



सत्यमेव जयते

**MINISTRY OF EDUCATION**  
Government of India

# AUDITED ANNUAL ACCOUNT

2024-2025



nbt.india

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**NATIONAL BOOK TRUST, INDIA**

Ministry of Education, Government of India



Knowledge **PARTNER** of the **NATION**

**AUDITED**  
**ANNUAL**  
**ACCOUNTS**  
**2024-2025**



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2025

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## NATIONAL BOOK TRUST, INDIA

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

### BALANCE SHEET AS AT 31 MARCH 2025

(Amount in Rupees)

Sources of Funds	Schedule	Current Year	Previous Year
CAPITAL FUND	1A	1,73,35,26,886	65,55,72,206
CORPUS FUND	1B	68,91,42,267	64,93,90,103
DESIGNATED EARMARKED/ ENDOWMENT FUNDS	2	83,64,560	40,39,368
CURRENT LIABILITIES & PROVISIONS	3	4,02,68,46,871	4,56,60,89,265
<b>TOTAL</b>		<b>6,45,78,80,584</b>	<b>5,87,50,90,942</b>
Application of Funds	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets		13,62,69,855	12,72,50,934
Intangible Assets		33,98,345	4,61,136
Capital Works-in-Progress		-	-
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	5		
Long Term		-	-
Short Term		83,64,560	40,39,368
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7	6,24,59,20,975	5,67,33,28,890
LOANS, ADVANCES & DEPOSITS	8	6,39,26,849	7,00,10,614
<b>TOTAL</b>		<b>6,45,78,80,584</b>	<b>5,87,50,90,942</b>

**SIGNIFICANT ACCOUNTING POLICIES** **33**

**CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS** **34**

**(YOGESH KUMAR / VIVEK CHARAN)**  
ACCOUNTANT

**(N. SAMPATH KUMAR)**  
ACCOUNTS OFFICER

**(ASHISH CHOWDHURY)**  
DEPUTY DIRECTOR

**(RAKESH KUMAR)**  
JOINT DIRECTOR (A & F)

**(YUVRAJ MALIK)**  
DIRECTOR

**(PROF. MILIND SUDHAKAR MARATHE)**  
CHAIRMAN

**Date: 19/06/2025**

**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 2025

(Amount in Rupees)

Particulars	Schedule	Current Year	Previous Year
<b>INCOME</b>			
Academic Receipts	9	-	-
Grants/Subsidies	10	63,91,36,518	76,28,11,857
Income from Investments	11	36,75,39,886	13,859
Interest earned	12	1,75,17,012	2,04,08,715
Other Income	13	2,45,10,581	3,17,29,999
Prior Period Income	14	3,30,606	20,61,149
Income from Sale of Books	23	2,43,22,16,304	1,79,31,18,957
Income from New Delhi World Book Fair	24	10,85,37,842	9,34,07,321
Increase/Decrease in Stock	25	2,88,88,454	1,94,19,262
Stall Rentals - State Level Book Fairs	26	1,88,96,194	45,46,095
Book Publishing Course Fee	27	6,20,002	5,12,595
Book Club Membership Fee	28	4,04,442	3,56,008
Input Tax Credit on Goods & Service Tax		-	-
Profit on sale of fixed Assets		1,52,168	4,86,493
<b>TOTAL (A)</b>		<b>3,63,87,50,009</b>	<b>2,72,88,72,310</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits(Establishment expenses)	15	44,95,31,726	56,23,69,734
Academic Expenses	16	-	-
Administrative and General Expenses	17	16,77,21,408	13,80,82,685
Transportation Expenses	18	20,75,753	24,74,272
Repairs & Maintenance	19	77,77,550	65,83,758
Finance costs	20	-	-
Other Expenses	21	25,00,000	12,00,000
Prior Period Expenses	22	5,76,143	4,80,431
New Delhi World Book Fair	29	30,17,25,979	29,16,10,337
Publishing of Books	30	95,93,01,434	93,52,08,962

Particulars	Schedule	Current Year	Previous Year
Storage & Distribution Expenses	31	14,31,20,547	7,73,44,713
Promotional Expenses	32	49,88,17,644	50,13,50,552
Depreciation	4	1,55,09,367	1,34,77,316
<b>TOTAL (B)</b>		<b>2,54,86,57,551</b>	<b>2,53,01,82,760</b>
Balance being excess of Income over Expenditure (A-B)		1,09,00,92,458	19,86,89,550
Transfer to / from Designated Fund			
Building fund		-	-
Others (specify)		-	-
<b>Balance Being Surplus (Deficit) Carried to Capital Fund</b>		<b>1,09,00,92,458</b>	<b>19,86,89,550</b>

**SIGNIFICANT ACCOUNTING POLICIES 33**

**CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 34**

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ACCOUNTANT

**(N. SAMPATH KUMAR)**  
ACCOUNTS OFFICER

**(ASHISH CHOWDHURY)**  
DEPUTY DIRECTOR

**(RAKESH KUMAR)**  
JOINT DIRECTOR (A & F)

**(YUVRAJ MALIK)**  
DIRECTOR

**(PROF. MILIND SUDHAKAR MARATHE)**  
CHAIRMAN

**Date: 19/06/2025**

**Place: NEW DELHI**



RECEIPTS		Current Year		Previous Year		PAYMENTS		Current Year		Previous Year	
		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount		
5.	North East Region (NER) SC & ST:										
	(i) Capital	2,00,000	-								
	(ii) Revenue	45,00,000	27,11,000	27,11,000							
	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	-	-	8,60,975	
	(ii) Sopan Smarak Nidhi	-	-				b) Purchase of Fixed Assets (General)	55,200	20,025		
	b) Other Investments						c) Purchase of Fixed Assets (NE)	7,38,470	-		
							d) Purchase of Fixed Assets (General- Fur. & Equip.)	1,52,05,799	66,16,006		
							e) Purchase of Fixed Assets (NE - Fur. & Equip.)	-	9,03,980		
							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)	65,50,534	56,13,148		
							j) Purchase of Fixed Assets (Computer Software)	50,64,383	2,76,14,386	3,76,350	1,43,90,484

(Amount in Rupees)									
	RECEIPTS	Current Year		Previous Year	PAYMENTS	Current Year		Previous Year	Amount
		Amount	Amount			Amount	Amount		
VIII.	Interest received on								
	a) Bank Deposits	34,21,20,792		20,45,59,114	Other Payments including statutory payments				
	b) Loans and Advances	3,14,037		2,71,872	Remittance of Recoveries affected from Pay Bills		4,90,36,483		5,14,36,001
	c) Savings Bank Accounts	1,71,58,285	35,95,93,114	1,97,10,463	Refund of Grants		10,56,93,013		
IX.	Investments encashed		-		Deposits and Advances Earned Money/Security Deposits		-		-
X.	Term Deposits with Scheduled Banks encashed		-		Other Payments				
XI.	Other Income (including Prior Period Income)				a) Publishing	93,67,67,571		68,66,45,682	
1)	a) Sale of Books	86,84,27,636		1,33,05,73,727	b) Store Administration	14,55,14,092	1,08,22,81,663	7,68,29,870	76,34,75,552
	b) Maintenance, Establishment & Publishing	-		-	a) Regional Offices	3,08,01,288		2,57,01,446	
	c) Recovery from Pay Bills	5,00,65,705	91,84,93,341	5,31,44,824	b) Development Projects - North East	3,65,45,024		1,67,95,051	
2)	a) Normal Promotional Activities	2,11,94,511		20,43,280	c) Normal Promotional Activities	25,20,61,462		4,90,90,658	
	b) Development Projects - North Eastern Region including Sikkim	-		-	d) New Delhi World Book Fair	32,20,23,019		30,88,54,517	
	c) Book Publishing Course Fee	6,20,002		5,12,595	e) Sales Promotion Measures	3,37,48,240		2,20,87,086	
	d) National Centre for Children's Literature				f) National Centre for Children's Literature	31,70,291		6,75,097	
	e) Sales Promotion Measures	4,04,442		3,56,008	g) Short-Term Training Courses in Book Publishing	61,500		2,85,841	
	f) Book Export Promotion Activities				h) Promotion of Indian Books Abroad	3,04,73,997		4,97,35,107	
	g) Encashment of FDR				i) Modernisation of Office Building	-		-	
	h) Special Component Programme for SC	24,24,010		16,99,681	j) Subsidy	-		-	
	i) New Delhi World Book Fair	10,85,50,468		9,35,20,215	k) Punjabi Language Project	27,07,526		24,74,965	
	j) Prior Period Income	3,30,606		20,61,149	l) Special Component Plan for SC	3,40,52,977		3,01,66,395	

		(Amount in Rupees)					
		RECEIPTS		PAYMENTS		Previous Year	
	Current Year	Previous Year	Current Year		Previous Year		
	Amount	Amount	Amount		Amount		
k) Tribal Level Activities	8,37,810	8,03,134	8,24,435	13,44,250			
			3,46,36,015	3,09,54,618			
			3,26,516	2,03,205			
			29,94,299	17,76,54,934			
			6,58,506	74,94,30,482			
XII. Deposits and Advances							
a) Earnest Money/Security Deposits	28,57,580	-4,53,533	-	-			
b) Advance from Customers	91,52,72,062	- 1,52,51,84,926	63,90,00,000	63,90,00,000			
			41,25,26,871	44,46,29,556			
			4,75,20,00,000	5,30,06,29,556			
XIII. Miscellaneous Receipts including statutory receipts							
XIV. Any Other Receipts	4,85,94,485	3,87,68,326					
<b>Total</b>	<b>8,37,09,99,987</b>	<b>7,34,80,89,280</b>	<b>8,37,09,99,987</b>	<b>7,34,80,89,280</b>			

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DIRECTOR

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CHAIRMAN



## NATIONAL BOOK TRUST, INDIA

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

### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 1 (A) CAPITAL FUND

(Amount in Rupees)

	Particulars	Current Year	Previous Year
	Balance at the beginning of the year	65,55,72,206	44,24,92,172
Add:	Contributions towards Capital Fund	-	-
Add:	Grants from Government of India to the extent utilised for Capital expenditure	2,76,14,386	1,43,90,484
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	3,97,52,164	-
	<b>Total</b>	<b>64,34,34,428</b>	<b>45,68,82,656</b>
Add:	Surplus transferred from the Income & Expenditure Account	1,09,00,92,458	19,86,89,550
	<b>Balance at the year end</b>	<b>1,73,35,26,886</b>	<b>65,55,72,206</b>



## NATIONAL BOOK TRUST, INDIA

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

### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 1 (B) CORPUS FUND

(Amount in Rupees)

