

AUDITED
ANNUAL
ACCOUNTS
2022-23



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2023

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Nehru Bhawan, 5 Institutional Area, Phase-II, Vasant Kunj, New Delhi-110070

NATIONAL BOOK TRUST, INDIA

"NEHRU BHAWAN"

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

BALANCE SHEET AS AT 31 MARCH 2023**(Amount in Rupees)**

Sources of Funds	Schedule	Current Year	Previous Year
Capital Fund	1A	442492172	1757914748
Corpus Fund	1B	444830989	362451601
Designated Earmarked/Endowment Funds	2	3924324	3898615
Current Liabilities & Provisions	3	3016355647	1080908103
Total		3907603132	3205173067
Application of Funds	Schedule	Current Year	Previous Year
Fixed Assets	4		
Tangible Assets		129172726	108791421
Intangible Assets		212412	202503
Capital Works-in-Progress		-	-
Investments From Earmarked/Endowment Funds	5		
Long Term		-	-
Short Term		3924324	3898615
Investments - Others	6	-	300000000
Current Assets	7	3650375923	2668790696
Loans, Advances & Deposits	8	123917747	123489832
Total		3907603132	3205173067

SIGNIFICANT ACCOUNTING POLICIES **33****CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS** **34****(VIVEK CHARAN)**
ACCOUNTANT**(N. SAMPATH KUMAR)**
ACCOUNTS OFFICER**(ASHISH CHOWDHURY)**
ASSISTANT DIRECTOR**(MAYANK SUROLIA)**
DEPUTY DIRECTOR**(Dr. SANCHIT TYAGI)**
JOINT DIRECTOR (A & F)**(YUVRAJ MALIK)**
DIRECTOR**(PROF. MILIND SUDHAKAR MARATHE)**
CHAIRMAN

Date: 27/09/2023

Place: NEW DELHI

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**(Amount in Rupees)**

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	-	-
Grants/Subsidies	10	561259511	450598456
Income from Investments	11	24148	39057
Interest earned	12	6155649	29654104
Other Income	13	21615070	1993250
Prior Period Income	14	50000	33085028
Income from Sale of Books	23	1788021248	1901167134
Income from New Delhi World Book Fair	24	73713411	7006861
Increase/Decrease in Stock	25	-17310770	53417913
Stall Rental/Stall Level Book Fair	26	3760201	1434480
Book Publishing Course Fee	27	435000	345548
Book Club Membership Fee	28	403542	168867
Input Tax Credit on Goods & Service Tax		-	0
Profit on sale of fixed Assets		103123	422000
TOTAL (A)		2438230133	2479332698
EXPENDITURE			
Staff Payments & Benefits(Establishment expenses)	15	2609578061	299387094
Academic Expenses	16	-	-
Administrative and General Expenses	17	75066406	62550271
Transportation Expenses	18	2391613	1356244
Repairs & Maintenance	19	2742898	3620877
Finance costs	20	-	-
Other Expenses	21	1000000	1000000
Prior Period Expenses	22	926669	1789867
New Delhi World Book Fair	29	188138903	1233848
Publishing of Books	30	701770632	804288134

Particulars	Schedule	Current Year	Previous Year
Storage & Distribution Expenses	31	112242048	121043638
Promotional Expenses	32	81601590	129845402
Depreciation	4	-16331682	17970550
TOTAL (B)		3759127137	1444085924
Balance being excess of Income over Expenditure (A-B)		-1320897004	1035246774
Transfer to / from Designated Fund			
Building fund		-	-
Others (specify)		-	-
Balance Being Surplus (Deficit) Carried to Capital Fund (A - B)		-1320897004	1035246774

SIGNIFICANT ACCOUNTING POLICIES 33

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 34

(VIVEK CHARAN)
ACCOUNTANT

(N. SAMPATH KUMAR)
ACCOUNTS OFFICER

(ASHISH CHOWDHURY)
ASSISTANT DIRECTOR

(MAYANK SUROLIA)
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(Dr. SANCHIT TYAGI)
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NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

(Amount in Rupees)

RECEIPTS	Current Year		Previous Year		PAYMENTS	Current Year		Previous Year	
	Amount	Amount	Amount	Amount		Amount	Amount	Amount	Amount
I.									
Opening Balances					I. Expenses				
a) Cash Balances	-		-		a) Establishment Expenses	300043150		287568296	
b) Bank Balances					b) Academic Expenses	-		-	
i. In Current accounts	-		-		c) Administrative Expenses	70053168		47373320	
ii. In deposit accounts	544277420		522816152		d) Transportation Expenses	-		-	
iii. Savings accounts	1733930065	2278207485	954928808	1477742960	e) Repairs & Maintenance	-		-	
Grants Received					f) Prior Period Expenses	926669	371022987	1789867	336731483
a) From Government of India					Payments against Earmarked/Endowment				
					Funds				
NON-NER :					a) K K Birla Foundation	-		-	
1. General:					b) Sopan Smarak Nidhi	-		-	
(i) Capital	1100000		900000		c) Corpus Fund	-		300000000	
(ii) Revenue-Salary & Activity	554379000	555479000	425909000	426809000					
2. Special Component Plan for welfare of									
Scheduled Caste:									
(i) Capital	-		-						
(ii) Revenue-Salary & Activity	38199000	38199000	2,82,00,000	282000000					
3. Tribal Area Sub Plan (TASP):									
(i) Capital	-		-						
(ii) Revenue-Salary & Activity	18900000	18900000	1,39,00,000	139000000					
NER :									
4. North East Region (NER):									
(i) Capital	100000		100000						
(ii) Revenue-Salary & Activity	26979000	27079000	23036000	23136000					

(Amount in Rupees)										
5. North East Region (NER) SC & ST										
(i) Capital	-									
(ii) Revenue	2882000	2882000	29,00,000	2900000						
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 Works - in - Progress				
a) Earmarked/Endowment funds										
(i) K K Birla Foundation	-									
(ii) Sopan Smarak Nidhi	-	-		-		a) Purchase of Fixed Assets	445204		1224779	
						b) Purchase of Fixed Assets (General)	30951			
b) Other Investments	-	-		-		c) Purchase of Fixed Assets (NE)	15893		701800	
						d) Purchase of Fixed Assets (General- Fur. & Equip.)	1438548		2131411	
						e) Purchase of Fixed Assets (NE - Fur. & Equip.)				
						f) Purchase of Fixed Assets (Fur. & Equip.)	462072			
						g) Purchase of Fixed Assets (SCP)				
						h) Purchase of Fixed Assets (Tribal Area)				
						i) Purchase of Fixed Assets (Computer)	3065245		3682720	
						j) Purchase of Fixed Assets (Computer Software)	16515	5474428		7740710

(Amount in Rupees)										
	RECEIPTS	Current Year		PAYMENTS	Previous Year		Current Year		Previous Year	
		Amount	Amount		Amount	Amount	Amount	Amount		
VIII.	Interest received on									
	a) Bank Deposits	82379388	21461268	Other Payments including statutory payments						
	b) Loans and Advances	517074	712625	Remittance of Recoveries affected from						
	c) Savings Bank Accounts	9556353	30856461	from Pay Bills		53030354	10157753			42703324
IX.	Investments encashed		-	Refund of Grants		-	-			-
X.	Term Deposits with Scheduled Banks encashed		-	Deposits and Advances Earned Money/Security Deposits		-	-			-
XI.	Other Income (including Prior Period Income)			Other Payments						
	a) Sale of Books	1131724306	1144670904	a) Publishing			622180486			727825410
	b) Maintenance, Establishment & Publishing	-	-	b) Store Administration			111954562			734135048
	c) Recovery from Pay Bills	45364178	43600922	a) Regional Offices		1188271826	27385676			22266655
				b) Development Projects - North East			13021962			15866421
				c) Normal Promotional Activities			10601988			56060955
	a) Normal Promotional Activities	1538677	1434480	d) New Delhi World Book Fair			171230007			1233848
	b) Development Projects - North Eastern			e) Sales Promotion Measures			36438986			32248950
	Region including Sikkim	-	-	f) National Centre for Children's Literature			848738			356400
	c) Book Publishing Course Fee	435000	345548	g) Short-Term Training Courses in Book Publishing			69406			508908
	d) National Centre for Children's Literature			h) Promotion of Indian Books Abroad			5334965			4311695
	e) Sales Promotion Measures	382642	168867	i) Modernisation of Office Building			-			7991
	f) Book Export Promotion Activities			j) Subsidy			-			-

