


PRASAR BHARATI
BALANCE SHEET AS AT 31st MARCH 2018

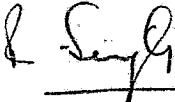
	Sch	Rs	Rs
		As at 31-Mar-18	As at 31-Mar-17
CORPUS/CAPITAL FUND AND LIABILITIES			
Corpus/Capital Fund	1	1,689,888,766	4,641,761,669
Reserves and Surplus	2	-	-
Earmarked/Endowment Funds	3	-	-
Secured Loan	4	-	-
Unsecured Loan	5	9,333,870,000	9,333,870,000
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	31,772,342,595	25,529,546,788
TOTAL		42,796,101,361	39,505,178,457
ASSETS			
Fixed Assets	8	15,824,671,331	16,115,580,997
Capital Work-in progress	8	4,707,091,149	4,305,168,179
Investments (i) Earmarked/Endowment Funds	9	-	-
(ii) Others	10	-	-
Current Assets, Loans and Advances	11	22,264,338,881	19,084,429,281
TOTAL		42,796,101,361	39,505,178,457

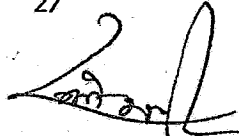
SIGNIFICANT ACCOUNTING POLICIES
CONTINGENT LIABILITIES AND NOTES
ON ACCOUNTS

26

27


Shashi Shekhar Vempati
Chief Executive Officer


Rajeev Singh
Member(F)


Sakesh Prasad Singh
ADG (B&A)


C K Jain
DDG (F)

Place: New Delhi
Date :

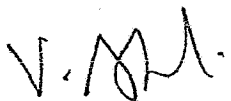
PRASAR BHARATI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

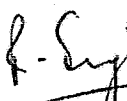
	Sch	Rs	Rs
		FOR THE YEAR ENDED 31 MARCH 18	FOR THE YEAR ENDED 31 MARCH 17
<u>INCOME</u>			
Income from Sales/ Services	12	12,254,371,165	11,290,940,205
Grants /subsidies	13	28,507,540,000	31,056,300,000
Fees/subscriptions	14	25,388,991	40,845,357
Income from Investments (income on investments from earmarked/endow. Funds transferred to Funds)	15	-	-
Income from Royalty, Publications etc	16	-	-
Interest Earned	17	915,368,753	1,247,234,782
Other Income	18	4,442,828,880	3,893,101,410
TOTAL (A)		46,145,497,789	47,528,421,754
<u>EXPENDITURE</u>			
Establishment Expenses	19	27,812,730,805	27,027,833,075
Other Administrative Expenses	20	10,758,358,403	10,088,346,985
Programme related Expenses	21	4,114,666,741	5,119,122,417
Satellite & Spectrum Charges	22	2,741,664,965	2,287,947,810
Expenditure on Grants & subsidy	23	-	-
Interest	24	1,164,472,080	1,129,146,959
Depreciation	8	2,484,013,535	2,719,379,616
TOTAL (B)		49,075,906,529	48,371,776,861
Balance being excess of Income over Expenditure (A-B)		(2,930,408,740)	(843,355,107)
Add: Prior period Adjustments & Exceptional items	25	(21,464,163)	26,571,358,666
Add: Balance brought forward from previous year		4,641,761,669	(21,086,241,890)
BALANCE BEING SURPLUS/(DEFICIT) CARRIED OVER TO BALANCE SHEET		1,689,888,766	4,641,761,669

SIGNIFICANT ACCOUNTING POLICIES
CONTINGENT LIABILITIES AND NOTES
ON ACCOUNTS

26

27


Shashi Shekhar Vempati
Chief Executive Officer


Rajeev Singh
Member(F)


Sakesh Prasad Singh
ADG (B&A)


C K Jain
DDG (F)

Place: New Delhi
Date :

PRASAR BHARATI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

SCHEDULE 1- CORPUS/CAPITAL FUND:

	As at 31.03.18 (Rs.)	As at 31.03.17 (Rs.)
Balance as at the beginning of the year	-	-
Add: Grants-in-Aid received during the year	-	-
Balance Corpus/Capital Fund	-	-
Income and Expenditure Account	1,689,888,766	4,641,761,669
BALANCE AS AT THE YEAR END	TOTAL	
	1,689,888,766	4,641,761,669

SCHEDULE 2- RESERVES AND SURPLUS**1. Capital Reserve:**

As per last account
Additions during the year

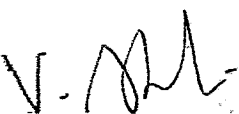
TOTAL**2. General Reserve**

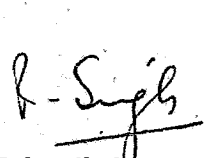
As per last account
Addition during the year
Less: Deductions during the year

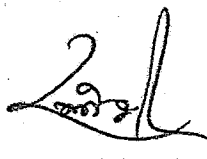
TOTAL**SCHEDULE 3- EARMARKED/ENDOWMENT FUNDS****CAPITAL ASSETS FUNDS**


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 31.03.2018

	As at 31.03.18 (Rs.)	As at 31.03.17 (Rs.)
SCHEDULE 5- UNSECURED LOANS		
Capital Loan from Ministry of I&B	4,040,350,000	4,935,640,000
Repayment of Loan due but not paid	3,664,320,000	2,769,030,000
Interest free Loan for CWG 2010	1,629,200,000	1,629,200,000
(Refer Schedule 27, Note 7 to 9 of Notes to Accounts)		
TOTAL	9,333,870,000	9,333,870,000

SCHEDULE 6- DEFERRED CREDIT LIABILITIES:

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS

A. Current Liabilities

Advances received- against deposit work	640,439,240	790,546,754
Deposits, earnest money, caution money/security deposits	1,058,613,761	999,374,552
Interest on Capital Loan	7,008,298,500	6,019,599,000
Penal Interest On Interest/principal due	567,276,690	391,504,110
Other current liabilities -recoveries from salary and wages and others etc.	4,357,648	4,357,648
Salary accrued for the Month of March	2,332,736,000	2,237,398,000
Unspent amount of Grant-in-aid	249,400,000	270,500,000
For other expenses (including CAG Audit Fee etc.)	3,076,145,420	2,660,493,026
Remittances to/from HQ/DDOs in transit/reconciliation's	4,500,104,014	2,414,435,964
(Refer Schedule 27, Note 7, 8, 9, 14 & 23 of Notes to Accounts)		
TOTAL (A)	19,437,371,273	15,788,209,054

B Provisions

For Spectrum/Space Segment expense	11,797,000,000	9,489,000,000
NPS provisions	251,819,825	251,819,825
For Statutory liabilities (service Tax/GST)	286,151,497	517,909
(Refer Schedule 27, Note 16 & 22 of Notes to Accounts)		

Total (B)	12,334,971,322	9,741,337,734
Total (A+B)	31,772,342,595	25,529,546,788



Shashi Shekhar Vempati
Chief Executive Officer



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PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

SCHEDULE 8- FIXED ASSETS

DESCRIPTION	Cost as on 1st April'17	GROSS BLOCK Additions/ Transfers from civil wings during the year 17-18	Deductions/adjustments transfers/ disposal reclassification during the year 17-18	Cost at the year end 31.03.18	Depreciation		Net Block	
					For the year 17-18	Cumulative upto 31.03.2018	As at 31st Mar' 2018	As at 31st Mar' 2017
A. Fixed Assets								
1. Land	32,642,620	215,600	-	32,858,220	-	-	32,858,220	32,642,620
2. Buildings Others	5,056,105,800	1,480,014	-	5,057,585,814	102,170,764	1,105,523,186	3,952,062,629	4,052,753,379
3. Plant Machinery & Equipments								
a) Studios	26,335,352,061	78,974,854	-	26,414,326,915	583,779,735	24,188,910,528	2,225,416,387	2,730,221,268
b) Transmitters	39,188,318,618	504,832,706	-	39,693,151,324	914,385,558	35,524,069,523	4,169,081,801	4,578,634,653
c) Machinery/Equipments	8,859,279,091	1,539,454,640	-	10,398,733,731	821,792,771	5,259,196,095	5,139,537,636	4,421,875,767
d) Electrical Installations	83,573,537	5,498,583	-	89,072,120	3,452,913	24,987,636	64,084,484	62,038,814
4. Vehicles	79,065,043	906,361	-	79,971,404	1,215,319	75,553,741	4,417,662	4,726,621
5. Furniture, Fixtures	277,905,994	24,819,025	-	302,725,019	16,582,899	135,432,273	167,292,746	159,056,621
6. Office Equipments	213,585,755	8,574,491	-	222,160,246	9,770,193	193,316,855	28,843,391	30,039,092
7. Computers	320,059,780	28,347,595	-	348,407,375	30,863,382	307,331,000	41,076,375	43,592,162
8. Other fixed assets								
Capital Expenditure on various Schemes	9,970,061,214	-	-	9,970,061,214	-	9,970,061,214	0	0
Total of Current Year (A)	90,415,949,513	2,193,103,869	-	92,609,053,382	2,484,013,535	76,784,382,051	15,824,671,331	16,115,580,997
B CAPITAL WORK-IN-PROGRESS	4,305,168,179	401,922,970	-	4,707,091,149	-	-	4,707,091,149	4,305,168,179
Total(B)	4,305,168,179	401,922,970	-	4,707,091,149	-	-	4,707,091,149	4,305,168,179
TOTAL	94,721,117,692	2,595,026,839	-	97,316,144,531	2,484,013,535	76,784,382,051	20,531,762,480	20,420,749,176
Previous Year	91,363,042,532	3,358,075,160	-	94,721,117,692	2,719,379,616	74,300,368,516	20,420,749,176	19,782,053,632

V. M.

Shashi Shekhar Vempati
Chief Executive Officer

R. S. S.

Rajeev Singh
Member(F)

S. S.

Sakesh Prasad Singh
ADG (B&A)

S. S.

CK Jain
DDG (F)

PRASAR BHARATI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

	2017-18	2016-17	As at 31.03.18 (Rs.)	As at 31.03.17 (Rs.)
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	12,49,37,564	12,49,37,564		
Deduct: Provision thereof	12,49,37,564	12,49,37,564	-	-
Sundry Debtors- Good	2,608,485,980	2,764,252,710		
Sundry Debtors- Doubtful	898,135,884	654,997,676		
	3,506,621,864	3,419,250,386		
Deduct: Provision thereof	898,135,884	327,498,838	2,608,485,980	3,091,751,548
Grants-In-Aid (Salary) receivable			1,107,800,000	-
Cash Balance in hand/Imprest			15,075,698	15,381,194
Bank Balance With Scheduled Banks				
on current accounts			5,050,999,482	5,383,238,331
on Collection accounts			699,865,776	1,043,697,850
on Deposit account and other FDRs			12,377,837,090	9,278,543,538
with CP Fund A/c			320,522	3,589,754
TOTAL (A)			21,860,384,548	18,816,202,215
B. Loans/advances				
1. Loans/advances				
Staff			131,468,842.00	145,926,799.00
Others-departmental	160,254,598	160,254,598		
Deduct: Provision	160,254,598	160,254,598	-	-
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			140,671,496	73,909,100
Others			-	-
4. TDS & Income Tax			63,065,557	47,061,201
5. Service tax (CENVAT)/ GST (Input Tax Credit)			68,748,438	1,329,966
Total (B)			403,954,333	268,227,066
Total (A+B)			22,264,338,881	19,084,429,281

