024	31.03.2023
18	Computer Software	40%	-	-	-	-	-	-	-	-	-	-
19	E-Journals	0%	-	-	-	-	-	-	-	-	-	-
20	Patents	0%	-	-	-	-	-	-	-	-	-	-
	Total (c)		-	-	-	-	-	-	-	-	-	-
	Grand Total (A+B+C)		956793	903980	-	1860773	358714	227665	-	586379	1274394	598079



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 5 INVESTMENTS FROM EARMARKED FUNDS (Amount in Rupees)

S. No.		Current Year	Previous Year
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Deposits with Banks	4039368	3924324
7	Others (to be specified)	-	-
	Total	4039368	3924324



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 5 (A) INVESTMENTS FROM EARMARKED FUNDS (FUND-WISE)

(Amount in Rupees)

S.No.	Funds	Current Year	Previous Year
1	Indo China Translation Project (ICTP)	4039368	3924324
2	Endowment Fund Investment	-	-
	Total	4039368	3924324



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-1100700

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 6 INVESTMENTS - OTHERS

(Amount in Rupees)

S.No.	Particulars	Current Year	Previous Year
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Others (to be specified) - Corpus Fund	-	-
	Total	-	-



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 7 CURRENT ASSETS

(Amount in Rupees)

Particulars		Current Year	Previous Year
1	Stock:		
	a) Store - Printing paper	-	-
	b) Loose Tools	-	-
	c) Publications:		
	(i) At NBT Godowns/Outlets	327112613	307693351
	(ii) At BMC, Mumbai	3510500	3510500
	d) Laboratory chemicals, consumables and glassware	-	-
	e) Building Material	-	-
	f) Electrical Material	-	-
	g) Stationery	-	-
	h) Water supply material	-	-
2	Sundry Debtors:		
	a) Debts Outstanding for a period exceeding six months	12830665	-
	b) Others - less than six months	30445556	24184707
	c) Less: Provision for bad debts (-)	1200000	1000000
3	Cash and Bank Balances		
	a) With Scheduled banks:		
	In Corpus Accounts Fixed Deposit	639000000	300000000
	In Term Deposit Accounts	4217000000	1250000000
	In Savings Accounts	444629556	1765987365
	b) With Non-Scheduled banks:		
	In Term Deposit Accounts	-	-
	In Savings Accounts	-	-
4	Post Office- Savings Accounts	-	-
	Total	5673328890	3650375923



Annexure 'A'

NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 7 (A) CURRENT ASSETS

(Amount in Rupees)

I.	Savings Bank Accounts	
1	Grants from UGC A/c.	-
2	University Receipts A/c.	-
3	Scholarship A/c.	-
4	Academic Fee Receipt A/c.	-
5	Development (Plan) A/c.	-
6	Combined Entrance Exams (CBT) A/c.	-
7	UGC Plan Fellowship A/c.	-
8	Corpus Fund A/c. (EMF)	-
9	Sponsored Projects Fund A/c.	-
10	Sponsored Fellowship A/c.	-
11	Endowment & Chair A/c. (EMF)	-
12	UGC JRF Fellowship A/c. (EMF)	-
13	HBA Fund A/c. (EMF)	-
14	Conveyance A/c. (EMF)	-
15	UGC Rajiv Gandhi National Fellowship A/c. (EMF)	-
16	Academic Development Fund A/c. (EMF)	-
17	Deposit A/c.	-
18	Student Fund A/c.	-
19	Student Aid Fund A/c.	-
20	Plan Grants for specific Schemes	-
21	General Fund (for Detail see Annexure B)*	444629556
II.	Current Account	-
III.	Term Deposits with Scheduled Banks	4217000000
	Total	4661629556



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHDEULE - 8 LOANS, ADVANCES & DEPOSITS

(Amount in Rupees)

Particulars		Current Year	Previous Year
1	Advances to employees: (Non-interest bearing)		
	a) Salary	-	-
	b) Festival	-	-
	c) Medical Advance	-	-
	d) Others	-	-
2	Long Term Advances to employees (Interest bearing):		
	a) Vehicle Loan	42450	54810
	b) Home Loan	97048	138640
	c) Computer	-	-
3	Advances and other amounts recoverable in cash or in kind or for value to be received:		
	a) On Capital Accounts	6095187	6095187
	b) to Suppliers	-	-
	c) Others	54574240	108484417
4	Prepaid Expenses		
	a) Insurance	-	-
	b) Other Expenses	-	-
5	Deposits		
	a) Telephone	2750	2750
	b) Lease Rent	7987236	5313662
	C) Electricity	898500	898500
	d) AICTE (Not Applicable)	-	-
	e) Others	37888	2396453
6	Income Accured:		
	a) On Investments from Earmarked/Endowment Funds	-	-
	b) On Investments-Others	-	-
	c) On Loans and Advances	275315	533328
	d) Others (includes income due unrealized)	-	-

Particulars		Current Year	Previous Year
7	Other - Current assets receivable from UGC/ sponsored projects		
	a) Debit balances in Sponsored Projects	-	-
	b) Debit balances in Sponsored Fellowships & Scholarships	-	-
	c) Grants Receivable	-	-
	d) Other receivables from UGC	-	-
8	Claims receivable	-	-
	Total	70010614	123917747



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 9 ACADEMIC RECEIPTS

(Amount in Rupees)

Particulars		Current Year	Previous Year
FEES FROM STUDENTS			
Academic			
1	Tuition fee	NOT APPLICABLE	
2	Admission fee		
3	Enrolment fee		
4	Library Admission fee		
5	Laboratory fee		
6	Art & Craft fee		
7	Registration fee		
8	Syllabus fee		
Total (A)			
Examinations			
1	Admission test fee	NOT APPLICABLE	
2	Annual Examination fee		
3	Mark sheet, certificate fee		
4	Entrance examination fee		
Total (B)			

SCHEDULE - 10 GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)							(Amount in Rupees)	
Particulars	NON-NER	UGC			NON-NER	NER	Current Year Total	Previous Year Total
	Govt. of India							
	NON-NER	NON-NER	Specific Schemes					
1	2	3	4	5	6	7 (5+6)	8	
Balance B/F	112025502	-	-	112025502	5240140	117265642	41460581	
Add: Receipts during the year	734587134	-	-	734587134	24759000	759346134	642539000	
Total	846612636	-	-	846612636	29999140	876611776	683999581	
Less: Refund	-	-	-	-	-	-	-	
Balance	846612636	-	-	846612636	29999140	876611776	683999581	
Less: Utilised for Capital Expenditure (A)	13486504	-	-	13486504	903980	14390484	5474428	
Balance	833126132	-	-	833126132	29095160	862221292	678525153	
Less: Utilised for Revenue Expenditure (B)	733806853	-	-	733806853	29005004	762811857	561259511	
Balance C/F (C)	99319279	-	-	99319279	90156	99409435	117265642	

A- Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.

