

PRASAR BHARATI
BALANCE SHEET AS AT 31.03.2016


	SCHEDULE	Rs	Rs
		As at 31-Mar-16	As at 31-Mar-15
CORPUS/CAPITAL FUND AND LIABILITIES			
Corpus/Capital Fund	1	-	-
Reserves and Surplus	2	-	-
Earmarked/Endowment Funds	3	-	-
Secured Loan	4	-	-
Unsecured Loan	5	9,333,870,000	66,177,272,000
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	53,036,122,166	87,786,602,822
TOTAL		62,369,992,166	153,963,874,822
ASSETS			
Fixed Assets	8	15,800,098,012	16,842,791,960
Capital Work-in progress	8	3,981,955,620	3,630,159,477
Investments (i) Earmarked/Endowment Funds	9	-	-
(ii) Others	10	-	-
Current Assets, Loans and Advances	11	21,501,696,644	18,992,624,449
Miscellaneous Expenditure		-	-
Deficit as per Income & Expenditure Account		21,086,241,890	114,498,298,936
TOTAL		62,369,992,166	153,963,874,822


SIGNIFICANT ACCOUNTING POLICIES
CONTINGENT LIABILITIES AND NOTES
ON ACCOUNTS

25

26


Jawhar Sircar
Chief Executive Officer


Rajeev Singh
Member(F)


Vineeta Barwa
ADG (B&A)

Place: New Delhi
Date

PRASAR BHARATI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 March 2016


	Schedule	Rs	Rs
		FOR THE YEAR ENDED 31 MARCH 16	FOR THE YEAR ENDED 31 MARCH 15
<u>INCOME</u>			
Income from Sales/ Services	12	9,926,739,226	13,010,174,021
Grants /subsidies	13	122,430,463,400	24,256,200,000
Fees/subscriptions	14	51,309,684	46,248,175
Income from Investments (income on investments from earmarked/endow. Funds transferred to Funds)	15	-	-
Income from Royalty, Publications etc	16	-	-
Interest Earned	17	1,049,468,340	1,013,593,982
Other Income	18	3,143,860,626	2,069,988,397
		-	-
TOTAL (A)		136,601,841,276	40,396,204,575
<u>EXPENDITURE</u>			
Establishment Expenses	19	22,591,591,367	20,667,244,727
Other Administrative Expenses	20	9,223,412,939	10,761,013,668
Programme related Expenses	21	7,594,982,898	8,499,236,763
Expenditure on Grants & subsidy	22	-	-
Interest	23	1,094,197,511	6,829,643,820
Depreciation	8	2,686,116,439	2,217,796,169
TOTAL (B)		43,190,301,154	48,974,935,147
Balance being excess of Income over Expenditure (A-B)		93,411,540,122	(8,578,730,572)
Add: Prior period Adjustments & Exceptional items	24	516,924	33,369,418
Add: Balance brought forward from previous year		(114,498,298,936)	(105,952,937,782)
BALANCE BEING DEFICIT CARRIED OVER TO BALANCE SHEET		(21,086,241,890)	(114,498,298,936)

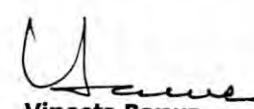
SIGNIFICANT ACCOUNTING POLICIES
CONTINGENT LIABILITIES AND NOTES
ON ACCOUNTS

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26


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Chief Executive Officer


Rajeev Singh
Member(F)


Vineeta Barwa
ADG (B&A)

Place: New Delhi
Date

PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

SCHEDULE 1- CORPUS/CAPITAL FUND:

Balance as at the beginning of the year
 Add: Grants -In-Aid received during the year
 Balance Corpus/Capital Fund
 Income and Expenditure Account

BALANCE AS AT THE YEAR END

TOTAL

Rs As at 31.03.16	Rs As at 31.03.15
-	-
-	-
-	-
-	-
-	-
-	-

SCHEDULE 2- RESERVES AND SURPLUS

1. Capital Reserve:

As per last account
 Additions during the year

TOTAL

-	-
-	-
-	-

2. General Reserve

As per last account
 Addition during the year
 Less: Deductions during the year

TOTAL

-	-
-	-
-	-
-	-

SCHEDULE 3- EARMARKED/ENDOWMENT FUNDS

CAPITAL ASSETS FUNDS

a) Opening Balance of the funds
 b) Add to the Funds: Amounts transferred from Grants/Corpus/Capital Fund for meeting
 Capital Expenditure/Advances

TOTAL


-	-
-	-
-	-
-	-


SCHEDULE 4- SECURED LOANS AND BORROWINGS:

TOTAL

-	-
-	-


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PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

SCHEDULE 5- UNSECURED LOANS

1. Loan In Perpetuity
2. Central Government
3. Capital Loan from Ministry of I&B
4. Repayment of Loan due but not paid
5. Interest free Loan for CWG 2010

(Refer Schedule 26, Note 6 & 7 of Notes to Accounts)

SCHEDULE 6- DEFERRED CREDIT LIABILITIES:

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS

A. Current Liabilities

- Advances received- against deposit work
- Deposits, earnest money, caution money/security deposits
- Interest on Loan in Perpetuity
- Interest on Capital Loan
- Penal Interest On Interest/principal due
- Other current liabilities -recoveries from salary and wages and others etc.
- Salary accrued for the Month of March
- Income tax/Sales tax deducted at source
- Unspent amount of Grant-in-aid
- Remittances to/from HQ/DDOs in transit/reconciliation's

(Refer Schedule 26, Note 7, 8, 9 & 21 of Notes to Accounts)

B Provisions

- For Spectrum/Space Segment expense
- For other expenses(including CAG Audit Fee etc.)
- NPS provisions
- Stock Provisions
- Provision for Other Departmental loans and advances
- Provision for Doubtful Debts
- For Statutory liabilities (service Tax)
- (Refer Schedule 26, Note 13,15,19 & 20 of Notes to Accounts)

TOTAL

TOTAL (A)

Total (B)

Total (A+B)