Particulars	Current Year	Previous Year
As per Last Account	64,93,90,103	44,48,30,989
Addition during the year (Interest)	3,97,52,164	20,45,59,114
Add: Fund Created During The Year	-	-
<b>Total</b>	<b>68,91,42,267</b>	<b>64,93,90,103</b>



## NATIONAL BOOK TRUST, INDIA

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

### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

Particulars	Fund wise Breakup										Total	
	Indo China		MNGL		OXFORD		Fund		Endowment		Current	Previous
	Project	CSR	CSR	CSR	CSR	CCC	Funds	Year	Year	Year	Year	
A.												
a) Opening balance	40,39,368	-	-	-	-	-	-	-	-	-	40,39,368	39,24,324
b) Additions during the year (Interest)	-	60,00,000	60,00,000	60,00,000	60,00,000	-	-	-	-	-	1,20,00,000	1,15,044
c) Income from investment made of the funds	-	-	-	-	-	-	-	-	-	-	-	-
d) Accrued Interest on investment/Advances	-	-	-	-	-	-	-	-	-	-	-	-
e) Interest on Savings Bank a/c	1,36,895	-	-	94,530	-	-	-	-	-	-	2,31,425	-
f) Other additions (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total (A)</b>	<b>41,76,263</b>	<b>60,00,000</b>	<b>60,00,000</b>	<b>60,94,530</b>	<b>60,94,530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,62,70,793</b>	<b>40,39,368</b>
B.												
<b>Utilisation/Expenditure towards objectives of funds</b>												
i) Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
ii) Revenue Expenditure	1,003	60,00,000	60,00,000	19,05,230	19,05,230	-	-	-	-	-	79,06,233	-
<b>Total (B)</b>	<b>1,003</b>	<b>60,00,000</b>	<b>60,00,000</b>	<b>19,05,230</b>	<b>19,05,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,06,233</b>	<b>-</b>
Closing balance at the year end (A-B)	<b>41,75,260</b>	<b>-</b>	<b>-</b>	<b>41,89,300</b>	<b>41,89,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,64,560</b>	<b>40,39,368</b>
<b>Represented by</b>												
Cash and Bank Balances	41,75,260	-	-	41,89,300	41,89,300	-	-	-	-	-	83,64,560	40,39,368
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Interest accrued but not due	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>41,75,260</b>	<b>-</b>	<b>-</b>	<b>41,89,300</b>	<b>41,89,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,64,560</b>	<b>40,39,368</b>



## NATIONAL BOOK TRUST, INDIA

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

### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS

(Amount in Rupees)

Particulars	Current Year	Previous Year
<b>A. CURRENT LIABILITIES</b>		
1 Deposits from staff	-	-
2 Deposits from students	-	-
3 Sundry Creditors		
a) For goods & Services	-	2,37,65,279
b) Others	91,24,400	2,49,02,156
c) Royalty	7,59,06,281	6,69,93,287
4 Deposit-Others (including EMD, Security Deposit)	2,02,85,269	1,70,06,540
5 Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	1,94,11,388	55,38,815
b) Others NPS	-	-
6 Other Current Liabilities		
a) Salaries for the month of March' 2025	1,43,03,061	1,66,34,202
b) Pension for the month of March' 2025	89,18,263	89,21,272
c) Receipts against sponsored fellowships & scholarships	-	-
d) Unutilised Grants	2,44,47,096	9,94,09,435
e) Grants in advance	-	-
f) Other funds interest earned on grant	11,49,505	62,83,578
g) Other Liabilities - Advance against Sales	92,73,37,318	1,53,14,97,465
h) GPF Interest Liability	51,80,088	-
<b>Total (A)</b>	<b>1,10,60,62,669</b>	<b>1,80,09,52,029</b>
<b>B. PROVISIONS</b>		
1 For Taxation	-	-
2 Gratuity	9,41,67,681	9,84,46,081
3 Superannuation Pension	2,48,62,40,529	2,37,82,21,495
4 Accumulated Leave Encashment	6,36,77,094	6,84,69,660
5 Trade Warranties/Claims	-	-
6 Others (Provisions)	27,66,98,898	22,00,00,000
<b>Total (B)</b>	<b>2,92,07,84,202</b>	<b>2,76,51,37,236</b>
<b>Total (A + B)</b>	<b>4,02,68,46,871</b>	<b>4,56,60,89,265</b>



## NATIONAL BOOK TRUST, INDIA

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

### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

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

(Amount in Rupees)

Particular	Current Year	Previous Year
<b>A. NON-NER Grants: Government of India</b>		
Balance B/F	9,93,19,279	11,20,25,502
Add: Receipts during the year	65,11,98,000	73,45,87,134
<b>Total (a)</b>	<b>75,05,17,279</b>	<b>84,66,12,636</b>
Less Refunds	9,93,19,279	-
Less: Utilized for Revenue Expenditure	59,96,94,988	73,38,06,853
Less: Utilized for Capital Expenditure	2,70,55,916	1,34,86,504
<b>Total (b)</b>	<b>72,60,70,183</b>	<b>74,72,93,357</b>
<b>Unutilized carried forward a - b = (c)</b>	<b>2,44,47,096</b>	<b>9,93,19,279</b>
<b>B. UGC grants:</b>		
Balance B/F	-	-
Add: Receipts during the year	-	-
<b>Total (d)</b>	<b>-</b>	<b>-</b>
Less Refunds	-	-
Less: Utilized for Revenue Expenditure	-	-
Less : Utilized for Capital Expenditure	-	-
<b>Total (e)</b>	<b>-</b>	<b>-</b>
<b>Unutilized carried forward d - e = (f)</b>	<b>-</b>	<b>-</b>

Particular	Current Year	Previous Year
<b>C. NER Grants: Government of India</b>		
Balance B/F	90,156	52,40,140
Add: Receipts during the year	4,00,00,000	2,47,59,000
<b>Total (g)</b>	<b>4,00,90,156</b>	<b>2,99,99,140</b>
Less: Refunds	90,156	-
Less: Utilised for Revenue Expenditure	3,94,41,530	2,90,05,004
Less: Utilised for Capital Expenditure	5,58,470	9,03,980
<b>Total (h)</b>	<b>4,00,90,156</b>	<b>2,99,08,984</b>
<b>Unutilized carried forward g - h = ( i )</b>	<b>-</b>	<b>90,156</b>
<b>D. Grants from State Govt.</b>		
Balance B/F	-	-
Add: Receipts during the year	-	-
<b>Total (j)</b>	<b>-</b>	<b>-</b>
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital Expenditure	-	-
<b>Total (k)</b>	<b>-</b>	<b>-</b>
<b>Unutilized carried forward j - k = (l)</b>	<b>-</b>	<b>-</b>
<b>Grand Total ( c + f + i + l )</b>	<b>2,44,47,096</b>	<b>9,94,09,435</b>



S. No.	Intangible Assets	Dep. Rate	Op. Balance 01.04.2024	Additions	Deductions	Cl Balance 31.03.2025	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2025	31.03.2024
18	Computer Software	40%	44,92,115	51,83,177	-	96,75,292	40,30,979	22,45,968	-	62,76,947	33,98,345	4,61,136
19	E-Journals	0%	-	-	-	-	-	-	-	-	-	-
20	Patents	0%	-	-	-	-	-	-	-	-	-	-
	<b>Total (C)</b>		<b>44,92,115</b>	<b>51,83,177</b>	<b>-</b>	<b>96,75,292</b>	<b>40,30,979</b>	<b>22,45,968</b>	<b>-</b>	<b>62,76,947</b>	<b>33,98,345</b>	<b>4,61,136</b>
	<b>Grand Total (A+B+C)</b>		<b>31,28,19,550</b>	<b>2,76,16,889</b>	<b>35,27,370</b>	<b>33,69,08,869</b>	<b>18,10,17,233</b>	<b>1,55,09,367</b>	<b>(7,14,069)</b>	<b>19,72,40,669</b>	<b>13,96,68,200</b>	<b>12,77,12,070</b>

**NATIONAL BOOK TRUST, INDIA**  
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**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH 2025**



S. No.	Assets Heads	Gross Block						Depreciation for the Year				Net Block	
		Dep. Rate	Op. Balance 01.04.2024	Additions	Deductions	CI Balance 31.03.2025	Dep Opening Balance	Depreciation for the year	Deductions/ Adjustments	Total Depreciation	31.03.2025	31.03.2024	
1	Land (Perpetual)	0%	2,44,02,177	-	-	2,44,02,177	-	-	-	-	2,44,02,177	2,44,02,177	
2	Site Development	0%	-	-	-	-	-	-	-	-	-	-	
3	Buildings	2%	17,23,13,594	-	-	17,23,13,594	10,07,93,011	34,46,272	-	10,42,39,283	6,80,74,311	7,15,20,583	
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%	48,43,148	56,85,174	87,000	1,04,41,322	2,91,877	7,83,098	(2,82,259)	13,57,234	90,84,088	41,82,012	
11	Audio Visual Equipment	0%	-	-	-	-	-	-	-	-	-	-	
12	Computers & Peripherals	20%	2,79,03,684	65,43,619	20,08,734	3,24,38,569	86,99,252	64,87,714	(11,16,943)	1,63,03,909	1,61,34,660	1,61,93,292	
13	Furniture, Fixtures & Fittings	7.5%	5,43,87,929	95,61,493	10,31,984	6,29,17,438	4,77,66,531	9,64,438	8,10,554	4,79,20,415	1,49,97,023	63,99,968	
14	Vehicles	10%	1,76,44,290	-	3,82,102	1,72,62,188	1,41,67,873	12,96,092	(98,578)	1,55,62,543	16,99,645	30,14,842	
15	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-	-	
(i)	Purchased	10%	42,41,246	72,750	-	43,13,996	40,03,537	10,458	(28,598)	40,42,593	2,71,403	2,10,866	
(ii)	Gifted	10%	7,30,594	-	17,550	7,13,044	6,77,794	159	1,755	6,76,198	36,846	52,800	
16	Small Value Assets	0%	-	-	-	-	-	-	-	-	-	-	
	<b>Total (A)</b>		<b>30,64,66,662</b>	<b>2,18,63,036</b>	<b>35,27,370</b>	<b>32,48,02,328</b>	<b>17,63,99,875</b>	<b>1,29,88,231</b>	<b>(7,14,069)</b>	<b>19,01,02,175</b>	<b>13,47,00,153</b>	<b>12,59,76,540</b>	
17	Capital Work in Progress (B)	0%	-	-	-	-	-	-	-	-	-	-	
	<b>Intangible Assets</b>	<b>Dep. Rate</b>	<b>Op. Balance 01.04.2024</b>	<b>Additions</b>	<b>Deductions</b>	<b>CI Balance 31.03.2025</b>	<b>Dep Opening Balance</b>	<b>Amortization for the year</b>	<b>Deductions/ Adjustments</b>	<b>Total Amortization/ Adjustments</b>	<b>31.03.2025</b>	<b>31.03.2024</b>	
18	Computer Software	40%	44,92,115	50,15,183	-	95,07,298	40,30,979	21,78,770	-	62,09,749	32,97,549	4,61,136	
19	E-Journals	0%	-	-	-	-	-	-	-	-	-	-	
20	Patents	0%	-	-	-	-	-	-	-	-	-	-	
	<b>Total (C)</b>		<b>44,92,115</b>	<b>50,15,183</b>	<b>-</b>	<b>95,07,298</b>	<b>40,30,979</b>	<b>21,78,770</b>	<b>-</b>	<b>62,09,749</b>	<b>32,97,549</b>	<b>4,61,136</b>	
	<b>Grand Total (A+B+C)</b>		<b>31,09,58,777</b>	<b>2,68,78,219</b>	<b>35,27,370</b>	<b>33,43,09,626</b>	<b>18,04,30,854</b>	<b>1,51,67,001</b>	<b>(7,14,069)</b>	<b>19,63,11,924</b>	<b>13,79,97,702</b>	<b>12,64,37,676</b>	