B- Appears as income in the Income & Expenditure Account.

C- (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.

(ii) Represented by Bank balances, investments and Advances on the assets side.



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 11 INCOME FROM INVESTMENTS

(Amount in Rupees)

Particulars	Other Investments	
	Current Year	Previous Year
1. Interest		
a. On Government Securities	-	-
b. Other Bonds/Debentures	-	-
2. Interest on Term Deposits	-	-
3. Income accrued but not due on Term Deposits/ Interest bearing advances to employees	13859	24148
4. Interest on Savings Bank Accounts	-	-
5. Others	-	-
Total	13859	24148



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 12 INTEREST RECEIVED

(Amount in Rupees)

Particulars	Current Year	Previous Year
1. On Savings Accounts with scheduled banks	20408715	6155649
2. On Loans		
a. Employees/Staffs (Adjusted against Accrued Interest)	-	-
b. Others	-	-
3. On Debtors and Other Receivables	-	-
Total	20408715	6155649



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 13 OTHER INCOME

(Amount in Rupees)

Particulars	Current Year	Previous Year
A. Income from Land & Buildings		
1. Hostel Room Rent	432146	41061
2. Licence fee	1024009	-
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	-	-
4. Electricity charges recovered	1274860	337860
5. Water charges recovered	-	-
Total	2731015	378921
B. Sale of Institute's publications	-	-
C. Income from holding events		
1. Gross Receipts from annual function/sports carnival	-	-
Less: Direct expenditure incurred on the annual function/sports carnival	-	-
2. Gross Receipts from fetes	-	-
Less: Direct expenditure incurred on the fetes	-	-
3. Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
4. Others	-	-
Total	-	-
D. Others		
1. Income from consultancy	-	-
2. RTI fees	1436	204
3. Income from Royalty	-	-
4. Sale of application form (recruitment)	-	2000
5. Misc. receipts (Sale of tender form, waste paper, etc.)	649331	516713
6. Profit on Sale/disposal of Assets		
a) Owned Assets	-	-
b) Assets received free of cost	-	-
7. Leave Salary & Pension Contribution	180202	167353
8. Grants/Donations from Institutions, Welfare Bodies and International Organisations	14830508	20528812
9. CGHS Contribution received from retired employees	-	-
10. Others (Penal interest+ Sale of Raddi) etc.	13337507	21067
Total	28998984	21236149
Grand Total (A+B+C+D)	31729999	21615070



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 14 PRIOR PERIOD INCOME

(Amount in Rupees)

Particulars	Current Year	Previous Year
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest earned	-	-
4. Other Income (Stall Rentals of NDWBF & State Level Book Fairs)	2061149	50000
Total	2061149	50000

Particulars		Current Year			(Amount in Rupees)		
		NER	NON-NER	Total	NER	NON-NER	Total
a) Salaries and Wages	-	171945618	171945618	171945618	-	145204563	145204563
b) Pension	-	78898982	78898982	78898982	-	78365603	78365603
c) Allowances and Bonus & Incentive	-	19566	19566	19566	-	507650	507650
d) Contribution to Provident Fund	-	0	0	0	-	812394	812394
e) Contribution to Other Fund (NPS)	-	6646299	6646299	6646299	-	6320647	6320647
f) Staff Welfare Expenses	-	24028	24028	24028	-	208750	208750
g) Retirement and Terminal Benefits	-	257263192	257263192	257263192	-	2320395153	2320395153
h) Leave Salary and Pension Contributions Paid/Received	-	-	-	-	-	-	-
i) LTC facility(Leave Encashment)	-	619357	619357	619357	-	11299395	11299395
j) Medical Facility	-	16025237	16025237	16025237	-	17990119	17990119
k) Children Education Allowance	-	2211750	2211750	2211750	-	2213898	2213898
l) Honorarium	-	1625825	1625825	1625825	-	713650	713650
m) Provision for Salary- March 2024	-	16634202	16634202	16634202	-	14714968	14714968
n) Provision for Pension - March 2024	-	8921272	8921272	8921272	-	7829546	7829546
o) Others(Training+Newspaper+Rajbhasha)	-	1534406	1534406	1534406	-	3001725	3001725
Total	-	562369734	562369734	562369734	-	2609578061	2609578061

SCHEDULE - 15 (A) EMPLOYEES RETIREMENT AND TERMINAL BENEFITS (Amount in Rupees)

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2023	2153813651	96011392	70570110	2320395153
Addition: Capitalised value of Contributions Received from other Organisations				-
Expenditure Booked Excess/Less in Previous Year	5260036	2893675	4265454	12419165
Total (a)	2148553615	93117717	66304656	2307975988
Less: Actual Payment during the year (b)	6556861	8564206	4980877	20101944
Balance Available on 31.03.2024 c = (a-b)	2141996754	84553511	61323779	2287874044
Provision required on 31.03.2024 as per Actuarial Valuation (d)	2378221495	98446081	68469660	2545137236
A. Provision to be made in the Current year (d - c)	236224741	13892570	7145881	257263192
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
Total (A+B+C+D+E)	236224741	13892570	7145881	257263192

SCHEDULE - 16 ACADEMIC EXPENSES

(Amount in Rupees)

Particulars	Current Year				Previous Year		
		NER	NON-NER	Total	NER	NON-NER	Total
a) Laboratory Expenses							
b) Field work/Participation in Conferences							
c) Expenses on Seminars/Workshops							
d) Payment to visiting Faculty							
e) Examination							
f) Student Welfare Expenses							
g) Admission Expenses							
h) Convocation Expenses							
i) Publications							
j) Stipend/means-cum-merit Scholarship							
k) Subscription Expenses							
l) Others (specify							
Total							