(Amount in Rupees)										
	g) Encashment of FDR									
	h) Special Component Programme for SC	2221524		-				3419205		737400
	i) New Delhi World Book Fair	73708411		7006861				9135630		13998902
	j) Prior Period Income	50000		33085028				-		6180
	k) Tribal Level Activities	-	78336454	-	42040784			776708		6954837
	Deposits and Advances					XII.				278263271
	a) Earnest Money/Security Deposits		1558650		2759771					-
	b) Advance from Customers		427215843		707605248					-
								300000000		-
								1765987365		1733930065
								1250000000		544277420
								3315987365		2278207485
XIII.	Miscellaneous Receipts including statutory receipts									
	statutory receipts									
XIV.	Any Other Receipts		17642120		2415250					
	TOTAL		4715040852		3968811193			TOTAL		4715040852
										3968811193

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Date: 27/09/2023

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NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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

SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 1A : CAPITAL FUND****(Amount in Rupees)**

	Particulars	Current Year	Previous Year
	Balance at the beginning of the year	1757914748	1014927264
Add:	Contributions towards Capital Fund	-	-
Add:	Grants from Government of India to the extent utilised for Capital expenditure	5474428	7740710
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	-	300000000
	Total	1763389176	722667974
Add:	Surplus transferred from the Income & Expenditure Account	-1320897004	1035246774
	Balance at the year end	442492172	1757914748

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE LE - 1B : CORPUS FUND

(Amount in Rupees)

Particulars	Current Year	Previous Year
As per Last Account	362451601	40990333
Addition during the year (Interest)	82379388	21461268
Add: Fund Created During The Year	-	300000000
Total	444830989	362451601

NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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

SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 2 : DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS

(Amount in Rupees)

Particulars	Fund wise Breakup			Total Current Year	Previous Year
	Indo China Project	Fund CCC	Endowment Funds		
A.					
a) Opening balance	3898615	-	-	3898615	4409317
b) Additions during the year(Interest)	114482	-	-	114482	124734
c) Income from investment made of the funds		-	-	-	-
d) Accrued Interest on investment/Advances		-	-	-	-
e) Interest on Savings Bank a/c		-	-	-	-
f) Other additions (Specify nature)		-	-	-	-
Total (A)	4013097			4013097	4534051
B.					
Utilisation/Expenditure towards objectives of funds					
i) Capital Expenditure	-	-	-	-	-
ii) Revenue Expenditure	88773	-	-	88773	635436
Total (B)	88773	-	-	88773	635436
Closing balance at the year end (A-B)	3924324	-	-	3924324	3898615
Represented by					
Cash and Bank Balances					
Investments		-	-	-	-
Interest accrued but not due		-	-	-	-
		-	-	-	-
Total	3924324	-	-	3924324	3898615

NATIONAL BOOK TRUST, INDIA

"NEHRU BHAWAN"

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

SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS**

(Amount in Rupees)

	Current Year	Previous Year
A. CURRENT LIABILITIES		
1 Deposits from staff	-	-
2 Deposits from students	-	-
3 Sundry Creditors		
a) For goods & Services	259194	114737938
b) Others	42973686	24410197
c) Royalty	53153382	31274071
4 Deposit-Others (including EMD, Security Deposit)	17460073	15901423
5 Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	4719629	-
b) Others NPS	-	2602020
6 Other Current Liabilities		
a) Salaries for the month of March' 2023	14714968	15211867
b) Pension for the month of March' 2023	7829546	6914271
c) Receipts against sponsored fellowships & scholarships	-	-
d) Utilised Grants	117265642	41460581
e) Grants in advance	-	-
f) Other funds interest earned on grant	3400704	1202357
g) Other Liabilities - Advance against Sales	446602835	714567817
Total (a)	708379659	968282542
B. PROVISIONS		
1 For Taxation	-	-
2 Gratuity	93117717	11763470
3 Superannuation Pension	2148553615	95475230
4 Accumulated Leave Encashment	66304656	5386861
5 Trade Warranties/Claims	-	-
6 Others (Specify)	-	-
Total (b)	2307975988	112625561
Total (a + b)	3016355647	1080908103

NATIONAL BOOK TRUST, INDIA

"NEHRU BHAWAN"

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

SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 3C : UNUTILISED GRANTS FROM GOVERNMENT OF INDIA**

(Amount in Rupees)

Particular	Current Year	Previous Year
A. NON-NER Grants: Government of India		
Balance B/F	41422207	890715
Add: Receipts during the year	612578000	468909000
Total (a)	654000207	469799715
Less Refunds	0	0
Less: Utilized for Revenue Expenditure	536516170	421338598
Less: Utilized for Capital Expenditure	5458535	7038910
Total (b)	541974705	428377508
Unutilized carried forward a - b = (c)	112025502	41422207
B. UGC grants:		
Balance B/F	0	0
Receipts during the year	0	0
Total (d)	0	0
Less Refunds	0	0
Less: Utilized for Revenue Expenditure	0	0
Less : Utilized for Capital Expenditure	0	0
Total (e)	0	0
Unutilized carried forward d - e = (f)	0	0

Particular	Current Year	Previous Year
C. NER Grants: Government of India		
Balance B/F	38374	3964032
Receipts during the year	29961000	26036000
Total (g)	29999374	30000032
Less: Refunds	0	0
Less: Utilised for Revenue Expenditure	24743341	29259858
Less: Utilised for Capital Expenditure	15893	701800
Total (h)	24759234	29961658
Unutilized carried forward g - h = (I)	5240140	38374
D. Grants from State Govt.		
Balance B/F	0	0
Add: Receipts during the year	0	0
Total (j)	0	0
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure	0	0
Total (k)	0	0
Unutilized carried forward j - k = (l)	0	0
Grand Total (C + F + I + l)	117265642	41460581

NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH 2023

SCHEDULE - 4 : NER & NON-NER - FIXED ASSETS DEPRECIATION STATEMENT CONSOLIDATED

S. No.	Assets Heads	Gross Block				Depreciation for the Year				Net Block		
		Dep. Rate	Op. Balance 01.04.2022	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the year	Deductions/ Adjustments	Total Depreciation	31.03.2023	31.03.2022
1	Land	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	10,42,39,283	(68,92,544)	-	9,73,46,739	7,49,66,855	6,80,74,311
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%	9,92,452	4,62,072	-	14,54,524	3,77,623	(79,722)	-	2,97,901	11,56,623	6,14,829
11	Audio Visual Equipment	0%	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	20%	2,29,34,366	30,65,245	9,26,478	2,50,73,133	2,13,58,638	(1,49,45,213)	9,26,478	54,86,947	1,86,59,708	15,75,728
13	Furniture, Fixtures & Fittings	7.5%	5,05,15,738	14,54,441	-	5,19,70,179	4,22,52,086	38,97,764	-	4,61,49,850	58,20,329	82,63,652
14	Vehicles	10%	1,67,99,686	4,45,204	4,61,575	1,67,83,315	1,11,86,687	16,78,332	4,61,575	1,24,03,444	39,18,296	56,12,999
15	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-	-
(i)	Purchased	10%	42,36,254	30,951	26,843	42,40,362	40,24,102	3,095	26,843	40,00,354	2,13,165	2,12,152
(ii)	Gifted	10%	7,11,453	-	-	7,11,453	6,75,880	-	-	6,75,880	35,573	35,573
16	Small Value Assets	0%	-	-	-	-	-	-	-	-	-	-
	Total (a)		29,29,05,720	54,57,913	14,14,896	29,69,48,737	18,41,14,299	(1,63,38,288)	14,14,896	16,63,61,115	12,91,72,726	10,87,91,421

17	Capital Work in Progress (b)	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S. No.	Intangible Assets	Dep. Rate	Op. Balance 01.04.2022	Additions	Deductions	CI Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2023	31.03.2022					
18	Computer Software	40%	4050050	16515	-	4066565	3847547	6606	-	3854153	212412	202503					
19	E-Journals	0%	-	-	-	-	-	-	-	-	-	-					
19	Patents	0%	-	-	-	-	-	-	-	-	-	-					
	Total (c)		4050050	16515	-	4066565	3847547	6606	-	3854153	212412	202503					
	Grand Total (A+B+C)		29,69,55,770	54,74,428	14,14,896	30,10,15,302	18,79,61,846	(1,63,31,682)	14,14,896	17,02,15,268	12,93,85,138	10,89,93,924					

NATIONAL BOOK TRUST, INDIA
“NEHRU BHAWAN”

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

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH 2023
SCHEDULE 4 (A) : FIXED ASSETS - (NON-NER) - DEPRECIATION STATEMENT

(Amount in Rupees)