**SCHEDULE 4 (A) NON-NER**

(Amount in Rupees)

**NATIONAL BOOK TRUST, INDIA**  
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**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH 2025**



**(Amount in Rupees)**

S. No.	Assets Heads	Dep. Rate	Gross Block			Depreciation for the Year			Net Block			
			Op. Balance 01.04.2024	Additions	Deductions	C/I Balance 31.03.2025	Dep Opening Balance	Depreciation for the year	Deductions/ Adjustments	Total Depreciation	31.03.2025	31.03.2024
1	Land (Perpetual)	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%	-	1,80,000	-	1,80,000	-	-	13,500	-	13,500	1,66,500
11	Audio Visual Equipment	0%	-	-	-	-	-	-	-	-	-	-
12	Computer & Peripherals	20%	7,04,850	37,738	-	7,42,588	4,24,740	1,48,518	-	5,73,258	1,69,330	2,80,110
13	Furniture, Fixtures & Fittings	7.5%	11,55,923	3,52,738	-	15,08,661	1,61,639	1,13,150	-	2,74,789	12,33,872	9,94,284
14	Vehicles	10%	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-	-
(i)	Purchased	10%	-	-	-	-	-	-	-	-	-	-
(ii)	Gifted	10%	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	0%	-	-	-	-	-	-	-	-	-	-
	<b>Total (A)</b>		<b>18,60,773</b>	<b>5,70,476</b>	-	<b>24,31,249</b>	<b>5,86,379</b>	<b>2,75,168</b>	-	<b>8,61,547</b>	<b>15,69,702</b>	<b>12,74,394</b>
17	Capital Work in Progress (B)	0%	-	-	-	-	-	-	-	-	-	-
S. No.	Intangible Assets	Dep. Rate	Op. Balance 01.04.2024	Additions	Deductions	C/I Balance 31.03.2025	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2025	31.03.2024
18	Computer Software	40%	-	1,67,994	-	1,67,994	-	67,198	-	67,198	1,00,796	-
19	E-Journals	0%	-	-	-	-	-	-	-	-	-	-
20	Patents	0%	-	-	-	-	-	-	-	-	-	-
	<b>Total (C)</b>		-	<b>1,67,994</b>	-	<b>1,67,994</b>	-	<b>67,198</b>	-	<b>67,198</b>	<b>1,00,796</b>	-
	<b>Grand Total (A+B+C)</b>		<b>18,60,773</b>	<b>7,38,470</b>	-	<b>25,99,243</b>	<b>5,86,379</b>	<b>3,42,366</b>	-	<b>9,28,745</b>	<b>16,70,498</b>	<b>12,74,394</b>



## NATIONAL BOOK TRUST, INDIA

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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### 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	83,64,560	40,39,368
7	Others (to be specified)	-	-
	<b>Total</b>	<b>83,64,560</b>	<b>40,39,368</b>



## NATIONAL BOOK TRUST, INDIA

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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### 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)	41,75,260	40,39,368
2	MNGL (CSR)	-	-
3	OXFORD (CSR)	41,89,300	-
4	Endowment Fund Investment	-	-
	<b>Total</b>	<b>83,64,560</b>	<b>40,39,368</b>



## NATIONAL BOOK TRUST, INDIA

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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### 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	-	-
	<b>Total</b>	-	-



## NATIONAL BOOK TRUST, INDIA

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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 7 CURRENT ASSETS

(Amount in Rupees)

Particulars		Current Year	Previous Year
<b>1</b>	<b>Stock:</b>		
	a) Store - Printing paper	-	-
	b) Loose Tools	-	-
	c) Publications:		
	(i) At NBT Godowns/Outlets	35,60,01,067	32,71,12,613
	(ii) At BMC, Mumbai	35,10,500	35,10,500
	d) Laboratory chemicals, consumables and glassware	-	-
	e) Building Material	-	-
	f) Electrical Material	-	-
	g) Stationery	-	-
	h) Water supply material	-	-
<b>2</b>	<b>Sundry Debtors:</b>		
	a) Debts Outstanding for a period exceeding six months	1,29,90,103	1,28,30,665
	b) Others - less than six months	7,45,92,434	3,04,45,556
	c) Less: Provision for bad debts	47,00,000	12,00,000
<b>3</b>	<b>Cash and Bank Balances</b>		
	<b>a) With Scheduled banks:</b>		
	In Corpus Accounts Fixed Deposit	63,90,00,000	63,90,00,000
	In Term Deposit Accounts	4,75,20,00,000	4,21,70,00,000
	In Savings Accounts	41,25,26,871	44,46,29,556
	<b>b) With Non-Scheduled banks:</b>		
	In Term Deposit Accounts	-	-
	In Savings Accounts	-	-
<b>4</b>	<b>Post Office- Savings Accounts</b>	-	-
	<b>Total</b>	<b>6,24,59,20,975</b>	<b>5,67,33,28,890</b>



## Annexure 'A'

## NATIONAL BOOK TRUST, INDIA

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

## SCHEDULE OF ANNUAL ACCOUNTS 2024-25

## SCHEDULE - 7 (A) CURRENT ASSETS

(Amount in Rupees)

<b>I.</b>	<b>Savings Bank Accounts</b>	
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)*	41,25,26,871
<b>II.</b>	<b>Current Account</b>	-
<b>III.</b>	<b>Term Deposits with Scheduled Banks</b>	4,75,20,00,000
	<b>Total</b>	<b>5,16,45,26,871</b>

\* Details of Banks is attached as per Annexure B.



## Annexure 'B'

## NATIONAL BOOK TRUST, INDIA

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

## SCHEDULE OF ANNUAL ACCOUNTS 2024-25

## SCHEDULE - 7 (B) CURRENT ASSETS

(Amount in Rupees)

I.	Bank A/c. No.	Name of the Bank	Bank Balance as per Cash Book as on 31/03/2025
1	3159101000021	Canara Bank (HQ), New Delhi	361382150.13
2	350101021620	Canara Bank (Grants), New Delhi	31146740.00
3	3159101000267	Canara Bank (NRO), New Delhi	6522441.71
4	151101011043	Canara Bank (ERO), Kolkata	367591.75
5	2668101054112	Canara Bank (WRO), Maharashtra	684660.10
6	1147101023871	Canara Bank (SRO), Bengaluru	859342.28
7	110024992147	Canara Bank (HQ), New Delhi	0.00
8	110101200147	Canara Bank (HQ), New Delhi	6821018.50
9	30583800088	State Bank of India (NRO), New Delhi	907757.27
10	38321782797	State Bank of India (SRO), Bengaluru	1549519.81
11	31110004517	HDFC (NRO), New Delhi	106736.47
12	31110005223	HDFC (NRO), New Delhi	31308.00
13	50100486682152	HDFC (NRO)	1359618.02
14	868104000028583	IDBI (SRO), Bengaluru	786711.10
15	911010057942225	AXIS Bank (NRO), New Delhi	1276.00
		<b>Total</b>	<b>412526871.14</b>



## NATIONAL BOOK TRUST, INDIA

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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHDEULE - 8 LOANS, ADVANCES & DEPOSITS

(Amount in Rupees)

Particulars		Current Year	Previous Year
<b>1</b>	<b>Advances to employees: (Non-interest bearing)</b>		
	a) Salary	-	-
	b) Festival	-	-
	c) Medical Advance	-	-
	d) Others	-	-
<b>2</b>	<b>Long Term Advances to employees (Interest bearing):</b>		
	a) Vehicle Loan	12,580	42,450
	b) Home Loan	55,456	97,048
	c) Computer	30,000	-
<b>3</b>	<b>Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		
	a) On Capital Accounts	60,95,187	60,95,187
	b) To Suppliers	-	-
	c) Others	1,96,33,219	5,45,74,240
<b>4</b>	<b>Prepaid Expenses</b>		
	a) Insurance	2,05,742	-
	b) Other Expenses	1,65,128	-
<b>5</b>	<b>Deposits</b>		
	a) Telephone	2,750	2,750
	b) Lease Rent	66,95,840	79,87,236
	C) Electricity	8,98,500	8,98,500
	d) AICTE (Not Applicable)	-	-
	e) Others	37,388	37,888
<b>6</b>	<b>Income Accured:</b>		
	a) On Investments from Earmarked/Endowment Funds	-	-
	b) On Investments-Others	2,98,12,166	-
	c) On Loans and Advances	1,10,753	2,75,315
	d) Others (includes income due unrealized)	1,72,140	-

Particulars		Current Year	Previous Year
<b>7</b>	<b>Other - Current assets receivable from UGC/ sponsored projects</b>		
	a) Debit balances in Sponsored Projects	-	-
	b) Debit balances in Sponsored Fellowships & Scholarships	-	-
	c) Grants Receivable	-	-
	d) Other receivables from UGC	-	-
<b>8</b>	<b>Claims receivable</b>	-	-
	<b>Total</b>	<b>6,39,26,849</b>	<b>7,00,10,614</b>



## NATIONAL BOOK TRUST, INDIA

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

### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 9 ACADEMIC RECEIPTS

(Amount in Rupees)

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



**NATIONAL BOOK TRUST, INDIA**  
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**SCHEDULE OF ANNUAL ACCOUNTS 2024-25**