NOT APPLICABLE

Particulars	Current Year			(Amount in Rupees)		
	NER	NON-NER	Total	NER	NON-NER	Total
A. Infrastructure						
a) Electricity and Power	-	7688155	7688155	-	7581933	7581933
b) Water Charges	-	421610	421610	-	276707	276707
c) Insurance	-	708905	708905	-	432016	432016
d) Rent, Rates and Taxes (including Property Tax)	-	19428854	19428854	-	22379642	22379642
B. Communication						
e) Postage and Stationery	-	755702	755702	-	871326.6	871326.6
f) Telephone, Fax and Internet Charges	-	1531581	1531581	-	1493929	1493929
C. Others						
g) Printing and Stationery (Consumption)	-	3243499	3243499	-	4068674	4068674
h) Travelling and Conveyance Expenses	-	2315505	2315505	-	-	-
i) Hospitality/Royalty	-	-	-	-	-	-
j) Auditors Remuneration	-	761750	761750	-	389485	389485
k) Professional Charges	-	1245983	1245983	-	2108712	2108712
l) Advertisement and Publicity	-	482952	482952	-	-	-
m) Magazines & Journals	-	189634	189634	-	168734	168734
n) Others (including o/s Liabilities payable)	-	99308555	99308555	-	35295247	35295247
Total	-	138082685	138082685	-	75066406	75066406

SCHEDULE - 18 TRANSPORTATION EXPENSES (Amount in Rupees)

Particulars	Current Year			Previous Year	
	NER	NON-NER	Total	NER	NON-NER
1. Vehicles (owned by NBT)					
a) Running Expenses	-	2474272	2474272	-	2391613
b) Repairs & Maintenance	-	-	-	-	-
c) Insurance Expenses	-	-	-	-	-
2. Vehicles taken on rent/lease	-	-	-	-	-
a) Rent/Lease Expenses	-	-	-	-	-
3. Vehicle (Taxi) Hiring Expenses	-	-	-	-	-
Total	-	2474272	2474272	-	2391613

SCHEDULE - 19 REPAIRS & MAINTENANCE (Amount in Rupees)

Particulars	Current Year			Previous Year		
	NER	NON-NER	Total	NER	NON-NER	Total
a) Buildings	-	-	-	-	-	-
b) Furniture & Fixtures	-	3681968	3681968	-	1237715	1237715
c) Plant & Machinery	-	-	-	-	-	-
d) Office Equipment	-	-	-	-	-	-
e) Computers	-	2901790	2901790	-	1505183	1505183
f) Laboratory & Scientific Equipment	-	-	-	-	-	-
g) Audio Visual Equipment	-	-	-	-	-	-
h) Cleaning Material & Services	-	-	-	-	-	-
i) Book Binding Charges	-	-	-	-	-	-
j) Gardening	-	-	-	-	-	-
k) Estate Maintenance	-	-	-	-	-	-
l) Others (specify)	-	-	-	-	-	-
Total	-	6583758	6583758	-	2742898	2742898

SCHEDULE - 20 FINANCE COSTS (Amount in Rupees)

Particulars	Current Year			Previous Year		
	NER	NON-NER	Total	NER	NON-NER	Total
a) Bank Charges	-	-	-	-	-	-
b) Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

Particulars	(Amount in Rupees)				
	Current Year		Previous Year		
	NER	NON-NER	NER	NON-NER	Total
a) Provision for Bad and Doubtful Debts/Advances	-	1200000	-	1000000	1000000
b) Irrecoverable Balances Written - off	-	-	-	-	-
c) Grants/Subsidies to other Institutions/Organisations	-	-	-	-	-
d) Loss on Sale of Fixed Assets	-	-	-	-	-
Total	-	1200000	-	1000000	1000000

Particulars		Current Year			Previous Year		
		NER	NON-NER	Total	NER	NON-NER	Total
1. Establishment Expenses		-	-	-	-	-	-
2. Academic Expenses		-	-	-	-	-	-
3. Administrative Expenses		-	-	-	-	-	-
4. Transportation Expenses		-	-	-	-	-	-
5. Repairs & Maintenance		-	-	-	-	-	-
6. Other Expenses - New Delhi World Book Fair 2023		480431	-	480431	926669	-	926669
	Total	480431	-	480431	926669	-	926669



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 23 INCOME FROM SALES/SERVICES

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
1. Income from Sales				
Sale of Finished Goods				
a) Cash Sales	36819067		37588720	
b) Credit Sales	1756299890		1750432529	
Total		1793118957		1788021248
Less: Sale Return/Overriding Discount		-		-
Total		1793118957		1788021248



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 24 INCOME FROM NEW DELHI WORLD BOOK FAIR

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
1. Rent of Stall/Stand	91385058		71587444	
2. Sale of Fair Directory	366500		119700	
3. Others	1655763		2006267	
Total		93407321		73713411



NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 25 INCREASE/DECREASE IN STOCK OF FINISHED GOODS

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
a) Closing Stock				
Finished Goods	330623113		311203851	
b) Opening Stock				
Finished Goods	311203851		328514621	
INCREASE / DECREASE (a - b)		19419262		-17310770



NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 26 STALL RENTALS - STATE LEVEL BOOK FAIRS

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
1) Normal Promotional Activities	2043280		1765694	
2) Development Projects-North Eastern Region	-		-	
3) Special Component Plan for Welfare of Scheduled Caste	1699681		2221524	
4) Scheduled Tribes	803134		-	
5) Previous Book Fair	-		-227017	
Total		4546095		3760201



NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 27 TRAINING COURSES IN BOOK PUBLISHING

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
Course Fee	512595		435000	
Total		512595		435000



NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 28 SALES PROMOTION MEASURES

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
Book Club Membership Fee	356008		403542	
Total		356008		403542



NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 29 EXPENDITURE FOR NEW DELHI WORLD BOOK FAIR

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
1. License Fee to ITPO	152764651		115738551	
2. Construction of Stalls	37373063		26531158	
3. Electrification & Installation of PA System	-		182	
4. Packing & Forwarding	-		1800	
5. Contractual Staff & Guides	7400395		1783466	
6. Hiring of Vehicles/Conveyance	2257267		2396947	
7. TA/DA	6862322		2070848	
8. Stationery	536042		1708216	
9. Refreshment	1857503		3029232	
10. Publicity	55492584		26280369	
11. Kit Bag & Memento	1712057		2233685	
12. Telephone	3356400		533311	
13. Postage	-		300000	
14. Printing of Folders & Catalogue	476643		-	
15. Hospitality	-		-	
16. Thematic Display Board	-		-	
17. Floral Decoration	-		101482	
18. Inaugural Function	10164237		1976510	
19. Insurance	15458		16117	
20. Hiring of IT Equipment	2295488		1345754	
21. Hiring of Fire Fighting Equipment	1036467		994439	
22. Literary Programmes	3339611		-	
23. Uniform	-		-	
24. Honorarium	2503411		1085000	
25. Miscellaneous	2166738		11836	
Total		291610337		188138903



NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 30 EXPENDITURE ON PUBLISHING ACTIVITIES

(Amount in Rupees)

Particulars	Current Year		Previous Year	
		Amount		Amount
a) Cost of Paper consumed:				
Opening Balance	-		-	
Add Purchased	-		-	
	-		-	
Less: Closing Stock	-	-	-	-
b) Printing Charges & Others		572275945		652301312
c) Editorial Expenses		5552094		7815872
d) Advertisement & Publicity		12940		355843
e) Royalty		112925001		144525747
f) Contractual Staff		519819		11229362
g) Packing & Forwarding		-		-
h) Paper Chemical Testing		157884		21240
i) Provision for Royalty 2023-24		220000000		-
j) Creditors for the year 2023-24		23765279		259194
k) Royalty Payable for the year 2023-24		-		-
l) Provision for previous year bills		-		-112184829
m) Creditors for previous year		-		-2553109
Total		935208962		701770632



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SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 31 STORAGE & DISTRIBUTION EXPENSES

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
a) Handling charges	34163488		49004202	
b) Packing & forwarding	43181225		63237846	
Total		77344713		112242048



NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2023-24

SCHEDULE - 32 PROMOTIONAL EXPENSES

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
A. NON-NER				
a) Regional Offices	28131315		21538087	
b) Normal Promotional Activities	57145171		10978318	
c) Sales Promotion Measures	23423286		16478572	
d) National Centre for Children's Literature	675097		848738	
e) Organising of Short-Term Training Courses on Publishing	285841		69406	
f) Promotion of Indian Books Abroad	100033362		5334965	
g) Moderanisation of Office Building	-		-	
h) Subsidy	-		-	
i) Punjabi Language Project	2474965		3419205	
j) Special Component Programme for welfare of SC	30166395		9135630	
k) Tribal Level Activities	30954618		776708	
l) Research & Innovation Cell	203205		-	
m) PPC	177654934		-	
n) Exam Warriors	33407312	484555501	-	68579628
B. NER		16795051		13021962
Total		501350552		81601590



NATIONAL BOOK TRUST, INDIA

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SCHEDULE – 33 SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The Accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of Accounting.

2. REVENUE RECOGNITION:

- 2.1 Interest on Savings Bank Account is accounted on cash basis.
- 2.2 Income from Land, Building and other property and Interest on Investments are accounted on accrual basis.
- 2.3 Interest on Interest Bearing Advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.
- 2.4 Revenue from sale of books is recognized only when the books have been dispatched from NBT Godowns and the purchaser has become legally liable to pay.

3. FIXED ASSETS AND DEPRECIATION

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Gifted/Donated assets are valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.
- 3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.
- 3.4 Fixed Assets are valued at cost less accumulated depreciation. Depreciation on Fixed Assets is provided on Straight Line Method, at the following rates:

A. Tangible Assets:

1. Land	0%
2. Site Development	0%
3. Buildings	2%
4. Roads & Bridges	2%
5. Tube Wells & Water Supply	2%
6. Sewerage & Drainage	2%
7. Electrical Installation and Equipment	5%

8. Plant & Machinery	5%
9. Scientific & Laboratory Equipment	7.5%
10. Office Equipment	7.5%
11. Audio Visual Equipment	7.5%
12. Computers & Peripherals	20%
13. Furniture, Fixtures & Fittings	7.5%
14. Vehicles	10%
15. Library Books & Scientific Journals	10%

B. Intangible Assets (amortization):

1. E-Journals	40%
2. Computer Software	40%
3. Patents and Copyrights	10 years

3.5 Depreciation is provided for the whole year on additions and deletions during the year.

3.6 Where an Asset is fully depreciated, it will be carried at a residual value of Re.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that Asset head and where an Asset value is negative after depreciation then 5% on value of closing balance of such Assets and same amount shown in assets value.

3.7 Assets, the individual value of each of which is Rs.5,000.00 or less (except Library Books) have been treated as Small Value Assets, 100% depreciation has been provided in respect of such Assets at the time of their acquisition. However, physical accounting and control are continued by the holders of such assets.

4. Intangible Assets: Patents and copyrights, E-Journals and Computer Software are grouped under Intangible Assets:

4.1 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.

4.2 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

5. STOCKS:

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.

6. RETIREMENT BENEFITS:

Retirement Benefits i.e. Pension, Gratuity and Leave Encashment are provided on the basis of current value of Actuarial Valuation. Capitalized Value of Pension and Gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account. The Actual payments of Pension, Gratuity and Leave Encashment are debited in the Accounts to the respective provisions. Other Retirement Benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical Reimbursement to retired employees and Travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7. INVESTMENTS:

- (a) Long term Investments are carried at their cost or face value whichever is lower. However, any permanent diminution in their value as on the date of the Balance Sheet is provided for.
- (b) Short term Investments are carried at their cost or market value (if quoted) whichever is lower.

8. EARMARKED/ENDOWMENT FUNDS:

The balance in the respective funds is carried forward and is represented on the Assets side by the Balance at Bank, Investments and Accrued Interest.

9. CORPUS FUND : Was established in the year 2009-10. Income from investments of the fund is added to the Fund. The Corpus Fund may be utilized for Revenue expenditure. The balance in the Corpus Fund which is carried forward is represented by Investment in Fixed Deposits with the Bank and Accrued Interest on Investments.

10. GOVERNMENT GRANTS:

- 10.1 Government Grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- 10.2 To the extent utilized towards capital expenditure, (on accrual basis) Government Grants are transferred to the Capital Fund.
- 10.3 Government and UGC Grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.
- 10.4 Unutilized Grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

11. INVESTMENT OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts.

Interest received, Interest accrued and due and Interest accrued but not due on such Investments are added to the respective funds and not treated as income of the Institution.

12. INVENTORY VALUATION

Raw material and finished goods are valued at lower of cost and net realizable value.

13. ACCOUNTING FOR SALES

Sales are net of Sales Returns, Rebate and Trade Discount.