Rs As at 31.03.16	Rs As at 31.03.15
-	42,580,802,000
-	-
5,830,930,000	9,786,970,000
1,873,740,000	12,180,300,000
1,629,200,000	1,629,200,000
9,333,870,000	66,177,272,000

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1,208,424,468	1,206,518,628
898,141,209	658,384,639
14,903,280,700	44,709,842,100
14,133,599,500	23,115,100,000
2,825,421,810	3,781,500,000
4,357,648	4,357,648
1,938,068,000	1,602,415,000
-	-
3,200,600,000	-
3,322,436,979	3,265,999,450
42,434,330,314	78,344,117,465

7,343,700,000	5,585,100,000
2,407,608,719	3,102,342,068
251,819,825	191,600,000
124,937,564	124,937,564
160,254,598	160,254,598
266,605,146	266,605,146
46,866,000	11,645,981
-	-
10,601,791,852	9,442,485,357
53,036,122,166	87,786,602,822

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PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

SCHEDULE 8- FIXED ASSETS

DESCRIPTION	GROSS BLOCK			Cost at the year end 31.03.16	Depreciation For the year	Cumulative upto to the year	Net Block	
	Cost as on 1st April'15	Additions/ Transfers from civil wings during the year	Deductions/adjustments transfers/ disposal reclassification during the year				As at 31st Mar' 2016	As at 31st Mar' 2015
A. Fixed Assets								
1. Land	28,105,080	-	-	28,105,080	-	-	28,105,080	28,105,080
2. Buildings	4,630,678,811	172,504,584	51,692,400	4,751,490,995	179,279,363	819,301,864	3,932,189,131	3,990,139,386
Others	-	-	-	-	-	-	-	-
3. Plant Machinery & Equipments	-	-	-	-	-	-	-	-
a) Studios	26,167,203,574	69,299,686	-	26,236,503,260	735,761,681	22,936,412,052	3,300,091,208	3,966,553,203
b) Transmitters	38,104,782,070	591,575,223	-	38,696,357,293	1,010,954,984	33,615,194,124	5,081,163,169	5,500,542,930
c) Machinery/Equipments	6,026,258,737	775,402,163	-	6,801,660,900	695,461,798	3,629,140,363	3,172,520,537	3,092,580,172
d) Electrical Installations	66,803,761	10,953,225	-	77,756,986	2,891,215	18,308,113	59,448,873	51,386,864
4. Vehicles	74,008,055	13,540	-	74,021,595	638,787	73,700,108	321,487	946,734
5. Furniture, Fixtures	213,934,912	29,450,143	-	243,385,055	13,424,412	103,624,867	139,760,188	123,734,458
6. Office Equipments	192,600,374	13,279,740	-	205,880,114	10,988,448	172,871,452	33,008,662	30,717,370
7. Computers	263,744,757	32,119,663	-	295,864,420	36,715,751	242,374,743	53,489,676	58,085,764
8 Other fixed assets	-	-	-	-	-	-	-	-
Capital Expenditure on various schemes	9,970,061,214	-	-	9,970,061,214	-	9,970,061,214	0	-
Total of Current Year (A)	85,738,181,345	1,694,597,967	51,692,400	87,432,779,312	2,686,116,439	71,580,988,900	15,800,098,012	16,842,791,960
B CAPITAL WORK-IN-PROGRESS	3,630,159,477	300,103,743	(51,692,400)	3,981,955,620	-	-	3,981,955,620	3,630,159,477
Total(B)	3,630,159,477	300,103,743	(51,692,400)	3,981,955,620	-	-	3,981,955,620	3,630,159,477
TOTAL	89,368,340,822	1,994,701,710	-	91,414,734,932	2,686,116,439	71,580,988,900	19,782,053,632	20,472,951,437
Previous Year	84,834,055,459	4,520,415,945	-	89,354,471,404	2,217,796,169	68,895,389,385	20,472,951,437	18,156,462,243

(From Buildings there is a depreciation write back of Rs. 5,16,924/- due to excess depreciation charged last year and accordingly assets worth Rs.5.17 cr. have also been adjusted)

Jawhar Sircar
Chief Executive Officer
Place: New Delhi
Dated

Rajeev Singh
Member(F)

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ADG (B&A)

PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

	Rs As at 31.03.16	Rs As at 31.03.15
SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		
1. In Government Securities	-	-
2. Other approved securities	-	-
3. Other	-	-
TOTAL	-	-
SCHEDULE 10- INVESTMENTS-OTHER		
1. In government Securities	-	-
2. Other approved securities	-	-
3. Others	-	-
TOTAL	-	-
SCHEDULE 11- CURRENT ASSETS, LOANS AND ADVANCES ETC		
A. CURRENT ASSETS:		
Inventories	124,937,564	124,937,564
Sundry Debtors- Good	2,388,070,433	2,562,083,160
Sundry Debtors- Doubtful	533,210,291	533,210,291
Cash Balance in hand/Imprest	18,314,357	18,643,957
Bank Balance With Scheduled Banks	-	-
on current accounts	213,831,957	222,535,510
on Collection accounts	129,080,067	48,757,818
on Deposit account and other FDRs	-	-
with Various offices	11,648,993,164	5,946,067,941
with CP Fund A/c	5,925,376,501	9,055,732,263
(Refer Schedule 26, Note 14 & 19 of Notes to Accounts)	271,552	1,405,889
TOTAL (A)	20,982,085,886	18,513,374,393
B. Loans/advances		
1. Loans/advances	-	-
Staff	153,000,935	167,552,156
Others-departmental	160,254,598	160,254,598
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 Term Deposits with Scheduled Banks	131,817,000	96,165,496
Others	-	-
4. TDS & Income Tax	74,538,225	55,277,806
Total (B)	519,610,758	479,250,056
Total (A+B)	21,501,696,644	18,992,624,449

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PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

SCHEDULE 12- INCOME FROM SALES/SERVICES

Income from services (Including taxes)
 AIR and DD (Commercial revenue)
 Deduct: Share of other agencies
 Add: Sales of CD/VCD
 (Refer Schedule 26, Note 16 & 22 of Notes to Accounts)