**SCHEDULE - 10 GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)** (Amount in Rupees)

Particulars	NON-NER				NER	Current Year Total	Previous Year Total
	Govt. of India	UGC		NON-NER			
		NON-NER	NON-NER				
1	2	3	4	5	6	7 (5+6)	8
Balance B/F	9,93,19,279	-	-	-	9,93,19,279	9,94,09,435	11,72,65,642
Add: Receipts during the year	65,11,98,000	-	-	-	65,11,98,000	69,11,98,000	75,93,46,134
<b>Total</b>	<b>75,05,17,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,05,17,279</b>	<b>79,06,07,435</b>	<b>87,66,11,776</b>
Less: Refund	9,93,19,279	-	-	-	9,93,19,279	9,94,09,435	-
<b>Balance</b>	<b>65,11,98,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,11,98,000</b>	<b>69,11,98,000</b>	<b>87,66,11,776</b>
Less: Utilised for Capital Expenditure (A)	2,70,55,916	-	-	-	2,70,55,916	2,76,14,386	1,43,90,484
<b>Balance</b>	<b>62,41,42,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,41,42,084</b>	<b>66,35,83,614</b>	<b>86,22,21,292</b>
Less: Utilised for Revenue Expenditure (B)	59,96,94,988	-	-	-	59,96,94,988	63,91,36,518	76,28,11,857
<b>Balance C/F (C)</b>	<b>2,44,47,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,44,47,096</b>	<b>2,44,47,096</b>	<b>9,94,09,435</b>

**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

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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### 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	33,77,20,480	-
3. Income accrued but not due on Term Deposits	29812166	-
Interest bearing advances to employees	7,240	13,859
4. Interest on Savings Bank Accounts	-	-
5. Others	-	-
<b>Total</b>	<b>36,75,39,886</b>	<b>13,859</b>



## NATIONAL BOOK TRUST, INDIA

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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 12 INTEREST RECEIVED

(Amount in Rupees)

Particulars	Current Year	Previous Year
1. On Savings Accounts with scheduled banks	1,75,17,012	2,04,08,715
2. On Loans		
a. Employees/Staffs (Adjusted against Accrued Interest)	-	-
b. Others	-	-
3. On Debtors and Other Receivables	-	-
<b>Total</b>	<b>1,75,17,012</b>	<b>2,04,08,715</b>



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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 13 OTHER INCOME

(Amount in Rupees)

Particulars	Current Year	Previous Year
<b>A. Income from Land &amp; Buildings</b>		
1. Hostel Room Rent	-	4,32,146
2. Licence fee	10,32,810	10,24,009
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	-	-
4. Electricity charges recovered	51,080	12,74,860
5. Water charges recovered	-	-
<b>Total</b>	<b>10,83,890</b>	<b>27,31,015</b>
<b>B. Sale of Institute's publications</b>	-	-
<b>C. Income from holding events</b>		
1. Gross Receipts from annual function/sports carnival	-	-
<b>Less:</b> Direct expenditure incurred on the annual function/sports carnival	-	-
2. Gross Receipts from fetes	-	-
<b>Less:</b> Direct expenditure incurred on the fetes	-	-
3. Gross Receipts for educational tours	-	-
<b>Less:</b> Direct expenditure incurred on the tours	-	-
4. Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>D. Others</b>		
1. Income from consultancy	-	-
2. RTI fees	30	1,436
3. Income from Royalty	-	-
4. Sale of application form (recruitment)	-	-
5. Misc. receipts (Sale of tender form, waste paper, etc.)	12,33,602	6,49,331
6. Profit on Sale/disposal of Assets		
a) Owned Assets	-	-
b) Assets received free of cost	-	-
7. Leave Salary & Pension Contribution	37,704	1,80,202
8. Grants/Donations from Institutions, Welfare Bodies and International Organisations	2,02,70,000	1,48,30,508
9. CGHS Contribution received from retired employees	-	-
10. Others (Penal interest+ Sale of Raddi) etc.	18,85,355	1,33,37,507
<b>Total</b>	<b>2,34,26,691</b>	<b>2,89,98,984</b>
<b>Grand Total (A+B+C+D)</b>	<b>2,45,10,581</b>	<b>3,17,29,999</b>



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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### 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)	3,30,606	20,61,149
<b>Total</b>	<b>3,30,606</b>	<b>20,61,149</b>

**NATIONAL BOOK TRUST, INDIA**  
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**SCHEDULE OF ANNUAL ACCOUNTS 2024-25**



Particulars	Current Year			Previous Year		
	NER	NON-NER	Total	NER	NON-NER	Total
	(Amount in Rupees)					
a) Salaries and Wages	-	17,08,91,799	17,08,91,799	-	17,19,45,618	17,19,45,618
b) Pension	-	8,39,55,301	8,39,55,301	-	7,88,98,982	7,88,98,982
c) Allowances and Bonus & Incentive	-	94,964	94,964	-	19,566	19,566
d) Contribution to Provident Fund	-	-	-	-	-	-
e) Contribution to Other Fund (NPS)	-	68,85,716	68,85,716	-	66,46,299	66,46,299
f) Staff Welfare Expenses	-	-	-	-	24,028	24,028
g) Retirement and Terminal Benefits	-	14,49,87,898	14,49,87,898	-	25,72,63,192	25,72,63,192
h) Leave Salary and Pension Contributions Paid/Received	-	88,589	88,589	-	-	-
i) LTC facility(Leave Encashment)	-	7,79,259	7,79,259	-	6,19,357	6,19,357
j) Medical Facility	-	1,46,16,232	1,46,16,232	-	1,60,25,237	1,60,25,237
k) Children Education Allowance	-	22,58,575	22,58,575	-	22,11,750	22,11,750
l) Honorarium	-	8,48,975	8,48,975	-	16,25,825	16,25,825
m) Provision for Salary- March 2025	-	1,43,03,061	1,43,03,061	-	1,66,34,202	1,66,34,202
n) Provision for Pension - March 2025	-	89,18,263	89,18,263	-	89,21,272	89,21,272
o) Others(Training+Newspaper+Rajbhasha)	-	9,03,094	9,03,094	-	15,34,406	15,34,406
<b>Total</b>	-	<b>44,95,31,726</b>	<b>44,95,31,726</b>	-	<b>56,23,69,734</b>	<b>56,23,69,734</b>

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

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2024	2,37,82,21,495	9,84,46,081	6,84,69,660	2,54,51,37,236
Addition: Capitalised value of Contributions Received from other Organisations				-
Expenditure Booked Excess/Less in PY	-	-	-	-
Total (A)	<b>2,37,82,21,495</b>	<b>9,84,46,081</b>	<b>6,84,69,660</b>	<b>2,54,51,37,236</b>
Less: Actual Payment during the year (B)	1,51,42,212	1,93,76,147	1,15,21,471	4,60,39,830
Balance Available on 31.03.2025 C (A-B)	<b>2,36,30,79,283</b>	<b>7,90,69,934</b>	<b>5,69,48,189</b>	<b>2,49,90,97,406</b>
Provision required on 31.03.2025 as per Actuarial Valuation (D)	2,48,62,40,529	9,41,67,681	6,36,77,094	2,64,40,85,304
A. Provision to be made in the Current year E (D - C)	12,31,61,246	1,50,97,747	67,28,905	14,49,87,898
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
<b>Total (A+B+C+D+E)</b>	<b>12,31,61,246</b>	<b>1,50,97,747</b>	<b>67,28,905</b>	<b>14,49,87,898</b>



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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

Particulars	(Amount in Rupees)					
	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)						
<b>Total</b>						

NOT APPLICABLE

**SCHEDULE - 17 ADMINISTRATIVE AND GENERAL EXPENSES (Amount in Rupees)**

Particulars	Current Year			Previous Year		
	NER	NON-NER	Total	NER	NON-NER	Total
<b>A. Infrastructure</b>						
a) Electricity and Power	-	82,44,410	82,44,410	-	76,88,155	76,88,155
b) Water Charges	-	3,03,535	3,03,535	-	4,21,610	4,21,610
c) Insurance	-	1,95,943	1,95,943	-	7,08,905	7,08,905
d) Rent, Rates and Taxes (including Property Tax)	-	95,01,580	95,01,580	-	1,94,28,854	1,94,28,854
<b>B. Communication</b>						
e) Postage and Stationery	-	-	-	-	7,55,702	7,55,702
f) Telephone, Fax and Internet Charges	-	15,95,640	15,95,640	-	15,31,581	15,31,581
<b>C. Others</b>						
g) Printing and Stationery (Consumption)	-	22,89,957	22,89,957	-	32,43,499	32,43,499
h) Travelling and Conveyance Expenses	-	7,79,381	7,79,381	-	23,15,505	23,15,505
i) Hospitality/Royalty	-	-	-	-	-	-
j) Auditors Remuneration	-	5,89,505	5,89,505	-	7,61,750	7,61,750
k) Professional Charges	-	18,43,876	18,43,876	-	12,45,983	12,45,983
l) Advertisement and Publicity	-	3,86,142	3,86,142	-	4,82,952	4,82,952
m) Magazines & Journals	-	1,36,040	1,36,040	-	1,89,634	1,89,634
n) Others (including o/s Liabilities payable)	-	14,18,55,399	14,18,55,399	-	9,93,08,555	9,93,08,555
<b>Total</b>	-	<b>16,77,21,408</b>	<b>16,77,21,408</b>	-	<b>13,80,82,685</b>	<b>13,80,82,685</b>

**(Amount in Rupees)**

Particulars	Current Year			Previous Year		
	NER	NON-NER	Total	NER	NON-NER	Total
1. Vehicles (owned by NBT)						
a) Running Expenses	-	20,75,753	20,75,753	-	24,74,272	24,74,272
b) Repairs & Maintenance	-	-	-	-	-	-
c) Insurance Expenses	-	-	-	-	-	-
2. Vehicles taken on rent/lease	-	-	-	-	-	-
a) Rent/Lease Expenses	-	-	-	-	-	-
3. Vehicle (Taxi) Hiring Expenses	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>20,75,753</b>	<b>20,75,753</b>	<b>-</b>	<b>24,74,272</b>	<b>24,74,272</b>

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**SCHEDULE OF ANNUAL ACCOUNTS 2024-25**



**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	-	15,82,061	15,82,061	-	36,81,968	36,81,968
c) Plant & Machinery	-	-	-	-	-	-
d) Office Equipment	-	28,41,300	28,41,300	-	-	-
e) Computers	-	33,54,189	33,54,189	-	29,01,790	29,01,790
f) Laboratory & Scientific Equipment	-	-	-	-	-	-
g) Audio Visual Equipment	-	-	-	-	-	-
h) Cleaning Material & Services	-	-	-	-	-	-
i) Book Binding Charges	-	-	-	-	-	-
j) Gardening	-	-	-	-	-	-
k) Estate Maintenance	-	-	-	-	-	-
l) Others (specify)	-	-	-	-	-	-
<b>Total</b>	-	<b>77,77,550</b>	<b>77,77,550</b>	-	<b>65,83,758</b>	<b>65,83,758</b>