14. ACCOUNTING FOR ROYALTY PAYMENTS:

The Trust publishes books in various languages and under various series. As per the approved policy of Royalty, the Trust pays 50% of the total Royalty due to the Author immediately on publication of a title. This payment is treated as an Advance Royalty and is adjusted against the Royalty accruing annually to the Author against sale in the subsequent years. After this advance is fully adjusted against Sales Royalty, the balance 50% Royalty is released based on the annual quantum of sale of the title.

15. INCOME TAX:

The income of NBT is exempt from Income Tax under Section 12AA of the Income Tax Act. No provision for tax is therefore made in the Accounts.



NATIONAL BOOK TRUST, INDIA

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SCHEDULE – 34 CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

- 1.1 As on 31.3.2024, 11 Court Cases filed against the Institution by former/present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions. The suits filed by employees were establishment related viz. promotions, increments, pay scales, termination etc. the quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to Rs.0 lac (Previous Year Rs.0 lac).
- 1.2 Letters of Credit established by the Bank on behalf of the Institution and outstanding on 31.3.2024 – Rs. 0 (Previous Year Rs.0).
- 1.3 Disputed demands in respect of GST Re. 0 (Previous Year Re. 0).Municipal Taxes Rs. 0 (Previous Year Re. 0).

2. CAPITAL COMMITMENTS:

The value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs. 60,95,187.00 as on 31.3.2024 (Previous Year Rs. 60,95,187.00).

3. FIXED ASSETS:

- 3.1 Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Non-NER funds (Rs. 14390484.00 (Rs. 11,00,000.00 from Capital Expenditure and 12386504.00 made from IRG) NER funds Rs. 903980.00 (Rs. 16010.00 from Capital Expenditure and 743873.00 made from IRG), A.D. Fund (Rs. NIL), Sponsored Projects (Rs. NIL) and Library Books of the value of Rs. 0.00 gifted to the Institution. The Assets have been set up by credit to Capital Fund.

4. DEPOSIT LIABILITIES:

The amount outstanding as Earnest Money Deposit & Security Deposits of Rs. NIL towards unclaimed deposits, prior to the Financial Year 2014-15 was transferred to Revenue Account and accounted as Miscellaneous Income for the year 2014-15. In financial Year 2022-23 actuarial Liabilities is wrongly taken from Expenditure as opening balance instead of taking closing as opening balance now rectification entry passed and expenditure taken as per actual liability.

5. EXPENDITURE IN FOREIGN CURRENCY:

- | | |
|--|---------|
| a. Travel | Rs. NIL |
| b. Foreign Drafts for import of chemicals etc. | Rs. NIL |
| c. Others | Rs. NIL |

6. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS:

- (i) In the opinion of the Management, the Current Assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

- (ii) As shown under item 1c(ii) in Schedule-7, Stock of Books valued at Rs.35,10,500.00 was in the custody of Brihan Mumbai Municipal Corporation under litigation. The legal suit was dismissed. It is now pending for administrative decision for write-off was given by the EC/BOT of the Trust after getting approval from ministry the same has been written off.
- 7. The details of balances in Saving Bank Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.
- 8. Previous year's figures have been regrouped, rearranged wherever necessary.
- 9. Figures in the Final Accounts have been rounded off to the nearest rupee.
- 10. Schedules 1 to 34 are annexed to and form an integral part of the Balance Sheet at 31 March 2024 and the Income & Expenditure Account for the year ended on that date.
- 11. As the General Provident Fund Accounts and New Pension Scheme Account are owned by the members of those funds and not by the Institution, these Accounts were separated from the Institution's Accounts from 2014-15. A Receipts & Payments Account, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts for the year 2023-24 have been attached to the Institution's Accounts. A large portion of the New Pension Scheme Funds (Rs.8.56 Crore) in respect of 59 employees who have been allotted PRA numbers has been transferred up to 2023-24 to National Securities Depository Limited (NSDL) – Central Record Keeping Agency (CRA).
- 12. Indo China Project funded by Ministry of External Affairs is included as Earmarked/ Endowment Fund as advised by CAG and shown in the balance sheet of the Trust.

DETAILS OF GRANTS RECEIVED DURING THE YEAR-2023 - 2024 AND UNSPENT BAL. AS ON 31.03.2024

HEAD	Opening Balance	Grants Received During The Year	Total Grants	Revenue Expenses	Capital Expenses	Total Expenses	Shortfall Met From Own Sources	Utilised Grant	Shortfall Met from NER & Non-NER Salary Components	Unspent Balance as on 31.03.2024
	1	2	3 (1 + 2)	4	5	6 (4 + 5)	7	8 (4 + 5 - 7)	9	10 (3 - 6)
Non NER - Salary	93137742	172025000	265162742	166172987	-	166172987	-	166172987	-	98989755
Non NER - SC Salary	-	19500000	19500000	19500000	-	19500000	-	19500000	-	-
Non NER - ST Salary	-	9800000	9800000	9470476	-	9470476	-	9470476	-329524	329524
TOTAL (A)	93137742	201325000	294462742	195143463	-	195143463	-	195143463	-329524	99319279
Non NER - Activity		511613134	511613134	1745096432	-	1745096432	1233483298	511613134	-	-
Non NER - SC Activity	10064468	13725000	23789468	30166395	-	30166395	6376927	23789468	-	-
Non NER - ST Activity	8823292	6824000	15647292	30954618	-	30954618	15307326	15647292	-	-
Non NER - Capital	-	900000	900000	-	12885514	12885514	11985514	900000	-	-
Non NER - Capital (SC)	-	100000	100000	-	452070	452070	352070	100000	-	-
Non NER - Capital (ST)	-	100000	100000	-	148920	148920	48920	100000	-	-
Total (B)	18887760	533262134	552149894	1806217445	13486504	1819703949	1267554055	552149894	-	-

HEAD	Opening Balance	Grants Received During The Year	Total Grants	Revenue Expenses	Capital Expenses	Total Expenses	Shortfall Met From Own Sources	Utilised Grant	Shortfall Met from NER & Non-NER Salary Components	Unspent Balance as on 31.03.2024
NER - Salary	1303911	12096000	13399911	13313281	-	13313281	-	13313281	-	86630
NER - SC Salary	-	1100000	1100000	1100000	-	1100000	-	1100000	-	-
NER - ST Salary	-	500000	500000	500000	-	500000	-	500000	-	-
Total (C)	1303911	13696000	14999911	14913281	-	14913281	-	14913281	-	86630
NER - Activity	2852355	9876000	12728355	14278316	-	14278316	1549961	12728355	-	-
NER - SC Activity	999767	611000	1610767	1607241	-	1607241	-	1607241	-	3526
NER - ST Activity	-	500000	500000	909494	-	909494	409494	500000	-	-
NER - Capital	84107	76000	160107	-	903980	903980	743873	160107	-	-
Total (D)	3936229	11063000	14999229	16795051	903980	17699031	2703328	14995703	-	3526
Grand Total (A + B + C + D)	117265642	759346134	876611776	2033069240	14390484	2047459724	1270257383	777202341	-329524	99409435



