

# **The Prasar Bharati (Broadcasting Corporation of India), Annual Statement of Accounts of Corporation Rules, 2006**

UNION OF INDIA

India

## **The Prasar Bharati (Broadcasting Corporation of India), Annual Statement of Accounts of Corporation Rules, 2006**

### **Rule**

### **THE-PRASAR-BHARATI-BROADCASTING-CORPORATION-OF-INDIA-A- of 2006**

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The Prasar Bharati (Broadcasting Corporation of India), Annual Statement of Accounts of Corporation Rules, 2006 Published vide Notification No. G.S.R. 731(E), dated 1st December, 2006 Ministry of Information and Broadcasting G.S.R. 731(E). - In exercise of the powers conferred by sub-section (1) of section 21 read with clause (j) of sub-section (2) of section 32 of the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 (25 of 1990), the Central Government hereby makes the following rules to provide the form in which the annual accounts is to be prepared by the Corporation and relating matters thereto, namely:-

### **1. Short title and commencement.**

(1) These rules may be called the Prasar Bharati (Broadcasting Corporation of India), Annual Statement of Accounts of Corporation Rules, 2006. (2) They shall come into force on the date of their publication in the Official Gazette.

### **2. Definitions.**

- In these rules, unless the context otherwise requires:- (a) "Act" means the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 (25 of 1990); (b) "CAG/C&AG of India" means the Comptroller and Auditor General of India; (c) "Corporation" means the Prasar Bharati (Broadcasting Corporation of India) established under Section 3 of the Act; (d) "DDO" means the Drawing and

Disbursing Officer of the Corporation;(e)"PAO/P&AO" means the Pay and Accounts Officer of the Corporation;(f)"Year" means the financial year.The terms and words with their cognate expressions used in these rules and not defined but defined in the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 (25 of 1990), the General Clauses Act, 1897 (10 of 1897) and the General Financial Rules, 2005 as amended from time to time, shall have their meanings respectively assigned to them in the said Acts or Rules.

### 3. Accounts of the Corporation.

(1)The annual statement of accounts of the Corporation for every financial year beginning with 2000-01 shall be prepared by the Member (Finance) or such other officer of the Corporation as may be authorized by the Chief Executive Officer, in this behalf.(2)The annual statement of accounts duly approved by Board of the Corporation shall be submitted by the Chief Executive Officer to the Central Government for laying it before the Parliament, as required under sub-section (4) of section 21 of the Act, within nine months from the expiry of the financial year to which it relates.(3)The Member (Finance) shall supervise the maintenance of the accounts of the Corporation, the compilation of financial statement and return and shall also ensure that all accounts, books, collected vouchers and other documents and papers of the Corporation required by the Audit Officer for the purpose of auditing the accounts of the Corporation are placed at the disposal of that officer.(4)The accounts of the Corporation shall be maintained in Form 'A'.(5)The annual statement of accounts shall be signed and authenticated by Chief Executive Officer and Member (Finance).(6)The annual statement of accounts shall be submitted to the Audit officer on or before the 30th of June following the year to which the accounts relate and the Audit Officer shall audit the accounts of the Corporation and report thereon.(7)The Corporation shall, within thirty days of receipt of Audit Report, remedy and defect or irregularity pointed out therein and report to the Central Government and the Audit officer about the action taken by it thereon.

Form-A[See rule 3(4)]Prasar Bharati (Broadcasting Corporation of India) Receipt & Payment Account for the month/year ended .....Name of D.D.O.....Bank A/c No. Receipt .....Expenditure .....Bank Reconciliation Statement Attached/Not attached(Amount - Rs)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances			I. Expenses		
(a) Cash in hand			(a) Establishment Exp.		
(b) Bank Balances			(Schedule 19)		
(i) In current A/c			(b) Administrative		
Receipt A/c			Exp.(Schedule 20)		
Expenditure A/c			(c) Programme related		
(ii) in deposit A/c			(Schedule 21)		
(for fixed deposit, if any)					