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**SCHEDULE OF ANNUAL ACCOUNTS 2024-25**

(Amount in Rupees)

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

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**SCHEDULE OF ANNUAL ACCOUNTS 2024-25**



**SCHEDULE - 21 OTHER EXPENSES** (Amount in Rupees)

Particulars	Current Year		Previous Year	
	NER	NON-NER	NER	NON-NER
a) Provision for Bad and Doubtful Debts/Advances	-	25,00,000	-	12,00,000
b) Irrecoverable Balances Written - off	-	-	-	-
c) Grants/Subsidies to other Institutions/Organisations	-	-	-	-
d) Loss on Sale of Fixed Assets	-	-	-	-
<b>Total</b>	<b>-</b>	<b>25,00,000</b>	<b>-</b>	<b>12,00,000</b>

(Amount in Rupees)

Particulars	Current Year				Previous Year		
	NER	NON-NER	Total	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, 2024	5,76,143	-	5,76,143	4,80,431	-	4,80,431	4,80,431
<b>Total</b>	<b>5,76,143</b>	<b>-</b>	<b>5,76,143</b>	<b>4,80,431</b>	<b>-</b>	<b>4,80,431</b>	<b>4,80,431</b>



## NATIONAL BOOK TRUST, INDIA

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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### 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	3,62,58,646		3,68,19,067	
b) Credit Sales	2,39,59,57,658		1,75,62,99,890	
<b>Total</b>		<b>2,43,22,16,304</b>		<b>1,79,31,18,957</b>
Less: Sale Return/ Overriding Discount		-		-
<b>Total</b>		<b>2,43,22,16,304</b>		<b>1,79,31,18,957</b>



## NATIONAL BOOK TRUST, INDIA

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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### 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	10,53,00,187		9,13,85,058	
2. Sale of Fair Directory	3,94,563		3,66,500	
3. Others	28,43,092		16,55,763	
<b>Total</b>		<b>10,85,37,842</b>		<b>9,34,07,321</b>



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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### 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	35,95,11,567		33,06,23,113	
b) Opening Stock				
Finished Goods	33,06,23,113		31,12,03,851	
<b>INCREASE / DECREASE (a - b)</b>		<b>2,88,88,454</b>		<b>1,94,19,262</b>



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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 26 STALL RENTALS - STATE LEVEL BOOK FAIRS

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
1) Normal Promotional Activities	1,56,34,374		20,43,280	
2) Development Projects-North Eastern Region	-		-	
3) Special Component Plan for Welfare of Scheduled Caste	24,24,010		16,99,681	
4) Scheduled Tribes	8,37,810		8,03,134	
5) Previous Book Fair	-		-	
<b>Total</b>		<b>1,88,96,194</b>		<b>45,46,095</b>



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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 27 TRAINING COURSES IN BOOK PUBLISHING

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
Course Fee	6,20,002		5,12,595	
<b>Total</b>		<b>6,20,002</b>		<b>5,12,595</b>



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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 28 SALES PROMOTION MEASURES

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
Book Club Membership Fee	4,04,442		3,56,008	
<b>Total</b>		<b>4,04,442</b>		<b>3,56,008</b>



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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 29 EXPENDITURE FOR NEW DELHI WORLD BOOK FAIR, 2025

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
1. License Fee to ITPO	15,05,81,818		15,27,64,651	
2. Construction of Stalls	3,33,23,267		3,73,73,063	
3. Electrification & Installation of PA System	-		-	
4. Packing & Forwarding	-		-	
5. Contractual Staff & Guides	1,11,40,711		74,00,395	
6. Hiring of Vehicles/Conveyance	37,81,506		22,57,267	
7. TA/DA	60,43,112		68,62,322	
8. Stationery	22,15,816		5,36,042	
9. Refreshment	24,99,297		18,57,503	
10. Publicity	7,02,80,845		5,54,92,584	
11. Kit Bag & Memento	13,55,042		17,12,057	
12. Telephone	31,54,128		33,56,400	
13. Postage	-		-	
14. Printing of Folders & Catalogue	-		4,76,643	
15. Hospitality	-		-	
16. Thematic Display Board	-		-	
17. Floral Decoration	3,94,002		-	
18. Inaugural Function	33,36,155		1,01,64,237	
19. Insurance	-		15,458	
20. Hiring of IT Equipment	17,58,907		22,95,488	
21. Hiring of Fire Fighting Equipment	5,00,000		10,36,467	
22. Literary Programmes	36,80,100		33,39,611	
23. Uniform	-		-	
24. Honorarium	15,76,617		25,03,411	
25. Miscellaneous	61,04,656		21,66,738	
<b>Total</b>		<b>30,17,25,979</b>		<b>29,16,10,337</b>



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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### 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		77,33,76,640		57,22,75,945
c) Editorial Expenses		48,29,098		55,52,094
d) Advertisement & Publicity		-		12,940
e) Royalty (Prior Period)		14,47,20,993		11,29,25,001
f) Contractual Staff		63,74,703		5,19,819
g) Packing & Forwarding		-		-
h) Paper Chemical Testing		-		1,57,884
i) Provision for Royalty 2024-25		25,00,00,000		22,00,00,000
j) Creditors for the year 2024-25		-		2,37,65,279
k) Royalty Payable for the year 2024-25		-		-
l) Provision for previous year bills		-22,00,00,000		-
m) Creditors for previous year		-		-
<b>Total</b>		<b>95,93,01,434</b>		<b>93,52,08,962</b>



## NATIONAL BOOK TRUST, INDIA

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### SCHEDULE OF ANNUAL ACCOUNTS 2024-25

#### SCHEDULE - 31 STORAGE & DISTRIBUTION EXPENSES

(Amount in Rupees)

Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
a) Handling charges	7,21,57,821		3,41,63,488	
b) Packing & forwarding	7,09,62,726		4,31,81,225	
<b>Total</b>		<b>14,31,20,547</b>		<b>7,73,44,713</b>

**NATIONAL BOOK TRUST, INDIA**  
5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070  
**SCHEDULE OF ANNUAL ACCOUNTS 2024-25**



Particulars	Current Year		Previous Year	
	Amount	Total	Amount	Total
<b>A. NON-NER</b>				
a) Regional Offices	3,11,34,312		2,81,31,315	
b) Normal Promotional Activities	26,14,62,782		5,71,45,171	
c) Sales Promotion Measures	3,54,59,552		2,34,23,286	
d) National Centre for Children's Literature	31,94,140		6,75,097	
e) Organising of Short-Term Training Courses on Publishing	61,500		2,85,841	
f) Promotion of Indian Books Abroad	5,54,64,667		10,00,33,362	
g) Moderanisation of Office Building	-		-	
h) Subsidy	-		-	
i) Punjabi Language Project	27,07,546		24,74,965	
j) Special Component Programme for welfare of SC	3,36,82,664		3,01,66,395	
k) Tribal Level Activities	3,45,99,480		3,09,54,618	
l) Research & Innovation Cell	3,31,422		2,03,205	
m) PPC	29,94,299		17,76,54,934	
n) Exam Warriors	6,92,506	46,17,84,870	3,34,07,312	48,45,55,501
<b>B. NER</b>		3,70,32,774		1,67,95,051
<b>Total</b>		<b>49,88,17,644</b>		<b>50,13,50,552</b>

**SCHEDULE - 32 PROMOTIONAL EXPENSES**

(Amount in Rupees)



## NATIONAL BOOK TRUST, INDIA

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

### 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 Principle.
- 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 5% 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

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

### SCHEDULE – 34

#### CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

##### 1. CONTINGENT LIABILITIES:

- 1.1 As on 31.3.2025, 14 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 31.3.2025 – 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 31.3.2025 (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. 27055916.00 (Rs. 9,88,000.00 from Capital Expenditure and 26067916.00 made from IRG) NER funds Rs. 558470.00 (Rs. 4,00,000.00 from Capital Expenditure and 1,58,470.00 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 is Rs. 2.03 crore and as suggested by Audit, the same in respect of inactive parties, will be transferred to Revenue Account as Misc. Receipt in the next FY 2025-26.

##### 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. As suggested by the C&AG, approval to write off Rs. 35,10,500/- has been taken in the 37th meeting of Finance Committee held on 08/04/2024 and in the 131st meeting of Board of Trustees held on 09/04/2025 respectively. Further, approval to write off the stock value of Rs. 35,10,500.00 has also been received from the ministry in the FY 2025-26 and the same will be shown in the Balance Sheet of 2025-26.
- 7. The details of balances in Saving Bank Accounts and Fixed Deposit Accounts with Banks are enclosed as **Annexure 'B'** to the Schedule of Current Assets at 7B.
- 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 2025 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 2024-25 have been attached to the Institution's Accounts. A large portion of the New Pension Scheme Funds (Rs. 9.84 Crore) in respect of 61 employees who have been allotted PRA numbers has been transferred up to 2024-25 to National Securities Depository Limited (NSDL) – Central Record Keeping Agency (CRA).
- 12. Indo China Translation Project funded by Ministry of External Affairs and CSR Fund are included as Earmarked/ Endowment Fund as advised by the C&AG and shown in the Balance Sheet of the Trust.