S. No.	Assets Heads	Gross Block				Depreciation for the Year				Net Block		
		Dep. Rate	Op. Balance 01.04.2022	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the year	Deductions/ Adjustments	Total Depreciation	31.03.2023	31.03.2022
1	Land	0%	24402177	-	-	24402177	-	-	-	-	24402177	24402177
2	Site Development	0%	-	-	-	-	-	-	-	-	-	-
3	Buildings	2%	172313594	-	-	172313594	104239283	-68,92,544	-	9,73,46,739	74966855	68074311
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%	992452	462072	-	1454524	377623	-79,722	-	297901	1156623	614829
11	Audio Visual Equipment	0%	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	20%	22229516	3065245	926478	24368283	21074868	-1,49,45,213	9,26,478	5203177	18238628	1154648
13	Furniture, Fixtures & Fittings	7.5%	50279688	1438548	-	51718236	42196038	3878868	-	46074906	5643330	8083650
14	Vehicles	10%	16799686	445204	461575	16783315	11186687	1678332	461575	12403444	3918296	5612999
15	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-	-
(i)	Purchased	10%	4236254	30951	26843	4240362	4024102	3095	26843	4000354	213165	212152
(ii)	Gifted	10%	711453	-	-	711453	675880	-	-	675880	35573	35573
16	Small Value Assets	0%	-	-	-	-	-	-	-	-	-	-
	Total (a)		291964820	5442020	1414896	295991944	183774481	-16357184	1414896	166002401	128574647	108190339
17	Capital Work in Progress (b)	0%	-	-	-	-	-	-	-	-	-	-
S. No.	Intangible Assets	Dep. Rate	Op. Balance 01.04.2022	Additions	Deductions	CI Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2023	31.03.2022
18	Computer Software	40%	4050050	16515	-	4066565	3847547	6606	-	3854153	212412	202503
19	E-Journals	0%	-	-	-	-	-	-	-	-	-	-
20	Patents	0%	-	-	-	-	-	-	-	-	-	-
	Total (c)		4050050	16515	-	4066565	3847547	6606	-	3854153	212412	202503
	Grand Total (A+B+C)		296014870	5458535	1414896	300058509	187622028	-16350578	1414896	169856554	128787059	108392842

NATIONAL BOOK TRUST, INDIA
“NEHRU BHAWAN”

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

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH 2023
SCHEDULE 4 (B) : FIXED ASSETS - (NER) - DEPRECIATION STATEMENT

(Amount in Rupees)

S. No.	Assets Heads	Dep. Rate	Gross Block				Depreciation for the Year				Net Block			
			Op. Balance 01.04.2021	Additions	Deductions	C.I Balance	Dep Opening Balance	Depreciation for the year	Deductions/ Adjustments	Total Depreciation	31.03.2023	31.03.2022		
1	Land	0%	-	-	-	-	-	-	-	-	-	-	-	-
2	Site Development	0%	-	-	-	-	-	-	-	-	-	-	-	-
3	Buildings	0%	-	-	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	0%	-	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	0%	-	-	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	0%	-	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	0%	-	-	-	-	-	-	-	-	-	-	-	-
8	Plant & machinery	0%	-	-	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	0%	-	-	-	-	-	-	-	-	-	-	-	-
10	Office Equipment	0%	-	-	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	0%	-	-	-	-	-	-	-	-	-	-	-	-
12	Computer & Peripherals	20%	704850	-	-	704850	283770	-	-	283770	-	-	421080	421080
13	Furniture, Fixtures & Fittings	7.5%	236050	15893	-	251943	56048	18896	-	74944	-	-	176999	180002
14	Vehicles	10%	-	-	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals													
(i)	Purchased	10%	-	-	-	-	-	-	-	-	-	-	-	-
(ii)	Gifted	10%	-	-	-	-	-	-	-	-	-	-	-	-
16	Small Value Assets	0%	-	-	-	-	-	-	-	-	-	-	-	-
	Total (A)		940900	15893	-	956793	339818	18896	-	358714	-	-	598079	601082
17	Capital Work in Progress (B)	0%	-	-	-	-	-	-	-	-	-	-	-	-

S. No.	Intangible Assets	Dep. Rate	Op. Balance 01.04.2022	Additions	Deductions	Cl Balance	Dep Opening Balance	Amortization for the year	Deductions/ Adjustments	Total Amortization/ Adjustments	31.03.2023	31.03.2022
18	Computer Software	40%	-	-	-	-	-	-	-	-	-	-
19	E-Journals	0%	-	-	-	-	-	-	-	-	-	-
20	Patents	0%	-	-	-	-	-	-	-	-	-	-
	Total (C)											
	Grand Total (A+B+C)		9,40,900	15,893	-	9,56,793	3,39,818	18,896	-	3,58,714	5,98,079	6,01,082

NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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

SCHEDULE OF ANNUAL ACCOUNTS 2022-23

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	3924324	3898615
7	Others (to be specified)	-	-
	Total	3924324	3898615

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 5A : INVESTMENTS FROM EARMARKED FUNDS (FUND-WISE)****(Amount in Rupees)**

S.No.	Funds	Current Year	Previous Year
1	Indo China Translation Project (ICTP)	3924324	3898615
2	Endowment Fund Investment	-	-
	Total	3924324	3898615

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

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	-	300000000
	Total	-	300000000

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 7 : CURRENT ASSETS****(Amount in Rupees)**

Particulars		Current Year	Previous Year
1	Stock:		
	a) Store - Printing paper	-	-
	b) Loose Tools	-	-
	c) Publications:		
	(i) At NBT Godwns/Outlets	307693351	325004121
	(ii) At BMC, Mumbai	3510500	3510500
	d) Laboratory chemicals, consumables and glass ware	-	-
	e) Building Material	-	-
	f) Electrical Material	-	-
	g) Stationery	-	-
	h) Water supply material	-	-
2	Sundry Debtors:		
	a) Debts Outstanding for a period exceeding six months	0	0
	b) Others (less than six months)	24184707	63068590
	c) less: Provision for bad debts	1000000	1000000
3	Cash and Bank Balances		
	a) With Scheduled banks:		
	In Corpus Accounts Fixed Deposit	300000000	-
	In Term Deposit Accounts	1250000000	544277420
	In Savings Accounts	1765987365	1733930065
	b) With Non-Scheduled banks:		
	In term deposit Accounts	-	-
	In Savings Accounts	-	-
4	Post Office- Savings Accounts	-	-
	TOTAL	3650375923	2668790696

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 7A : CURRENT ASSETS**

(Amount in Rupees)

I.	Savings Bank Accounts	
1	Grants from UGC A/c.	-
2	University Receipts A/c.	-
3	Scholarship A/c.	-
4	Academic Fee Receipt A/c.	-
5	Development (Plan) A/c.	-
6	Combined Entrance Exams (CBT) A/c.	-
7	UGC Plan Fellowship A/c.	-
8	Corpus Fund A/c. (EMF)	-
9	Sponsored Projects Fund A/c.	-
10	Sponsored Fellowship A/c.	-
11	Endowment & Chair A/c. (EMF)	-
12	UGC JRF Fellowship A/c. (EMF)	-
13	HBA Fund A/c. (EMF)	-
14	Conveyance A/c. (EMF)	-
15	UGC Rajiv Gandhi National Fellowship A/c. (EMF)	-
16	Academic Development Fund A/c. (EMF)	-
17	Deposit A/c.	-
18	Student Fund A/c.	-
19	Student Aid Fund A/c.	-
20	Plan Grants for specific Schemes	-
21	General Fund	1765987365
II.	Current Account	-
III.	Term Deposits with Scheduled Banks	1250000000
	Total	3015987365

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHDEULE - 8 : LOANS, ADVANCES & DEPOSITS**

(Amount in Rupees)

Particulars		Current Year	Previous Year
1	Advances to employees: (Non-interest bearing)		
	a) Salary	-	-
	b) Festival	-	-
	c) Medical Advance	-	-
	d) Others	-	-
2	Long Term Advances to employees (Interest bearing):		
	a) Vehicle Loan	54810	88505
	b) Home Loan	138640	180232
	c) Computer	-	80500
3	Advances and other amounts recoverable in cash or in kind or for value to be received:		
	a) On Capital Accounts	6095187	6095187
	b) to Suppliers	-	-
	c) Others	108484417	105298271
4	Prepaid Expenses		
	a) Insurance	-	-
	b) Other Expenses	-	-
5	Deposits		
	a) Telephone	2750	2750
	b) Lease Rent	5313662	7452189
	C) Electricity	898500	898500
	d) AICTE (Not Applicable)	-	-
	e) Others	2396453	2396453
6	Income Accured:		
	a) On Investments from Earmarked/Endowment Funds	-	-
	b) On Investments-Others	-	-
	c) On Loans and Advances	533328	997245
	d) Others (includes income due unrealized)	-	-

Particulars		Current Year	Previous Year
7	Other - Current assets receivable from UGC/ sponsored projects		
	a) Debit balances in Sponsored Projects	-	-
	b) Debit balances in Sponsored Fellowships & Scholarships	-	-
	c) Grants Receivable	-	-
	d) Other receivables from UGC	-	-
8	Claims receivable	-	-
	TOTAL	123917747	123489832

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 9 : ACADEMIC RECEIPTS****(Amount in Rupees)**

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

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 10 : GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	(Amount in Rupees)							
	NON-NER		UGC		NON-NER	NER	Current Year Total	Previous Year Total
	Govt. of India	NON-NER	NON-NER	Specific Schemes				
1	2	3	4	5	6	7 (5+6)	8	
Balance B/F	41422207	-	-	41422207	38374	41460581	4854747	
Add: Receipts during the year	612578000	-	-	612578000	29961000	642539000	494945000	
Total	654000207	-	-	654000207	29999374	683999581	499799747	
Less: Refund	-	-	-	-	-	-	-	
Balance	654000207	-	-	654000207	29999374	683999581	499799747	
Less: Utilised for Capital Expenditure (A)	5458535	-	-	5458535	15893	5474428	7740710	
Balance	648541672	-	-	648541672	29983481	678525153	492059037	
Less: Utilised for Revenue Expenditure (B)	536516170	-	-	536516170	24743341	561259511	450598456	
Balance c/f (C)	112025502	-	-	112025502	5240140	117265642	41460581	

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**“NEHRU BHAWAN”**

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 11 : INCOME FROM INVESTMENTS****(Amount in Rupees)**

Particulars	Other Investments	
	Current Year	Previous Year
1. Interest		
a. On Government Securities	-	-
b. Other Bonds/Debentures	-	-
2. Interest on Term Deposits	-	-
3. Income accrued but not due on Term Deposits/ Interest bearing advances to employees	- 24148	- 39057
4. Interest on Savings Bank Accounts	-	-
5. Others	-	-
Total	24148	39057

NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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

SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 12 : INTEREST RECEIVED

(Amount in Rupees)

Particulars	Current Year		Previous Year
1. On Savings Accounts with scheduled banks	6155649		29654104
2. On Loans			
a. Employees/Staffs (Adjusted against Accrued Interest)	-		-
b. Others	-		-
3. On Debtors and Other Receivables	-		-
Total	6155649		29654104

NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 13 : OTHER INCOME**

(Amount in Rupees)

Particulars	Current Year	Previous Year
A. Income from Land & Buildings		
1. Hostel Room Rent	41061	33306
2. Licence fee	-	-
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	-	-
4. Electricity charges recovered	337860	-
5. Water charges recovered	-	-
Total (A)	378921	33306
B. Sale of Institute's publications (B)	-	-
C. Income from holding events		
1. Gross Receipts from annual function/sports carnival	-	-
Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
2. Gross Receipts from fetes	-	-
Less: Direct expenditure incurred on the fetes	-	-
3. Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
4. Others	-	-
Total (C)	-	-
D. Others		
1. Income from consultancy	-	-
2. RTI fees	204	2776
3. Income from Royalty	-	-
4. Sale of application form (recruitment)	2000	129009
5. Misc. receipts (Sale of tender form, waste paper, etc.)	516713	1480578
6. Profit on Sale/disposal of Assets		
a) Owned Assets	-	-
b) Assets received free of cost	-	-
7. Leave Salary & Pension Contribution	167353	288624
8. Grants/Donations from Institutions, Welfare Bodies and International Organisations	20528812	-
9. CGHS Contribution received from retired employees	-	-
10. Others (Penal interest+ Sale of Raddi)	21067	347581
Total (D)	21236149	1959944
Grand Total (A+B+C+D)	21615070	1993250

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

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 State Level Book Fairs)	50000	33085028
Total	50000	33085028

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 15 : STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	Current Year			Previous Year		
	NER	NON-NER	Total	NER	NON-NER	Total
	(Amount in Rupees)					
a) Salaries and Wages	-	145204563	145204563	-	160527519	160527519
b) Pension	-	78365603	78365603	-	67134859	67134859
c) Allowances and Bonus & Incentive	-	507650	507650	-	-	-
d) Contribution to Provident Fund	-	812394	812394	-	81194	81194
e) Contribution to Other Fund (NPS)	-	6320647	6320647	-	6714197	6714197
f) Staff Welfare Expenses	-	208750	208750	-	1236498	1236498
g) Retirement and Terminal Benefits	-	2320395153	2320395153	-	17968143	17968143
h) Leave Salary and Pension Contributions Paid/Received	-	-	-	-	-	-
i) LTC facility(Leave Encashment)	-	11299395	11299395	-	720503	720503
j) Medical Facility	-	17990119	17990119	-	11900311	11900311
k) Children Education Allowance	-	2213898	2213898	-	2241000	2241000
l) Honorarium	-	713650	713650	-	-	-
m) Provision for Salary- March 2023	-	14714968	14714968	-	15211867	15211867
n) Provision for Pension - March 2023	-	7829546	7829546	-	6914271	6914271
o) Others(Training+Newspaper+Rajbhasha)	-	3001725	3001725	-	8736732	8736732
TOTAL	-	2609578061	2609578061	-	299387094	299387094

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 15A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Particulars	(Amount in Rupees)			
	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2022	-1508887	14078677	5398353	17968143
Addition: Capitalised value of Contributions Received from other Organisations	-	-	-	-
Total (a)	-1508887	14078677	5398353	17968143
Less: Actual Payment during the year	3751149	16972352	9663807	30387308
Balance Available on 31.03.2023	-5260036	-2893675	-4265454	-12419165
Provision required on 31.03.2023 as per Actuarial Valuation (d)	2148553615	93117717	66304656	2307975988
A. Provision to be made in the Current year e=(d - c)	2153813651	96011392	70570110	2320395153
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
Total	2153813651	96011392	70570110	2320395153

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-223

SCHEDULE - 16 : ACADEMIC EXPENSES

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						
TOTAL						

NOT APPLICABLE

NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 17 : ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	(Amount in Rupees)					
	Current Year			Previous Year		
	NER	NON-NER	Total	NER	NON-NER	Total
A. Infrastructure						
a) Electricity and Power	-	7581933	7581933	-	6799764	6799764
b) Water Charges	-	276707	276707	-	213796	213796
c) Insurance	-	432016	432016	-	452873	452873
d) Rent, Rates and Taxes (including Property Tax)	-	22379642	22379642	-	19488092	19488092
B. Communication						
e) Postage and Stationery	-	871327	871327	-	700806	700806
f) Telephone, Fax and Internet Charges	-	1493929	1493929	-	1380821.52	1380821.52
C. Others						
g) Printing and Stationery (Consumption)	-	4068674	4068674	-	2869513	2869513
h) Travelling and Conveyance Expenses	-	-	-	-	-	-
i) Hospitality/Royalty	-	-	-	-	-	-
j) Auditors Remuneration	-	389485	389485	-	257200	257200
k) Professional Charges	-	2108712	2108712	-	4142096	4142096
l) Advertisement and Publicity	-	-	-	-	-	-
m) Magazines & Journals	-	168734	168734	-	304333	304333
n) Others (including o/s Liabilities payable)	-	35295247	35295247	-	25940976	25940976
TOTAL	-	75066406	75066406	-	62550270	62550270

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 18 : TRANSPORTATION EXPENSES**

(Amount in Rupees)

Particulars	Current Year		Previous Year		Total
	NER	NON-NER	NER	NON-NER	
1. Vehicles (owned by NBT)					
a) Running Expenses	-	2391613	-	1356244	1356244
b) Repairs & Maintenance	-	-	-	-	-
c) Insurance Expenses	-	-	-	-	-
2. Vehicles taken on rent/lease	-	-	-	-	-
a) Rent/Lease Expenses	-	-	-	-	-
3. Vehicle (Taxi) Hiring Expenses	-	-	-	-	-
Total	-	2391613	-	1356244	1356244

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 19 : REPAIRS & MAINTENANCE

Particulars	(Amount in Rupees)			
	Current Year		Previous Year	
	NER	NON-NER	NER	NON-NER
a) Buildings	-	-	-	-
b) Furniture & Fixtures	-	1237715	-	1662865
c) Plant & Machinery	-	-	-	-
d) Office Equipment	-	-	-	-
e) Computers	-	1505183	-	1958012
f) Laboratory & Scientific Equipment	-	-	-	-
g) Audio Visual Equipment	-	-	-	-
h) Cleaning Material & Services	-	-	-	-
i) Book Binding Charges	-	-	-	-
j) Gardening	-	-	-	-
k) Estate Maintenance	-	-	-	-
l) Others (specify)	-	-	-	-
Total	-	2742898	-	3620877
				3620877

NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 20 : FINANCE COSTS

(Amount in Rupees)

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

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 21 : OTHER EXPENSES**

Particulars	(Amount in Rupees)					
	Current Year			Previous Year		
	NER	NON-NER	Total	NER	NON-NER	Total
a) Provision for Bad and Doubtful Debts/Advances	-	1000000	1000000	-	1000000	1000000
b) Irrecoverable Balances Written - off	-	-	-	-	-	-
c) Grants/Subsidies to other Institutions/Organisations	-	-	-	-	-	-
d) Loss on Sale of Fixed Assets	-	-	-	-	-	-
Total	-	1000000	1000000	0	1000000	1000000

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

(Amount in Rupees)

Particulars	Current Year			Previous Year		
	NER	NON-NER	Total	NER	NON-NER	Total
1. Establishment Expenses	-	-	-	-	-	-
2. Academic Expenses	-	-	-	-	-	-
3. Administrative Expenses	-	-	-	-	-	-
4. Transportation Expenses	-	-	-	-	-	-
5. Repairs & Maintenance	-	-	-	-	-	-
6. Other Expenses - New Delhi World Book Fair, 2022	926669	-	926669	1789867	-	1789867
Total	926669	-	926669	1789867	-	1789867

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 23 : INCOME FROM SALES/SERVICES****(Amount in Rupees)**

Particulars	Current Year		Previous Year	
		Total		Total
1. Income from Sales				
Sale of Finished Goods				
a) Cash Sales	37588720		18191531	
b) Credit Sales	1750432529		1882975603	
Total		1788021248		1901167134
Less: Sale Return/Overriding Discount		-		-
TOTAL		1788021248		1901167134

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 24 : INCOME FROM NEW DELHI WORLD BOOK FAIR****(Amount in Rupees)**

Particulars	Current Year		Previous Year	
		Total		Total
1. Rent of Stall/Stand	71587444		7006861	
2. Sale of Fair Directory	119700		-	
3. Others	2006267		-	
TOTAL		73713411		7006861

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 25 : INCREASE/DECREASE IN STOCK OF FINISHED GOODS****(Amount in Rupees)**

Particulars	Current Year		Previous Year	
		Total		Total
a) Closing Stock				
Finished Goods	311203851		328514621	
b) Opening Stock				
Finished Goods	328514621		275096708	
INCREASE / DECREASE (a - b)		-17310770		53417913

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 26 : STALL RENTALS - STATE LEVEL BOOK FAIRS****(Amount in Rupees)**

Particulars	Current Year		Previous Year	
		Amount		Amount
1) Normal Promotional Activities	1765694		1489943	
2) Development Projects-North Eastern Region	-		-	
3) Special Component Plan for Welfare of Scheduled Caste	2221524		-	
4) Scheduled Tribes	-		-	
5) Previous Book Fair	-227017		-55463	
Total		3760201		1434480

NATIONAL BOOK TRUST, INDIA

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 27 : TRAINING COURSES IN BOOK PUBLISHING

(Amount in Rupees)

Particulars	Current Year		Previous Year	
		Amount		Amount
Course Fee	435000		345548	
Total		435000		345548

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 28 : SALES PROMOTION MEASURES****(Amount in Rupees)**

Particulars	Current Year		Previous Year	
		Amount		Amount
Book Club Membership Fee	403542		168867	
Total		403542		168867

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 29 : EXPENDITURE FOR NEW DELHI WORLD BOOK FAIR****(Amount in Rupees)**

Particulars	Current Year		Previous Year	
		Amount		Amount
1. License Fee to ITPO	115738551		23970	
2. Construction of Stalls	26531158		68186	
3. Electrification & Installation of PA System	182		-	
4. Packing & Forwarding	1800		-	
5. Contractual Staff & Guides	1783466		-	
6. Hiring of Vehicles/Conveyance	2396947		-	
7. TA/DA	2070848		2210	
8. Stationery	1708216		43575	
9. Refreshment	3029232		-	
10. Publicity	26280369		501968	
11. Kit Bag & Memento	2233685		557939	
12. Telephone	533311		-	
13. Postage	300000		-	
14. Printing of Folders & Catalogue	-		-	
15. Hospitality	-		-	
16. Thematic Display Board	-		-	
17. Floral Decoration	101482		-	
18. Inaugural Function	1976510		-	
19. Insurance	16117		-	
20. Hiring of IT Equipment	1345754		-	
21. Hiring of Fire Fighting Equipment	994439		-	
22. Literary Programmes	-		-	
23. Uniform	-		-	
24. Honorarium	1085000		36000	
25. Miscellaneous	11836		-	
TOTAL		188138903		1233848

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 30 : EXPENDITURE ON PUBLISHING ACTIVITIES****(Amount in Rupees)**

Particulars	Current Year		Previous Year	
a) Cost of Paper consumed:				
- Opening Balance	-		-	
- Add Purchased	-		-	
	-		-	
- Less: Closing Stock	-	-	-	-
b) Printing Charges & Others		652301312		662866257
c) Editorial Expenses		7815872		6926016
d) Advertisement & Publicity		355843		27292
e) Royalty		144525747		59349930
f) Contractual Staff		11229362		5060839
g) Packing & Forwarding		-		3821839
h) PPC Meeting		21240		9000
i) Provision for Printers' Bills 2022-23				112184829
j) Creditors for the year 2022-23		259194		2553109
k) Royalty Payable for the year 2022-23		-		-
l) Provision for previous year bills		-112184829		-3809075
m) Creditors for previous year		-2553109		-44701902
TOTAL		701770632		804288135

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23

SCHEDULE - 31 : STORAGE & DISTRIBUTION EXPENSES

(Amount in Rupees)

Particulars	Current Year		Previous Year	
a) Handling charges	49004202		59991594	
b) Packing & forwarding	63237846		61052044	
TOTAL		112242048		121043638

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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SCHEDULE OF ANNUAL ACCOUNTS 2022-23**SCHEDULE - 32 : PROMOTIONAL EXPENSES****(Amount in Rupees)**

Particulars	Current Year		Previous Year	
		Total		Total
A. NON-NER				
a) Regional Offices	21538087		22266655	
b) Normal Promotional Activities	10978318		32959075	
c) Sales Promotion Measures	16478572		32248950	
d) National Centre for Children's Literature	848738		356400	
e) Organising of Short-Term Training Courses	-		-	
on Publishing	69406		508908	
f) Promotion of Indian Books Abroad	5334965		3933682.00	
g) Modernisation of Office Building	-		7991	
h) Subsidy	-		6180.00	
i) Punjabi Language Project	3419205		737400	
j) Special Component Programme for welfare of SC	9135630		13998902	
k) Tribal Level Activities	776708		6954837	
l) Research & Innovation Cell	-	68579628	-	113978981
B. NER		13021962		15866421
TOTAL		81601590		129845402

NATIONAL BOOK TRUST, INDIA

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SCHEDULE – 33 : SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

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

2. REVENUE RECOGNITION:

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

3. FIXED ASSETS AND DEPRECIATION

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

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%

Intangible Assets (amortization):

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

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

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

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

4. Intangible Assets:

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

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

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

5. STOCKS:

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

6. RETIREMENT BENEFITS:

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

7. INVESTMENTS:

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

8. EARMARKED/ENDOWMENT FUNDS:

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

9. CORPUS FUND

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

10. GOVERNMENT GRANTS:

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

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

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

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

12. INVENTORY VALUATION

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

13. ACCOUNTING FOR SALES

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

14. ACCOUNTING FOR ROYALTY PAYMENTS:

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

15. INCOME TAX:

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

NATIONAL BOOK TRUST, INDIA

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SCHEDULE – 34 : CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

- 1.1 As on 31.3.2023, 10 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 31.3.2023 – Rs. 0 (Previous Year Rs. 0).
- 1.3 Disputed demands in respect of Sales Tax 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 31.3.2023 (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. 54,58,535.00 (Rs. 11,00,000.00 from Capital Expenditure and 43,58,535.00 made from IRG) NER funds Rs. 15,893.00, A.D. Fund (Rs. NIL), Sponsored Projects (Rs. NIL) and Library Books of the value of Rs. 0.00 gifted to the Institution. The Assets have been set up by credit to Capital Fund.

4. DEPOSIT LIABILITIES:

The amount outstanding as Earnest Money Deposit & Security Deposits of Rs. NIL towards unclaimed deposits, prior to the Financial Year 2014-15 was transferred to Revenue Account and accounted as Miscellaneous Income for the year 2014-15.

5. EXPENDITURE IN FOREIGN CURRENCY:

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

6. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS:

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

- (ii) As shown under item 1c (ii) in Schedule-7, Stock of Books valued at Rs. 35,10,500.00 was in the custody of Brihan Mumbai Municipal Corporation under litigation. The legal suit was dismissed. It is now pending for administrative decision for write-off.
- 7. The details of balances in Saving Bank Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.
- 8. Previous year's figures have been regrouped, rearranged wherever necessary.
- 9. Figures in the Final Accounts have been rounded off to the nearest rupee.
- 10. Schedules 1 to 34 are annexed to and form an integral part of the Balance Sheet at 31 March 2023 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 2020-21 have been attached to the Institution's Accounts. A large portion of the New Pension Scheme Funds (Rs. 7.41 Crore) in respect of 66 employees who have been allotted PRA numbers has been transferred up to 2022-23 to National Securities Depository Limited (NSDL) – Central Record Keeping Agency (CRA).
- 12. Indo China Project funded by Ministry of External Affairs is included as Earmarked/ Endowment Fund as advised by CAG and shown in the balance sheet of the Trust.

NATIONAL BOOK TRUST, INDIA

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BALANCE SHEET AS AT 31 MARCH 2023

DETAILS OF GRANTS RECEIVED DURING THE YEAR-2022 - 2023 AND UNSPENT BAL. AS ON 31.03.2023

HEAD	(Amount in Rupees)									
	1	2	3 (1 + 2)	4	5	6 (4 + 5)	7	8 (4 + 5 - 7)	9	10 (3 - 6)
	Opening Balance	Grants Received During The Year	Total Grants	Revenue Expenses	Capital Expenses	Total Expenses	Shortfall Met From Own Sources	Utilised Grant	Shortfall Met from NER & Non-NER Salary Components	Unspent Balance as on 31.03.2023
Non NER - Salary	41421109	186279000	227700109	134562367	-	134562367	-	134562367	-	93137742
Non NER - SC Salary	-	19000000	19000000	19000000	-	19000000	-	19000000	-	-
Non NER - ST Salary	-	9300000	9300000	9300000	-	9300000	-	9300000	-	-
TOTAL (A)	41421109	214579000	256000109	162862367	-	162862367	-	162862367	-	93137742
Non NER - Activity		368100000	368100000	1183973742	-	1183973742	815873742	368100000		
Non NER - SC Activity	1098	19199000	19200098	9135630	-	9135630	-	9135630	-	10064468
Non NER - ST Activity	-	9600000	9600000	776708	-	776708	-	776708	-	8823292
Non NER - Capital	-	1100000	1100000	-	5458535	5458535	4358535	1100000	-	-
TOTAL (B)	1098	397999000	398000098	1193886080	5458535	1199344615	820232277	379112338	-	18887760

HEAD	Opening Balance	Grants Received During The Year	Total Grants	Revenue Expenses	Capital Expenses	Total Expenses	Shortfall Met From Own Sources	Utilised Grant	Shortfall Met from NER & Non-NER Salary Components	Unspent Balance as on 31.03.2023
NER - Salary	4684	12595000	12599684	11295773	-	11295773	-	11295773		1303911
NER - SC Salary	-	800000	800000	800000	-	800000	-	800000	-	-
NER - ST Salary	-	600000	600000	600000	-	600000	-	600000	-	-
TOTAL (C)	4684	13995000	13999684	12695773	-	12695773	-	12695773	-	1303911
NER - Activity	16109	14384000	14400109	11547754	-	11547754	-	11547754		2852355
NER - SC Activity	5767	994000	999767	-	-	-	-	-		999767
NER - ST Activity	11814	488000	499814	1474208	-	1474208	974394	499814		-
NER - Capital	-	100000	100000	-	15893	15893	-	15893		84107
TOTAL (D)	33690	15966000	15999690	13021962	15893	13037855	974394	12063461	-	3936229
GRAND TOTAL (A + B + C + D)	41460581	642539000	683999581	1382466182	5474428	1387940610	821206671	566733939	-	117265642

NATIONAL BOOK TRUST, INDIA
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GENERAL PROVIDENT FUND ACCOUNT
BALANCE SHEET AS AT 31 MARCH 2023

Amount 31-Mar-22		LIABILITIES		Amount 31-Mar-23		ASSETS		Amount 31-Mar-23	
				Amount	Amount	Amount	Amount	(SCH 'F')	Amount
106279464.00	0.00	Opening Balance	119793830.00		Investment				13687021.00
		Less: Adjustment of Previous Year	0.00		Interest accrued as on 31/03/2023				0.00
-1742968.00		Less: Subscription for March 2022	-1823286.00		Tax on interest (refund to be obtained)				0.00
21972226.00		Add: Subscriptions in the year	21796580.00		Subscription Due for March 2023				1785500.00
1823286.00		Add: Subscription for March 2023	1785500.00		Less: Subscription for March 2022				-1823286.00
7717743.00		Add: Interest Credited	7905878.00		Add: Previous year subscription				298860.00
-46103.00		Less: Tax on interest (IT)	0.00		GPF Advances Recoverable				0.00
					i. For the Current Year				900000.00
-16212949.00		Less: Advance/Withdrawal	-38268471.00		ii. Adjustment of previous years				0.00
3131.00		Less: Old subscription	0.00	111190031.00	iii. Less: Adjustment of previous years				0.00
		Interest Deficit			Cash at Bank				
-201835.62		Opening Balance	-2602019.99		State Bank of India			1199588.27	
-2400185.37		Less: Excess of Expenditure Over Income	-2117608.53		Canara Bank			90422719.21	
		Closing Balance		-4719628.52	Closing Balance				91622307.48
117191810.01		Total		106470402.48			Total		106470402.48

(ASHISH CHOWDHURY)
ASSISTANT DIRECTOR

(MAYANK SUROLIA)
DEPUTY DIRECTOR

(Dr. SANCHIT TYAGI)
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)
DIRECTOR

Prepared by
N SAMPATH KUMAR
(ACCOUNTS OFFICER)

VIVEK CHARAN
(ACCOUNTANT)

Date: 27th SEPT 2023
Place: NEW DELHI

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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

GENERAL PROVIDENT FUND ACCOUNT**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**

(Amount in Rupees)

Amount 31-Mar-22	EXPENDITURE	Amount 31-Mar-23	Amount 31-Mar-22	INCOME	Amount 31-Mar-23
	Interest Credited to		5276168.00	Interest Earned on Investment	4450176.00
7717743.00	GPF Account	7905878.00	0.00	Add: Interest accrued on 03/22	0.00
	Less: Interest accrued but not to be paid		349045.00	Add: Interest earned on SB A/c accounts	1340050.00
0.00		0.00	0.00		0.00
886.00	Bank Charges	1957.00	-306769.00	Less: Interest accrued for March 2023	0.00
	Excess of Income Over Expenditure		2400185.00	Excess of Expenditure over Income	2117609.00
7718629.00	Total	7907835.00	7718629.00	Total	7907835.00

(ASHISH CHOWDHURY)
ASSISTANT DIRECTOR**(MAYANK SUROLIA)**
DEPUTY DIRECTOR**(Dr. SANCHIT TYAGI)**
JOINT DIRECTOR (A & F)**(YUVRAJ MALIK)**
DIRECTOR**Prepared by**
N SAMPATH KUMAR
(ACCOUNTS OFFICER)**VIVEK CHARAN**
(ACCOUNTANT)**Date: 27TH SEPT 2023**
Place: NEW DELHI

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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

GENERAL PROVIDENT FUND ACCOUNT**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2022-23**

(Amount in Rupees)

RECEIPTS	Schedule	Amount 2022-2023	Amount 2021-22	PAYMENTS	Schedule	Amount 2022-2023	Amount 2021-22
Opening Balance as on 01.04.2022				GPF Advances		900000	-
State Bank of India		1136064	1105902	Withdrawals/ Final Payments		38268471	16212949
Canara Bank		16038815	8995986				
				Investment during the year		-	-
GPF Subscription	A	21796580	21972226	Bank Charges		1957	886
Refund of Advances	B	-	-	Closing Balance:			
Investment Encashed	C	86031050	-	State Bank of India		1199588	1136064
Interest Received		5790226	1314600	Canara Bank		90422719	16038815
Shortfall in interest earning met from main a/c			-				
Total		130792735	33388714	Total		130792735	33388714

(ASHISH CHOWDHURY)
ASSISTANT DIRECTOR**(MAYANK SUROLIA)**
DEPUTY DIRECTOR**(Dr. SANCHIT TYAGI)**
JOINT DIRECTOR (A & F)**(YUVRAJ MALIK)**
DIRECTOR**Prepared by**
N SAMPATH KUMAR
(ACCOUNTS OFFICER)**VIVEK CHARAN**
(ACCOUNTANT)**Date: 27TH SEPT 2023****Place: NEW DELHI**

NATIONAL BOOK TRUST, INDIA

"NEHRU BHAWAN"

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

SCHEDULE 'A'**SCHEDULE OF GENERAL PROVIDENT FUND ACCOUNT**

(Amount in Rupees)

SUBSCRIPTION		
From pay bills		21796580.00
	Total	21796580.00

SCHEDULE 'B'**SCHEDULE OF GENERAL PROVIDENT FUND ACCOUNT**

(Amount in Rupees)

REFUND OF ADVANCES		
From pay bills		0.00
	Total	0.00

SCHEDULE 'C'**SCHEDULE OF GENERAL PROVIDENT FUND ACCOUNT**

(Amount in Rupees)

DETAILS OF INVESTMENTS AS ON 31.3.2023					
	Investment	Opening Balance as on 1.4.2022	Additions during the year	Encashments during the year	Closing Balance as on 31.3.2023
1	Canara Bank (SDS)	13558021.00	0.00	0.00	13558021.00
2	Canara Bank	86031050.00	0.00	86031050.00	0.00
3	Can Bank Mutual Fund	129000.00	0.00	0.00	129000.00
4	IDBI Bonds	0.00	0.00	0.00	0.00
	Total	99718071.00	0.00	86031050.00	13687021.00

NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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

NEW PENSION SCHEME

BALANCE SHEET AS AT 31 MARCH 2023

(Amount in Rupees)

LIABILITIES	Amount 31-Mar-23	Amount 31-Mar-22	ASSETS	Amount 31-Mar-23	Amount 31-Mar-22
Opening Balance			Amount Invested with NSDL	63266881	52537519
NPS Employee as on 01.04.2022	29585890	25570725	Add: Amount paid to the NSDL during the year	10835345	10729362
NPS Employer as on 01.04.2022	33680991	26966794	Add: Amount payable for the m/o March_ Current Financial Year	889076	866310
Add: NPS Contribution			Less: Amount paid for the m/o March_ Previous Financial Year	-866310	-568620
Employee	4514698	4015165			
Employer	6320647	6714197			
Add: Subscription due for the m/o March_ Current Financial Year	889076	866310			
Less Subscription due for the m/o March_ Previous Financial Year	-866310	-568620		74124992	63564571
Current Liabilities				39853	42524
Shashi Bala	460700	460700	Investment	906943	906943
Rinki	246510	246510			

Add: Interest Reinvested Received From Investment	199733	154621						
NPS Corpus Fund	906943		861831		41981		39853	
Opening Balance								
Add: Excess of Income over Expenditure	53072		42441		50944		-	
Total	75124860		64511367		75124860		64511367	

(ASHISH CHOWDHURY)
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(MAYANK SURELIA)
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JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)
DIRECTOR

Prepared by
N SAMPATH KUMAR
(ACCOUNTS OFFICER)

VIVEK CHARAN
(ACCOUNTANT)

Date: 27th SEPTEMBER 2023
Place: NEW DELHI

NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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

NEW PENSION SCHEME

INCOME & EXPENDITURE ACCOUNT AS AT 31 MARCH 2023

EXPENDITURE	Amount 31-Mar-23		INCOME	Amount 31-Mar-23		Amount 31-Mar-22
Bank Charges	0.00	0.00	Interest earned on SB & FD a/c	2128.00	46335.00	
				2128.00	46335.00	
			Less: Interest accrued as per Previous Financial Year	0.00	0.00	
Excess of Income over Expenditure		53072.00	Add: Interest accrued as per Current Financial Year	50944.00	50944.00	0.00
Total		53072.00	Total	53072.00	46335.00	

(Amount in Rupees)

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NATIONAL BOOK TRUST, INDIA

“NEHRU BHAWAN”

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

NEW PENSION SCHEME

RECEIPTS & PAYMENTS ACCOUNT AS AT 31 MARCH 2023

RECEIPTS	Amount 31-Mar-23	Amount 31-Mar-22	PAYMENT	Amount 31-Mar-23	(Amount in Rupees)	
					Amount 31-Mar-22	Amount 31-Mar-22
Opening Balance :			Payment made to NSDL	10835345		10729362
Canara Bank	39853	42524	Service Charges paid to NSDL/CRA	8583		9988
Opening Balance transferred from Main A/c:			Bank Charges	-	3894	3894
Shashi Bala	-	571676				
Rinki Devi	-	290155				
Employee's Contribution	4514698	4015165	Interest invested in Fixed Deposit	-		906943
Employer's Contribution	6320647	6714197				
			Closing Balance:			
Service Charges credited from Pension			Canara Bank	41981	39853	39853
Interest earned on SB A/c	2128	1223				
Interest earned on FD A/c	-	45112				
Total	10885909	11690040	Total	10885909	11690040	11690040

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VIVEK CHARAN
(ACCOUNTANT)

Date: 27th SEPTEMBER 2023
Place: NEW DELHI

NATIONAL BOOK TRUST, INDIA

"NEHRU BHAWAN"

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

INCOME AND EXPENDITURE ACCOUNT**1-Apr-2022 to 31-Mar-2023**

(Amount in Rupees)

EXPENDITURE			INCOME		
Particulars	NATIONAL BOOK TRUST, INDIA (ICTP)		Particulars	NATIONAL BOOK TRUST, INDIA (ICTP)	
	1-Apr-2022 to 31-Mar-2023			1-Apr-2022 to 31-Mar-2023	
		Amount			Amount
Indirect Expenses		88773	Indirect Income	-	114482
To Bank Charges	95		By Bank Interest	114482	
To Cost of Printing	88678				
To Surplus (excess of Income over Expenditure)	-	25709			
Total		114482	Total		114482

Prepared by
(VIVEK CHARAN)
ACCOUNTANT

(KUMAR VIKRAM)
PROJECT INCHARGE

(ASHISH CHOWDHURY)
ASSISTANT DIRECTOR

(Dr. SANCHIT TYAGI)
JOINT DIRECTOR (A & F)

(YUVRAJ MALIK)
DIRECTOR

Date: 27th SEPTEMBER 2023

Place: NEW DELHI

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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

RECEIPTS AND PAYMENTS ACCOUNT**1-Apr-2022 to 31-Mar-2023****(Amount in Rupees)**

EXPENDITURE			INCOME		
RECEIPTS	NATIONAL BOOK TRUST, INDIA (ICTP) 1-Apr-2022 to 31-Mar-2023		PAYMENTS	NATIONAL BOOK TRUST, INDIA (ICTP) 1-Apr-2022 to 31-Mar-2023	
		Amount			Amount
To Balance b/d		3898615.00			
Cash at Bank	3898615		By Duties & Taxes	1503	1503
To Sundry Receipts		114482.00	By Cost of Printing		87175
Bank Interest	114482		Ideal Publishing	87175	
			By Miscellaneous Expenses		95
			Bank Charges	95	
			By Balance c/d		3924324
			Cash at Bank	3924324	
Total		4013097	Total		4013097

Prepared by
(VIVEK CHARAN)
ACCOUNTANT

(KUMAR VIKRAM)
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(YUVRAJ MALIK)
DIRECTOR

Date: 27th SEPTEMBER 2023
Place: NEW DELHI

NATIONAL BOOK TRUST, INDIA**“NEHRU BHAWAN”**

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

FINAL SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNT OF NATIONAL BOOK TRUST FOR THE YEAR ENDED 31 MARCH 2023 AND REPLIES OF NBT THEREON

S. No.	Audit Observations	Replies of NBT
1.	INTRODUCTION:	
	We have audited the attached Balance Sheet of the National Book Trust (NBT) as at 31 st March 2023, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period upto 2022-23. These financial statements include the accounts of four regional offices of the NBT. Out of these, Accounts of Western Regional Office (WRO), Mumbai and Northern Regional Office (NRO), Delhi were audited during the year and comments considered for inclusion in the Audit Report. These financial statements are the responsibility of the NBT's Management. Our responsibility is to express an opinion on these financial statements based on our audit.	Statement of facts needs no comments from NBT.
2.	This draft Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any are reported through Inspection Reports/CAG's Audit Reports separately.	Statement of facts needs no comments from NBT.
3.	We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit includes examining on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.	Statement of facts needs no comments from NBT.
4.	Based on our audit, we report that:	
(i)	We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.	Statement of facts needs no comments from NBT.