NATIONAL BOOK TRUST, INDIA
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GENERAL PROVIDENT FUND ACCOUNT
BALANCE SHEET AS AT 31 MARCH 2024

Amount 31-Mar-23		L I A B I L I T I E S		Amount 31-Mar-24		A S S E T S		(Amount in Rupees)	
Amount				Amount					
119793830		Opening Balance		111190031		Investment		(SCH 'E')	
-		Less: Adjustment of Previous Year		900000		Interest accrued as on 31/03/2024		109987021	
-1823286		Less: Subscription for March 2023		-1785500		Tax on interest (refund to be obtained)		-	
21796580		Add: Subscriptions in the year		21626500		Subscription Due for March 2024		1821000	
1785500		Add: Subscription for March 2024		1821000		Less: Subscription for March 2023		-1785500	
7905878		Add: Interest Credited		8019209		Add: Previous year subscription		261074	
-		Less: Tax on interest (IT)		-		GPF Advances Recoverable		-	
						i. For the Current Year		-	
-38268471		Less: Advance/Withdrawal		-19392727		ii. Adjustment of previous years		900000	
-		Less: Old subscription		-		iii. Less: Adjustment of previous years		-	
				122378513					
		Interest Deficit				Cash at Bank			
-2602020		Opening Balance		-4719629		State Bank of India		1235245	
-2117609		Less: Excess of Expenditure Over Income		-819187		Canara Bank		4420858	
		Closing Balance				Closing Balance		5656103	
106470402		Total				Total		116839698	

Prepared by

YOGESH KUMAR
(ACCOUNTANT)

N SAMPATH KUMAR
(ACCOUNTS OFFICER)

(ASHISH CHOWDHURY)
ASSISTANT DIRECTOR

(MAYANK SUROLIA)
DEPUTY DIRECTOR

(RAKESH KUMAR)
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)
DIRECTOR

Date: 30/08/2024
Place: NEW DELHI



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

GENERAL PROVIDENT FUND ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

(Amount in Rupees)

Amount 31-Mar-23	EXPENDITURE	Amount 31-Mar-24	Amount 31-Mar-23	INCOME	Amount 31-Mar-24
7905878	Interest Credited to GPF Account	8019209	4450176	Interest Earned on Investment	6752954
			0	Add: Interest accrued on March 23	-
	Less: Interest accrued but not to be paid		1340050	Add: Interest earned on SB A/c accounts	449912
1957	Bank Charges	2844	-	Less: Interest accrued for March 2024	-
	Excess of Income Over Expenditure		2117609	Excess of Expenditure over Income	819187
7907835	Total	8022053	7907835	Total	8022053

Prepared by

YOGESH KUMAR
(ACCOUNTANT)

N SAMPATH KUMAR
(ACCOUNTS OFFICER)

(ASHISH CHOWDHURY)
ASSISTANT DIRECTOR

(MAYANK SUROLIA)
DEPUTY DIRECTOR

(RAKESH KUMAR)
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)
DIRECTOR

Date: 30/08/2024

Place: NEW DELHI



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

GENERAL PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2023-24

(Amount in Rupees)

RECEIPTS	Schedule	Amount 2023-2024	Amount 2022-23	PAYMENTS	Schedule	Amount 2023-2024	Amount 2022-23
Opening Balance as on 01.04.2023				GPF Advances		-	900000
State Bank of India		1199588	1136064	Withdrawals/ Final Payments		19392727	38268471
Canara Bank		90422719	16038815				
				Investment during the year	E	96300000	-
GPF Subscription	A	21626500	21796580	Bank Charges		2844	1957
Refund of Advances	B	900000	-	Closing Balance:			
Investment Encashed	C	-	86031050	State Bank of India		1235245	1199588
Interest Received	D	7202866	5790226	Canara Bank		4420858	90422719
Shortfall in interest earning met from main a/c			-				
Total		121351674	130792735			121351674	130792735

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NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

GENERAL PROVIDENT FUND ACCOUNT

SCHEDULE 'A'

(Amount in Rupees)

SUBSCRIPTION		
	2022-2023	2023-2024
From pay bills	21796580	21626500
Total	21796580	21626500



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

GENERAL PROVIDENT FUND ACCOUNT

SCHEDULE 'B'

(Amount in Rupees)

REFUND OF ADVANCES		
	2022-2023	2023-2024
From pay bills	-	900000
Total	-	900000



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

GENERAL PROVIDENT FUND ACCOUNT

SCHEDULE 'C'

(Amount in Rupees)

ENCASHMENT OF INVESTMENTS		
	2022-2023	2023-2024
IDBI Bonds	86031050	-
Total	86031050	-



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

GENERAL PROVIDENT FUND ACCOUNT

SCHEDULE 'D'

(Amount in Rupees)

INTEREST	2022-2023	2023-2024
Industrial Development Bank of India (IDBI)	-	-
Canara Bank Saving Account	313906	417056
Canara Bank FDs	4450176	6750154
State Bank of India	31393	32856
CAN Bank Mutual Funds	-	2800
Canara Bank (Special Deposit Scheme) (Rs. 32131 + Rs. 962620)	994751	-
Total	5790226	7202866



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

GENERAL PROVIDENT FUND ACCOUNT

SCHEDULE 'E'

(Amount in Rupees)

DETAILS OF INVESTMENTS AS ON 31.3.2024					
Opening Balance as on 1.4.2023			Additions during the year	Encashments during the year	Closing Balance as on 31.3.2024
1	Canara Bank (SDS)	13558021	-	-	13558021
2	Canara Bank	-	90000000	-	90000000
3	Can Bank Mutual Fund	129000	-	-	129000
4	Recurring Deposit - CB	-	6300000	-	6300000
	Total	13687021	96300000	-	109987021

NATIONAL BOOK TRUST, INDIA
 5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070
NEW PENSION SCHEME
BALANCE SHEET AS AT 31 MARCH 2024