TOTAL

Rs 2015-16	Rs 2014-15
9,927,492,035	13,104,019,303
5,880,000	100,355,000
5,127,191	6,509,718
9,926,739,226	13,010,174,021

SCHEDULE 13- GRANTS /SUBSIDIES

Add: Grants -In-Aid received during the year from Govt. Of India, Ministry of I&B -Plan.
 Add: Grants -In-Aid received during the year from Govt. Of India, Ministry of I&B -Non-Plan.
 Add: Conversion of Capital Loan/Loan in perpetuity and Interest thereon into Gant-in-Aid
 Add: Grants-In-Aid carry forward from previous year
 Deduct: Transferred to Capital Assets Fund
 Deduct: Unspent balance of Grant in aid received from Govt. Of India, Ministry of I&B -Non-Plan.
 Deduct: Unspent balance of Grant in aid received from Govt. Of India, Ministry of I&B -Plan.

TOTAL

4,537,700,000	4,360,000,000
23,421,200,000	20,019,800,000
97,672,163,400	-
-	-
-	-
1,288,100,000	-
1,912,500,000	123,600,000
122,430,463,400	24,256,200,000

(Refer Schedule 26, Note 6 of Notes to Accounts)

SCHEDULE 14-FEES/SUBSCRIPTIONS

Professional/Consultancy services fee
 Deduct: Share of other agencies

Total

TOTAL

51,309,684	46,248,175
-	-
-	-
51,309,684	46,248,175

SCHEDULE 15-INCOME FROM INVESTMENTS

Interest on Fixed Deposits

TOTAL

Investments from Earmarked Funds	Investments from Earmarked Funds

SCHEDULE 16-INCOME FROM ROYALTY, PUBLICATIONS ETC

SCHEDULE 17 INTEREST EARNED

On Term Deposits with Scheduled Banks
 On others like employees advances etc.
 Interest on debtors and other receivables

TOTAL

1,132,207,406	929,921,389
14,616,076	14,805,887
(97,355,142)	68,866,706
1,049,468,340	1,013,593,982

(Refer Schedule 26, Note 17 of Notes to Accounts)

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ADG (B&A)

PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

SCHEDULE 18- OTHER INCOME

A. Other Receipts including Fees from Towers/staff quarters

- a) License Fees from Towers
- b) License Fees from Staff Quarters
- c) DTH Income
- d) Others
- Others

(Refer Schedule 26, Note 16 of Notes to Accounts)

Total A

TOTAL (A)

B. 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

TOTAL (B)

Total (A+B)

Rs 2015-16	Rs 2014-15
653,735,533	618,313,275
34,959,028	35,185,941
2,182,668,338	1,148,276,806
229,937,854	192,587,852
3,101,300,753	1,994,363,874
-	-
2,226,768	1,544,845
31,842	715,103
40,301,263	73,364,575
42,559,873	75,624,523
3,143,860,626	2,069,988,397

SCHEDULE 19- ESTABLISHMENT AND OTHER ADMINISTRATIVE EXPENSES

Establishment Expenses


- a) Salaries & Wages
- b) Allowances and Bonus
- c) Contribution to CPF/NPS
- d) Expenses on Employee's retirement/terminal exp/Pension etc.
- e) Staff Welfare expenses
- f) Others including Medical


(Refer Schedule 26, Note 20 of Notes to Accounts)

TOTAL

Rs 2015-16 Non Plan	Rs 2014-15 Non Plan
20,111,112,588	18,255,312,875
607,092,085	554,872,667
75,281,093	196,464,571
1,526,082,586	1,394,798,112
-	
4,902,020	825,859
267,120,995	264,970,643
22,591,591,367	20,667,244,727


Jawhar Sircar
Chief Executive Officer


Rajeev Singh
Member(F)


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ADG (B&A)


PRASAR BHARATI**SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C for the year ended 31 March 2016****SCHEDULE 20- OTHER ADMINISTRATIVE EXPENSES**

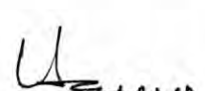
Electricity and Power
 Water charges
 Insurance on plant & Machinery
 Repairs and Maintenance on Plant & Machinery
 Insurance on land and Buildings
 Stock Provisions
 Provision for Other Departmental loans and advances
 Provision for Doubtful Debts
 Rent, Rates and taxes
 Repairs and Maintenance of vehicles
 Postage, telephone and communication charges
 Printing and Stationery(incl.Floppy,disc.)
 Traveling & Conveyance expenses- local
 Traveling -Foreign
 Scholarship Stipends
 Auditors remunerations
 Hospitality Expenses
 Professional charges(Armed Gurads etc.)
 Bad and doubtful debt/advances Provisions
 Advertisement and Publicity
 Bank Charges
 Supplies & material consumables
 Other administrative expenses
 Minor works and mach. & equipments and tools
 Service Tax
 Sales tax
 Prior year expenses net/others

Total

Rs	Rs
2015-16	2014-15
IEBR	IEBR
2,373,161,151	2,742,485,654
52,989,847	40,214,476
-	-
6,931,548	7,284,509
-	-
-	124,937,564
-	160,254,598
-	-
268,307,378	398,258,062
415,954,799	436,716,087
140,026,265	135,535,897
125,390,980	127,662,914
331,739,258	385,611,527
15,043,249	15,677,188
24,308,534	15,277,412
300,000	4,681,621
17,042,405	16,871,242
1,115,598,860	1,192,714,988
-	266,605,146
96,170,948	138,928,682
599,893	162,897
582,580,757	487,849,856
774,363,831	942,675,403
1,559,559,525	1,842,394,714
1,323,196,098	1,278,213,231
147,613	-
-	-
9,223,412,939	10,761,013,668


Jawhar Sircar
 Chief Executive Officer


Rajeev Singh
 Member(F)


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 ADG (B&A)

PRASAR BHARATI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C for the year ended 31 March 2016