**NATIONAL BOOK TRUST, INDIA**  
5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070



**DETAILS OF GRANTS RECEIVED DURING THE YEAR 2024 - 2025 AND UNSPENT BALANCE AS ON 31.03.2025**

(Amount in Rupees)

HEAD	1	2	3 (1 + 2)	4	5	6	7 (4+5+6)	8	9	10	11 (4-7)
	Opening Balance	Grants Received During The Year	Total Grants	Interest on Grant/ Opening Grant Refunded to MOE	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 31.03.2025
Non NER - Salary	9,89,89,755	21,97,10,000	31,86,99,755	9,89,89,755	18,25,48,629	-	28,15,38,384	-	19,89,91,015	-	2,07,18,985
Non NER - SC Salary	-	2,45,00,000	2,45,00,000	-	4,09,42,386	-	4,09,42,386	-	2,45,00,000	-	-
Non NER - ST Salary	3,29,524	1,46,00,000	1,49,29,524	3,29,524	1,08,71,889	-	1,12,01,413	-	1,08,71,889	-	37,28,111
<b>TOTAL (A)</b>	<b>9,93,19,279</b>	<b>25,88,10,000</b>	<b>35,81,29,279</b>	<b>9,93,19,279</b>	<b>23,43,62,904</b>	-	<b>33,36,82,183</b>	-	<b>23,43,62,904</b>	-	<b>2,44,47,096</b>
Non NER - Activity	-	35,54,00,000	35,54,00,000	62,83,578	2,03,05,32,314	-	2,03,68,15,892	1,68,14,15,892	35,54,00,000	-	-
Non NER - SC Activity	-	2,25,00,000	2,25,00,000	-	3,40,52,977	-	3,40,52,977	1,15,12,977	2,25,40,000	-	-
Non NER - ST Activity	-	1,35,00,000	1,35,00,000	-	3,46,36,015	-	3,46,36,015	2,11,76,015	1,34,60,000	-	-
Non NER - Capital	-	8,00,000	8,00,000	-	-	2,67,75,156	2,67,75,156	2,59,75,156	8,00,000	-	-
Non NER - Capital (SC)	-	1,00,000	1,00,000	-	-	1,21,360	1,21,360	21,360	1,00,000	-	-
Non NER - Capital (ST)	-	88,000	88,000	-	-	1,59,400	1,59,400	71,400	88,000	-	-
<b>TOTAL (B)</b>	<b>-</b>	<b>39,23,88,000</b>	<b>39,23,88,000</b>	<b>62,83,578</b>	<b>2,09,92,21,306</b>	<b>2,70,55,916</b>	<b>2,13,25,60,800</b>	<b>1,74,01,72,800</b>	<b>39,23,88,000</b>	<b>-</b>	<b>-</b>

HEAD	Opening Balance	Grants Received During The Year	Total Grants	Interest on Grant/ Opening Grant Refunded to MOE	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 31.03.2025
NER - Salary	86,630	1,34,00,000	1,34,86,630	86,630	1,28,90,477	-	1,29,77,107	-	1,34,00,000	-	-
NER - SC Salary	-	10,00,000	10,00,000	-	11,62,594	-	11,62,594	-	10,00,000	-	-
NER - ST Salary	-	6,00,000	6,00,000	-	9,46,929	-	9,46,929	-	6,00,000	-	-
<b>TOTAL (C)</b>	<b>86,630</b>	<b>1,50,00,000</b>	<b>1,50,86,630</b>	<b>86,630</b>	<b>1,50,00,000</b>	-	<b>1,50,86,630</b>	-	<b>1,50,00,000</b>	-	-
NER - Activity	-	2,17,00,000	2,17,00,000	-	2,82,70,181	-	2,82,70,181	65,70,181	2,17,00,000	-	-
NER - SC Activity	3,526	18,00,000	18,03,526	3,526	23,32,769	-	23,36,295	5,32,769	18,00,000	-	-
NER - ST Activity	-	11,00,000	11,00,000	-	59,42,074	-	59,42,074	48,42,074	11,00,000	-	-
NER - Capital	-	2,00,000	2,00,000	-	-	2,05,732	2,05,732	5,732	2,00,000	-	-
NER - Capital (SC)	-	1,00,000	1,00,000	-	-	1,83,398	1,83,398	83,398	1,00,000	-	-
NER - Capital (ST)	-	1,00,000	1,00,000	-	-	1,69,340	1,69,340	69,340	1,00,000	-	-
<b>TOTAL (D)</b>	<b>3,526</b>	<b>2,50,00,000</b>	<b>2,50,03,526</b>	<b>3,526</b>	<b>3,65,45,024</b>	<b>5,58,470</b>	<b>3,71,07,020</b>	<b>1,21,03,494</b>	<b>2,50,00,000</b>	-	-
<b>Grand Total (A + B + C + D)</b>	<b>9,94,09,435</b>	<b>69,11,98,000</b>	<b>79,06,07,435</b>	<b>10,56,93,013</b>	<b>2,38,51,29,234</b>	<b>2,76,14,386</b>	<b>2,51,84,36,633</b>	<b>1,75,22,76,294</b>	<b>66,67,50,904</b>	-	<b>2,44,47,096</b>

**NATIONAL BOOK TRUST, INDIA**  
5, INSTITUTIONAL AREA, VASANT KUNJ, NEW DELHI-110070  
**GENERAL PROVIDENT FUND ACCOUNT**  
**BALANCE SHEET AS AT 31 MARCH 2025**



		(Amount in Rupees)			
Amount 31-Mar-24	L I A B I L I T I E S	Amount 31-Mar-25	Amount 31-Mar-24	A S S E T S	Amount 31-Mar-25
11,11,90,031	<b>Opening Balance</b>	12,23,78,513	10,99,87,021	Investment	10,36,87,021
9,00,000	Less: Adjustment of Previous Year	-9,00,000	-	Interest accrued as on 31/03/2025	22,86,009
-17,85,500	Less: Subscription for March 2024	-18,21,000	-	Tax on interest (refund to be obtained)	-
2,16,26,500	Add: Subscriptions in the year	2,11,67,000	18,21,000	Subscription Due for March 2025	16,26,000
18,21,000	Add: Subscription for March 2025	16,26,000	-17,85,500	Less: Subscription for March 2024	-18,21,000
80,19,209	Add: Interest Credited	81,01,770	2,61,074	Add: Previous year subscription	2,96,574
-	<b>Less: Tax on interest (IT)</b>	-	-	<b>GPF Advances Recoverable</b>	-
-		-	-	i. For the Current Year	41,150
-1,93,92,727	Less: Advance/Withdrawal	-3,86,63,328	9,00,000	ii. Adjustment of previous years	-
-	Less: Old subscription	-	11,18,88,955	iii. Less: Adjustment of previous years	-
-		-	-		-
-	<b>Interest Deficit</b>	-	-	<b>Cash at Bank</b>	-
-47,19,629	Opening Balance	-55,38,815	-	State Bank of India	10,468
-8,19,187	Less: Excess of Expenditure Over Income	-	-	Canara Bank	5,82,645
-	Closing Balance	3,58,727	56,56,103	Closing Balance	5,93,113
-		-51,80,088	-		-
<b>11,68,39,698</b>	<b>Total</b>	<b>10,67,08,867</b>	<b>11,68,39,698</b>	<b>Total</b>	<b>10,67,08,867</b>

Prepared by

(YOGESH KUMAR / VIVEK CHARAN)  
(ACCOUNTANT)N SAMPATH KUMAR  
(ACCOUNTS OFFICER)(ASHISH CHOWDHURY)  
DEPUTY DIRECTOR(RAKESH KUMAR)  
JOINT DIRECTOR (A & F)(YUVRAJ MALIK)  
DIRECTORDate: 19/06/2025  
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 2025

(Amount in Rupees)

Amount 31-Mar-24	EXPENDITURE	Amount 31-Mar-25	Amount 31-Mar-24	INCOME	Amount 31-Mar-25
80,19,209	Interest Credited to GPF Account	81,01,770	67,52,954	Interest Earned on Investment	59,86,834
	Less: Interest accrued but not to be paid	-	4,49,912	Add: Interest accrued on March 25	22,86,009
2,844	Bank Charges	11	-	Add: Interest earned on SB accounts	1,87,665
				Less: Interest accrued for March 2024	-
	Excess of Income Over Expenditure	3,58,727	8,19,187	Excess of Expenditure over Income	-
<b>80,22,053</b>	<b>Total</b>	<b>84,60,508</b>	<b>80,22,053</b>	<b>Total</b>	<b>84,60,508</b>

Prepared by

(YOGESH KUMAR / VIVEK CHARAN)  
(ACCOUNTANT)

N SAMPATH KUMAR  
(ACCOUNTS OFFICER)

(ASHISH CHOWDHURY)  
DEPUTY DIRECTOR

(RAKESH KUMAR)  
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)  
DIRECTOR

Date: 19/06/2025

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 2024-25

(Amount in Rupees)

RECEIPTS	Schedule	Amount 2024-2025	Amount 2023-24	PAYMENTS	Schedule	Amount 2024-2025	Amount 2023-24
<b>Opening Balance</b>				GPF Advances		3,00,000	-
State Bank of India		12,35,245	11,99,588	Withdrawals/ Final Payments		3,84,45,628	1,93,92,727
Canara Bank		44,20,858	9,04,22,719				
				Investment during the year	E	8,49,00,000	9,63,00,000
GPF Subscription	A	2,11,67,000	2,16,26,500	Bank Charges		11	2,844
Refund of Advances	B	41,150	9,00,000	<b>Closing Balance:</b>			
Investment Encashed	C	9,12,00,000	-	State Bank of India		10,468	12,35,245
Interest Received	D	61,74,499	72,02,866	Canara Bank		5,82,645	44,20,858
Shortfall in interest earning met from main A/C			-				
<b>Total</b>		<b>12,42,38,752</b>	<b>12,13,51,674</b>			<b>12,42,38,752</b>	<b>12,13,51,674</b>

Prepared by

(YOGESH KUMAR / VIVEK CHARAN)  
(ACCOUNTANT)

N SAMPATH KUMAR  
(ACCOUNTS OFFICER)

(ASHISH CHOWDHURY)  
DEPUTY DIRECTOR

(RAKESH KUMAR)  
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)  
DIRECTOR

Date: 19/06/2025

Place: NEW DELHI



## NATIONAL BOOK TRUST, INDIA

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

### GENERAL PROVIDENT FUND ACCOUNT

#### SCHEDULE 'A'

(Amount in Rupees)

SUBSCRIPTION		
Particulars	2023-2024	2024-2025
From pay bills	2,16,26,500	2,11,67,000
<b>Total</b>	<b>2,16,26,500</b>	<b>2,11,67,000</b>

**NATIONAL BOOK TRUST, INDIA**

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

**GENERAL PROVIDENT FUND ACCOUNT****SCHEDULE 'B'****(Amount in Rupees)**

<b>REFUND OF ADVANCES</b>		
<b>Particulars</b>	<b>2023-2024</b>	<b>2024-2025</b>
From pay bills	9,00,000	41,150
<b>Total</b>	<b>9,00,000</b>	<b>41,150</b>



## NATIONAL BOOK TRUST, INDIA

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

### GENERAL PROVIDENT FUND ACCOUNT

#### SCHEDULE 'C'

(Amount in Rupees)

DETAILS OF ENCASHMENT OF INVESTMENTS		
Particulars	2023-2024	2024-2025
Investments	-	9,12,00,000
<b>Total</b>	-	<b>9,12,00,000</b>



## NATIONAL BOOK TRUST, INDIA

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

### GENERAL PROVIDENT FUND ACCOUNT

#### SCHEDULE 'D'

(Amount in Rupees)

INTEREST		
Particulars	2023-2024	2024-2025
Canara Bank Saving Account	4,17,056	1,72,442
Canara Bank FDs	67,50,154	50,24,214
State Bank of India	32,856	15,223
CAN Bank Mutual Funds	2,800	-
Canara Bank (Special Deposit Scheme) (Rs. 8,52,739 + Rs. 61,09,881)	-	9,62,620
<b>Total</b>	<b>72,02,866</b>	<b>61,74,499</b>