L I A B I L I T I E S	Amount 31-Mar-24		A S S E T S	Amount 31-Mar-24		Amount 31-Mar-23		(Amount in Rupees)	
Opening Balance			Amount Invested with NSDL	74102226			63266881		
NPS Employee as on 01.04.2023	34100588		Add: Amount paid to the NSDL during the year	11396607			10835345		
NPS Employer as on 01.04.2023	40001638		Add: Amount payable for the m/o March_ Current Financial Year	1003780			889076		
Add: NPS Contribution Employee	4750308		Less: Amount paid for the m/o March_ Previous Financial Year	-889076	85613537		-866310	74124992	
Employer	6646299								
Add: Subscription due for the m/o March_ Current Financial Year	1003780								
Less Subscription due for the m/o March_ Previous Financial Year	-889076	85613537				74124992			
Current Liabilities		41981				39853			
Shashi Bala	635184		Investment					971906	906943
Rinki	322703								

Add: Interest Reinvested Received From Investment	-	199733							
NPS Corpus Fund	957887		906943	Current assets	42326			41981	
Opening Balance									
Add: Excess of Income over Expenditure	14364		53072	Interest accrued as on 31/3/2024	-			50944	
Total	86627769		75124860	Total	86627769			75124860	

Prepared by

(YOGESH KUMAR)
ACCOUNTANT

(N SAMPATH KUMAR)
(ACCOUNTS OFFICER

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JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)
DIRECTOR

Date: 30/08/2024

Place: NEW DELHI

(Amount in Rupees)

EXPENDITURE	Amount 31-Mar-24		Amount 31-Mar-23		INCOME	Amount 31-Mar-24		Amount 31-Mar-23	
Bank Charges	885	885	-	-	Interest earned on SB & FD a/c	66193	2128		
						66193			2128
					Less: Interest accrued as per Previous Financial Year	50944	0.00		
Excess of Income over Expenditure		14364		53072	Add: Interest accrued as per Current Financial Year	-	50944		50944
Total		15249		53072	Total			15249	53072

Prepared by

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 (YUVRAJ MALIK)
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Place: NEW DELHI



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

NEW PENSION SCHEME

RECEIPTS & PAYMENTS ACCOUNT AS AT 31 MARCH 2024

RECEIPTS	Amount 31-Mar-24		Amount 31-Mar-23		PAYMENT	Amount 31-Mar-24		Amount 31-Mar-23		(Amount in Rupees)	
	Amount	Total	Amount	Total		Amount	Total	Amount	Total	Amount	Total
Opening Balance :											
Canara Bank	41981	41981	39853	39853	Payment made to NSDL					11396607	10835345
Opening Balance transferred from Main A/c:					Service Charges paid to NSDL/CRA					8849	8583
Shashi Bala	601403	601403			Bank Charges					885	-
Rinki Devi	305540	305540	-	-							
Employee's Contribution	4750308		-	-							
Employer's Contribution	6646299	11396607	4514698		Interest invested in Fixed Deposit					971906	-
			6320647	10835345							
Service Charges credited from Pension		8849		8583	Closing Balance:						
Interest earned on SB A/c	1230		2128		Canara Bank	42326	42326	41981	41981		41981
Interest earned on FD A/c	64963	66193	-	2128							
Total		12420573		10885909	Total		12420573		10885909		

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(YUVRAJ MALIK)
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Date: 30/08/2024

Place: NEW DELHI



NATIONAL BOOK TRUST, INDIA
INDO-CHINA TRANSLATION PROJECT (ICTP)

DELHI

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

INCOME & EXPENDITURE ACCOUNT

1-Apr-2023 to 31-Mar-2024

(Amount in Rupees)

EXPENDITURE			INCOME		
Particulars	NATIONAL BOOK TRUST, INDIA (ICTP)		Particulars	NATIONAL BOOK TRUST, INDIA (ICTP)	
	1-Apr-2023 to 31-Mar-2024			1-Apr-2023 to 31-Mar-2024	
		Amount			Amount
Indirect Expenses		-	Indirect Income	-	115044
To Bank Charges	-		By Bank Interest	115044	
To Cost of Printing	-				
	-				
To Surplus (excess of income over expenditure)		115044			
Total		115044	Total		115044

Prepared by

(YOGESH KUMAR)
ACCOUNTANT

(KUMAR VIKRAM)
PROJECT INCHARGE

(ASHISH CHOWDHURY)
ASSISTANT DIRECTOR

(RAKESH KUMAR)
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)
DIRECTOR

Date: 30/08/2024

Place: NEW DELHI



NATIONAL BOOK TRUST, INDIA INDO-CHINA TRANSLATION PROJECT (ICTP)

DELHI

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

RECEIPTS & PAYMENTS ACCOUNT

1-Apr-2023 to 31-Mar-2024

(Amount in Rupees)

RECEIPTS			PAYMENTS		
PARTICULARS	NATIONAL BOOK TRUST, INDIA (ICTP) 1-Apr-2023 to 31-Mar-2024		PARTICULARS	NATIONAL BOOK TRUST, INDIA (ICTP) 1-Apr-2023 to 31-Mar-2024	
		Amount			Amount
To Balance b/d		3924324			
Cash at Bank	3924324		By Miscellaneous Expenses		-
			Bank Charges		
To Sundry Receipts		115044		-	
Bank Interest	115044				
			By Balance c/d		4039368
			Cash at Bank	4039368	
Total		4039368	Total		4039368

Prepared by

(YOGESH KUMAR)
ACCOUNTANT

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(RAKESH KUMAR)
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)
DIRECTOR

Date: 30/08/2024
Place: NEW DELHI



NATIONAL BOOK TRUST, INDIA

5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070

FINAL SEPARATE AUDIT REPORT (SAR) OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNT OF NATIONAL BOOK TRUST FOR THE YEAR ENDED 31 MARCH 2024 AND REPLIES OF NBT THEREON

S. No.	Audit Observations	Replies of NBT
1.	INTRODUCTION:	
	We have audited the attached Balance Sheet of National Book Trust (NBT) as at 31 March 2024, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2027-28. These financial statements include the accounts of four regional offices of the NBT. Out of this, accounts of only 1 RO was audited and considered for report. These financial statements are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these financial statements based on our audit.	Statement of facts needs no comments from NBT.
2.	This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any are reported through Inspection Reports/ CAG's Audit Reports separately.	Statement of facts needs no comments from NBT.
3.	We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit includes examining on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.	Statement of facts needs no comments from NBT.
4.	Based on our audit, we report that:	
(i)	We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.	Statement of facts needs no comments from NBT.