(c) Imprest A/c	(d) Exp. on grants subsidies
	(i) Grants given to Institutions
II. Grants Received	(ii) Subsidies given to Institutions
(a) from Government of India	(iii) Grants received from other Min./ Dept.
(i) Capital	
(ii) Revenue PLANNON PLAN	II. Inter current A/c transfer of funds
(iii) Other Min./ Dept	To other station/ Kendra/ office
III. Inter current A/c transfer by PB(HQ)	III. Deposits made out of own funds (Investment others)
(a) funds received from PB	
(b) other station/ Kendra/ office	IV. Exp. On fixed assets and Capital Work-in-progress (Schedule 8)
IV. Interest received	(a) Purchase of fixed assets
(a) On bank deposits (FDR)	(b) Exp. on Capital work in progress
(b) Loans and Advances, etc.	(i) Major Works
(i) from employees	(ii) Misc. Works Scheme
(ii) Others	
V. Other Income	V. Refund of surplus money/ loans
(a) Rent/ LF for AIR/ DD Qrs.	(a) to Government of India
(b) LF for AIR/ DD Towers	(b) to Prasar Bharati H.Qrs. [PB.HQ]
(c) Profit on sale/ disposal of assets	VI. Finance charges (Interest)
(i) Owned assets	(a) On loans from Government
(ii) Assets acquired out of Government Grants	(b) Other loans
(iii) Miscellaneous	(c) Others

## Income

(For assets acquired  
prior to 1.4.2000 and  
other income)

VI. Amount borrowed  
Capital loan from  
Government

VII. Income from Sales

(a) Commercial Receipts

VIII. Income from Services

IX. Other Receipts

(a) Security Deposit/  
Earnest Money

(b) Deposit work

(c) Others

X. Receipt from  
Government business  
Give Min./ Dept wise  
details

Total

VII. Other payments

(a) Refund of SD EM

(b) Exp. on Deposit work

(c) Advance to parties

(d) Advances to staff

(i) HBA

(ii) Motor car

(iii) Computer advance

(iv) Scooter advance

(v) Others

VIII. Exp. against receipt  
from Government Business

(Min./ Dept-wise breakup to  
be given)

IX. Closing Balances

(s) Cash in hand

(b) Bank Balances

(i) In current A/c

Receipt A/c

Expenditure A/c

(ii) in deposit A/c

(FDR, if any)

(c) Imprest A/c

Total

Chief Executive Officer Member (Finance) General manager (Budget and Accounts)

Form-A[See Rule 3(4)]Prasar Bharati (Broadcasting Corporation of India) Income and Expenditure  
Account for the year ended.....

(Amount  
– Rs.)

	Schedule No.	Current Year	Previous Year
<b>INCOME</b>			
Income from Sales/ Services	12		
Grants/ subsidies	13		
Fees/ subscriptions	14		
Income from Investments (income on investments from earmarked/ endow Funds transferred to Funds)	15		
Income from Royalty, Publications etc	16		
Interest Earned	17		
Other Income	18		
<b>TOTAL (A)</b>			
<b>EXPENDITURE</b>			
Establishment Expenses	19		
Other Administrative Expenses	20		
Programme related Expenses	21		
Expenditure on Grants & Subsidy	22		
Interest	23		
Depreciation			
<b>TOTAL (B)</b>			
Balance being Excess of Expenditure			

over Income  
(Deficit)(A-B)

Less: Prior			BALANCE	
Period	24	-	BEING	
Adjustments			DEFICIT	
			CARRIED TO	
			BALANCE	
			SHEET	
SIGNIFICANT			CONTINGENT	
ACCOUNTING	25	-	LIABILITIES	
POLICIES			AND NOTES	26
			ON	
			ACCOUNTS	

Chief Executive Officer Member (Finance) General Manager (Budget & Accounts)

Place: New Delhi Dated Form-A [See Rule 3(4)] Prasar Bharati (Broadcasting Corporation of India)

Balance Sheet as on.....

	Schedule No.	Current Year	(Amount – Rs.) Previous Year
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>			
Corpus/capital Fund	1		
Reserves and Surplus	2		
Earmarked/Endowment Funds	3		
Secured Loan	4		
Unsecured Loan	5		
Deferred Credit Liabilities	6		
Current Liabilities and Provisions	7		
<b>TOTAL</b>			
<b>ASSETS</b>			
Fixed Assets	8		
Capital Work-in progress	8		
Investments (i) Earmarked/ Endowment Funds	9		
(ii) Others	10		
Current Assets, Loans and Advances	11		
Miscellaneous Expenditure			
Deficit as per Income and Expenditure Account			
<b>TOTAL</b>			
<b>SIGNIFICANT ACCOUNTING POLICES</b>	25		

CONTINGENT LIABILITIES AND NOTES ON  
ACCOUNTS

26

Chief Executive Officer Member (Finance) General Manager (Budget &amp; Accounts)

Place: New Delhi Dated: Form-A [See Rule 3(4)] Prasar Bharati (Broadcasting Corporation of India)

Schedules Forming Part of Balance Sheet as on.....