## 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 31.3.2025					
Opening Balance as on 1.4.2024			Additions during the year	Encashments during the year	Closing Balance as on 31.3.2025
1	Canara Bank (SDS) (Rs. 1,20,10,404 + Rs. 15,47,617)	1,35,58,021	-	-	1,35,58,021
2	Canara Bank	9,00,00,000	8,00,00,000	8,00,00,000	9,00,00,000
3	Can Bank Mutual Fund	1,29,000	-	-	1,29,000
4	Recurring Deposit - CB	63,00,000	49,00,000	1,12,00,000	-
	<b>Total</b>	<b>10,99,87,021</b>	<b>8,49,00,000</b>	<b>9,12,00,000</b>	<b>10,36,87,021</b>



**NATIONAL BOOK TRUST, INDIA**

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

**NEW PENSION SCHEME**

**BALANCE SHEET AS AT 31 MARCH 2025**

LIABILITIES	Amount 31-Mar-25		Amount 31-Mar-24		A S S E T S	Amount 31-Mar-25		Amount 31-Mar-24	
Opening Balance					Amount Invested with NSDL	8,54,98,833		7,41,02,226	
NPS Employee as on 01.04.2024	3,88,50,896		3,41,00,588		Add: Amount paid to the NSDL during the year	1,18,64,310		1,13,96,607	
NPS Employer as on 01.04.2024	4,66,47,937		4,00,01,638		Add: Amount payable for the m/o March_ Current Financial Year	9,49,917		10,03,780	
Add: NPS Contribution					Less: Amount paid for the m/o March_ Previous Financial Year	-10,03,780	9,73,09,280	-8,89,076	8,56,13,537
Employee	49,43,479		47,50,308						
Employer	69,20,831		66,46,299						
Add: Subscription due for the m/o March_ Current Financial Year	9,49,917		10,03,780						
Less Subscription due for the m/o March_ Previous Financial Year	-10,03,780	9,73,09,280	-8,89,076	8,56,13,537					
Current Liabilities		42,326		41,981					
Shashi Bala	6,44,481		6,35,184		Investment		9,71,906		9,71,906
Rinki Devi	3,27,425		3,22,703						
Add: Interest Reinvested "Received From Investment"	-		-						

NPS Corpus Fund		9,71,906		9,57,887	Current assets		43,763		42,326
Opening Balance									
Add: Excess of Income over Expenditure		66,418		14,364	Interest accrued as on 31/3/2025		64,981		-
<b>Total</b>		<b>9,83,89,930</b>		<b>8,66,27,769</b>	<b>Total</b>		<b>9,83,89,930</b>		<b>8,66,27,769</b>

Prepared by

**(YOGESH KUMAR / VIVEK CHARAN)**  
(ACCOUNTANT)

**N SAMPATH KUMAR**  
(ACCOUNTS OFFICER)

**(ASHISH CHOWDHURY)**  
DEPUTY DIRECTOR

**(RAKESH KUMAR)**  
JOINT DIRECTOR (A & F)

**(YUVRAJ MALIK)**  
DIRECTOR

Date: 19/06/2025  
Place: NEW DELHI



## NATIONAL BOOK TRUST, INDIA

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

### NEW PENSION SCHEME

### INCOME AND EXPENDITURE ACCOUNT AS AT 31 MARCH 2025

(Amount in Rupees)

EXPENDITURE	Amount 31-Mar-25		Amount 31-Mar-24		INCOME	Amount 31-Mar-25		Amount 31-Mar-24	
	-	-	885	885		Interest earned on SB & FD a/c	1,437	66,193	1,437
Bank Charges									
					Less: Interest accrued as per Previous Financial Year				
					Add: Interest accrued as per Current Financial Year				
Excess of Income over Expenditure		66,418		14,364					
<b>Total</b>		<b>66,418</b>		<b>15,249</b>	<b>Total</b>			<b>66,418</b>	<b>15,249</b>

Prepared by

(YOGESH KUMAR / VIVEK CHARAN)  
(ACCOUNTANT)

N SAMPATH KUMAR  
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(ASHISH CHOWDHURY)  
DEPUTY DIRECTOR

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JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)  
DIRECTOR

Date: 19/06/2025  
Place: NEW DELHI



## NATIONAL BOOK TRUST, INDIA

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

### NEW PENSION SCHEME

### RECEIPTS AND PAYMENTS ACCOUNT AS AT 31 MARCH 2025

(Amount in Rupees)

RECEIPTS	Amount 31-Mar-25		Amount 31-Mar-24		PAYMENT	Amount 31-Mar-25		Amount 31-Mar-24	
	Amount	Total	Amount	Total		Amount	Total	Amount	Total
Opening Balance									
Canara Bank	42,326	42,326	41,981	41,981	Payment made to NSDL		1,18,64,310		1,13,96,607
Opening Balance transferred from Main A/C					Service Charges paid to NSDL/CRA		8,143		8,849
Shashi Bala	6,44,481	6,44,481	6,01,403	6,01,403	Bank Charges		-		885
Rinki Devi	3,27,425	3,27,425	3,05,540	3,05,540					
Employee's Contribution	49,43,479		47,50,308		Interest invested in Fixed Deposit		9,71,906		9,71,906
Employer's Contribution	69,20,831	1,18,64,310	66,46,299	1,13,96,607	Closing Balance				
Service Charges credited from Pension		8,143		8,849	Canara Bank	43,763	43,763	42,326	42,326
Interest earned on SB A/c	1,437		1,230						
Interest earned on FD A/c	-	1,437	64,963	66,193					
<b>Total</b>		<b>1,28,88,122</b>		<b>1,24,20,573</b>	<b>Total</b>		<b>1,28,88,122</b>		<b>1,24,20,573</b>

Prepared by

**(YOGESH KUMAR / VIVEK CHARAN)**  
(ACCOUNTANT)

**N SAMPATH KUMAR**  
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**(YUVRAJ MALIK)**  
DIRECTOR

Date: 19/06/2025  
Place: NEW DELHI



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

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

**INCOME AND EXPENDITURE ACCOUNT**

**1-Apr-2024 to 31-Mar-2025**

(Amount in Rupees)

EXPENDITURE			INCOME		
Particulars	1-Apr-2024 to 31-Mar-2025		Particulars	1-Apr-2024 to 31-Mar-2025	
	Amount	Total		Amount	Total
<b>Indirect Expenses</b>		<b>1,003</b>	<b>Indirect Income</b>		<b>1,36,895</b>
To Bank Charges	1,003		By Bank Interest	1,36,895	
To Cost of Printing	-				
<b>To Surplus (excess of income over expenditure)</b>		<b>1,35,892</b>			
<b>Total</b>		<b>1,36,895</b>	<b>Total</b>		<b>1,36,895</b>

Prepared by

(YOGESH KUMAR / VIVEK CHARAN)  
(ACCOUNTANT)

(KUMAR VIKRAM)  
(PROJECT INCHARGE)

(ASHISH CHOWDHURY)  
DEPUTY DIRECTOR

(RAKESH KUMAR)  
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)  
DIRECTOR

Date: 19/06/2025  
Place: NEW DELHI



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

**DELHI**

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

**RECEIPTS AND PAYMENTS ACCOUNT**

**1-Apr-2024 to 31-Mar-2025**

(Amount in Rupees)

R E C E I P T S			P A Y M E N T S		
PARTICULARS	1-Apr-2024 to 31-Mar-2025		PARTICULARS	1-Apr-2024 to 31-Mar-2025	
	Amount	Total		Amount	Total
To Balance b/d		40,39,368			
Cash at Bank	40,39,368		By Miscellaneous Expenses		1,003.00
			Bank Charges	1,003	
To Sundry Receipts		1,36,895			
Bank Interest	1,36,895				
			By Balance c/d		41,75,260
			Cash at Bank	41,75,260	
<b>Total</b>		<b>41,76,263</b>	<b>Total</b>		<b>41,76,263</b>

Prepared by

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(ACCOUNTANT)

(KUMAR VIKRAM)  
(PROJECT INCHARGE)

(ASHISH CHOWDHURY)  
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(RAKESH KUMAR)  
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)  
DIRECTOR

Date: 19/06/2025  
Place: NEW DELHI



**NATIONAL BOOK TRUST, INDIA**  
**MNGL PROJECT**

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

**INCOME AND EXPENDITURE ACCOUNT**

**1-Apr-2024 to 31-Mar-2025**

(Amount in Rupees)

EXPENDITURE			I N C O M E		
PARTICULARS	1-Apr-2024 to 31-Mar-2025		PARTICULARS	1-Apr-2024 to 31-Mar-2025	
	Amount	Total		Amount	Total
Indirect Expenses		75,00,000	Indirect Income		75,00,000
To Books Procurement and Distribution Cost	75,00,000		By MNGL CSR FUND	60,00,000	
			By MNGL CSR FUND (Receivable)	15,00,000	
			By Deficit (excess of expenditure over income)		-
<b>Total</b>		<b>75,00,000</b>	<b>Total</b>		<b>75,00,000</b>

Prepared by

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(ACCOUNTANT)

(AMBARISH NATH)  
(ACCOUNTS OFFICER)

(ASHISH CHOWDHURY)  
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(RAKESH KUMAR)  
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)  
DIRECTOR

Date: 19/06/2025  
Place: NEW DELHI



**NATIONAL BOOK TRUST, INDIA**  
**MNGL PROJECT**

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

**RECEIPTS AND PAYMENTS STATEMENT**

**1-Apr-2024 to 31-Mar-2025**

(Amount in Rupees)

R E C E I P T S			P A Y M E N T S		
PARTICULARS	1-Apr-2024 to 31-Mar-2025		PARTICULARS	1-Apr-2024 to 31-Mar-2025	
	Amount	Total		Amount	Total
To Balance b/d		-	By Material Expenditure		60,00,000
Cash at Bank	-		Procurement & Disribution Cost Of Books	60,00,000	
To Sundry Receipts		60,00,000			
<b>MNGL CSR FUND</b>	60,00,000				
			By Balance c/d		-
			Cash at Bank	-	
<b>Total</b>		<b>60,00,000</b>	<b>Total</b>		<b>60,00,000</b>

Prepared by

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JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)  
DIRECTOR

Date: 19/06/2025

Place: NEW DELHI



**NATIONAL BOOK TRUST, INDIA**  
**OXFORD UNIVERSITY PRESS (OUP) PROJECT**

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

**INCOME AND EXPENDITURE ACCOUNT**

**1-Apr-2024 to 31-Mar-2025**

(Amount in Rupees)