SCHEDULE 21-PROGRAMME RELATED EXPENSES

	Rs 2015-16 Plan	Rs 2015-16 IEBR	Rs 2015-16 Total	Rs 2014-15 Total
Royalty	-	221,893,374	221,893,374	380,801,480
Payment to UNI/PTI	-	244,986,684	244,986,684	231,671,606
Commissioning of Programme Softwares exp.	-	1,852,333,608	1,852,333,608	1,616,562,356
Panam Satellite expenses	-	313,373,842	313,373,842	715,759,730
Sport Events Expenses	-	33,040,261	33,040,261	40,103,404
Payment to Artists(PP & S etc.)	-	2,579,958,894	2,579,958,894	2,656,004,000
Other programme expenses/SAG-2016	87,329,129	230,723,513	318,052,642	711,613,914
J&K Package	-	-	-	18,645,093
N.E. Package	-	-	-	3,244
Spectrum & Space Segment Charges	-	1,765,840,750	1,765,840,750	2,127,395,736
Common Wealth Games	-	2,943,177	2,943,177	676,200
Kissan Channel Plan	262,559,666	-	262,559,666	-
Total	349,888,795	7,245,094,103	7,594,982,898	8,499,236,763

SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC

	Total 2015-16	Total 2014-15
Expenditure on grants	-	-

SCHEDULE 23- INTEREST EXPENSES

	Total 2015-16	Total 2014-15
Interest on Loan- Central Government	988,699,500	3,085,400,000
Interest on Loan in Perpetuity	-	2,980,656,140
Other Penal Interest etc	95,921,810	755,100,000
Other Finance charges	9,576,201	8,487,680
Total	1,094,197,511	6,829,643,820


(Refer Schedule 26, Note 6 & 8 of Notes to Accounts)


SCHEDULE 24- PRIOR PERIOD ADJUSTMENTS & EXCEPTIONAL ITEMS

	Non Plan 2015-16	Non Plan 2014-15
Prior period Expenses- Refund of Loan/Grant	-	-
Capital Assets Fund write back	-	-
Reconciliation of Remittances in transit	-	(19,500,000)
Spectrum/space charges provision write back after waiver by GOI	-	-
Depreciation on Fixed assets capitalized from CWIP	(516,924)	(13,869,418)
Prior year exp	-	-
Total	(516,924)	(33,369,418)

(Refer Schedule 8)


Jawhar Sircar
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Vineeta Barwa
ADG (B&A)

SCHEDULE 25- SIGNIFICANT ACCOUNTING POLICIES**1.Method of accounting**

The accounts of the Corporation are prepared under the historical cost convention using the accrual method of accounting. On this basis revenue and related assets are recognised when earned and expenses are recognised when the obligation is incurred.

2.Inventory Valuation

Stores and Spares (including machinery spares) are valued at cost.

3.Fixed Assets

Fixed assets worth Rs.4258.08 crores transferred by Ministry to Prasar Bharti and treated as " Loan In Perpetuity" have been converted into Grants-in-aid during 2015-16.

Transfer of Assets by the Central Government are subject to actual valuation and verifications.

In respect of capital expenditure incurred on different Plan schemes undertaken by AIR and DD all related & associated expenses are capitalized.

4.Method of depreciation

Depreciation is charged on straight line method at rates computed on useful life of the assets prescribed based on the IMG recommendations. Accordingly, the rates adopted are: Building-2%, Studio, Transmitter, Machinery & Equipments and Other Fixed assets-10%, Electrical installation-4%, Vehicles-20%, Furniture & Fixtures-6.25%, Office Equipments-16.67% and Computers-33.33%.

5. Foreign Currency Transactions

Transaction in foreign currencies are accounted for at the prevailing exchange rates at the date of transactions.

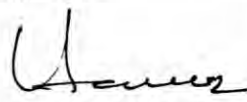
6. License Fee and Consultancy fee

License fee and consultancy fee is recognized when receivable.

Jawhar Sircar
Chief Executive Officer

Place: New Delhi
Dated


Rajeev Singh
Member (F)


Vineeta Barwa
ADG (B&A)

SCHEDULE 26- NOTES ON ACCOUNTS & 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 Income Tax Act, it can follow either cash or mercantile system of accounting. Considering the organization structure and prevalent past practices and the simplicity aspects, cash basis of accounting was being adopted upto 31.03.2005. From 01.04.2005 the accounts are initially compiled on cash basis at field unit level and subsequently converted into accrual basis to the extent possible, based on the information collected from both the Directorates. Prasar Bharati Board however, decided to give effect to complete switch over from cash to accrual accounting at field unit also. To overcome this problem, Prasar Bharati has developed a software called Expenditure Monitoring System (EMS). R&P A/c from all the DDOs will now be received through this software wef. 01.04.16.

2 Contingent Liabilities:

2.1 Claims against the Entity not acknowledged as debts	Rs.	Nil
2.2 In respect of :		
* Bank Guarantees given by/on behalf of the Entity	Rs.	Nil
* Letters of Credit opened by Bank on behalf of the Entity	Rs.	Nil
* Bank Guarantee encashed for CWG-2010 Activity	Rs.	24.60 crore

Bank Guarantee of Rs. 24.60 crore of M/s SIS Live was invoked and the matter is under arbitration. M/s SIS live submitted their claims for Rs. 106.88 crore as per contract, Rs. 24.60 crore towards BG and for damages GBP 9381,098. Out of that, an amount of Rs. 106.88 crore has been included in the liabilities. However, Damages claimed by M/s SIS Live are not acknowledged as liability as the Corporation has also lodged a counter claim of Rs. 147.60 crore.

3. The amount of Fixed Assets transferred at book value to Prasar Bharti by the Central Government is based on Chief Controller of Accounts' letter No. CCA/I&B/2002 dated 3.09.02 and is also subject of physical verification and valuation.

4. The value of the assets sold/disposed of during the year has not been deducted from the Gross Block of Assets due to non-availability of details.

5. Grants received from Central Government are treated as Income, which together with internal revenue is utilized to meet expenses.

Major proportion of deficit is represented by non-cash transactions such as depreciation, Loans due & interest thereon and Spectrum & Space Segment Charges.