(ii)	The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Education except as stated in the report.	Statement of facts needs no comments from NBT.
(iii)	In our opinion, proper books of accounts and other relevant records have been maintained by the National Book Trust in so far as it appears from our examination of such books.	Statement of facts needs no comments from NBT.
(iv)	We further report that:	
A.	Balance Sheet	
A.1	Assets	
A.1.1	Loans, Advances and Deposits (Schedule-8) – Rs.7.00 crore The above includes an amount of Rs.60.95 lakh being advance amount paid to CPWD during the period 2009 to 2011 for construction of office Building. As the amount is outstanding for more than 13 years, there is a need to reconcile and pass adjustment entries. This is being pointed out in audit reports since 2021-22 but no remedial action has been taken.	The matter has been taken up with CPWD for reconciliation. Several communications have been made to them as well. However, the point has been noted for early finalization & compliance. Hence, the observation may please be dropped.
B.	Grants-in-Aid During the year 2023-24, National Book Trust received Grants-in-aid of Rs.75.93 crore (Non-NER: Rs.73.46 crore and NER: Rs.2.47 crore) from the Ministry of Education, Department of Higher Education. The trust had an unspent balance of Rs.11.73 crore (Non-NER: Rs.11.20 crore and NER: Rs.0.53 crore) of the previous year. Out of total fund of Rs.87.66 crore, it utilized Rs.77.72 crore (Non-NER: Rs.74.73 crore and NER: Rs.2.99 crore) leaving an unspent balance of Rs.9.94 crore (Non-NER: Rs.9.93 crore and NER: Rs.0.01crore) as on 31st March 2024. NBT also received grants of Rs.1.20 crore from the Ministry of External Affairs during 2015-16 for translation work of 25 contemporary Chinese books to Hindi. Out of this grant NBT had an unspent balance of Rs. 39.24 lakh as on 01.04.2023. It also received Rs. 1.15 lakh as bank interest during the year. Out of total available funds of Rs.40.39 lakh, it utilized Nil Rs. leaving an unspent balance of Rs.40.39 lakh as on 31st March. 2024.	Statement of facts needs no comments from NBT.
C.	Management Letter Deficiencies which have not been included in the Audit Report have been brought to the notice of Chairman, NBT, Delhi through a Management Letter issued separately for remedial/corrective action.	
v.	Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.	Statement of facts needs no comments from NBT.

vi.	In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read together with the Accounting Policies and Notes to Accounts, and other significant matters stated above and other matters mentioned in Annexure to this Audit Report, gives a true and fair view in conformity with accounting principles generally accepted in India:	
a.	in so far as it relates to the Balance Sheet of the state of affairs of National Book Trust, New Delhi as at 31 March 2024; and	Statement of facts needs no comments from NBT.
b.	in so far as it relates to the Income and Expenditure Account of the Surplus for the year ended on that date.	Statement of facts needs no comments from NBT.

For and on behalf of the C &AG of India

Place: New Delhi

Dated: 07.02.2025

**Director General of Audit
(Central Expenditure)**

Annexure to Audit Report

S.No.	Audit Observations	NBT's Replies												
1. Adequacy of internal audit system	- The Pay & Accounts Office of Ministry of Education conducted internal audit of the NBT India and Northern Regional Office, New Delhi up to 2011-12 only. - Internal Audit of Regional Offices conducted up to 2022-23 by Chartered Accountant Firm.	The internal audit of NBT Hqrs. has to be planned by the Pr. AO of Ministry of Education. The process to conduct internal audit of NBT has been initiated. Hence, this observation may please be dropped. The Internal Audit Reports of all Regional Offices have been provided to the Audit. Hence, the observation may please be dropped.												
2. Adequacy of internal control system	The internal control system of NBT is inadequate as: - Creditors for royalty of Rs.1.61 crore pertaining to the year prior to 2019-20 are still lying unpaid. - Debtors worth Rs.1.03 crore pertained to the year prior to year 2013-14. - The management's response to external audit objection is not effective as 25 paras of external audit of NBT were outstanding as on 31.03.2024.	Efforts are in progress to find the legal heirs of the Authors to reduce the liability. Regular efforts are being made for early realization. Out of 44 outstanding Audit Paras pertains to the period 1999-2000 to 2014-18., 36 paras were settled and 08 paras have been taken afresh. Further, 05 Audit Paras have been added during the transaction audit of the period 2018-21. & 12 Audit Paras have been added during the transaction audit of the period 2021-23 which resulted in a total of 25 Audit Paras outstanding as on date. However, the updated position of outstanding Audit Paras is given hereunder: <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>1</td><td>2001-02 to 2014-18</td><td>07 Paras</td></tr> <tr> <td>2</td><td>2018-21</td><td>04 Paras</td></tr> <tr> <td>3</td><td>2021-23</td><td>11.5 Paras</td></tr> <tr> <td></td><td>TOTAL</td><td>23.5 Paras</td></tr> </table> Further, the above outstanding Audit Paras will be taken up with the Audit for settlement at the time of next audit.	1	2001-02 to 2014-18	07 Paras	2	2018-21	04 Paras	3	2021-23	11.5 Paras		TOTAL	23.5 Paras
1	2001-02 to 2014-18	07 Paras												
2	2018-21	04 Paras												
3	2021-23	11.5 Paras												
	TOTAL	23.5 Paras												

S.No.	Audit Observations	NBT's Replies
3. System of physical verification of fixed assets	- The Physical Verification of Land and Building has been done up to 31.03.2024 and no deficiency was found. - The physical verification of Vehicle, Furniture & Fixture and Computer & Accessories has been done up to 31.03.2024 and no deficiency was found.	Statement of facts needs no comments from NBT. Statement of facts needs no comments from NBT.
4. System of physical verification of inventory	Physical Verification of books, stationery and other consumable items has been done up to 31.03.2024.	Statement of facts needs no comments from NBT.
5. Regularity in payment of statutory dues	As per accounts, no payment for over six months in respect of statutory dues was outstanding as on 31.03.2024.	Statement of facts needs no comments from NBT.



राष्ट्रीय पुस्तक न्यास, भारत
शिक्षा मंत्रालय, भारत सरकार
NATIONAL BOOK TRUST, INDIA
Ministry of Education, Government of India

Website: www.nbtindia.gov.in