(Refer Schedule 27, Note 10, 11, 18, 19 & 21 of Notes to Accounts)

V. Shashi
Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sakesh Prasad Singh
ADG-(B&A)

C K Jain
DDG (F)

PRASAR BHARATI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

	2017-18 (Rs.)	2016-17 (Rs.)
SCHEDULE 12- INCOME FROM SALES/SERVICES		
Income from services (Including taxes)		
AIR and DD (Commercial revenue)	12,399,135,254	11,367,901,692
Deduct: Share of other agencies	148,748,929	82,495,307
Add: Sales of CD/VCD	3,984,840	5,533,820
(Refer Schedule 27, Note 17 of Notes to Accounts)		
TOTAL	12,254,371,165	11,290,940,205

SCHEDULE 13- GRANTS /SUBSIDIES

Add: Grants-In-Aid received during the year from Ministry of I&B, GOI-Other than Salary	2,265,100,000	4,250,000,000
Add: Grants-In-Aid received during the year from Ministry of I&B, GOI-Salary	25,384,040,000	27,076,800,000
Add: Conversion of Capital Loan/Loan in perpetuity and Interest thereon into Grants-in-Aid	-	-
Add: Grants-In-Aid (Salary) receivable	1,107,800,000	-
Deduct: Unspent balance of Grants-in-aid received from Ministry of I&B, GOI-Other than Salary	249,400,000	30,100,000
Deduct: Unspent balance of Grants-in-aid received from Ministry of I&B, GOI-Salary	-	240,400,000
(Refer Schedule 27, Note 5 & 23 of Notes to Accounts)		
TOTAL	28,507,540,000	31,056,300,000

SCHEDULE 14-FEES/SUBSCRIPTIONS

Professional/Consultancy services fee	25,388,991	40,845,357
Total	25,388,991	40,845,357

SCHEDULE 15-INCOME FROM INVESTMENTS

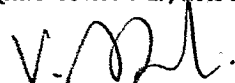
Interest on Fixed Deposits From Earmarked Funds	-	-
TOTAL	-	-

SCHEDULE 16-INCOME FROM ROYALTY, PUBLICATIONS ETC

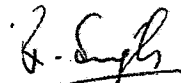
TOTAL	-	-
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SCHEDULE 17 INTEREST EARNED

On Term Deposits with Scheduled Banks	777,611,550	1,082,118,966
On others like employees advances etc.	15,164,316	22,376,010
Interest on debtors and other receivables	122,592,887	142,739,806
(Refer Schedule 27, Note 18 of Notes to Accounts)		
TOTAL	915,368,753	1,247,234,782



Shashi Shekhar Vempati
Chief Executive Officer



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Member(F)



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ADG (B&A)

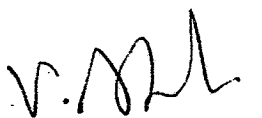


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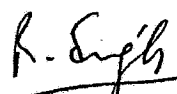
	2017-18 (Rs.)	2016-17 (Rs.)
SCHEDULE 18- OTHER INCOME		
A. Other Receipts including Fees from Towers/staff quarters		
a) Income from Towers	937,049,184	486,288,083
b) License Fees from Staff Quarters	35,596,168	35,199,571
c) DTH Income	3,160,578,085	3,093,632,174
d) Others	288,710,932	273,155,510
(Refer Schedule 27, Note 17 of Notes to Accounts)		
TOTAL (A)	4,421,934,369	3,888,275,338
B. Profit on Sales/disposal of assets		
a) Owned Assets	10,284,457	3,596,628
b) Assets acquired out of grants, or received free of cost	2,081,082	387,440
c) Assets acquired prior to 1.4.2000	8,528,972	842,004
TOTAL (B)	20,894,511	4,826,072
Total (A+B)	4,442,828,880	3,893,101,410

SCHEDULE 19- ESTABLISHMENT EXPENSES

a) Salaries & Wages	25,321,867,938	24,354,518,205
b) Allowances and Bonus	208,596,578	321,260,564
c) Contribution to CPF/NPS	183,008,239	124,688,423
d) Expenses on Employee's retirement/ Terminal Exp/ Pension etc. (LS & PC)	1,857,372,897	1,891,668,156
e) Staff Welfare Expenses/ Others	355,734	2,409,687
f) Reimbursement of Medical Expenses	241,529,419	333,288,040
(Refer Schedule 27, Note 13 & 19 of Notes to Accounts)		
TOTAL	27,812,730,805	27,027,833,075



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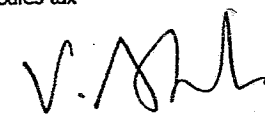


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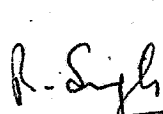
PRASAR BHARATI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C for the year ended 31 March 2018