6. As per letter No. G-20029/2/2015-B(Fin) dt. 10.02.2016, Ministry converted a total amount of Rs.11116.76 crore of outstanding loan & interest thereon upto 31.03.2010 and Spectrum & Space Segment charges accrued upto 31.03.2011 into Grant-in-aid. Out of this Rs.5684.34 crore pertains to outstanding loan, Rs.4082.88 crore to interest & Penal interest on loan and Rs.1349.54 crore to Spectrum & Space Segment charges.

The effect of waiver of Spectrum and Space Segment charges has already been taken in the Annual Accounts of 2012-13 vide Order No.1/2013 dt.25.04.2013 issued by MIB.

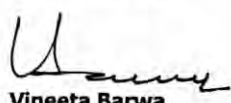
7. For waiver of remaining Capital Loan and interest on Loan in Perpetuity and Capital Loan received from Government from 1.04.2010 to 31.03.2016, a separate proposal will be sent to the Ministry. The reason for depiction of conversion of Loan in Perpetuity, Capital Loan and interest thereon into Grant-in-aid upto 31.03.2010 is due to the fact that the GOM had taken the decision to waive off the whole Loan outstanding on Prasar Bharati in the year 2010 but the order was issued by the Ministry on 10.02.2016.

8. Interest rate on Loan in perpetuity granted by Government is 7% p.a. and on Capital Loan received from Government during 01.04.2000 to 31.03.2006 is 14.5% p.a. , during 1.4.2006 to 31.03.2011 is 11.5% p.a. and from 1.4.2011 onwards is 13.5% p.a.

9. Every year liabilities on account of interest on capital loan are provided on the basis of figures provided by the Ministry. However, this year liabilities have been provided by PB as per the interest rates mentioned at note -7 above as the same has not been received from MIB.


Jawhar Sircar
Chief Executive Officer


Rajeev Singh
Member (F)


Vineeta Barwa
ADG (B&A)

PRASAR BHARATI**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2016****SCHEDULE 26- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES**
NOTES ON ACCOUNTS**10. Taxation**

Prasar Bharati is exempt from Income Tax as per Clause 23BBH under Section-10 of Income Tax Act.

11. Prasar Bharati's contribution towards Leave salary and Pension in respect of employees on deemed deputation is charged as expenditure.

12. Deposit Works

Amounts received from parties for deposit work, is after adjusting expenditure against such work.

13. Audit fee payable to C&AG for auditing Prasar Bharti's Accounts has been provided for.

14. Sundry debtors-good includes interest component of Rs.34.03 crore.

15. Provision for Spectrum & Space Segment charges and some other liabilities have been provided on estimated basis.

16. Income from Services (Commercial Revenue), Licence Fee for AIR/DD Towers and DTH income includes Service Tax component of Rs. 120.12 crore, Rs.8.02crore and Rs. 29.71 crore respectively.

17. Interest on Fixed deposit of Field offices and on Advances to staff are accounted for as and when received. The quantum of accrued interest cannot be computed due to flexible tenure and interest rates on CLTD accounts and advances.

18. Out of the Capital Work in Progress completed during the year 2015-16, fixed assets aggregating to Rs 189321000 have been capitalized.

19. Provision of Rs.16.02 crore and Rs.12.49 crore in respect of "Other Departmental Loans/Advances" and "Inventories" respectively under Current Assets has been provided as item/party wise details of these are not available and the amount was being carried forward without any change for the last three years.


20. Provision of Rs.25.18 crore has been provided as Employer's contribution towards NPS and interest thereon. Employee and Employer's contribution has also not been transferred to National Securities Depository Ltd.(NSDL) though the amount has been kept in separate bank Account. Most of the employees have been allotted PRAN and the work of transfer of legacy amount has already been initiated.

21. The unspent amount of Grants-in-aid payable to the Ministry has been shown separately as current liabilities which was earlier shown under provisions for other expenses.

22. The share of income from sales/services pertaining to other agencies was paid from Programme Expenses during the year.

23. The interest from debtors has become negative due to rectification/reconciliation carried out in the list of debtors during the year 2015-16.


Jawhar Sircar
Chief Executive Officer


Rajeew Singh
Member (F)


Vineeta Barwa
ADG (B&A)

