



राष्ट्रीय पुस्तक ट्रस्ट, भारत
राष्ट्र मंत्रालय, भारत सरकार
NATIONAL BOOK TRUST, INDIA
Ministry of Education, Government of India

“Nehru Bhawan”
5, Institutional Area, Phase-II
Vasant Kuni, New Delhi-110070

A FRAMEWORK FOR TRANSPARENCY AUDIT

S.No.	Item	Details of disclosure	Remarks/reference points (fully met/partially met/not applicable will be treated as fully met/partially met)
2.	Budget and Programme		
2.6	CAG & PAC paras dated (F.No.1/6/2011-IR 15.4.2013]	CAG and PAC paras and the action taken reports (ATRs) after these have been laid on the table of both houses of the parliament.	Such information will be provided after compilation of Annual Accounts for the Financial Year 2025-26 and successful completion of CAG Audit. However, a copy of Separate Audit Report (SAR) 2024-25 to be laid on the Table of both Houses of the Parliament (Annexure 'C').

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**

**Separate Audit Report on the Accounts of National Book Trust ("NBT")
for the year ended 31st March, 2025**

S.No.	Audit Observations	NBT's Replies
<p>A. A.1</p>	<p>General Loan Advances & Deposits (Schedule-8) - Rs. 6.39 crore</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 & 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 & compliance.</p> <p>Hence, the para may please be dropped.</p>
<p>A.2</p>	<p>Non-Compliance with Uniform Format of Accounts</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 & 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>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>Such treatment not only resulted in understatement of grant</p>	

S.No.	Audit Observations	NBT's Replies												
B.	<p>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>Management Letter</p>													
C.	<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>	Statement of facts needs no comments from NBT.												
1.	<p>Assessment of Internal Controls</p> <p>Adequacy of Internal Control System:</p> <ul style="list-style-type: none"> • 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 2023-24 by Chartered Accountant Firm. 	<p>Statement of facts needs no comments from NBT.</p> <p>Statement of facts needs no comments from NBT.</p>												
2.	<p>Adequacy of Internal Audit System: The internal control system of NBT is inadequate as:</p> <ul style="list-style-type: none"> • 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 31.03.2025. 	<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="1225 416 1366 1025"> <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>TOTAL</td> <td>15 Paras</td> </tr> </table>	1	2001-02 to 2014-18	06 Paras	2	2018-21	01 Paras	3	2021-23	08 Paras		TOTAL	15 Paras
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	TOTAL	15 Paras												

S.No.	Audit Observations	NBT's Replies
3.	<p>System of Physical verification of fixed assets:</p> <ul style="list-style-type: none"> The Physical Verification of Land and Building has been done up to 31.03.2025 and no deficiency was found. The physical verification of Vehicle, Furniture & Fixture and Computer & Accessories has been done up to 31.03.2025 and no deficiency was found. 	<p>Further, the above outstanding Audit Paras will be taken up with the Audit for settlement at the time of next audit.</p> <p>Statement of facts needs no comments from NBT.</p> <p>Statement of facts needs no comments from NBT.</p>
4.	<p>System of Physical verification of inventory:</p> <p>Physical Verification of books, stationery and other consumable items has been done up to 31.03.2025.</p>	<p>Statement of facts needs no comments from NBT.</p>
5.	<p>Regularity in payment of statutory dues:</p> <p>As per annual accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2025.</p>	<p>Statement of facts needs no comments from NBT.</p>
F.	<p>Grants-in-Aid</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>Statement of facts needs no comments from NBT.</p>

S.No.	Audit Observations	NBT's Replies
	<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>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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4.	E. Governance		
4.7	Replies to questions asked in the Parliament [Section 4(1)&(2)]	Details of questions asked and replies given	Please see Annexure 'D' for kind perusal.

REPLY TO RAJYA SABHA QUESTIONNAIRE (PART-II)**DEMANDS FOR GRANTS (2026-27)****DEPARTMENT OF HIGHER EDUCATION, MINISTRY OF EDUCATION**

Q.NO.	PARTICULARS	NBT'S REPLY
4	The total allocation of the Department in BE 2026-27 shows an increase over RE 2025-26. In this regard, please indicate: i. The quantum of such increase, and ii. The factors responsible therefor	5.60% Book Promotion Activities
6	Please indicate the major schemes/sectors which have witnessed significant increase in BE 2026-27 over RE 2025-26 and furnish the reasons therefor.	Book promotion activities and pension increase.
7	Please furnish details of schemes/sectors which have witnessed reduction in allocations in BE 2026-27 as compared to RE 2025-26 and actual 2024-25, indicating the reasons and remedial measures proposed.	There is no reduction in allocation in BE 2026-27 as compared to RE 2025-26 and actual 2024-25.
8	Please provide trends of utilisation of funds (both in monetary and percentage terms) under different schemes/organisations and autonomous institutes under the department during the last three financial years. Also furnish reasons for under-utilisation or over-utilisation, if any, any reallocation or revalidation of funds, if any.	Please refer Annexure 'A'.
14	Please furnish institution-wise allocations under Autonomous Bodies during the last three Financial Years and explain major variations observed therein.	NA
15	Funds allocations for PM Research Fellowship has been doubled in BE 2026-27 over RE 2025-26. Please furnish the detail of initiatives to be undertaken.	No funds allocated in PM Yuva Scheme in BE 2026-27 and RE 2025-26.
17	The allocation for Indian Institutes of Technology has increased in BE 2026-27. Please furnish justification for the increased outlay and indicate the major activities proposed to be undertaken.	NA
18	There is a substantial increase in fund allocation for IKS in BE 2026-27 over the RE 2025-26. Please explain this significant increase in funds	NA

	allocation. Also give details of activities taken under IKS in previous two financial years and those proposed to be taken in financial year 2026-27. Also state reasons for reduction in funds for IKS in RE 2025-26 to Rs.12.45 cr from Rs.50.00 cr in BE 2025-26.	
19	Please provide scheme-wise details of allocations under Research and Innovation for the last three Financial Years and explain major fluctuations observed. Provide data in both figures and percentage.	NBT constituted IPMC Cell in 2020 to undertake various activities like B2B Forum, CEO Speak, Rights Table etc.
20	There is a significant decrease under Digital India e-learning in RE 2025-26 over Actuals 2024-25. Please furnish programme-wise details and justification therefor for how this reduction will impact the ICT learning ecosystem in the country. Also give details of proposed activities to be undertaken for Financial Year 2026-27 in the field of emerging technologies such as AI, ICT etc.	NA
21	Please provide comparative details of allocations under PM-USP and PM Research Fellowship for the last three financial years and the reasons for variations.	NA
22	The allocation for centres of excellence (CoE) in Artificial Intelligence has increased substantially in BE 2026-27 over RE 2025-26. Please furnish details of activities proposed and State/UT-wise coverage. Also furnish the reasons for reduction in funds from Rs.200 cr in BE 2025-26 to Rs.120 cr in RE 2025-26.	NA
27	Funds allocated for National Digital University (NDU) in BE 2025-26 were Rs.25.00 cr which was reduced to NIL in RE 2025-26. What is the status of NDU project as the allocation under BE 2026-27 is still NIL and the reasons therefor for no allocation of funds?	NA
30	Please provide details of major budgetary announcements relating to the Department in the current Budget Speech and the strategy for their implementation.	NA
34	Allocation for grants-in-aid to State Governments has increased to Rs.1505 cr in BE 2026-27 from Rs.575.84 cr in RE 2025-26. Please state how this increase in allocations proposed to be utilised, state-wise and UT-wise.	NA

35	Please furnish details of schemes which have been merged/closed during the last three financial years and the reasons therefor.	No scheme has been merged and closed in last three financial years.						
36	Please indicate the extent of dependence of the Department on extra-budgetary resources and the strategy adopted to minimize such dependence.	NBT is doing book promotion activities for increase in its IRG.						
37	Please provide a statement showing scheme-wise linkage between financial allocations and measurable performance indicators (KPIs) adopted by the Department for the last three Financial Years. Please furnish details of monitoring and evaluation mechanisms adopted to assess scheme-wise performance.	NA						
38	Please furnish details of delays, if any, in release of funds to institutions/states under major schemes during the last three financial years and the corrective steps taken to streamline fund flow mechanisms.	NA						
41	Please indicate the extent to which digital platforms have been utilised for financial monitoring beneficiary tracking and outcome reporting under major schemes of the department.	NBT is uploading data on PFMS portal for monitoring of funds.						
42	Please furnish a forward-looking assessment of the financial requirements of the department for the next three financial years, indicating emerging priority areas and the strategy proposed to meet such requirements within the overall fiscal framework.	To meet the book promotion activities, salary to regular and contractual employees & pension and pensionery benefits, retirement and terminal as well as other administrative expenses. The Revised Estimates for the next three Financial Years are as under: <table style="margin-left: auto; margin-right: auto;"> <tr> <td>2026-27</td> <td>113.70 crore</td> </tr> <tr> <td>2027-28</td> <td>119.38 crore</td> </tr> <tr> <td>2028-29</td> <td>125.35 crore</td> </tr> </table>	2026-27	113.70 crore	2027-28	119.38 crore	2028-29	125.35 crore
2026-27	113.70 crore							
2027-28	119.38 crore							
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43	With regard to announcement made in Budget 2026-27 regarding developing five new university townships, please furnish details of the project including the structure of the scheme/project, key highlights, points for consideration while selecting the area for development of township, priority areas and other important aspects related to it.	NA						