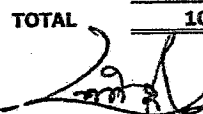
	2017-18 (Rs.)	2016-17 (Rs.)
SCHEDULE 20- OTHER ADMINISTRATIVE EXPENSES		
Electricity and Power	2,671,521,039	2,703,076,188
Water Charges	42,002,084	41,527,299
Rent, Rates and Taxes	203,004,296	271,003,899
Hiring, Running and Maintenance of Vehicles	506,786,572	482,398,816
Postage, Telephone and Communication Charges	127,929,857	142,970,885
Printing and Stationery	127,698,085	127,093,643
Traveling & Conveyance Expenses- Local	433,753,904	371,941,031
Traveling -Foreign	16,270,069	15,246,075
Scholarship Stipends	23,492,834	26,234,380
Auditors Remunerations	8,405,407	5,393,878
Hospitality Expenses	20,725,258	23,761,998
Professional Charges (Armed Gurads etc.)	1,337,965,887	1,158,088,685
Bad and Doubtful Debts/ Advances Provisions	570,637,046	60,893,693
Advertisement and Publicity	47,863,332	46,588,661
Bank Charges	1,972,626	1,274,707
Supplies & Material Consumables	360,445,154	530,510,275
Other Administrative Expenses	1,009,765,694	930,842,646
Minor Works and Machinery Equipments, Tools & Plants	1,512,445,626	1,692,731,394
Service Tax/ GST	1,734,008,660	1,456,398,371
Sales tax	1,664,973	370,461
TOTAL	10,758,358,403	10,088,346,985



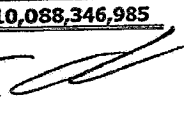
Shashi Shekhar Vempati
Chief Executive Officer



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Sakesh Prasad Singh
ADG (B&A)



C K Jain
DDG (F)

PRASAR BHARATI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C for the year ended 31 March 2018

	2017-18 (Rs.)	2016-17 (Rs.)
SCHEDULE 21-PROGRAMME RELATED EXPENSES		
Royalty	281,797,343	210,201,973
Payment to UNI/PTI	160,749,250	158,788,803
Commissioning of Programme Softwares exp.	399,562,542	1,195,673,921
Sport Events Expenses	86,607,011	53,392,738
Payment to Artists(PP & SS etc.)	2,275,615,658	2,370,408,900
Other Programme Expenses/Other Ministries	565,364,142	627,966,959
Common Wealth Games	-	2,551,500
Kissan Channel	344,970,795	500,137,623
Total	4,114,666,741	5,119,122,417

SCHEDULE 22- SATELLITE & SPECTRUM CHARGES

Satellite & Spectrum Charges	2,741,664,965	2,287,947,810
Total	2,741,664,965	2,287,947,810

SCHEDULE 23- EXPENDITURE ON GRANTS, SUBSIDIES ETC

Expenditure on grants	-	-
Total	-	-

SCHEDULE 24- INTEREST EXPENSES

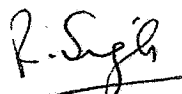
Interest on Loan- Central Government	988,699,500	988,699,500
Other Penal Interest etc	175,772,580	135,682,300
Other Finance charges	-	4,765,159
(Refer Schedule 27, Note 7 to 9 of Notes to Accounts)		
Total	1,164,472,080	1,129,146,959

SCHEDULE 25- PRIOR PERIOD ADJUSTMENTS & EXCEPTIONAL ITEMS

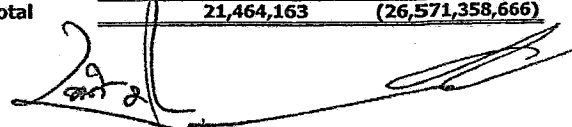
Prior Period Expenses- Refund of Grant	-	5,552,000
Interest Liabilities Write-back After Waiver by GOI	-	(26,575,580,700)
Revenue Share Payable/ Receivable From / To Other Agencies	21,464,163	(1,329,966)
Prior Year Exp	-	
Total	21,464,163	(26,571,358,666)



Shashi Shekhar Vempati
Chief Executive Officer



Rajeev Singh
Member(F)



Sakesh Prasad Singh
ADG (B&A)

C K Jain
DDG (F)

PRASAR BHARATI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2018

SCHEDULE 26- 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 are stated at transfer amount in respect of assets transferred to Prasar Bharati and the corresponding credit is to "Loan In Perpetuity".

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	:	2.00%
Studio, Transmitter, Machinery & Equipments and Other Fixed assets	:	10.00%
Electrical installation	:	4.00%
Vehicles	:	20.00%
Furniture & Fixtures	:	6.25%
Office Equipments	:	16.67%
Computers	:	33.33%

5. Foreign Currency Transactions

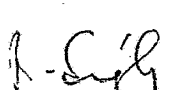
Transaction in foreign currencies are accounted for at the prevailing exchange rates at the date of transactions.

6. License Fee and Consultancy fee

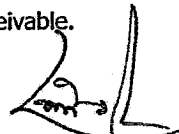
License fee and consultancy fee is recognized when receivable.



Shashi Shekhar Vempati
Chief Executive Officer



Rajeiv Singh
Member(F)



Sakesh Prasad Singh
ADG (B&A)



C K Jain
DDG (F)

Place: New Delhi

Date :

PRASAR BHARATI
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2018

SCHEDULE 27- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES
NOTES ON ACCOUNTS

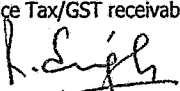
- 1 Prasara Bharati Broadcasting Corporation of India is established as general public utility institution and fall under the category of "Not-for-Profit Organization". Accordingly, based on Generally accepted accounting practices, and Section 145 of Income Tax Act, it can follow either cash or mercantile 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. Prasara Bharati Board however, decided to give effect to complete switch over from cash to accrual accounting at field unit also. To overcome this problem, Prasara Bharati has developed a software called Expenditure Monitoring System (EMS). R&P A/c from all the DDOs are now being 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 :