Place: New Delhi
Dated

R&P Account for 2015-16				
Receipt	AIR Total	DD Total	P.B. Sect.	Grand Total
I. Opening Balances				
a) Cash in hand	1097535	1305141		2402676
b) Bank Balances	0	0		0
(i) In current A/c	0	0		0
Receipt A/c (Field Offices)	234385800	974128297		1208514097
DD's A/c (11084233390)	0	0	2140242	2140242
AIR's A/c (11084233414)	0	0	46617576	46617576
Expenditure A/c (Field Offices)	4348398863	3498819303		7847218166
SBI (11084239041)	0	0	82453	82453
Canara Bank (1730)	0	0	222237127	222237127
Bank of India (12255)	215930	0		215930
(ii) In deposit A/c (for fixed deposit, if any)	733677529	127851733	4773696889	5635228151
(iii) C.P.FUND A/c	0	0	1405889	1405889
c) Imprest A/c	4485530	11755751		16241281
II. Grants Received	0	0		0
a) from Govt. of India	0	0		0
(i) Capital -Plan	0	0		0
(ii) Revenue PLAN	0	0	4537700000	4537700000
NON-PLAN	0	0	21900000000	21900000000
Common Wealth Game	0	0		0
(iii) Other Min. / Deptt.	0	0		0
(To Be Filled By PB (HQ))	0	0		0
III. Inter current A/c transfer by PB (HQ)	0	0		0
a) Funds-received-from PB	18775280202	17244133271	14168518078	50187931551
b) Other station/Kendra/Office	601362036	85117760		686479796
c) CPF	0	0	25460024	25460024
d) Recovery of HBA & Other Advances	129235910	2399435		131635345
IV. Interest Received	0	0		0
a) On bank deposits (FDR)	166504441	153748700	776302761	1096555902
b) Loans & Advances etc.	0	0		0
(i) From Employees	6917571	1375846		8293417
(ii) Others	5153764	1168895		6322659
c) Overdue interest on outstanding dues	0	2942843		2942843
V. Other Income	0	0		0
a) Rent/LF for AIR/DD Qrs.	24145850	10813178		34959028
b) LF for AIR/ DD Towers	573568519	0		573568519
ii) Service Tax	80167014	0		80167014
c) Profit on sale/disposal of assets	0	0		0
(i) Owned assets	397898	1828870		2226768
(ii) Assets acquired out of Govt. Grants	0	31842		31842
(iii) Misc. Income	22813263	17488000		40301263
(For assets acquired prior to 1.4.2k & other income)	0	0		0
d) Others	230134	56071198		56301332
VI. Amount borrowed	0	0		0
a) Capital loan from Govt.	0	0		0
VII. Income from Sales	0	0		0
a) Commercial Receipts	0	0		0
AIR	3215074114	0		3215074114
DD	0	5584947981		5584947981
ii) Service Tax	423341279	777843403		1201184682
b) Sale of CD/VCD	2822366	2304825		5127191
c) DTH	0	1885518866		1885518866
ii) Service Tax	0	297149472		297149472
VIII. Income from Services	0	0		0
a) Professional /Consultancy Service	46419768	4889916		51309684
IX. Other Receipts	0	0		0
a) Security Deposit /Earnest Money	353840117	47922820		401762937
b) Deposit work	1166238604	40591040		1206829644
c) Advances to staff	0	0		0
i) HBA	5056253	1943357		6999610
ii) Car Advance	2048231	385000		2433231
iii) Computer Adv.	6506718	30000		6536718
iv) Motor Cycle/Scooter Adv.	3102209	210000		3312209
v) Cycle /Moped Advance	13103178	0		13103178
vi) Other Advances	2762990	365880		3128870
d) Earmarked fund CP Fund	0	0		0
e) Others	149517575	24118947		173636522
X. Receipt from Govt. business	0	0		0
Give Min / Deptt. Wise details	0	0		0
XI. FDR	68063979	0		68063979
TOTAL	31165935170	30659201570	46454161039	108479297779

Jawhar Sircar
Chief Executive Officer

Rajeev Singh
Member (F)

Vineeta Barwa
ADG (B&A)

R&P Account for 2015-16		Total AIR		Total DD		P.B. Sectt.	Grand Total	
	Non Plan	Plan	Non Plan	Plan			Non-Plan	Plan
I. Expenses								
a) Establishment Exp.			0					
(Details as per Annexure.I)	10300944900	0	10436251642	0	0		20737196542	0
b) Admn. Exp.	0	0	0	0			0	0
(Details as per Annexure.II)	5029113588	0	3284361297	0			8293474885	0
c) Programme related	0	0	0	0			0	0
(Details as per Annexure.III)	2010495197	7208451	3498867908	337265344			5509363103	344473795
d) Exp. On grants/subsidies	0	0	0	0			0	0
(i) Grants given to Institutions	0	0	0	0			0	0
(ii) Subsidies given to Institutions	0	0	0	0			0	0
(iii) Grants received from other Min./Deptt.	0	0	0	0			0	0
II. Inter current A/c transfer of funds(PB)	0	0	0	0			0	0
a) To Prasar Bharati	4952623302	0	8371183470	0			13323806772	0
b) To other station/kendra/office	275905393	0	40766803	0	35778237695		36094909691	0
c) To IEBR (HBA)	24032689	0	341487	0			24374176	0
d) To Recovery of C.P.F.	0	0	0	0			0	0
III. Deposits made Out of own funds	256227383	0	23537385	0			279764768	0
(Investment others) FDR	0	0	0	0			0	0
IV. Exp. On fixed assets & Capital	0	0	0	0			0	0
Work-in-progress	0	0	0	0			0	0
a) Purchase of fixed assets	0	0	0	0			0	0
(Details as per annexure.IV)	56373721	1109511566	32648839	255396481			89022360	1364908047
b) Exp. On Capital work-in-progress	0	0	0	0			0	0
(i) Major Works	0	306708820	0	48944950			0	355653770
(ii) Misc. Works Scheme	0	185409873	0	53500			0	185463373
V. Refund of surplus money/loans	0	0	0	0			0	0
a) to Govt. of India	0	0	0	0	123600000		123600000	0
b) to PB, HQ	941134451	0	590844097	0			1531978548	0
VI. Finance charges (Interest)	0	0	0	0			0	0
a) On loans from Govt.	0	0	0	0			0	0
b) Others loans	0	0	0	0			0	0
c) Others	3651056	0	5925145	0			9576201	0
VII. Other payments	0	0	0	0			0	0
a) Refund of SD/EM	121835623	0	40170744	0			162006367	0
b) Exp. On Deposit work	1171781586	0	33142218	0			1204923804	0
c) Advances to Parties	0	0	0	0			0	0
d) Advances to staff	0	0	0	0			0	0
i) HBA	2020000	0	246968	0			2266968	0
ii) Car Advance	1134000	0	3592000	0			4726000	0
iii) Computer Adv.	5144850	0	3739500	0			8884350	0
iv) Motor Cycle/Scooter Adv	2421700	0	1316719	0			3738419	0
v) Cycle /Mopad Advance	0	0	0	0			0	0
vi) Other Advances	1348858	0	0	0			1348858	0
e) Income Tax	16298985	0	2961434	0			19260419	0
f) Service Tax	494057446	0	793918633	0			1287976079	0
g) Sales Tax	147613	0	0	0			147613	0
h) Bank Charges	575018	0	21894	0	3181		599893	0
i) Others	78374435	0	24155524	0			102529959	0
VIII. Exp. Against receipt from Govt. Buisness	0	0	0	0			0	0
(Min./Deptt. wise breakup to be given)	0	0	0	0			0	0
IX. Closing Balances	0	0	0	0			0	0
a) Cash in hand	1037229	0	1376249	0			2413478	0
b) Bank Balances	0	0	0	0			0	0
(i) In current A/c	0	0	0	0			0	0
Receipt A/c (Field Offices)	388596893	0	1331071857	0			1719668750	0
DD's A/c (11084233390)	0	0	0	0	5912537		5912537	0
AIR's A/c (11084233414)	0	0	0	0	123167530		123167530	0
Expenditure A/c (Field Offices)	2647822373	0	1557885378	0			4205707751	0
SBI (11084239041)	0	0	0	0	43351769		43351769	0
Canara Bank (1730)	0	0	0	0	167943624		167943624	0
Indian Overseas Bank (7430)	0	0	0	0			0	0
Bank of India (12255)	2536564	0	0	0			2536564	0
(ii) In deposit A/c (FDR If, any)	766910300	0	147867134	0	10211673151		11126450585	0
(iii) C.P.FUND A/c(SBI-30234030526)	0	0	0	0	271552		271552	0
c) Imprest A/c	4553307	0	11347572	0			15900879	0
TOTAL	29557096460	1608838710	30217541295	841680275	46454161039		106228798794	2250498985

Jawhar Sircar
Chief Executive Officer

Rajeev Singh
Member(F)

Vineeta Barwa
ADG (B&A)

Annexure-I							
Annexure for A/c 2015-16							
1 Establishment Expenditure	Total AIR		Total DD		P.B. Sectt.	Grand Total	
	Non Plan	Plan	Non Plan	Plan		Non-Plan	Plan
a) Salaries & Wages (include. Hono./ LTC / TF)	9890019113	0	9935000475	0		19825019588	0
i) Medical reimbursement	145152836	0	110713864	0		255866700	0
	0	0	0	0		0	0
b) Allowance & Bonous including OTA/CEA	240644661	0	369697424	0		610342085	0
	0	0	0	0		0	0
c) Contribution to CPF (if any)	7459282	0	7601986	0		15061268	0
	0	0	0	0		0	0
d) Staff welfare Expenditure	820403	0	4081617	0		4902020	0
	0	0	0	0		0	0
e) Expenses on employees retirement & Terminal Benefits including L/S & Pension Contribution	646041	0	4236545	0		4882586	0
	0	0	0	0		0	0
	0	0	0	0		0	0
f) Establishment Capital	0	0	0	0		0	0
	0	0	0	0		0	0
g) Others	16202564	0	4919731	0		21122295	0
	0	0	0	0		0	0
Total	10300944900	0	10436251842	0	0	20737196542	0

Annexure-III							
Annexure for A/c 2015-16							
3 Programme Expenses	Total AIR		Total DD		P.B. Sectt.	Grand Total	
	Non Plan	Plan	Non Plan	Plan		Non-Plan	Plan
						0	
a) Royalty	57971892	0	215488482	0		273460374	0
	0	0	0	0		0	0
b) Payment to UNI/PTI	119865413	0	125121271	0		244986684	0
	0	0	0	0		0	0
c) Commissioning of Programme	290785552	0	1541245056	0		1832030608	0
	0	0	0	0		0	0
d) Panam Satellite Expenditure	150767511	0	162606331	0		313373842	0
	0	0	0	0		0	0
e) Sport events Expenses	22808448	0	10231813	0		33040261	0
	0	0	0	0		0	0
f) Payment to Artist	1306237141	0	1255057753	0		2561294894	0
	0	0	0	0		0	0
g) Spectrum charges	0	0	7240750	0		7240750	0
	0	0	0	0		0	0
g) J & K Package	0	0	0	0		0	0
	0	0	0	0		0	0
h) NE Package	0	0	0	0		0	0
	0	0	0	0		0	0
i) Common Wealth Games	0	0	2943177	0		2943177	0
	0	0	0	0		0	0
j) Others /South Asian Games 2016	62059240	7208451	178933273	74705678		240992513	81914129
k) Kissan Channel	0	0	0	262559666		0	262559666
TOTAL	2010495197	7208451	3498867906	337265344	0	5509363103	344473795

Jawhar Sircar
Chief Executive Officer

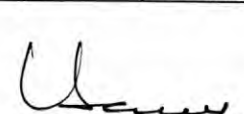
Rajeev Singh
Member(F)

Vineeta Barwa
ADG (B&A)

Annexure-II							
Annexure for A/c 2015-16		Total AIR		Total DD		P.B. Sectt.	Grand Total
2 Other Administrative Expenditure	Non Plan	Plan	Non Plan	Plan		Non-Plan	Plan
a) Domesic Travel Expenditure	190165685	0	164859673	0		355025358	0
	0	0	0	0		0	0
b) Foreign Travel Expenditure	8654460	0	7242789	0		15897249	0
	0	0	0	0		0	0
c) Rent Rate & Taxes	170794723	0	128886655	0		299681378	0
	0	0	0	0		0	0
d) Advertising & Publicity	9896216	0	86442732	0		96338948	0
	0	0	0	0		0	0
e) Professional Charges , Armed Guard etc .	741231456	0	436309276	0		1177540732	0
	0	0	0	0		0	0
(i) Legal Charges	752746	0	0	0		752746	0
	0	0	0	0		0	0
(ii) Advocate Fees	8580	0	0	0		8580	0
	0	0	0	0		0	0
(iii) Other / Consultation fees	3421802	0	0	0		3421802	0
	0	0	0	0		0	0
f) Scholarship Stipend	9820057	0	16271477	0		26091534	0
	0	0	0	0		0	0
g)Supplies & Mateial	189673042	0	253585683	0		443258725	0
	0	0	0	0		0	0
h) Vehicle Repairs & Maintenance	222677770	0	220542029	0		443219799	0
	0	0	0	0		0	0
i) Electricty Power & Maintenance	1528295444	0	1027444707	0		2555740151	0
	0	0	0	0		0	0
j) Water Charges & Maintenance	35276908	0	17712939	0		52989847	0
	0	0	0	0		0	0
k) Postage	14734673	0	6845093	0		21579766	0
	0	0	0	0		0	0
l)Telephone & Communication	0	0	0	0		0	0
(i) Landline	67861093	0	40857853	0		108718946	0
	0	0	0	0		0	0
ii) Mobile	6597810	0	3129743	0		9727553	0
	0	0	0	0		0	0
m) Hospitality Expenditure	11121399	0	6869006	0		17990405	0
	0	0	0	0		0	0
n) Insurance on P&M	0	0	0	0		0	0
	0	0	0	0		0	0
o) Insurance on Land & building	0	0	0	0		0	0
	0	0	0	0		0	0
p) Auditor's remuneration (out of Provision)	423155	0	51194	0		474349	0
	0	0	0	0		0	0
q) Printing & Stationary	90993166	0	34051974	0		125045140	0
	0	0	0	0		0	0
r) Irrecoverable Balancs - Written off	0	0	0	0		0	0
	0	0	0	0		0	0
s) Provision for Bad & Doubtful debts/advances	0	0	0	0		0	0
	0	0	0	0		0	0
t) Purchase (Stock)	0	0	0	0		0	0
	0	0	0	0		0	0
u) Minor Work	734016640	0	221422961	0		955439601	0
	0	0	0	0		0	0
v) METP	489097765	0	183690159	0		672787924	0
	0	0	0	0		0	0
w) Consumable	76810817	0	66205215	0		143016032	0
	0	0	0	0		0	0
x) Local Conveyance	2234522	0	1874378	0		4108900	0
	0	0	0	0		0	0
y) Operation & Maintenance of Capital Assests	6931548	0	0	0		6931548	0
	0	0	0	0		0	0
z) Others	417622111	0	340065761	0		757687872	0
	0	0	0	0		0	0
TOTAL	5029113588	0	3264361297	0		8293474885	0


Jawhar Sircar
Chief Executive Officer


Rajeev Singh
Member(F)


Vineeta Barwa
ADG (B&A)

Annexure-IV		Total AIR		Total DD		P.B. Sectt.	Grand Total	
Annexure for A/c 2015-16								
4	Purchase of Fixed Assets	Non Plan	Plan	Non Plan	Plan		Non-Plan	Plan
	i) Land	0	0	0	0		0	0
	ii) Building	0	0	0	0		0	0
	(1) Studio	0	42093012	0	27206674		0	69299686
	(2) Transmitter	0	0	0	0		0	0
	a) Normal	0	490732460	0	4321811		0	495054271
	b) J & K	0	0	0	0		0	0
	c) N E	0	1395875	0	24788077		0	26183952
	(3) Office	0	0	0	0		0	0
	(4) Others	0	1247643	0	9800		0	1257443
	iii) Plant Machinery & Equipment	0	0	0	0		0	0
	a) Normal	0	572046103	0	193123727		0	765169830
	b) J & K	0	0	0	0		0	0
	c) N E	0	1996473	0	5946392		0	7942865
	iv) Vehicles	0	0	0	0		0	0
	(a) trucks, Jeeps & Vans	0	0	0	0		0	0
	(b) Motor Car	0	0	0	0		0	0
	(c) Motor Cycles / Scooter & Three Wheelers	0	0	0	0		0	0
	(d) Rickshaws/ Cycles	8390	0	5150	0		13540	0
	v) Furniture / Fixtures	0	0	0	0		0	0
	(a) Cabinets / Almirah . Filing Racks	5089234	0	3155151	0		8244385	0
	(b) Air Conditioners . A/C Plan	3232334	0	1698657	0		4930991	0
	(c) Air Coolers	760601	0	238485	0		999086	0
	(d) Water Coolers	840206	0	264790	0		1104996	0
	(e) Tables / Chairs / Sofas / Carpets	5763159	0	1817226	0		7580385	0
	(f) Wooden Partitions	697172	0	97585	0		794757	0
	(g) Voltage Stabilisers / U P S System	917108	0	810946	0		1728054	0
	(h) Others	1980887	0	2086602	0		4067489	0
	vi) Office Equipments	0	0	0	0		0	0
	(a) Typewriters	901546	0	31000	0		932546	0
	(b) Photocopiers / Duplicators	4591935	0	4884665	0		9476600	0
	(c) Fax Machines	1273182	0	319495	0		1592677	0
	(d) Others	1158969	0	118948	0		1277917	0
	vii) Computers / Peripherals	17662198	0	10010197	0		27672395	0
	(a) Computers	0	0	0	0		0	0
	(b) Printers	2758149	0	941035	0		3699184	0
	(c) Floppies	86806	0	70064	0		156870	0
	(d) C D's	185323	0	3647	0		188970	0
	(e) Software	176302	0	165617	0		341919	0
	(f) Others	376370	0	29795	0		406165	0
	viii) Electric Installations	0	0	0	0		0	0
	(a) Electrical Machinery	1014019	0	4680837	0		5694856	0
	(b) Electric Light / Fans	427663	0	259801	0		687464	0
	(c) Switchgear Instruments	12760	0	81377	0		94137	0
	(d) Transformers	56500	0	271014	0		327514	0
	(e) Electric Wiring & Fittings	3828019	0	232095	0		4060114	0
	(f) Others	0	0	89140	0		89140	0
	ix) Library Books	2094083	0	195385	0		2289468	0
	x) Tube wells & Water Supply System	480806	0	89935	0		570741	0
	xi) Arbitration Charges	0	0	0	0		0	0
	TOTAL	56373721	1109511566	32648639	255396481		89022360	1364908047


Jawhar Sircar
Chief Executive Officer


Rajeev Singh
Member(F)

Vineeta Barwa
ADG (B&A)

PRASAR BHARATI			
Receipts and payments Account for the year 2015-16		Rupees	
Appendix I Common Wealth Games		Non- Plan	Plan
1	Coverage and Production events		
2	Construction and Operation of IBC		
3	Production Facilities venues		
4	Host Broad Caster Coordination monitoring Logistics and support service		
5	Contingency		
6	Arbitration Fees	2943177	
7	Right Holder Broadcaster		
Total		2943177	0


Jawhar Sircar
Chief Executive Officer


Rajeev Singh
Member(F)


Vineeta Barwa
ADG (B&A)