EXPENDITURE			I N C O M E		
PARTICULARS	1-Apr-2024 to 31-Mar-2025		PARTICULARS	1-Apr-2024 to 31-Mar-2025	
	Amount	Total		Amount	Total
<b>Indirect Expenses</b>		<b>19,05,230</b>	<b>Indirect Income</b>	.	<b>60,94,530</b>
To Bank Charges	1,829		By OUP CSR FUND	60,00,000	
To Procurement of Library Items For Lekhak Gaon Dehradun	16,30,642		By Saving Bank Interest	94,530	
To Books Procurement and Distribution Cost	2,52,259				
To Administrative Expenses	20,500				
<b>By Surplus (excess of income over expenditure)</b>		<b>41,89,300</b>			
<b>Total</b>		<b>60,94,530</b>	<b>Total</b>		<b>60,94,530</b>

Prepared by

(YOGESH KUMAR / VIVEK CHARAN)  
(ACCOUNTANT)

(AMBARISH NATH)  
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(ASHISH CHOWDHURY)  
DEPUTY DIRECTOR

(RAKESH KUMAR)  
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)  
DIRECTOR

Date: 19/06/2025  
Place: NEW DELHI



**NATIONAL BOOK TRUST, INDIA**  
**OXFORD UNIVERSITY PRESS (OUP) PROJECT**

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

**RECEIPTS AND PAYMENTS STATEMENT**

**1-Apr-2024 to 31-Mar-2025**

(Amount in Rupees)

R E C E I P T S			P A Y M E N T S		
PARTICULARS	1-Apr-2024 to 31-Mar-2025		PARTICULARS	1-Apr-2024 to 31-Mar-2025	
	Amount	Total		Amount	Total
To Balance b/d		-	By Material Expenditure		18,82,901
Cash at Bank	-		Procurement of Library Items For Lekhak Gaon Dehradun	16,30,642	
To Sundry Receipts		<b>60,94,530</b>	Procurement & Disribution Cost of Books	2,52,259	
OUP CSR FUND	60,00,000				
BANK INTEREST	94,530		By Administrative Expenses		20,500
			By Bank Charges		1,829
			By Balance c/d		41,89,300
			Cash at Bank	41,89,300	
<b>Total</b>		<b>60,94,530</b>	<b>Total</b>		<b>60,94,530</b>

Prepared by

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(ACCOUNTANT)

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DEPUTY DIRECTOR

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JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)  
DIRECTOR

Date: 19/06/2025  
Place: NEW DELHI

## **Opinion of the Comptroller & Auditor General of India on the Accounts of National Book Trust for the year ended 31 March 2025**

### **Opinion**

We have audited the financial statements of National Book Trust (“NBT”), which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 20(1) of the Comptroller & Auditor General’s (Duties, Powers & Conditions of Service) Act 1971”. The audit has been entrusted for the period upto 2027-28. These financial statements include the accounts of 04 Regional Offices of NBT, out of which account of one RO was audited and considered for report.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects etc., if any, are reported through inspection reports/CAG’s audit reports separately.

In our opinion the accompanying financial statements of NBT, read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, give a true and fair view of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with uniform format of accounts prescribed by Ministry of Education (Erstwhile MHRD).

### **Basis for Opinion**

We conducted our audit in accordance with the CAG’s auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management for the financial statements**

The Governing Body / Board of Trustees of NBT is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts prescribed by Ministry of Education and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor’s Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion in accordance with CAG’s auditing regulations/ standards/ manuals/ guidelines/ guidance- notes/ orders/ circulars etc.

**For and on behalf of the CAG of India**

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

**Place: New Delhi**

**Date: 19.11.2025**



## 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 2025 AND REPLIES OF NBT THEREON

S. No.	Audit Observations	Replies of NBT
<b>A.</b>	<b>General</b>	
<b>A.1</b>	<p><b>Loan Advances &amp; Deposits (Schedule- 8) - Rs. 6.39 crore</b></p> <p>The above includes an advance of Rs. 60.95 lakh given to CPWD for construction of a building, which has remained unsettled since 2009. The building has been in use for several years, yet this advance has not been capitalized as part of the building's cost. Since this advance has not been capitalized, depreciation has not been charged accordingly. This non-capitalization leads to an understatement of fixed assets, expenditure and an overstatement of loans &amp; advances in the financial statements. As the details regarding the date from which the building was put to use were not made available to audit, the amount could not be ascertained.</p>	<p>Facts and figures mentioned are confirmed.</p> <p>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 &amp; compliance.</p> <p>Hence, the para may please be dropped.</p>
<b>A.2</b>	<p><b>Non Compliance with Uniform Format of Accounts</b></p> <p>NBT received revenue grants of Rs. 68.98 crore during the year 2024-25. Out of this revenue grant of Rs.66.53 crore was utilized. But grant of Rs.63.91 crore was recognized in Income &amp; Expenditure Account resulting in understatement of grant income by Rs.2.62 crore and a corresponding understatement of the Capital Fund by the same amount. To offset this understatement of capital fund, assets worth Rs.2.62 crore purchased from NBT's own funds, alongwith Rs. 0.14 crore from the capital grant, were capitalized and added to the Capital Fund even though only Rs.0.14 crore of the capital expenditure was actually eligible to be capitalized in the Capital Fund.</p> <p>Such treatment not only resulted in understatement of grant income but also constitutes non compliance with the prescribed Format of Accounts, which stipulates that only capital expenditure financed from capital grants should be capitalized in the Capital Fund.</p>	<p>Facts and figures mentioned are confirmed.</p> <p>The suggestion of audit has been noted for compliance from the next financial year.</p> <p>Hence, the para may please be dropped.</p>

<p><b>B.</b></p>	<p><b>Management Letter</b></p> <p>Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director, National Book Trust through a management letter issued separately for remedial/corrective action.</p>	<p>Statement of facts needs no comments from NBT.</p>												
<p><b>C. Assessment of Internal Controls</b></p>														
<p><b>1.</b></p>	<p><b>Adequacy of Internal Control System:</b></p> <ul style="list-style-type: none"> <li>The Pay &amp; Accounts Office of Ministry of Education conducted internal audit of the NBT India and Northern Regional Office, New Delhi up to 2011-12 only.</li> <li>Internal Audit of Regional Offices conducted up to 2023-24 by Chartered Accountant Firm.</li> </ul>	<p>Statement of facts needs no comments from NBT.</p> <p>Statement of facts needs no comments from NBT.</p>												
<p><b>2.</b></p>	<p><b>Adequacy of Internal Audit System: The internal control system of NBT is inadequate as:</b></p> <ul style="list-style-type: none"> <li>Creditors for royalty of Rs.1.61 crore pertaining to the year prior to 2019-20 are still lying unpaid.</li> <li>Debtors worth Rs.1.03 crore pertained to the year prior to year 2013-14.</li> <li>The management’s response to external audit objection is not effective as 25 paras of external audit of NBT were outstanding as on 31.03.2025.</li> </ul>	<p>NBT is taking necessary steps to settle the outstanding dues of Sundry Creditors.</p> <p>Regular efforts are being taken for early realization. Further, a provision has also been made to clear the long outstanding debtors.</p> <p>The updated position of outstanding Audit Paras is given hereunder:</p> <table border="1" data-bbox="954 1391 1433 1563"> <tr> <td>1</td> <td>2001-02 to 2014-18</td> <td>06 Paras</td> </tr> <tr> <td>2</td> <td>2018-21</td> <td>01 Paras</td> </tr> <tr> <td>3</td> <td>2021-23</td> <td>08 Paras</td> </tr> <tr> <td></td> <td><b>TOTAL</b></td> <td><b>15 Paras</b></td> </tr> </table> <p>Further, the above outstanding Audit Paras will be taken up with the Audit for settlement at the time of next audit.</p>	1	2001-02 to 2014-18	06 Paras	2	2018-21	01 Paras	3	2021-23	08 Paras		<b>TOTAL</b>	<b>15 Paras</b>
1	2001-02 to 2014-18	06 Paras												
2	2018-21	01 Paras												
3	2021-23	08 Paras												
	<b>TOTAL</b>	<b>15 Paras</b>												
<p><b>3.</b></p>	<p><b>System of Physical verification of fixed assets:</b></p> <ul style="list-style-type: none"> <li>The Physical Verification of Land and Building has been done up to 31.03.2025 and no deficiency was found.</li> <li>The physical verification of Vehicle, Furniture &amp; Fixture and Computer &amp; Accessories has been done up to 31.03.2025 and no deficiency was found.</li> </ul>	<p>Statement of facts needs no comments from NBT.</p> <p>Statement of facts needs no comments from NBT.</p>												

4.	<p><b>System of Physical verification of inventory:</b></p> <p>Physical Verification of books, stationery and other consumable items has been done up to 31.03.2025.</p>	Statement of facts needs no comments from NBT.
5.	<p><b>Regularity in payment of statutory dues:</b></p> <p>As per annual accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2025.</p>	Statement of facts needs no comments from NBT.
F.	<p><b>Grants-in-Aid</b></p>	
	<p>During the year 2024-25, National Book Trust received Grants-in-aid of Rs.69.12 crore (Rs.65.12 crore and NER: Rs.4.00 crore) from the Ministry of Education, Department of Higher Education. The Trust had an unspent balance of Rs.9.94 crore (Non-NER: Rs.9.93 crore and NER: Rs.0.01 crore) from the previous year. Out of the total fund of Rs.79.06 crore, Rs.66.68 crore was utilized (Non-NER: Rs.62.68 crore and NER: Rs.4.00 crore) and Rs.9.94 crore was refunded to the Ministry, leaving an unspent balance of Rs.2.44 crore (Non-NER) as on 31/03/2025.</p> <p>NBT also received a grant of Rs.1.20 crore from the Ministry of External Affairs during 2015-16 for translation work of 25 contemporary Chinese books into Hindi. Out of this grant, NBT had an unspent balance of Rs.40.39 lakh as on 01.04.2024. It also received Rs.1.37 lakh as bank interest during the year. Out of the total available funds of Rs.41.76 lakh, Rs.0.01 lakh was utilized, leaving an unspent balance of Rs.41.75 lakh as on 31st March 2025.</p> <p>In addition to the above, NBT also received a grant of Rs.10.60 crore from the Ministry of Education through the Department of School Education and Literacy during 2024-25 for the National Digital Library project. It also received Rs.0.02 crore as bank interest on the grant during the year. Out of the total available fund of Rs.10.62 crore, Rs.3.40 crore was utilized, leaving an unspent balance of Rs.7.22 crore (including interest of Rs.0.02 crore) as on 31/03/2025. It is pertinent to mention here that the details of the grant received and its respective accounting are excluded from the NBT annual accounts.</p>	<p>Statement of facts needs no comments from NBT.</p> <p>Statement of facts needs no comments from NBT.</p> <p>It is assured that the details of grant received and its respective accounting shall be included in the NBT annual accounts from the next financial year.</p>



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