	(Amounts Rs.)	
	Current Year	Previous Year

SCHEDULE 1- CORPUS/CAPITAL FUND:

Balance as at the beginning of the year  
 Add; Contributions towards corpus/Capital  
 Fund  
 Add/(Deduct): - Balance of net income  
 (expenditure) transferred from the Income  
 and Expenditure Account Balance as at the  
 year end.

SCHEDULE 2-RESERVES AND SURPLUS	Current Year	Previous Year
---------------------------------	-----------------	---------------

## 1. Capital Reserve:

As per last account

Additions during the year

Less:-Deductions during the year

## 2. General Reserve

As per last account

Addition during the year

Less: Deductions during the year

SCHEDULE 3- EARMARKED/  
ENDOWMENT FUNDS

	Current Year	Previous Year
--	-----------------	---------------

a) Opening Balance of the funds

b) Additions to the Funds:

Total (a) + (b)

c) Utilisation / Expenditure towards objectives  
of Funds

i) Capital Expenditures

Fixed Assets

Others

ii) Revenue Expenditure

Salaries etc.

Rent

Other Administrative Expenses

Total C

Net Balance as at the year and (a+b+c)

SCHEDULE 4- SECURED LOANS AND BORROWINGS:

Current  
Year

Previous Year

1. Central Government
2. State Government
3. Financial Institution
4. Debentures & Bonds
5. Others

Form-A[See Rule 3(4)]Prasar Bharati (Broadcasting Corporation of India) Schedules Forming Part of Balance Sheet as on.....

(Amount Rs.)

SCHEDULE 5- UNSECURED LOANS

Current Year      Previous  
Year

1. Loan in Perpetuity
2. Capital Loan from Ministry of Information & Broadcasting
3. Financial Institution
4. Banks
5. Debentures and Bonds
6. Others

SCHEDULE 6- DEFERRED CREDIT LIABILITIES:

Current Year      Previous  
Year

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS

Current Year      Previous  
Year

A. Current Liabilities

Advances received-against deposit work

Deposits, earnest money, caution money/security deposits

Other current liabilities -recoveries from salary and wages etc.

Income tax/Sales tax deducted at source

Sundry Creditors-others Remittances to/from HQ/DDOs  
in transit/reconciliation

Total A

B. Provisions:

1. Taxation
2. Gratuity
3. Superannuation/ Pension



4. Accumulated Leave encashment

5. Others.

Total B

Total A+B

Form-A[See Rule 3(4)]Prasar Bharati (Broadcasting Corporation of India) Schedules Forming Part of Balance Sheet as on.....

# SCHEDULE 8- FIXED

## ASSETS

DESCRIPTION	GROSS BLOCK	Depreciation			Net Block			As on 31st March current year	As at 31st March previous year
		Cost as on	Additions/ Transfers from civil wings during the year	Deductions/ transfers/ disposal reclassification during the year	Cost at the year end	For the year	Cumulative upto the year		
A. Fixed Assets									
1. Land									
2. Buildings									
Others									
3. Plant, Machinery and Equipment									
a) Studios									
b) Transmitters									
c) Others									
d) Electrical Installations									
4. vehicles									
5. Furniture, Fixtures									
6. Office Equipments									
7. Computers									
8. Other fixed assets									
Capital Expenditure on various schemes									
Total of Current Year (A)									

## B CAPITAL

### WORK-IN-PROGRESS

Total (B)

## TOTAL

Previous Year

Form-A[See Rule 3(4)]Prasar Bharati (Broadcasting Corporation of India) Schedules Forming Part of Balance Sheet as on.....