*Service Tax	Rs. 14.29 crore
*Late fee and Interest on Spectrum & Space Segment Charges	Rs. 613.60 crore
*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 Prasara Bharati 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 to physical verification and valuation.
- 4 The value of the assets sold/dispensed 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.
- 6 Without prejudice to rights, Prasara Bharati had paid an amount of Rs.178,71,63,705/- to Service Tax Deptt. during the year 2011-12, in response to their demand vide order No.16/RDN/2011 dt. 05.05.2011. However, as per Management assessment no amount was payable. In the Order dated 05.03.2018, CESTAT has completely waived off the penalty and instructed Service Tax Department to reassess the service tax liability for that year. Since the Service tax department has not yet reassessed the service tax liability and the whole amount was already charged off in 2011-12, hence the same will be again reflected in the Accounts after the final outcome of the case.
- 7 Interest rate 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.
- 8 Liability towards interest on Loan from MIB have been provided as per the interest rates mentioned at note -7 above.
- 9 Ministry of I&B Vide letter dt. 04.06.2018 has considered and in principle approved the conversion of outstanding loan into Grants-in-aid pertaining to the period 2010-11 to 2012-13 and complete waiver of interest and penal interest on the above outstanding loan.
- 10 The age-wise break-up of Sundry debtors for the financial year 2017-18 is as under:

Sundry Debtors-Less than 6 months	Rs. 404,228,972
Sundry Debtors-More than 6 months	2,163,279,702
Sundry Debtors-Interest on delayed payment	939,113,190
	Total 3,506,621,864
- 11 Sundry debtors are inclusive of Service Tax/GST receivable from customers.


 Shashi Shekhar Vempati
 Chief Executive Officer


 Rajeev Singh
 Member(F)

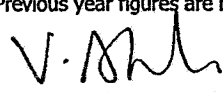

 Sakesh Prasad Singh
 ADG (B&A)


 C K Jain
 DDG (F)

PRASAR BHARATI
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2018

SCHEDULE 27- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES
NOTES ON ACCOUNTS

- 12 Taxation: Prasar Bharati is exempt from Income Tax as per Clause 23BBH under Section-10 of Income Tax Act.
- 13 Prasar Bharati's contribution towards Leave salary and Pension in respect of employees on deemed deputation is charged as expenditure.
- 14 Deposit Works: Amount received from parties for deposit work is after adjusting expenditure against such work.
- 15 Audit fee payable to C&AG for auditing Prasar Bharati's Accounts for the year 2017-18 has been provided for.
- 16 Provision for Spectrum & Space Segment charges have been provided on estimation basis.
- 17 Service Tax/GST component included in Income from Services (Commercial Revenue), Licence Fee for AIR/DD Towers and DTH income is Rs. 179.86 crore, Rs. 13.94 crore and Rs. 38.75 crore respectively.
- 18 Interest on Fixed deposit and flexi deposits 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.
- 19 The payment and recovery of non-interest bearing short term advances to employees are adjusted from Establishment expenditure.
- 20 Capital Work-in-progress amounting to Rs.5.36 crore has been capitalised during the year 2017-18.
- 21 Provision of Rs.16.02 crore and Rs.12.49 crore in respect of "Other Departmental Loans/Advances" and "Inventories" respectively under Current Assets had been provided during the year 2014-15 as item/ party wise details of these are not available and the amount was being carried forward.
- 22 Provision of Rs.25.18 crore had been provided as Employer's contribution towards NPS and interest thereon during 2015-16. Employee and Employer's contribution has 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. The provision for the same will be utilised in due course.
- 23 The unspent amount of Grants-in-aid payable to the Ministry has been shown separately as current liabilities.
- 24 In Receipts and Payment Account, the revenue share paid to other agencies has been shown under 'Programme Expenses'.
- 25 In terms of Memorandum of Understanding entered with Ministry of I&B, GOI for the year 2017-18, an amount of Rs. 110.78 Cr is receivable as Grants-In-aid (Salary) from MIB on account of salary paid to Government employees working in Prasar Bharati on deemed deputation basis.
- 26 Previous year figures are regrouped and rearranged wherever necessary.


Shashi Shekhar Vempati
Chief Executive Officer


Rajeev Singh
Member(F)


Sakesh Prasad Singh
ADG (B&A)


CK Jain
DDG (F)

Place: New Delhi
Date :

Receipt & Payment Account for the year 2017-18

(Figures in Rs.)

S.No.	Receipts	AIR	DD	PB	Total
I.	Opening Balances				
	Cash in Hand	221,855	438,444	-	660,299
	Bank Balance				
	(i) In Current A/c				
	Salary A/c	327,536,606	71,773,221	596,547,367	995,857,194
	Expenditure A/c	2,247,674,463	1,164,295,326	975,411,348	4,387,381,137
	(ii) Fixed Deposit/CLTD A/c	1,795,241,157	400,082,351	7,083,220,030	9,278,543,538
	(iii) C.P.Fund/NPS A/c	939,510	2,639,338	10,906	3,589,754
	(c) Imprest A/c	4,598,774	10,022,121	100,000	14,720,895
	(d) Receipt A/c	287,539,556	164,065,592	592,092,702	1,043,697,850
II.	Grants Received from Govt of India				
	(a) Capital Plan	-	-	-	-
	(b) Revenue Non Plan				
	(i) Other than Salary	-	-	2,235,000,000	2,235,000,000
	(ii) Salary	-	-	23,283,980,000	23,283,980,000
	(iii) Other Ministries/Depts.	-	-	-	-
III.	Inter Current A/c transfer by PB				
	(a) Funds received from PB				
	(i) Salary A/c	12,885,932,000	12,929,093,000	4,300,000	25,819,325,000
	(i) Other Admin A/c	8,565,523,920	7,022,360,680	149,224,000	15,737,108,600
	(b) Other stations/Kendras	524,790,880	832,504,763	18,300,882,208	19,658,177,851
	(c) CPS/NPS	46,766,971	33,435,495	-	80,202,466
	(d) HBA and Other Advances	29,421,035	466,025	-	29,887,060
IV.	Interest Received				
	(a) On Bank Deposits(FDR)	123,343,438	63,031,946	524,473,770	710,849,154
	(b) Loans & Advances				
	(i) From Employees	4,832,954	2,538,594	-	7,371,548
	(ii) Interest on Outstanding dues	-	-	-	-
	(iii) Others	7,495,998	296,770	-	7,792,768
	(c) Commercial Receipts	14,908	598,365	-	613,273
V.	Other Income				
	(a) Rent/LF for Qrs.	22,278,734	13,317,434	-	35,596,168
	(b) LF for Towers				
	(i) LF (exclusive of service Tax / GST)	797,217,978	337,268	-	797,555,246
	(ii) Service Tax on Rent of Towers	139,493,938	-	-	139,493,938
	(c) Profit on sale/disposals of Assets				
	(i) Own Assets	7,258,944	3,025,513	-	10,284,457
	(ii) Assets acquired from Govt. Grants	620,680	1,460,402	-	2,081,082
	(iii) Assets acquired prior to 1.4.2000	2,720,578	5,808,394	-	8,528,972
	(iii) Others	51,235,779	27,491,010	140	78,726,929
VI.	Income from Sales				
	(i) Commercial Receipts (excluding Service Tax/ GST)	4,618,267,449	6,105,731,453	-	10,723,998,902
	(ii) Service Tax/ GST	751,962,471	1,046,657,758	-	1,798,620,229
	(b) Sale of CD/ VCD				
	(i) Sale of CD/ VCD (exclusive of VAT/ Sales Tax/ GST)	3,204,937	355,441	-	3,560,378
	(ii) VAT/ Sales Tax/ GST	366,260	58,202	-	424,462
	(c) DTH Services				
	(i) DTH Service Charges (exclusive Service Tax/ GST)	2,300	2,773,105,553	-	2,773,107,853
	(ii) Service Tax/ GST	-	387,470,232	-	387,470,232
VII.	Income from Services				
	(a) Professional/Consultancy Services				
	(i) Service Charges(excl. Service Tax/ GST)	20,331,254	1,717,238	-	22,048,492
	(ii) Service Tax/ GST	3,114,969	225,530	-	3,340,499
VIII.	Others Receipts				
	(a) Security Deposit/ Earnest Money	147,805,572	23,424,766	174,000	171,404,338
	(b) Deposit Work	969,053,912	46,623,496	-	1,015,677,408
	(c) Advances to Staff				
	(i) HBA	810,498	808,198	-	1,618,696
	(ii) Car Advances	1,098,137	2,363,623	-	3,461,760
	(iii) Computer Advances	4,766,044	4,652,634	-	9,418,678
	(iv) Motor Cycle/Scooter Advances	1,228,007	1,536,554	-	2,764,561
	(v) other Advances	2,252,356	2,071,876	-	4,324,232
	(d) Others/Refund of TDS	125,738,038	84,115,198	130,767	209,984,003
IX	FDR				
	Total Receipts	34,522,702,860	33,229,999,804	53,745,547,238	121,498,249,902

Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sakesh Prasad Singh
ADG (B&A)

C K Jain
DDG (F)

Receipt & Payment Account for the year 2017-18

(Figures in Rs.)

Sl. No.	Payments	AIR	DD	PB	Total
I.	Establishment Expenditure	12,804,437,282	13,020,103,515	6,230,659	25,830,771,456
II.	Administrative Expenditure	4,577,203,227	3,493,202,936	120,456,284	8,190,862,447
III.	Programme Expenses	2,192,997,687	2,484,944,458	-	4,677,942,145
IV.	Inter Current A/C Transfer of Funds				
	(i) To Prasar Bharati	6,751,198,255	10,643,239,108	-	17,394,437,363
	(ii) To Other Stations/ Kendras etc.	836,724,557	225,368,096	39,449,293,450	40,511,386,103
	(iii) To IEBR (HBA)	8,053,330	180,000	-	8,233,330
	(iv) to Recovery of CPF/ NPS	19,215,332	7,053,554	-	26,268,886
V	Expenditure on Fixed Assets	1,906,201,095	685,957,557	2,868,187	2,595,026,839
VI	Refund of Surplus Money/ Loans				
	(i) To Prasar Bharati	790,813,351	507,758,471	135,423	1,298,707,245
	(ii) To Govt. of India	-	-	-	-
VII	Finance Charges (Interest)				
	(i) To Prasar Bharati	-	-	-	-
	(b) Other Loans	-	-	-	-
	(c) Others	-	-	-	-
VIII	Other Payments				
	(a) Refund of SD/EM	93,673,396	18,316,694	175,039	112,165,129
	(b) Exp. On Deposit Works	1,089,003,448	76,781,474	-	1,165,784,922
	(c) Advances to Staff				
	(i) HBA	152,000	168,446	-	320,446
	(ii) Car Advances		13,250	-	13,250
	(iii) Computer Advances	5,193,920	562,100	-	5,756,020
	(iv) Motor Cycles/Scooter Advances		7,000	-	7,000
	(v) Other Advances	309,153	724,101	-	1,033,254
	(d) Service Tax/ GST	564,657,791	951,135,753	-	1,515,793,544
	(e) Sales tax/ VAT	1,662,473	2,500	-	1,664,973
	(f) Income Tax/ TDS	13,528,909	2,475,447	-	16,004,356
	(g) Bank Charges	1,538,198	428,405	6,023	1,972,626
	(h) Others	-	-	-	-
	Expenditure against Receipts from Govt. Business	-	-	-	-
X	Closing Balances				
	(a) Cash in hand	353,027	534,109	-	887,136
	(b) Bank Balance				
	(i) Salary A/C	43,432,771	49,666,690	2,329,814,137	2,422,913,598
	(ii) OAE(Other Admin Expenses) A/C	1,398,073,600	658,514,707	571,497,577	2,628,085,884
	(c) Fixed deposit/CLTD A/C	1,262,599,875	325,952,169	10,789,285,046	12,377,837,090
	(d) C.P. Fund/ NPS A/C	-	-	320,522	320,522
	(e) Imprest A/C	4,998,498	9,090,064	100,000	14,188,562
	(f) Receipt A/C	156,681,685	67,819,200	475,364,891	699,865,776
	Total Payments	34,522,702,860	33,229,999,804	53,745,547,238	121,498,249,902

V. ShL
Shashi Shekhar Vempati
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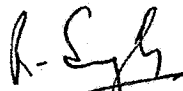
Annexure for Accounts for the year 2017-18


Annexure - I


(Figures in Rs.)

1	Establishment Expenses	AIR	DD	PB	Total
	(a) Salary				
	(i) Salary	12,212,465,199	12,407,510,668	5,533,471	24,625,509,338
	(ii) Wages	225,951,267	213,682,553	-	439,633,820
	(iii) LTC	62,852,595	69,766,989	-	132,619,584
	(iv) Honorarium	276,753	1,264,443	-	1,541,196
	(v) Tuition Fee / Children Education Allowance	44,047,566	60,509,713	-	104,557,279
	(vi) Bonus	48,596,183	55,443,116	-	104,039,299
	(vii) Contribution to CPF/NPS	93,424,237	89,584,002	-	183,008,239
	(viii) Leave Salary	13,878,881	14,506,068	-	28,384,949
	(ix) Pensionary Charges	2,062,738	3,669,210	-	5,731,948
	(x) Others/Staff Welfare Expenses	191,913	163,821	-	355,734
	(b) Medical Expenses	100,689,950	104,002,932	697,188	205,390,070
	Total	12,804,437,282	13,020,103,515	6,230,659	25,830,771,456


Shashi Shekhar Vempati
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Annexure for Accounts for the year 2017-18

Annexure - II
(Figures in Rs.)

2	Other Administrative Expenses	AIR	DD	PB	Total
(a)	Domestic Travel Expenditure	204,027,781	200,065,726	3,763,422	407,856,929
(b)	Foreign Travel Expenditure	5,998,550	7,152,229	3,119,290	16,270,069
(c)	Rent Rates & Taxes				
(i)	Normal	48,327,445	96,896,706	-	145,224,151
(ii)	Property Tax	34,646,448	15,592,697	-	50,239,145
(d)	Advertising and Publicity	19,235,388	28,523,444	104,500	47,863,332
(e)	Professional Charges				
(i)	Armed Guards	701,634,563	498,269,262	-	1,199,903,825
(ii)	Legal Charges	3,979,448	1,796,376	403,285	6,179,109
(iii)	Advocate Fee	2,676,977	2,802,976	-	5,479,953
(f)	Office Expenses				
(i)	Water Charges	32,656,898	8,301,659	1,043,527	42,002,084
(ii)	Postage	12,210,531	6,823,940	127,440	19,161,911
(iii)	Telephone				
(a)	Mobile	9,545,388	5,570,496	513,322	15,629,206
(b)	Landline	58,948,845	33,412,686	777,209	93,138,740
(iv)	Contractuals /Consultants	354,730,195	290,005,889	46,508,368	691,244,452
(v)	Insurance Land & Buildings	-	-	-	-
(vi)	Insurance on plant & Machinery	-	-	-	-
(vii)	Audit Fee	497,663	4,955,118	2,952,626	8,405,407
(viii)	Printing & Stationary	62,278,648	47,473,691	2,295,161	112,047,500
(ix)	Consumables	146,318,780	107,760,908	6,875,064	260,954,752
(x)	Local Conveyance	8,137,218	1,497,257	79,500	9,713,975
(xi)	News Papers & Magazines/books	10,256,832	5,115,778	277,975	15,650,585
(xii)	Arbitration Charges	5,703,277	1,859,318	-	7,562,595
(xiii)	AMC for office equipments	22,552,905	9,879,522	2,027,418	34,459,845
(xiv)	Others (Misc Expenses)	8,490,056	7,785,852	-	16,275,908
(g)	OTA	4,215,612	6,360,304	-	10,575,916
(h)	Medical	11,432,234	11,295,452	37,663	22,765,349
(i)	Stipend and Scholarship	9,254,398	13,964,013	212,423	23,430,834
(j)	Suppliers and Materials	28,206,868	36,837,534	-	65,044,402
(k)	Motor Vehicles				
(i)	Hiring Charges	186,527,329	202,893,761	5,670,949	395,092,039
(ii)	Fuel Charges	27,966,086	20,423,927	1,271,573	49,661,586
(iii)	Repairs & Maintenance	23,231,410	22,499,954	804,583	46,535,947
(l)	Hospitality(OAE)	11,556,269	7,125,354	1,821,635	20,503,258
(m)	Power Supply				
(i)	Electricity Charges	1,548,162,200	951,364,307	-	2,499,526,507
(ii)	Fuel charges for Power Supply	71,841,972	69,252,560	-	141,094,532
(n)	Minor Works				
(i)	Routine	398,395,927	240,660,714	39,769,351	678,825,992
(ii)	Special	196,206,441	95,092,229	-	291,298,670
(o)	METP				
(i)	Routine	196,775,936	207,634,065	-	404,410,001
(ii)	Special	68,306,902	43,612,061	-	111,918,963
(p)	Other Charges				
(i)	Scenic Material	25,037,748	75,145,408	-	100,183,156
(ii)	Property	6,711,096	7,377,619	-	14,088,715
(iii)	Make up Materials	280,167	2,732,694	-	3,012,861
(iv)	Booking of Halls for functions	5,152,121	497,658	-	5,649,779
(v)	Hiring Studios / Equipments for Studios	5,088,675	96,891,792	-	101,980,467
	Total	4,577,203,227	3,493,202,936	120,456,284	8,190,862,447

V. M. V.
Shashi Shekhar Vempati
Chief Executive Officer

R. S. Singh
Rajeev Singh
Member(F)

S. Prasad Singh
Sakesh Prasad Singh
ADG (B&A)

C K Jain
DDG (F)

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Annexure - III

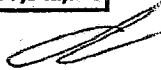
Program Expenses (Plan and non Plan) for the Period : 4-2017 to 3-2018

Particulars				(Figures in Rs.)
	AIR	DD	PB	Total
(i) Royalty	53,982,288	228,704,055	-	282,686,343
(ii) Payment PTI/UNI	138,131,705	22,617,545	-	160,749,250
(iii) Commissioning of programmes	90,972,387	349,761,964	-	440,734,351
(iv) Panam /Antriksh satellite Expenses	337,043	4,098,512	-	4,435,555
(v) Sports Events Expenses				
(a) Own Expenses	12,030,828	126,716,134	-	138,746,962
(b) share paid to other agencies	12,343,679	-	-	12,343,679
(vi) Payments to professionals				
(a) Artists	544,999,855	428,612,671	-	973,612,526
(ii) resource persons/Casuals	861,839,573	463,141,559	-	1,324,981,132
(vii) Spectrum Charges	355,985,415	73,243,995	-	429,229,410
(viii) J&K Package	-		-	-
(ix) NE Package			-	-
(x) Other Programmes	-		-	-
(xi) Commonwealth Games	-		-	-
(xii) Kissan Channel	1,644,025	343,326,770	-	344,970,795
(xiii) Expenditure related to other Ministries				
(a) Narrow Casting	99,093	56,965,022	-	57,064,115
(b) Kisan Vani	78,078,534	9,764,725	-	87,843,259
(c) Swatch Bharat	748,521	295,572	-	1,044,093
(d) Other Schemes / Ministries	9,482,378	84,180,243	-	93,662,621
(xiv) Others	32,322,363	293,515,691	-	325,838,054
Total	2,192,997,687	2,484,944,458	-	4,677,942,145


Shashi Shekhar Vempati
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Annexure for Accounts for the year 2017-18

Annexure - IV

		(Figures in Rs.)			
4	Purchase of Fixed Assets	AIR	DD	PB	Total
	(a) Land	215,600	-	-	215,600
	(b) buildings				
	(i) Studio	55,808,757	13,822,832	-	69,631,589
	(ii) Transmitter				
	(a) Normal	406,343,154	34,399,735	-	440,742,889
	(b) J&K	-	-	-	-
	(c) NE	12,360,400	7,469,851	-	19,830,251
	(iii) Office	182,369	43,724	-	226,093
	(iv) Others	1,234,853	19,068	-	1,253,921
	(c) Plant Machinery & equipment				
	(i) Normal	975,307,592	563,414,869	-	1,538,722,461
	(ii) J&K	101,367	238,631	-	339,998
	(iii) NE	285,350	-	-	285,350
	(d) Vehicles				
	(i) OB Vans	-	-	-	-
	(ii) Trucks Jeeps and Vans	-	20,325	-	20,325
	(iii) Motor car	880,806	-	-	880,806
	(iv) Motor Cycles/ Scooter & Three Wheelers	-	-	-	-
	(v) Rickshaw and Cycles	5,230	-	-	5,230
	(e) Furniture/Fixtures				
	(i) Cabinets/Almirah etc	2,659,065	753,531	69,258	3,481,854
	(ii) Air Conditioners, AC plant/Fridges	2,972,697	1,058,652	39,345	4,070,694
	(iii) Air Coolers	512,766	223,546	-	736,312
	(iv) Water Coolers	693,591	441,144	17,000	1,151,735
	(v) Tables/Chairs/Sofas/Carpets	7,072,814	2,801,000	375,147	10,248,961
	(vi) Wooden partitions	142,044	124,080	-	266,124
	(vii) Voltage stabilisers/UPS System	471,306	221,632	12,288	705,226
	(viii) Others	2,134,197	1,908,279	115,643	4,158,119
	(f) Office equipments				
	(i) Typewriters	14,300	-	-	14,300
	(ii) Photocopiers/ Duplicators	2,252,785	520,521	210,675	2,983,981
	(iii) Fax machines	317,509	30,252	-	347,761
	(iv) Others	3,212,574	1,941,727	74,148	5,228,449
	(g) Computers/Peripherals				
	(i) Computers	8,494,522	6,022,840	798,888	15,316,250
	(ii) Printers	2,149,198	1,462,242	249,108	3,860,548
	(iii) Software	893,696	101,034	101,322	1,096,052
	(iv) Others	4,319,244	2,956,135	799,366	8,074,745
	(h) Electric installations				
	(i) Electric Machinery	1,565,413	911,305	-	2,476,718
	(ii) Lights/ Fans	283,139	388,553	-	671,692
	(iii) Switchgear Equipment	98,902	74,306	-	173,208
	(iv) Transformers	-	16,600	-	16,600
	(v) Electric Wiring & Fitting	612,605	441,128	-	1,053,733
	(vi) Others	420,230	680,403	5,999	1,106,632
	(i) Library Books	-	-	-	-
	(j) Tube well & Water Supply System	67,040	39,791	-	106,831
	(k) Arbitration Charges on Capital Assets	-	-	-	-
	(l) Capital Works in progress				
	(i) Major Works	269,594,118	32,116,331	-	301,710,449
	(ii) Misc. works Scheme	142,521,862	11,293,490	-	153,815,352
	Total	1,906,201,095	685,957,557	2,868,187	2,595,026,839

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