(ii)	The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Education except as stated in the report.	Statement of facts needs no comments from NBT.
(iii)	In our opinion, proper books of accounts and other relevant records have been maintained by the National Book Trust in so far as it appears from our examination of such books.	Statement of facts needs no comments from NBT.
(iv)	We further report that:	
A.	Income and Expenditure Account	
A.1	Expenditure on Publishing Activities (Schedule-30) – Rs.70.18 crore Royalty: Rs.14.45 crore A reference is invited to Accounting policy 1, which states that accounts are prepared based on the Accrual method of Accounting. As per the agreement entered by the National Book Trust (NBT) with the various Illustrators, Royalty is required to be paid to the illustrators based on an agreed percent (Ranging upto 15 %) of sales of year. During the year 2022-23, the NBT accounted Income of Rs.178.80 crore from Sales of Books but no provision for royalty expenditure in respect of these sales were made by the NBT in the books of accounts for the year 2022-23. Royalty Expenditure for the year 2022-23 works out to be Rs.12.86 crore, based on historical data of last three years. Non- provisioning of Royalty Expenses in respect of sales made during the year 2022-23 has resulted in Understatement of Royalty Expenditure (Schedule-30), Provisions for Royalty Expenditure (Schedule-3) by Rs.12.86 crore and overstatement of Surplus by Rs.12.86 crore. The non-accounting of Royalty Expenses has also resulted in violation of matching principle of Accounting, which requires that revenues and any related expenses be recognized together in the same reporting period. This was pointed out in previous audit report but no remedial action has been taken.	Facts and figures mentioned are confirmed. The suggestion of the Audit has been noted for compliance from next year. Hence, the para may please be dropped.
B.	General NBT had shown Sundry Debtors of Rs.2.41 crore as on 31.03.2023. Out of these, debtors worth Rs.1.18 crore pertained to the year prior to year 2013-14. The realization of debtors of Rs.1.18 crore seems to be doubtful and therefore adequate provision for doubtful debts should be made in the accounts. The same has not been done by NBT.	Regular reminders sent to the parties by respective Regional Offices for clearing the dues. Efforts are being made for early realization. However, provision is made for irrecoverable debts. Hence, observation may please be dropped.

<p>C.</p>	<p>Grants-in-Aid</p> <p>During the year 2022-23, National Book Trust received grants-in-aid of Rs.64.25 crore (Non-NER: Rs.61.26 crore and NER: Rs. 2.99 crore) from the Ministry of Education, Department of Higher Education. The trust had an unspent balance of Rs. 4.15 crore (Non-NER: Rs. 4.14 crore and NER: Rs. 0.01 crore) of the previous year. Out of total fund of Rs. 68.40 crore, it utilized Rs.56.67 crore (Non-NER: Rs. 54.20 crore and NER: Rs.2.47 crore) leaving an unspent balance of Rs.11.73 crore (Non-NER: Rs. 11.20 crore and NER; Rs.0.53 crore) as on 31st March 2023.</p> <p>NBT also received grants of Rs.1.20 crore from the Ministry of External Affairs during 2015-16 for translation work of 25 contemporary Chinese books to Hindi. Out of this grant NBT had an unspent balance of Rs.38.99 lakh as on 01.04.2022. It also received Rs.1.14 Lakh as bank interest during the year. Out of total available funds of Rs.40.13 lakh, it utilized Rs.0.88 lakh leaving an unspent balance of Rs.39.24 lakh as on 31st March. 2023.</p>	<p>Statement of facts needs no comments from NBT.</p>
<p>D.</p>	<p>Management Letter</p> <p>Deficiencies which have not been included in the Audit Report have been brought to the notice of the Chairman, NBT through a Management Letter issued separately for remedial/corrective action.</p>	
<p>v.</p>	<p>Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.</p>	<p>Statement of facts needs no comments from NBT.</p>
<p>vi.</p> <p>a.</p> <p>b.</p>	<p>In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Accounting Policies and Notes to Accounts, and subject to the significant matters stated above and other matters mentioned in annexure to this Audit Report, gives a true and fair view in conformity with accounting principles generally accepted in India:</p> <p>In so far as it relates to the Balance sheet of the state of affairs of National Book Trust, New Delhi as at 31st March 2023; and</p> <p>In so far as it relates to the Income and Expenditure Account of the Deficit for the year ended on that date.</p>	<p>Statement of facts needs no comments from NBT.</p> <p>Statement of facts needs no comments from NBT.</p>

For and on behalf of C & AG of India

Place: New Delhi
Dated: 01.04.2024

Director General of Audit
(Central Expenditure)

Annexure to Audit Report

S.No.	Audit Observations	NBT's Replies												
1. Adequacy of internal audit system	<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 2021-22 by Chartered Accountant Firm. 	<p>The internal audit of NBT Hqrs. has to be planned by the Pr. AO of Ministry of Education. The process to conduct internal audit of NBT has been initiated.</p> <p>Hence, this observation may please be dropped.</p> <p>The Internal Audit Reports of all Regional Offices have been provided to the Audit.</p> <p>Hence, the observation may please be dropped.</p>												
2. Adequacy of internal control system	<p>The internal control system of NBT is inadequate as:</p> <ul style="list-style-type: none"> Creditors for royalty of Rs.1.61 crore relates prior to year 2019-20 are still lying unpaid. Debtors worth Rs.1.18 crore pertained to the year prior to year 2013-14. The posts of Joint Director (Production), Deputy Director (C&F), DD (Art), Regional Managers, Computer Programmer and Librarian were vacant as on 31.03.2023. Besides, 50% posts of Editor, Accountant, Editorial Assistant, Stenographer, UDC and LDC were also vacant as on 31.03.2023. The management's response to external audit objection is not effective as 25 paras of external audit of NBT were outstanding as on 31.03.2023. 	<p>Efforts are in progress to find the legal heirs of the Authors to reduce the liability.</p> <p>Regular efforts are being made for early realization.</p> <p>The revised Recruitment Rules of NBT are pending with the Ministry for approval.</p> <p>It is to apprise that a total of 44 paras were outstanding which pertains to various Audit Reports for the period 1999-2000 to 2014-18.</p> <p>Out of 44 outstanding Audit Paras, 36 paras were settled and 08 paras have been taken afresh.</p> <p>Further, 05 paras have been added during the transaction audit of the period 2018-21 and 12 paras have been added during the period 2021-23 which resulted in a total of 25 audit paras outstanding as on date.</p> <p>SUMMARY OF OUTSTANDING C&AG AUDIT PARAS</p> <table border="1"> <tbody> <tr> <td>1</td> <td>2001-02 to 2014-18</td> <td>08 Paras</td> </tr> <tr> <td>2</td> <td>2018-21</td> <td>05 Paras</td> </tr> <tr> <td>3</td> <td>2021-23</td> <td>12 Paras</td> </tr> <tr> <td></td> <td>TOTAL</td> <td>25 Paras</td> </tr> </tbody> </table>	1	2001-02 to 2014-18	08 Paras	2	2018-21	05 Paras	3	2021-23	12 Paras		TOTAL	25 Paras
1	2001-02 to 2014-18	08 Paras												
2	2018-21	05 Paras												
3	2021-23	12 Paras												
	TOTAL	25 Paras												

		NBT has prepared the replies to these 25 audit paras and forwarded to C&AG for their settlement. However, updated position will be shown to the Audit at the time of next audit.
<p>3.</p> <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 31.03.2023 and no deficiency was found. The physical verification of Vehicle, Furniture & Fixture and Computer & Accessories has been done up to 31.03.2023 and no deficiency was found. 	Statement of facts needs no comments from NBT.
<p>4.</p> <p>System of physical verification of inventory</p>	Physical Verification of books, stationery and other consumable items has been done up to 31.03.2023.	Statement of facts needs no comments from NBT.
<p>5.</p> <p>Regularity in payment of statutory dues</p>	As per accounts, no payment for over six months in respect of statutory dues was outstanding as on 31.03.2023.	Statement of facts needs no comments from NBT.