	(Amount Rs.)	
SCHEDULE 9-INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year	Previous year
1. In Government Securities		
2. Other approved securities		
3. Others		
Total		
SCHEDULE 10- INVESTMENTS-OTHER	Current Year	Previous Year
1. In Government Securities		
2. Other approved securities		
3. Others		
Total		

Form-A[See Rule 3(4)]Prasar Bharati (BroadCasting Corporation of India) Schedules Forming Part of Balance Sheet as on.....

	(Amount Rs.)	
SCHEDULE 11-CURRENT ASSETS, LOANS AND ADVANCES	Current Year	Previous Year
A Current Assets		
Inventories		
a) Stores & Spares		
b) METP (Machinery Equipment Tools and Plants)		
c) Others		
Sundry Debtors.		
Cash Balance in hand/imprest		
Bank Balances		
a) With Scheduled Banks		

on current accounts

on Collection accounts

on Deposit account with CanaraBank and  
other EDRS (includes margin money) with  
various offices

b) Remittances to/ from HQ/ DDOs in transit/  
reconciliations

Total (A) (Refer Schedule 26,Notes to  
Accounts)

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B. Loans/advances

1. Loans/advances

Staff

Others-departmental

Suspense account

2. Advances and other amounts recoverable in  
cash or in kind or for value.

to be received on capital account

Prepayment

Others

3. Interest Accrued:

On investments from Earmarked/endowment  
funds

On investments Others

Others

4. Claims Received

Total (B)

Total (A)+(B)

Form-A[See Rule 3(4)]Prasar Bharati (Broadcasting Corporation of India) Schedules Forming Part  
of Balance Sheet as on.....

(Amount Rs.)

SCHEDULE 12 - INCOME FROM SALES/SERVICES

Current Year Previous year

Income from sale

a) AIR & Doordarshan Commercial revenue

b) Sale of CDs/VCDs

c) Sale of Raw Material

d) Sale of Scrap

Income from Service.

a) Professional/Consultancy Service

b) Processing Charges

c) Others-specify

Total

**SCHEDULE 13- GRANTS/SUBSIDIES**

Current Year Previous Year

1) Central Government

2) State Government

Total

**SCHEDULE 14-FEES/SUBSCRIPTIONS**

Current Year Previous Year

a) Professional/Consultancy Service fee

b) Others

Total

**SCHEDULE 15-INCOME FROM INVESTMENTS**

Current Year Previous Year

Interest on Fixed Deposits

**SCHEDULE 16-INCOME FROM ROYALTY ,PUBLICATIONS ETC** Current Year Previous Year

1) Income from Royalty

2) Income from Publication

3) Others

**SCHEDULE 17 INTEREST EARNED**

Current Year Previous Year

On Term Deposits with Scheduled Banks

1) On Term Deposits with Scheduled Banks

2) On loans

a) Employees/Staff

b) Others

3) Interest on Debtors and other Receivables

**SCHEDULE 18-OTHER INCOME**

Current Year Previous Year

Other Receipts including Fees from Towers

Profit on Sales/disposal of assets

a) Owned Assets

b) Assets acquired out of grants or received free of cost

c) Assets acquired prior to 1.4.2000

d) Misc Income

Total

Form-A[See Rule 3(4)] Prasar Bharti (Broadcasting Corporation of India) Schedules Forming Part of Balance Sheet as on.....

**SCHEDULE 19- ESTABLISHMENT EXPENSES**

(Amount  
Rs.)

Plan

Non-Plan

	Current year	Previous year	Current year	Previous year
Establishment Expenditure				
a) Salaries & Wages (include, Honorarium/LTC				
i) Medical reimbursement				
b) Allowance & Bonus including OTA/CEA				
c) Contribution to PF (if any)				
d) Contribution to other fund (if any)				
e) Staff welfare Expenditure				
f) Expenses on employees retirement and Technical Benefits				
g) Leave Salary and Pension Contribution				
h) Others				
SCHEDULE 20-OTHER ADMINISTRATIVE EXPENDITURE				
a) Purchase stock				
b) Labour Charges				
c) Domestic Travel Expenditure				
d) Foreign Travel				
e) Rent, Rates, Taxes				
f) Advertising and Publicity				
g) Professional-Charges				
h) Scholarship and Stipend				
i) Supplies and Material				
j) Vehicle Repairs and Maintenance				
k) Electricity Power and Maintenance				
l) Water Charges, Maintenance and its installation				
m) Postage				
n) Telephone and Communication Charges				
(a) Landline (b) Mobile				
o) Hospitality Expenditure				
p) Insurance on Plant and Machinery				
q) Insurance on Land Building				
r) Auditor's Remuneration				
s) Printing and Stationery				
t) Irrecoverable Balance-written off				

- u) Provision for Bad and Doubtful Debts/Advances
- v) Local Conveyance
- w) Minor Works
- x) Machinery Equipment Tools and Plants
- y) Consumables
- z) Packing Charges
- aa) Others.

Form-A[See Rule 3(4)]Prasar Bharati (Broadcasting Corporation of India) Schedules Forming Part of Balance Sheet as on.....

	(Amount Rs.)	
<b>SCHEDULE 21-PROGRAMME RELATED EXPENSES</b>	<b>Current year</b>	<b>Previous Year</b>
Royalty		
Payment to UNI/PTI		
Commissioning of Programme Software expenses		
Pan Am Satellite expenses		
Sport Events Expenses		
Payment of Artists		
Other Programme expenses		
Total		
(Refer Schedule 26,Notes to Accounts)		
<b>SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES</b>	<b>Current Year</b>	<b>Previous Year</b>
Expenditure on Grants		
<b>SCHEDULE 23- INTEREST</b>	<b>Current Year</b>	<b>Previous Year</b>
Interest on Loan - Central Government		
Interest on Loan in Perpetuity		
Others		
Total interest		
(Refer Schedule 26, Notes to Accounts)		
<b>SCHEDULE 24-PRIOR PERIOD ADJUSTMENTS</b>	<b>Current Year</b>	<b>Previous Year</b>
(Refer Schedule 26, Notes to Accounts)		

Form A[See Rule 3(4)]Prasar Bharati (Broadcasting Corporation of India) Schedules Forming Part of Balance Sheet as on.....

## **25- Significant Accounting Policies**

### **1. Method of accounting**

The Corporation is to prepare its financial statements on accrual system of accounting. On this basis revenue and the related assets are recognized when earned and expenses are recognized when the obligation is incurred.

### **2. Inventory Valuation**

Stores and Spares (including machinery spares) are valued at cost. Fixed assets are carried at cost less depreciation. Cost includes allocated establishment expenses.

### **3. Fixed Assets**

Fixed assets are stated at transfer amount in respect of assets transferred to Prasar Bharati and the corresponding credit is to "Loan in Perpetuity". In respect of capital expenditure incurred on different schemes undertaken by AIR or DD all related & associated expenses are capitalized. Transfer of Assets by the Central Government are subject to actual valuation and verifications.

### **4. Method of depreciation**

a) Depreciation is provided on Straight line method as per rates specified in the Income Tax Act, 1961 except depreciation on cost adjustment arising on account of foreign currency liabilities for acquisition of fixed assets, which is amortized over that residual life of the respective assets b) In respect of additions to/deductions from fixed assets during the year, depreciation is considered on Pro-rata basis.

### **5. Foreign Currency Transactions**

Transaction in foreign currencies are accounted for at the prevailing exchange rates at the date of transactions. Form-A [See Rule 3(4)] Prasar Bharati (Broadcasting Corporation of India) Schedules Forming Part of Balance Sheet as on.....

## **26- Notes on Accounts and Contingent Liabilities**

### **Notes on Accounts**

**1. Prasar Bharati Broadcasting Corporation of India is established as general public utility institution and fall under the category of "Not-for-Profit Organization" Accordingly, based on Generally accepted accounting**

**practices, and Section 145 of the Income Tax Act, it can follow either cash or mercantile systems of accounting.**

Considering the organization structure and prevalent past practices. The Income and Expenditure account and the Balance Sheet therefore, is based on mercantile system of accounting. Accordingly, the Accounting Policy 1. meets the disclosure requirement as far as method of preparation of financial statements are concerned.

## **2. Contingent Liabilities**

2.1 Claims against the Entity not acknowledged as debts is taken as contingent - liability

**3. The accounts of the Corporation for the period 2000-01 to 2004-05 being prepared on cash basis on exception to the accounting method mentioned in Schedule 25.**

Chief Executive Officer Member (Finance) General Manager (Budget & Accounts)

Place:Dated: