

भारत का लोक रोवा प्रसारक India's Public Service Broadcaster



वार्षिक लेखा ANNUAL ACCOUNTS 2021-22

DD



प्रसार भारती हाउस कॉपरनिकस मार्ग नई दिल्ली-110001 Prasar Bharti House, Copernicus Marg, New Delhi-110001

प्रसार भारती

प्रसार भारती भवन कॉपरनिक्स मार्ग, नई दिल्ली – 110001

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Bhawan
Copernicus Marg
NEW DELHI-110001

लेखा परीक्षा प्रतिवेदन एवं अंतिम लेखा AUDIT REPORT & FINAL ACCOUNTS 2021-22



लेखा परीक्षा की गई कार्यालय महानिदेशक लेखा परीक्षा (केंद्रीय व्यय) इंद्रप्रस्थ इस्टटे नई दिल्ली — १९०००२

ACCOUNTS AUDITED BY DIRECTOR GENERAL OF AUDIT (CENTRAL EXPENDITURE) INDRAPRASTHA ESTATE NEW DELHI - 110002



कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)

Office of the Director General of Audit (Central Expenditure) श्री जी ए सी आर भयन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002 DGACR Building, Indraprastha Estate, New Delhi-110 002

संख्या/No. AMG-I/5-123/SAR/PB/2022-23/

Dated: 28.02.2023

सेवा में

सचिव, भारत सरकार, खूबना एवं प्रसारण मंत्रातय, कमरा नं. 655, ए. विग् शास्त्री भवन, नई दिल्ली-110001

विषयः प्रसार भारती, नई दिल्ली के वर्ष 2021-22 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय

में , प्रसार भारती, नई दिल्ली के वर्ष 2021-22 के प्रमाणित कर्षिक लेखों की प्रति तथा उन पर पृथक तेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणयत्र की प्रति संसद के पटल पर रखने के तिये संतप्न कर रहा हैं।

आपसे अनुरोध है कि उपरोक्त लेखपरीक्षा प्रमाणपत्र की संसद की प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस विधि को दर्शाते हुए जब वे संसद को प्रस्तुत किए गए थे. इस कार्पालय को तथा भारत के नियंत्रक महालेखापरीक्षक के कार्पालय को भेजी जाए। कृपपा पह सुनिक्षित करें कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय द्वारा अवश्य अनुमोदित करा तिया जाए।

लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद एवं इसे जारी करने से संबंधित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित हैं। पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद जारी करते समय निग्नलिक्षित अस्वीकरण (Disclaimer) ऑकेत करें:

"प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में तिस्तित पृथक तंस्त्रापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है | यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा |

कृपया इस पत्र की पावती भेजने की कार करें।

अनुतप्रकः यथोपरि

भवदीय

हस्ता, (सतीथ कुमार) निदेशक (ए.एम.जी.-1)

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दिनाक / Dated:

28/02/2023

प्रतितिपि : श्री गौरव द्विवेदी, मुख्य कार्पकारी अधिकारी, प्रसार भारती, कोपरिनक्स मार्ग, नई दिल्ली-110001 को लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति आवस्यक कार्यवाही हेतू अग्रेषित की जा रही हैं। यह अनुरोध किया जाता है कि संसद को प्रस्तुत दस्तावेओ की दो प्रतियां उस तिथि को दशति हुए जब वे संसद को प्रस्तुत किए गए ये इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी आएं।

कृपपा यह सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को खासी निकाय द्वारा अवश्य अनुमीदित करा लिया जाए। यह भी अनुरोध किया जाता है कि पृथक लेखापरीक्षा प्रतिवेदन के हिन्दी अनुवाद की एक प्रति शीध इस कार्यालय को भेजी जाये।

अनुलग्नकः यथोपरि

्रसतीय कुमार)

निदेशक (ए.एम.जी.-1)

प्रसार भारती (भारतीय प्रसारण निगम) के लेखाओं पर 31 मार्च 2022 को समाप्त वर्ष के लिए भारत के नियंत्रक और महालेखा परीक्षक की पृथक लेखा परीक्षा रिपोर्ट ।

हमने प्रसार भारती (भारतीय प्रसारण निगम) के 31 मार्च 2022 तक के संलग्न तुलन पत्र की लेखा परीक्षा की है, नियंत्रक और महालेखा परीक्षक (कर्तव्य, शक्ति और सेवा की शर्त) अधिनियम, 1971 की धारा 19 (2) के तहत समाप्त वर्ष के लिए आय और व्यव खाता और प्राप्ति और भुगतान खाते, जिसे प्रसार भारती (भारतीय प्रसारण निगम) अधिनियम 1990 की धारा 21 (2) के साथ पढ़ा गया है। वे वितीय विवरण निगम के प्रबंधन कर दायित्व हैं। हमारा दायित्व लेखा परीक्षा के आधार पर इन वितीय विवरणों पर एक राय व्यक्त करना है। प्रसार भारती का लेखा उसके 477 विभिन्न फिल्ड कार्यालयों का संकलन हैं। इसमें 51 कार्यालयों की लेखा परीक्षा पर विचार किया गया और उसे लेखा परीक्षा रिपोर्ट में शामिल किया गया है।

- 2. इस मसीदा पृथक लेखा परीक्षा रिपोर्ट में केवल वर्गीकरण, सर्वोत्तम लेखांकन पद्धतियों के अनुरूप, लेखांकन मानको और पकटीकरण मानदंडों आदि के संबंध में लेखांकन उपायों पर भारत के नियंत्रक और महालेखा परीक्षक की दिप्पणियां शामिल हैं । कानून, नियमों और विनियमों (औपित्य और नियमितता) और दक्षता-सह-प्रदर्शन पहलुओं आदि के अनुपालन के संबंध में वितीय लेनदेन पर लेखा परीक्षा दिप्पणियां, यदि कोई हों, और निरीक्षण रिपोर्टों / नियंत्रक और महालेखा परीक्षक की लेखा परीक्षा रिपोर्टों के माध्यम से अलग से रिपोर्ट की गई हैं ।
- 3 हमने भारत में स्वीकार्य लेखा परीक्षा के मानकों के अनुसार अपनी लेखा परीक्षा की है। इन मानकों के लिए आवश्यक है कि हम इस बारे में उचित आश्वासन प्राप्त करने के लिए ऑडिट की योजना बनाएं और निष्पादित करें कि क्या वितीय विवरण सामग्री गलत बयानों से मुक्त हैं। एक लेखा परीक्षा में, परीक्षण के आधार पर, वितीय विवरणों में राशि और प्रकटीकरण का समर्थन करने वाले साक्ष्यों की जांच शामिल है। एक लेखा परीक्षा में उपचोर किए गए लेखांकन सिद्धांतों और प्रबंधन द्वारा किए गए महत्वपूर्ण अनुमानों का आकलन करने के साथ-साथ वितीय विवरणों की समय प्रस्तुति का मृत्यांकन करना भी शामिल है। हम मानते हैं कि हमारा ऑडिट हमारी राय के लिए एक उचित आधार प्रदान करता है।
- लेखा परीक्षा के आधार पर, हम रिपोर्ट करते हैं कि:
 - हमने लेखा परीक्षा के उद्देश्य के लिए सभी जानकारी और स्पष्टीकरण प्राप्त किए हैं, जो हमारे ज्ञान और विश्वास के अनुसार आवश्यक थे।
 - इस रिपोर्ट द्वारा निपटाए गए तुलन पत्र, आय और व्यय खाता और प्राप्ति और भुगतान खाते को वित्त नंजानय, भारत सरकार द्वारा अनुमोदित खातों के लिए एक समान प्रारूप में तैयार किया गया है ।
- हमारी राय मै, प्रसार भारती (भारतीय प्रसारण निगम) अधिनियम, 1990 की धारा 21 (1) के तहत प्रसार भारती (भारतीय प्रसारण निगम) द्वारा अपैज्ञित उपित लेखा पुस्तकों और अन्य प्रासंगिक अभिलेखों को रखा गया है, जहां तक ऐसी पुस्तकों की हमारी जांच से उपयुक्त प्रतीत होता है।
- iv. हम यह भी रिपोर्ट करते हैं कि:
- ए. लेखांकन नीतियां
- ए.1 महत्वपूर्ण लेखा नीतियां अनुसूची 26

ए.1.1 लेखा नीति संख्या 3 में अन्य बातों के साथ-साथ यह कहा गया है कि प्रसार भारती को हस्तांतरित की गई परिसंपतियों के संबंध में स्थाया परिसंपतियां अंतरण राशि पर बताई जाती हैं और तदनुरूपी कृण 'कृण इस शाश्वतत्ता' को दिया जाता है। केन्द्र सरकार द्वारा परिसंपतियों का अंतरण वास्तविक मृत्यांकन और सत्यापन के अधीन है।

लेखा परीक्षा में यह पाया गया कि केन्द्र सरकार द्वारा इन परिसंपतियों को सितंबर, 2002 में प्रसार आरती कर हस्तांतरित किया गया था, तथापि, 20 वर्ष बीत जाने के बाद भी वास्तविक मूल्यांकन और सत्यापन अब तक गहीं किया गया है। परिसंपतियों का मूल्यांकन और सत्यापन न होने के अभाव में, लेखा परीक्षा खातों पर इसके प्रमाद रूप आकलन करने में असमर्थ थी।

ए.1.2 मूल्यहास की विधि

लेखा नीति संख्या 4 के अनुसार, प्रसार भारती ने अंतर-मंत्रालयी समूह (आईएमजी) की सिफारिशों के आधार पर निर्धारित परिसंपितयों के उपयोगी जीवन पर गणना की गई दरों पर सीधा मृत्यहास की विधि को अपनाया है। तथापि, अंतर-मंत्रालयों समूह (आईएमजी) की सिकारिशों की प्रति लेखा परीक्षा को उपलब्ध नहीं करवाई गई। उसके अभाव में परिसंपितियों के मृत्यहास के लिए अपनाई गई दरों की प्रामाणिकता और औचित्य की पुष्टि लेखा परीक्षा नहीं कर सकी।

ए.2 लेखा और आकस्मिक देवताओं पर टिप्पणी (अनुसूची 27)

ए.2.1 लेखा संख्या 1 पर टिप्पणियों में अन्य बातों के साथ-साथ यह नहा गया है कि 'दिलांक 01.04.2005 से लेखों को आरम में पील्ड वृजिट स्तर पर नकद आधार पर संकलित किया जाता है और तद3परांत दोनों महानिदेशालयों से एकड़ की गई जानकारी के आधार पर वशासंभव प्रोद्भृत आधार पर परिवर्तत किया जाता है। तथापि, प्रसार भारती बोर्ड ने फील्ड इकाइयों में भी नकद से प्रोम्दवन लेखा में पूर्ण परिवर्तन करने के लिए सभी प्रवास करने का निर्णय लिया है। इस समस्या को दूर करने के लिए, प्रसार भारती ने व्यय निगरानी प्रणाली (ईएमएस) नामक एक सॉफ्टवेयर विकसित किया है, अब 01.04.2016 से सभी आहरण एवं सवितरण अधिकारियों से प्राप्ति एवं भूगतान के खाते इस सॉफ्टवेयर के माध्यम से प्राप्त किया जा रहे थे। अब प्रसार भारती ने केटीकृत लेखा सॉफ्टवेयर (सीएएस) को लागू कर रहा है। समय सेखा प्रक्रिया अब जल्द ही केटीकृत लेखा सॉफ्टवेयर (सीएएस) को लागू कर रहा है। समय सेखा प्रक्रिया अब जल्द ही केटीकृत लेखा सॉफ्टवेयर (सीएएस) में स्थानांतरित कर दी जाएगी।

हालांकि, प्रसार भारती पाप्ति एवं भुगतान खाता ऑगलाइन प्राप्त कर रहा है जिसमें केवल नकद आधार पर लेन-देन होता है और इसमें प्रत्येक इकाई द्वारा अधिम रूप से प्राप्त बकाया देय और भुगतान की जानकारी प्रदान नहीं की जाती है। इसलिए, सभी इकाइयों के खातों को अभी भी केवल नकद आधार पर रखा जा रहा या जो लेखांकन की पोभ्दवन पद्धति की मूल भावना में नहीं था।

बी. सामान्य

L1 अनुस्ची 7 में दर्शाए गए 'मुख्यालय/डीडीओ को पारवहम / मिलाम' में 440.17 करोड़ रुपए का धन प्रेषण - वर्तमान देयताएं और प्रावधान प्रसार भारती के मुख्यालयों और क्षेत्रीय कार्यालयों के बीच किए गए भुगतान से संबंधित हैं। इंट्रा-ऑफिस लेनदेन होने के कारण, मिलान के बाद इन लेनदेन का प्रभाव शृन्य होना चाहिए।

हालांकि, मिलान नहीं हुआ है। इसी प्रकार की आपतियों को पिछले वर्षों की रिपोर्टी अर्थात 2016-17 से 2020-21 में भी उठाया गया था, जिस पर प्रसार भारती द्वारा अभी कार्रवाई की जानी हैं ।

- बी.2 स्थायी परिसंपति में भूमि और अवनी का क्रमश 3.33 करोड़ रुपये और 563.25 करोड़ रुपये का सकल ख्लॉक शामिल है। तथापि, लेखा टिप्पणियों में स्थायों परिसंपतियों के स्वामित्व की स्थिति के संबंध में कोई प्रकटीकरण/सूचना नहीं दी गई है, यह देखते हुए कि इन परिसंपतियों के शीर्षक/हस्तांतरण/पट्टा विलेख आज तक निष्पादित नहीं किए गए हैं। इसके अतिरिक्त, सकल ब्लॉक में उल्लिखित परिसंपतियों की संख्या के बारे में कोई उल्लेख नहीं किया गया था और कितनी परिसंपतियों के लिए शीर्षक/ हस्तांतरण / पट्टा विलेख की पहल की गई थीं, लेखा टिप्पणियों में किए गए थे। इसके अतिरिक्त, वर्ष 2021-22 के संबंध में, प्रसार आरती ने उल्लेख किया कि परिसंपतियों के मालिकाना हक के दस्तावंजी का विवरण उपलब्ध नहीं थे। इस प्रकार, लेखा टिप्पणियों में उस और तक कमी था। यह मामला पिछले वर्षों के दौरान भी उदाया गया था। तथापि, प्रसार भारती द्वारा कोई सुधारात्मक कार्रवाई नहीं की गई है।
- हो.3 अनुसूर्यो 8 में रुपये 9808.93 करोड़ की राशि को स्थायों परिसंपतियों के रूप में दर्शाया गया था स्थायों परिसंपतिया जिसमें वर्ष 2021-22 से संबंधित रूपये 98.35 करोड़ की स्थायों परिसंपति शामिल थीं । तुलन पत्र में देवताओं के पक्ष में खेखांकन उपचार स्पष्ट नहीं है क्योंकि इसे कॉर्पस/पंजीनत निधि में नहीं दर्शाया गया था।
- बी.4 राष्ट्रीय प्रसारण और मल्टीमीडिया अकादमी और महानिदेशालय : आकाशवाणी, के पास क्रमशः 12,066 और 20,323 की लाइब्रेरी पुस्तके हैं । हालांकि, अनुसूधी - 8 (स्थायी परिसंपति) में लाइब्रेरी पुस्तकों की राशि को वर्णित नहीं किया है। इसके अतिरिक्त, प्रसार भारती द्वारा पुस्तकालय की पुस्तकों की राशि प्रस्तुत नहीं की गई ।
- बी.5 अप्रैल से सिलंबर के दौरान क्रय की गई स्थायी परिसंपतियों पर अर्धवार्षिक और अक्तूबर से मार्च के दौरान क्रय की गई स्थायी संपतियों पर पूरे वर्ष के लिए मूल्यहास किया जाना चाहिए। जबकि, प्रसार भारती पूरे वर्ष के दौरान क्रय की गई सभी स्थायी परिसंपत्तियों पर चाहे उसके क्रय की लारीख़ कुछ भी हो पर केवल अर्घ वार्षिक मूल्यहास कर रहा था।
- शी. प्रसार भारती के विभिन्न कार्यासयों का प्राप्ति और भूगतान सेखा :
- सी.1 प्रसार भारती के निम्नलिखित कार्यालयाँ द्वारा 11.19 लाख रुपये के समयवर्जित चेक को दिनांक 31.03.2022 तक वापस नहीं भेजा गया था:-

कम स.	कासीलय का माम	राशि के में
1.	विज्ञापन प्रसारण सेवा, आनगशवाणी, हैदराबाद (चेक सं. 264205 दिलांक 30.06.2021)	2,400
2.	सहायक अभियंता, दुरदर्शन, जगदलपुर (र.3.81,874 और स.2,71,346)	6,53,220
3.	कार्यपालक अभियंता (सिविल), आकाशकणी, सीसीडम्लयू (सिविल), पेन्नई (४.3,41,763 साला सं.10610747024 के पिए और ४.62,706 साला सं.091121006133 के निए)	4,04,469
4.	वैतन एवं लेखा कार्यालय, आकाशधाणी, चेन्लई (वर्ष 2016-17 से 2021-22 में राजन्य अधिकारी, चेन्लई निगम के पक्ष में व्यावसायिक कर के भूगतान के लिए जारी किए गए चैक)	38,687
5.	केंद्र जिदेशक, दूरदर्शन केंद्र, हिसार	20,096
	मृत	11,18,872

कार्यकारी अभियंता, आकाशवाणी, सीसीडब्ल्यू (सिविस), घेन्नई (रुपये 4,08,404) और उप महानिदेशक (अभि.), आकाशवाणी, तिरुचिरापाली (रुपये 1,81,579 और रुपये 2.921) के संबंध में पिछले वर्ष के दौरान भी इसी तरह की टिप्पणी दी गई थी । तथापि, प्रसार भारती द्वारा कोई सुधारात्मक कार्रवाई नहीं की गई है। जिसके परिणामस्वरूप प्राप्तियों में अपूर्ण विवरण और भुगतान में रुपये 11.19 लाख की वृद्धि हुई।

सी.2 विज्ञापन प्रसारण सेवा, आकाशवाणी, हेदराबाद

सी.2.1 मियादी जमान्नोरपोरेट तिक्विड मियादी जमा (सीएलटीडी) खाता के अंतर्गत रूपये 3.58 लाख की राशि दर्शायों की गई । हालांकि, 31.03.2022 तक रूपये 13.57 लाख की कुल एफडीज उपलब्ध थी, जैसा कि मीचे उन्लेख है:

क्रम चं.	संदया	अवधि	राशि (र)
1	38796498621	25.09.2021 to 25.09.2022	1,61,407
2	39695823457	30.09.2021 to 30.09.2022	4,83,288
3	38147252575	27.12.2021 to 27.12.2022	3,39,862
4	39966821840	28.01.2022 to 28.01.2023	3,72,807
कुल:			13,57,364

उपर्युक्त के लेखा समाधान की आवश्यकता है ।

सी.3 सहायक निदेशक, आकाशवाणी , कोयम्बट्टर

भुगतान न हुए धेकों की राशि को घाटे (घटा) में दिखाया गया है, प्राप्ति और भुगतान विवरण में अन्य कार्यातय व्यय अंत शेष राशि के रूप में दर्शाया गया है जैसा कि नीचे बताया गया है:-

वर्ष के लिए पाप्ति व भुगतान	औ.ए.ई. खाते के तहत अंत शेष गाशि	
2019-20	(-) 8,81,929.68	
2020-21	(-) 1,25,806.00	
2021-22	(-) 4,74,021.00	

सी.4 अपर महानिदेशक (अमि.) (दक्षिण क्षेत्र), आकाशवाणी एवं दूरदर्शन, चेन्नई

सौ.4.1 आकाशवाणी आदिलाबाद (तेलंगामा) के एफएम स्टेशन के लिए वीएचएफ एफएम एंटीमा आदि की स्थापना के लिए माउंटिंग के प्रावधान सहित स्व-सहायक जालीदार स्टील टॉवर की आपूर्ति, निर्माण, परीक्षण और कमीशर्मिंग (एसईटीसी) से संबंधित कार्य के संबंध में, 31.03.2022 तक रुपये 32.49 लाख का मुगतान जारी नहीं किया गया था, इसे संलग्नक म - 31.03.2022 तक कार्यों के तहत लेखांकन के प्रोद्भवन के आधार पर बकाया दायित्वों में भी शामिल किया जाना है।

सी.5 आकाशवाणी (आई आर), इसन

सी.5.1 वर्ष 2021-22 के दौरान, स्थापना ध्यय के तहत रुपये 309.56 लाख दिखाए गए थे, जिसमें कर्मधारियों को दिए वेतन रुपये 301.31 लाख का भुगतान शामिल था, जिसके सापेदा में रुपये 24.95 लाख का टीडीएस एकड किया गया था और फॉर्म 24 क्यू के अनुसार आईटीडी को मेज दिया गया था । पाप्ति और भुगतान (आर एंड पी) खाते की लेखा परीक्षा से जात हुआ है कि रुपये 301.31 लाख के देतन में रु 24.96 लाख टीडीएस शामिल है । इसके अतिरिक्त, आर एंड पी खाते के भुगतान पक्ष के तहत 'दूसरों को किए गए भुगतान (पार्किंग एंड)' कॉलम के शून्य के रूप में दिखाया गया । हालांकि टीडीएस को आईटीडी में भेज दिया गया । इसके परिणामस्वरूप देतन में अधिक विवरण और प्रेषण में रुपये 24.96 लाख की कमी के अतिरिक्त प्राप्ति और भुगतान खाते में भुगतान का गलत वर्गीकरण हुआ ।

सी.6 द्रदर्शन केंद्र, संबलपुर

सी.6.1 बकाया खर्च (मार्च 2022 का वेतन, बिजली बिल, पानी शुल्क, मार्च 2022 के लिए गृह किरावा, डेटा केबल की लागत) रूपये 41.40 लाख की राशि को परिसंपति और देनदारियों के विवरण में नहीं दशीया गया ।

सी.7 आकाशवाणी, प्रसार भारती, कालीकट

- सी.7.1 ओएई ग्राते के सबंध में रुपये 4.12 करोड़ की राशि प्राप्तियों के रूप में दर्शायों की गई । हालांकि, कैशार्वेक बुक के अनुसार जात हुआ है कि 2021-22 की अवधि के लिए ओएई खाते से संबंधित प्राप्तियों के रूप में रुपये 4.16 करोड़ की राशि दर्शायों की गई थी। इस अंतर के विस्तीय समाधान की आवश्यकता है। सी.7.2 वर्ष 2021-22 के प्राप्ति और भुगतान खाते में निम्नतिखित प्राप्ति के व्यय की गणना की गई ।
- (i) वर्ष 2021-22 के दौरान निष्पादित किए गए लघु निर्माण कार्यों पर व्यय के रूप में ₹ 7.24 लाख की राशि दर्शायी की गई । इसके अतिरिक्त, वर्ष 2021-22 से संबंधित बजट नियंत्रण/विनियोग रिजस्टर की जांच से जात हुआ कि, 2021-22 के दौरान निष्पादित लघु निर्माण कार्यों के लिए किए गए व्यय के रूप में रूपवे 16,73 लाख की राशि दर्शायों की गई । इसके परिणामस्वरूप 2021-22 के दौरान निष्पादित लघु निर्माण कार्यों पर हुए व्यय को गलत दर्शाया गया। इस वित्तीय असमानता का समाधान नहीं किया गया है ।

सी.8 केंद्र अभियंता, केंद्रीय भण्डार, आकाशवाणी, नई दिल्ली

सी.8.1 अन्य प्रशासनिक व्यय (कार्यासय) के लिए रुपये 10.28 करोड़ के सकल/कुल भुगतान को 31.03.2022 को समाप्त होने वाले वर्ष के लिए प्राप्ति और भुगतान खाते में जीएसटी के रूप में भी सूचित किया गया है,

सौ.9.1 निम्नलिखित नदौ अथील आईटी उपभोज्य, स्थायो परिसंपति (इलेक्ट्रिकल) और स्थायो परिसंपति (फोटोकॉपीयर) को प्राप्ति और भुगतान खाते में स्थायो परिसंपतियों के स्थान पर मलत मद में प्रदर्शित किया गया है :

₹. स.	विवरण	क्रम की तारीख	भुगताम कर माह	मुगताम की राशि	मासिक प्राप्ति और भूगतान बाते में मेखा शीर्ष जिसमें मसत बुक हुआ ।	1 Aug 15 Aug 15 Aug 17
í	03 नं. औस इम	18/09/21	09/21	302550	कार्यः स्वयं (आईटी)	स्थावी परिसंपत्तिया,

	वस				उपमोज्य	कंप्यूटर
2	01 में. कॉनफंस सैंस	29/09/21	10/21	303999	कार्यः स्थयः (आईटी) उपमोज्यः	स्थानी परिसंपतियां संप्युटर
3	01 में संपर्टीय 17 कोर	25/10/21	11/21	106997	कार्यः स्थयः (आईटी) उपभोज्यः	स्याची परिसंपतियां संप्युटर
4	01 म. बार कोड धर्मल बिंटर लाइबेरी के लिए	06/10/21	11/21	19845	कार्यः हमय (आईटी) उपभीज्य	स्थायी परिसंपतिया प्रिटर
5	आई. डी बार कॉड रीडर लाइब्रेरी के लिए	7/01/21	11/21	3270	कार्यः, हमयः (३०६टी) उपभोज्य	स्थानी परिशयतिया, कन्म्टर
6	1 एचपी लेपटॉप अपर महानिदेशक के लिए	11/11/21	12/21	76990	कार्यः स्थयः (आईटी) उपभीज्यः	स्थाची परिसंपतियाः कान्युटर
7	एकपी एमएकप् अपर महानिदेशक के लिए	7/12/21	02/22	40370	कार्यः, स्थामः (आईटी) उपमोज्य	स्थावी परिशंपतियां प्रिटर
8	सोनी अल्पा केमरा	14/02/22	03/22	223900	कार्यः (आईटी) उपमित्न्य	स्थाबी परिसपतियाः कमरा
9	17 मं. डैस्क टॉप	14/03/22	03/22	1934770	कार्यः, हमयः (आहेटी) उपभीज्यः	स्थामी परिसंपतियां, कंप्युटर
10	ऐपस मैक पीबीएससी के सिए	01/02/22	02/22	87900	कार्यः व्ययः (आहेटी) उपमोज्य	स्थाबी परिसंपतियां, केल्यूटर
11	13 Edit	13/10/21		337769	स्थामी परिसंपतियां (इसेन्ट्रिकता)	स्थादी परिसंपतियां (कार्याः उपस्वदः)
12	11 सं. एचपी एमएणपी	10/03/22	03/22	250766	स्थानी परिसंपतिमां (फोटोमॉपियर)	स्थायी परिसंपतिया प्रिटर

सी.10 केंद्र निर्देशक , आकाशवाणी, नई दिल्ली

सी.10.1 अनुलग्नक IV के अनुसार - प्राप्ति और भुगतान खाते में स्थावी परिसंपतियों पर, 2021-22 के दौरान स्थावी परिसंपतियों पर कुल व्यव रूपये 13.21 लाख दिखाया गया था, जबकि वह रूपये 7.47 लाख था । इसके वित्तीय समाधान की आवश्यकता है ।

हो. निम्नसिखित टिप्पणिया पिछले वर्ष की पृथक लेखा परीक्षा रिपोर्ट में की गई थी, जिस पर प्रसार भारती द्वारा कोई सुधारात्मक कार्रवाई नहीं की गई है।

P.1 उटच शक्ति प्रेषित, दूरदर्शन, बाइमेर वर्ष 2020-21 के लिए

डी.1.1 हाथ रोकड़ और बैंक में शेष राशि - अथ और अंत शेष

जांच के दौरान यह पाया गया कि 31 मार्च 2020 और 31 मार्च 2021 को कैश बुक में दिखाए गए चैंक खाता संख्या 10777834154 की शेय राशि बैंक स्टेटमेंट और प्राप्ति और भुगतान खाने में दिखाई गई शेय राशि के माय मेल नहीं खाती थी। चूंकि कोई बैंक समाधान विवरण (बीआरएन) तैयार नहीं किया गया था, उसलिए लेखा परीक्षा, प्राप्ति और मुगतान खाने में आई (बी) देंक शेय में दर्जायी गई शेय राशि को मन्यापित करने में सज़म नहीं थी। विवरण निक्षानुसार है:

					(राशि र. में)
क्रम गं.	बैंक खाता संख्या	शेष	फैल दुक/बैंग युक के अनुसार शेष	वैंज के विवरण अनुसार शेष	प्राप्ति और भुगतान स्थाते के अनुसार शेष
1,	1077783415	अथ	10,000	10,246	9,351
2.	1077783415	अत	39,638	11,014	18,340
3.	1077783415 4 (एमओसी)	अध	16,29,452	3,48,427	
4.	1077783415 4 (एमओसी)	अंत	22,08,291	33,736	1,32,837

डी.2 कार्यकारी अभियता, आकाशवाणी, सीसीडब्लयु (सि.), चेन्नई

ही.2.1 31.03.2021 की स्थिति के अनुसार अंत शेष का अंडर स्टेटमेंट र 51,45,728/- है।

2015-16 में 2020-21 अवधि की देंच में केश के लेनदेन को रिकॉर्ड करने के लिए केश बुक नहीं रखी गई। जिसके परिणासस्वरूप, बालू खातों में उपलब्ध समापन शेष राशि और वॉरपोरेट लिकिट मियादी जमा (सीएलटीदी) खाते पर अर्जिन ब्याज को प्राप्ति और भुगतान विवरण में नहीं दर्शाया गया।

क्षम सं.	वैंक का नाम और शास्त्रा	चान् बाता संस्था	शेष	सीएवटीटी स्याज
1:	एसबीआई, संदर्भ	106101747024	6,99,404.93	बैक द्वारा पृष्टि नहीं की गई
2	केलरा बैंक, माउँट रोड	0911201006133	5,192.82	18,69,062
3.	केनरा धेंक, माउट रोड	0911201022272	5,724.90	25,66,344
	156.60		7,10,322.65	44,35,406

इसके परिणासस्थरूप 31.03.2021 की रुपये 51.45,728 (पालू खाना ₹ 7,10,322.69 + मीएलटीटी ₹ 44,35,406) की मीमा तक अंत लेप राजि को कम करके दशाँया गया।

बी.2.2. प्राप्ति और सुगतान खाते में मियादी जमा का गैर-लेखा - रुपये 80,00,000/- ।

वर्ष 2020-21 के लिए (सी) मियाची जमा/सीएलटीडी काने के अंतर्गत निम्नतिक्षित मियाची जमा रूपये 80,00,000/- को अंत शेष के रूप में नहीं दशीया गया, जिसके परिणामन्वरूप मियाची जमा की अंत शेष गांशि को नम करके दशीया गया।

कम स	एफडीआर संख्या	राशि (र.में)
9	35585980753	40,00,000
2	35586354475	2,40,000
2	35586310630	15,00,000
4	35586327757	5,00,000
2	35586334628	2,60,000
0	35586324111	10,00,000
0	35586325896	5,00,000
4	33300323070	80,00,000

डी.3 उप महानिदेशक (अभि.), आकाशवाणी, तिरुचिरायण्ली

ही 3.1 प्रसार भारती मुख्यालय द्वारा कार्यक्रम व्यय के तहत येतन और अन्य खर्चों के लेखांकन के लिए विशिष्ट श्रीर्थ निर्धारित नहीं किया।

अनुलग्नक-III में कार्यक्रम क्षय के मुख्य शीर्ष के अंतर्गत निम्नानिखित व्यय का लेखा-जीखा उप-शीर्ष 'अन्य' के अंतर्गत रखा गया है:-

वर्ष	राशि (र में)
2020-21	1,31,65,968
2019-20	1,37,79,723
2018-19	1,12,82,964

🐔 सहायता अनुदान

वर्ष 2021-22 के बौरान प्रसार भारती को मुचना एवं प्रसारण मंत्रालय से रूपये 2792.72 करोड़ का महायता अनुदान प्राप्त हुआ था। प्रसार भारती के पास पिछले वर्ष 2020-21 की शेष अव्यक्ति राशि रुपये 3.15 करोड़ की भी और वर्ष के दौरान रुपये 2,862.99 करोड़ का व्यय किया गया। इस प्रकार, प्रसार भारती ने 31 मार्च 2022 तक आग पर रुपये 67.12 करोड़ (आय की नुलना में रुपये 70.27 करोड़ का अनिरित्त व्यय (-)रुपये 3.15 करोड़ अव्यक्ति शेष राशि के रूप में) अधिक खर्च किए।

एफ. प्रबंधन पत्र: जिन कमियों को लेखा परीक्षा रिपोर्ट में आमिल नहीं किया गया है, उन्हें मनन अनिविभित्तताओं सहित उपचारात्मक/मुधारात्मक कार्रवाई के लिए अलग में जारी प्रबंधन पत्र के माध्यम में प्रसार भारती (भारतीय प्रसारण निगम) के ध्यान में लाया गया है।

 ए. विश्वले पैराशाफ में हमारी टिप्पणियों के अधीन, हम रिपार्ट करते हैं कि इस रिपार्ट द्वारा निपटाए गए नुस्तन पत्र, आय और व्यय खाता और प्राप्ति और भूगतान खाता, खाती की पुम्तक के अनुरूप हैं:

12:00

था. हमारी राय में तथा हमारी सर्वात्तम जानकारी के अनुसार और हमें दिए गए स्पष्टीकरणों के अनुसार, लेखा नीतियाँ और लेखा पर नोट्स के साथ पढ़े गए उक्त वितीय विवरण और उपर उल्लिखित महत्वपूर्ण मामली और इस लेखा परीक्षा रिपोर्ट के अनुसरनक-। में उल्लिखित अन्य मामलों के अधीन भारत में सामान्य तौर पर स्वीकार किए गए लेखांकन सिद्धांतों के अनुरूप एक सही और उचित दृष्टिकोण प्रदान करते हैं।

- क. जहां तक यह 31 मार्च 2021 को प्रसार भारती (भारतीय प्रसारण निगम) की स्थिति के तुलन-पत्र से संबंधित हैं; और
- ख. जहां तक यह उस सारीख को समान्त वर्ष के लिए घाटे के आग और व्यय खाते से संबंधित हैं।

भारत के नियंत्रक एवं महालेखा परीक्षक के लिए और उनकी ओर से

लेखा परीक्षा महामिदेशक (केंद्रीय व्यय)

स्थान : नई दिल्ली दिनांक: 28/02/2023

अनुसरमक

आंतरिक लेखा परीक्षा प्रणाली की पर्याप्तता

सूचना और प्रसारण संवालय के प्रधान लेखा परीक्षा अधिकारी द्वारा वर्ष 2020-21 के लिए आंतरिक लेखा परीक्षा नहीं की गई थीं । वर्ष 2019-20 के बाद की अवधि के लिए केंद्र अभियता, केंद्रीय अण्डार, आनाशवाणी, उन्ने दिल्हीं की आंतरिक लेखा परीक्षा नहीं की गई थीं।

आंतरिक नियंत्रण प्रणाली की पर्याप्तता

- (i) प्रसार भारती का आंतरिक नियंत्रण निम्नतिखित कारणी से पर्याप्त नहीं था:
- क) पसार भारती में जीखिम निर्धारण और प्रबंधन मूचना प्रणाली, जो निगम के सुधार कार्यकरण के लिए आवश्यक है, लागू नहीं थी।
- छ) होत्रीय कार्यालयों के साथ राशि का गैर-समायोजन लंबे समय से जारी है।
- ग) पाप्ति और भुगतान में अनुलग्नक-IV को स्थायी संपत्तियों के स्थान पर व्यय के रूप में गलत तरीके से युक्त किया जा रहा है।
 - (ii) केंद्र निदेशक, आकाशवाणी ने अगस्त, 2018 के बाद वैंक समायोजन नहीं किया है।

3. स्थायी परिसंपतियों के प्रत्मक्ष सत्यापन की प्रणानी

- क) वर्ष 2002 के दौरान प्रसार आरती द्वारा मुख्य लेखा निचक्क से प्राप्त एक पत्र के आधार पर स्थायों परिसंपतियों के मृत्य का लेखांकन लेखा पुस्तकों में दर्ज किया गया था। वर्ष 2021-22 के खाती पर टिप्पणियों में, प्रसार भारती में प्रकट किया कि अधल संपतियों की राशि प्रत्यक्ष सत्यापन और मृत्यांकन के अधीन थीं। तथापि, निगम द्वारा स्थायी परिसंपतियों का प्रत्यक्ष सत्यापन और मृत्यांकन अभी किया जाना है।
- श्रमार भारती ने 31 मार्च 2022 तक तुलन पत्र में रुपये 1167.44 करोड़ की परिसंपित का प्रस्तुत किया गया है। सामान्य वितीय नियम, 2017 के अंतर्गत जीएफआर-19 में एक केंद्रीय संपित रिजेस्टर बनाए जाने की आवश्यकता है जिसे प्रसार भारती द्वारा गएँ रखा मदा। परिसंपित रिजेस्टर के अभाव में, रुपये 1167.44 करोड़ सूल्य की परिसंपितियों का सत्यापन लेखा परीक्षा में नहीं किया जा सका।
- आकाशवाणी, अनंतपुर, आंध्र प्रदेश के उप निदेशक (अप्ति.) के वार्यालय द्वारा वर्ष 2012 से कोई प्रत्यक्ष सत्यापन नहीं किया गया ।
- मोदेशक, दूरदर्शन केंद्र, हिसार द्वारा 2017-18 की अवधि के लिए प्राचश सत्यापन किया गया
 हैं, लेकिन यह जीएफआर प्रारूप के अनुसार उचित में नहीं था ।

- कार्यकारी अभियंता, सीसीडब्ल्यू (सी एंड ई), आकाशवाणी, घंडीगढ द्वारा 2017-18 की अवधि के लिए प्रत्यक्ष सत्यापन किया गया है। उसके बाद कोई प्रत्यक्ष सत्यापन नहीं किया गया।
- खं 2021-22 का प्रत्यक्ष सत्यापन आकाशवाणी, अस्विकापुर, छतीसगढ़ द्वारा नहीं किया गया ।

माल-सूची (इनवेंटरी) के प्रत्यक्ष सत्यापन की प्रणाली

ON SHIP MESSER

- क. प्रसार भारती की इकाइयों की प्रत्यक्ष सत्यापन रिपोर्ट लेखा परीक्षा के लिए उपलब्ध नहीं करवाई गई थी; इस प्रकार लेखा परीक्षा यह सत्यापित नहीं कर सकी कि प्रसार भारती के क्षेत्रिय कार्यालयों में माल-सूची का उचित प्रत्यक्ष सत्यापन किया जा रहा है या नहीं।
- ख. निदेशक, दूरदर्शन केंद्र, हिसार द्वारा वर्ष 2017-18 की अवधि के लिए प्रत्यक्ष सत्यापन किया गया है, लेकिन यह औएपआर के अनुसार उचित प्रारूप में नहीं था ।
- ग. वर्ष 2017-18 की अवधि के लिए कार्यकारी अभियंता, सीसीडक्ट्यू (सी एंड ई), आकाशवाणी, चंडीगढ़ द्वारा प्रत्यक्ष सत्यापन किया गया है। उसके बाद कोई प्रत्यक्ष सत्यापन नहीं किया गया।
- ष. वर्ष 2021-22 का प्रत्यक्ष सत्यापन आकाशवाणी, अम्बिकापुर, छत्तीसगढ द्वारा नहीं किया गया ।

5. देय राशि के भ्गतान में नियमितता

खातों के अनुसार, 31 मार्च 2022 तक साविधिक बकाये के सबंध में छह महीने से अधिक का कोई भुगतान बकाया नहीं था ।

अनुसरनक

(संदर्भ: अर्पशासकीय पत्र संख्या एएमजी-1/5-123/एसएआर/पीबी/2022-23/1102 दिनांक 28.02.2023)

- रुपये 2.26 लाख की राशि को अचल संपतियाँ (अनुसूची-8) के लहत आवर्ती/राजस्य द्यय के रूप में दिखाया गया था जबकि इसे आय और व्यय खाते में दर्ज किया जाना चाहिए था। इसके परिणामस्वरूप अचल संपतियाँ का अधिक बताया गया और व्यय को रुपये 2.26 लाख कम आंका गया ।
- 2. केंद्र निदेशक, आकाशवाणी, नई दिल्ली के पुस्तकालय की पुस्तकों 22.22 लाख रूपये को अचल संपतियों के तहत दिखाने के बजाय राजस्व व्यय के रूप में दशाया गया है। इसके परिणामस्वरूप अचल संपतियों को कम और व्यय को रूपये 22.22 लाख से अधिक बताया गया।
- 3. लेखा मानक-10 के अनुसार कोई वस्तु तभी परिसम्पति बन सकती है जब उसे कार्यालय में स्थापित किया जाए या सींप दिया जाए प्राप्ति और भुगतान खाता अधिशासी अभियंता का कार्यालय, सिविल निर्माण स्कं, आकारवाणी, घंडीगढ़ ने वर्ष 2021-22 के लिए रुपये 35.68 लाख की अयल संपति दिखाई है, जबकि संलग्न अनुसूची- IV में कार्य प्रगति पर दिखाया गया है । इसके परिणामस्वरूप प्रगति पर पूंजीगत कार्य को अधिक अयल संपत्ति को रुपये 35.68 लाख से कम बताया गया।
- 4. केंद्र सरकार के खाते (प्राप्तियां और भुगतान) के नियम 189 के अनुसार, पच्चीस रुपये से अधिक की सभी जमा या शेष राणि, तीन पूर्ण खाता वर्षों से अधिक के लिए मार्च के अंत में स्वपमत जमा के रूप में सरकारी खातों में जमा किया जाना पाहिए। रुपये 24.54 लाख की राशि अधिशासी अभियंता, सिविल निर्माण स्कप्त (सिविल एवं विद्युत) आकाशवाणी, पंडीगढ़ के कार्यालय में स्वपमत जमा के रूप में पड़ा हुआ है और पूर्वाक्त नियम के प्रावधार के अनुसार कोई कार्रवाई गर्ही की गई है। इसके परिणामस्वरूप देनदारियों को अधिक बताया गया और आय को रुपये 24.54 लाख से कम बताया गया ।
- 5. रुपये 181.65 करोड़ की राशि को 'अनुसूधी-11 वर्तमान संपति, कृण और अग्रिम आदि' के तहत सूचना एवं प्रसारण मंत्रालय, भारत सरकार-वेतन से प्राप्य सहायता अनुदान के रूप में दर्शाया गया है। जिसमें शामित रुपय 79.56 करोड़ और रु 74.01 करोड़ क्रमश: 2017-18 और 2021-22 से लंबित हैं। हालांकि यह राशि किस दर्ष से लंबित है, इसका विवरण नहीं दिया गया।
- 6. वैंक शुरूक रूपये 7.68,281 (आकाशवाणी- र.4,75,286 और दूरदर्शन- र.2,92,995) को प्रसार भारती सचिवालय के प्राप्ति एवं भुगतान खाते में दर्शाया गया था, जबकि रुपय निगरानी प्रणाली (ईएमएस) में इसे रुपये 7,77,835 दिखाया गया था। रुपये 9,554 के अंतर के लिए समायोजन की आवश्यकता है।
- 7. स्वीकृति पत्र एवं प्रोक्तामी-1 में उपलब्ध करावी गयी सूचना के अनुसार वर्ष 2021-22 में प्राप्त अनुदान की राशि रू. 2792.72 करोड़ थी। हालांकि, आय और ध्यथ खाते के अनुसार, प्राप्त अनुदान रूपये 2862.99 करोड़ दिखाया गया है । इस प्रकार, रुपये 70.22 करोड़ का अंतर था। यह समायोजन की आवश्यकता है ।
- 8. सकल बर्नोंक रुपये 997 करोड़ की राशि को जल्य अपल संपत्ति पूंजीगत व्यय अनुगुर्धी 8 में विभिन्न योजनाओं पर दर्शाया गया था । इन संपत्तियों का विवरण प्रसार भारती के पास उपलब्ध नहीं था। इसलिए, लेखापरीक्त अचल संपत्तियों के मूल्य और उस पर लगाए गए मूल्यहास को सत्यापित मही किया जा सका।
- 9. 'अनुसूची 3 निर्धारित / अक्तयनिधि' में रूपये 16.99 करोड़ की राशि दर्शाई गई है। हालांकि, 'अनुसूची 9 निर्धारित / अक्तयनिधि से निवेश' और 'अनुसूची 11- वर्तमान संपति, ऋण और अविम खातों के समान रूप के उल्लंबन में निवेश के खिलाफ कोई शेष नहीं दर्शाया गया है।

- 10. अनुसूची-27 (लेखा एवं आकस्मिक देनदारियों पर टिप्पणी) के अनुसार, परिसंपतियों के निपटान से प्राप्त विकी आय को अचल संपत्तियों की विकी पर लाम के रूप में माना जाता है और वर्ष के दौरान विक्रय / निपटाई गई परिसंपत्तियों के मून्य को संपत्ति के सकल खंड वर्ष से हटाया नहीं गया है। हालांकि, विक्रय / निपटाई गई संपत्तियों का मूल्य संपत्ति के सकल ब्लॉक से हटा दिया जाना चाहिए था।
- 11. रुपये 12.49 करोड़ और रु16.02 करोड़ की राशि को अनुसूची-11- इन्वेट्टी और अन्य विभागीय क्षण / असिम में ग्रामशः वर्तमान संपत्ति, क्षण और अग्रिम के तहत दर्शाया गया था और उसी राशि को प्रावधान में दिखाया गया था। प्रसार भारती द्वारा इन्वेट्टी का विवरण प्रदान नहीं किया गया था। विवरण के अभाव में, लेखापरीक्षा इस राशि को प्रमाणित/सत्यापित नहीं कर सका।

प्रसार भारती के विभिन्न कार्यालयों का प्राप्ति एवं भुगतान सेखा:

12. अचल संपत्तियों की खरीद पर रूपचे 18.07 लाख का ट्यय किया गया है और प्रसार भारती के विभिन्न कार्यालयों में अचल संपत्तियों पर ट्यय के बजाय अन्य प्रशासनिक ट्यय के तहत दर्ज किया गया है:-

w.v.	कार्यातय का नाम	राहि इपये में
1.	द्रदर्शन अनुरक्षण केंद्र-उच्च शक्ति प्रेषित्र (श्रीएमसी-एचपीटी), बिलासपुर	73,311
2.	विज्ञापन प्रसारण सेवा, आकाशवाणी, हैदराबाद क. कैजन सल्टीफेक्शन समीते और एयर कूलर ख. स्मार्टफोन	45.298
		7,798
3.	अधिशासी अभियंता (सिवित) सिवित निर्माण स्कंप, आकाशवाणी, भीपास (लेजर प्रिंटर, एसएसडी (120 जीवी), यूपेएस आदि)	21,250
4.	उप महानिदेशक (अभि.), दूरदर्शन केंद्र, चेन्सई	6,28,061
5.	उप महानिदेशक (अभि.), आवस्थाणी, भीपाल (म.प.) व. पुरतके य. अयत संपतियां	3,485 2,20,957
6.	उप निर्देशक, द्रदर्शन केंद्र, भोपान	6,45,527
7.	दूरदर्शन केंद्र, हैदराबाद	1,67,540
	कृत	18,07,227

इसके परिणामस्वरूप अचल संपत्तियों पर व्यय को कम और प्रशासनिक व्यय को रूपये 18.07 लाख से अधिक बताया गया ।

13. प्रसार भारती (एडीजी (बी एंड ए)/एआई/एसीएस/2016-17 (पीटी) के निर्देश के अनुसार, बिजली बोर्ड को किए गए सुरक्षा जमा पर अर्जित ब्याज को प्राप्ति और भुगतान खाते में उधित रूप से दर्ज किया जाना चाहिए। ब्याज प्राप्तियां उकत सुरक्षा जमा पर मासिक खाते में "ब्याज प्राप्तियां" के रूप में जमा किया जाना चाहिए और बिजली दिल की सकल राशि को बिजली ध्यय के रूप में दर्ज किया जाना चाहिए। यदि विभाग को सुरक्षा जमा का भुगतान बिजली खपत शुक्क के रूप में दर्ज किया जाता है, तो डीडीओं को सही शीर्ष "तुरक्षा जमा" के तहत लेखांकन सुनिश्चित करना चाहिए। डीडीओं को चालू वर्ष या पिछले वर्ष के खाते के दौरान इसकी समीक्षा करनी चाहिए, गलत वर्गीकरण की पहचान करनी चाहिए और इसे सुधारना चाहिए।

दूरदर्शन केंद्र, भवानीपटना, कानाहांडी ने रुपये 3.55 लाख की सुरक्षा जमा राशि ऊर्ज़ की खपत के लिए उपमोक्ता संख्या 9130000019 (1जीपी/बीएचपीटी) के लिए बिजली आपूर्ति बोर्ड के साथ जमा की थी। प्रावधान के अनुसार, रुपये 1.24 लाख (मई 2021) का ब्याज सुरक्षा जमा पर अर्जित किया गया था और मासिक बिजली बिल में समायोजित किया गया था। हालांकि, उपयुक्त ब्याज को 2021-22 के दौरान संबंधित शीर्ष "जमा/ब्याज" के तहत प्राप्तियों के रूप में शामिल नहीं किया गया था। इसके बजाय, ब्याज के समायोजन के बाद दिजली विल की शुद्ध श्री को भुगतान के रूप में हिसाब में लिया गया।

इसके अलावा, केंद्र निदेशक, आकाशवाणी, कराईकल के संबंध में, 31 मार्थ 2022 को 2.39 लाख रुपये की ब्याज सहित क्रेडिट जमा राशि को भुगतान पक्ष के तहत प्राप्ति और भुगतान खाते में नहीं रखा गया था (फिक्स्ड डिपॉजिट के अंतिम शेष के तहत) / सीएलटीडी खाता)।

14. स्टाफ क्वार्टरों के लिए लाइसेंस शुल्क र 58,160 केन्द्र निर्देशक, आकाशवाणी, अलवर के संबंध में और केंद्र अभियता, आकाशवाणी, बाइमेर के संबंध में रुपये 70,440 लाइसेंस शुल्क/स्टाफ क्वार्टर के किराए के रूप में वर्ष 2021-22 के दौरान प्राप्त हुए। हालांकि, इसे प्राप्ति और अुगलान खाते के "अल्य प्राप्तिया (डी) लाइसेंस शुल्क/स्टाफ क्वार्टर का किराया" शीर्ष के तहत शामिल नहीं किया गया है।

15. केंद्र निदेशक, आकाशवाणी, झालावाइ

15.1 प्रसार आरती, नई दिल्ली द्वारा दिलाक 15.11.2021 को जारी लेखा परिपत्र संख्या 16 के अनुसार, कर्मधारियों/विकेताओं से वसूले गए सभी करों को "कर कटौती/स्रोत पर एकत्रित" शीर्षक में दर्ज किया जाना चाहिए। जब राशि संबंधित प्राधिकरण को प्रेषित की जाती है, तो प्रविष्टि "प्राप्ति और भुगतान खाते के भुगतान पक्ष पर स्रोत पर कटौती/स्रोत पर एकत्रित-अन्य को किया गया भुगतान" शीर्षक के तहत की जानी चाहिए।

हालांकि, कर्मचारियों के वैतन से कार्ट गए 15.13 लाख रुपये की आयकर राशि जो आयकर विभाग को जमा की गई यों, लेकिन प्राप्ति पक्ष के कॉलम 7(0)(i) और कॉलम 11(0)(i) मुगतान पक्ष में अलग से नहीं दिखाया गया है। यह राशि वैतन के समेकित आंकड़े में शामिल थी।

16. अधिशासी अमियंता (विद्युत), सीसीडक्ल्यू, आकाशवाणी और द्रदर्शन, बंगलुरु

16.1 बैंक शेष से संबंधित तीन मर्दों के आरंभिक एवं अंतिम शेष को सही दर्शाया गया है। तथापि, बैंक शेष से संबंधित तीन मर्दों की निम्निलिखित प्राप्ति और भुगतान के आंकड़े प्राप्ति और भुगतान खातों में नहीं दिखाए गए:-

TITLE		44 EVE1-22 41	रीकड़ बड़ी के अनुसा	₹	
5 . H.	विवरण (बैंक शेव से संबंधित)	ओबी (र)	प्राप्ति (१)	भ्यतान (१)	सीबी (र)
1	वेतन बाता सीएतटीक्री सहित	955293	299134	1240648	13779
2	प्राप्ति खता	17269	482	0	17751
3	अत्य सभी खालों में शेष (भोएई)	12720703	6866615	6562223	13025095

उपर्युक्त शेष राशि को प्राप्ति और भुगतान खाते में शामिल करने और दिखाने की आवश्यकता है।

17. निदेशक, आकाशवाणी, जैसलमेर

17.1 वर्ष 2021-22 के लिए कर्मचारियों के वैतन से कार्ट गए रू.13.28 लाख के टीडीएस को संबंधित प्राप्ति एवं भुगतान लेखा शीर्ष में अलग से नहीं दिखाया गया और इस राशि को वेतन शीर्ष में शामिल किया गया।

18. सहायक निदेशक, जाकाशवाणी, कोयम्बट्र

18.1 वर्ष 2019-20 के प्राप्ति और भुगतान खातों के अनुसार, अवात संपत्तियों की खरीद के लिए भुगतान रूपवें 2.86 लाख था। हालाँकि, प्रसार भारतों को प्रस्तुत किए गए प्रोफार्मा- ॥ के अनुसार अवल संपत्तियों के अतिरिक्त रूपवें 20.12 लाख दर्शाया गया था। इसका समायोजन किया जाना हैं ।

19. केंद्र निदेशक, आमाशवाणी, कराईकल

19.1 आयकर के लिए टीडीएस की कटौती को आयकर विभाग में जमा किया गया, नीचे दिए गए विवरण में प्राप्ति और भुगतान विवरण में विशिष्ट शीर्ष आयकराटीडीएस (अन्य भुगतान) के तहत इसे विशिष्ट रूप से दिखाने के बजाय स्थापना इयस के साथ जोड़ा गया था: -

वितीय वर्ष	आयकर विभाग को जमा ससि सकि (१)
2019-20	13,11,903
2020-21	10,11,407
2021-22	13,79,839

इस कारण वर्ष 2019-20 से 2021-22 के लिए प्राप्ति और भुगतान खाते में "आयकर/टीडीएस" के लिए भुगतान की गई राशि को कम दिखाया गया।

20. उप निदेशक, दूरदर्शन केंद्र, कोयम्बट्र

20.1 ओएड्रेग्सीएफडीएस खाते में गैर-भुनाए चेकों को प्राप्ति और भुगतान अंत शेष को घटाते हुए प्रदर्शित किया गया था:

a4	ओएई/सीएकडीएस, अंत शेष	
2020-21	(-)2,73,953	
2021-22	(-)1,18,449	

मैंक बुक के अनुसार 2020-21 के दौरान क्लोजिंग बैलेस ₹ 14,513/- और 2021-22 के दौरान ₹ 13,684/- था। बैंक समायोजन विवरण का रखरखाव नहीं किया गया था। चूंकि प्राप्तियां और भुगतान खाते वास्तविक नक्द बेनदेन दर्शाते हैं, इसलिए प्राप्ति और भुगतान खातों में माइनस बैलेस प्रदर्शित करना सही नहीं है।

20.2 प्रसार भारती ने पत्र दिनांक 16.01.2020 के माध्यम से निर्देश दिया था कि फील्ड इकाइयों को तमिलनाडु विद्युत बोर्ड (टीएनइंबी) द्वारा जमा वापसी/दसूल की गई जमा राशि और बिजली खपत शुन्क के भुगतान के रूप में अलग से बिजली खपत शुन्क दर्शाया जामा चाहिए। इसी प्रकार, जमा पर प्राप्त ब्याज को भी प्राप्ति और भुगतान खातों में शुद्ध राशि दिखाने के बजाय प्राप्ति के रूप में दिखाया जामा चाहिए। हालांकि, डीडीके कोयम्बटूर में बाद के महीनों में टीएनईबी जमा और ब्याज लेनदेन को अलग से नहीं दर्शाया था, उन्होंने प्राप्ति और मुगतान खातों में भुगतान की शुद्ध राशि को दर्शाया था, इस कारण प्राप्तियों के साथ-साथ मुगतानों को भी कम करके दिखाया गया था।

21 द्रदर्शन अनुरक्षण केंद्र-उच्च शक्ति प्रेषित्र (डीएमसी-एचपीटी), बिलासपुर

21.1 मार्च 2022 के महीने के लिए बैंक समायोजन विवरण के अनुसार के 5,909/- की ब्याज राशि दूरदर्शन, अनुसारण केंद्र-उच्च शक्ति प्रेषित बिलासपुर के सीएलटीड़ी खाते में वर्ष के दौरान प्राप्त हुए थे लेकिन इसे प्राप्ति और भुगतान के प्राप्ति में आप के रूप में नहीं लिया गया था। बाद में मुख्यालय में जमा नहीं किया गया और प्राप्ति और भुगतान खाते में कहीं लिया गया। इस कारण प्राप्ति और भुगतान खाते में रू. 5,909/- कम दर्शाया गया है।

22 विज्ञापन प्रसारण सेवा, आकाशवाणी, हैदराबाद

22.1 रुपये 20,000 की राशि स्थानांतरण टीए अशिम के रूप में दिया गया अभी भी समायोजन के लिए लंबित था और प्राप्ति और भुगतान खाते शीर्ष के तहत अन्य प्रशासनिक व्यय के तहत दिखाया गया था, बजाय इसके कि इसे कमेचारियों को अशिम "अन्य अग्रिम" के तहत दिखाया गया, जिसके परिणामस्वरूप अन्य प्रशासनिक व्यय को अधिक बताया गया और अशिम को रूपये 20,000 से घटाया गया।

23 विज्ञापन प्रसारण सेवा, आकाशवाणी, जयपुर

23.1 रुपये 5,000 की राशि का डाक टिकट को अंत शेष में शामित नहीं किया गया था। चूंकि डाक टिकट नवद का हिस्सा है, इसलिए इसे प्राप्ति और भुगतान खाते के अंत शेष में लिया जाना चाहिए था।

24 उप महानिदेशक (अभि.), दूरदर्शन केंद्र, चेन्नई

24.1 बैंक खाते 10067582077 में 31.03.2022 को रू.10,000 राशि को प्राप्ति और भुगतान खाते के अंत शेष में मही लिया गया, इस कारण अंत शेष को रूपये 10,000 से कम बताया गया।

24.2 वैंक खाता संख्या 10067582022-एसबीआई मदास विश्वविद्यालय शाखा से संबंधित बीआरएस में वर्ष 2014 के लिए रुपये 25,06,454 के मृत्य के साथ असमायोजन / असमाधान मदै देखी गई ।

25 अधिशासी अभियंता (विद्युत), सीसीडब्ल्यू, आकाशवाणी और दूरदर्शन, घेन्नई

25.1 वर्ष 2021-22 के वार्षिक प्राप्ति एवं भुगतान खाती की बैंक समायोजन विवरण एवं बैंक पुष्टि विवरण की संवीक्षा करने पर निम्नलिखित अंतर पाए गए:-

धाता संहका	वैक पुष्टि के अनुसार वैक शेष (0)	बीआरएस (बी) के अनुसार वैक शेष	र में अंतर (ए-बी)
10067582044	5177659		
35137708543		5123306	54353.00
10067582055	0	870250	(-)8702.5
19707302033	8846	10143	(-)1297.00
		नुसः योग	44353.50

जैसा कि ऊपर स्पष्ट है, प्राप्ति और भुगतान खाते में अंतर के कारण, बैंक बैलेंस की निवल कमी रू. 44,353 थी। उपर्युक्त के समायोजन की आवश्यकता है।

26 केंद्र अभियंता, आकाशवाणी, बांसवाड़ा

26.1 रोकड वहीं के अनुसार वेतन खाता सं.10904199312 भारतीय स्टेट बैंक, बांसवाड़ा में 31.03.2022 को ₹ 5,523 था, जबकि इसे प्राप्तियों और मुगतान खाते में ₹ 23,211 दिखाया गया था। इस प्रकार 17,688 रुपये का अंतर वेतन खाते का अंत शेष ₹ 17,688 अधिक बताया गया।

27 उप महानिदेशक (अमि.), आकाशवाणी, भौपाल (एमपी)

27.1 मध्य प्रदेश मध्य क्षेत्र विद्युत वितरण कंपनी तिमिटेड, भीपात के पास रखी गई सुरक्षा जमा राशि में 8.60 लाख रुपये (31.03.2921 को 17.28 लाख रुपये- 31.03.2022 को 8.68 लाख रुपये) की कमी की गई है, इस कारण वर्ष के दौरान केवल 8.43 लाख रुपये गणना प्राप्ति में की गई है और (शीर्ष 6 (बी) के तहत - प्रसार मारती को सुरक्षा जमा की वापसी, ₹ 8.96 लाख, एमपीईबी द्वारा सुरक्षा जमा की वापसी के ₹ 8.43 लाख सहित) गणना की गई। इस प्रकार, ₹ 0.17 लाख (₹ 8.60 लाख-₹ 8.43 लाख) के अंतर के समावीजन की जावश्यकता है।

28 उप निदेशक, द्रादर्शन केंद्र, भोपास

28.1 उप निर्देशक दूरदर्शन केंद्र भीपाल में 885/28.06.2021 रू 10,704 की प्राप्ति की यो और रसींद्र 880/15.06.2021 की रुपये 240 "टीए वसूबी की ब्याज रसींद" के लिए "अन्य रसींद्र-कोई अन्य गैर-कर योग्य रसींद्रे" के लहत 4 (डी) "कोई अन्य ब्याज रसींद्रे" रसींद्र के लहत और वर्ष 2021-22 का प्राप्ति और भुगलान लेखा और इस कारण "अन्य प्राप्तियां-कोई अन्य गैर-कर योग्य प्राप्तियां" शीर्ष में अधिक और शीर्ष 4(डी) "कोई अन्य ब्याज प्राप्तियां" में इ.10,944 प्राप्ति और भुगतान खाते की प्राप्ति में कम आंका गया ।

28.2 उप निदेशक, दूरदर्शन केंद्र, ओपाल में रु.10,24,835 वर्ष 2021-22 के दौरान प्रसार मारती मुख्यालय, नई दिल्ली को (वैंक खाता सं. जो. 11084233390)। में ट्रांसफर किए, हालांकि, राशि शीर्ष "4" में दिखाई गई है। जंतर-चालू खाता निधियों का अंतरण - (i) प्रसार मारती के लिए" रुपये 10,25,484, भुगतान पक्ष में प्राप्ति और भुगतान खाते में जिसके कारण भुगतान पक्ष में उपयुंक्त मद में रु. 649 (रु.10,25,484-रु.10,24,835) भुगतान पक्ष में प्राप्ति खाते के जंत शेष में कमी थी।

29 उप महानिदेशक (अमि.), आकाशवाणी, कडप्पा, आंध्र प्रदेश

29.1 रुपये 2,45,87,644 की राशि बैंक खाता संख्या 3899756459 में वर्ष 2021-22 के दौरान प्रसार भारती द्वारा जमा किया गया जबकि रु.2,43,95,538 प्राप्ति और भुगतान खाते में दर्शाया गया था। इस प्रकार, रुपये 1,92,106/- प्राप्ति और भुगतान खाते में दिखाई गई राशि और बैंक से प्राप्त वास्तविक राशि में अंतर था। इसके समायोजन की आवश्यकता है।

30 निदेशक (अमि.), द्रदर्शन अन्रक्षण केंद्र (डीएमसी), कडप्पा, आंध्र प्रदेश

30.1 प्राप्ति और भुगतान खाते में रू.21,00,370/- की वसूल की गई राशि को प्राप्ति के अंतर्गत रू 20.54,873/-दर्शाया गया था। इस कारण प्राप्ति और भुगतान खाते में प्राप्ति शेष को रू. 57,449/- कम बताया गया।

30.2 प्राप्त वास्तविक अनुदान और उपयोग खातें और प्राप्ति और भूगतान खातें के बीच अंतर था, जैसा कि नीचे विवरण दिया गया है:-

(सरि र मी)

वर्ष 2021-22 अनुदान की पारि के अनुसार	हेतु सहायसा सर्वा एवं उपयोग	a4 2021-22 4	पाप्ति एवं भूगताः	न खाते के अनुसार	
वर्ष 2021-22 के दौरान पाप्त अनुदान (ओबी सहित)	के दौरान उपयोग किए गए अनुदान	वर्ष 2021-22 में प्राप्त निधि प्रसार भारती, गई दिल्ली।	पाप्ति और भुगतान खाते क अनुसार व्यय	आंक्डो में अंतर	वर्ष 2021-22 के लिए गृ.सी. और प्राप्ति और भुगतान खाते में उत्तिसंखित आंकड़ों के बीच अंतर
(1)	(2)	(3)	(4)	(1)-(3)	(2)-(4)
31976994	29559627	37960252	33909040	5983258	43494413

इस प्रकार प्राप्ति में दर्शाई गई राशि और प्रसार भारती से प्राप्त निधि के बीच १ 59,83,258/- (37960252-319766994) का अंतर था और १ 40,19,413/- (१3,39, 09,040- १ 2,95,59,627) जब प्राप्ति और भुगतान खाते में दर्शाई गई राशि के उपयोग किए गए अनुदानों की तुसना की गई, उनमें भी अंतर था । इसके समायोजन की आवश्यकता है।

30.3 प्राप्ति और भुगतान खाते के अंत शेष और बैंकर के प्रमाणपत्र के अनुसार लेखाबंदी के बीच र 22,97,330/-(र 23,54,779-र 57,449) का अंतर था।

31 सहायक निदेशक, आकाशवाणी, बैत्ल

31.1 वैंक के साथ समायोजन नहीं करने के कारण अय और अंत शेष में अंतर:-

			रस शेष	
कःसं.	विवस्थ	अय शेष (प्राप्ति और भुगतान खाते के अनुसार) (र)	अध शेष (वेंक विवरण के अनुसार) (१)	अंसर .
1	सीएलटीडी सहित वेतन खाता	1,70,593.00	The state of the s	
2	सीएफडीएल खाला	0.00		0.00
कुल				1,59,603.00
₹.सं.	विवरण	अय शेष (प्राप्ति और भुगतान खाते के अनुसार) (हैं)	अय शेष (बैंक विवरण के अनुसार) (र)	अंतर
1	सीएलटीडी सहित वेतन खाता	13,53,249.00	10,882.00	13,42,367.00
2	सीएफडीएस साता	18,530.00	18,530.00	0.00
क्स				13,42,367.00

प्राप्ति और भुगतान खाते में रसीद खाता संख्या 1090019450-0 (एसबीआई) का अथ और अंत शेष र 9,440 था, जबकि 23.05.2022 को उसीके बैंक विवरण में ₹6,372 दर्शाया गया था। र 3,068 (र 9,440- र 6,372) क् अंतर बैंक के साथ समायोजन नहीं करने के कारण था।

32 केंद्र निदेशक, आकाशवाणी, लूचापाड़ा, बेरहामपुर।

32.1 अपन संपतियों पर रू.13,475 का मूल्यहास शुल्क नहीं लगाया गया था, हालांकि संपत्ति 2021-22 के दौरान खरीदी/प्राप्त की गई थी। इस कारण मूल्यहास को कम बताया गया और अचल संपतियों को रूपये 13,475 से अधिक बताया नया ।

32.2 आकाशवाणी, वेरहामपुर ने विजली आपूर्ति बोर्ड के पास ₹2,96,347/- प्रतिभूति जमा की थी और उक्त प्रतिभृति जमा पर ₹10,075/- (मई 2021) का ब्याज अर्जित किया था। प्रावधान के अनुसार, प्रतिभृति जमा पर अर्जित ब्याज को प्राप्ति और शुगतान खाते में लिया जाना धाहिए था। आकाशवाणी, वेरहामपुर ने ऐसा नहीं किया है। इस कारण आय को ₹ 10,075/- कम दर्शाया गया।

33 अधिशासी अभियंता (सिविल), आकाशवाणी, सीडबल्यू (सी), चेन्नई

33.1 तिम्निसिसित बैंक खाते और सावधि जमा को प्राप्ति और भुगतान खाते के अंत शेष में शामिल करने के लिए छोड़ दिया गया है, जिससे अंत शेष को कम बताया गया है।

सावधि जमा

新.社.	एफडीआर संख्या	राणि (र में)
T:	35387248125	1,53,88,122
2	35585980753	40,00,000
3	35585310630	15,00,000
4	35586324111	10,00,000
5	35586325896	5,00,000
6	35586327757	5,00,000
7	35586334628	2,60,000
8	35586354475	2,40,000
कुल		2,33,88,122

र्वेक खाते

क.स.	वैंक और शाखा का माम	चान् बात संख्या	31.03.2022 को उपलब्ध राशि (र में)
1	एसबीआई, संदापंट	106101747024	4,56,583.69
2	एसबीआई, सैटापेट	10610747035	4,507.00
3	एसबीआई, लंदनम	31130392781	9089.50
4	केमत कीम, माउंट रोड	0911201022272	5,153.00
5	केमरा बैंक, माउंट रोड	0911201006133	303086.82
- Property of the Property of			7,88,420.01

उपर्युक्त बैंक खातों और सावधि जमा के मूल्य को सम्मितित करते हुए प्राप्ति और भुगतान को संशोधित करने की आवश्यकता है ।

34 आकाशवाणी, कोच्चि

34.1 प्राप्ति और भुगतान खाते में, रुं 33,066 केएसईबी के साथ जमानती जमा पर प्राप्त ब्याज का हिसाब नहीं या। रुपये 4,22,714 के किजती शुल्क के साथ इसे समायोजित करते हुए सकत व्यय के बजाय नवल व्यय के खाते में लागा चाहिए था। इस कारण आय और व्यय में रु. 33,066 कम आंका गया।

35 अधिशासी अभियंता (विद्युत), सिविल निर्माण स्कंध, आकाशवाणी, चेन्नई

35.1 ठेकेदार के बिल से र 60,213 की राशि काट ली गई और आयकर विभाग को जमा करा दी गई। हालांकि, इसे प्राप्ति के साथ-साथ भुगतानों में 'टीडीएस/आयकर' शीर्ष के तहत अतग से दर्शाया नहीं किया गया था।

35.2 बीआरएस में बताए गए वैंक शेष के आंकड़ों और 31.03.2022 को वैंक द्वारा पुष्टि किए गए वास्तविक शेष के बीच अंतर नीचे दिया गया है। इसके लिए समायोजन की आवश्यकता है।

वाता संप्रदा	क्रैंक द्वारा पुष्टि की गई वास्तविक शेष राशि (ए)	बीआरएस (बी) में बताया गया बैंक शेष	अंतर र में (ए-बी)
10067582944	51,77,659	51,23,306	54,353
10067582955	8,846	10,143	(-) 1,297

36 सहायक निदेशक, आकाशवाणी, उच्च शक्ति प्रेषेत्र, आवडी, चेन्नई

36.1 अतिरिक्त मीटर प्रतिभृति जमा के लिए र 45,000/- का भुगतान वर्तमान संपतियों के तहत दिखाया जाना चाहिए और प्राप्ति और भुगतान खाते के साथ संलग्नक में विशेष रूप से उल्लेख किया जाना चाहिए। इसे गलत तरीके से विद्युत शुल्क के तहत दर्ज किया गया है और इसे 'ओएई' के तहत दर्शाया गया है। इस करण चालू संपति जमा - ईबी के साथ और ओएई को र 45,000/- से अधिक बताया गया।

37 उप निदेशक (अभियांत्रिकी), आकाशवाणी, अनंतपुर, आंध्र प्रदेश

37.1 निर्धारित कार्म के अनुसार प्राप्ति एवं भुगतान खाता नकद आधार पर तैयार किया जायेगा। हालांकि, लेखापरीक्षा ने पाया कि र (-) 1,58,000/- की राशि आकाशवाणी, अनंतपुर की प्राप्ति और भुगतान में इंक शेष (i) सीएफडीएल खाते में दर्शाई गई थी। इसी प्रकार, प्राप्ति और भुगतान खाते के भुगतान की और र 4,000/- की राशि वैंक शेष (ii) सीएफडीएल खाते के अंतर्गत दर्शाई गई थी।

37.2 ₹ 4.62 लाख (₹3,80,157 + ₹ 82,352) की राशि सरकारी छाते में जमा की जाने वाली राशि को प्राप्ति और भुगतान खाते में बैंक शेष/सावधि जमा के अंतर्गत गलत दिखाया गया था।

38 आकाशवाणी, अंबिकामुर (छ.न.)

38.1 सीएफडीएल खाता संख्या में 38413057628, 31 मार्च 2022 को समाप्त वर्ष के दौरान जमा की गई कुल राशि रुपये 1,45,27,386 थी। हालांकि, प्रसार भारती द्वारा इंटर चालू खाता ट्रांसफर के माध्यम से सीएफडीएल खाते में कुल प्राप्ति रुपये 1,43,54,227, थी। जिस कारण सीएफडीएल, खाते और कुल प्राप्तियों के लिए प्रसार भारती से अंतर-चालू खाते में रु. 1,73,159. कम आंका गया ।

38.2 खाता संख्या 10905974585, के ब्याज भुगतान प्रमाण पत्र के अनुसार 31 मार्च, 2022 को समाप्त वर्ष के लिए रुपये 7,196 की ब्याज राशि वर्ष के दौरान बैंक द्वारा भुगतान की गई थी, लेकिन इसे प्राप्ति और भुगतान खाते के प्राप्ति की और आपते नहीं लिया गया है। बाद में मुख्यालय को जमा नहीं किया गया और प्राप्ति और भुगतान खाते के भुगतान की और नहीं दर्शाया गया। इस कारण प्राप्ति और भुगतान में ह. 7,196 कम आंका गया।

39 महानिदेशक (अभियात्रिकी), आकाशवाणी, बंगलीर

39.1 ₹ 1,77,89,968/-किए गए वास्तविक भुगतान के अनुरूप, ₹ 1,78,88,252/- का व्यय बुक किया गया, जिस कारण व्यय को ₹ 98,284/- से अधिक दर्शाया गया।

39.2 ₹ 7.18.323/किए गए वास्तविक भुगतान के अनुरूप ₹ 7.07.501/- का व्यय दुक किया गया जिस कारण व्यय ₹ 10.882/- कम दर्शाया गया।

39.3 पालू वर्ष के दौरान किए गए भुगतान के अलावा पिछले वर्ष की बकाया राशि को न दशाँने के कारण उप-शीर्ष 'लघु कार्यी' के अंतर्गत वर्ष के लिए र 26,000/- का व्यय अधिक बलाया गया।

40 द्रदर्शन केंद्र, उच्च शक्ति प्रेवित्र, जोधपुर

40.1 रुपये 12,710 की राशि और रु 1,365 की राशि क्रमश: 04/2021 से 03/2022 के दौरान क्वार्टरों के किराणलाइसेंस शुल्क और जल प्रभार के मद में एकड़ किए गए। तथापि, इन प्राप्तियों को वर्ष 2021-22 के लिए प्राप्ति और भुगतान खाते के संबंधित प्राप्ति शीर्षों तथा भुगतान शीर्षों के अंतर्गत नहीं दिखाया गया था।

41 केंद्र अभियंता, केंद्रीय भंडार, आकाशवाणी, नई दिल्ली।

41.1 रुपये 2,867 की राशि को सरकारी योगदान (एनपीएस) के बजाव गलत वेतन शीर्ष में दर्ज किया गया था, जिस कारण 'वेतन' को अधिक बलाया गया और 'सीपीएफएसपीएस के नियोक्ता योगदान' को कम बलाया गया।

42 आकाशवाणी, संसाधन, दिल्ली

42.1 आकाशवाणी, संसाधन, दिल्ली के व्यय नियंत्रण रजिस्टर के अनुसार 2021-22 में एमटीएमएन लैंडलाइन बिल पर व्यय ₹ 20,400 था जबकि प्राप्ति और भुगतान खाते के अनुलस्नक ॥ ए- अन्य प्रशासनिक व्यय (कार्यालय) के अनुसार वर्ष 2021-22 में लैंडलाइन बिल पर कुल व्यय ₹18,700/- था। इस कारण व्यय और वर्तमान देनदारियों को ₹1700/- से कम आंका गया है।

43 एनएबीएम, किंग्ज़दे कॅप

43.1 अनुसरनक IV के अनुसार अचल संपत्तियों पर स्थय, शून्य भुगतान बुक किया गया है। हालांकि, र 20.87 लाख की अचल संपत्ति एनएकीएम द्वारा खरीदी गई थी। जिस कारण अचल संपत्ति पूंजीगत निधि को रूपये 20.87 लाख से कम बताया गया:-

क.सं.	अधल संपतियाँ का विवरण	क्रयाकार्य पूर्ण होने की तिथि	राशि (र)
1.	स्टीत असमारी	25.03.22	35000
2	डेस्करॉप अप्यूटर	30.12.21	112788
3.	डेस्करॉप अप्यूटर	14.02.22	340119
4	एचपी मत्टीफंक्सनल पिटर	07.02.22	53670
5.	एचपी मल्टीपंक्शमल बिटर	07.02.22	27968
6.	एचपी मल्टीफंक्शनस पिटर	08.02.22	66363
7.	रॅमिटाइजर डिस्पेंसर	09.02.22	7600
8.	वावर्ड माइक्रोपोस	22.05.21	24965
9.	ओपन जिम के लिए बेस	26.11.21	163174
10,	ओपन जिम की ह्यवस्था करना और लगाना	26.11.21	699838
11.	इवल बेड	24.03.22	127820
12.	एलजी 1.5 टन स्थितट एसी	22.03.22	199940
13.	विना बांड वाला गद्दा	24.03.22	50480
14.	आनंतुक कुती	24.03.22	24960
15.		30,03.22	35000
16:	स्टील रेक	30.03.22	17500
17.	धास काटने की संशोज	30.03.22	99586
कुत्तव			20,86,771

44 महानिदेशक, आकाशवाणी, दिल्ली

44.1 रूपये 14.80/- लाख डीटीई (दौरा) के व्यय को अधिक बताए जाने और डीटीई (स्थानांतरण) के व्यय को कम बताए जाने के परिणानस्वरूप, प्रसार भारती को भेजे गए प्राप्ति और भुगतान खाते में डीटीई (दौरा) से अति राशि रूपये 14.81 लाख की कटौती की गई और इसे डीटीई (स्थानांतरण) में स्थानांतरित कर दिया गया ।

निम्नतिखित टिप्पणियाँ पिछले वर्ष की पृथक लेखा परीक्षा रिपोर्ट की हैं जिन पर प्रसार भारती द्वारा कोई सुधारात्मक कार्रवाई नहीं की गई हैं।

45 केंद्र अभियंता, आकाशवाणी, गुना

45.1 अब शेष और अंत शेष में ये अंतर हैं।

(राशि 🐔 मी)

		कीर्थ	प्राप्ति और भुगतान खाते	र्वेक विदरण के जनुसार	मंतर
	1	वैतन खाता	2,11,833	2,17,633	5,800
अथ होच	2	ओएई (अन्य पशासमिक स्थय काता) (एसबीआई से जुड़ा काता 38785490512)	6,47,740	0.0	6,47,740
	3	औपर्ड (अन्य प्रशासनिक व्यय खाता) (एसबीआई से जुड़ा खाता 31126797058)	0.0	12,533	12,533
	4	मियादी जमा / सीएसदीवी वाता	0.0	4,00,921	4,00,921
अंत शेष	5	चान् खाता (एसबीआई से जुड़ा हुआ 31126797058)	0.0	11,884	11,884
	6	नियादी जमा / सीएनटीडी खाता (एसबीआई से जुड़े हुए 37219501291, 36232471254, 37085686892, 37132888004, 37911364081)	0.0	4,28,003	4,28,003
	7	मियादी जमा पर प्राप्त ब्याज	0.0	27,082	27,082

45.2 ओएई (अन्य प्रशासनिक व्यय) के ₹ 10.87 लाख के क्णात्मक अंत शेष को बैंक के साथ उचित समायोजन किए जाने की आवश्यकता है।

46 आकाशवाणी, अवानीपटना

46.1 मासिक प्राप्ति और भुगतान खाते में यतत आंकड़ों का वर्णन

मार्च 2021 माह के प्राप्ति और भुगतान खाते में, रिसोसे / केजुअल्स को भुगतान (- ₹ 28,752) ऋणात्मक शेष के रूप में दिखाचा गया । यह प्राप्ति और भुगतान खातौ को बनाने में हो रही निगरानों तंत्र की कमों को दर्शाता है ।

46.2 बैंक समायोजन विवरण तैयार न होना

आकाशवाणी नियमावली के पैरा 7.2.58 में वर्णित है कि, बैंक समायोजन का प्रमाण पत्र लिया जाना चाहिए और उसे प्रत्येक माह वेतन एवं लेखा अधिकारी को भेजा जाना चाहिए। प्राप्त हुई किसी में विसंगति को बैंकरवेतन एवं लेखा अधिकारी के संजान में लाकर तुरंत सुधारा जाना चाहिए।

हालांकि, 31 मार्च 2021 को ₹ 48,40,348 का शेष था। जबकि, देंक विवरण के अनुसार, उपलब्ध केवल ₹ 10,232 शेष था। सभी वैंक खातों के लिए देंक समायोजन विवरण आकाशवाणी, अवानीपटना द्वारा तैयार नहीं किया गया था और लेखा परीक्षा को उपलब्ध नहीं कराया गया। इस प्रकार, वैंक खाते में शेष व वैंक पास बुक से अधिक दिखाई गई राशि, वैंक बुक के अनुचित रखरखाव का परिणाम है। इसलिए, वैंक खाते में वैंक शेष से अधिक दर्शाई गई ₹ 48,30,116/- की विसंगति के समायोजन की आवश्यकता है।

47 आकाशवाणी, पुरी

47.1 मूह्यहास को र 6.66 साख कम दिखाया गया

प्रसार भारती की विशेष लेखांकन नीति के अनुसार, मूल्यहास को सीधा परिसंपत्तियों के उपयोगी जीवन की गणना के आधार पर समान दरी पर किया जाता है और स्टूडियो, ट्रांसगीटर, मशीनरी और उपकरण और अन्य स्थायी परिसंपत्तियों पर मूल्यहास 10 प्रतिशत किया जाता है।

हालांकि, दो से पांच वर्ष पहले खरीदी गई / प्राप्त की गई स्थावी परिसंपतियों पर परिसंपतियों के ₹6,68,249.00 का मूल्यहास नहीं किया गया। इसमें मूल्यहास / व्यय को कम बताया और परिसंपति को ₹6.66 लाख से अधिक बताया ।

48 सहायक निदेशक, आकाशवाणी, उटी

48.1 वर्ष 2020-21 के प्राप्ति एवं भुगतान छाते के अनुसार, 'अन्य प्राप्ति' के अंतर्गत प्राप्त प्राप्तियां रु.1,17,191 हैं जबकि प्राप्ति खाते के अनुसार यह रु. केवल रूपये 63,476 थीं । उपरोक्त रु.1,17,191, और धन प्रेषण की कैश बुक में दर्ज नहीं किया गया ।

49 विज्ञापन प्रसारण सेवा, आकाशवाणी, हैदराबाद

49.1 वेतन एवं लेखा अधिकारों, चेन्नई द्वारा मृत्यु सह सेवानिवृति उपदान (डीसोआरजी) रे वेतन में हुए अधिक भुगतान के लिए रुपये 2.58 लाख की राशि की वसूली की गई और उस राशि को 10 जून 2021 को एसबीआई खाते में जमा किया गया। हालांकि, इसे प्राप्ति और भुगतान खाते में नहीं लिया गया, जिसके परिणामस्वरूप रू. 2.58 लाख प्राप्तियां कम बताया गया।

50 उप महानिदेशक (अभियांविकी), दूरदर्शन केंद्र, चैन्नई

50.1 वर्ष 2021-22 के प्राप्ति और भुगतान खाते के अनुसार, सीएफडीएस खाते का अंत शेष रूपये 55,310 के रूप में दिखाया गया था। एखांकि, वैंक विवरण के अनुसार सीएफडीएस खाते का अंत शेष शून्य था। वैंक समायोजन विवरण में अनिवार्य विवरण अर्थात "खाते के अनुसार शेष" और "बैंक विवरण के अनुसार शेष" नहीं दशाए गए। बीआरएस में बैंक में शेष और नकद खाते में शेष के बीच सामंजस्य होना चाहिए।

51 जिपशासी अभियंता, सिवित निर्माण स्कंध, आकाशवाणी, जयपुर

51.1 भारतीय स्टेट बैंक, एनसीआरबी, जयपुर के ब्याज विवरण के अनुसार, सिविल निर्माण स्कंध, आकाशवाणी, जयपुर द्वारा वर्ष 2021-22 के दौरान विशेष मियादी जमा प्राप्तियों पर कुल अर्जित ब्याज ₹ 26.87 लाग्र था जबकि समेकित प्राप्ति और मुगतान में खाते में इसे ₹23.89 ताल दिखाया गया। जिसके परिणामस्वरूप ब्याज ₹ 2.98 लाख कम दर्शाया गया ।

52 कार्यकारी अभियंता (सिविल), सिविल निर्माण स्कंप, आकाशवाणी, बीबीएसआर

52.1 विभिन्न अनुबंध कार्यों के लिए एजेंसियों से प्राप्त र 1,51 लाख की संवीक्षा जमा को दायित्व के रूप में नहीं दर्शाया गया है जबकि संबंधित एजेंसियों को उक्त राशि वापस की जानी हैं । इसके परिणामस्वरूप र 1.51 लाख को देलदारियों में कम दर्शाया गया है ।

53 उप महानिदेशक (अभियांत्रिकी), आकाशवाणी, बंगलीर

53.1 प्राप्ति और भुगतान खाते में भुगतानों के गलत वर्गीकरण के अतिरिक्त वेतन में अधिक भुगतान और प्रेषण में ₹ 1.72 करोड़ की कमी थी ।

53.2 उप महानिदेशक (अभियापिकी) द्वारा अनुरक्षित स्थायी संपत्ति रजिस्टर के अनुसार, वितीय वर्ष 2021-22 के दौरान ₹ 2.30 लाख के कंप्यूटर और अन्य सहायक उपकरण और ₹ 5.04 लाख के उपकरण की खरीद की गई। प्राप्ति और भुगतान खाते के अंतर्गत स्थायी परिसंपतियों की खरीद पर कुल व्यय ₹ 9.81 लाख के रूप में दर्शाया गया, जिसके कारण ₹ 2.45 लाख का अंतर आया। इसके परिणामस्वरूप ₹ 2.45 लाख की स्थायी परिसंपतियों को अधिक बताया गया।

64 द्रदर्शन केंद्र, संबलपुर

54.1 दूरदर्शन महानिदेशालय को प्रस्तुत परिसंपतियों और देनदारियों के विवरण में विद्युत वितरण कंपनी के पास मुरक्षा राशि के रूप में जमा रूपये 70,648 की राशि को नहीं दर्शाया गया।

55 आकाशवाणी, प्रसार झारती, कालीकट

- 55.1 प्राप्ति और भुगतान खाते की प्राप्ति में निम्नलिखित प्राप्तियों को ठीक से नहीं तिया गया / गतत लिया गया।
- (i) क्रमशः ₹ 11,597/- और ₹ 20/- की राशि रिकॉर्डिंग शुल्क और आरटीआई आवेदन शुल्क के लिए प्राप्तियों के रूप में दर्शायों की गई।
- (ii) ₹ 18,408/- की राशि को ऑद्योगिक किराए के रूप में प्राप्ति में लिया गया ।
- (iii) ₹ 54,101/- की राशि लाइसेंस शुरूक के संबंध में प्राप्तियों के रूप में दर्शायी की गई । हालांकि, वर्ष 2021-22 के लिए प्राप्ति खातों और प्राप्तियों के विवरणानुसार, ₹ 59,500/- की राशि 2021-22 की अवधि के दौरान लाइसेंस शुरूक के रूप में प्राप्त हुई । यह वर्ष 2021-22 के लाइसेंस शुरूक की प्राप्ति को गलत रूप से दर्शाया गया है ।
- (iv) वर्ष 2021-22 के दौरान पीपी एंड एसएस (कलाकारों और विशिष्ट अतिथियों आदि को भुगतान) के लिए किए गए व्यय के रूप में ₹ 24.30 लाख की राशि दर्शायी गई । हालांकि, वर्ष 2021-22 से संबंधित बजट नियंत्रणाविनियोग रिजस्टर के अनुसार, 2021-22 के दौरान पीपी एंड एसएस (कलाकारों और विशिष्ट अतिथियों आदि को मुगतान) के लिए किए गए व्यय के रूप में ₹ 24.18 लाख की राशि दर्शायी गई ।
- 55.2 वर्ष 2021-22 के प्राप्ति एवं भुगतान खाते में व्यव में निम्नतिखित प्राप्तियों का लेखा गलत दर्शाया गया ।

- (i) वर्ष 2021-22 के दौरान ₹ 3.98 लाख की राशि विज्ञती आपूर्ति के लिए ईंपन शुल्क के मद में किए गए व्यय के रूप में दर्शायी की गई। हालांकि, वर्ष 2021-22 से संबंधित बजट नियंत्रण / विनियोग रजिस्टर के अनुसार, ₹ 4.11 लाख की राशि को 2021-22 के दौरान विज्ञती आपूर्ति के लिए ईंपन शुल्क में किए गए व्यय के रूप में दर्शाया गया ।
- (ii) वर्ष 2021-22 के दौरान ऑएई आरएनयू केंजुअल्स को भुगतान के लिए किए गए व्यय के रूप में ₹ 1.43 लाख की राशि दर्शायों की गई । हालांकि, वर्ष 2021-22 से संबंधित बजट नियंत्रण/विनियोग रिजस्टर के अनुसार, वर्ष 2021-22 के दौरान ₹ 58,215 की राशि को औएई-आरएनयू केंजुअल्स को भुगतान के लिए किए गए व्यय के रूप में दर्शाया गया ।

56 आकाशवाणी (एआईआर), बालापाट

- 58.1 बिजली कनेक्शन एच4432832000 के लिए जमा प्रतिभूति जमा पर रूपये 8,718 की राशि ब्याज के रूप प्राप्त हुई हैं। जिसके परिणामस्वरूप प्राप्ति पक्ष में प्रतिभृति जमा पर तीसरे पक्ष द्वारा भुगतान किए गए ब्याज को कम बताया गया और मुगतान पक्ष में "ओएई केंद्र/केन्द्र" शीर्ष को रू. 8,718 अधिक बताया गया।
- 56.2 बिजली कमेक्शन एच4432832000 के लिए वापस की गई सुरक्षा जमा की राशि 19552 रूपये थीं । इसके परिणामस्वरूप प्राप्ति पक्ष में शीर्ष "प्रतिभृति जमा/बयाना राशि" को कम दर्शाया गया और भुगतान पक्ष में "औएई केट/केन्द्र" शीर्ष को 19552 रूपये कम दर्शाया गया।
- 56.3 प्राप्ति और भुगतान खाते में एमपीपीकेवीवीसीएल द्वारा बिजली कर्नेक्शन H4432832000 पर कार्ट गए टीडीएस की राशि रुपये 874 को शामिल नहीं किया गया । जिसके परिणामस्थरूप भुगतान पक्ष में "आयकर/तीसरे पक्ष द्वारा टीडीएस करोती" शीर्षक को कम बताया गया और भुगतान पक्ष के टीडीएस करेंतम में ओएई केंद्र/केंद्र" शीर्ष में रूपये 874 को अधिक बताया गया।
- 56.4 वेलन रिकदरी के संबंध में ₹ 9,000/- राशि की वसूली प्रसार भारती कर्मचारियों से हुई । जिसके परिणामस्वरूप भुगतान पक्ष में "वेलन प्रसार भारती कर्मचारियों" शीर्ष को अधिक बताया गया और "वेलन सरकारी कर्मचारियों" शीर्ष को ₹9,000/- कम दर्शाया गया।

57 केंद्र निदेशक, आकाशवाणी, नई दिल्ली

- 57.1 र 10,000/- के अथ और अंत शेष को अग्रदाय में दर्शाया गया जबकि ये दोनों शेष राशि 31.03.2022 को समाप्त होने वाले वर्ष के लिए प्राप्ति और भुगतान खाते में नकद रोकड़ से संबंधित हैं ।
- 57.2 परिग्रहण रजिस्टर के अनुसार पुस्तकालय में पुस्तकों का कुल मूल्य २.22.23 लाख है जबकि 31.03.2022 को समाप्त होने वाले वर्ष के लिए प्राप्ति और भुगतान खाते में लाइब्रेरी की पुस्तकों का कोई मूल्य नहीं दर्शाया गया । जिसके परिणामस्वरूप स्थायों परिसंपतियों और कैपिटल पंड को रूपये 22.23 लाख से कम दर्शाया गया है।

58 केंद्र निदेशक का कार्यालय,आकाशवाणी रीवा (म.प.)

58.1 प्राप्ति और भुगतान खाते में ₹ 4.32 लाख के कृषात्मक अंत शेष को बैंक और पीबी मुख्यालय के साथ समायोजन करने की आवश्यकता हैं ।

59 आकाशवाणी कार्यालय, छतरपुर

59.1 ₹ 1,81,026/-और ₹ 34,19,695/- का अंतर (बैंक विवरण और प्राप्ति और भुगतान विवरण के बीच) क्रमशः वैतन खाता (10518247540) और ओएई खाता (31126642731) के अथ शेष में पाया गया । इसके अतिरिक्त ₹ 1,04,889/- और ₹ 4,42,162/- का अंतर क्रमशः वैतन खाते और ओएई खाते के अंत शेष में पाया गया ।

60 कार्यकारी अभियंता, आकाशवाणी, सीसीडब्ल्यू (सी), चेन्नई

60.1 बैंक द्वारा दी गई पुष्टि और युनिट के आंकड़ों के बीच विसंगतियां

60.1.1 वर्ष 2020-21 के लिए प्राप्ति और मुगतान खाता का अंत शेष भारतीय स्टेट बैंक, नंदनम के पानू खाता संख्या 106101747024 से संबंधित "स्वीप खाते" में रखे गए रुपये 2,98,30,280 वा था । हालांकि, संबंधित बैंक द्वारा इसकी पृष्टि नहीं की गई ।

60.1.2 भारतीय स्टेट बैंक, सैदापेट शाखा, नंदनम द्वारा की गई पुष्टि के अनुसार, एफडी संख्या 35387248125 में रुपये 1,46,56,642/- की राक्षि उपलब्ध है। हालांकि, वर्ष 2020-21 के प्राप्ति और भुगतान खाते में इसका कही उल्लेख नहीं किया गया ।

61 सहायक निर्देशक, आकाशवाणी, नागरकोइल

61.1 प्राप्तियों के उल्लेख में विसंगतियां

₹ 1,16,193/- की राशि (समयबाधित, निरस्त धेकों की राशि) को प्राप्ति और भुगतान के प्राप्ति पक्ष में दिखाने के लिए छोड़ दिया गया ।

62 उप निदेशक (अभि.), दूरदर्शन केंद्र, एचपीटी, कोडाइकनाल

62.1 प्राप्ति एवं भुगतान खाते के अंत शेष में 'प्राप्ति खाता' का शेष इटाया जाना ।

प्राप्ति और भुगतान खाते के अनुसार बैंक खाता संख्या 11079319117 (प्राप्ति खाता) के लिए अंत शेष को शून्य के रूप में दिखाया गया । हालांकि, बैंक में पृष्टि की निम्नलिखित शेष दिखाया है:

斯. 群.	शंच राशि वद्यावत	रैंक में अंत शेष (र में)
1.	31.03.2019	4,08,126.50
2.	31,03,2020	14,25,967.50
3.	31.03.2021	25,63,267.50

इसके परिणामस्वरूप प्राप्ति और भुगतान खाते में अंत शेष को कम आंका गया ।

62.2 लंबित ई-कर के लेखांकन में देयता को कम करके दर्शाया गया - ₹ 4,45,400/-

प्रसार भारती को अग्रेषित देयता विवरण में, विदयुत कर के रूप में ₹ 5.90 लाख की वास्तविक देय राशि के स्थान पर केवल ₹ 1.44 लाख की राशि का उल्लेख किया गया था । इस प्रकार देयता ₹ 4.45 लाख की सीमा तक कम बताई गई थी ।

	प्रसार भारती
31 =1€, 2022	की स्थिति के अनुसार तुसन-पत्र

5	24	.75	*
विषाण	*Str.ft	31 मार्च 2022 की स्थिति के अनुसार	31 मार्च, 2021 की स्थिति के अनुसार
कार्पस/पूजीगत निधि एवं देनदारिया			
कोर्पस / पूजीसत विधि	1	1,129,553,954	3,232,594,798
अन्तित एवं अधिनेष	2	27-11-03-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
पश्चिप्र/अभव निधि	2 3	169,984,709	230,422,455
प्रजित कर्ने	4		100
बसुरक्षित कर्ते	4 5 6 7	9,333,900,000	9,333,900,000
बास्थमित जया देनदारियां	6		
वर्तमान्य देनवारियां और प्रावधान	7	43,726,060,030	40,077,312,771
वीत :		54,359,498,693	52,874,230,024
परिसर्वादेवां		-0.0	
अवन परिमंत्रतियाँ	8	11,674,421,022	12,999,806,221
पूंजीगत कार्य -प्रगति पर	8	4,859,929,635	4,912,263,716
निवेत (I) पश्चिम्/अश्रय निवि	8 9 10	WWW.	
(ii) mid.	10	/4	
वर्तमान परिभंपतिचा, कर्वे और अधिम	11	37,82,51,48,036	34,972,160,087
नाम और व्यव साते के अनुसार पाटा) •	
बोग		54,35,94,98,693	52,874,230,024

महत्वपूर्ण लेख नीतियां 26 खातों पर अकस्मिक देनदारियां और लेखा टिप्पणियां 27

सम्बद्धान अप्रवान वीपीएस नेपी अनिल बीवास्तव सीके जैन बुद्धव कार्वकारी अधिकारी सदम्य (वित्त) अपर महानिदेशक (कनट एवं लेखा) उप महानिदेशक (कनट एवं लेखा)

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		31 मार्च, २०२२ की स्थिति के अनुसार	31 मार्च, 2021 जी स्थिति के अनुसार
MX			
विकास / रोजा जो से साज	.12	5,443,940,609	6,016,030,83
अनुधर्भो / परिचान	13	28,629,900,000	28,563,899,9
विशिष्ट प्रदेश्य के लिए प्राप्त समराजि	13 4	#25/#2//COA	14 Vishin 110
मूल्क / संप्रस्पत	14	3,171,403	1,840,2
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रॉमल्टी, प्रकाशन आदि से आप	26		,
असित ब्याज	17	861,847,918	1,053,139,2
अन्यं आप	28	9,510,584,900	B,823,917,2
		44,449,439,830	44,458,787,46
333	1 1		
स्वापना व्यव	11		
	19	29,230,700,889	28,294,729,7
अन्य प्रशासनिक काप	20	7,797,724,966	8,555,671,3
वार्तक्रम संपन्ति नवस	21	3,790,525,300	3,570,253,2
संस्थापुर और स्पेक्ट्स <i>स्</i> च्य	22	2,012,012,081	1,716,348,6
अनुदान और परिवान पर प्राप	23		. 40- 2100- 1000
क्वार	24	1,464,376,413	1,413,786,5
मृत्युवा <u>रा</u> म	8	2,285,045,324	2,288,936,1
बोल (च)	1 1	46,580,355,023	45,639,725,6
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MATERIAL CASTAGES	Ш	1,12,95,53,954	3,232,594,7
बाह्यपुर्व लेखाकन नीतिकां	26		
करतो पर अवस्थिक केरवारिका और लेका रिपृत्तिमा	27		
वर्षक कुमार महाबाल ही थी एस नेवी		रीकाम् त क	सी के दैन
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	TAMBLES	24,054,009	BOS/BB/CO	100000	3,110,038	196,22,903	184,172,466	283,225,813
	30,00011	7,006,417	T.	25,40,50	9,000,388	233,434,617	21,96,19	25,126,202
S. weller, Despite	w.che'os	MERSH		110,000,113	96TG3+9	60,400,00	10,100,000	E546.28
idea (*,575,00,735	8		1,590,902 st.	8	HETHORAN	5336	590
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ne eine diebet west	C012,542716	114594318	162,275,000	- KINDDAND	36(4,440,909,616	4,412,761,715
(#55 JASS 11 J.), No. Control of angle)	4912,253,715	134364919	187,279,000	STREET, STREET,			20,000,000	491,33,716
£	107,018,048,777	1,096,476,613	111,140,411	302,935,371,884	3,283,043,374	BE, 401, 021, 201	16.594,356,517	17,962,062,55
***	100,875,215,239	LIKERMENT	SERVESTRE	THEORYGONE	2,349,001,139	PERSONAL PROPERTY.	17,902,000,937	19,046,175,965
	ate has selected to the final than the contract of the contrac	MASSING WINGOWSELES 10,33,646 and 410 mb at 11,3-14 to Fing through through the Stern through the Stern 11,1-13 to doe wifing the	reflective at f. Therapeum unfar for the et ablier speech. From est application waterproperties from	anti 2. affilier system as all core affilier system as all the 3,94,000 are welly. Ben	than in profitting the test of	Annua, Annua		
**** 4*** 3***		de to the de		Age desire			40	10 to 200
Granus Granus and		MON DENT		CHE BE TEST MANAGEMENT AND	Carl III		authority of	

प्रसार भारती

जनुब्धियों जी 31.03.2022 की समान्त वर्ष का संखा के भाग 🖡 ।

अनुसूची 26 - सहावपूर्ण सेखांकत मीतियां

१. लेखांकन पदचित

निगम के संखें का लेखांकन के घोट्सूत पद्धति का प्रयोग करते हुए ऐतिहासिक लागत परिचादी के आधार पर लेबार किया जाता है। इस आधार पर राजस्य और संबंधित परिसंपतियों को अजित होने पर मान्यता प्राप्त होती है और स्वयं को दायित्य के रूप में मान्यता दी जाती है।

2. वस्तुसूची जुल्यांकत

भंगार और पुर्जी (मशीनरी पुर्जी सहित) का मृह्य सिप्टेंस्प उसकी कीमत पर किया जाता है ।

३.स्थाची परिसपतिया

स्थायी परिसंपतियों को सून्यक्रत पर कम संवित सून्य दिया जाता है ।

स्थाची परिसंपत्तियों को प्रसार भारती को स्थानांतरित की गई परिसंपतियों को स्थानकारित राजि की तरह उठना गया और संबंधित क्रेडिट को "शाश्वतता मृण" की तरह ।

केंद्र सरकार द्वारा परिसंपतियों का हस्तांतरण वास्तवित्रं मूह्यांवन्त और सट्यापन के अधीन है ।

आकाशवाणी और दूरदर्शन द्वारा विभिन्न योजना स्वीमी पर किए नए पूर्वणता व्यव के संदेध हो सही। संबंधित और सह व्यव पूंजीयत हैं ।

रे,सूलयहास पर्दाय

आईएमजी की संस्तुतियों के आधार पर निर्धारित परिशंपतियों की आजीवन उपयोगित परिपालन दर्श के अनुसार मूल्याहास को सीधी पद्धति द्वारा प्रभारित किया जाता है । तदनुसार, अंगेक्ट दरें पूरा करार है:

arear		2.00%
स्ट्र्डियो, प्रेषित, संशीनरी और उपस्कार एवं अन्य स्टायी परिसंपतियां		10.0%
विद्युतीय संस्थापन	32.7	4.8011
वाहन	11	20,00%
कर्नीचर एवं मिक्सचर	7,2	6.25
बाग्येल्य उपकरण	- 1	15.57%
कंग्यूटर		33.33%

५. विदेशी मुक्त लेल-देल

विदेशी मुद्रा में लेल-देन का हिसाब संत-देन की तिथि की विद्यमान दर पर किया जाता है ।

ं, लाइसेस गुल्क और परामर्थ शुल्क

लाइसीस शुल्क और परासरों शुल्क की पहचान, बाह्य होने पर की जाती 🖹 ।

देलदार

संग्रह की अनिश्चित्तल को ध्यान में रखते हुए, वितीय वर्ष 2018-19 से वित्तवित भूगतान पर ब्वाज वो प्राप्तियों के आधार पर साती की पुस्तकों में मान्यता दी नहें हैं ।

मध्य बुमार अस्यात

डी पी एस नेगी

अभिन श्रीवास्तव

aft te der

मुख्य कार्यकारी अधिकारी

सदस्य (बिस्त) अधर महानिदेशक (बजट यंग जेया)

ाप महाविदेशक (संबद रच लेखा)

स्थान : नई दिल्ली

विमांक:

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a successibly enable accordition als execut accord observable draw Nove of All of E and his time to the according to marke by record, are your select states extensit at a proof affiliate all that is person on Author all dies in addition which as separat an exact by experient arms of boths of arthrophol and age regist of their act or and profile Agrees of Spins 2122,2006 per primit of Mr at Bole 01,04,2000 & std profile oft at althe perf err and print at maline from more & size and it still negligibles of maline space to sector or, mention object degree it spile. agent in some on Divine Divine, some ancell and at comfit about young over or all any it of depays distinue system. Agent in reference did or take that I am officer it threat in fire year wind it was brought greatly glocomy afterface threat it is not weren um alfagent auftweiteit is som 1,04 2018, if weiter alte geman des gu affendent de aufen was fine annie, affendent 20 beiget & anche fine one \$ 1 per unit sout it years and at a people & our throat worth downs with Adres for क्षेत्रकेट (वीराम) अन् वर दिल है । पूर्व नेक प्रक्रिक बीच मीतात पर स्थानीतीन कर दी कारनी ।

I sowition totalists.

2.5 क्रिकाम पर शर्प किन्तुं क्रूप नहीं साल अन्य 2.2 के सम्पर्ध ने

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gun ff R. aelligeau ffrequen et 27.07.2020 % con niques finite di che fingues wenned di ch ch a aven finite fice ft. acid witness want worth at they are size your your got in it the R a 45,10,295552.00 sphere space paths you will not make the कीर को के जातान करान के राज्य 1.01.2011 में दुरोदार की समादत की पार्टित एक । इस कीर, तक अर्थ पर अपन में उपन स्वातावर्ग, हिमार्थ हो एक विल्लाहर व्यक्तिक (ऑगल्प (हेम्मार) (सेओपलाइडेडवाड)) अवत बनाते द्वारा बनाव बहित बदल की गई सुर रही का sport with by Borne 27 (1/20 et al) and Breson by over 40 1 souths are remove it finite 17,05.21 of the india न्द्रीय किया और परिवर्टी को अपूर्व करने के लीवे अध्योग इस्त अस्तराज्य के रविवरूत जनस्य के अब अनुसार करने के जाब जन्म करने so fifthe first 1 years write at case 40 years at pits at 120,211 13,516 (in 65,11),516,52 with 40 first att or 41,22,71,954 Norw 01.01.2011 it 12.06.2021() UN. office online with # september 200 Persons of 00.00.2021 of last flow (sary and east live on use at buil gr, one eventual it fiebe for the web in Seneta or the 19th ate that on art the large it the late straining year recomme. Strait if (all one it obtaining of Millerstraining space from it is the it all years in san 34 de alpiña nei arfine quer di alt attanua altr que affilibrar 1005 (altreffyllialteren) di 217(2)21) arfilipa Regard spect white firsts art gent do asin dr. also get that in filtrons on after one affiles aread asian one after the wines. क्षा को भारत का दिया । उसस अभागाव दूसरा तक के अभी की कुमाई 28.07.2022 को की वर्ष । वह तकी के पिए सामग्र OR DO 2002 with view flows your a year of GR. DO 20022 will will comed with small with 11. 11. 2002 with other flows your a

were bright green and AD ag affil of bright and A again or Dight that our all attended on the Andrews A got the Andrews All conserved for all fight and collective greating at any of the recording segan parts are analoge thank another from ear it all you account at the day it englished which only only and after your that a

अबर दापि के 125,73,15516 को बोर्च "अब्ब विकारी के शाव" के अंतर्गत दिखाया गारा है।

- 3 केंद्रीय आसार द्वारा बर्डल सूल्य पर प्राप्त आर्टी को इत्सांसीज जिल्हा गीवासीखें की दानि शुप्त लेखा विशवक के दिशाक (),25-32 के et al. didition/probability or arroller à ser marifes avenur als appareur et al arrolle à s'aven effected et unes अंग्रेस और मुख्यांस्थ धार्थ स्त है ।
- ी जीवा कि अरस और पर महिलातियाँ कर विकास किया जाता है, अरसे उपन्ति जीवार के पूर होने के बाद पुरू महिलातियों के जिलात है। बाज विक्री को अपन अंपीरियों की विक्री का लाम के का में साम जात है । वर्ष के द्वीपत की / लोई वर्ड प्रेपीर का सुक्त जाता बर्धक और रावेट्स में हुटान नहीं राज है. करोंकि प्रथा आती नविकानर पार, पर विशास आजनी में उपलब्ध नहीं है ।
- 5. केट्रीय शाक्य में प्रतान अनुवानों को अन्य के रूप में राजकर जाता है, जो कि आंगतिक साराप्त के अन्य अबय हेन् उपयोज्य है।
- a sellend of rains to fine, man mind it of 2011-12 to than the or fines of nin we at 16/september/2011 Texts ISSESSORT & SINGER of A CHARTLES OF A CONTROL OF 2007-08 are and 40 of control of answer & angels. कोई गार्थि देत भूति की। जेरावें के आदेश दिवाल (1525-2618 में मुनीन की दूरी गांतु रूपक कर दिवा और मेश कर दिवाल में कई के दिव der met dergift mit get agreeme mich mit Dies fram der met finnen ib den met danen all eine Stabilde all it alle som in paris. midt. H. verragegebeiten die Arthreich erprechte vanzeren Stehe unt 2000 et unter un unt eine eine firm 🛊 1 der wi विभाग द्वारा विस्तारित वर्ष नकतान भी ताल साथी द्वारा वर्षका भूते किया गया है सह-काराम का राम रही उर्ज में देने के विद dages in most artist in filosop artist gree well no Softer filos one its sepport, fixes 23.12.22.22 at the order darks in MANY CATE OF ME S TON COMM CO.06.2021 of specif in the spinate from men 1 gas sette of spinate in the statem on the set i

(g/W), 2011-12 of rife with it fit with 40 per spik str, parties pik wit A word A fire it selfer others in entire secret a

The of 2006-09 it will be seen in the 09-02 2021 of these in man we write at some if say it that 14 JF 2021 of कुर्वेक्ट्रांड किया राजा राज । विकास से अपने अर्थन किया 8.02.2022 को प्रकृत कारों में देती को साम कर दिया और अर्थन अर्थन की month & ed B :

तिर्देश के अनुसार, होंगी अमेरत संस्टाट के अस्या स्थीकार की जाती है और अन्हें अतित करूप पर इसके असत स्ट्रीकट्टा किया जातारा।

HER SOUR MUNICIPAL गुजब कार्यकारी अधिकारी

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ती की एक नेकी सदस्य हिंबाला

अधिक श्रीतारताच

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जन्म अवानियेशक प्रस्ता वर्ष संख्या ।

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STORY STORY

beugfbur ut 31,03,3022 at wenne ad er ibur & une & i

बसुसूत्री 27 - बार्ल और अक्टिंगक देशहरीको पर टिन्नसिया

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andle, argen (adm. 11). Afte en satire, chembere cha è sono auren arque è force 30.06.2020. È arte è Baure 03.01,2023 et ces artis fois en réfre pare antif) è romé è sen con et rej 2 i

2 sets 2007 of those 2007 of sorth in this was worth it office sets source 50%2/2019 forthe 20.05.2010 quart if 3.55 was all their set after some goal quart sets? It entires setting forthe office in 1.00.042000 court of 1.

उन्देशन अमेज को मानतीन वर्ताना न्यायामन दूसर देव उनमारे 2022 को सून और आदिन किया गया। मानती की पेट्डी करने बार गरियर अधिनमान ने मानतीय तानीय न्यायामय में एम बर्दाना अधिका दूसर करने की पालन हैं है और तहसूनन तथार साविकार, के अनुसीत हैं राजनेकर-और पैका (पाला भारती) में अनुसीत किया गया है कि वह प्रधार भारती की और 10 प्रधाना वर्षिक नेवार कर दूसर करें

- # 01,04 2000 # 21,03,000 N (\$100 MINE) # 2000 (\$150 MINE) # 21,43,500 MINE) # 21,43,501 N (\$150 MINE) # 2000 MINE) # 200
- के अर्थापन और के में अभिनेत्रित कराज दर्श के असुमार सुरात समारण जंगाना के कृत ता नगर कराज की देशात पटना की नई है।
- In your six water always is no Sade 16-20,2118 in argum also filterian on all 2010-11 il 2012-23 ill antiti il liter argum al antes non il archem ser alafti il di fi also areĝen ante alle its anta ilit qil qil il li ni fi il literian di quan ne issum antes quer antiti an arquelli liber anti fi 14-2010 il 11-3-2013 ilit anti nim, antiti ili actua ser libero que entra fi

11 SLEE HUZ of Briev Kourt or Pears Stavegue 8

4a		2,802,284,017	5,084,279,815
विविद्य देशका देती में जिला गरी भूगानम वर शहर		811/64/19	1,017,201,103
Triffer Everys or of all affilian		2,035,217,334	1,107,775,254
Offer breva see if we	7.1	2921-32 805,494,094	2020-23

- 12 littles basid A want it are waysteed willow by
- 13 CH GA 2005 AN AFRE WESTERN BOY LOND WHICH AND A STEWARD MADE OF PRESENT AS WESTER AS MADE AND THE CONTRACT OF THE PROPERTY OF THE PROPERTY
- 14: 31-3-2022 He in the security work his is der eld much after if the good willow you will if it is 21,00,05.004
- 15 way do additioned at time of right go, finding agreement arms at selford in cours or their grant in Newton C and I links of their contracts of the
- 15 कार करती में असका अधिकार की घर 13 में बढ़ 23केरिया में अनुसार असका में पूर साम है।
- क्सार अवसी में प्रतिमित्तिकाल कर्ववारियों के अक्सक केंद्रव पर पेक्ष कर अंत्राह्म तथा में का में कारांतित है।
- to set 2021-25 to the sect with the sect to the other to the Section of a section of the other spice is 12,00,000 to the financial to
- 20 street als star state que es untan aspein à actar et feit ent f. :
- 30 about time for it aim it within publishes county, assessmit / globa coult in the region give, differs are it 100.35 wife, 6.55.33 wife after 100.33 wife
- 2) they although the sends on admitted at after an enter 40 wifes in one 41 storage any 20st atom \$1 should storage and 40 area of after the send of area of after the area of after the send of area of after the area of after the send of area of after the area of a area

नपंत्र कुमार अध्यातः क्षेत्रे पंत्र नेत्री अस्ति वीचारातः त्री वाचेन मुदद कार्यकारी अधिकारी सदस्य (विशय) अपर महानिदेशक (नजर एवं सेवा) जब एक्सिनेशक (मजर एवं सेवा)

39

रकार आरबी 31.05-3022 को असरा, वर्ष के जिए कालों का दिवस करने वाली अनुसूर्तियां अनुसूर्ती 37 - कालों और अक्टिंगन देशांतियों वर दिव्यक्तियां

- 22 क्योचरिक्त को मैर कारत जाते अरुपालीर अधिओं के कुरताल और बसूती को रूपायल रचय में अस्पारीकर किया जाता है।
- 23 वर्ष 2023-22 के दौराज र 9.07 परीह को पूर्वीचार कार्य अमीरि पर विकेत्य विकास करते हैं। सिराई वर्ष, र 7.66 कार्य की पूर्वीचून सारि की अगरत अमेरियों में लागित जारे किया नाम भा, शामित उसी पर मूलाइक्स किए तर्ष 2020-22 में अमारा कार्य भा। इस वर्ष इसे दीन किया नाम है।
- 24 कि वर्ष 2021-22 % जीवन अस्तुतृते 25 में किए गए तूरे अवदि समानाक्षम का विदाय हम प्रकार है।
 - 1. Our of 2020-21 is given that will first our it 1,02,153 is then of the our does not distinguish. Define 1, then your sums will not record to exact process in our if now on 2321-22 is given some within the in the large was the party first our it.

 - अभिनेतन संपत्ती १०० ६ (१६.१८,३६६) आकारणार्ग, राज्युत दूसरा विक्रण कि वर्ष ३८३१-३३ में दिखान राज्य का । इसे वाणि और सुराधन बात में पातृ वर्ष में एक के आम आमार्थिय किया जाता है ।
 - 4. Sean stalk and \$4,000 fit offe (Anges, 8 46,000, medical present, 8 6,000) quiryo sell finar and at site quade Re, Theret cour fin 49 2020-21 is glow over 8 and Essent and 41
 - S. Marie SHID or Affiffren soon 6. 10,74,623. Her of 2005-21 in Stree anger mar. 1
 - 6. Seminary (Busharian) is the of 2019-20 Air 2020-21 in their facilities at equi some or Dama our ar, ight it excits of arise in Equal our of 23,041 fit goes now offs in sect of 20 on a Africa our control for our or ight some of 4 to 10 or 10
 - उ. जिल को 2014 15 में (फिराट को 2015 14 के दिए) करोड़ा, फिराटर पा रे 1,36,50,410 की शक्ति के अमिरिका सुख्यात का सहय देखा.
 का अंकारितीय पुरे के कारण, इसे अच्छा अभिन्ती के सकत सुख्य में जीवा तथा और सुख्यात में बांदे अमानीका नहीं किया तथा। कारण सुख्य में अभिन्ता पुराह को अन्य तथा अन्य सुक्त में अभिन्ता मां।
- 25 प्रस्त के प्रतिक क्षतिस्थार के दिए विशेष वर्ष 2023-22 में प्रतिक वर्ष भूगानक दश्तों का जब्द प्रस्त सन्त् किया तथा है। इस्तित, नई ब्रांधित और भुगानक क्षती के अनुसार अनुसूरियों के और जारा भी आकारक हो, सारावीयक किया गए हैं।
- 26 of 2014-15 is clear allows withouthed in organ "and favoring appropriate" after "gallegis" in cases of more 16-02 miles and after 12-03 miles and an organization of the contract and and and and an organization of the contract and and and and and and and an organization of the contract and and an organization of the contract and and an organization of the contract and an organization o
- 27 31 CL 2022 of mothers in the charge afte an arrang or motion 6 could be agreement of the first in all and consider in all and consider of the charge of the could be a considered of particles and first one by purify after a could be and it are the could be a considered of the could be a could be and it are not be
- 28 year most quan \$1,20,2007 of an parts and soft from my materitative the good anadomy with draight on sensor distribute approximation to the great of the sound in the sound to be proposed as the s

2001 - \$53,16,22,761 20040 2002001 - \$58,36,06,042 654 - \$111,58,21,803

- 29 वर्ष 2015-14 के दीवार डोटीएड प्रोटकीर का उनके कियार का तीर के किए प्राप्त र 55,97,410 की शांत के बुकारक उपकरण जासका के भौजारती जाने संराप्त के कारण कहा नहीं किए तह के असामा स्थापनीत हैं. पूर्व अमीत की आप के कर से राह करत हैं और वर्ष 2015-19 के दीवार पूर्व वालि के कारण कारणात किया तथा था।
- 30 मंबराज को देश प्रदास्ता अनुसार की अववधित साथि को बतेमान देशदारियों के कर में अपना से दर्शात मता है।
- ी। जीवाजी की जानत के अनुसार जून संसामन ही बाजन होते को जानत से विश्वतिक जिल्हें के बार की अनुसूर्त 3 में इस्तेया तरह है। विता को 2023-20 के टीवाज सुर संबाधक की ह1,2,00,703 की अजितिकार बयाज होते का बुगायन किया गया।
- 12 वर्गीय और मुख्यान वर्गते में, उनय एडोकिंटी को मुख्यान फिला तथा राजस्य हिएका फाईकल यहार के रहार हिंद्यान करा है।
- 1) अनुसान अक्षारत से.का के कार में बारन शर्ति को सर्वनान जाती के कार में असन में दिखास गया है।

नावक पुनार अवशान की की प्रकारी अभिन नीता अभिन नीतालय की के क्रेस पुरुष कार्यकारी अधिकारी सदाव्य (विशा) अपर नहानितेशक (क्रांट वर्ष सेका) जब नहानितेशक (क्रांट वर्ष सेका)

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	10 gross secue	(2,64,140,75)	\$15,495,450,090	1,010,000	25,336,571,
7	(६) हेरूब - इक्क्ट्रे		0	100360	265.
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Π	Li Cuital dan	-1,000,000			-
Ξ	(क) पूर्वजार विकासने का जिसका (सामानि)	200,011,112			468,37%
Ι	(d) nimba	556,040,664	807,644,531	- 1	1,177,629
Ξ	(AC CAPITAL	36,641,667	44,704,300		90.7M
	ार, सीर्वाच्या, पान विकास पान विकास वितास विकास वितास विकास	200,000,24	100,562,000	-	400 545
	THE SHARE REPORT AND ELECTRICAL PRINTS THAT	13439		1680(701)46	16,407,175
_	table and demonstration and a figure sales.	571507	100000	144000000000000000000000000000000000000	
٧.	Tail has high their met transmitter at	90408	MEME	741,762,9125	ANCER
H	in an are after their parents	California		- 4	
-	U. Action	1,343,516	236,2335	- 10	LAN
٠	LI WORT	Contract			3,297,
-	to execute a sources	761,366	410,461	N N	LIN
-	त्वयं वारावेशीते प्रत्या (विकास) का तीर्वाति का तीर्वाति का विकास क्षिति विकास विकास कार्या	1,684,300	(42,74)		1,170
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-	(त) कोई क्रम्य कार्य प्रतिस्था अपर अर्थ जीवनाई कार्य प्रतिस्था	367,311	CACATE	- 1	
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-	THE PROPERTY OF THE PROPERTY O	1000000	ATTRACTO		4.529.500
-	on whiche much so there	£3430			5,317
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-	THE WEST WANT AND STREET THE WAY AND THE WAY	94,7%	90,719	- 0	100
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	(i) that at the talk halp as were	340,617,19	AURCE		1,021,004
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	(क) विवास है अन्य				- 11
	10 gga/Coccus Best	64,97	500		- 1
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ma uffant esente. प्रकार असारी nhr. THE STATE भ अन्य श्रीतिस्था (को प्रस्कृति अपर / बस्ताम राजि (प्रो सामा असती को श्रीतुर्ति अस्य की सामग्री 4,613,755 14,5%c,1111 5.623.675 1,048,418 म कार्याम द्वार अधित के कार्य K.231,301 1321,152 3,859/251 (त) बल्याच्या अस्तिक (त) अस्ति अस्ति 2,431,941 84,752 311,658 2,513,654 2.579.114 ा अन्य प्रतिक्षा विकास अस्य स्थापित । तो अन्य प्रतिक्षा विकास विकास अस्य स्थापित । तो अन्य प्रतिक्षा विकास विकास अस्य स्थापित । तो विकास स्थापित विकास विकास अस्य स्थापित । तो विकास स्थापित विकास विकास अस्य स्थापित । तो विकास प्रतिक्षा विकास अस्य स्थापित । 5 722 450 13 847 254 3,879,627 1070,427 **SJEHR, 104** 2.676,178 48,630,789 3,548,500 10.43 4,561,568 2973,6742 son cant samethy officer just with (क) ब्रोड पर कर करोड़ी/करह 20,63,48 F80.121.76F 423,953,274 144797 TARGET. 18,167,200 10,972,877 2,000,480 2411,90 13,544,593 ा टाजिएस 528 OW 2.562,438 TAUL AT LDIAN of 805 years \$1,063,037 where the first production of the contract t FW.342 AUU) 801,475 ा करणात जोडेल १८ करणात जोडेल 485,001 381,841 \$77.70A on impile speci 1,716,475 1,727,910 3.554,588 ा विकासिता व विकासिता 11,320,250 3,120,347 10,078,750 85,304,395 3,374,656 3,254,39 or state of the American 1336.1N 3,341,505 1,000,03 485, 275, 300 20 調査でき and part the fit of the street left. MARLEY 94,330,000 STREET, 32394,337 ex offers TOTAL DESIGNATION AND PROPERTY OF THE PERSONS AND PERS DESCRIPTION BENEFITA

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	STANK SELECTION SEES SQUARES	13404030	2,690,007,000	Ma, 504, 526	CHARLE
_	by the sample the Nation	41,342,330	94,405,617	- 1	104,342,1
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_	icostéun a ma	1000000	No.		Exclusion and the second
_	of search halfins a sens	1280/2036	1300038890	1258/2952	3,900,944,0
-	interest before a cros	184,131,700	517,545,711		953,800,4
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	CARROLL AND AND AND WALLE.			_	
	as aunt with at	3,613,642,312	CONCINCIO	HADE	15,492,549,4
	and prove the last feet and a filter	150,503,600	#UH1242	27,134,414	231,654,5
	१६ क्रीतेत्रण,गर्वकास राज्योग,बान्यूटर	3,549,839	19257W)		Mille
	ा होती (अपनिष्ठकार) भी अधियान प्रश्न की सामग्री	25/201223	107,540,374	_	III.DAL)
	recovery about 4% after 8 series faithe are process.	174,56	Hawani	41.496.400.307	ALTHARLS
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-	and all staffed at say	- CONTRACTOR	1917111		
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	ा स्थान तम राजाना समारक को स्थान राज करा	- 4	- 4	-	
	(ii) कृद्यात तार्थ कारतात अवशास का अतिहत्त पता	SARTIN	(1545)441	46,100	20,646.88
	(a) अध्यक्तित असूटानी गत काराज	- 4	- 4	2 (20.8)4	
_	DATE MANUAL PROPERTY.	- 1	- 1	47579390	2,131,31
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-	an core with their liver our schipe and	84313	130,410,94		1,794,194,734
	(a) प्रियोच करते पर १७१४ (मृतीय तक्त)	617,617,046	15,111,576	- 4	SH, OLAR
	(and the following states). See the	427,991,742	Lecturate	- 1	2,011,949,21
14	(4) जिस्ते अस दक्षा करते तथा असम्बद्ध रीवीया				110.15
- 14	(आर्थकर विकास से तकारी सीरक)	244,465	4,870,002	4,658,500	1256,484
					141,500
	NO SPE	3,813,756	5006789		7,876,136
	End at jan an burne letjen pel				
	(म) बीज वर कर करोती/संबद्ध	10000	100		
	H ##mil)	146,170,044	200,611,696	- 6	433,383,250
- 1	ल सीद्रकार	.140,907,326	3,940,345	- 40	£CMX494
	juj straiti - tišne	HATERE	1,007,000	10	A4.085.536
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	of 40¢ pers	4,799,133	3396400		
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V	(स) देशन वर्ष मेमा अधिकारी /अस्य कार्यासची देशरा समाधीनिक राति				
	W. Lagut	194,342	2318		202,100
	(ii) druger selbst.	490,001	387,863	0	877,464
	(अ) मोइसेंस शुरूक	1,790,318	1,778,915		3,549,231
	्रभा राज्यमाराम/अगितीराज्य	47,316,361	33,540,456		80,516,717
	ान् व्यावसाधिक कर	2,114,197	3,480,91		5,544,756
	notes the property of the party	3,6117,410	2930179		1,737,615
	sias chriteria.	375,060,331	725,710,858	0	405,371,365
	(will MPR	30,242,459	11,461,823		63,396,264
30	ala de				
	044	132,281	297,689		\$20,871
	Media	2,798,380	3,296,208	100,000	7,114,197
-	ferix				-
-	ा विजय व्यामानीएमटीकी भारित	274,120,301	115,582,316	2,314,367,845	2,763,875,354
-	ा तीए प्रकृतन कारा	-106,583,943	-208,487,532	3,287,506,032	20160356023
	ार सोगानीके राजनीतार स्रवित विशेष अपने द्वारत	558,699,365	185,907,353	99,238	0.000
	(अ) जिलारी जनगरकारकार कांग्रस कराय करता है। हमारा उपयोग विनार जन्म है।	311,311,299	12,58(310	1840000000	
	(भ) की. की. जिस्से / साम्योगक काल (एकई.आर वरित) केवल प्रशास आरती के प्रशासिक अनुवास दूसरा संपादित	2,086,460		19,03	2,142,501
П	(न्। कुरामा ऑटडे (हेएसडी, गराडी, अन्य केड/क्सीर)	263,980,346	90,218,787		814,399,127
	(को क्रीसंस्टी (केटम स्टेडन अधिकारियों के जिला	15,506,446	1,814,407		17,320,855
	ंक्य टीएक्ट प्राप्त	10			-
	(x) sifter asse	201,172,718	63,060,174	#9,271,110	333,504,802
	(1) अंगने कभी धानों में रोष राशि, पटि अभी तब बड़ मही किया अधा है ।	128,561,252	120,294,467	4,014,612,941	4,543,558,448
	कुल प्रकारता । 	26,519,707,808	31,915,051,830	76.545,097,726	133,019,837,409,395

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ता का त्रिक्त (काट वर्ष त्रेका) 15

1 PUMAL DUW	रामाध्याणी	ब्रदर्शन	प्रसाद आसी	योग
(*) tax				
(i) वेतम	13.273,195,372	12,998,103,776	5,114,373	26,277,413,52
(ii) मजद्री	26,669,431	GE,540,168	0	93,500,590
(॥) प्रमदेशी	37,129,839	31,465,038	0	63,564,67
(iv) एसटीसी पर आसाच समदीकरण	18,567,455	25,427,989	0	43,995,444
(v) मानदेव	642,264	1,648,776	0	2,291,646
(भ) मोलस	46,181,314	60,965,837	0	107,147,15
(vii) अवकाश वेतन अंशदान	8,632,001	20,837,717	0	29,460,710
(viii) पैशन असदान	2,697,867	10,319,160	. 0	13,017,02
(व) पंचनते चुन्ह				
(i) आकाश संबद्धीत्रयण (संवातिवृति)	1,794,434	3,935,132	b	5,729,566
(ii) 34GH:	3,203,373	3,340,800	0	6,544,173
(iii) सीविएक/एनविएस का नियोक्ता अक्षदान	115,795,997	98,299,711	0	215,095,70
(iv) अमितम भुगतान	100,424	794,140	0	894,584
(v) सन्य पेशन शूनक, बदि कोई हो	1,400	1,346,320		1,347,720
(ग) जन्म भुगतान				
(i) चिकित्का	135,524,183	127,377,294	5,459,564	268,381,041
(iii) Shifting	676,849	175,021	0	851,870
(त) वालेकारी कान्यामा व्यव	27,335,313	20,004,546	0	47,339,859
(व) परसप्पी	39,714	0	140,003	179,717
(ह) पिछने वर्षों की कटोती बसुधी	-24.223,524	43,738,153	0	-67,961,677
An .	13,674,983,706	13,426,943,272	11,713,940	27,113,620,911

मयंक कुमार अवसान मुक्त कार्वकारी अधिकारी ही की कार नेत्री सहस्य (जिला)

अभिन्न वीवास्तव जन्म सङ्गानिदेशक (बज्रद एवं लेखा)

ती के दीन उप जहारियोग्ने (बजर एवं लेखा)

械

*	Nos antigen sea (minjust)	premark.	Cicips	were wron	MK.
_	र परित्र सामा सम्ब			-	
_	la co	51,125,347	42,856,304	LIMAN	78,111,571
-	१६० स्थानकारम	66.222.524	59,750,394	Limos	122,977,837
-	2 factor serie serie	6,44,54		-	***************************************
_	(I) MINISTR	360,000	5,341,841	1	6,212,514
_	(0) Daling annut.		1,50,500		43.007
_	(Netter git affe we			-	_
_	III minore	72,014,511	45,729,565		118,652,876
_	ा दिलक अपनि कर अध्यक्षतिकां कर सहित अन्द कर	78,969,753	40,700,000		Transport .
	NULL CALL OF MANY OF SAME AND	46,842,867	M.186,779		75,905.64
-	4 Tenore aft were	276,120	20,246,007		20,542,137
_	S FORT	275,320	21,240,00		AV340***
_	UI SCHO RECH	382.461,641	172,873,423		490,017,010
	IN NUMBER WHILE	171.190	ACADOMINE'S	121	\$71.19
_	IND NOTE OWING TO	172.400			47449
_	IN RUI ATTEN ENG				
_	IN SOU GEST	1,295,400		1	1,796,480
-	4 armire see	1270,000			1,270,140
-	NO DESIGNATION	74 000 740	10.707.000	45000	48 704 74
-	क विकास की अनुविध	21,989,769	11,784,417	680607	#ANKXII
_			**********		15000000000
_	ा विद्यान काल (1) विद्यानी अनुवीर के नित्त हुमार बहुक	1,230,232,498	611,414,353		1,584,629,152
		91.71E.607	12,111,112	-+:	127,886,179
	म् स्थान बॅट्सिनिबी	-	WHELL		-
	ा अन्तरी में संबंधित उपस्थानी के जिल्ह शतकर्ती	28,553,418	13,467,309	8608009	12,671.874
	117 Red Little	10,116,761	25,464,431	4957965	66,641.07
	प: सम वर्ष	4,340,094	2,410,767	2900	6,773,291
	हा देशीयनेल / इंटरनेट				+
	1) 神智師	4,013,706	7,640,814	146,216	34201276
	ार्व नैवानकृते	21,713,711	17,890,002	966754	58,908.81
	※ 教育を要す	3,745,225	1,725,060		5,398,125
	0,400	100	2.000		
	ा भूति और अधर	90,740	1,875		443.61
	ा। संदर और संदर्भियो	40,729	26,279		77,330
_	HID MEH नहीं, पहि कोई ही	13,290 (77.682	400	LILDE
	छ। महान और प्रधार	3,634,801	4,520,724	82000	8,417,525
	ज तेवन सामग्री	21,164,550	ULAMUI, II	1896/196	14,410,64
	to harmont meetic.	86,297,046	48,944,020	4446767	139,486,617
	हा रेपानीय स्थितहरू	2,836,867	634.615	10000	1,043,471
	PROBLEM SEC. WHITE SECTION STREET	11.454.291	1,414,411	975200	17,896,940
	o बटार्काल प्रकारतात के किए एएक्की	14.401.071	2410.642	34131	17,005,850
_	E) year fitting outs	#E.004.851 (17,902,839	50004016	68,111,140
_	वः बाजुरात्या भी द्वरात्या	161,561,774	\$51,838,736	297500000	122,101,190
-	in life	680,027	1,195,602	27.00000	1,814,619
-	as with an order of your and the ground and appeared the co	294,279	\$15,100	- 1	1.125.664
	मार्गा संग्रीतिस	311,210	******	1 1	6,175,004
	garden of currefle	5,194,075	3,205,310	1583063	13,075,067
_	ह सोटर नाही			27 17-0	
	्र किराय पर गाँउ कर शुल्या	264.161,493	329,496,344	12049667	299,847.524
	no front eyes	28,687,728	10.746,671	1015450	23,363,386
-	DICHERAGO ANT CANDERS	8,063,127	11,304,018	115654	20,902,746
	of performs	.00000	Herocom		40,700,77
_	तः कर्मार्गाच्ये को प्रोक्तः की महाराणि	4.736.453	1987,707	63629	6,224,711
-	हा कामीला दक्ता, उपराप और उत्तर परेश करने करि				
_	the stated product of their	150,20	2,084,277	1460584	6.109.262
-	TO STATE STATE STATES	917,641	339,000	9	1,000,680
_					
_	श .मेम	408,751,774	350,376,509	- 10	\$12,616,625
_	(A) States	SUBSTITUTE	30,397,668		\$115,500,004
_1	्रेस्वर्टिके -				
	川市時	123,589,500	5.79,910,155	- 6	290,100,063
	W. Shilled	138.088,324	35,178,040		263,713,376
_ 1	3 Mail				- and second
	ाः मेटेशक्द भूगामार्ग	918,731	811,424,343	1	632,342.061
	BE BY MARK BEAT	11,179			31,171
	per समार्था के लिए हीन की बुक्ति				1
	(b) किया पर स्ट्रिस /प्रकार्थ				
	(Burthon) sinkly scores	. 154,300			584,900
- 3	इ शिक्षते इसी की कार्राती कार्राती	(1,500,404)	(1.096,040		(1,012,450
_	42	8,590,821,295	2,754,345,218	86,356,778	8.825.225.341

सरक कुमार अरकात मुख्य कार्यकारी अर्थिकारी Et 40 war side

अभिन सीवागात अन्य अवस्थितक (काट गर्व सेवा)

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					(अर्थना प्रथमें)
p.p.	fluore	आवाधकारी	ÇIDÎN	प्रसार भारती	श्रीम
54	dest	347,235,060	3,475,000	- 2	146.701.000
_	क्षानामार्थ/मेटिआई-अन्य समापार गार्वितियों को शुगलान	22,762,445	104,114,807		181,877,256
	कार्यक्रम प्रथमः / विद्रुपतः प्रभीतिमत् / अधिनात्रमः	\$40,809	253,709,549	33,230,630	307,480,234
(4	आरटमम् कार्यक्रमः १९११/विद्रशतं (कार्यकारियः(अधिकास्म)	4,612,515	15,372,821		13,875,79
	केले तह रामाच्य (कामकारी, अतिर्धियों) अति की मुनागन।	236.286482	641,238,735	OHOR	M2,519.58
-	केन्द्रपत असमुको औरतीसे पर्वत भी सुनातन	600,383,354	101,642,375	3,773,876	\$67,029,79
,	आररजब् केवेरडरआन (कलकार), अतिकियो आदि को मूलतान)	90,758,107	11,654,787		£2,412,89
	अधिकारसम्ब कर्मियाँ को पारिकामिक / सुरूप	49,365,189	687,969,442	58,910,538	794,285,54
	क्ष्मान केर्याल में अन्य एमसियों का दिवला		273,548	- 20	273,34
10	इन्द्र जंज्जा सामग्री/ स्प शास्त्र सामग्री	at.m.36	100,541,251		176,540,50
4	वाहत परिचारत स्पय (कार्यक्रम)	8	+)		
	आरामस् वाहर परियासनः यथमः (कार्यकरः)	10	242.654	3.8	342.81
	केवारा क्रीपकालांको / स्टूडिको / स्ट्रीत आदि का विवास समार।	7,455,004	11,757,682		21,233.9
1	and superior	193,696,669	104,064,567	5,01,257	290,387,4
	अवस्थात् अस्य कार्यक्रम साह	9,033,782	25,554,689		34,566,40
_	के के के के के किए के किए के किए के किए के किए		23,433,720		21,453,7
	क्षेत्रक्र(अध्यासम्बद्धाः/कार्मा/अधिकः/सीतः गुल्कः र	30,721,686	29,558,540	LSSLMS	11,957.9
1	त शिक्तने क्ष्मी की कड़ीओं वसूची	-20,70	52,408		-250,3
	रक्षणं				
	स्रोह	1,865,650,054	2,310,275,55	125,807,85	1,962,793,4

सबंब कुमार अध्यात जुवा कार्यकारी अधिकारी हों की एस में की

अंतिज शैरास्ता अपर महातिदेशक (स्वट एवं जीवा)

उप अशांविदेशस (बाबर एवं सेवा)

18

	MESSE MESSE	FTAT AT			Schutter - IA
					(अस्ति शच्ये से)
CFF.	जपन संपतियाँ की सरीद	aparated	द्ववसंग	पुसार आराती	सीन
- 0	स्थि	146,750	-	-	\$48,75
	NAME AND ADDRESS OF THE PARTY O				
	() करवीलय	226,079	14		226,07
\neg	00 Strengton		(4)	(+)	
	ing स्ट्रिको	22,978,711	24,599,451		47,978.4
\equiv	(No) EXMINITER			- 12	
	(W) HINNE	96,501,016	1.831.757		98,713.8
	(व) जनम् और कपनीत	- N=1921		-+	
_	(म) पूर्वीतनर	1,298,289	- 12	7.6	1,236,2
	जंबन मधीली और उपभान				1112-01
	(i) manest	384,495,230	312,896,417	-	377,411,7
	(॥) अस्थु और करमीर	100000000	The State of the S		31.5(4)447
	(10) एसई	21,158,965			27 100 3
	(M) ट्यूबर्सन और जनापृति	- Columnies	- 1	- 3	21,159,3
	miss.		- 14		
-	ा अंग्रेसी सेंग				
-	(ii) get, after the				
_		-		-	
-	(H) AGEN MEN				
_	(iv) दुर्गहिया/विपदेश साध्य		(4)	(4)	
	(v) #F4	11,500			11.5
	अभीतर / किन्न्यर				
_	(१) असमग्रीरमा/अध्यामीय आदि	1.501,367	608,803	46,638	2,240,5
	(६) एका करोशनर, एसी प्लार/जिन्ह	1,956.506	1,106,090	22,100	3,684,6
	(no ant dut	90,114	4,993	(.0)	37,1
	(अ) वाहर कुमर	723,526	214,372		334,8
	(v) श्रीज/कृतीचा/कांका/कारवेट	4,457,675	4,513,908	16,001	A.991,A
	July rewift de teff nier.	90,798		7. 74	90,7
	(क) वीन्टेज स्टेबलाइजर, यूपीएल जिस्टम	700,068	37,890		743,9
	(wii) 3694	3,898,050	1,342,817	100	3,240,8
=	कार्याज्य इपकरम				
	III EIBAIIBES		-	-	
	(ii) Westiffian / grabace	1322,609	1.127.401	1,002,704	4,682 A
	(m) विकास अवस्थित		11/2		
_	(NO MARK	2,058,284	1,094,561	49.350	3,254,7
	क्ष्यूटर/काम्य प्रयक्ष्यती				0,000
	W strafes	30,717,391	11,584,541		22,301,8
	(n) fire	2.334.480	1,201,831	13.588	3.557.9
	(10) सीम्ट्डेसर	178,306	165,871	11,369	794.1
_	IN BOT	2,890,529	1,420,422	3,306,442	7,929,4
-	विकास के प्रथमक	3/494/025	3,440,442	3,000,442	7,5090,4
_	ा शरिक्ट मार्गमित	1.431.483	200,000		
-	(6) MISE / 418	1,421,113	133,364		1,577,3
-	ात् विद्यासिक्द अपकरण	1,092,920	21,106	20,300	1,077,2
-	A CONTRACTOR OF THE PARTY OF TH	175,112	206,652		381,7
-	(N) gierathr	120,513		- 01	318,5
-	(४) इसिव्य सामित्र और विदिश	941,436.	LCH, MA	- 100	750,5
- ((w) area	1,446,577	1,026,366	- 26	1,622,8
_/	चूंजीतल कार्य सर्वात पर 🛊		2000		
	(i) #\$ Filelin #14	88368,660	20,995,999		90,262,7
	(४) विविध्य आये प्रदेशमा	11,890,527	3,691,933	- 5.	15,682,4
	(m) विशेष रिपेक्टर्स	- 20	*		
))	केपिएन प्रकार पर मध्यत्यामा चूनक		16.0		
		- Market Const.	IN THE CITY		
	ute:	664.205,745	267,612,206	4,322,801	\$\$1,140.4

संदर्भ केंगर अवदात

हो की एक तेनी बदम्ब (फिल) अपित नीवालक जगा नहर्गिक्षण (स्त्रा वर्ष ग्रेगा) at in the two equilibrium (more only 1901)

19

अस्वीकरण (Disclaimer)

प्रस्तुत प्रतिवेदन मूल रूप से अग्रेंजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन व लेखा का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा। Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Prasar Bharti (Broadcasting Corporation of India) for the year ended 31 March 2022.

We have audited the attached Balance Sheet of Prasar Bharati (Broadcasting Corporation of India) as on 31st March 2022, the Income & Expenditure Account and Receipt & Payment Account for the year ended on the date under Section 19(2) of the Comptroller & Auditor General's (Duties, Power and Conditions of Service) Act, 1971 read with Section 21(2) of the Prasar Bharati (Broadcasting Corporation of India) Act, 1990. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit. Accounts of Prasar Bharati are compilation of its 477 different field offices. The audit of 51 units were considered and included in the audit report.

- 2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, and reported through Inspection Reports/ Comptroller and Auditor General's Audit Reports separately.
- 3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
- 4. Based on our audit, we report that:
- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report have been drawn up in the uniform format of accounts approved by the Ministry of Finance, Government of India.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Prasar Bharti (Broadcasting Corporation of India) as required under Section 21(1) of the Prasar Bharti (Broadcasting Corporation of India) Act, 1990 in so far as fit appears from our examination of such books.
- iv. We further report that:

A. Accounting Policies

A.1 Significant accounting policies - Schedule 26

A.1.1 Accounting Policy No. 3 inter-alia stated that 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 is subject to actual valuation and verifications".

Audit observed that the assets were transferred by Central Government in September 2002 to Prasar Bharati, however, actual valuation and verification has not been done so far even after a lapse of 20 years. In the absence of valuation and verification, audit was unable to assess its impact on the accounts.

A.1.2 Method of Depreciation

As per Accounting Policy No. 4, Prasar Bharati has adopted the straight line method at rates computed on useful life of the assets prescribed on the basis of Inter-Ministerial Group (IMG) recommendations. However, copy of recommendations of IMG was not made available to audit. In absence of which, audit could not verify the authenticity and justification of rates adopted for depreciation of assets.

A.2 Notes on Account & Contingent Liabilities (Schedule 27)

A.2.1 Notes on Accounts No. 1 inter alia stated that "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 units also. To overcome this problem, Prasar Bharati developed a software called Expenditure Monitoring System (EMS), R&P A/e from all the DDOs were now being received through this software w.e.f. 01.04,2016. Now PB has been implementing Centralised Accounting Software (CAS). The complete accounting process will be shifted to CAS soon."

However, the Prasar Bharati has been receiving the Receipt & Payment Account online which contained cash basis transactions only and it did not provide the information of outstanding payables and payments received in advance by each unit. Hence, the accounts of the units were still being maintained on cash basis only which was not in the spirit of account method of accounting.

B General

B.1 Remittances of Rs.440,17 crore 'to/from Hqr/DDOs in transit/reconciliation' depicted in Schedule 7-Current Liabilities and Provisions pertain to payments made between headquarters and field offices of Prasar Bharati. Being intra-office transactions, effect of these transactions should be nil after reconciliation. However, no reconciliation has been done. Similar observation was raised in earlier years' reports, i.e. 2016-17 to 2020-21 also, but action is yet to be taken by Prasar Bharati.

- included gross block buildings B.2 Assets of land Rs. 3.33 crore and Rs. 563.25 crore, respectively. However, no disclosure information regarding the status of ownership of the fixed assets has been given in the Notes on Accounts given that title/conveyance/lease deeds of these properties have not been executed till date. Further, no disclosure regarding the number of properties mentioned in the gross block were identified and for how many properties title/conveyance/lease deeds had been initiated was made in the Notes on Accounts. Moreover, in respect of year 2021-22, Prasar Bharati stated that the details of the title deeds were not available. Thus, the Notes on Accounts were deficient to that extent. This issue was also raised during the previous years. However, no corrective action has been taken by Prasar Bharati.
- B.3 An amount of Rs. 9808.93 erore was depicted as fixed assets in schedule 8-fixed assets which included the fixed assets amounting to Rs. 98.35 erore pertaining to the year 2021-22. The accounting treatment in the Habilities side in the Halance Sheet is not clear as the same was not shown in Corpus/Capital Fund.
- B.4 National Academy of Broadcasting and Multimedia and Directorate General, All India Radio has 12,066 and 20,323 of library books respectively. However, Schedule-8 (Fixed Assets) does not depict the amount of library books. Moreover, the amount of the library books was not furnished by the Prasar Bharati.
- B.5 Depreciation should be charged for complete year on the fixed Assets purchased during April to September and for half year on the Fixed Assets purchased during October to March. However, Prasar Bharati was charging depreciation for half year only on all the Fixed Assets purchased during the year irrespective of the date of purchase.

C. Receipt & Payment Accounts of various offices of Prasar Bharati:

C.1 The time barred cheque amounting to Rs. 11.19 lakh were not written back as on 31.03.2022 by following Prasar Bharati offices:-

SL No.	Name of the office	Amount in Rs.
1.	Commercial Broadcasting Service, All India Radio, Hyderabad (Cheque no. 264205 dated 30.06.2021)	2,400
2.	Assistant Engineer, Doordarshan, Jagdalpur (Rs. 3,81,874 and Rs. 2,71,346)	6,53,220
3.	Executive Engineer (C), All India Radio, CW (C), Chennai (Rs. 3,41,763 for Account no. 10610747024 and Rs. 62,706 for Account No. 091121006133)	4,04,469
4,	Pay and Accounts Office, All India Radio, Chennal (Cheques issued in the year 2016-17 to 2021-22 in favour of Revenue Officer, Corporation of Chennai towards payment of Professional Tax)	38,687

20,096
11.18,872

Similar comment were also mised during the previous year in respect of Executive Engineer, AIR, CCW(C), Chennai (Rs. 4,08,404) and Deputy Director General (E), AIR, Thiruchirapali (Rs. 1,81,579 and Rs. 2,921). However, no corrective action has been taken by Prasar Bharati. This resulted in understatement of Receipts and overstatement of Payment by Rs. 11.19 lakh.

C.2 Commercial Broadcasting Service, All India Radio, Hyderabad

C.2.1 An amount of Rs. 3.58 lakh was exhibited under fixed deposit/Corporate Liquid Term Deposit (CLTD) A/c. However, total FDs of Rs. 13.57 lakh were available as on 31.03.2022 as detailed below:

St. No.	No.	Term	La marina ver
1	38796498621	25.09.2021 to 25.09.2022	Amount (?)
2	39695523457	38.09.3821 to 38.09.2022	7.61,467
3	38147252575		4,83,288
4	39966821840	27,12.2021 to 27,12.2022	3,39,362
CARLEY.	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	28:07:2022 to 28:01:2024	3,72,807
Total		111111111111111111111111111111111111111	13,57,364

The above needs to be reconciled,

C.3 Assistant Director, All India Radio, Coimbatore

C.3.1 Value of un-encashed Cheques has been exhibited as negative (minus) closing balance in respect of OAE account in the R & P statement as detailed belows-

R & P for the year	Closing Balance under OAE Account
2019-20	(+) 8,81,929.68
2020-21	(+) 1,25,806,00
2021-22	(+) 4,74,021,00

C.4 Additional Director General (Engg.) (S.Z.), AIR & DDK, Chennai

C.4.1 In respect of the work pertaining to Supply, Erection, Testing and commissioning (SETC) of Self-supporting latticed steel 100 M Tower including provision of mounting for installation of VHF FM Antenna etc. for FM station of Air Adilabad (Telangana), payment retained to the time of Rt.32.49 lakh was not released till 31.03.2022. This should be included in the Annexure Coutstanding liability under works at the end of 31.03.2022 as per accrual basis of accounting.

C.5 All India Radio (IR), Hassan

C.5.1 During the year 2021-22, an amount of Rs.309.56 lakh was shown under Establishment Expenses which included salaries of Rs.301.31 lakh paid to employees against which TDS of Rs. 24.95 lakh was collected and remitted to FTD as per Form 24Q. Salaries of Rs.301.31 lakh included TDS of Rs. 24.96 lakh. Further, the column "Payments made to others (Parking funds)"

under the payment side of Receipts and Payments Account was shown as NIL. Though TDS was remitted to ITD. This had resulted in overstatement of Salaries and understatement of remittances by Rs.24.96 lakh besides misclassification of payments in the R & P Account.

C.6 Doordarshan Kendra, Sambalpur

C.6.1 Outstanding expenses (towards salary for March 2022, Electricity bill, water charges, house rent for March 2022, cost of data cable) amounting to Rs. 41,40 lakh was not shown in the details of Assets and Liabilities.

C.7 All India Radio, Prasar Bharti, Calicut

C.7.1 A sum of Rs. 4.12 crore was exhibited as receipts in respect of OAE account. However, as per Cash/Bank Book, a sum of Rs. 4.16 crore was exhibited as receipts pertaining to OAE account for the period 2021-22. The difference needs to be reconciled.

C.7.2 Following receipt were incorrectly accounted for in expenditure in the Receipt and Payment Account for the year 2021-22.

(i) A sum of Rs. 7.24 takh was exhibited as expenditure incurred towards minor works executed during 2021-22. However, as per Budget Control/Appropriation Register pertaining to the year 2021-22, a sum of Rs. 16.73 lakh was exhibited as expenditure incurred towards Minor Works executed during 2021-22. The difference has not been reconciled.

C.8 Station Engineer, Central Store, AIR, New Delhi.

C.8.1 Gross/Total payment of Rs. 10.28 crore for Other Administrative Expenses (Office) is also reported as GST in R&P account for the year ending 31.03.2022 leading to overstatement of GST deducted on Other Administrative Expenses (Office).

C.9 Director General (News Service Division), AIR, New Delhi.

C.9.1 The following items has been shown in wrong head i.e IT Consumable, Fixed Assets (Electrical) and Fixed Assets (Photocopier) instead of Fixed Assets in R&P Account:

SI.	Description	Date of purchase	month of pigme at	Amount paint	Head of Account in which amount wroughy booked in monthly R&P Account	Correct head of account in which the namest required to be booked
1	03 nos- of all in one	18/09/21	09:21	302550	OE (IT) Consumable	Fixed assets, Computers
2	01 no. of conference	29/09/21	10/21	303999	OE (IT) Coroninable	Fixed assets, Computers
3.	01 no. of Japtop 17 zore	25(10(21)	11/21	106997	OE/IT) Consumable	Fixed assets, Computers
4/	01 no. of the Code thermal printer for library	06/10/21	1121	19815	Of. (IT) Carronmable	Fined assets Primer
5	ID Bar code mader for library	7/01/21	11:21	3270	OE (IT) Consumable	Fixed assets Computer
6	One no. of HP Laptop	TEACHER	12:21:	36990	OE (IT) Consumable	Fixed users, Computers

	for ADG					
7	HP MFP for ADG	7/12/21	02:22	40370	OE (IT) Censumible	Fixed assets, Printer
1	Sony aipita camera	14/03/23	0.055	223400		Fixed assets, Camera
0	17 no. of Desktop	14/03/22	03/22	1934770	OE (IT) Consumable	Fixed assets, Computer
10	Apple mag for PBSC	01/02/22	02/22	\$7900	Ol: (IT) Consumable	Fixed assets, Computers
10	13.75	13/10/21		337769	Fixed moets (Electrical)	Fixed assets (Office equipment)
12	D no. of HP MFP	10/03/22	03/22	210766	l'ixed assets (photocopier)	Fixed ansets (printer)

C.10 Station Director, AIR, New Delhi

C.10.1 As per Annexure IV-Expenditure on Fixed Assets in R&P account, the total Expenditure on Fixed Assets was shown as Rs. 13.21 lakh during 2021-22 whereas the same was Rs. 7.47 lakh. The difference needs to be reconciled.

D. Following are the comments from the previous year Separate Audit Report on which no corrective actions have been taken by Prasar Bharati.

D.1 High Power Transmitter, Doordarshan, Barmer for the year 2020-21

D.1.1 Cash in Hand and Bank Balances - Opening & Closing Balances

Balance of Bank Account No.10777834154 as on 31 March 2020 and 31 March 2021 shown in Cash Book did not tally with the balances shown in the Bank statements and Receipt & Payments Account. Since no Bank Reconciliation Statement (BRS) was prepared, therefore, Audit was not able to verify the balance shown in I(b) Bank balance in Receipts & Payments Account. Details are as under:

(Amount in Rs.)

St. No.	Bank Account Number	Balance	Balance as per Cash Book Bank Hook	Balance as per Bank Statement	Balance as per Receipts &Payments Account
L	10777834154	Opening	10,000	10,246	9,351
2.	10777834154	Closing	39,638	11,014	18,340
7:	10777834154 (MOD)	Opening	16,29,452	3,48,427	
4.	10777834154 (MOD)		A STATE OF THE PARTY OF THE PAR		7,13,503
-	10777234734734731000)	Closing	22,08,291	33,736	1,32,837

D.2 Executive Engineer, All India, CCW (C), Chennai

D.2.1 Understatement of closing balance as on 31.03.2021 Rs.51, 45,728.

Cash Book for recording the transaction of Cash at Bank was not maintained for the period from 2015-16 to 2020-21. As a result of this, closing balance available in the current accounts and interest carned on Corporate Liquid Term Deposit (CLTD) A/c were not brought into the R&P Statement.

(Amount in Rs.)

St. No.	Bank name & Branch	Carrent A/c No.	Balance	CLTD Interest
1.	SBI, Nandanam	106101747024	6,99,404.93	Not confirmed by bank
2.	Camara Hank, Mount road	0911203006133	5,192.82	18,69,062
3.	Canara Bank, Mount road	0911201022272	5,724.90	25,66,344
			7,10,322.65	44,35,466

This resulted in understatement of closing balances as on 31.03.2021 to the extent of Rs. 51,45,728 (current A/c Rs. 7,10,322.69 + CLTD Rs.44,35,406).

D.2.2 Non-accounting of fixed deposit in the R&P A/c Rs.80,00,000.

The following fixed deposits amounting to Rs.80,00,000 had not been shown as closing balance under (C) Fixed deposit/CLTD a/c for the year 2020-21 resulting in understatement of closing balance of fixed deposits.

SL No.	FDR Number	Amount (in 2)
1	35585980753	40,00,000
2	35586354475	2.40.000
3	35586310630	15.00,000
4	35566327757	5,00,000
5	35586334628	2.60,000
6.	35586324111	19,00,000
7	38586325896	5.00,000
	Tetal	\$0,00,000

D.3 Deputy Director general(E), All India Radio, Thiruchirapali

D.3.1 Specific head for accounting Salary and other expenses under programme expensesnot prescribed by PB Hq

The following expenditure has been accounted under the Sub Head 'Others' under the main head programme expenses in Annexure-III:

Year	Amount (in ?)
2020-21	1,31,65,968
2019-20	1,37,79,723
2018-19	1,12,82,964

E. Grant in Aid

During the year 2021-22, Prasar Bharati had received Grant-in-Aid of Rs. 2792.72 crore from the Ministry of Information and Brondcasting. Prasar Bharati had an unspent balance of Rs. 3.15 crore of previous year 2020-21 and incurred expenditure of Rs. 2,862.99 crore during the year. Thus, Prasar Bharati incurred excess of expenditure over income by Rs. 67.12 crore (Rs. 70.27 crore excess expenditure over income minus Rs. (-) 3.15 crore as unspent balance) as on 31st March 2022.

F. Management Letter

Deficiencies, which have not been included in the Audit Report, have been brought to the notice of the Prasar Bharati through a management letter issued separately for remedial/corrective action.

- Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts:
- In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure-I to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.
- In so far as it relates to the Balance Sheet, of the state of affairs of the Prasar Bhasati (Broadcasting Corporation of India) as at 31 March 2022; and
- In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of C&AG of India

Place: New Delhi Date: 28/02/2023

Director General of Audit (Central Expenditure)

Annexure

1. Adequacy of internal audit system

Internal audit for the year 2020-21 and 2021-22 was not conducted by Pr. A.O. of the Ministry of Information & Broadcasting. Internal audit of Station Engineer, Central Store, AIR, New Delhi for the period from 2019-20 onwards was not conducted.

2. Adequacy of internal control system

- (i) The internal control of Prasar Bharati was not adequate due to the following reasons:
- Risk Assessment and Management Information System which are necessary for smooth functioning of the corporation were not in place in Prasar Bharati.
- Non-reconciliation of balances with the field offices persisted since long time.
- The annexure-IV in receipt and payment are being incorrectly booked as expenditure instead of fixed assets.
 - (ii) Station Director, AIR, New Delhi has not done bank reconciliation after August 2018.

3. System of Physical verification of Fixed Assets

- a) Value of fixed Assets was accounted for in the books on the basis of a letter received from Chief Controller of Accounts by Prasar Bharati during the year 2002. In notes on accounts for the year 2021-22, Prasar Bharati disclosed that amount of fixed assets was subject to physical verification and valuation. However, physical verification and valuation of fixed assets has not been done by the Corporation.
- b) The Balance Sheet of Prasar Bhatati disclosed assets valued at Rs 1167.44 erore as on 31° March 2022. A central Assets Register required to be maintained under General Financial Rules, 2017 in the Form GFR-19 was not maintained by Prasar Bharati. In the absence of Assets Register, the value of assets of Rs.1167.44 erore could not be verified in audit.
- No physical verification was conducted by the Office of Deputy director (Engg.), AIR, Anantpur, Andhra Pradesh since 2012.
- d) Physical verification has been conducted by The Director, Doordanhan Kendra, Hisarlatest for the period 2017-18 but that was not in proper format as per GFRs.
- e) Physical verification has been conducted by the Executive Engineer, CCW (C&E), AIR, Chandigarh latest for the period 2017-18. After that no physical verification was conducted.'
- Physical verification for the year 2021-22 has not been conducted by AIR, Ambikapur, Chhatisgarh.

4. System of physical verification of inventory

- a. Physical verification reports of the units of Prasur Bharati were not made available to audit. Thus, audit could not verify whether proper physical verification of inventory was being done in the field offices of Prasur Bharati or not.
- Physical verification has been conducted by The Director, Doordarshan Kendra, Hisar latest for the period 2017-18 but that was not in proper format as per GFRs.
- c. Physical verification has been conducted by the Executive Engineer, CCW (C&E), AIR, Chandigarh latest for the period 2017-18. After that no physical verification was conducted
- d. Physical verification for the year 2021-22 has not been conducted by AIR. Ambikapur, Chhatisgarh.

5. Regularity in payment of dues

As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31 March 2022.

PRASAR BHARATI (India's Public Service Broadcaster) (Budget & Accounts Wing) Prasar Bharati House, Tower-C, New Delhi – 110 001

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Prasar Bharti (Broadcasting Corporation of India) for the year ended 31 March 2022.

We have audited the attached Balance Sheet of Prasar Bharati (Broadcasting Corporation of India) as on 31st March 2022, the Income & Expenditure Account and Receipt & Payment Account for the year ended on the date under Section 19(2) of the Comptroller & Auditor General's (Duties, Power and Conditions of Service) Act, 1971 read with Section 21(2) of the Prasar Bharati (Broadcasting Corporation of India) Act, 1990. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit. Accounts of Prasar Bharati are compilation of its 477 different field offices. The audit of 51 units were considered and included in the audit report.

- 2. This draft Separate Audit Report contains the comments of the Comptroller and Auditor General of India on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, and reported through Inspection Reports/ Comptroller and Auditor General's Audit Reports separately.
- 3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
- 4. Based on our audit, we report that:
 - We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report have been drawn up in the uniform format of accounts approved by the Ministry of Finance, Government of India.
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Prasar Bharti (Broadcasting Corporation of India) as required under Section 21(1) of the Prasar Bharti (Broadcasting Corporation of India) Act, 1990 in so far as fit appears from our examination of such books.
- iv. We further report that:

Para No.	Audit Para	Reply
A.1 A.1.1	Accounting Policies Significant accounting policies - Schedule 26 Accounting Policy No. 3 inter-alia stated that 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 is subject to actual valuation and verifications'. Audit observed that the assets were transferred by Centr.al Government in September 2002 to Prasar Bharati, however, actual valuation and verification has not been done so far even after a lapse of 20 years. In the absence of valuation and verification, audit was unable to assess its impact on the accounts.	Regarding, policy for valuation and verification of Fixed Assets transferred to Prasar Bharati, it is informed that in accordance with the Ministry of Information & Broadcasting letter No.CCA/I&B/2002 dated 03.09.2002, the physical verification of lands, Building of both AIR & DD and Towers of DD has been completed and the report is enclosed. However, the physical verification of Towers of All India Radio is under process and the report shall be submitted in due course.
		The valuation of Assets transferred from MIB to Prasar Bharati at the time of transfer cannot be ascertained as of today as the life of most of the Assets transferred has already expired.
		So far as, the valuation of Land & Building is concerned, it is mentioned that in the books of Accounts of Prasar Bharati, no transfer value has been mentioned at the time of transfer.
		In view of the above, it is requested that the para may please be dropped.
A.1.2	Method of Depreciation As per Accounting Policy No. 4, Prasar Bharati has adopted the straight line method at rates computed on useful life of the assets prescribed on the basis of Inter-Ministerial Group (IMG) recommendations. However, copy of recommendations of IMG was not made available to audit. In absence of which audit could not verify the authenticity and justification of rates adopted for depreciation of assets.	Prasar Bharati has adopted depreciation rates based on the IMG recommendations from 2005-06 when it started providing depreciation in books of account. The fact can be verified from the annual accounts of 2005-06. The copy of recommendations is not presently available. This office has tried very hard to trace the IMG recommendation even from the Ministry but the same is not traceable. There is a possibility of misplacing the same at the time of transfer of Secretariat from old building (i.e. PTI House) to present building (i.e. Prasar Bharati House) and at the time of

wiping out of old records as per the quidelines of Govt. of India.

In view of the above, it is requested that the para may please be dropped.

A.2 Notes on Account & Contingent Liabilities (Schedule 27)

Notes on Accounts No. 1 Inter alia stated that 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 units also. To overcome this problem, Prasar Bharati developed a software called Expenditure Monitoring System (EMS), R&P A/c from all the DDOs were now being received through this software w.e.f. 01.04.2016," Now PB has been implementing Centralised Accounting Software (CAS). The complete accounting process will be shifted to CAS soon."

However, the Prasar Bharati has been receiving the Receipt & Payment Account online which contained cash basis transactions only and it did not provide the information of outstanding payables and payments received in advance by each unit. Hence, the accounts of the units were still being maintained on cash basis only which was not in the spirit of accrual method of accounting.

B General

B.1

A.2.1

Remittances of Rs.440.17 crore 'to/from Hqr/DDOs in transit/reconciliation' depicted in Schedule 7-Current Liabilities and Provisions pertain to payments made between headquarters and field offices of Prasar Bharati. Being intraoffice transactions, effect of these transactions should be nil after reconciliation. However, no reconciliation has been done. Similar observation was raised in earlier years' reports, i.e. 2016-17 to 2020-21 also, but action is yet to be taken by Prasar Bharati. Notes on Accounts No. 1 states that Prasar Bharati decided to give effect to complete switchover from cash to accrual accounting at field units.

Expenditure Monitoring System (EMS) software is only for accounting of Cash transaction at the field unit level. All other information relating to the liabilities, Assets, additional information's etc. are called from the field units through both the Directorates as well as from other offices. Income and expenditure is prepared at Prasar Bharati level and not at unit level. For complete switch over to accrual accounts, new software (CAS) is on final trial and likely to be implemented from 1st April, 2023.

In view of the above, it is requested that the para may please be dropped.

The efforts are being made to reconcile these balances. Due to the shortage of manpower, reconciliation work could not be under taken during the financial year 2021-22. However, a dedicated team is constituted for the reconciliation of remittance during the next financial years. After completing the reconciliation work, all the adjustment will be adjusted in accounts through Prior Period Adjustment Accounts.

In view of the above, it is requested that the para may please be dropped.

B.2	building respect regardi	Assets included gross blooms at Rs. 3.33 crore and ively. However, no disclong the status of owners has been given in the No.	Rs. 563.25 crore osure/information hip of the fixed	As per the reply of audit para received from Land Management Division, the survey and digitization of land parcel and building parcel has been done. The
	given t propert date. numbe were id convey made respect that ti availab deficier during	hat title/conveyance/lease les have not been Further, no disclosure of properties mentioned i lentified and for how many ance/ lease deeds had be in the Notes on Account of year 2021-22, Prasa he details of the title le. Thus, the Notes on hit to that extent. This issue the previous years. Howel has been taken by Prasar E	e deeds of these executed till regarding the n the gross block y properties title/ een initiated was s. Moreover, in r Bharati stated deeds were not Accounts were e was also raised ver, no corrective	data/information so collected has being uploaded on GLIS site. The reply received from Land Management Division along with enclosures is (attached as Annexure-1). Disclosure regarding status of ownership/ title/conveyance/lease deeds etc. of the properties/fixed assets will be provided in the financial statement for the year 2022-23. In view of the above, it is requested that the para may please be dropped.
B.3	An ame fixed include crore account Balance	ount of Rs. 9808.93 crore assets in schedule 8-fixed assets amour pertaining to the year ting treatment in the liable Sheet is not clear as the Corpus/Capital Fund.	was depicted as ed assets which hting to Rs.98.35 2021-22. The illities side in the	The same is not shown on the advice of CAG Audit (Certification Audit of 2003-04) (Copy enclosed as Annexure 2). Fixed assets is not part of the Income and Expenditure account, hence it is automatically shown in the closing balance of Corpus/Capital Fund. In view of the above, it is requested that
B.4	and D 12,066 Howev depict amoun	al Academy of Broadcastin irectorate General, All and 20,323 of library bx er, Schedule-8 (Fixed A the amount of library book t of the library books was sar Bharatl.	India Radio has poks respectively, ssets) does not ks. Moreover, the	the para may please be dropped. NABM has been instructed to give value of books purchased during the each financial year from 2016-17 onwards and will be adjusted through Prior Period Adjustment in Financial Year 2022-23. In view of the above, it is requested that
B.5	on the Septen purcha Prasar year o	sation should be charged fixed Assets purchased nber and for half year on sed during October to Bharati was charging dep nly on all the Fixed Assets ar irrespective of the date	during April to the Fixed Assets March. However, preciation for half purchased during	the para may please be dropped. Advice of Auditor is noted for future compliance. In view of the above, it is requested that the para may please be dropped.
С	office The tir	pt & Payment Accou s of Prasar Bharati: ne barred cheque amounti	ng to Rs. 11.19	All the field units were instructed to issue fresh cheque or cancelled all time barred cheques;
C.1	follow	ere not written back as on ng Prasar Bharati offices;-		CBS Hyderabad has already cancelled
	SI. No.	Name of the office	Amount in Rs.	cheque No 264205 for Rs. 2400 in shown in the R&P in the month of December, 22
	1,	Commercial Broadcasting Service,	2,400	(Annexure-3).

	Total	11,18,872
5.	Station, Director, Doordarshan Kendra, Hisar	20,096
4.	Pay and Accounts Office, All India Radio, Chennai (Cheques issued in the year 2016-17 to 2021-22 in favour of Revenue Officer, Corporation of Chennai towards payment of Professional Tax)	38,687
3.	Executive Engineer (C), All India Radio, CW (C), Chennal (Rs. 3,41,763 for Account no. 10610747024 and Rs. 62,706 for Account No. 091121006133)	4,04,469
2.	Assistant Engineer, Doordarshan, Jagdalpur (Rs. 3,81,874 and Rs. 2,71,346)	6,53,220
	All India Radio, Hyderabad (Cheque no. 264205 dated 30.06.2021)	

Similar comment were also raised during the previous year in respect of Executive Engineer, AIR, CCW(C), Chennai (Rs. 4,08,404) and Deputy Director General (E), AIR, Thiruchirapali (Rs. 1,81,579 and Rs. 2,921). However, no corrective action has been taken by Prasar Bharati.

This resulted in understatement of Receipts and overstatement of Payment by Rs. 11.19 lakh. AE, Jagdalpur has been instructed to cancelled cheque of Rs 381874 and 271346 or issue fresh cheque against time barred cheques (Annexure-4).

Executive Engineer(C), Chennai has stated that all time barred cheques have been cancelled and amount credited in receipt side of R&P in the month of May 22 (Annexure-5).

PAO Chennal has cancelled cheque amounting to Rs. 28637/- cancelled and amount crediting on receipt side of R&P in the month of 12/22. Fresh cheque amounting to Rs. 10,000/- has been issued against a time barred cheque (Annexure-6).

DDO, Hissar has been instructed to cancelled cheque or issue fresh cheque in lieu of time barred cheque.

In view of the above, it is requested that the para may please be dropped.

		mercial Broad io, Hyderabad		rvice, All In	dia Some recoveries were made from the DCRG relating to the wrong pay fixation. Some employee has filed a case
C.2.1	fixed (CLT lakh	mount of ₹ 3. I deposit / Cor D) A/c. Howe were availa iled below:	porate Liquiver, total F	ld Term Dep Ds of Rs. 13	der in the Honourable Court. As the status of recovery depend on the judgement of the court, hence at that time this office made
	SI. No.	No.	Term	Amount (2)	accounting for in the R&P in the month of August 2022 (Annexure-3).
	1	38796498621	25.09.2021 to 25.09.2022	1,61,407	In view of the above, it is requested that
	2	39695823457	30,09,2021 to 30,09,2022	4,83,288	the para may please be dropped.
	3	38147252575	27.12.2021 18 27.12.2022	3,39,862	
	4	39966821840	28.01.2022 to 28.01.2023	3,72,807	
	Total	200		13,57,364	
	The			146	
		ASSESSMENT OF THE PERSON NAMED IN COLUMN 2	be reconcile		
0.3	Assi	above needs to stant Direc nbatore	THE R. P. LEWIS CO., LANSING MICH.	-	dio, As per the accounting circular No. 13 and 13A relating to Centralized Fund-cum
No.	Valu as n	stant Direct mbatore e of un-encashe egative (minus account in the	tor, All ed Cheques h closing bal	India Ra has been exhib ance in respec	13A relating to Centralized Fund-cum- ited Distribution Limits the closing balance of t of subsidiary CFDL bank account will have alled either zero or negative balance to the
and a	Valu as n OAE belo	stant Direct mbatore e of un-encashe egative (minus account in the	ed Cheques to closing bala R & P state	India Ra nas been exhib ance in respec- ement as deta Balance under	13A relating to Centralized Fund-cum- ited Distribution Limits the closing balance of subsidiary CFDL bank account will have either zero or negative balance to the extent payment made by the concerned DDO unit but not yet presented in their
ON CHE	Assi Coir Valu as n OAE belo R &	stant Direct mbatore e of un-encashe egative (minus account in the w:- P for the year	ed Cheques h closing bala R & P state Closing E OAE Accor (-) 8,81,9	India Ra as been exhib ance in respec- ement as deta Balance under ount 29.68	13A relating to Centralized Fund-cum- ited Distribution Limits the closing balance of subsidiary CFDL bank account will have either zero or negative balance to the extent payment made by the concerned DDO unit but not yet presented in their bank account till the end of the month in
ON CHE	Assi Coir Valu as n OAE belo R &	stant Direct mbatore e of un-encashe egative (minus account in the w:- P for the year 9-20 0-21	closing bala R & P state Closing B Closing E OAE Acor (-) 8,81,9 (-) 1,25,8	India Ra has been exhibitance in respect ement as deta salance under ount 29.68 06.00	13A relating to Centralized Fund-cum- ited Distribution Limits the closing balance of subsidiary CFDL bank account will have either zero or negative balance to the extent payment made by the concerned DDO unit but not yet presented in their bank account till the end of the month in which R&P account is prepared. These
CHICAGO.	Assi Coir Valu as n OAE belo R &	stant Direct mbatore e of un-encashe egative (minus account in the w:- P for the year	ed Cheques h closing bala R & P state Closing E OAE Accor (-) 8,81,9	India Ra has been exhibitance in respect ement as deta salance under ount 29.68 06.00	13A relating to Centralized Fund-cum- ited Distribution Limits the closing balance of subsidiary CFDL bank account will have either zero or negative balance to the extent payment made by the concerned DDO unit but not yet presented in their bank account till the end of the month in
and an	Assi Coir Valu as n OAE belo R &	stant Direct mbatore e of un-encashe egative (minus account in the w:- P for the year 9-20 0-21	closing bala R & P state Closing B Closing E OAE Acor (-) 8,81,9 (-) 1,25,8	India Ra has been exhibitance in respect ement as deta salance under ount 29.68 06.00	13A relating to Centralized Fund-cum- lited Distribution Limits the closing balance of subsidiary CFDL bank account will have either zero or negative balance to the extent payment made by the concerned DDO unit but not yet presented in their bank account till the end of the month in which R&P account is prepared. These transactions will become part of the Bank Reconciliation Statement (Copy
C.3 C.3.1	Assi Coir Valu as n OAE belo R & 2010 2020 2020	stant Direct mbatore e of un-encashe egative (minus account in the w:- P for the year 9-20 0-21	closing balance R & P state Closing E OAE According (-) 8,81,9 (-) 1,25,8 (-) 4,74,0 or General	India Ra has been exhibitance in respectations alance under bunt 29.68 06.00 21.00	13A relating to Centralized Fund-cum- lited Distribution Limits the closing balance of subsidiary CFDL bank account will have either zero or negative balance to the extent payment made by the concerned DDO unit but not yet presented in their bank account till the end of the month in which R&P account is prepared. These transactions will become part of the Bank Reconciliation Statement (Copy enclosed as Annexure-7). In view of the above, it is requested that the para may please be dropped.

	Annexure C-outstanding liability under works at the end of 31.03.2022 as per accrual basis of accounting.			
C.5	All India Radio (IR), Hassan	The Amount of IT-TDS is paid in the same		
C.5.1	During the year 2021-22, an amount of ₹ 309.56 lakh was shown under Establishment Expenses which included Salaries of ₹ 301.31 lakh paid to employees against which TDS of ₹ 24.95 lakh was collected and remitted to ITD as per Form 24Q. Salaries of ₹ 301.31 lakh included TDS ₹ 24.96 lakh. Further, the column 'Payments made to others (Parking funds)' under the payment side of R & P Account was shown as NIL. Though TDS was remitted to ITD. This had resulted in overstatement of Salaries and understatement of remittances by ₹ 24.96 lakh besides misclassification of payments in the R & P Account.	month hence not shown in the parking head. Reply received from the field unit is attached as (Annexure-8). A circular is being issued. In view of the above, it is requested that the para may please be dropped.		
C.6	Doordarshan Kendra, Sambalpur			
C.6.1	Outstanding expenses (towards salary for March 2022, Electricity bill, water charges, house rent for March 2022, cost of data cable) amounting to Rs 41.40 lakh was not shown in the Details of Assets and liabilities.	DDO is been instructed to be more careful while reporting liabilities to be adjusted in the income & Expenditure Account. Reply received from the field unit is attached as (Annexure-9). In view of the above, it is requested that the para may please be dropped.		
C.7	All India Radio, Prasar Bharti, Calicut,	The DDO has been instructed to reconcile the		
C.7.1	A sum of ₹ 4.12 crore was exhibited as receipts in respect of OAE account. However, per Cash/Bank Book a sum of ₹ 4.16 crore was exhibited as receipts pertaining to OAE account for the period 2021-22. The difference needs to be reconciled.	difference. Reply received from the field unit attached as (Annexure-10). In view of the above, it is requested that the para may please be dropped.		
C.7.2	Following receipt were incorrectly accounted for in expenditure in the Receipt and Payment Account for the year 2021-22. (i) A sum of ₹ 7.24 lakh was exhibited as expenditure incurred towards minor works executed during 2021-22. However, as per Budget Control/Appropriation Register pertaining to the year 2021- 22, a sum of Rs. 16.73 lakh was exhibited as expenditure incurred towards Minor Works executed during 2021-22. The difference has not been reconciled.	The actual expenditure against the minor wroks for the year 2021-22 was 16,73 lakh for both AIR Calicut and AIR Manjeri. The Difference of RS. 9.48 lakh was booked under the head " Inter Current Account-Transfer of Funds to other Kendra" as per the existing procedure. The CCW is responsible for booking of expenditure in R&P. The DDO Calicut has added this transferred amount in the expenditure statement/appropriation register resulting in difference between R&P and expenditure statements. In view of the above, it is requested that the para may please be dropped.		

C.8	Station Engineer, Central Store, AIR, New Delhi.		ew						
C.8.2	Adm GST leadi	s/Total paym inistrative Ex in R&P accoung to oversta inistrative Ex	R&P is only for showing d from the bills and have on the financial wever DDO has been more careful while filling Accounts. bove, it is requested that ase be dropped.						
C.9	Dire	ctor Genera	The DDO has been						
C.9.1	PARTY OF THE PROPERTY OF THE P								
	SI. No.	Description	Date of purchase	month of payment	Amount paid	Head of Account in which amount wrongly booked in monthly R&P Account	Correct head of account in which the amount required to be booked	expenditure as expenditure on fixed assets to be adjusted through Prior Period adjustment account. After	
	1	03 nos. of all an one	18/09/21	09/21	302550	OE (IT) Consumable	Fixed assets, Computers	adjustment of the same in PB I&E	
	2	01 no. of conference cam	29/09/21	10/21	303999	OE (IT) Consumable	Fixed assets, Computers	Account, DDO will be instructed to add the	
	3	01 no. of leptop 17 core	25/10/21	11/21	106997	OE (IT) Consumable	Fixed assets, Computers	items in the Fixed Assets Register. (Copy	
	4	01 np. of Bar Code thermal printer for library	06/10/21	11/21	19645	OE (IT) Consumable	Fixed assets Printer	enclosed as Annexure-11).	
	5	ID Bur code reader for library	7/01/21	11/21	3370	OE (IT) Consumable	Fixed assets Computer	and the same and t	
	6.	One no. of HIP Laptop For ADG	11/11/21	12/21	76990	OE (TT) Consumative	Fixed assets, Computers	In view of the above, it is requested that the	
	7	ADG	7/12/21	02/22	40370	CE (TT) Consumable	Fixed assets. Printer	para may please be dropped.	
	8	Sony alpha camera	14/02/22	63/22	223900	OE (IT) Consumable	Fixed assets, Camera		
	9	17 no. of Desitop	14/03/72	03/22	1934770	OE (TT) Consumable	Fixed assets, Computers		
	10	Apple minc for PBSC	U1/02/72	02/22	87900	OE (17) Consumable	Fixed amets, Computers		
	11	E3:TV	13/10/21		337769	Fixed assets (Electrical)	Fixed assets (Office equipment)	1	
	12	11 no. of HP MEP	10/03/22	03/22	250766	(photocopier)	Fixed assets (printer)		

C.10	Stat	Station Director, AIR, New Delhi.					
C.10.1	As per Annexure IV-Expenditure on Fixed Assets in R&P account, the total Expenditure on Fixed Assets was shown as Rs. 13.21 lakh during 2021-22 whereas the same was Rs. 7.47 lakh. The difference needs to be reconciled.						The DDO has been instructed to reconcile the difference and make adjustment in account through Prior Period Adjustment Account. In view of the above, it is requested that the para may please be dropped.
D.					evious year Separate Audit Report on en by Prasar Bharati.		
D.1	High Power Transmitter, Doordarshan, Barmer for the year 2020-21						DDO has been instructed to reconcile the difference between bank book and bank
D.1.1	Cash in Hand and Bank Balances - Opening & Closing Balances Balance of Bank Account No.10777834154 as on 31 March 2020 and 31 March 2021 shown in Cash Book did not tally with the balances shown in the Bank statements and Receipt & Payments Account. Since no Bank Reconciliation Statement (BRS) was prepared, therefore, Audit was not able to verify the balance shown in I(b) Bank balance in Receipts & Payments Account. Details are as under: (Amount in						Reconciliation Statement for each account. In view of the above, it is requested that the para may please be dropped.
	Si. No.	Bank Account Number	Balance	as per	Balance as per Bank Statement	as per	
	1.	10777834154	Opening	10,000	10,246	9,355	
	2.	10777834154	Closing	39,638	2000	18,340	
	-	10777834154	Opening	16,29,457	3,48,427	7,13,505	
	3,	(MOD)					

D.2	Executive Chennai	Engineer, Al	I India,	DDO has been instructed to prepare the Cash/Bank book for the financial year	
D.2.1	31.03.202 Cash Book f Bank was 2015-16 to balance avainterest ear (CLTD) A/c Statement.	ement of clo 1 < 51, 45,72 or recording the not maintained 2020-21. As a salable in the ned on Corpora were not the unt in <)	8/ e transaction d for the paresult of current acute Liquid Te	2015-16 onwards and reconcile the difference in the bank book and bank statement. All the previous year's adjustment will be made in the Accounts through Prior Period Adjustment Account. (Copy enclosed as Annexure-12).	
	name &	Current A/c No.	Balance	CLTD Interest	
	edatam	106101747024	6,99,404.93	Not confirm	In view of the above, it is requested that
	Bank, Mount	091120100613	5,192.82		the para may please be dropped.
	Bank, Mount	091120102227	5,724.90		
	N 2	2	7,10,322.65	-	
	balances as	ted in under s on 31.03.20	statement 21 to the	extent of ₹	
0.2.2	balances as 51,45,728/- 44,35,406) Non-accor A/c ₹ 80,0 The ₹ 80,00,00 balance und year 2020	current A/c (current A/c unting of fixe 0,000/ following fixed 0/- had not to der (C) Fixed do 21 resulting	statement 21 to the 7,10,322.6 d deposit deposits a peen shown eposit/CLTC in underst	extent of ₹ 9 + CLTD ₹ in the R&P mounting to a s closing a/c for the	Reply received from the DDO is attached as (Annexure -12). In view of the above, it is requested that
0.2.2	balances at 51,45,728/- 44,35,406) Non-accor A/c ₹ 80,0 The ₹ 80,00,00 balance und year 2020- closing bala SI.	current A/c (current A/c (curre	statement 21 to the 7,10,322.6 d deposit deposits a peen shown eposit/CLTU in underst posits.	extent of ₹ 9 + CLTD ₹ in the R&P mounting to a s closing a/c for the	as (Annexure -12).
0.2.2	balances at 51,45,728/- 44,35,406) Non-accor A/c ₹ 80,0 The ₹ 80,00,00 balance und year 2020- closing bala	current A/c (current A/c (curre	d deposit a deposit/CLTC in underst posits.	extent of ₹ 9 + CLTD ₹ in the R&P mounting to as closing a/c for the atement of	as (Annexure -12). In view of the above, it is requested that the para may please be dropped.
0.2.2	balances at 51,45,728/- 44,35,406) Non-accor A/c ₹ 80,0 The ₹ 80,00,00 balance und year 2020- closing bala SI.	current A/c (current A/c (curre	statement 21 to the 21 to the 21 7,10,322.6 d deposits deposits a peen shown eposit/CLTC in underst posits.	extent of ₹ 9 + CLTD ₹ In the R&P mounting to as closing a/c for the atement of	as (Annexure -12). In view of the above, it is requested that the para may please be dropped.
0.2.2	balances at 51,45,728/- 44,35,406) Non-accor A/c ₹ 80,0 The ₹ 80,00,00 balance und year 2020- closing bala SI.	current A/c tunting of fixe 0,000/ following fixed 0/- had not to fer (C) Fixed de 21 resulting nce of fixed de FDR Number 35585980753	statement 21 to the 7,10,322.6 d deposits deposits a been shown eposit/CLTD in underst posits.	extent of ₹ 9 + CLTD ₹ in the R&P mounting to as closing a/c for the atement of ### Mount (in ₹) ### 40,00,000 2,40,000	as (Annexure -12). In view of the above, it is requested that the para may please be dropped.
0.2.2	balances at 51,45,728/- 44,35,406) Non-accor A/c ₹ 80,0 The ₹ 80,00,00 balance und year 2020- closing bala SI.	current A/c (current A/c (curre	statement 21 to the 7,10,322.6 d deposit deposits a been shown eposit/CLTC in underst posits.	extent of ₹ 9 + CLTD ₹ In the R&P mounting to a sclosing a/c for the atement of mount (in ₹) 40,00,00	as (Annexure -12). In view of the above, it is requested that the para may please be dropped.
0.2.2	balances at 51,45,728/- 44,35,406) Non-accor A/c ₹ 80,0 The ₹ 80,00,00 balance und year 2020- closing bala SI.	current A/c (current A/c (curre	statement 21 to the 22 to the 23 to the 24 to the 25 to the 26 to the 26 to the 26 to the 27 to the 28 to	extent of ₹ 9 + CLTD ₹ In the R&P mounting to a sclosing a/c for the atement of 40,00,000 2,40,000 15,00,000	as (Annexure -12). In view of the above, it is requested that the para may please be dropped.
0.2.2	balances at 51,45,728/- 44,35,406) Non-accor A/c ₹ 80,0 The ₹ 80,00,00 balance und year 2020- closing bala SI.	current A/c (current A/c (curre	statement 21 to the 22 to the 23 to the 24 to the 25 to the 26 to the 26 to the 26 to the 27 to the 28 to	extent of ₹ 9 + CLTD ₹ In the R&P mounting to a sclosing a/c for the atement of 40,00,00 2,40,00 15,00,00 5,00,00	In view of the above, it is requested that the para may please be dropped.
0.2.2	balances at 51,45,728/- 44,35,406) Non-accor A/c ₹ 80,0 The ₹ 80,00,00 balance und year 2020- closing bala SI.	current A/c (current A/c (curre	statement 21 to the 22 to the 23 to the 24 to the 25 to the 26 to the 26 to the 26 to the 27 to the 28 to	extent of ₹ 9 + CLTD ₹ in the R&P mounting to as closing a/c for the atement of 40,00,00 2,40,00 15,00,00 5,00,00 2,60,00	as (Annexure -12). In view of the above, it is requested that the para may please be dropped.

other expense expenses—not pre The following expendent the Sub Head	or accounting Salary and es under programme escribed by PB Hq enditure has been accounted to 'Others' under the main head				
programme expense	s in Annexure-III:	as (Annexure-13).			
Year	Amount (in ₹)	In view of the above, it is requested to			
2020-21	1,31,65,968	the para may please be dropped.			
2019-20	1,37,79,723	are pare may presse se droppes			
2018-19	1,12,82,964				
	2020-21 2019-20	2020-21 1,31,65,968 2019-20 1,37,79,723			

During the year 2021-22, Prasar Bharati had received Grant-in-Aid of Rs. 2792.72 crore from the Ministry of Information and Broadcasting. Prasar Bharati had an unspent balance of Rs. 3.15 crore of previous year 2020-21 and incurred expenditure of Rs. 2,862.99 crore during the year. Thus, Prasar Bharati incurred excess of expenditure over income by Rs. 67.12 crore (Rs. 70.27 crore excess expenditure over income minus Rs. (-) 3.15 crore as unspent balance) as on 31st March 2022.

Annexure

(Reference: D.O. Letter No. AMG-I/5-123/5AR/PB/2022-23/1102 dated

28.02.2023)

S.No	Audit Para	
L	An amount of Rs. 2.26 lakh was shown as recurring/revenue expenditure under Fixed Assets (Schedule-8) whereas the same should have been booked in Income and Expenditure Account. Thus, this resulted in overstatement of fixed assets and understatement of expenditure by Rs. 2.26 lakh.	The wrong booking under the fixed assets will be rectified in the accounts for the financial year 2022-23 through prior period adjustment accounts. In view of the above, it is requested that the para may please be dropped.
2.	Library books worth Rs. 22.22 lakhs of Station Director, All India Radio, New Delhi has been depicted as revenue expenditure instead of showing it under Fixed Assets. This resulted in understatement of fixed asset and overstatement of expenditure by Rs. 22.22 lakh.	The DDO has been instructed to work out the year wise details of the purchase price of library books. The same will be adjusted in the fixed assets through prior period adjustment accounts. In view of the above, it is requested that the para may please be dropped.
3.	As per Accounting Standard-10, an item can only become asset when it is installed or handed over to the office. The Receipts and Payments Account of O/o the Ex. Engineer, CCW, AIR, Chandigarh showed Fixed Assets amounting to Rs. 35.68 lakh for the year 2021-22 as asset whereas the schedule -IV enclosed to it showing this work as Work-in-Progress. This resulted in overstatement of Capital Work-in-Progress and understatement of Fixed Assets by Rs. 35.68 lakh.	The work in progress has shown in the head capital work in progress in the schedule IV of R&P Copy enclosed as (Annexure-14) and has shown in schedule 8 of fixed assets as capital work in progress hence it is not overstatement in annexure IV and understatement in Schedule 8 of fixed assets. In view of the above, it is requested that the para may please be dropped.
4.	As per Rule 189 of Central Government Account (Receipts & Payments), all deposits or balances in excess of the twenty-five rupees, unclaimed for more than three complete account years should be credited to Government accounts in the end of March as Lapsed Deposit. An amount of Rs. 24.54 lakh is lying as lapsed deposit in office of the Executive Engineer, CCW (C& E), AIR, Chandigarh and no action has been taken as per the provision of ibid rule. This resulted in overstatement of Liabilities and understatement of Income by Rs. 24.54 lakh.	DDO has been instructed to transfer the lapsed deposit amount to revenue account of PB during the current financial year. In view of the above, it is requested that the para may please be dropped.

An amount of Rs.181.65 crore has been depicted as Grants-In-Aid receivable from Ministry of 18.8, GoI-Saiary under 'Schedule-11 Current Assets, Loans and Advances etc.' which included Rs. 79.56 crore and Rs. 74.01 crore Pending since 2017-18 and 2021-22 respectively. However, the detail from which year these amounts are pending was not provided.	On 2017-18 amount recoverable 110.78 crore out of which Rs crore recovered in 2018-19 Her	ame is nce. nder: was Rs. . 31.22 ice, the
	Amount recoverable 2017-18	: 79.56
	2020-21	: 28.08
	2021-22	: 74.01
	Total	181.65
Payments Account of Prasar Bharati Secretariat whereas in the Expenditure Monitoring System (EMS) it was shown as Rs. 7,77,835. The difference of Rs. 9,554 need to be reconciled.	to Rs. 9554/- has been accounted other advance paid to staff. The will be rectified in the financial 2022-23 through Prior Period Adjunction of the prior P	d for as e same al year ustment
As per sanction letter and information provided in Performa-I, the amount of grant received during 2021-22 was Rs. 2792.72 crore. However, as per the Income and Expenditure Account, the grant received has been shown as Rs. 2862.99 crore. Thus, there	cr.) between sanctioned amo Ministry and amount taken in ac- due to the following reasons.	unt by
was a difference of Rs. 70.22. This needs to be reconciled.	adjusted by 18县 in sanctions.	
PARTITION OF THE PARTIT	 Ministry has not sanctioned excess amount of Rs. 74.01 crore pertaining to the salary grants for the year 2021- 22. 	74.01
	3, Deduct unedesk grants	4.88
	4, Deduct surrender grants on TSA	2.01
	Advances etc.' which included Rs. 79.56 crore and Rs. 74.01 crore Pending since 2017-18 and 2021-22 respectively. However, the detail from which year these amounts are pending was not provided. Bank charges of Rs. 7,68,281 (AIR-Rs. 4,75,286 and DD-Rs. 2,92,995) was depicted in Receipts & Payments Account of Prasar Bharati Secretariat whereas in the Expenditure Monitoring System (EMS) it was shown as Rs. 7,77,835. The difference of Rs. 9,554 need to be reconciled. As per sanction letter and information provided in Performa-I, the amount of grant received during 2021-22 was Rs. 2792.72 crore. However, as per the Income and Expenditure Account, the grant received has been shown as Rs. 2862.99 crore. Thus, there	Salary under 'Schedule-11 Current Assets, Loans and Advances etc.' which included Rs. 79.56 crore and Rs. 74.01 crore Pending since 2017-18 and 2021-22 respectively. However, the detail from which year these amounts are pending was not provided. Bank charges of Rs. 7,68,281 (AIR-Rs. 4,75,286 and DD-Rs. 2,92,995) was depicted in Receipts & Payments Account of Prasar Bharati Secretariat whereas in the Expenditure Monitoring System (EMS) it was shown as Rs. 7,77,835. The difference of Rs. 9,554 need to be reconciled. As per sanction letter and information provided in Performa-1, the amount of grant received during 2021-22 was Rs. 2792.72 crore. However, as per the Income and Expenditure Account, the grant received has been shown as Rs. 2862.99 crore. Thus, there was a difference of Rs. 70.22. This needs to be reconciled. Bank charges of Rs. 7,68,281 (AIR-Rs. 4,75,286 and DD-Rs. 2,92,995) was depicted in Receipts & Royand Royan

8. The gross block amounting to Rs. 997 crore was depicted as other fixed assets- capital expenditure on various schemes in Schedule 8. The details of these assets were not available with Prasar Bharati. Hence, audit could not verify the value of Fixed Assets and Depreciation charged on it.

 Schedule 3 - Earmarked/Endowment Funds' depicted an amount of Rs. 16.99 crore however, 'Schedule 9 -Investments from Earmarked/ Endowment Funds' and 'Schedule 11 - Current Assets, Loans and Advances did not depict any balance against the investment in contravention of Uniform Format of Accounts. The gross block amounting to Rs. 997.00 Crore is depicted as "Other fixed Assets" but the net block is only Rs.5320. All the Assets were booked by field units hence details of assets are available with them. In view of the above, it is requested that the para may please be dropped.

Interest earned on earmarked / endowment funds has been correctly depicted in the Schedule-3 however it is not shown in Schedule-9 (as of now no separate investment was done for earmarked fund. This office has now already opened a separate bank account for earmarked / endowment funds in the current financial year). Interest Accrued from Banks from earmarked fund are not income of Prasar Bharati and same is payable to the concerned Ministry and will be considered their Income. Hence, the effect of this interest accrued has been taken separately in Schedule-3 for earmarked fund and has not been taken in Schedule-11 (Which shows current assets of Prasar Bharati).

In view of the above, it is requested that the para may please be dropped.

10. As per Schedule-27 (Notes on Accounts & Contingent Liabilities), the sale proceeds received from disposal of assets is considered as profit on sale of fixed assets and the value of the assets sold/disposed of during the year has not been removed from the Gross Block of Assets. However, value of assets sold/disposed should have been removed from the Gross Block of Assets.

11. Amounts of Rs. 12.49 crore and Rs. 16.02 crore were depicted in Schedule-11-inventories and other departmental loan/advances respectively under the head Current Assets, Loan and Advances and the same amount was shown as provision thereof. The details of inventories were not provided by Prasar Bharati. In absence of details, audit could not authenticate/verify this amount.

The matter has been examined and it has been found that the assets sold had already completed the life prescribed for them, hence, the present value of assets is treated as nil. The value of the assets sold is not deducted from the Gross block in the absence of the purchase price of the assets sold.

In view of the above, it is requested that the para may please be dropped.

The details of inventories (12,49cr) are not traceable as these pertain to old period. After passage of the time, probably they become useless hence provision for the same is made. However, the matter will be taken with the competent authority for waiver of the same.

All the departmental advances (16.02Cr) pertain to old periods. The details of the department advance are not traceable. However, matter will be taken up for the waiver of the same.

In view of the above, it is requested that the para may please be dropped.

	was adjusted in the monthly energy bill. However, the above interest was not accounted as receipts under relevant head "deposits/interest" during 2021-22. Instead, the net amount of electricity bill after adjustment of interest was accounted as payments. Further, in respect of Station Director, All India Radio, Karaikal, the Security Deposit amount standing at credit with interest as on 31st March 2022 for Rs.2.39 lakh was not accounted in the R&P Account under payment side (under closing balances of Fixed Deposit/CLTD Account).	
14.	License fee for staff quarters amounting to Rs. 58,160 in respect of Station Director, All India Radio, Alwar and Rs. 70,440 in respect of Station Engineer, AIR, Barmer was received during the year 2021-22 towards License fee/Rent of Staff Quarter. However, the same has not been included under the head "Other Receipts (d) License fee/Rent of Staff Quarter" of Receipts and Payments Account.	Necessary instructions have been issued to field units to be more careful in future while entering the data in EMS. In view of the above, it is requested that the para may please be dropped
15.	Station Director, All India Radio, Jhalawar	
15.1	As per Accounting Circular No. 16 issued by Prasar Bharati, New Delhi dated 15.11.2021, all taxes recovered from the employees/vendors should be entered in head "Tax Deducted/Collected at source. When the amount is remitted to the respective authority, the entry needs to be made under the head "Payment made to Others-TDS Deducted/Collected at Source on Payment side of Receipts and Payments Account. However, an amount of Income-tax of Rs.15.13 lakh deducted from salary of employees which was deposited to Income Tax Department, but not shown separately in Column 7(a)(i) in Receipt side and Column 11(a)(i) Payment side of Receipts and Payments Account. This amount was included in consolidated figure of salary.	Generally, all deducted amounts from the salary bills are remitted in the same month, hence the same is not shown in Parking head. However, all the field units have been instructed to fill all recoveries which are payable to other offices in the parking head on the receipt side and while remitting to concern office entry on payment side. In view of the above, it is requested that the para may please be dropped

	Recei	pt & Payment Accounts of various	sar Bharati:			
	An ex procus Admin	penditure of Rs.18.07 lakh has bee rement of Fixed Assets and booked istrative Expenses instead of expend in various offices of Prasar Bhara	Necessary instructions have been issued to all field units to account for the expenditure on fixed assets and also take the assets in			
	SI. N	o. Name of the Office	fixed assets register through prior period adjustment account.			
	1.	Doordarshan Maintenance Centre- High Power Transmission (DMC- HPT), Bilaspur	73,311	A circular has already been issued for proper accounting of Fixed Assets (Copy enclosed as		
	2.	Commercial Broadcasting Service, All India Radio, Hyderabad a. Canon Multifunction Machines and Air coolers	46,298	In view of the above, it is requested that the para may please be		
	3.	b. Smart Phone Executive Engineer (Civil) CCW, All India Radio, Bhopal (Laser	7,798 21,250	dropped.		
	4.	Printer, SSD (120 GB), UPS etc.) Deputy Director General (Engineering), Doordarshan Kendra, Chennal				
	5.	DDG (E), All India Radio, Bhopal (MP) a. Books b. Fixed Assets	3,485 2,20,957 6,45,527			
	6.	Dy. Director, Doordarshan Kendra, Bhopal				
	7.	Doordarshan Kendra, Hyderabad				
		Total				
	assets	resulted in understatement of expensions and overstatement of administratives. 3.07 lakh.				
	(B&A) secur accou Accou shoul accou booke to th charg corre durin identi	per instruction of the Prasar I/AI/ACS/2016-17 (Pt), the interest ity deposits made to the electricity butted for properly in the Receipt ant. The interest receipts on said is did be credited as "interest receipts" and the gross amount of energy ed as power expenses. If payment of sie Department is booked as poweres, DDO must ensure the account of the ad "Security Deposit". DDOs is go the current year, or previous of the misclassification and rectify it. Bhawanipatna, Kalahandi had deposit of Rs. 3.55 lakh with the electricity in the misclassification and rectify it.				

16	Executive Engineer (E), CCW, AIR & DD, Bengaluru						
16.1	The balar and	Opening and clos nces were shown payment figures on shown in R&P Acco	Reply received from field units as attach as Annexure -16.				
		As per					
	St. No.	Particulars (relating to bank balances)	08 (₹)	Receipt (₹)	Payment (₹)	CB (₹)	In view of the above, it is
	1	Salary Account including CLTD	955293	299134	1240648	13779	requested that the para may please be dropped.
	2	Receipt Accounts	17269	482	0	17751	Committee of the state of the s
	3	Balance in all other accounts (OAE)	12720703	6866615	6562223	13025093	
		above balance ne Payment Account.					
17	Director, All India Radio, Jaisalmer						
17.1	TDS deducted from salary of the staff amounting to Rs.13.28 lake was not shown separately in respective head of Receipts and Payments Account for the year 2021-22 and this amount was included in salary head.						Necessary instructions have been issued to all field units to account for all recoveries from the bills on the receipt side of EMS and when amount is remitted to concern office to shown it on the payment side of EMS. In view of the above, it is requested that the para may please be dropped.
18		the first of the state of the s		CALL REPORT AND ADVISOR	THE SECTION OF STREET		
18.1	Assistant Director, All India Radio, Coimbatore As per R & P Accounts for the year 2019-20, payment again purchase of a Fixed Assets was Rs. 2.86 lakh. However, as per the Performa-II furnished to Prasar Bharati addition to Fixed Assets was exhibited as Rs. 20.12 lakh. This needs to be reconciled.						Reply received from field units as attach as Annexure -17. In view of the above, it is requested that the para may please be dropped.

19	Station Directo	r, All India Radio, Karaikal			
19.1	TDS towards inco Income Tax Depa with Establishme distinctively under	ome tax deducted and remitted to the artment as detailed below was clubbed ent Expenditure instead of showing it er the specific head Income Tax/TDS in the R & P statement: Amount remitted to Income Tax Dept.	Separate heads have been opened in EMS for the purpose of adjustment of recoveries which are payable to other offices during the year 2021-22. Necessary instructions have been issued to all field units to account for all		
	The state of the s	13,11,903 10,11,407 13,78,839 n understatement of amount paid tax/TDS" in R&P Account for the year	recoveries from the bills on the receipt side of EMS and when amount is remitted to concern office to show it on the payment side of EMS. Reply received from field unit is attached as Annexure- 18. In view of the above, it is requested that		
20	Downto Bloom	- DDV Colesbates	the para may please be dropped.		
20.1		balance representing un-encashed	As per the accounting circular No. 13		
20.1	cheques in respe	ect of OAE/CFDL account was exhibited	and 13A relating to Centralized Fund- cum-Distribution Limits (Copy		
		DAE/CFDL, closing balance	lenclosed as Annexure-19) the		
	Anticometric Committee Com	-)2,73,953	closing balance of subsidiary CFDL		
	As per Bank boo during 2020-21 a reconciliation st Receipts and Pa transaction, exh Accounts is not in		bank account will have either zero or negative balance to the extent payment made by the concerned DDO unit but not yet presented in their bank account till the end of the month in which R&P account is prepared. These transactions will become part of the Bank Reconciliation Statement. In view of the above, it is requested that the para may please be dropped.		
20.2	instructed that refunded / reco Board (TNEB) a consumption character consumption character character consumption character c	vide letter dated 16.01.2020 had field units should exhibit deposit overed by the Tamil Nadu Electricity is deposit transaction and the power arges separately as payment of power arges instead of exhibiting net amount at received on the deposit should also eipt instead of showing the net amount ounts. However, DDK Coimbatore had a TNEB deposit and interest transaction of following months, instead they have at amount of the payment in the R&P had resulted in understatement of	Reply received from the field unit is attached Annexure-20. The Difference will be adjusted during the current year through prior period adjustment accounts. In view of the above the para may be dropped.		

21	Doordarshan Maintenance Centre-High Power Transmission (DMC-HPT), Bilaspur	
21.1	As per the Bank Reconciliation Statement for the month of March 2022 an interest amount of Rs. 5,909/- was received during the year on CLTD account of DMC HPT Bilaspur but same was not taken as income in the receipt side of the R&P A/c. Subsequently not remitted to HQ and not taken in the payment side of R&P A/c. This resulted in understatement of Receipts and Payments by Rs. 5,909/	Reply received from field units as attach is Annexure - 21. Necessary adjustment will be done through Prior Period Adjustment Account. In view of the above, it is requested that the para may please be dropped.
22	Commercial Broadcasting Service, All India Radio, Hyderabad	
22.1	An amount of Rs. 20,000 given as Transfer TA Advance was still pending for adjustment and shown under Other Administrative expenses under Payment head of R&P Account instead of showing it under "other advance" under advances to staff which resulted in overstatement of Other Administrative expenses and understatement of Advance by Rs. 20,000.	Necessary instructions have been issued to the concerned field unit for compliance. (Annexure-3). In view of the above, it is requested that the para may please be dropped
23	Commercial Broadcasting Service, All India Radio, Jaipur	
23.1	Postage Stamp amounting to Rs. 5,000 was not included in the closing balance. Since Postage stamp is part of cash, therefore, it should have been taken in the closing balance of Receipts and Payments Account.	Postage stamp is not part of the closing balance and its account is maintained separately. In view of the above, it is requested that the para may please be dropped
24	Deputy Director General (Engineering), Doordarshan Kendra, Chennai	
24.1	A bank Account 10067582077 was having a balance of Rs. 10,000 as on 31.03.2022. The amount was not taken into the closing balance of the Receipts and Payments Account resulting in understatement of Closing balance by Rs. 10,000.	Reply received from Field units is attached as Annexure- 22.
24.2	There are Un-reconciled/unadjusted items with money value of Rs.25,06,454 pending rectification from the year 2014 in the BRS related to bank account No. 10067582022-SBI Madras University Branch were observed.	In view of the above, it is requested that the para may please be dropped.

25	Executive Engir	neer (E), CCW, A			
25.1	the year 2021-2	he Annual Receipt 22 with Bank Re on Statements, th	Reply Received from field units is attached as Annexure -23.		
	Account Number	Bank Balance as per Bank Confirmation (A)	Bank Balance as per BRS (B)	Difference in (A-B)	In view of the above, it is
	10067582044	5177659	5123306	54353.00	requested that the para may
	35137708543	0	870250	(-)8702.50	please be dropped.
	10067582055	8846	10143	(·)1297.00	picase be dropped.
	understatement	ence as evident of bank balance i We needs to be rec	n the R&P Ac		
26	Station Engine	er, Akashwani, E	Banswara		
26.1	10904199312 ma as on 31.03.202 shown ₹ 23,211 there was a	ook, closing bala aintained with Sta 2 was ₹ 5,523 w L in Receipts and difference of ₹ f closing balance	ndia, Banswara ame had been ccount. Thus, s resulted in	Necessary instruction has been issued to the field unit for compliance. In view of the above, it is requested that the para may please be dropped.	
27	DDG (E), All In				
27.1	Vidyut Vitaran C lakh (₹ 17.28 l 31.03.2022) aga for as receipts (u to Prasar Bharati security deposits	s held with Madh to. Ltd., Bhopai h lakh as on 31.0: inst this only ₹ 8. inder the head 6(t l, ₹ 8.96 lakh inclu- by MPEB) during 60 lakh-₹ 8.43 lak	ced by ₹ 8.60 88 lakh as on een accounted ecurity deposits kh of refund of s, difference of	Necessary instructions have been issued for compliance. In view of the above, it is requested that the para may please be dropped.	
28	Dy. Director, D	oordarshan Ken	dra, Bhopal		
28.1	receipt 885/28 880/15.06.2021 under head "Ot instead of receipt Receipt and Payr overstatement of taxable receipts other interest re Receipt and Payr	AND DESCRIPTION OF THE PARTY OF	Reply received from field units on 28.1, and 28.2 is attached as Annexure- 24. In view of the above, it is requested that the para may please be dropped.		
28.2	10,24,835 to P 11084233390) of head "4. Inter Bharati" was Rs Payment Accourant mentioned hea 10,25,484-Rs. 1	r, Doordarshan Ke rasar Bharati HQ during 2021-22. current A/C trans is 10,25,484 in pa nt, resulting in o d in the Payme 0,24,835) and ur ot Account in Payme	, New Delhi However, am fer of Funds syment side of overstatement ent side by inderstatement	(Bank A/C o. ount shown in – (i) to Prasar of Receipts and of the above Rs. 649 (Rs.	

29	DDG (E),	All India	Radio, KA	ADAPA, An	dhra Prad	lesh		
29.1	38997564 an amou account. the amou	nt of Rs. 2 59 during int of Rs Thus, ther nt shown i c. This need	Reply received from field unit is attached as Annexure- 25.					
							In view of the above, it is requested that the para may please be dropped.	
30	The state of the s	(E), Do Andhra P	and the professional and the second	n Mainter	nance Ce	entre (DMC),		
30.1	R&P Acco	d amount o ount as Rs. balance of	Necessary instructions have been issued for compliance. In view of the above, it is requested that the para may please be dropped.					
30.2	There was difference between the actual grant received and utilization Account and R&P Account as detailed below:- (Amount in ₹)						Necessary instructions have been issued for compliance.	
н	As per Receipts and As per Receipts and Payments Account for the year 2021-22 United for the year 2021-22						In view of the above, it is requested that the para may	
	Grants received during the year 2021-22 (including IOB)	Grants utilized during the	Funds received frum year 2021-22 Proser Bharati, New Only.	Expenditure as per R&P Account	Difference between the figures	Ofference between the figures as mentioned in the U.C. and RSP Account for the year 2021-22	please be dropped.	
	(1)	(2)	(3)	(4)	(1)-(3)	(2)-(4)		
	Thus there was a difference of ₹ 59,83,258/- (37960252-319766994) between the amount received as shown in Receipts side to the fund received from Prasar Bharati and also a difference of ₹ 40,19,413/- (₹3,39,09,040- ₹ 2,95,59,627) when compared to Grants utilized figure to the amount shown under R&P Account. This need to be reconciled.							
30.3	There was	as differen	ce of ₹ 2 plance of			,779-₹ 57,449) closing as per	Necessary instructions have been issued for compliance.	
							In view of the above, it is requested that the para may please be dropped.	

32 S 32.1 D	St. Particulars No. Sulary access accluding C1 2 KFDL access Total St. Farticulars No. Sulary access accluding C1 2 KFDL access Total Opening and ci- (SBI) in R&P statement of 23.05.2022. Di to not conduction Station Direct Berhampur. Depreciation of though the as 22. This resu	Opening has (as per RAP account (17) II 12530.00 Osing balance of account was the same was the same was ference of ₹ 3, and reconciliation account. Rs. 13,475 w. sets were provided to the same provided to the same was the same	g Balance ance Opening hala (as per Bank Statement) (7 10,990,00 0.00 ance Opening hala (as per Bank Statement) (7 10,882,00 I 10,582,00 I 10,582,00 F Receipt A/c No ₹ 9,440 where \$ depicted ₹ 068 (₹ 9,440-₹ n with bank. India Radio, as not charged	1,39603.00 11,59,693.00 13,42,367.00 13,42,367.00 13,42,367.00 10,00 13,42,367.00 10,00 13,42,367.00 10,00 10,00 13,42,367.00 10,0	In view of the above, it is requested that the para may please be dropped.			
32 SS 32.1 D	No. Sulary second including CI	Opening hat (as per RAP) account (3) 1,76,593,00 TD	once Opening hala (as per Bank Statement) (7 10,990,00 ance Opening hala (as per Bank Statement) (7 10,882,00 at 18,530,00 at 18,530,0	13,42,367.00 13,42,367.00 13,42,367.00 13,42,367.00 1090019450-0 eas the bank 6,372 as on 6,372) was due Luchapada,	requested that the para may please be dropped.			
32 S 32 S 32.1 D	Including CI Total St. Particulars No. Particulars Salary account anchaing CI CYDIL account anchain CI CYDIL	Opening hat (as per RAP arranger) (5) II 1353000 Dising balance of account was the same wa fference of ₹ 3, ng reconciliation ector, All Rs. 13,475 w sets were pro-	ID,990,00	13,42,367.00 13,42,367.00 13,42,367.00 13,42,367.00 10,00 13,42,367.00 10,00 13,42,367.00 10,00 10	please be dropped.			
32 S 32 B 32.1 D	Tatal St. Factivation No. Salary account including CI CITOL account ac	Opening had (av per RAP arranent) (f) it (12-33,249.00 Tip osing balance of account was the same was frerence of ₹ 3, ng reconciliation ector, All Rs. 13,475 w sets were pro-	F Receipt A/c No. ₹ 9,440 where s depicted ₹ 10,882.00 with bank. India Radio, as not charged	13,42,167.00 13,42,367.00 13,42,367.00 1090019450-0 reas the bank 6,372 as on 6,372) was due Luchapada,				
32 S 32 S 32.1 D	St. Farticulars Salary account including CI CYTH account of CI SBI) in R&P statement of CI 23.05.2022. Do not conduction of CI Station Directly of CI Serhampur. Depreciation of CI CHOUGH the as CI	(as per R&P archimit) (t) 11.23.249.00 11.230.00 11	f Receipt A/c No. ₹ 9,440 where s depicted ₹ 10,000 to with bank. India Radio, as not charged	13,42,167.00 13,42,367.00 13,42,367.00 1090019450-0 reas the bank 6,372 as on 6,372) was due Luchapada,				
32 S 32 B 32.1 D	Salary account including CI 2 CVDII. account to the CSBI) in R&P statement of 23.05.2022. Do not conduction of conduction conduction bire serhampur. Depreciation of though the as 22. This resu	(as per R&P archimit) (t) 11.23.249.00 11.230.00 11	f Receipt A/c No. ₹ 9,440 where s depicted ₹ 10,000 to with bank. India Radio, as not charged	13,42,367,00 13,42,367,00 1090019450-0 reas the bank 6,372 as on 6,372) was due Luchapada,				
32 S B 32.1 D	Depending of the control of the control of the conduction of the c	osing balance of account was the same was ference of ₹ 3, and reconciliation ector, All Rs. 13,475 wasets were pro-	f Receipt A/c No. ₹ 9,440 where \$ depicted ₹ .068 (₹ 9,440-₹ • with bank. India Radio, as not charged	13,42,367,86 1090019450-0 reas the bank 6,372 as on 6,372) was due Luchapada, on fixed assets				
32 S B 32.1 D	Dening and ci (SBI) in R&P statement of 23.05.2022. Di to not conducti Station Dire Berhampur. Depreciation of though the as 22. This resu	osing balance of account was the same was ference of ₹ 3, and reconciliation ector, All Rs. 13,475 wasets were pro-	f Receipt A/c No. ₹ 9,440 where s depicted ₹ .068 (₹ 9,440-₹ n with bank. India Radio, as not charged	13,42,367,89 1090019450-0 eas the bank 6,372 as on 6,372) was due Luchapada, on fixed assets				
32 S B 32.1 D	Opening and ci (SBI) in R&P statement of 23.05.2022. Di to not conducti Station Dire Berhampur. Depreciation of though the as 22. This resu	account was the same wa fference of ₹ 3, ng reconciliation ector, All Rs. 13,475 was sets were pro-	₹ 9,440 when s depicted ₹ ,068 (₹ 9,440- ₹ n with bank. India Radio, as not charged	1090019450-0 reas the bank 6,372 as on 6,372) was due Luchapada, on fixed assets				
32 S B 32.1 D	Station Direction Direction of the as 22. This resu	Rs. 13,475 w sets were pro-	India Radio, as not charged	on fixed assets	Denty received force field well-			
t/ 2 0	though the as 22. This resu	sets were pro-			Deply received from field with			
32.2 A	verscettent		Depreciation of Rs. 13,475 was not charged on fixed assets though the assets were procured / received during 2021-22. This resulted in understatement of depreciation and overstatement of Fixed Assets by Rs. 13,475.					
2 ir A Si	2,96,347/- wit nterest of ₹ 10 As per provisi should have b However, AIR,	Berhampur had h the electrica ,075/- (May 20 on, interest sc een taken into Berhampur h erstatement of i	requested that the para ma please be dropped.					
	Executive En Chennai	gineer (C),						
to	The following Bank Account and Fixed Deposits have been omitted to be accounted in the Closing Balance of R&P account lending to understatement of Closing Balance to that extent. Fixed Deposits				Reply received from field unit is attached as Annexure- 13. In view of the above, it is			
5	St. FDR Numb	DE .		Amount (In 1)	requested that the para may			
1	1 353872461			1,53,86,122	please be dropped.			
2	2 355859807			46,00,006				
12	355863106			15,00,000				
E	4 355863241		_	10,00,000				
8	5 355863252 6 355863277			5,00,000				
0	7 355863346			2,60,000				
1	8 155861544							
Ū	Total	16		2,40,000 2,33,88,122	3			
			Accounts					
5	SI. Name o No. and Bra	the Bank nch	Current Account No.	Amount available on 31.03.2022 (In				
		fapet	106101747024	4,56,583.69	-			

	15	SBL Saidapet	110610747035	4,507,00	
	3	SBI, Nandanam	31130392791	9089.50	
	4	Canara Bank, Mount Road	0911201022272	5,153.00	
	5	Canara Bank, Mount Road	0911201006133	303086.82	
	Total) 10		7,88,420,01	
	value Depo	R&P needs to be re- e of the above ment sits.			
34	All I	ndia Radio, Kochi			
34.1	Inter While bring Expe This Rs. 3	eceipts and Payments est on Caution Deposit e adjusting it with el- ing only Net Expendit inditure. resulted in understaten (3,066.	accounted for. Rs. 4,22,714 stead of Gross expenditure by	Reply received from field units is attached as Annexure- 27. In view of the above, it is requested that the para may please be dropped.	
35	Cher	cutive Engineer (E), nnai	Wing, AIR,		
35.1	bill a	m of ₹ 60,213 had be nd remitted to the Inco not exhibited distinctive in Receipts as well as P	ome Tax Department wely under the head	t. However, it	Generally all field units remit the amount of TDS by drawing cheques at the time of passing of salary bills hence no entry is made in the R&P. However, necessary instructions have been issued to all field units to account for all recoveries from the bills on the receipt side of EMS and when amount is remitted to concern office to shown it on the payment side of EMS. Reply received from field unit is attached as Annexure- 13. In view of the above, it is requested that the para may please be dropped.

35.2	stated in th	difference between BRS and the arm 31.03.2022 and n.	Necessary instructions have been issued for compliance. In view of the above, it is requested		
	Account Number	Actual Balance confirmed by Bank (A)	flank flalance stated in the BRS (8)	Oifference in ₹ (A-B)	that the para may please be dropped.
	10067582944	51,77,659	\$1,23,306	54,353	1
	10067582955	N,846	10,143	(-) 1,297	-
36	Assistant Chennai	Director, All	India Radio,	HPT, Avadi,	
36.1	deposit nee mentioned R&P Accoun charges and resulted in	₹ 45,000/- tow ds to be shown of specifically in the it. It has been with included under understatement of statement of OAE	sets and to be ompanying the d under power This had	Reply received from the field unit is attached as Annexure-28 . In view of the above, it is requested that the para may please be dropped.	
37		rector (Engg.),		o, Anantapur,	
37.1	shall be pre that an am Receipts an Balances (i) of the R&i	prescribed from, spared on cash to ount of ₹ (-) 1, d Payments of to CFDL Account. P account, on ander Bank balance	easis. However, 58,000/- was e he AIR, Anantap Similarly, on the imount of ₹ (-	audit observed shibited in the our under Bank Payment side) 4,000/- was	As per the accounting circular No. 13 and 13A relating to Centralized Fund-cum- Distribution Limits the closing balance of subsidiary CFDL bank account will have either zero or negative balance to the extent payment made by the concerned DDO unit but not yet presented in their bank account till the end of the month in which R&P account is prepared. These transactions will become part of the Bank Reconciliation Statement.
37.2		of ₹ 4.62 lakh			As regards -4000/-: Reply received from the field units is attached as Annexure-29. In view of the above, it is requested that the para may please be dropped. Necessary instruction has been issued to the field unit for
		shown under ban Payments Accour		deposits in the	compliance. In view of the above, it is requested that the para may please be dropped.

38	All India Radio, Ambikapur (Chhattisgarh)	
38.1	In a CFDL account no. 38413057628, the total amount credited during the year ended 31st March 2022 was Rs.1,45,27,386. However, the total receipt in CFDL account through inter current A/c transfer by P8 was Rs. 1,43,54,227, which resulted in the understatement of inter current A/c transfer from P8 for CFDL, account and total receipts by Rs. 1,73,159.	Necessary instructions have been issued to the field unit for compliance. In view of the above, it is requested that the para may please be dropped.
38.2	As per interest paid certificate of A/c no. 10905974585 for the year ended 31st March 2022, an interest amount of Rs. 7,196 was paid by the bank during the year but the same has not been taken as income in the receipt side of the R&P A/c. Subsequently not remitted to HQ and not taken in the payment side of the R&P A/c. This resulted in understatement of Receipt and Payment by Rs. 7,196.	
39	Director General (Engineering), All India Radio, Bangalore	
39.1	As against the actual payment of ₹ 1,77,89,968/-, expenditure of ₹ 1,78,88,252/- was booked resulting in overstatement of expenditure by ₹ 98,284/	Necessary instructions have been issued for compliance.
39.2	As against the actual payment of ₹ 7,18,323/-, expenditure of ₹ 7,07,501/- was booked resulting in understatement of expenditure by ₹ 10,882/	In view of the above, it is requested that the para may please be dropped.
39.3	Non-reflection of outstanding dues of the previous year besides payment made during the current year resulted in overstatement of expenditure for the year under sub- head 'Minor works' to the tune of ₹ 26,000/	
40	Doordarshan Centre, High Power Transmitter, Jodhpur	
40.1	An amount of Rs. 12,710 and Rs. 1,365 were collected during 04/2021 to 03/2022 under the head of Rent/license fee for quarters and water charges respectively. However, these receipts were not shown under respective receipts heads and payment heads of Receipts and Payments Account for the year 2021-22.	Reply received from the field unit is attached as Annexure-30. In view of the above, it is requested that the para may please be dropped.
41	Station Engineer, Central Store, AIR, New Delhi.	Necessary Instructions have been issued for compliance.
41.1	An amount of Rs. 2,867 was wrongly booked in salary head instead of Government Contribution (NPS) leading to Overstatement of 'Salary' and Understatement of 'Employer Contributions of CPF/NPS'.	Both the heads pertain to Establishment expenses however DDO has been instructed to be more careful while entering the data in R&P. Reply received from the field unit is attached as Annexure-31. In view of the above, it is requested that the para may please be dropped.

42	AIR, Reso	urces, Delhi.			
42.1	As per Exp the expend 22 wherea Expenses (Landline Bi resulted in	enditure Control Regis iture on MTNL landling is as per Annexure Office) of R&P Accou Il in the year 2021-2 in understatement of y ₹ 1700/	e bill was ₹ 20,400 IIA- Other Adr nt the total expe 2 was ₹ 18,700/-	o in 2021- ministrative anditure on This has	In payment side of office expenses of other administrative expenses in receipt & payment of EMS, by mistake, one entry has been kept in Land and Building Column instead of Landline Column of amounting to Rs. 1700/- of the month of June in EMS reporting Due to this reason as per Expenditure Control Register of AIR Resources, Delhi the expenditure on MTNL landline bill was Rs. 20400/- in 2021-22 whereas as per Annexure IIA Other Administrative Expenses (Office) of R&P Account the total expenditure on Landline Bill in the year 2021-22 was Rs. 18700/ This has resulted in understatement of expenditure by Rs. 1700/ Reply received from field unit is attached as
					Annexure-32. However, necessary instructions have been issued to the field unit to be more careful while entering the data in R&P. In view of the above, it is requested that the para may please be dropped.
43	NABM, Kir	ngsway Camp			However, necessary instructions have been issued to the field unit to be more careful while entering the data in R&P. In view of the above, it is
	As per Annis booked. were pur	ngsway Camp nexure IV-expenditure However, fixed asset chased by the Na ment of Fixed Assets	s amounting to ₹ ABM, Which re	20.87 lakh esulted in	However, necessary instructions have been issued to the field unit to be more careful while entering the data in R&P. In view of the above, it is requested that the para may please
43 43.1	As per Annis booked. were pur understate	nexure IV-expenditure However, fixed asset chased by the N	s amounting to ₹ ABM, Which re	20.87 lakh esulted in	However, necessary instructions have been issued to the field unit to be more careful while entering the data in R&P. In view of the above, it is requested that the para may please be dropped. Reply received from field unit is attached as Annexure-33.
	As per Annis booked. were pur understate lakh.	nexure IV-expenditure However, fixed asset chased by the No ment of Fixed Assets Description of the	S amounting to ABM. Which re Capital Fund by Date of purchase/ Completion of	20.87 lakh esulted in Rs. 20.87	However, necessary instructions have been issued to the field unit to be more careful while entering the data in R&P. In view of the above, it is requested that the para may please be dropped. Reply received from field unit is attached as Annexure-33. In view of the above, it is requested that the para may please

	34	Desktop Computer	14.02.22	340119	
	4.	HP Multifunctional Printer	07.02.22	53670	
	5.	HP Multifunctional Printer	07.02.22	27968	
-	6.	HP Multifunctional Printer	08.02.22	66363	
-	7.	Sarvitizer Dispenser	09.02.22	7600	
	8.	Wired Microphone	22,05,21	24965	
	9.	Base for open Gym	26.11.21	163174	
	10.	Providing and erecting open Gym	26.11.21	699638	
	11.	Double bed	24.03.22	12,7820	
	12.	LG 1.5 ton split AC	22.03.22	199946	
H	13.	Unbranded Maturess	24.03.22	50480	
	14.	Visitor Chair	24.03.22	24960	
	15.	Steel Alminah	30.03.22	35000	
-	16.	Steef Rack	30.03.22	17500	
	17.	Grass Cutting Machine	30.03.22	99566	
Tot	tid	-	4	20,86,771	

44	DG, AIR, Delhi.						
14.1	and sam Prasar B and un Rs.14.80	he wa harai derst) laki		unit is attached a Annexure-34.			
				and the second s	a recognition of the contract	eparate A	udit Report on which no
correc 45			have been taken b ineer, All India Radi		Bharati.		
15.1	- Charles on the later of	CONTRACTOR OF THE PARTY NAMED IN	ferences in opening ba	ance and		ice. Amount in	Reply received from field unit is attached as Annexure-35.
		T	Head	R&P accounts	As per bank statement	Difference	In view of the above, it is
		1	Salary account	2,11,833	2,17,633	5,880	requested that the para may
	Operang balances	2	OAE (Other admin exp. a/c) (linked with 581 38785490512)	6,47,740	0.0	5,47,740	please be dropped.
		3	OAE (Other admin exp. a/c. linked with S8E 31126797058)	0.0	12,533	12,533	
		4	Fixed deposit/CLTD Account	0.0	4,00,921	4,00,921	
	Closing	5	Current account (Linked with Still 31136797058)	0.0	11,884	11,884	
	22.9200	6	Fixed deposit /CL1D account (Linked with SNI 37219501291, 36232471254, 37065686692, 37132888004, 37911364081)	0.0	4,25,003	4,28,003	
		7	Interest received on Fixed deposit	0.0	27,082	27,082	
45.2			sing balance of ₹ 10 eds proper reconciliation			ther admin	
16	AIR, B	nawa	nipatna				
46.1	Payment account In R&P account for the month of March 2021, payment to resource persons/ casuals shown as negative balance (-₹ 28,752). This indicates lack of monitoring mechanism in preparation of Receipt and Payment accounts. In view of the requested that the second countries of the s					As the Accounts for the financial year have already been closed however necessary instructions have been issued to DDO to be more careful while entering data in R&P Accounts. In view of the above, it is requested that the para may please be dropped.	

Para 7.2.58 of AIR Manual stipulates that certificate of Bank reconciliation should be done and sent to the PAO every month. Any discrepancy noticed should be immediately got rectified by bringing them to the noticed of the Bank/PAO. However, there was balance of ₹ 48,40,348 as on 31 March 2021. However, as per Bank statement, available balance was only ₹ 10,232. Bank reconciliation statement for all the bank accounts was not prepared by AIR, Bhawanipatna and not provided to audit. Thus, the amount shown in Bank book in excess of pass book leads improper maintenance of Bank book. Therefore, discrepancy of ₹ 48,30,116/- shown in Bank Book in excess of Bank balance needs reconciliation.	In view of the above, it is requested that the para may please be dropped.
All India Radio, Puri	
Understatement of depreciation ₹ 6.66 lakh As per significant accounting policy of the Prasar Bharati, depreciation is charged on Straight Line Method at rates computed on useful life of the assets and depreciation at 10 percent is charged on studio, transmitter, machinery and equipment and other fixed assets. However, depreciation of ₹ 6,66,249.00 was not charged on fixed assets though the assets were procured/received two to five years back. This understated depreciation/expenditure and overstated assets by ₹ 6.66 lakh.	Para already dropped by audit team. Reply received from the field unit is attached as Annexure-36. In view of the above, it is requested that the para may please be dropped.
Assistant Director, All India Radio, Ooty	
As per Receipt and Payment account for 2020-21, receipts under 'other receipt' was Rs. 1,17,191, whereas as per receipt book it was Rs. 63,476 only. The above receipt of Rs. 1,17,191, and the remittance was not recorded in the Cash Book.	Reply received from field unit is attached as Annexure-37. In view of the above, it is requested that the para may please be dropped.
Commercial Broadcasting Service, All India Radio, Hyderabad	
An amount of Rs.2.58 lakh has been recovered by PAO, Chennal towards overpayment of salary from DCRG and credited to SBI account on 10 June 2021. However, the same was not taken into account in Receipt and Payment account, which resulted in understatement of Receipts by Rs. 2.58 lakh.	Initially the amount received was kept out of Government account as the pay fixation case is pending in the Honourable Court. After receiving the Instructions from PB secretariat, the same is accounted in R&P in the month of April, 2022. Reply received from field unit is attached as Annexure-3. In view of the above, it is requested
	every month. Any discrepancy noticed should be immediately got rectified by bringing them to the noticed of the Bank/PAO. However, there was balance of ₹ 48,40,348 as on 31 March 2021. However, as per Bank statement, available balance was only ₹ 10,232. Bank reconciliation statement for all the bank accounts was not prepared by AIR, Bhawanipatna and not provided to audit. Thus, the amount shown in Bank book in excess of pass book leads improper maintenance of Bank book. Therefore, discrepancy of ₹ 48,30,116/- shown in Bank Book in excess of Bank balance needs reconciliation. All India Radio, Puri Understatement of depreciation ₹ 6.66 lakh As per significant accounting policy of the Prasar Bharati, depreciation is charged on Straight Line Method at rates computed on useful life of the assets and depreciation at 10 percent is charged on studio, transmitter, machinery and equipment and other fixed assets. However, depreciation of ₹ 6,66,249.00 was not charged on fixed assets though the assets were procured/ received two to five years back. This understated depreciation/expenditure and overstated assets by ₹ 6.66 lakh. Assistant Director, All India Radio, Ooty As per Receipt and Payment account for 2020-21, receipts under other receipt was Rs. 1,17,191, whereas as per receipt book it was Rs. 63,476 only. The above receipt of Rs. 1,17,191, and the remittance was not recorded in the Cash Book. Commercial Broadcasting Service, All India Radio, Hyderabad An amount of Rs.2.58 lakh has been recovered by PAO, Chennai towards overpayment of salary from DCRG and credited to SBI account on 10 June 2021. However, the same was not taken into account in Receipt and Payment account, which resulted in understatement of Receipts by

50	Deputy Director General (Engineering), Doordarshan Kendra, Chennai	
50.1	As per R&P Account of 2021-22, the closing balance of the CFDL account was shown as Rs. 55,310. However, as per Bank statement of the CFDL account the closing balance was NIL. The bank reconciliation Statement did not show the mandatory details such as "balance as per books" and "Balance as per bank statement". BRS must have the reconciliation between the bank balance and cash book balance.	Necessary instructions have been issued for compliance. Reply received from field unit is attached as Annexure-38. In view of the above, it is requested that the para may please be dropped.
51	Executive Engineer, Civil Construction Wing, All India Radio, Jaipur	
51.1	As per interest statement of the State Bank of India, NCRB, Jaipur, the total interest earned by Civil Construction Wing, All India Radio, Jaipur on Special Term Deposit Receipts during the year 2021-22 was ₹ 26.87 lakh whereas in consolidated Receipts and Payments Account it was shown as ₹ 23.89 lakh. This resulted into understatement of interest by ₹ 2.98 lakh.	Copy of the reply received from the field unit is attached as Annexure-39. In view of the above, it is requested that the para may please be dropped.
52	Executive Engineer (Civil), Civil Construction Wing, All India Radio, BBSR (Bhubneshwar)	
52.1	Scrutiny deposit of ₹ 1.51 lakh realised from agencies against various work contracts are not reflected as liability since the amount should be refunded to the concerned agencies. This resulted in understatement of liabilities by ₹ 1.51 lakh.	Para already settled by concern AG (Copy attached as Annexure-40). In view of the above, it is requested that the para may please be dropped.
53	Director General (Engineering), All India Radio, Bangalore	
53.1	There was an overstatement of Salaries and understatement of remittances by ₹ 1.72 crore besides misclassification of payments in the R&P Account.	Necessary instructions have been issued to the field unit for compliance.
53.2	As per Fixed Assets Register maintained by the DDG (Engineering), purchases against Computer and other accessories of ₹ 2.30 lakh and equipment of ₹ 5.04 lakh was made during the financial year 2021-22. The total expenditure on purchase of fixed assets was shown as ₹ 9.81 lakh under the Receipt and Payment Account resulting in a difference of ₹ 2.45 lakh. This resulted in overstatement of fixed assets to the tune of ₹ 2.45 lakh.	In view of the above, it is requested that the para may please be dropped.
54	Doordarshan Kendra, Sambalpur	
54.1	Security deposits of ₹ 70,648 lying with Electricity Distribution Company was not shown in the Details of Assets and liabities furnished to Directorate of Doordarshan.	Reply received from field unit is attached as Annexure-41. In view of the above, it is requested that the para may please be dropped.

55	All India Radio, Prasar Bharati, Calicut	
55 55.1	Following receipt were not accounted/incorrectly accounted for in receipt of the Receipt and Payment Account. (i) A sum of ₹ 11,597/- and ₹ 20/- were exhibited as receipts realized towards Recording fee and RTI application fee, respectively. (ii) A sum of ₹ 18,408/- was exhibited as receipt realized towards Industrial Rent. (iii) A sum of ₹ 54,101/- was exhibited as receipts in respect of License Fee. However, as per Receipt Books and Statement of Receipts for the year 2021-22 an amount of ₹ 59,500/- was received as receipts towards License Fee during the period 2021-22. This indicates incorrect exhibition of Receipts of License Fee for the year 2021-22. (iv) A sum of ₹ 24,30 lakh was exhibited as expenditure incurred towards PP&SS (Payment to Artists and Guests etc.,) during 2021-22. However, as per Budget Control/Appropriation Register pertaining to the year 2021-22, a sum of ₹ 24.18 lakh was exhibited as expenditure incurred towards PP&SS (Payment to Artists and Guests etc.) during 2021-22.	Reply received from field unit is attached as Annexure-42. In view of the above, it is requested that the para may please be dropped.
	Following receipt were incorrectly accounted for in expenditure in the Receipt and Payment Account for the year 2021-22. i. A sum of ₹ 3.98 lakh was exhibited as expenditure incurred towards Fuel Charges for power supply during 2021-22. However, as per Budget Control/Appropriation Register pertaining to the year 2021-22, a sum of ₹ 4.11 lakh was exhibited as expenditure incurred towards Fuel Charges for power supply during 2021-22. ii. A sum of ₹ 1.43 lakh was exhibited as expenditure incurred towards OAE-RNU-Payment to Casuals during 2021-22. However, as per Budget Control/Appropriation Register pertaining to the year 2021-22, a sum of ₹ 58,215 was exhibited as expenditure incurred towards OAE-RNU-Payment to Casuals during 2021-22.	Reply received from field unit is attached as Annexure-42. In view of the above, it is requested that the para may please be dropped.

56	All India Radio (AIR), Balaghat	
56.1	An amount of Rs. 8,718 has been received towards interest on Security Deposit for the electricity connection H4432832000. This resulted in understatement of Interest paid by third parties on Security Deposit" in the receipt side and understatement of the head "OAE station/Kendra" in the payment side by Rs. 8,718.	Reply received from field unit is attached as Annexure- 43. In view of the above, it is requested that the para may please be dropped.
56.2	The amount of Security Deposit refunded for the electricity connection H4432832000 was Rs.19552. This resulted in understatement of head "Security Deposit/Earnest money" in receipt side and understatement of the head "OAE station/Kendra" in the payment side by Rs.19552.	
56.3	Receipts and Payments Account does not include an amount of TDS deducted by MPPKVVCI. for the electricity connection H4432832000 amounting Rs. 874. This resulted in understatement of head "Income Tax/TDS deducted by third parties" in the payment side by and overstatement of the TDS column in the head "OAE station/Kendra" in the payment side Rs. 874.	
56.4	The recovery amount of ₹ 9,000/- on account of Salary recovery of Prasar Bharati employees. This resulted in overstatement of head "Salary Prasar Bharati employees" and understatement of the head "Salary Government employees" in the payment side by ₹ 9,000/	
57	Station Director, AIR, New Delhi.	
57.1	Opening and Closing balance of ₹ 10,000/- were shown in imprest whereas these both balances pertain to Cash in Hand in the R&P Account for the year ending 31.03.2022.	Reply received from the field unit is attached as Annexure-44. In view of the above, it is requested that the para may please be dropped.
57.2	As per Accession Register, the total value of books in the library was Rs. 22.23 lakh whereas no value of library books was shown in R&P account for the year ending 31.03.2022. This has resulted in understatement of Fixed Assets and Capital Fund by Rs. 22.23 lakh.	

58	Office of Station Director, All India Radio REWA (MP)		
Negative closing balance of ₹ 4.32 lakh in Receipt and Payment account needs reconciliation with Bank & PEHq.			
59	Office of All India Radio, Chhatarpur		
59.1	Difference (between Bank Statement and Receipt and Payment statement) of ₹ 1,81,026/- and ₹ 34,19,695/- was found in the opening balance of salary A/c (10518247540) and OAE A/c (31126642731) respectively. Further difference of ₹ 1,04,889/- and ₹ 4,42,162/- was found in the closing balance of salary A/c and OAE A/c respectively.	attached as Annexure-46. In view of the above, it is requested that the para may please be dropped.	
60	Executive Engineer, All India, CCW (C), Chennai		
60.1	Discrepancies between confirmation given by Bank and figures of the unit	Reply received from the field unit Is attached as Annexure-13.	
60.1.1	The closing balance of the R& P A/c for 2020-21 was inclusive of Rs.2,98,30,280 kept in the "Sweep a/c" relating to current A/c number 106101747024 with SBI, Nandanam. However, the same had not been confirmed by the bank concerned.	In view of the above, it is requested the the para may please be dropped.	
60.1.2	As per the bank confirmation given by SBI, Saidapet Branch, Nandanam, a sum of Rs.1,46,56,642 is available in FD No. 35387248125. However, this has not been disclosed anywhere in the R&P a/c for 2020-21.		

61	Assistant	t Director, All Inc	dia Radio, Nagercoil	Reply received from the field unit
61.1	An amour	ncies in exhibition at of ₹ 1,16,193/- () was omitted to	In view of the above, it is requested that the para may please be dropped.	
62	Deputy D	Director (E), DDK	, HPT, Kodaikanal	
62.1	closing b (Receipt	of 'Receipts According the Receipts and alance for the bar Account's was wever, bank confidence.	Necessary instructions have been issued for compliance. In view of the above, it is requested that the para may please be dropped.	
	SI. No.	Balance as on	Closing bank balance (in ₹)	
	1.	31.03.2019	4,08,126.50	1
	2.	31.03.2020	14,25,967.50	1
	3.	31.03.2021	25,63,267.50	
	This had R&P Acco	resulted in unders		
62.2	Pending In liabilit amount actual du	atement of Li E-Tax- ₹ 4,45,40 y details forwards of ₹ 1.44 lakh we ue of ₹ 5.90 lakh had been understat	Noted for future compliance. Necessary instructions have been issued to the field unit to be more careful while reporting liability to the HQ. In view of the above, it is requested that the para may please be dropped.	



Pravar Bharati
(India's Public Service Broadcaster)
Land Management Division
Pravar Bharati Secretariat
Pravar Bharati House, Tower "C",
Copernicus Marg, New Delhi

File No. G-1012/09/2018-Est (part-2)

dated: 20 , December, 2022

Subject: Audit Para of Fixed Assets (Land & Building), Prasar Bharati-reg.

Reference Audit Memos - 16 and 34

The information available in I M Division, PHS in response to Audit Memo - 16 and 34 is furnished below

The survey and digitization of Land parcel and Building parcel was done by CCW. The data/information so collected is being uploaded on GLIS site, by the Nodal Officer. Reports as per the GLIS site (857 Land parcels and 1722 Building) is enclosed hereseith.

Further, in this regard, reply of both the Directorates were sought vide PBS. Letter no. G-1012/09/2018 Est. (part-2). dated 09.11.2022 and 18.11.2022. No response was received from AIR Directorate. Response from Doordarshan Directorate is enclosed herewith. If required, B&A Section, PBS may directly get the information from both the Directorates.

Encl. Avabave.

(Umesh Kumar K.N.)

Dy. Director (LM)

Tel: 011-23118517

To

DDG (B&A, Marketing and Head B&R), Prasar Bharati Secretariar, Prasar Bharati House, Copernicus Marg. New Delhi-110001.

Copy to:

 E-in-C (BO), Akashvani & Doordarshan, Sansad Marg, Akashvani Bhawan, New Delhi-110001.

Annexure - 2

3.2 Income

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3.2.1 Grant/Subsidies (Schedule-13) Rs. Nil.

As per the common format of accounts approved by the Government of India, Ministry of Finance, the grants-in-aid received from the Union Government are required to be accounted as income of Prasar Bharan However, grants-in-aid of Rs. 1010.29 crore (Rs. 1000.73 crore † Rs. 9.56 crore) received from the Ministry of Information and Broadcasting and Ministry of Health and Family Welfare and other Ministries during the year 2003-04 were treated as Corpus/Capital Fund instead of as income resulting in overstatement of 'Excess of expenditure over income' by Rs. 1010.29 crore.

4. Receipts and Payments Account

4.1 Receipts

4.1.1 Difference in closing balance and opening balance Rs. 4.73 crore

Receipts and Payments account revealed the difference of Rs. (-) 4.73 crore as detailed below in the closing balances of the following heads of accounts for the year 2002-03 with the opening balances for the year 2003-04.

		(Rs. in cru			
Head of A/C	Closing balance as on 31,03,03	Opening halance as on 01,04,03	Difference		
Cash in hand	0.30	4.95	(+) 4.15		
Receipt (other offices)	133,73	14.26	(-) 119 47		
Expenditure A/C (other office)	NII.	110.54	(+) 110.54		
Imprest	3.75	3.80	(+) 0.05		
Total	138.28	133,25	(-) 4.73		

This has resulted in overall understatement of receipt by Rs. 4.73 erore.

4.1.2 Remittances to from Hq/DDOs in transit/reconciliation Rs. 1.36 erore

Note No. 9 on 'Inter office transaction account' of Schedule 26- 'Notes on accounts and contingent liabilities' states that the difference in these accounts generally represent remittances in transit on the close of the financial year. Accordingly, these are shown as such in the accounts. In the Receipts and Payments Account, remittance in transit (under reconciliation) was shown as Rs. 1.36 erore. However, in the Balance Sheet, a figure of Rs. 100.42 erore has been shown in Schedule 7- 'Current liabilities and provision' and 'mil' in Schedule 11- 'Current assets loans and advances' under the head 'Remittances to/from Hq/DDOs in transit/reconciliation'. The difference between the two sets of figures needs reconciliation.

4.1.3 Outstanding on Account of transfer from Prasar Bharati and other offices: Rs. 222.50 crore

This is the net difference between the amounts released by Budget section of Prasar Bharzti during the year 2003-04 to various field units less their refunds made to the Prasar Bharzti and the consolidated total of the actual receipts booked by the field offices and intimated to the Prasar Bharzti including difference between the commercial receipts remitted by all the



THE SOUND PRASAR BHARAIT

(MITS BY THE BUT WHITEINDIA'S PUBLIC SERVICE BROADS ASTER)

विज्ञापन प्रसारण सेवा /Commercial Broadcasting Service

MADE BUT I SCHOOL TALL INDIA RADIO - HYDERABAD

कोल /Phone : 010-21210113 फैक्स /Fax : 040-23240452

\$AM-/E-mail: skededegmelsom

No:C65/AIR/HYD/24(3)/2022-23

Dated 11 01 2023

The Director General of Audit (Central), (Kind attention: Sr. Audit Officer, CEA) Salfabad, Hyderabad - 500 004.

> Sub-Replies to the outstanding Audit Objections for the year 2021-22 for dropping the objections reg

SP.

The following reply is furnished for the Objection raised on the Accounts of Commercial Broadcasting Service: All India Radio, Hyderatiad for the year 2021-22 (Date of Audit 17.08.2022 to 22.08.2022)

1. Repty to para No.1. An amount of Rs.2,57,887/- towards recovery of excess paid pay and allowances was recovered from the DCRG bill in respect of Smt.T.R.Rekha, Assistant retired voluntarily on 03:07:2020 and it was credited to 581 account of CBS, AIR, Hyderabad on 10:06:2021. The amount has been converted into Fixed Deposit on 22.04.2022, it is then exhibited in Receipt and Payment statement. (Copy of Receipt and Payment statement for the month of April 2022 and fixed deposit advice is enclosed for reference). Hence para may please be dropped.

Reply to para No.2: The Cheque No 764205 dated 30.06 2021 for Rs 2,400/- issued in favour of DCTO. Basheerbagh, Hyderabad towards payment of Professional Tax was neither encashed nor requested for issue of fresh cheque by the party. The amount is written off and the same is sent to Prasar Bhurati Receipt Account on 29-12-2022 (copy of the bank scroll enclosed for reference). Hence para may please

be dropped

Reply to para No.3: All the fixed deposit amounts of 8s 9,99,541/- which were not exhibited in the R & P Accounts has been accounted in Receipts and Payment Account from the month of September 2022 Copy of Receipt Accounts statement for Sep 32 enclosed). Hence para may please be dropped Reply to para No.4: It is submitted that Air coolers for Rs.21,299/- and a canon multifunction machine for an amount of Rs 24,999/ were purchased during April & Aug 2021. They were booked under the their respective heads OAE (under sub-head - DE (misc) in the expenditure statement and that they were also taken in fixed assets registers. [copies of fixed assets register pages sent for reference). Hence para may please be dropped

5. Reply to para No.5: It is submitted that an amount of Rs 20,000/- was paid as transfer TA advance during Aug 2021. The amount is exhibited in R & P statument under Other Administrative Expenses - Sub Head "TA on transfer". The Transfer TA aguance was settled at AIR, Gulbarga in Feb 2022 (copy of the mail received from AIR, Gulbarga enclosed). Hence para may please be dropped

6. Reply to para No.6. It is submitted that a Cell Phone for an amount of Rs. 7798 was procured during 2021-22. It was exhibited in if & P account under Other Administrative Expenses - Sub Head "DE (Misc)" and it is also taken in fixed assets registers. (copy of fixed assets register page is sent for reference). Hence para may please be dropped

It is requested that the above paras of objection may please be dropped and it is assured that the instructions of the Audit Authorities will be adhered/implemented strictly. It is assured that from here onwards the instructions of the Audit authorities will be adhered/implemented strictly. Mail address of this office is a dcbshyd@gmail.com

Yours faithfully.

Encl: As above

(N.Vijaya Raghava Reddy) Programe Exectuive. Head of Office.

Copy to:

The Prasar Bharati Secretarist, Internal Audit Wing, Prasar Bharati House, Copernicus

Marg. New Demi - 110 001 for kind information.

Head of Office.

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By E-mail



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(India's Public Service Broadcaster)

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www.syc Dharampura L. Jagdalpur (C.G.) 494 001.

Telephone orres-come Fax orres-come

Email: ddk.jagdalpural.grand.com

GST No.22AAAJP0288RIZP



Date: 15.12.2022

No.JDP/DDK/Audit/2021-22/

The Prasar Bharuti Secretirate Accounts section Prasar Bharuti House Copernicus Marg NEW DELHI - 110 001

Sub: Audit observation of DGAR.

Ref. Your office email dated 13.12.2022.

Sir.

With reference to above cited subject the para-wise replay is furnished below for your kind perusal-

F.20	Audit observation	Reply
F 20.1	During the scrutiny of the records and Bank Statement of A/c No.35027440806 for the month of June 2021 it is observed that an interest amount of Rs.4.838.00 bas been received during the year but not taken as income in the receipt side of the R&P a/c. And also subsequently also not remitted to HQ and not taken in the payment side of the R&P a/c. This resulted in understatement of Receipt and Payment by Rs.4.838.00	Interest amount of Rs.10,485.00(including Rs.4,838.00) has been transferred to Prasar Bharati Account in the month of October 2022.
F.26.2	The time barred cheque amounting to Rs.6,53,220- (Rs.3,81,874.00 and Rs.2,71,346.00) which have not written back yet. This resulted in understatement of Receipts and overstatement of payment by Rs.6,53,220.00	1.0

Yours faithfully.

(S.W.VANJAD) ASSISTANT ENGINEER HEAD OF OFFICE



PRASAR BHARATI

OFFICE OF THE EXECUTIVE ENGINEERICIVILICIVIL CONSTRUCTION WING: ALL INDIA RADIO 14 TALUK OFFICE RUAD SAIDAPET, CHENNAL 15

E-mail at a geometric prayarbiharatic geometric

No CCW(StAnda Reply/2022-23) 91/7:

Dated \$6-07-2022

The Accountant General (Audit).

One The Principal Director of Audit (Central) Chennal,
Lekha Parisha Bhawan, 3/s1, Anna Sala.

Chennal 600 018

But Inspection report on the Accounts of the O to The Executive Engineer (Civil), CCW, AM, Cherrys 15 Ref. Letter No. Philip CE 10 (28 15/22 23/95, Dated 10.06/2022)

50

Figure find attached berewith the details of action taken in respect of the queries as lead to the inspection party during their visits to this office. The said replies are send as per the prescribed proforms. The Curistanting Puriss of previous inspection terport has already been sent safe this affice better dated 01.03.2022, but not set drapped. A copy of the reply or attached for county reference. This is for your kind information and neversary action.

Yours faithfully.

O'SPEENIVASAN

Earl Asstore

Copy to.

1. The Deputs Director General Respectivel, AIR, New Della for kind information.

 The Additions: Director General (NZeHOO), Supply System Selection Chromas 05 for Kern refure atom.

2. The Numericanding Engages Civil, CCW, AIR, Chelling 05 for kind information.

4. The Senior Administrative Officer, AJV, Chenna: 64 for kind information

EXECUTIVE ENGINEER ICIVILI

Annexuse -6

Pay & Accounts Office All India Radio, Kamarajar Salai, Mylapore, Chennai – 600 004

Phone: 044 - 29510129

E-mail: pagairchennai@yahpo.com

Date: 13-12-2022

No PAO/AIR/CHN/ADMN/AG Audit/2022-23/101

To,
The Director,
O/o The Principal Director of Audit (Chennai)
Lekha Pariksha Bhavan,
361, Anna Salai,
Chennai – 600 018

Sub: Inspection Report on Accounts of PAO, AiR, Chennal for the period from April 2016 to March 2022 = Reg.

Ref: Letter number PDAJC)CE/III/78-36/22-23/132 Dated 12-07-2022

Sir/Madam,

(.1.4. Reply to Para 1:

Non-cancellation of Time Barred Cheques leading to Understatement of Assets (Cash at Bank) and Understatement of Liabilities – ₹38,687.

As a reply to the mentioned para, it is stated that Cheques (list enclosed) amounting to \$28,687 (Rupees Twenty Eight Thousand Six Hundred Eighty Seven Only) issued by this office, during the period from 17-02-2017 to 27-02-2019, became time barred and are not encashed till now.

It is verified from the bank that these cheques are not encashed, and e-mail received from the S8) in this regard is also attached. Hence, these cheques are treated as "cancelled". The amount of ₹28,687 has been taken as "Miscellanous Receipts' in R & P accounts for the month of December 2022.

The cheque number 570541 Dated 30-08-2021, for \$10,000 was dishonoured and so a new cheque has been issued for the same.

In the view of the above, this para may kindly be dropped.

Yours faithfully.

SENIOR ACCOUNTS OFFICER

Encl.: As above

Copy to: The ADG (8&A), PB Sectt., New Delhi

SENIOR ACCOUNTS OFFICER

Annexuse-7

PRASAR BHARATI (INDIA'S PUBLIC SERVICE BROADCASTER) ALL INDIA RADIO COMBATORE 641045

SECTION-A

POINT 1:- In correct exhibition of un en-cashed cheques as minus balance in R&P account resulted in over statement of payment by

1.Rs. 8.2 Lakh in 2019-20

2.Rs. 1.26 Lakh in 2020-21 and

3.Rs. 4.74 Lakh in 2021-22

REPLY:- As per Prasar Bharati Secretariat Circular No.ADG(B&A)/AJ/A/CS/2017-18/CFDL/957-72, dated 13-06-2019 (Copy enclosed) Point No.5 - it is stated that all the payment made by their units should be recorded under appropriate heads in payment side of R&P account. Normally the closing balance of subsidiary CFDL bank account will have either Zero or negative balance to the extend payment made by the concerned DOO unit but not yet presented in their bank account till the end of month for which R&P account is prepared.

So, it is the policy decision of Prasar Bharati, which each and every DDO all over India are following the same procedure.

Considering the above fact, the para may kindly be dropped.

POINT 2:- Non-submission of Fixed Asset Schedule to Prasar Bharati for the year 2021-22 and incorrect exhibition of Fixed Assets.

REPLY: The Fixed Assets statement for the year 2021-22 in Proforma I & II has been submitted after making necessary changes as advised by the Audit.

Considering the above fact, the para may kindly be dropped,

POINT 3:-Incorrect exhibition of fixed assets in R&P accounts - 2019-2020.

REPLY: As per Annexure II, the total addition to Prasar Bharati towards receipt of fixed assets exhibited by AIR, Coimbatore was Rs. 20,12,222/- of which an amount of Rs. 2,86,274/- purchased with station fund and the same exhibited in R&P for the year 2019-20. Whereas the difference amount exhibited in Annual Accounts 2019-20 minus R & P -2019-20 was of Rs. 17,25,948/- has been received from central office, hence it couldn't be exhibited in R&P.

Considering the above fact, the para may kindly be dropped.

(\$.8.VENKATRAM) DRAWING & DISBURSING OFFICER FOR DIRECTOR (ENGG.)



Annexuse-8

PRASAN BRAKATI (INDIA'S PUBLIC STRUCT BROADCASTIN) ALL INDIA'S BROKO (BASSAN - STEED)

No.863.1171/2022-23/AC

District 00-07 7071

The School Audit Officer/LAN.
Office of the Principal Decistor of Built (Centrum, Audit Sheem, 18 16/00k).
BENGALURU 1960-001

Set: Importion Report on the Accounts of Programmy Executive. All India Radio. 655 Station, Hassan for the year 2018-2022.

Ref. DC: Ark New Online email letter dates 68 82 2023.

511

The ALI audit tourn which undertack the audit of the office for the years 2018-2022 have raised the full and depth to the objection is furnalled below for your kind person.

(DE) is two-

File 7 M.1. During the year 2021-22. By 30% to the way shown under Establishment Expenses which includes Salaries of Hi-101-31 lake paid to employees against which YOS of Hi-25-95 take was collected and remitted to YO as per Form 28G. Aucht check of the Receipt and Payment (R.K.P) Account revealed that Salaries of His 101-13 lake included TOS Hi-24-96 take Yorther, the column Payments made to others (Payment under the payment use of R.K.P Account was object as 500. Though TOS Was remitted to ID. This had resulted in Exercitational of Salaries and understatement of remittances by Ni-24-96 take bounds in microsofic deap of payments in the H.K.P Account.

Hielity's

income Tax being the component of Salars is included in the Grass salars of the Establishment. If EDS are include from the individual employers against those PAN numbers and remitted to ITD by the accuming proportion for deduction of IT DS.

Honey, salary reprindicant (including 10s) is shown under Establishment Expenditure of Salars of Records and Payment account. This is also to inform that after the introduction of RSP account, many auditors have emperied the KSP accounts of the Station and have not made any objection in this regard. As ascertained all the ask offices are following the same procedure. This office has also exprained the procedure to the audit party which imported the assemble for the sears 2018-2022, but the most party was not made, to include the land appears to procedure which is not wager. Hence, the objection to the effect may saidly be dispipated.

Yours Jamilety.

NA PANAKAWAHI

Committee:

The Director General Lifered atter Soc. Surgay Bhuts, Audit unit), Antineba Riutin, Asystyceni Bhavan, Farilament. Street, New Wolfe. 110 Birs for word internations.

> कार्यालय मुख्यस्ता/Head of the Office आकाशनाची, हासन

Annexure - 9

BY Email



प्रसार भारती PRASAR BHARATI [भारत का लोक सेवा प्रसारक]



[INDIA'S PUBLIC SERVICE BROADCASTER] द्रदर्शन फेन्द्रः सम्बल्पर-768001

DOORDARSHAN KENDRA, SAMBALPUR-768001 (email:ddksambalpur78@gmail.com)

NO.SBP/DDK/67(2)/2022-23/

Date: 15.12.2022

To,

The Accounts Section, Prasar Bharati Sectt., New Delhi.

Sub:- OBSERVATIONS RAISED BY DGACR AUDIT PARTY.

Ref:- Email dated 13.12.2022

Sir.

With reference to the email dt, 13.12.2022, the requisite reply is given below for kind information and necessary action.

F.40	Doordarshan Kendra, Sambalpur	Reply
F.40.1	On test check of salary Bank book of DMC, Sambalpur it was revealed that unspent balance of ₹ 14553.00 has not been refunded to Prasar Bhartl/transferred to appropriate account of DDK, Sambalpur. The amount has not been taken as receipt of the concerned account.	The unspent balance of Rs. 14,553/- of Salary Account No. 10856884797 of earstwhile DDMC, Sambalpur has been transferred to Receipt account No. 10856684888 of DDK, Sambalpur on 20.9.2022 (Copy of bank account statement is enclosed).
F.40.2	Security deposits of RS 70548.00 lying with Electricity Distribution Company was not shown in the Details of Assets and liabities furnished to Directorate of Doordarshan.	A revised details of Assets and Liabilities will be send to the Directorate very soon.
F,40.3	Outstanding expenses (towards salary for March 2022, Electricity bill, water charges, house rent for March 2022,cost of data cable) amounting to Rs 4139869.00 was not shown in the Details of Assets and liabities.	A revised details of Assets and Liabilities will be send to the Directorate very soon.

r

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Encl: As stated above.

Yours faithfully,

(P.K. Mishra)

Drawing & Disbursing Officer For Dy. Director General (Engg.)

Amexure 10

pbaccount@prasarbharati.gov.in / accntsbhrt2021@gmail.com



unit with PRASAR BHARATI (with an abs the units) (India's Public Service Broadcaster) anamed | wifeer | 625 (22)



Dated: 15/12/2022

ALL INDIA RADIO : CALICUT : 673-632.

No.Clt-23(1)2021 -22/AC

The Accounts Section, Prasar Bharati Secretariat, New Delhi.

> Sub : Audit Paras of Inspection Report of AIR, Calicut for the period from 01/04/2021 to 31/03/2022 – Reg.

Ref : 1) Prasar Bharati e-mail dated 12/12/2022.

 Indian Audit & Accounts Department, O/o, the Principal Director of Audit(Central), Chennai letter No.CE/IV/7-14/AIR Calicut/2022-23, dated 09/11/2022 (copy enclosed).

Sir.

With reference to the above, the point-wise reply against each Audit Para is produced as under:

I. (i) Recording Fee and RTI Fee :

Recording Fee for Rs.12,438/- [not Rs.11597/- as in the Audit Para] exhibited as receipts in Bank Book for Miscellaneous Receipts was accounted in the Receipt & Payment Account for the year 2021-22 against Sl.No.5-(a) (iv) Income where GST is applicable(any other taxable(GST) sales) [consolidated amount of Rs.22778/- including Rs.12438/- towards Studio Recording Fee and the balance of Rs.10340/- consists of Rs.8850/- towards Fee for Industrial Visit and Rs.1490/- towards Licence Fee].

As both Studio Recording Fee and Fee for Industrial Visit attracts GST, the concerned entry were made in the column mentioned above. Entry of Rs.1490'- towards Licence Fee made in the said column is a wrong entry which is to be entered against SLNo.6(d)- Licence Fee and will be corrected with the approval of DG:AIR / Prasar Bharati.

Fee for RTI application of Rs.20/- was found properly accounted in the R & P Account against Sl.No.6(g) - Any other non-taxable receipts.

Contd..2.

L. (ii) Industrial Rent :

Fee for Industrial Visit for Rs.18408/- exhibited as receipts in Bank Book for Misc. Receipts was accounted in the R& P Account for 2021-22 as under:

Entry of Rs.8850/- was made against St.No.5(iv) : Income where GST is applicable any other taxable(GST) sales as the said fee attracts GST. The balance amount of Rs.9558/was wrongly accounted against Sl.No.5(g)(i) instead of accounting against Sl.No.5(a)(iv) which will be corrected with the approval of DG:AIR / Prasar Bharati.

L (iii) OAE Account :

The Bank Account in respect of OAE was converted into CFDL account by DG:AIR and since there was no specific instructions on entry in the Bank Book concerned, this office was continued the practice of accounting the receipts of fund release as per the monthly LOC. Later it is noticed that, the amount of transfer from Prasar Bharati in the R & P Account in receipt side differ from the total LOC released under various sub-heads which made the difference as noted by Audit. The correction on this account can be done only by the section concerned who dealt with the EMS software used for R & P Account, us the amount in the concerned column is appearing by default while opening the R & P Account for the respective month.

After realizing the above kind of differences, this office has stopped the above practice and at present adopting the same method in the CFDL Account - ie., the expenditure of the respective day will be the same as the receipt of fund from PB. The observations of Audit in this regard has been noted for future guidance (compliance.

1. (iv) Incorrect exhibition of Receipts pertaining to License Fee:

The actual receipt of Licence Fee for the year 2021-22 was Rs.55,594/- where as the figure Rs.59,500/- as observed by Audit may be by adding the amount of Rs 3906/- which was a recovery towards excess TA settlement drawn from other station and the same was later refunded on realizing that the recovery was already made by the other station. Instead of Rs.55,594/- in the column for Licence Fee, accounted only Rs.54,101/- by mistake. The balance amount of Rs.1493/- was accounted wrongly as under:

Rs 1490/- : Accounted with the Recording Fee, as pointed out in the reply for Audit Para I(i) Recording Fee & RTI Fee

3/- : Accounted with the RTI Fee, Sl.No.6(g)) - Any other non-taxable receipts.

The above mistakes will be corrected in the R & P Account with the approval of DG:AIR / Prasar Bharati.

II. (i) Minor Works:

The actual expenditure under Minor Works for the year 2021-22 was Rs.16,72,593/- for both AIR Calicut and AIR Manjeri. The difference of Rs.9,48,250/- was the amount of deposit made to CCW for which the entry was wrongly made by oversight against the column for Inter Current A/C transfer of Funds instead of entering against "Other Payments - Exp. On Deposit Works(third party)". The same will be corrected in the R & P Account with the approval of DG AIR. / Prasar Bharati.

Contd ... 3 ...

II. (ii) Fuel Charges :

The actual expenditure towards fuel charges under Power Supply Charges 2021-22 was Rs.4.11,021/- as observed by Audit and the amount exhibited in R & P was Rs.3,94,815/- (not as Rs.3,98415/- observed by Audit). In this regard, it may be noted that the same was a mistake while adjusting some NEFT return amount towards fuel charges and thereby an amount of Rs.16,206/- short booked under the sub-head "Power Supply Charges 2021-22" towards fuel charges. Since there was no viewing rights for the CFDL account and only after the completion of months this station could account the details of NEFT return, by which such mistakes by oversight were being occurred. However the observation has been noted for future guidance/compliance and the same will be corrected with the approval of DG:AIR / Prasar Bharati.

II. (iii) PP & SS :

The actual expenditure towards PP & SS (Artists) was Rs.24,18,275/- for the year 2021-22 whereas in the R & P, it was entered as Rs.24,30,175/- by oversight. The excess amount of Rs.11,900/- was a NEFT return amount under PP & SS and while adjusting the same, the mistake occurred as above in the case of Fuel Charges, which will be corrected with the approval of DG:AIR/Prasar Bharati.

IL (iv) Other Administrative Expenses - Regional News Unit (RNU) - Payment of Casuals:

The actual expenditure towards OE(Casuals) for 2021-22 in respect of RNU was Rs.628483'- whereas the Budget Allocation in the initial stage of SBG communication was only Rs.50000/- under OE(Casuals) in respect of RNU, AIR, Calicut for 2021-22. Later it was communicated that the expenditure for engagement of Data-Entry Operator on casual basis may be booked under PP & SS for RNU till funds are allocated under OE(Casuals). The revised allocation under OE(casuals) was received only in February 2022 and the same was only Rs.1,50,000/- whereas the actual expenditure was Rs.628483/-. Due to the above reasons, even though some bill amounts were entered in the appropriation register under the column "OE(Casuals)", necessary re-appropriations made in the expenditure statement and R & P Account couldn't properly entered in the appropriation register due to oversignt / lack sufficient time during the year ending work. On receipt of grant under "OE(Casuals)" for Rs.1,50,000/-, some of the already booked expenditure under PP & SS were transferred to "OE(Casuals)" which amounts to Rs.1,42,839/- and the balance amount shown under "PP & SS" itself.

In this regard, no expenditure was kept unaccounted either in the Expenditure Statement or in R & P Account and the last minute fund allocations as mentioned above are making such lapses due to oversight, even though the same was not reflected in the expenditure booking. However, the audit observations in this regard were noted by this office for future guidance and compliance.

Contd 4

III. Non-Maintenance of Fixed Assets Register :

As per Prasar Bharati instructions, all the assets procured during 2021-22, for which an amount of Rs. 3,72,469/- incurred, were fully entered in Fixed Assets Register Proforma 1 and the correctness of the assets and its value can be verified from the same. Since Prasar Bharati instructed during February 2018 to maintain the Fixed Assets Register in Proforma 1 & 2 in which all the details contained in Form GFR-22 prescribed under GFR 2017 Rule 211 are available, this office didn't maintained the registers as per GFR 2017. However, this office has noted the audit observations for future guidance and compliance.

IV. Incorrect exhibition of electricity expenditure in R & P accounts, understatement of Payment by Rs. 2.66 lakh:

The actual expenditure towards Electricity charges paid to Kerala State Electricity Board during 2021-22 was Rs.1,30,05,485/- as per both R & P Accounts and Register of Electricity Bills/payments. This office couldn't find any difference of Rs.2,66,324/- in the above records at this office, as noted by Audit in this regard.

V. Non-accounting of receipts realized during 2021-22 in Receipt and Payment Account - Rs.21,039/- :

The points under this observation was already commented above in Para I (i) & I(ii), as there may be a duplication in observation. However the same is explained again as under :

Service Charge for recording voice in AIR Studio for Rs.12,189/- (actual is Rs.12,438/) :
Same as Recording Fee of Rs.12,438/- commented earlier in I(i) above.

Fee for Industrial Visit for Rs.8,850/- (actual is Rs.18,408/-): Entry of Rs.8850/- was made against Sl.No.5 Income where GST is applicable – (iv) any other taxable(GST) sales as the said fee attracts GST. The balance amount of Rs.9558/- was wrongly accounted against Sl.No.5(g)(i) instead of accounting against Sl.No.5(a)(iv) which will be corrected with the approval of DG:AIR/Prasar Bharati.

Both the amounts vz. Rs.12,438/- & Rs.18408/- were accounted in the Receipt & Payment Account for the year 2021-22 against Sl.No.5, Income where GST is applicable –(a) (iv) any other taxable(GST) sales [consolidated amount of Rs.22778/- including Rs.12438/- towards Studio Recording Fee and the balance of Rs.10340/- consists of Rs.8850/- towards Fee for Industrial Visit and Rs.1490/- towards Licence Fee]. The balance amount of Rs.9558/- was wrongly accounted against Sl.No.5(g)(i) instead of accounting against Sl.No.5(a)(iv). Both the wrong entries – ie, Rs.1490/- towards Lic. Fee and Rs.9558/- towards Fee for Industrial Visit - will be corrected with the approval of DG-AIR / Prasar Bharati.

Contd...5....

VI. R & P Accounts - Advance deposit for construction works exhibited as expenditure - Rs.9.48 lakh :

The said entry of advance deposit supposed to be entered under "10.Other Payments (iii) Exp. On deposit works" was wrongly made against "4. Inter Current Account transfer of
funds - (ii) to other stations/kendras" in R & P Account by oversight. The same will be
corrected with the approval of DG:AIR / Prasar Bharati.

VII. Non disclosure of pending Audit Fee of Rs.43.360/- :

There is no record for any pending payment for the audit period 3/2009 to 12/2014 amounting to Rs.43,360/- available at this office. It is also found that audit fee for the period after 12/2014 were cleared by this office. In this regard, since there is no demand notice for the said amount available at this office, the payment can be made on receipt of fresh demand notice from Audit, with the approval of DG:AiR / Prasar Bharati.

VIII. Incorrect exhibition of un cashed cheque/uncleared NEFT amount of Rs.0.43 lakhs:

Uncleared NEFT amount/un encashed cheque amount and amount of NEFT return are dealt by showing the same as minus balance as instructed by DG:AIR after the commencement of CFDL Account for OAE.

As such, the reply to this observation will be made with the approval / instructions of DG-AIR / Prasar Bharati.

Even though some entries were made in the wrong column as pointed out by the Audit as above, no expenditure or receipt was kept unaccounted either in the Expenditure Statement or in R & P Account during the year 2021-22 and the last minute fund allocations, introduction of CFDL Account with minus entry in the Bank Balance column of the concerned Bank Account etc. were made many confusions while preparing R & P Account Statement through EMS software resulting to wrong entries / lapses in proper accounting.

All the audit observations as above were noted by this office for future guidance and compliance and the corrections proposed above will be made with the approval of DG:AIR / Prasar Bharati with a request to issue necessary directions to the EMS Website management team to permit this office to incorporate the said corrections for the year 2021-22.

Yours faithfully,

Ench As alm.

Assistant Director (Engg.) / Local Admn. Head, for Head of Office.

Anaczure - 3

PRASAR BHARATI

(India's Public Service Broadcaster) News Services Division: All India Radio: New Delhi

No NSD-23 11/2022/Audit/AC

Dated 28 12 2022

Director Accounts Prasar Bharati Secretariat New Delhi

Subject

Half margin raised by DGACR-reg

Sir.

Kindly refer your email dated 06/12/2022 on the above cited subject. It is hereby submitted that in accordance with the observation as mentioned in the Half Margin, this office will rectify the discrepancies through prior period adjustment of Account in the current financial year, hence it is requested that half margin para may kindly be dropped/settled.

Dinesh Kumar Singh Administrative Officer

Amexine - 12



PRASAR BHARATI

(INDIA'S PUBLIC SERVICE BROADCASTER) OFFICE OF THE EXECUTIVE ENGINEER(CIVIL) CIVIL CONSTRUCTION WING = ALL INDIA RADIO 14.TALUK OFFICE ROAD SAIDAPET CHENNAL-15 PHONE 29506186 FAX 044 29506184

E-mail id eman is build prasarbharati gov.in

No.CCW(S)Audit Reply/2022-23/ 9 u 7

Dated \$6-07-2022

The Accountant General (Audit). O/# The Principal Director of Audit (Central) Chennut. Lekha Parisha Bhawan, 361, Anna Salai Chennai 600 018

> Sub-Inspection report on the Assaurts of the O to The Essentive Engineer (Civil). CCW, AIR. Cherina: 15 Ref. Letter No.PDA(C), CE. III. 28-15/22-23/90, Disted 10:06-2022.

Sit.

Please find atrached berewith the details of action taken in respect of the queries: record by the Inspection party during their visits to this office. The said replies are send as per the prescribed proforms. The Outstanding Parks of previous inspection report has stready been sent vide this office letter three 01 03 2022, but not yet drapped. A copy of the reply is attached for ready reference. This is far your kind information and necessary action.

Yours faithfully.

(V.SREENIVASAN)

EXECUTIVE ENGINEER (CIVIL)

Encl. As atone

Copy to.

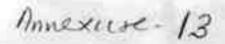
1. The Deputy Director General (Inspection), AIR, New Dolh) for kind information.

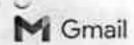
2. The Additional Director General (SZaHOO), Swami Siyananda Salat, Chennal 05. for kind information.

The Superintending Engineer (Coop, CCW, ACR, Chennal-O5 for kind information.

4. The Senior Administrative Officer, AlR, Chennas 04 for kind information

والمرفعات والمستناك EXECUTIVE ENGINEER (CIVIL)





Accounts PB <accntsbhrt2021@gmail.com>

Reply to Audit Para.No.D.8.3 of AIR, Tiruchirappalli-Reg.,

1 message

allindiaaradio trichy <aliindiaradiotrichy@gmail.com-To: saoce chir.pdac@cag.gov.in

Wed, Mar 15, 2023 at 2:48 PM

Cc: Accounts P8 <accntsbhrt2021@gmail.com>, pbaccount@prasartharati.gov.in

ir

The amount meant for AIR, Dharmapuri was wrongly posted in Programme expenses by the former cashiers who already retired an Superannuation. Since, the audit was not done for a span of 06 years, this shortcoming did not come to light. This mistake has been rectified after audit. From April 2022 onwards the figures posted correctly.

with regard.

(I RAMANUJAM).
ADMINISTRATIVE OFFICER,
ALL INDIA RADIO,
TIRUCHIRAPPALLI



rint	N.			Annexure-IN
-	Receipt and I	Payment Account for the Period : - ()	AIR)	
-	accept and	Name of the DDO:		F. 106 H. J.
_		PAYMENT Label		
		GST (included in Gross Payment)	TDS	Gross/ Total Payment
. Ex	penditure on Fixed Assets			
1	Land	0	0	
2	Building			
(i)	Office	0	0	0
(11)	Residential	0	0	C
(711)	Studio	0	0	
_	Transmitter	0	0	
(a)	Normal	0	0	
(b)	1&K	0	0	
(c)		0	0	
3	Plant, Machinery & Equipment			
(i)	Normal	0	0	0
(11)	J&K	0	0	0
(iii)	NE	0	0	
(iv)	MANAGEMENT AND REAL PROPERTY OF THE PARTY OF	0	0	0
4	Vehicle			
(1)	O.B. Van	0	0	
(6)	Trucks, Jeep and Vans	0	0	0

(iii)	Motor Car	0	0	0
_	two/three wheeler	0	0	0
	others	0	0	0
_	Furniture / Fixtures			10
(1)	Cabinets/Almirah etc,	0	0	0
(iii)	Air Conditioners, AC plant/Fridges	0	0	0
(111)	Air Coolers	0	0	0
-	Water Coolers	0	o	0
Acres how	Tables/Chairs/Sofas/Carpets	0	0	.0
	Wooden Partitions	0	0	0
-	Voltage stablishers/UPS System	0	0	0
-	Others	0	0	0
****	Office Equipments			
$\overline{}$	Typewriters	0	0	0
(11)	Photocopiers/Duplicators	0	0	0
	Fax Machines	0	0	. 0
_	Others	0	0	65886
40000	Computer/Peripherals			
(1)	Computers	0	0	0
(11)	Printers	0	0	0
-	Software	0	0	0
1910 177	Others	0	0	0
	Electrical Installations			
-	Electric Machinery	0	0	0
	Light / Fans	0	0	0

((111)	Swucggear equipment	0	0	0
-	Transformers	0	0	0
	Electric Wiring and fittings	0	0	0
-	Others	0	0	0
_	Capital Works in progress			
(6)	Major Works	0	0	3463286
(0)	Misc. Works Scheme	0	0	0
-	Special repairs	0	0	0
W	Arbitation Charges on Capital Works	0	0	0
	TOTAL	0	0	3529172
-		Glove		



PRASAR BHARATI

(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Budget & Accounts Section)
6th Floor, Prasar Bharati House,
Copernicus Marg, New Delhi-110001

No.ADG(B&A)(A/Cs)/2022/Accounts/2107-50

Dated 24:11:2022

Sub: Requirement of Maintenance of Fixed Assets Registers by all Stations of Prasar Bharati

It has been noticed that the units are not entering the details of fixed assets in EMS and also not maintaining the Fixed Assets Registers in the requisite format as per Rule 211 of General Financial Rules, 2017. The fixed assets which are being purchased from OAE/Programme expenses are not being entered in the "Annexure IV: Expenditure on Fixed Assets" of Receipt and Payment Account in EMS. Due to which, the fixed assets details are not properly being captured in Financial Statements.

Therefore, all the units are, hereby, instructed to enter the details of all the fixed assets purchased (from OAE/Programme/Capital Expenses) in aforesaid Annexure IV of Receipt and Payment Account in EMS.

Further, the following registers are also required to be maintained by all the units as per rule 211 of General Financial Rules, 2017:

- Maintenance of Register of fixed assets in the "Form GFR 22" [See Rule 211(ii)(a)]
- Stock Register of consumables such as Stationery, Chemicals, Spare Parts etc. in the "Form GFR 23" [See Rule 211(ii)(b)]
- Register of Library Books in the "Form GFR 18" [See Rule 211(ii)(c)]
- 4. Register of Assets of Historical/Artistic Value in the "Form GFR 24" [See Rule 211(ii)(d)] (Note: All Content being acquired/procured on commissioning basis or otherwise with full and perpetual rights vested in PB must be included in this register)

de

The Finance wings of both the directorates and vertical heads may please circulate this to all units with specific instructions to all HoOs for ensuring its compliance within one month of issue this order and send the consolidated report of the compliance by 31rd December 2022.

This is issued with the approval of the Competent Authority.

24.41.2023

(C.K. Jain)
Dv. Director General (B&A/CAS)

To:

DG: DD News/DG: NSD, AIR DDG (Fin), DD/DDG (Fin), AIR ADG (NABM)/DDG (Central Archives)/CE (Civil)/DDG (A), PBS

Copy for information & n/a to:

- 1. SO to CEO/PPS to M (F)
- 2. PPS to DG: DD/DG: AIR/E-in-C (BO)
- 3. DDG (Fin), PB
- 4. ADG (NABM)/DDG (Central Archives)
- ADG (A) (SZ/NZ/EZ/WZ/NEZ)
- 6. ADG (BO) (52/NZ/EZ/WZ/NEZ)
 - 7. All ADGs of PB/DD/AIR
 - 5. CE (Civil), CCW
 - 9. DDG (Admin.), DD/ AIR
 - 10. DDG (P8 Sports), P8 Sectt.
 - 11. DDG (Fin.), DD/ AIR
- 12. All PAOs of DD/ AIR
- 13. DDG (Tech.), PB Sectt. with a request to upload this Circular on

Thu, Dec 15, 2022 11:54 AM

DESERVATIONS RAISED BY DEACH AUDIT PARTY

From Leedangakrethyahoo.co.in

Subject LOBSERVATIONS RAISED BY DOACH AUDIT PARTY

To I Sanjay Bhati «phaccount Boxasarbharati govin», accessmet2021 Bigmail.com

34

With reference to your mail detail (2th and 1 Mr December 2022, it is in enforce that the amount shown in Recogn and Payment under different heads viz. 13 Salaries 2) Recogn Account and 3) Belances in all other Account OAE) has been possed against respective hands from April 2021 to March 2022 in EMS which has already been forwarded to Figs. This is for your kind information.

With regards,

EEFELCCW.ARR.RSov.

Co-Tuesday, 1) December 2022 of the St. 1) per IST. Names Bird. "Streement Quieses from prices are not

DGACR has conducted the statutory Audit of Prasar Bharati Accounts for the F.Y. 2021-22. Some Half Margin has been issued by the Audit Party pertaining to your unit.

Kindly find below the attachment regarding the Audit Observation of DGACR related to your unit.

These issues are required to be addressed on Top Priority basis.

Hence, you are requested to submit the reply positively latest by 16.012.2022.

The replies my please be sent by mail on phaccount@prasartharati.gov.in & accristrin2021@gmail.com For any assistance kindly contact on 011-23118414 / 23118465.

This may be treated as most IMPORTANT & URGENT please.

Accounts Section Prasar Bharati Sectt.

Exec	utive Engineer	(e) co	W, AIR	& DO, 84	engaluru	
year DE a belan	check of cash to 2021-22 include nd CB figures cas were shown ent figures into hown in R & P &	in respi correct three	related ect of the h. Howe terms rel	record, it. free farm rver, the for ating to b add below.	was observed a relating to shaving receipt seria balances	and and
1.	Factivations (motoring to bank belowers)			Parmint	C# (6)	
	Mark Australia Secondary (177)	PE1245	Zentie	t)amet	10,000	
2	Karryn Ayunani	(PM)	40	5	1771	
1	Secure v of	137367	2	403223	(36259)	

PRASAR BHARATI (INDIA'S PUBLIC SERVICE BROADCASTER) ALL INDIA RADIO:COIMBATORE-641045.

Annexure-17

NO.CBE 23(2)/2022-23/AC | 5142

Dated 13/03/2023.

The Deputy Director/CE,
Office of the Principal Director of Audit(Central), Chennal,
Lekha Pariksha Bhavan,
361 Anna Salai,
CHENNAI -- 500 018,

Sir

Sub:- Regarding reply to Audit Para Section-A.

Ref:- PDAD/CE/III/28-14/22-23/87, dated 10-06-2022.

With reference to above cited letter, appropriate reply to Section-A is enclosed herewith for dropping the Audit Para raised in respect of this station.

Kindly do the needful please.

Thanking you,

(5.8 FENKATRAM)
DRAWING & DISBURSING OFFICER
FOR DIRECTOR (ENGG.)

Encl.:- Audit Reply Sheet.

cay to! Db, AIR, N. Ddli.

Se (2) 2/3 /3/3/23

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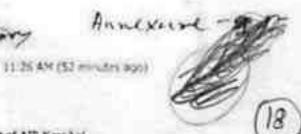


AIR Karakal

to playcount, Kir.air, me

Sr.

Please find reply to observations raised by DGACR Audit party in respect of AIR Karaikal.



F.30	Station Director, All India Radio, Karaikal	mail	
F.30.1	As per para 7 of General Instructions, insceed by Prauar Bharati Secretarial for the preparation of R&P Accounts, the Security Deposit made to electricity should be accounted in the R&P statement after taking due consideration of interest earned during that Financial Year. If payment of Security Deposit to the EB Department is brooked as power consumption charges, DO must ensure the accounting under the correct head "Security Deposit". DDOs have to review the current year, or previous year's account, identify the misclassification and rectify it. However, the Security Deposit amount standing at credit with interest as on 31st March 2022 for it 2,38,918;—was not accounted in the P&P Account under payment side (under cloving balances of Fixed Deposit/CLTD Account).	Rs. 238918/- Accounted in March 2022 RSP Statement copy enclosed.	

F.30.2	Understatement of an RSP Accounts for the TDS towards income t Tax Department as d Establishment Expend under the specific hea R & P statement	There are no separate columns to enter IT/TDS Amount for the staff salary in RSP. Hence it is shown in the expenditure. If separate columns are provided in RSP the amount remitted for a particular year can be	
	Financial Year	Amount remitted to Income Tax Dept. (₹)	shown.
	2019-20	13,11,903	
	2020-21	10,11,407	
	2021-22	13.79.839	

Yours faithfully,

V. Sivaramakrishnan Assistant Engineer All India Radio - Karakal PM Mobile No. - 94437 30534

PRASAR BHARATI (INDIA'S PUBLIC SERVICE BROADCASTER) ALL INDIA RADIO-COIMBATORE-641045

SECTION- A

POINT 1:- In correct exhibition of un en-cashed cheques as minus balance in R&P account resulted in over statement of payment by 1.Rx.8.52 Lakh in 2019-20 2.Rx.1.26 Lakh in 2020-21 and 3.Rx.4.74 Lakh in 2021-22.

REPLY:—As per Prasar Bharati Secretariat Circular No ADG(8&A)/Al/A/CS/2017-18/CFDL/957-72, dated 13-06-2019 (Copy enclosed) Point No.5 - it is stated that all the payment made by their units should be recorded under appropriate heads in payment side of R&P account. Normally the closing balance of subsidiary CFDL bank account will have either Zero or negative balance to the extend payment made by the concerned DOO unit but not yet presented in their bank account till the end of month for which R&P account is prepared.

So, it is the policy decision of Prasar Bharati, which each and every DDO all over India are following the same procedure.

Considering the above fact, the para may kindly be dropped.

POINT 2:- Non-submission of Fixed Asset Schedule to Prasar Bharati for the year 2021-22 and incorrect exhibition of Fixed Assets.

REPLY:- The Fixed Assets statement for the year 2021-22 in Proforms I & II has been submitted after making necessary changes as advised by the Audit.

Considering the above fact, the para may kindly be dropped.

POINT 3:- Incorrect exhibition of fixed assets in R&P accounts - 2019-2020.

REPLY: As per Annexure II, the total addition to Prasar Bharati towards receipt of fixed assets exhibited by AJR, Coimbatore was Rs. 20,12,222/- of which an amount of Rs. 2,86,274/- purchased with station fund and the same exhibited in R&P for the year 2019-20. Whereas the difference amount exhibited in Annual Accounts 2019-20 minus R & P -2019-20 was of Rs. 17,25,948/- has been received from central office, hence it couldn't be exhibited in R&P.

Considering the above fact, the para may kindly be dropped.

(S.B. VENKATRAM)
DRAWING & DISBURSING OFFICER
FOR DIRECTOR (ENGG.)

PRASAR BHARATI

(Indui's Public Service Broadcaster)
Prasar Bharati Secretariat
(Budget & Accounts Section)
6th Floor, Prasar Bharati House,
Copernicus Mary, New Dehi-110001

No. ADG(BBA)/AI/A/CS/2017-18/CFDL / 824 - 4-0

Dated(3.03.2019

Accounting Circular No.13

Sub: Implementation of Centralized Fund cum Distribution Limits (CFDL) facility offered by State Bank of India in Prasar Bharati.

Presently, Prasar Bharati Secretariat is transferring funds to its field units based on their fund requirement and budget allocation on monthly basis. The units are giving request for monthly LOC through EMS. In response, Prasar Bharati releases the funds to the concerned DDO units for Salary in dedicated salary bank account and for Expenditure other than salary viz. OAE, PPASS (Programme Software), RNUs, Kisan, Capital etc. in OAE bank account. It has been noticed that there is always a time lag between transfer of funds in the bank accounts of DDO units and its actual utilization.

As per existing instructions/ guidelines of Prasar Bharati, all DDO units need to maintain CLTD based current accounts for OAE. When Prasar Bharati's Release Section transfers the funds then the funds are initially parked in the trans accounts of DDOs until the Cheque/NEFT request presented in the bank for payment.

In the present system of fund allocation, there is huge time lag between allocation of funds and its unlication. In order to overcome the disadvantages of the existing system of Budget allocation and release of funds to field units, it has been decided to implement Centralized Fund cum Distribution Limits (CFDL) facility offered by State Bank of India (SHI) for OAE bank accounts.

CFDL is an efficient fund management system for deployment of funds in Central account to increase return on CLTD and to monitor the ubligation of the funds by the field units of Prasar Bharat. Under CFDL facility, two types of current bank accounts are opened i.e. Central account and funds withdrawal limits are set for Subsidiary accounts. The field units can withdraw the funds upto fund withdrawal limit set for their subsidiary account(s). The subsidiary accounts function as a normal current bank account to the event of dispose and withdrawal of funds are concerned. Initially, on presentation of withdrawal request, the belience of subsidiary accounts will become negative for the time being and at the end of the day, the subsidiary accounts pull the funds from Central account and make its balance zero.

It has been decided that CFDL facility will be implemented in all units of Prasar Bharati located in Deshi including Directorates will find 64.2019 and thereafter, in rest of India will 61.05.2019. On or after this cut off date, the IEBR funds for CAE, Rhois, PRASS etc. will be released through CFDL facility only.

The process for implementation of Centralised Fund cum Distribution Limits (CFDL) in Prasar Bharati in respect of CAE bank account it as follows:

- 1 Private Rhandti Release Sention has already opened Central account (A/c No. 38241673159) for Expenditure from IEBR under CFDL facility with SBI. New Delhi Main Branch. Parliament Street. The Customer Identification Folio (CIF) of Central Account is 90262336644.
- 2. All field units are required to open subsidiary current bank accounts for expenditure from IEER under CIF of Central account as mentioned in Paris 1 above with the same authorised signatories which these units are having int present in respect of existing OAE bink accounts. All field units located in Dethi should open the subsidiary bank account for OAE by 25° March, 2019. The field units located in rest of India are required to open subsidiary bank account for OAE latest by 15° April, 2019. The compliance regarding opening of subsidiary account(s) should be sent to Preser Bharisti Release Section immediately after opening the bank account for updating their records for future release of funds. The form for opening of subsidiary bank account is enclosed as Annexure-1.
- Budget allocation and request for release of funds by field units will be as per the existing practices.
- 4. For fixation of withdrawal limit, the fixed units will send their LOC request through EMS as per the existing practice to respective Directorate. Prusar Bharari Release Section will be the custodian of Central account and will periodically fix the limits for withdrawal of fund for each subsidiary account through its tanker i.e. SBI New Dehi Main Branch is per the recommendation of Directorates.
- 5. On or after cut off date as membered above, no actual transfer of funds will be made. The funds for expenditures from IEBR will be released to the field units through subsidiery account only.
- After fixing the limit(s), Prasar Bharati Release section will convey about the limit(s) fixed for the field unit(s) as per existing practices.
- 7 The field unds like CCW, Zoroll Engg. Offices, CPC, PADs etc. which are operating their CAE bank account for Works. Capital Expenditure under Plan Scheme, Kasan and other Central Sector schemes related expenditure will continue to incur such type of expenditure from their existing OAE account. The funds for rest of the purposes which were earlier transferred through OAE account will be distorsed through Subsidiary bank account.
- 6. A) The field units other than monitioned in Para 7 above should discontinue their transactions from existing CAE bank account from the cut off date as mentioned above for the implementation of CFDL facility for their units. They should not issue any withdrawal request on or after out off date from the existing OAE bank account and keep the unutrised leafs of cheque books of CAE bank accounts in safe output.

- B) These field units should transfer the opening balance of unutilised funds as per the Bank Book (i.e. balance reflected in books of account) Receipts & Payments Account) as on cut off date lying in the existing OAE bank accounts to the Prasar Bharats Release section.
- C) The existing DAE bank account should be kept alive till the clearance of the less cheque/NEFT/RTGS issued from that account or three months from cut-off date, whichever is earlier. The DAE bank accounts of field units in Delhi and rest of India can be kept alive maximum upto 30° June, 2019 and 31° July, 2019 respectively.
- D) After clearance of the last cheque/NEFT/RTGS issued or three months from cut-off date, whichever is earlier, the unutilised cheque leafly books of all the existing OAE bank accounts should be returned to the bank and that account should be closed. The unutilised funds, if any, lying in the bank account should be transferred to Preser Bharati Release Section.
- E) At the time of the closure of the existing GAE bank account, these field units must ensure that there is no pending item in Bank Reconciliation Statement of that account.
- 9. On transfer of funds, the field units should make necessary entries in Receipts & Payments Account under head 'Inter Current A/c transfer of funds 'To Prasar Bharati' [sl. no.[V())] appearing in the Payments side. Simultaneously, Prasar Bharati Release section will reflect the funds received in R&P A/c under 'Inter Current A/c transfer by PB-'Other Stations/ Kendras' [sl. no.[1](b)] appearing in the Receipts side.
- 10 From the cut off date, the field units should do the banking transactions, relating to expenditure under IEBR, from their new subsidiary bank accounts only as per the existing practice. The units will be allowed to do the banking transactions upto the limit fixed for their subsidiary bank account.
- 11. Any withdrawal from subsidiery bank account will smultaneously reduce its drawing limit by that particular amount. The residual limit will be available for further withdrawals. At the end of the day, the subsidiary account will pull the funds from Central account and the closing balance will become zero.
- 12. The Prasar Bharati Release Section and the concerned units to which Subsidiary account perfam will be responsible for preparation of Bank Reconciliation Statement or Main bank account and subsidiary bank accounts from its start date respectively.
- 13. Bank Reconciliation Statishant should be prepared by the concerned field unit in respect to its Subsidiary bank account. Since now all beamces will be maintained in Central Bank account hence preparation of Bank reconciliation Statishant will become simpler. The field unit(s) needs to reconcile all cheques issued during the month as per bunk book with their clearance in the bank statishant of thur subsidiary bank account. Normally, the closing balance of a day in the bank book will other be negative or zero as it will pull amount utilised by the concerned field unit during the day from the Central account to make its balance pers.

- 14. The control of adding/ deleting any subsidiary bank account of field unit(s) and fixation of limit for a particular subsidiary bank account will be with custodian of central bank account Ue. Prasar Bharath's Release Section.
- 15. The field units will not be allowed to view transactions of other field unit's bank account(s). The field units may operate and view their own subsidiary account using Corporate Internet Banking (CINB) facility. However, Prasar Bharati Release Section may view the transactions of any subsidiary bank accounts under its CIF using Corporate Internet Banking (CINB) facility.
- After implementation of bank accounts under CFDL facility, the MOD/CLTD will be maintained in Central bank account only.

Both the Directorates are requested that they should circulate and ensure the compliance of the abovementioned instructions by all field units under their control scrupulously. The Finance wings of both the directorates should ensure the opening of bank accounts within the given timeframe positively.

This issues with the approval of CEO, Prasar Bharati.

(C.K Jain) DDG(Fin.)

DG: AIR/DD

Copy to:

- ADG(E&A)/ ADG (Sports), PB Secretariat.
- 2. ADG (Fin), AIR / DD.
- 3. CE(CCW), New Dethi.
- 4. DDG(Fin), AIR / DD.
- 5. Director (Admin), PB Sectt.
- DO (8&A)/ (Accounts)/*(P&A), Prasar Bharati Sectt.
- DDG (Tech.), Prasar Bharati Sectt. with a request to upload the above circular on the official website of Prasar Bharati.

Copy for information to:

- 1. 50 to CEO PB.
- P5 to M(F) PB.

PRASAR BHARATI

Prasar Bharati Secretariat (Budget & Accounts Section) 6th Floor, Prasar Bharati House, Copernicus Marg, New Delhi-110001

No. ADG(B&A)/AI/A/CS/2017-18/CFDL/959-72

Accounting Circular No. 13A

Sub: Implementation of Centralized Fund-cum-Distribution Limits facility offered by SBI in Prasar Bharati-reg.

Ref: This office Accounting Circular no. 13 dated 13.03.2019

Please refer to this office Accounting circular under reference vide which instructions for implementation of CFDL facility offered by State Bank of India were circulated. There are some queries / doubts raised by field units which need clarification to all field units for clear understanding of implementation of CFDL facility and its accounting. Some of the queries / doubts are drafted and clarified below for smooth implementation of CFDL facility:

S. N.	Query/ Doubt	Clarification
1,	Some of the units are maintaining only expenditure accounts and some misc. receipts like interest on CLTD, sale of tender fee, scrap sale, etc. were used to be transferred to Prasar Bharati through OAE accounts only. Is there any facility of deposit of such misc receipts in subsidiary bank account under CFDL facility?	account. Such deposited amount will not be automatically transferred to Main account under CFDL facility (i.e. Prasar Bharati Release Section). In order to transfer the same into Prasar Bharati Release section Bank account no. 11084239041, the field units should issue.
		The field units should book the amount of receipt under appropriate head in Receipts side of Receipts and Payments Account (R&P A/c) in the month of receipt. At the time of transfer to funds to Prasar Bharati, the units should reflect the amount under "Inter Current A/c transfer of Funds — To Prasar Bharati" [sl. no. IV(i)] in Payment side of R&P A/c.

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		It should be ensured that all funds transferred to Prasar Bharati must be reflected in Payment side of R&P A/c under the appropriate head "Inter Current A/c transfer of Funds - To Prasar Bharati" [sl. no. IV(i)] or "Refund of Surplus Money/ Loans- To Prasar Bharati" [sl. no. VI(i)].
2.	Is unutilised withdrawal limit at the end of month in subsidiary bank account under CFDL would lapse or may be utilised in the next month?	The amount of unspent balance available in the CFDL account is being carried forward to the next month and it is also clarified that the balance limit left at the end of the every month may be consumed by the end of the Financial year. Therefore, the units should request for additional funds required keeping in view the amount of budgetary allocation sanctioned as per the existing practice.
3.	How the net banking facility (viewing rights) be obtained in respect of subsidiary bank accounts meant for the field units?	Under CFDL facility, the viewing facility can only be given by the Branch of SBI where main account exists after verification from the administrator of main CFDL account i.e. Prasar Bharati Release section.
		The procedure for obtaining the viewing right of the field units for their CFDL account is as follows: 1. The field units which require viewing facility may approach their administrator (Prasar Bharati Release Section) through email (prasarbharati123@gmail.com) by providing the following information: Name of the user Employee Number Mobile Number Email-Id Designation Office Address (* log-in id and password will be sent on the abovementioned mobile no and e-mail id only.) The Administrator will fill these abovementioned information on Bank's portal and download the Form CINB-C7 for the DDO requesting for viewing rights. Prasar Bharati Release section will send the scanned copy of Form CINB-C7 to concerned DDO unit. The concerned DDO unit will download the form and get it

		Signed from Authorised signatories. Thereafter, the scanned copy of this form should be sent to Prasar Bharati Release Section. 4. The administrator of main account will verify and attest the CINB-C7 form and upload the same on Bank's portal. 5. After filling of the Form CINB-C7 and its successful submission with Bank, Login-Id and Password will be generated and will be automatically sent to the Mobile Number of user communicated by the concerned DDO. 6. The user may view its subsidiary bank account as usual under Corporate Banking - Khata Plus. 7. In case of change in any detail of User, the field unit will be required to approach Prasar Bharati Release section. 8. DDOs should also update the mobile number and e-mail id on EMS portal.
4.	Whether CFDL account numbers need to be entered in EMS?	The field units must add their subsidiary CFDL bank account details on EMS by following the procedure: 1. Go to DDO's Profile - Update Profile. 2. In OAE Account, either using "/" or using "AND", the details of their subsidiary CFDL bank account may be inserted.
5.	How the funds received from Prasar Bharati Release section and withdrawal from subsidiary bank account should be recorded in Receipts and Payments account?	As mentioned in Accounting Circular no. 13, the subsidiary bank accounts are allowed to withdraw funds up to the withdrawal limits fixed for the same. These accounts will pull the funds from main account at the end of the day and make its balance zero. Prasar Bharati Release section will mention the funds pulled during the month by subsidiary bank of concerned DDO unit under Receipts side of their Receipts & Payments account. The field units will book the expenditure as usual. All payment made by their units should be recorded under appropriate heads in Payment side of R&P Account. Normally, the closing balance of subsidiary CFDL bank account will have either zero or negative balance to the extent payment made by the concerned DDO unit but not yet presented in their bank account till the end of month for

d

which R&P account is prepared. These transactions will become part of Bank Reconciliation Statement.

It should be noted that the withdrawal limit fixed for the subsidiary bank account is meant for Budgetary control purposes only. It will not be reflected anywhere in R&P A/c. However, the unutilised withdrawal limit should be reflected in Cheque/ Payment Issue Register and no payment should be made beyond the unutilised withdrawal limit.

 Some units are facing difficulty in getting cheque books of their subsidiary bank account. How the request for cheque books should be made with the concerned branch of SBI?

Under CFDL facility, the address of Prasar Bharati Secretariat is filled up at Customer Id level. In case, holder of any subsidiary bank account requires cheque book then DDO should request their branch for cheque book(s) by specifically mentioning the address where cheque books need to be delivered. By this way, the field units will get delivered cheque books at their field office address.

Further, some cheque books are delivered at the address of Prasar Bharati Release Section. The concerned field units whose cheque books are delivered at the address of Prasar Bharati may approach Prasar Bharati Release Section for sending the same at their address.

It is requested that both the Directorates may arrange to circulate these abovementioned clarifications to all field units under their control including CCW units.

This issues with the approval of Competent Authority.

CK 2010)

(C.K Jain) DDG(Fin.)

DG: AIR/DD

Copy to:

- ADG (Fin), AIR/DD.
- ADG (Admin), AIR/ DD.
- ADG(E&A)/ ADG (Sports), PB Secretariat.
- CE(CCW), New Delhi.
- DD (B&A)/(Accounts)/(F&A), Prasar Bharati Sectt.

6 DDG (Tech.), Prasar Bharati Secti, with a request to upload the above circular on the official website or Prasar Bharati

7. DDO, PB Sectt.

Copy for information to:

- 1. SO to CEO PB.
- 2. PS to M (F) PB.

Amexice - 20

PRASAR BAHARTI DOORDARSHAN KENDRA COIMBATORE

Reply to email from phaccount@prasarbharati dated 13-12-2022 regarding Audit of Prasar Bharti
Reply to Half Margin is given as under:

	OAE/CFDL account was exhibited in the	Circular No.13A date 13.0 AOG(B&A)AI/A/CS/2017-3 explains the deallings with Account No. 3842505136	6.2019 in file 18/CFDL/957 In R & P Account recorded un Payment sin the closing Account wi balance to the concern presented end of more prepared.	reget & Accounts Section rember 72, Query under SI.No. 5 cents. It is stated as under: CFDL t made by their units should be inder appropriate heads in de of R & P Account. Normally, balance of Subsidiary CFDL Bank Il have either Zero or Negative the extent payment made by ned DDO Unit but not yet. In their bank account till the inth for which R & P Account is These transactions will be art of Bank Reconciliation		
	As per Bank Book the closing balance was Rs.14,513 during 2020 21 and Rs. 13,684 during 202-22. Bank reconciliation statement was not maintained. As Receipts and Payments Accounts depict actual cash transaction, exhibiting minus balance in the R & P accounts is not in order	the balance for the year 22 Rs. 13684/ Bank Re unencashed cheque only CFDL Account as said in t	2020-21 is econcillation is shown as	is done every month and the negative balance in R &P under		
F.33.	Incorrect exhibition of TNEB and interest received thereon in R & P Accounts resulted in Understatment of Receipt & Payments.	to Se Sooked 2019-20 4/19 78,269 2019-20 5/19 85,214 2020-21 7/20 68,987 2020-21 8/20 67,302 2021-22 5/21 63,780 2021-22 6/21 63,535	2,660 63,918 2,280 21,459	Difference 22,761 83,554 5,069 65,022 42,321 61,815		
	For Correcting Less booking under Power Supply Charges is as under:					
	2019-20 2020-21 2021-22 Total It is requested to sanction addition	58,1 66,1 23,1 1,47,5 onal SBG and also Fund to	98 79 45	ne for this year 2022-23 and		

(S. KALANCHEZHIAN) 2 (2-02-2)
DEPUTY DIRECTOR (E)

Annexuse - 21

Speed post/brdgacrgs alior a cag.gov.in, pdahesd a cag.gov.in

PRASAR BHARATI (India's Public Service Broadcaster) Doordarshan HPT : Bilaspur (C. G.)

No. RCEAP- I/DMC-HPT-BSP/SAR/2021-22/67 7

Date: 14/03/2023

To.

The Senior Audit Officer/AMG-II.

O'e the Director General of Audit(Central Receipt), New Delhi, Branch Gwalior,
Audit Bhawan, Jhansi Rood,
Gwalior - 474002 (M.P.)

Subject: - Reply to Certification Audit Paras for the year ended 31 March 2022.

Ref.:- Your lener No.CEA-FAMG-IDSARM-04 DMC-HPT, Bilaspur/2021-22/D-39 dated 03-06-2022.

Sir.

With reference to above, the reply of Audit Pares is as follows -

1. A.I.I- Interest Received - Rt. 0

It is submitted that the interest amount in CLTD account no.10826084401 of DMC-HPT Bilaspor, amounting to Rs.3909*, has been received in the year 2021-22 and the cheque issued for transfer to Prosar Bharati receipt account and it will be projected in the R&P account for the F.Y. 2022-23, because the online R&P account for the F.Y. 2021-22 is not available for editing.

A.2.1 - Expenditure on Fixed Assets (Annexure - IV) - Rs. 0

After scrutiny of the R&P statement and expenditure vouchers, the misclassification was sorted out for the amount of Rs.73311/- (Rs.29050/- in M.E. and Rs.44261/- in O.E.) as comment made in the Audit pura. Then, it was tried to appropriate/update the figures in the online R&P portal, but the portal was not functioning properly to edit the data, for a long period, Recently, the R&P portal was opened but the F.Y. 2021-22 is not available for editing. It may be updated as and when the R&P portal for the year FY 2021-22 will be made available for editing.

For Kind information and necessary action please.

Yours fantifully.

(A.N. Pandey) Assistant Engineer Head of Engineering

90

PRASAR BHARATI [INDIA'S PUBLIC SERVICE BROADGASTER] DOORDARSHAN KENDRA CHENNAI - 600 005 Phone No 044 25355598

email ddchennaiaod2017@gmail.com

No 62/7/2022-23/DDK/CHN

Date: 16/12/2022

Ref. DGACR (Transaction) Audit for the FY 2021-22

Para F.7.1/F.34.1

The capital purchases amounting to ₹ 6.28 Lakhs were wrongly accounted under OE expenses instead of the head "Expenditure on Fixed Assets".

Reply statement is furnished in the annexure 1

Para F.7.2/F.34.2

Receipt and Payment Account for the month of March 2022

Reply:

Bank Book and Bank Reconciliation Statement in No CFDL Account will be maintained as per Audit Observation.

Para F.7.3/F.34.3

Non exhibition of closing balance of Rs. 10000 in no Receipt Account No. 10067582077 in Receipt and Payment Account

Reply

In view of Audit Observation, the closing balance of Rx 10000 in t/o Receipt Account No 10067582077 will be incorporated in Receipt and Payment Account of subsequent months.

Para F.34.4

Non reversal of time barred cheque No.836387, dated 29.04.2021 for Rs.715/Nonclearance of direct credit of Rs.25.06.4547- for long period.

Reply

- The barred cheque No 636387, dated 29 04 2021 has been cancelled and the amount of Rs.715 has been created in recept Account No.10067552077 on 22 09 2022
- (iii) On review of NEFT Returns, it is found out that NEFT returns of Rs 64636/have already been repaid. Rs 1590/- is to be repaid to the retired employee towards. Medical Remicursement. An amount of Rs 123434/- has been pretited in the recept Account. No.10067582077 on 27 to 2022. The remaining balance of Rs 23.16.792/- recovered from the retired employees from their retrement benefits and directly predied by Pay and Accounts. Office are listed in the amnexing 2. However most of the recoveres are subject to the final outcome of court cases. Hence guidance of Headquarters is solicited in clearing the direct credit of Rs 23.16.792 but of Rs 25.06.454 in the Account No.10067582022.

DRAWING & DISBURSING OFFICER FOR DY DIRECTOR GENERAL (E)



PRASAR BHARATI (INDIA'S PUBLIC SERVICE BROADCASTER) OFFICE OF THE EXECUTIVE ENGINEER/CIVIL) CIVIL CONSTRUCTION WING : ALL INDIA RADIO 14.TALUK OFFICE ROAD, SAIDAPET, CHENNAI-15 PRONE PROSIBILITATION OFFICE ROAD.

E-mol id > reconstant proparbbackti.gov.in

No COMISSAUGH Reply (2022/23) 9 G (F)

Dated \$2.07-2022

The Accountant General (Audit).

G to The Principal Director of Audit (Central) Chennal,
Lekha Parisha Piterani, 3h), Acma Sala.

Chennal 660 019

First Dispersion report on the Architect of the O/o The Executive Engineer SCHALL CCW, ASK Chemis 15. For Letter No. Phajing CE 101 up 45, 22-23 by Danet 10 06-2022

Sir.

Please finit attached herewith the details of action taken in respect of the queries to end to the inspection point during their visits to this office. The said replies are send as per the prescribed proforms. The Outstanding Pures of previous asspection report fusualizably ferri acts with this office better dated 0.0.0.2022. But not yet dropped. A copy of the term is matched for results reference. These is for your kent information and necessary action.

Yours faithfully,

(V.SREENIVASAN)

Encl. As above

Cape to:

1. The Deputy Director General Imspectant, ADP, New Delhi for kind information.

 The Additional Director General (SZ)(1600), Swami Seamanda Salai, Chemiai 05, 5.9 km/l autormation.

The Superintending Engineer Child, CCW, AIR, Cherman 05 for kind information.

4. The Senior Administration Officer, Alli, Chemical 04 for kind information

EXECUTIVE ENGINEER SCIVILI



Reply to the Observations Raised by DSACR AUDIT PARTY

	The state of the s	Bugh
je 10.1	The state of the s	had been reproduced by Audit department in the Section Section and Section Section (Section Section Se
14.2	Manufactured S.S. selements of P. s. Nov. and P. S. D. S. Son and Trays accounted for an exception for any and Parents in Associated	Ear accept the contract of the
F.24.3	The department flavor spects discovered \$10,000 miles of \$1,000 miles of \$10,000 miles of \$20,000 miles of \$	**************************************
F.16.4	The department have transferred # 18,38,811 to Proceed Stands [FI]. New Sec. (Date: AC or 15,962,1363) during 2015 21 However, amount closes to the 2 year transferred AC hamiles of funds of the Proceed Stands of \$10,26,860 personne puls of Engineer and Fundson, deciding an overstandown of personne puls of Engineer and Fundson, deciding an overstandown of personne puls of Engineer and Fundson, deciding an overstandown of personne puls of Engineer and Section 51,22,33,47 (application for the Partment and Section Actuary in Engineer and	to Partie According to No. 1214 (PAPA) comp. (Cap.

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WHITE WITH / PRASAR BHARATI with an aire man warre / India's Public Service Broadcaster MERITER , SETT / ALL INDIA RADIO :: KADAPA - 516 001



No. AIR/KDP/23(3)22-AC 91 K100

Dt. 29-6-2022

The Audit Officer (CEA Hors) O/o The Principal Director of Audit (Central) Illrd floor E Block AG's Office Complex Salfabad HYDERABAD - 500 004

Sub: Replies for Inspection report for the year 2022-23

Sir,

Kind reference is invited to AG's letter no. CEA/U-III/SAR-2022-23/15 dated 7-6-2022 on the above subject.

Reply to the observation in the above report for the year 2022-23 are enclosed herewith for kind consideration.

मंबदीय/yours faithfully,

संबद्ध : वयोपरि

(BVS SCHEMMENTAN) SHAFITE AFTERTY ADMINISTRATIVE OFFICER THE STATES OF STATES AND STATES AND

Copy to the Director General, Inspection Unit, All India Radio, Parliament Street, New Delhi - 110 001 for kind information.

> प्रतिका किया DESPATCHED

ATT / DESPATCHER

Comment 1		Non-exhibition of recovery amount of Rs. 3,44,729/- in R&P statement.
	Bepty	The above amount is received from PAD, AIR, Chemnal towards recovery of excess pay & allowances made to Sri S Nagarajan, SAD recovered from his Gratuity. Due to stay order issued by Hon'ble High Court, Hyderabad on recovery the above amount has not been returned to Prasar Bharati and kept in Salary account and exhibiting every month in Bank Reconciliation Station.
		As per the Audit observation Rs. 3,44,729/- has been withdrawn from Salary Account and kept in old CAE account under MOO on 18-05-2022 and the amount will be with this office till settlement of court case or vacation of stay whichever is earlier.
		May 2022 RSP account is enclosed herewith which exhibits the audit observed amount Rs. 3,44,729-
Comment 2		Difference in figure exhibited in R&P account and amount received in bank account number -38399756459
	Reply	The above bank account pertains to CAE CFDL account of this office. The difference amount as per audit observation is Rs. 1,92,106/- which is difference between total receipt as per bank scroll and R&P account during the period 1-4-2021 to 31-3-2022.
		During the above period this office has received refund of power supply charges from LPTV, Kadapa who availed power supply from this office power supply connection. This transaction comes under reduction of charges and expenditure will be reduced to that effect, hence, it should not be treated as receipt for that month.
		In some occasions payments made to artists have been returned by bank due to erroneous bank account number / IFSC code submitted by the artist. In such cases this office will obtain the correct bank account number/IFSC code and resubmit the same to bank and the above returned amount will be credited in to artist account. Hence the same will not comes to R&P.
		During 2021-22 in 20 occasions the above explained transactions happened and a detailed list has been prepared and submitting herewith to Audit with the reasons and transaction settlement dates also mentioned therein.
		Hence, No deviation between R&P account and amount received in bank.

Dec 14, 2022 12:07 PM

Emil

Re: Most Urgent: - OBSERVATIONS RAISED BY DGACK AUDIT PARTY

From : airberhampur@gmail.com

Subject : Re: Most Urgert - DESERVATIONS RAISED BY DOACH AUDIT PARTY

To I Sargay Bhati <pbargount@presentnerati.gov.in>

Co : acontstrivt2021@gmail.com

54. F21.1

It was noticed that depreciation of ₹ 13.475.00 was not charged on fixed awars though the assets were procured/received during 2021-22. This understand depreciation/expenditure and overstated assets by ₹ 0.13 lakin.

Reference No. 065-306851 (Independent depreciation represents and or or stand assets by \$13 bits.

The Agracianism for the west series have been seconded duly in Freed Assets Register (Largy ethicbed)

Honor, para may be dropped.

F21.2

It was noticed that All India Radio, Berhampur had deposited wounty deposit of \$ 29(347.00)—with the electricity supply brand and samed interest of \$ 10,075.00;—(May 2021) on the said security deposit. As per provision, interest so earned on security deposits taken into Receipt Payment account. This returned in understatement of income by \$ 10,075.00;—

Reference Re.065-306114

Lindinguishers of example.

The second record on Security deposed made with TYS/OI, will be a constroid in the RAP accesse and credited as arrante strongs on the nearth of hitsy every year newards them 2023-21, so the 2023-22 accesses the been closed. Home, the part may be dropped.

The above pera replan have already from sens to The Deputy Director (Audio), Kind Arm. Sr. Audio Officer), AG office Complex, 4th Flam. Odioba, Uno S. Sachersaleya Mary, Bluetanessaw - 751 001 valo this office lotter No. BAM 1000 S 2022, doi:ed.21.11.2022.

This is for your kind person!

Visits Sainfully.

(A.P. Sabul

And Engineer, ADE, BerhamportOs

On Mun, Dec 12, 2022 at 3:37 PM Sanjay Bhati concountsDiseaseSharati.goust> wrote:
DGACR has conducted the statutory Audit of Prasar Bharati Accounts for the F.Y. 2021-22. Some Half Margin
has been issued by the Audit Party pertaining to your unit.

Kindly find below the attachment regarding the Audit Observation of DGACR related to your unit.

These issues are required to be addressed on Top Priority basis.

Hence, you are requested to submit the reply positively latest by 16.012.2022.

The replies my please be sent by mail on ptieccount@praserthareti.gov.in & accrtsthrt2021@gmail.com For any assistance kindly contact on 011-23118414 / 23118465.

This may be treated as most IMPORTANT & URGENT please.

Accounts Section Prasar Bharati Sects.

F.21	Station Director, All India Radio, Luchapada, Berhampur,	
F.21.1	It was noticed that depreciation of \$13,475,00 was not charged on fixed assets though the assets were procured/received during 2021-22. This understated depreciation/expenditure and overstated assets by \$ 0.13 links.	
F,21.2	It was noticed that All India Radio, Berhampur had deposited security deposit of t 296347.00/- with the electricity supply board and earned interest of t 10,075.00/- (May 2021) on the said security deposit. As per provision, interest so earned on security deposits taken	

https://email.gov.in/vpretressage/he-763AtzsReia/KakataAvme/.

12:53 RM (18:emoutes ago)

Re: Most Urgent: - OBSERVATIONS RAISED BY DGACR AUDIT PARTY

acdn!

Akashvani Berhampur

to Sanier, etc.

Se.

It was noticed that depreciation of ₹ 13,475 00 was not charged on fixed assets though the assets were proximed/received during 2021-22. This understated depreciation/expenditure and overstated alisets by ₹ 0.13 lakh

Reference Nu OILS MAKEL

I should depend the expending and ourselved yours No. 07 13 10km

The depreciation for the said means have been recomped date in Lord Assets Register Scopy attached;

Hence, para may be empro-

It was noticed that All India Radio, Berhampur had deposited security deposit of ₹ 296347.00/- with the electricity supply board and earned interest of \$ 10,075.00 (May 2071) on the said security. deposit. As per provision, interest so earned on security deposits taken into Receipt Payment account. This resulted in understatement of income by \$ 10,075.00/-

Ledevicement of income

The interpretation Section Report made with Preside with the accounter or the KKP account and credited in Reference Sattles Junity interest belongs to the entry of the course of a residence both 20 and 2011.75 account the layer closed Here's the para that he inverted

The above puts friplicable of maly bear over to The Deputs Deputs (Audit: Knut Atm. St. Audit Officers, AG office Complex, 4" Floor, Oxfolia, Umi-5, Sachivalina Marg, Blubunesman "5; net; sade this office lones No BAM HOO 1 2022 dated 25 11 3022

This is the your kind person?

Yours faithfully

IAP Salvas

Aut. Engineer, AiR. Berhamputt(1)

Re: Most Urgent: - ORSERVATIONS RAISED BY DGACK AUDIT PARTY

Fri, Dec 16, 2022 12:09 PH

From : Biju P L

Siju.ar@prasarbharati.gov.in>

Subject : Re: Host Orgent - DBSERVATIONS RAISED BY DGACK AUDIT PARTY

To : Sargey Bhat: 4phacount@presettherat.gov.m>, accrebbyt2021@gmail.com

Co : If R Shap < ddeboch/@prasarbharati.gov.in>

With reference to the trailing mail regarding audit observation F 24.1 in nio AIR, Kochi, please find following details:-

1. In R&P Account for the month of July 2021, following expenditures were booked under Power Supply head:

a) Electricity &if for Studio -Rs.134341/-

b) Electricity Bill for Transmitter - Rs. 250175/-

Total Electricity B.1 -

Rs. 384518/-

with

ct Desel Purchase

Rs. 38196-

Total Experience Booked

Rs. 422174

Note: Total Expenditure of Rs. 4221747- is booked in expenditure side in R. & P for the month of July (Copy of Electricity bill and R& P Account attached

Net amount after deducting CD interest only past to Electricity Board and the CD interest of Rs. 33056- duty remitted to PB. Remittance account on 09-07-2021

a) Payment made for studio side bill -

Fix 120978-

p) Payment made for transmitter side bit -

Rs 2304741-

c) Amount remitted to PB remittance account - Ra. 33066d) Payment made for Cliesel Bit -

Rs. 36196-

Total Amount paid

Ha 422714

If shows the expenditure booked was correct and hence if may be taken up with audit.

3 By mistake, in R & P Account for the month of July 2021, the amount of CD interest of Rs. 33066, was not ensered Bur after audit observation, the amount has been taken into the receipt account in April 2022 and transferred to PB Account, New Deby (Copy stached)

4. The same has been reported to DGACR and they have replied that it will be considered post finalisation of separate audit report of Frasar Bharati (Copy attached)

Submitted for kind perusal

Regards

BNPL Drawing & Disbursing Officer for DDG(E), AIR, KDCHI

From: "Saryay Briat" sphaceount@prasactnarati povins

To: "By P L" -thju artiforasartnarat gov no, amorbilmacifigmal com

Sent: Monday, December 12, 2023 3 37:06 PM

Subject: Mini Urgers - OBSERVATIONS RAISED BY DIGACR AUDIT PARTY

DGACR has conducted the statutory Audit of Prasar Briarati Accounts for the F.Y. 2021-22. Some Half Margin. has been issued by the Audit Party pertaining to your unit.

kindly find below the attachment regarding the Audit Observation of DGACR related to your unit.

These issues are required to be addressed on Top Priority basis.

Hence, you are requested to submit the reply positively latest by 16.012.2022.

The replies my please be sent by mail on phaccountiliprasartheratiogovin & accessbort2021@gmail.com For any assistance kindly contact on 011-23118414 / 23118465.

Annexure -29

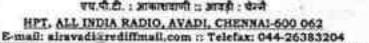


WHIT BEGR : PRASAR BHARATI

मारत का शीक सेवा प्रसारक

INDIA'S PUBLIC SERVICE BROADCASTER

पप.पी.टी. : आकाशवाणी :: आवडी : चेरने



No.AVD.23(2)2022-23/AC/ 2-717

dated:13-10-2022

The Senior Audit Officer. O/o the Principal Director of audit (Central), Lakh Pariksha Bhavan, 361, Anna Salai, Teynampet, Chennai-600 018.

Sub: Inspection Report on the Accounts of AIR, HPT, Avadi for the period from

2021-22 conducted from 30.05, 2022 to 03.06,2022.

Ref: No.PDA(C)/CE/III/28-22/22-23/108 dated 23-06-2022

Sir,

With reference to letter cited above, the para wise replies pertaining to this office is endorsed herewith (Annexure "A" & B).

It is requested to consider the compliance report and the outstanding Audit para's may please be dropped.

> Yours faithfully, Townstudy

(R. TAGORE NATH REDDY; ADE) DRAWING & DISBURSING OFFICER

For HEAD OF OFFICE

0.0.0 MPT. AIR. AVADI. CHENHAL-600062.



FRASAR BHARATI

(India's Public Service Broadcastet)

ALL INDIA RADIO : : ANANTAPURAMU - 515 001

Telephone No: 06554 - 275533 / Molt: 5332905534 / e-mail:

Annexur-20

Dated: 24.01.2023

No. ATP 23(1)/2022-23/Audit /

The Director / CEA. Office of the Principal Director of Audit (Central), [Kind aper Senior Audit Officer (CEA-Hqrs.)]. WG Complex, Saifabad,

WYDERABAD - 500 004.

Sub: Reply to Statutory audit report conducted for A.I.R., Anantapur on Separate Audit Report of AG Audit puras Nos.A.E.27 for the year 2021-22 - Reg.

Ref. E.mail received from Sanjay Bhati, Accounts Section, PravarBharati Secretariat, New Delhi, dated 03.01.2023.

Sir.

With reference to the e-mail cited above(copy enclosed), the pending AG Audit Para in respect of this office is enclosed herewith for kind consideration and necessary action.

The pending AG Audit Paras as follows:

SLNo.	Year	Period of Audit	Audit Paras
1.	2021-22	28,04,2022 to 05,05,2022	A.E.27

With reference to letter cited above, the reply is submitted for Para A.E.27 for the year 2021-22. It is requested to drop the above para.

Yours faithfully,

[M.SUDHAKAR BABU] DEPUTY DIRECTOR (ENGG.)A ENGINEERING HEAD

Encl.: Av above

Copy to:-

The Manager, (By name: Sangay Bhatt, Accounts Section), Prasarliharati Secretariat, New Delhi, w.r.t. e.mailcried under reference, for kind information.

The Deputy Director General(E) Cluster Head (Kind attention: Set V Venkanswards. Administrative Offices, All India Radio Vigyzwada.

> DEPUTY DIRECTOR (ENGG.) & 20 ENGINEERING HEAD

एम. सुधाकर बाबु IM Sudheker Boby LE(E)S ত্ত্ব নিৰ্বাহক (মাদি)/ Deputy Director (Engy M. कार्यासवायम / Head of Office आकाशपाणी (All India Radio अनेतपुरम् :: Anantapuramu-515001.

OBSERVATIONS RAISED BY DGACR AUDIT PARTY

From: Sanjay Bluri aphaecount/repeature/harast gov in a on Yor, 03 Jan 2023 15:31:44

Tec Year See Desails

The CAG has conducted the certification Audit of the Annual Accounts of the Prasar Bharati Sectt, for the year 2021-22. They have included the below mention para from your statutory audit report conducted by our concerned AG in report.

F.35	Deputy Director (Engg.), All India Radio, Anantapur, Andhra Pradesh	
F.35.1	An amount of □ 4,62,296/- (□ 3,80,157 + □ 82,352) being amount to be remitted to Government account was incorrectly shown under bank balances/Fixed deposits in the receipt and Payments Account.	
F.35.2	As per the prescribed from, receipts and Payments account shall be prepared on cash basis. Howe audit observed that an amount of [3] (-) 1,58,000/- was exhibited in the Receipts and Payments of the Anantapur under Bank Balances (i) CFDL Account. Similarly, on the Payment side of the R&P account, amount of [3] (-) 4,000/- was exhibited under Bank balances (ii) CFDs, Account.	

In order to get your para dropped from our certification audit report you are requested to immediately sent the appropriate reply to concerned AG. All efforts may please be made to get it dropped from the statutory audit report. Copy of the replies sent to concern AG on the above para may please be endorsed to this office email ID pbaccount@prasarbharati.gov.in & accusto-britable-replies sent to concern AG on the above para may please be endorsed to this office email ID pbaccount@prasarbharati.gov.in & accusto-britable-replies sent to concern AG on the above para may please be conveyed to this office along with the concerned AG report relating to settlement of para.

Accounts Section Prasar Bharati Sectt.

एन जुपालर बाहु IM.Sudhakar Bobu,E.(IS)
एन जुपालर बाहु IM.Sudhakar Bobu,E.(IS)
एन जिस्सान (अपि) Deputy Director (Engs)
के जिस्सान (अपि) I Head of Office
कार्यान्याव्यक्ष I Head of Office
अग्रामाव्यक्ष (All India Radio
अग्रामाव्यक्ष (All India Radio

कार कार्ती बार का लेक की क्यांका दूरदर्शन राज्य शक्ति प्रेषित्र पायटा सी शेंड : जोवपुर ई-मेख



विनाक : 14.12.2022

बमांक : जोब/एचपीटी/डीवी/अंबेसन/2022-23/1399

लेखाधिकारी. सेखाकाचा, प्रशार चारती संविद्यालय, नर्न दिल्ली-110001

firm: Non-inclusion of Income earned under the head Other Income: Rent/License Fees for

quarters Rs. 12710/- and 1365/-

संदर्भ : आपके कार्यालय का ई-मेल दिनांक 13.12.2022

महादय

उपरोक्त लेखापीत के संबंध में लेख है कि उल्लेखिन अनुवादि गुल्क(Ucerse Fees) का इन्द्राल प्रातियों में भ की जाहर पेतन Annexure-I Salary detailed Gross amount में की गई बी, किन्तु दिल्लिय वर्ष 2021-22 के बार्षिक लेखे EMS पर औनलाइन बजे ही मुके हैं एवं अब इसमें संशोधन समाद वर्ती हैं। बता अनुरोध है कि एका आधी के EMS लेखे में संशोधन हेतु औनलाइन खोलने का बाग करें साबि आदायक संशोधन निष्मादित किये पा सकें।

A HICH

(अंठ एसः) गर्ग) आहरण एवं सवितरण अधिकारी कृते स्थ महानिवेशक(अभि.)



PEASAR BRANATI

Broad seting Corporation of India

Collect of the DDG St. Control Source
All Rolls Radio, here Dalls

172: No. 5143-1(Audity2022-5

Date-22.11.2022

Special Andis Memo No. 5

Over my the suration of Assumpty-Ra. Other Administrative Expenses (Office) of Receipt and Payment account of DOG, Statum Engineer, General Vision, ARI, New Dolly, it was absented that the Lemma attented depictual on the solution of GNT (material in Genes Payment) instead of (INT) amounts while surfaces Sub-Heads. The fact in this regard may be furnished to Audit successful.

Perly - The Gross around depicted in the polaron of 655 coulded in Gross Parished in Color around surface surface believed and it has been marked in next colored pear-2022-2) a filter of parished at \$1.5 Parish \$10.50 at

market or

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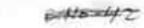
OANDITA Accessories DOO

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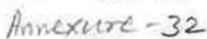
On The Interest of General of Audit (Cestral Expenditure)

1.P. Estatz, New Delta-110002.











Prasar Bharati (India's Public Service Broadcaster) AIRRESOURCES



F. No. 14 (4) ARC/2016(Audit Vol.II) 74

Dated: 23.12.2022

Subject: Reply of Audit Half Margin No. 48.1 received through e-mail dated 06.12.2022 from Accounts Section, Prasar Bharati Sectt.

This has reference to above letter Audit Half Margin No. The reply of the SI. No. (F.48.1)

S.No.	Query	Reply
	As per Expenditure Control Register of AIR Resources, Deihi the expenditure on MTNL landline bill was Rs 20400 in 2021-22 whereas as per Annexure IIA-Other Administrative Expenses (Office) of R&P Account the total expenditure on Landline Bill in the year 2021-22 was Rs 18700/ This has resulted in understatement of expenditure by Rs 1700/-	In payment side of office expenses of other administrative expenses in receipt & payment of EMS, by mistake, one entry has been kept in land and building column instead of landline column of amounting to Rs 1700/- of the month of June in EMS reporting (Copy attached) Due to this reason as per Expenditure Control Register of AIR, Resources, Delhi the expenditure on MTNL landline bill was ₹ 20400 in 2021-22 whereas as per Annexure IIA- Other Administrative Expenses (Office) of R&P Account the total expenditure on Landline Bill in the year 2021-22 was ₹ 18700/ This has resulted in understatement of expenditure by ₹ 1700/

This issues with the approval of Competent Authority.

sa soupel.

Jitendra Sarswat Manager (A&C)

To.

Director Accounts,

(Kind attn. Shri C.K. Jain, Advisor (B&A and B&R),

Prasar Bharati Secretariat.

Prasar Bharati House,

New Delhi - 110001

Manager (A&C) 2.12 22

Directorate General: All India Radio, AIR Resource, Room No.- 302, 3rd Floor, Akashvani Bhawan, Parliament Street, New Delhi – 110001, Tele/Fax No: 011-23422108, email: airresources@prasarbharati.gov.in

PRASAR BHARATI/THIS HIS ALL TIMEDIA NATIONAL ACADEMY OF BROADCASTING & MULTIMEDIA HISTORY SHIPS THE WHITE HISTORY HISTORY DELHI STAFF - 110005

Ref. No. NESW/21 Auda menci/22/23/G

Oxfed 21 11 2022

The Director (Accounts).
Provide Bharati Secretarist,
Tower VC Coperation Marg.
New Delite - 108-001

6.0 Reply of Auda Para No. 20 noted \$5.11.2022

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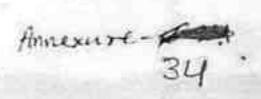
This has between to email received from thasin blanch Secretariat wide email dated to 12 2022 to the above subject. The above store of the audit team is well accepted and by brong points are mentioned for find consideration and dropping of the pares.

- If may kindly be conscerned that entires of \$10 densipported out by Audit from Nave.
 Seen duly entered in request of the minest and payment statement posture except the painting American Polices and the contents.
- 2. It is, further merticined for your kind consideration that all the entires of \$1 demission of the exist paral No. 25 has already been entired in All 10 and \$2 register; except one entire 5 for 6. State for open gyro, and \$ has 10 providing and executing open gyro. In this regard, it is informed that these demis were got done by \$100 Construction Warg DUWL of A) india hadou in the existing inhaltracture of the hinter and a such it is understood that where it is a part of existing building it may automatically be considered as an arrange for NASA1. However, the entires of the same has been made in respective All 10 register.
- Acts is entries in According to (Sent according concerned, the layer is not according and as a consistent measure, it will be entired solitably and audit will be informed accordingly in next 15 days.
- 4. The entires in above want para So 29 % No. 1 and 17 have been shown in fact place make beetly. These beetly have been provided as seen become
- Smearly format S. No. 11 & 16 have also been dislicated evaluationally. These may kindly be considered as the demonty.

discrepanced that the above each paid may andly the considered for drossing

(Unian Association Office)

Administrative Office)



PRASAR BHARATI INDIA'S PUBLIC SERVICE BROADCASTER DIRECTOR GENERAL: ALL INDIA RADIO NEW DELHI

No. 07/02/2021-Cash

Dated 09:12:2022

Director, Accounts Prasar Bharati Secretariat, Doordarshan Bhawan, New Delhi,

Subject: Reply to Half margin.

Sir,

Reference your E-mail dated 06-17-2022 (copy placed as R-01) regarding half margin raised by DGACR, who had visited recently and sought reply to F-49 (given in the E-mail). The reply is given as under

F.49.1 - Reply :- It is submitted that we have an imprest amount of Rs 1000/- The amount is cash in hand and in R&P account it is being shown as imprest. The amount of Rs 1000/- shown as imprest may kindly be read as cash in hand in R&P Account. The same is also noted for future please.

F.49.2 – Reply :- As per DGACR, GST is not being shown separately in the R&P Account* in this regard it is submitted that in R&P Account whole amount including GST is posted against the respective budget sub-head.

F.49.3 Reply : Reply given to DGACR to this point is placed as annexure 01.

Yours faithfully,

(SESEI LHUNGDIM)
SECTION OFFICER(CASH)



PRASAR BHARATI

(India's Public Service Broadcaster)

All India Radio, Jail Road, Guna (MP) - 473001

T-07542-254205 M-9926509653

E-airgunamp@gmail.com, guna@prasarbharati.gov.in



by e-mail

famin: 16.12.2022

क्र. कुना / आनपसवाणी / लेखाः परीकाः / २०२२-२३ /

पति, प्रसार भारती समिजालय, प्रसार भारती भवन, बजर एवं स्थाता साखा, वर्षेपरीयक्य मार्च, बड़े दिल्ली -110001

विषयः - लेखा परीक्षा वर्ष २०२१-२२ के दौरान पूर्ती गई कडिकाओं के वित्तोपन के संबंध में। संदर्भः - आपके कार्यालय के ई-मेल विमांक 15.12.2022 .

श्रीमाधाः

उपरोक्त संदर्भित पत्र विषयक लेख है कि, आएके द्वारा विष्टुकार विदेशक के विषय में इस कार्यालय से चारी गई नामकारी पत्र के साम विष्टुकार संलब्ध हैं -

witter W. F-53.1

प्रशन क.1 अनुसार करगोलय के वेतन काता क. 10752699291 में जोपिय एवं बलोजिंग बेलेन्स में अन्तर।

affer 20. 211833.00

offer 28, 217633.00

SERTE 25. 5800.00

उत्पर 1+ वर्ष 2020-21 को आंपियम बेलेन्स में शक्षि स. 5800.00 का भी अन्तर आया है उसका कारण है कि, कार्यालय द्वादा लेखा कार्यालय, मुन्दर्र को दिनाक 20.02.2020 को चेक क. 629623 द्वादा स्वीत स. 5800.00 मेना नाया था। विस्तकों लेखा कार्यालय, मुन्दर्ग द्वारा अपने विश्तिय वर्ष में भूमतान हेन्द्र प्रस्तुत किया नाया विस्त कारण 2020-21 के भीपियम बेलेन्स में साथि स. 5800.00 का अन्तर आया है। सक्ति स. 211833.00 • 5800.00=217633.00

प्रश्त क्र.) अणुसार कार्यालय के CFDL खाता क. 38785490512 में ओपीमम बेलेक्स में आमार।

चींश स. 647740.00

erfer as a out

राशि थ. 547740.00

इस्तर :- CFDL क्याते में राशि क. 647740.00 को जो ऑडिंट ऑब्बेयनाय आगा था, बाद में बैंक स्टेटमेंट को देखने पर पाया यहा वही उपसेचन राशि का मुनाताल हो चुका है और स्थाते में बेलेना 0.00 है। मधिना में इस बात कर ब्यान रहा जावेना की इसकी पुनावृत्ति न शो।

पुरुष क.3 अणुसार कार्यालय के OAE सामा क. 31126797058 में जोपवित्र वेलेक्स में आगार।

सिंग स. ०.००

afet ≥. 12531.00

after 8, 12533.00

जार :- अवत कड़िका में कार्यालय के DAE स्वाता के 31126797058 में जमा राशि को कार्यालय के Receipt and Forment Account में करूर ही स्थानामवरित की का रही है। कर्य प्रमान पर है।



PRASAR BHARATI

(India's Public Service Broadcaster)

All India Radio, Jail Road, Guna (MP) - 473001

T-07542-254205 M-9926509653

E-airgunamp@gmail.com, guna@prasarbharati.gov.in



प्रश्न क्र.४ अनुसार करवांत्रम के सावति जना/cept स्वाता क्र. अत्र785490512 विषयक।

तारित क. 0.00

21ft ₹. 400921.00

αft: ≈. 400921.00

उत्तर :- अंश क्रिंश में क्यांलय के CFDL धाता क. 38785490512 में जमा शक्ति को कत्यांलय के Recorpt and Payment Account में तंबद हो स्थायांक्तरित की जा रही है। करते प्रमति पर है।

प्रभा क.5 अनुसार कार्यालय के OAE खाता क. 31126797058 में क्लोजिन बेलेन्स में अन्तर।

aftr 25, 0.00

ville 25, 11884.00

offe e. 11864.00

उत्तर :- ज्या परिवर में कार्यालय वी OAE गामा का. 31125797050 में जमा साथि करे वस्पालिय की Receipt and Parmint Account में करूर हो स्थानामधीरत की जा स्थी है। करवे प्रमति पर है।

प्रश्न क.क अनुसार क्वर्यात्व के साधीय जमा / CFDL A/c (Haked with SBI 37219501291, 36232471254, 37085686892, 37132888004 एएं 37911364081 विषयक /

oder or p.po

erfer er. 428003.00

oth 8, 420003.00

उत्तर । - जवत वर्गतका में कार्यालय के सावधि जमा शक्ति को कार्यालय के Receipt and Payment Account में जल्द ही। स्थानावर्गिक की का रही है। कार्य प्रमति पर है।

प्रश्न क.7 अनुसार कार्यालय के नकरसञ्जक समापन विषयक।

वित के विक

rifly et. 27082.00

πftr et. 270π2.00

उत्तर :- अस्त वर्गतेका में कार्यालय के साविव लगा रामि पर प्राप्त व्याज को कार्यालय के Record and Payment Account में जान्द ही स्थानाव्यक्तित की जा रही है। कार्य प्रनशि पर है।

कतिका क. ४-६३.२ से अनुसार कार्यासय के सकारात्मक समापन विश्वक।

erfer 25, 0.00

सारित स. 1086928.00

#f# ₹. 1069928.00

उत्पर :- ऑक्टिट ऑब्वेयमान अनुसार CEDL रहाता क. उपत्यानभण्डात के अनुसार -1986पटम.00 वर closing balance कारण नगर गर, लेकिन वैक स्टेडमेंट के अनुसार closing balance को पून देखाने पर पाया नवा कि, उपतोगत साते का balance 0.00 है। भविष्य में इस बात का स्थान रख सावेगा की इसकी पुनांग्रीत न हो।

अतः आपरी अनुशेष है कि, वरिशर के F-53.1 में प्रस्त के 1,2 व वरिश्य के F-53.2 को विसरिया करते की कृपा को तथा करिता के F-53.1 में प्रस्तक 3.45.6 पर का सन्द्र ही कार्यालय ज्ञास विषदान कर हिस्सा आरोध।

> यानवृत्तार कीसल कार्यक्रम अधिकारी आकारवाची, जुना

By e-mail: phaccount@prasarbharati.gov.in/ accntabhrt2021@gmail.com.

प्रसार भारतीं। PRASAR BHARATI
(भारत का मेंग्ड सेवा प्रसारक)
(INDIA'S PUBLIC SERVICE BROADCASTER)
आवाशवाची: पुरी (बोडिगा)
ALL INDIA RADIO: PURI-752001 (ODISHA)
Email ID: airpuri956@gmail.com



NO PRI-23 (2)/2022-23/AC/

Dated the 10th March, 2023

The Director (Accounts), Accounts Section, Prasar Bharati Secretariate, NEW DELHI

> Sub:- Compliance report of CAG Audit para IR No.15/2021-22 for the FY-2021-22-reg. Ref - DGACR Audit, Accounts Section, Prasar Bharati Secti. e-mail dated: 06.03.2023.

Sit.

With reference to the above e-mail dated, 06.03.2023, this is for your kind information that, the above Audit para has already been settled in respect of AIR, Puri, vide CAG Audit, Bhubaneswar's letter No.CRA-V/IR No.15(2021-22)/Compl./2022-23/501 dated: 14.02.2023 (Copy enclosed) for necessary action at your end please.

Yours faithfully.

Encl. as above

(Jatindra Kar) 10 Drawing & Disbursing Office For Head of Office - 生物水

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OFFICE OF THE DIRECTOR GENERAL OF AUDIT (Central), HYDERABAD, BRANCH OFFICE: ODISHA, BHUBANESWAR

No. CRA-V/IR No-15(2021-22)/Compl/2022-23/501

Date: 14.02.2023

To

The Assistant Director, All India Radio PURI. PIN-752001 (Odisha)

Sub: - Compliance to IR No-15/2021-22 on the accounts of your establishment.

Ref: - No. PRI-23(2)/2021-22/AG(Audit)-(Central) Dt:-12 01 2023

Sir/Madam,

In inviting a reference to letter. No. cited above, I am to state as follows:

SI.	IR No/Year	Para No.	Settlement/Non-settlement remarks
No.	15/2021-22	06	Para Settled
	133		

Yours faithfully,

-301

Sr. Audit Officer/CEA



भारत सरकार / GOVERNMENT OF INDIA प्रसार भारती / PRASAR BIJARATI (INDIA'S PUBLIC SERVICE BROADCASTER)

आकागवाणी: उदगम्डलम-643006 ALL INDIA RADIO: UDHAGAMANDALAM: 64300



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nimets was definant com-

Dated: 04-11-22

No. Ooty 8(2)21-22/AC/

Director Accounts,

Prasarbharati Sectt.

By Email: accntsbhrt2021@gmail.com. prasarbharati123@gmail.com

Sir.

The audit reply in r/o AIR, outy is furnished below for your kind perusal.

ML Paint No. 25	Audit Para	Reply
	As per Receipt and Payment account for 2020-21, receipts under other receipt was Rs. 1,17,191, whereas as per receipt book it was Rs. 63,476 only. The above receipt of Rs. 1,17,191, and the remittance was not recorded in the Cash Book.	of April-2020 and May-2020 from Shri.S.R.Manoj, EA the amount was deposited in salary account on 29-04-2020, the bank statement is attached for your kind reference. 2. During Oct-20 Rs.50,000/- returned by Smt.C.D.Nina, SEA against transfer TA advance it was deposited in receipt account of AIR, Ooty the bank statement has been attached for your kind reference.
		If directorate gives permission to edit R&P statement for the FY 2020- 2021 in EMS portal the same will be corrected & rectified.

Yours faithfully

Encl: a/a

Drawing & disbursing Officer

Anxenue 38

PRASAR BHARATI [INDIA'S PUBLIC SERVICE BROADCASTER] DOORDARSHAN KENDRA: CHENNAI – 600 005. Phone No 044 25366898

email : ddchennaiacct2017@gmail.com

No 62(7)2022-23/DDK/CHN

Date: 13/03/2023

Ref.: AG (Certification) Audit for the FY 2021-22

Para 24.1

Non exhibition of closing balance of Rs.10000 in r/o Receipt Account No.10067582077 in Receipt and Payment Account

Reply.

In view of Audit Observation, the closing balance of Rs.10000 in r/o Receipt Account No.10067582077 will be incorporated in Receipt and Payment Account of subsequent months.

Para 24.2

Non clearance of direct credit of Rs.25,06,454/-

Reply:

On review of NEFT Returns, it is found out that NEFT returns of Rs.54638/- have already been repaid. Rs.1590/- is to be repaid to the retired employee towards Medical Reimbursement. An amount of Rs.123434/- has been remitted in the receipt Account No.10067582077 on 27.10.2022 The remaining balance of Rs.23,16,792/- recovered from the retired employees from their retirement benefits and directly credited by Pay and Accounts Office are listed in the annexure 1. However most of the recoveries are subject to the final outcome of court cases. Hence the direct credit of Rs.23,16,792 out of Rs.25,06,454 in r/o Account No.10067582022 will be cleared as per the directions of our Head quarters.

Para 50.1

Receipt and Payment Account for the month of March 2022

Reply:

Bank Book and Bank Reconciliation Statement in r/o CFDL Account will be maintained as per Audit Observation.

DEPARTS & DISEASE AND LINEAR FRENCH COS. 2-10

Printdelshop Seniors, Clearner,

Annexure-39

PRASAR BHARTI
(BROADCASTING CORPORATION OF INDIA)
OFFICE OF THE EXECUTIVE ENGINEER (CIVIL)
CIVIL CONSTRUSTION WING: ALL INDIA RADIO,
T.V.STUDIO COMPLEX, JHALANA DOONGRI,
JAIPUR (RAJASTHAN)

Subject: OBSERVATIONS RAISED BY DGACR AUDIT PARTY.

Sir.

As per your E-mail dated 03.01.2023 . The requisite raply is ready for your kind infor and necessary action please :-

	Particulars	Reply
F-13.1	As per interest statement provided by the State Bank of India, NCRB, Jaipur, the total interest earned by Civil Construction Wing, All India Radio, Jaipur on Special Term Deposit Receipts during the year 2021-22 was ₹ 26,87,101/- whereas in consolidated Receipts and Payments Account it has been shown as ₹ 23,88,762/ This has resulted into understatement of interest receipts by ₹ 2,98,339/	उपरोक्त ब्याज की राशि 2.98.339 / - जा समायीजन Receipt & Payment acco वेज बुक में माह दिसम्बर, 2022 दी गई हैं।

Executive E CCW-AIR,

Annexuse -40

The Tay 103

म्हानिदेशक संस्थानीता (बंग्लीक) का अत्यक्तिय देशकार संस्था संयक्तिय अधितत मुस्लेकार

OFFICE OF THE DIRECTOR GENERAL OF AUDIT (Central), HYDERABAD, BRANCH OFFICE: ODISHA, BHUBANESWAR

697 No. CRA-V/IR No-15(2021-22)/Compl/2022-23/501

Date: 14.02.2023

To

The Assistant Director, All India Radio, PURI, PIN-752001 (Odisha)

Sub: - Compliance to IR No-15/2021-22 on the accounts of your establishment.

Ref: - No. PRI-23(2)/2021-22/AG(Audit)-(Central) Dt +12.01.2023

Sir/Madam,

In inviting a reference to letter No, cited above, I am to state as follows:

SI. No.	IR No/Year	Para No.	Settlement/Non-settlement remarks
1	15/2021-22	06	Para Settled
	DV A	100	

Yours faithfully,

-3-1

Sr Audit Officer/CEA

BY Email



प्रसार भारती PRASAR BHARATI [भारत का सोक सेवा प्रसारक]



[INDIA'S PUBLIC SERVICE BROADCASTER]
द्रदर्शन केन्द्रः सम्बन्धुर-768001
DOORDARSHAN KENDRA, SAMBALPUR-768001
(email:ddksambalpur78@gmail.com)

NO.S8P/DDK/67(2)/2022-23/

Date: 15.12.2022

To,

The Accounts Section, Prasar Bharati Sectt., New Delhi.

Sub. - OBSERVATIONS RAISED BY DGACR AUDIT PARTY.

Ref:- Email dated 13.12.2022.

Sir.

With reference to the email dt. 13.12.2022, the requisite reply is given below for kind information and necessary action.

F.40	Doordarshan Kendra, Sambalpur	Reply
F.40.1	On test check of salary Bank book of DMC, Sambalpur it was revealed that unspent balance of ₹ 14553.00 has not been refunded to Prasar Bharti/transferred to appropriate account of DDK, Sambalpur. The amount has not been taken as receipt of the concerned account.	The unspent balance of Rs. 14,553/- of Salary Account No. 10856684797 of earstwhile DDMC, Sambalpur has been transferred to Receipt account No. 10856684888 of DDK, Sambalpur on 20.9 2022 (Copy of bank account statement is enclosed).
F.40.2	Security deposits of RS 70648.00 lying with Electricity Distribution Company was not shown in the Details of Assets and liabities furnished to Directorate of Doordarshan.	A revised details of Assets and Liabilities will be send to the Directorate very soon.
F.40.3	Outstanding expenses (towards salary for March 2022, Electricity bill, water charges, house rent for March 2022,cost of data cable) amounting to Rs 4139869.00 was not shown in the Details of Assets and liabilities.	A revised details of Assets and Liabilities will'be send to the Directorate very soon.

Encl: As stated above.

Yours faithfully,

(P.K. Mishra)

Drawing & Disbursing Officer For Dy. Director General (Engg.)

Annexure-42

pbaccount@prasarbharati.gov.in / accntsbhrt2021@gmail.com



New Delhi.

प्रमार भारती PRASAR BHARATI (भारत का लोक सेवा प्रमारक) (India's Public Service Broadcaster) आवनवारी । कडिनवर : 610 022



Dated : 15/12/2022

ALL INDIA RADIO : CALICUT : 673 032.
c-mail: monirealicut@gmail.com

No.Clt-23(1)2021 -22/AC

The Accounts Section,
Preser Bharati Secretariat,

Sub : Audit Paras of Inspection Report of AIR, Calicut for the period from 01/04/2021 to 31/03/2022 - Reg.

Ref : 1) Prasar Bharati e-mail dated 12/12/2022.

 Indian Audit & Accounts Department, O/o, the Principal Director of Audit(Central), Chennai letter No.CE/IV/7-14/AIR Calicut/2022-23, dated 09/11/2022 (copy enclosed).

Sir.

With reference to the above, the point-wise reply against each Audit Para is produced as under:

I. (i) Recording Fee and RTI Fee :

Recording Fee for Rs.12,438/- [not Rs.11597/- as in the Audit Para] exhibited as receipts in Bank Book for Miscellaneous Receipts was accounted in the Receipt & Payment Account for the year 2021-22 against SLNu.5-(a) (iv) Income where GST is applicable(any other taxable(GST) sales) [consolidated amount of Rs.22778/- including Rs.12438/- towards Studio Recording Fee and the balance of Rs.10340/- consists of Rs.8850/- towards Fee for Industrial Visit and Rs.1490/- towards Licence Fee].

As both Studio Recording Fee and Fee for Industrial Visit attracts GST, the concerned entry were made in the column mentioned above. Entry of Rs.1490/- towards Licence Fee made in the said column is a wrong entry which is to be entered against Sl.No.6(d)- Licence Fee and will be corrected with the approval of DG;AIR / Prasar Bharati.

Fee for RTI application of Rs.28/- was found properly accounted in the R & P Account against Sl.No.6(g) - Any other non-taxable receipts.

Contd.2.

L. (ii) Industrial Rent :

Fee for Industrial Visit for Rs.18408/- exhibited as receipts in Bank Book for Mise. Receipts was accounted in the R& P Account for 2021-22 as under :

Entry of Rs.8850/- was made against Sl.No.5(iv): Income where GST is applicable any other taxable(GST) sales as the said fee attracts GST. The balance amount of Rs.9558/was wrongly accounted against Sl.No.5(g)(i) instead of accounting against Sl.No.5(a)(iv) which will be corrected with the approval of DG:AIR / Prasar Bharati.

L (iii) OAE Account :

The Bank Account in respect of OAE was converted into CFDL account by DG:AIR and since there was no specific instructions on entry in the Bank Book concerned, this office was continued the practice of accounting the receipts of fund release as per the monthly LOC. Later it is noticed that, the amount of transfer from Prasar Bharati in the R & P Account in receipt side differ from the total LOC released under various sub-heads which made the difference as noted by Audit. The correction on this account can be done only by the section concerned who dealt with the EMS software used for R & P Account, as the amount in the concerned column is appearing by default while opening the R & P Account for the respective month.

After realizing the above kind of differences, this office has stopped the above practice and at present adopting the same method in the CFDL Account - ie., the expenditure of the respective day will be the same as the receipt of fund from PB. The observations of Audit in this regard has been noted for future guidance /compliance.

I. (iv) Incorrect exhibition of Receipts pertaining to License Fee:

The actual receipt of Licence Fee for the year 2021-22 was Rs.55,594/- where as the figure Rs.59,500/- as observed by Audit may be by adding the amount of Rs.3906/- which was a recovery towards excess TA settlement drawn from other station and the same was later refunded on realizing that the recovery was already made by the other station. Instead of Rs.55,5942- in the column for Licence Fee, accounted only Rs.54,101/- by mistake. The balance amount of Rs.1493/- was accounted wrongly as under:

Rs.1490/- : Accounted with the Recording Fee, as pointed out in the reply for Audit Para I(i) Recording Fee & RTI Fee

3/- : Accounted with the RTI Fee, Sl.No.6(g)) - Any other non-taxable receipts.

The above mistakes will be corrected in the R & P Account with the approval of DG:AIR / Prasar Bharati.

II. (i) Miner Works:

The actual expenditure under Minor Works for the year 2021-22 was Rs.16,72,593/- for both AIR Calicut and AIR Manjeri. The difference of Rs.9,48,250/- was the amount of deposit made to CCW for which the entry was wrongly made by oversight against the column for Inter-Current A/C transfer of Funds instead of entering against "Other Payments - Exp. On Deposit Works(third party)". The same will be corrected in the R & P Account with the approval of DG-AIR_ / Prasar Bharati.

Contd...3...

IL (ii) Fuel Charges :

The actual expenditure towards fuel charges under Power Supply Charges 2021-22 was Rs.4,11,021/- as observed by Audit and the amount exhibited in R & P was Rs.3,94,815/- (not as Rs.398415/- observed by Audit). In this regard, it may be noted that the same was a mistake while adjusting some NEFT return amount towards fuel charges and thereby an amount of Rs.16,206/- short booked under the sub-head "Power Supply Charges 2021-22" towards fuel charges. Since there was no viewing rights for the CFDL account and only after the completion of months this station could account the details of NEFT return, by which such mistakes by oversight were being occurred. However the observation has been noted for future guidance/compliance and the same will be corrected with the approval of DG:AIR / Prasar Bharati.

II. (iii) PP & SS :

The actual expenditure towards PP & SS (Artists) was Rs.24,18,275/- for the year 2021-22 whereas in the R & P, it was entered as Rs.24,30,175/- by oversight. The excess amount of Rs.11,900/- was a NEFT return amount under PP & SS and while adjusting the same, the mistake occurred as above in the case of Fuel Charges, which will be corrected with the approval of DG:AIR/Prasar Bharati.

II. (iv) Other Administrative Expenses – Regional News Unit (RNU) – Payment of Casuals:

The actual expenditure towards OE(Casuals) for 2021-22 in respect of RNU was Rs.628483/- whereas the Budget Allocation in the initial stage of SBG communication was only Rs.50000/- under OE(Casuals) in respect of RNU, AIR, Calicut for 2021-22. Later it was communicated that the expenditure for engagement of Data-Entry Operator on casual basis may be booked under PP & SS for RNU till funds are allocated under OE(Casuals). The revised allocation under OE(casuals) was received only in February 2022 and the same was only Rs.1.50,000/- whereas the actual expenditure was Rs.628483/-. Due to the above reasons, even though some bill amounts were entered in the appropriation register under the column "OE(Casuals)", necessary re-appropriations made in the expenditure statement and R & P Account couldn't properly entered in the appropriation register due to oversignt / lack sufficient time during the year ending work. On receipt of grant under "OE(Casuals)" for Rs.1.50,000/-, some of the already booked expenditure under PP & SS were transferred to "OE(Casuals)" which amounts to Rs.1.42,839/- and the balance amount shown under "PP & SS" itself.

In this regard, no expenditure was kept unaccounted either in the Expenditure Statement or in R & P Account and the last minute fund allocations as mentioned above are making such lapses due to oversight, even though the same was not reflected in the expenditure booking. However, the audit observations in this regard were noted by this office for future guidance and compliance.

111. Non-Maintenance of Fixed Assets Register :

As per Prisar Bharati instructions, all the assets procured during 2021-22, for which an amount of Rs.3,72,469% incurred, were fully entered in Fixed Assets Register Proforma 1 and the correctness of the assets and its value can be verified from the same. Since Prasar Bharati instructed during February 2018 to maintain the Fixed Assets Register in Proforma 1 & 2 in which all the details contained in Form GFR-22 prescribed under GFR 2017 Rule 211 are available, this office didn't maintained the registers as per GFR 2017. However, this office has noted the audit observations for future guidance and compliance.

IV. Incorrect exhibition of electricity expenditure in R & P accounts, understatement of Payment by Rs.2.66 lakh :

The actual expenditure towards Electricity charges paid to Kerala State Electricity Board during 2021-22 was Rs.1,30,05,485/- as per both R. & P Accounts and Register of Electricity Bills/payments. This office couldn't find any difference of Rs.2,66,324/- in the above records at this office, as noted by Audit in this regard.

V. Non-accounting of receipts realized during 2021-22 in Receipt and Payment Account - Rs.21,039/- :

The points under this observation was already commented above in Para I (i) & I(ii), as there may be a duplication in observation. However the same is explained again as under :

Service Charge for recording voice in AIR Studio for Rs.12,189/- (actual is Rs.12,438/) :
Same as Recording Fee of Rs.12,438/- commented earlier in I(i) above.

Fee for Industrial Visit for Rs.8,850/- (actual is Rs.18,408/-): Entry of Rs.8850/- was made against SLNo.5 Income where GST is applicable – (iv) any other taxable(GST) sales as the said fee attracts GST. The balance amount of Rs.9558/- was wrongly accounted against SLNo.5(g)(i) instead of accounting against SLNo.5(a)(iv) which will be corrected with the approval of DG:AIR/Prasar Bhamti.

Both the amounts vz. Rs.12,438/- & Rs.18408/- were accounted in the Receipt & Payment Account for the year 2021-22 against Sl.No.5, Income where GST is applicable -(a) (iv) any other taxable(GST) sales [consolidated amount of Rs.22778/- including Rs.12438/- towards Studio Recording Fee and the balance of Rs.10340/- consists of Rs.8850/- towards Fee for Industrial Visit and Rs.1490/- towards Licence Fee]. The balance amount of Rs.9558/- was wrongly accounted against Sl.No.5(g)(i) instead of accounting against Sl.No.5(a)(iv). Both the wrong entries - ie, Rs.1490/- towards Lic. Fee and Rs.9558/- towards Fee for Industrial Visit - will be corrected with the approval of DG:AIR / Prasar Bharati.

Contd...5....

VI. R&P Accounts - Advance deposit for construction works exhibited as expenditure - Rs.9.48 lakh :

The said entry of advance deposit supposed to be entered under "10.Other Payments (iii) Exp. On deposit works" was wrongly made against "4. Inter Current Account transfer of
funds - (ii) to other stations/kendras" in R & P Account by oversight. The same will be
corrected with the approval of DG:AIR / Prasar Bharati.

VII. Non disclosure of pending Audit Fee of Rs.43,360/- :

There is no record for any pending payment for the audit period 3/2009 to 12/2014 amounting to Rs.43,360/- available at this office. It is also found that audit fee for the period after 12/2014 were cleared by this office. In this regard, since there is no demand notice for the said amount available at this office, the payment can be made on receipt of fresh demand notice from Audit, with the approval of DG:AIR / Prasar Bharati.

VIII. Incorrect exhibition of un cashed cheque/uncleared NEFT amount of Rs.0.43 lakhs :

Uncleared NEFT amount/un encashed cheque amount and amount of NEFT return are dealt by showing the same as minus balance as instructed by DG:AIR after the commencement of CFDL Account for OAE.

As such, the reply to this observation will be made with the approval / instructions of DG:AIR / Prasar Bharati.

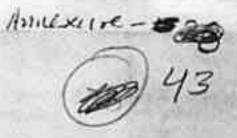
Even though some entries were made in the wrong column as pointed out by the Audit as above, no expenditure or receipt was kept unaccounted either in the Expenditure Statement or in R & P Account during the year 2021-22 and the last minute fund allocations, introduction of CFDL Account with minus entry in the Bank Balance column of the concerned Bank Account etc. were made many confusions while preparing R & P Account Statement through EMS software resulting to wrong entries / lapses in proper accounting.

All the audit observations as above were noted by this office for future guidance and compliance and the corrections proposed above will be made with the approval of DG:AIR / Prasar Bharati with a request to issue necessary directions to the EMS Website management team to permit this office to incorporate the said corrections for the year 2021-22.

Yours faithfully,

Evel As above

Assistant Director (Engg.) / Local Admn. Head, for Head of Office.



Prasar Bharati (India's public Service Broadcaster) All India Radio: Balaghat(M.P.)- 481001 E-mail:airbgt@gmail.com

No BGT-23(2)2022-23/8/427-

Date: 12/12/2022

To, Account Section Prasar Bharati Secretariat All India Radio , New Delhi-01

Sub: OBSERVATIONS RAISED BY DGACR AUDIT PARTY

Ref:- Your Mail Dated 12 DECEMBER 2022

R.Sir.

With reference to above cited subject :- Our reply to CAG Audit :- Noted for future.

Remark: They seek reply from the B&A section as Receipt & Payment is maintained by B&A Section. It is also to be stated that we have started as per instruction given by Audit Team.

Thanking you.

Yours faithfully,

(Kunwar Vikram Singh)
(DDO)Programme executive
For Cluster Head AIR JABALPUR

5-How Hay

Annexure-44

PRASAR BHARTI INDIA'S PUBLIC SERVICE BROADCASTER ALL INDIA RADIO: NEW DELHI

Prasar Bharati Accounts Section, Prasar Bharati Secretariat, New Delhi

Subject: Half margin raised by DGACR-reg.

Sit.

Kindly refer to your email on the above cited subject. It is hereby submitted that in accordance with the observation as mentioned in the Half Margin, this office will rectify the discrepancies through prior adjustment of Account in the current financial year, hence it is requested that half margin para may kindly be dropped settled.

(Sheela Ramachandran)

Administrative Officer



प्रसार भारती
PRASAR BHARTI
भारत का लोक सेवा प्रसारक
India's Public Service Broadcaster
आकाशवाणी, रीवा (म.प.) 486001
All India Radio, Rewa (M.P.) 486001



No Rewa 23(2)2013-14/Account/

Date:12/01/02023

Subject: Clarification of Half Margin No. F.56.1

Half Margin No. F.56 dated 13.12.2022 Point F.56.1

F.56.1 Negative closing balance of Rs. 4.32 takh in Receipt and Payment account needs reconciliation with Bank & PB Hqrs.

CFDL A/c होने के कारण उस माह में बैंक चुक में चेंक इश्यू होने और बैंक से चेंक विसंबर होने पर उतनी ही LOC प्राप्त होती है जिनते राशि का चेंक विसंबर है। जबकि चेंक इश्यू की राशि ज्यादा होती है। इस कारण CFDL A/c निगेटिय में चला जाता है।

Signature of Head of Office

Name Manohar Lal /मसोहर सास

Designation: Assistant Engineer/ सहायक अभियंता All India Radio Rewa(M.P.) / आकाशवाणी शेवा (म.प.)

Date 03-11-2022





Email-phaccount@prasarbharati.gov.in

Prasar Bharati (India's Public Service Broadcaster) All India Rudio: Chhatarpur (M.P.)



Annexure - 46 Date- 17.01.2023

No.Chtp7(2) 45/2023/G 27

To:

The Prasar Bharati Secretariat (Kind Attention Shri Rajesh Kumar Sharma, DDG) (B&A) Prasar Bharati Bhawan, Copernicus Marg, New Delhi

Subject-DGACR has conducted the Statutory Audit of Prasar Bharati Account for the Year 2020-21

Ref- Email date 03-01-2022

R/Sir.

Kindly refer on the subject cited above, It is stated that the F-57-1 of Audit Para in r/o AIR Chhatarpur (M.P.) of difference of Salary Account 10518247540 was Rs. 104889/- and difference of OAE Account 31126442731 was Rs. 442162/-

It was appeared the difference due to not presented the Cheque by Cheque's owner were issued the Cheque, the Bank Statement Bank Balance is more than that of Bank Book. It is requested that the OAE Account Number 31126442731 has been closed and total amount of Rs. 9198554 has been transferred in Prasar Bharati Expenditure Account Number 11084239041 i.e on 06-10-2021 Rs. 48,00,000 and i.e. on 07-10-2021 Rs 43,98,554. The Salary Account 10518247540 is in existing at present the difference which is more than that of Bank Book It is being taken in Receipt Side in Bank Book the Balance of Book Bank and Bank Statement would be equal. The Audit para may kindly be Saltan According to email date 03-01-2023 perhaps. It's Para has been dropped, It may kindly be intimated for kind information

The Zerox Copy of Email is find enclosed here with

Encl-As above

Constponpa)

Your's Faithfully

(Shambho Dayal Ahirwar)

Assistant Director (Prog.) DDO

M India Rotto, Chasen



WHIT MITH PRASAR BHARATI

NOTE BY THE WITH WHITE MOIN'S PUBLIC SERVICE BROADCASTERS



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आबराधार्गी नानरकीवन ALL INDIA RADIO NAGERCOL - 629 004 [Tel:04652 260022 , 260341, 260243, 260723]

No.NGL - 1(3) (Audit) 2022-23/AC

尾 / Dated: 07-03-2023

The Accounts General, Accounts Section, Prasar Bharati Secti.

> Sub: Scanned copies of Pending Audit Para and reply-reg Ref: PB ACCOUNTS e-mail, dated: 06/03/2023.

Sir.

Audit was conducted at this office by CAG, Chennal from 02/08/2021 to 06/08/2021.

D 10	Assistant Director, All India Radio, Nagercoil	Action taken:
D.10.1	Discrepancies in exhibition of receipts An amount of Rs. 1,16,193 (value of time barred cheques, cancelled) was omitted to be shown on Receipt side of R&P.	An amount of Rs. 1,16,193/- (value of time barred cheques, cancelled) was sent to PB account in Nov 2018, which had shown in R&P Debit side (IV. (i)) and had not shown in Credit side. Kindly advise us how to make this entry in the Credit side.

Kindly Remove the discrepancies in exhibition of an account of Rs.1,16,193/- so as to avoid. The Audit Para.

Yours faithfully, Sd/-

F-241

(Chandrika E N) सहायक जिदेशक (ई) /Assistant Director (E)

कार्यालय का प्रमुख / Head of Office

Mob:9446466954

Encl: As above

PRASAR BHARATI **BALANCE SHEET AS AT 31ST MARCH, 2022**

Sch	As at 31-Mar-22	As at 31-Mar-21	
1	1,12,95,55,954	3.23,25,94,798	
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30	16,99394,709	23,04,22,455	
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6	REAL PROPERTY.	11212	
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	54,35,94,98,693	52,87,42,30,024	
	11.67,44.21.022	12,96,98,06,221	
	And the second second second	4,91,22,63,716	
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11	37,82,51,48,036	34,97,21,60,087	
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SIGNIFICANT ACCOUNTING POLICIES. CONTINGENT LIABILITIES AND NOTES

ON ACCOUNTS

Mayarik Kumar Agrawal Chief Executive Officer

D P S Negi Member (F)

Anil Srivastava ADG (BSA)

C K Jain DDG (BAA)

THE SHIP ESTABLISHED STAFF PLANS

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अनित बीवास्तय ANIL SRIVASTAVA ल क्यानिकास (काट एवं लेखा)

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PRASAR BHARATI	Π
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022	

HONOR SHIP I				
Particulars	Sch	FOR THE YEAR ENDED 31 MARCH 22	FOR THE YEAR ENDED 31 MARCH 21	
INCOME				
Income from Sales/ Services	22	5,44,39,40,609	6.01,60,30,820	
Grants /subsidies	in	26,62,99,00,000	28.56,38,59.940	
Funds receivest for specific purpose	13A	DOMESTIC CONTROL OF THE PARTY O	97	
Feed/nubscriptions	14	31,71,403	18,40,246	
Income from Investments (income on investments from earmarked/endow. Funds transferred to Funds)	15	21		
Income from Royalty, Publications etc.	16	40	7.00	
Interest Earlied	17	86,18,42,918	1,05,31,39,232	
Citation Spicorae	131	9,51,05,84,900	8,82,39,17,226	
TOTAL (A)	П	44,44,94,39,830	44,45,87,67,464	
EXPENDITURE	П			
Establishment Expenses	39	29,21,07,00,889	28.29,47,29,798	
Other Administrative Expenses	20	7,79,77,24,986	8.55,56,71,311	
Programme related Expenses	23	3,79,05,25,300	3,57,02,53,211	
SateRite & Spectrum Charges	22	2,01,20,12,681	1,71,63,48,625	
Expenditure on Grants & subsidy	23	1000 C1600C		
Interest	24	1,45,43,75,413	1,41,37,86,526	
Depreciation	18	2,28,50,45,374	2,28,89,36,142	
TOTAL (B)		46,58,03,85,023	45,83,97,25,614	
fallance being excess of Income over Expenditure (A 8)		(2,13,09,45,193)	(1.38.09,38.149	
Add: Prior period Adjustments & Exceptional items	25	7,79,04,349	15,55,52,920	
Add: Balance brought forward from previous year		3,23,25,94,798	4,45,79,80,027	
BALANCE BEING SURPLUS/(DEFICIT) CARRIED OVER TO BALANCE SHEET		1,12,95,53,954	3,23,25,94,798	

SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES :

ON ACCOUNTS

Mayank Komar Agrawal Chief Executive Officer

Place: New Delhi Code :

D P S Negi Member (F)

D. P. S. NEGI SIPRE STREET

Member (Financia & Personnel) ANIL SRIVASTAVA

Prasar Bharati Secretariat and spokene (enc et shar)

New Delhi-110001 AM Britis General Additions

Anii Srivastava ADG (BBA)

C K Jain DDG (BBA)

Chief Executive Officer
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Page 2

36

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FRASAN BHARASI

ECHEDULES FRAMING FANT OF RALANCE SHEET AS AT JULIE 2022

SCHEDULE B- FEXED ASSETS

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2. Buildings Cliners	5.56,46,81,787	4,04,05,029		546,05,06,000	16,73,46,777	3,000,00,000	Chinina	4.00,0004.00
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é thorostonismos	16,36,42,231	9583395	4.1	000083000	1.00,000	570 (686)	6/8/450	681 (200
4. Inhelia	78,44.81.396	34,790		14,94,92,986	307086943	23.46.91,762	3.15.00.004	9000
5. fundore, fletures	37.36,41.576	239(34)099	\$.38.68.40R	17,47,86,343	54,15,000	1496,23,969	15.41.72(444)	(8312)20
K. Ofter Epigements	2053000	PERSON	6.	2654,01,203	96,96,960	25,14,36,913	2.9656.196	£31,34,76
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f. (the field state) Capital Expenditure or seman.	1,07,00,00,004			3,93,00,62,434	640	%.00.00.02.5s4	9,300	306
hatel of Carrell Total [4]	87,16,37,83,036	16,31,24,513	CHECKIE	96,97,94,42,233	3,38,88,45,374	89,49,19,21,209	TLEXACTURE.	13(88(88))00(221
E CARTINI MORNING PROCESSES SHIFT SHOULD 27, Nam 27 of Ballyo	to Accountal	11,00,44,009	26,71,79,000	4.85.55.25.435	3	10	SMARAM	OURSON
false(R)	CHUILIUM	TEACHERIN.	167179,000	4,85,95,75,635	-		4.85,50,39,425	4,91,72,43,716
HITAL	X,82,01,46,43,773	1,06,64,74,117	TEXTURESTE	LULSISSPING	136,88,48,374	86,40,18,21,204	16,53,41,53,637	17,86,30,68,937
Frening Feet	1,40,87,12,11,218	LIGHTHOUSE	34344534	EXCELERACION	Z.SESECTION .	81.81.70.31.894	12.86.26.68.007	INSURE PLANS

Note: The following accomplished common are being recognished stony the FY 2003-20.

1. Experi dependent amounting to Eq. 200000 charged on Office Equipment in EV 2000-21.

3. Excess depressions amounting to No. 32.112.000 (No. 10.23,000 per year from 2015-15 sewards) charged on Building.

3. There was units both of excess depression arounding to As. 1,38,63,418, on Yumbury, Forums or the FY 2014-15 plur the FY 2015-041, Exacts preferring over, it was added at the larger value of feed assets in Schoolsh II and to appearance their reporting the excess depression compact is the depression amount. Fulfiller, the depression amounting to Rs. 198004 was true thanpail on Fundame, Faltiers shown the YY 2014-25.

Chief Everythee Officer

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D. P. S. NEGI Member (Finance & Personnel) Prasar Bharati Secretariat New Dethi-110001

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PRASAR BHARATI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022

SCHEDULE 26- SIGNIFICANT ACCOUNTING POLICIES

1 Method of accounting

The accounts of the Corporation are prepared under the historical cost convention using the account 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.Fored Assets

Fixed Assets are valued at cost less accumulated depreciation.

Food 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 streight line method at rates computed on useful life of the assets prescribed based on the IMG recommendations. Accordingly, the rates adopted are:

Building	100	2.00%
Studes, Transmitter, Machinery & Equipments and Other Fixed assets	3	10.00%
Electrical installation	1	4.00%
Vulnicles-	10.	20.00%
Furniture & Fixtures	4.0	6.25%
Office Equipments	4.	16.67%
Computers	100	33.33%

S. Foreign Currency Transactions

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

5. License Fee and Consultancy fee

License fee and consultancy fee is recognized when receivable.

7. Debtors

Keeping in view of uncertainty of collection, Interest on delayed payment is recognised in books of accounts on receipts basis from the financial year 2016-19.

Mayank Kumar Agrawal

Chief Executive Officer

D P S Negl

New Delhi-110001

Apil Srivastava

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Page 8

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PERSON BRADAY

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022

SCHEDULE 27- NOTES ON ACCOUNTS & CONTINGENT LIMITITIES

) From these theatening Corporator of Inde a equilibrates govern judic utility nations and falls under the sategory of "Not by Pools" (Processia). Accoming toward on Generally Accounts Accounting Produces, and Section 143 of the Section State Act, 8 can follow above used or memoritie system of accounting Completing the organization structure and previous goal practices and the simplicity aspects, cost form of accuratory was borry satisfied upon \$1.01,2505. From DLD4 2003 the incounty are situally consider on cosh being of field and kind and subsequently convented and income being to the entest problem, based on the information collected from both the Directories. From the est fluid, however, durated to grid effect to complete seek-to non-front cash to exceed accounting at field write about in the director, include from Share for representation and treat explosion collection from the protein Section (1993) for authorizing April 1990 of feld unds wind CE (1993), box, Proced Section (1993) as department Controlled Action (1993) from CO(1) mores to all feet units purposed Expensions Promitting Session (EMS). The complete accounting process will about to CAS.

2 Contingent Cathelian

7.1 Claims against title force out acknowledged as debts.

3.3 In respect of ... Service fair

case fee and exterest on Spectrum & Sowie Segment Charges

14.29 cross

2479.71 IODB

Amends, the Artification Tributes or a good award dated 17,73000 for two of three learned Artificities, flavor given its award. denoting the respondent of, fragge though to pay or amount of \$1,60,10,70,502.00 in three out of the different clients made by the courses can SIS Liver stong with a sarple ordered of PNs plan with which from \$1.1,2001 till realization of the payme to the coloniars, its time resourceme, SES live field an execution partition in the impli Court, Dietro (DRF) (COPPR) 33(2023.) by consider of the Magnity Avent dated 27-01-35 to see the Proppel arount evented together with viewed by Prima Hurst. Horitie High Court people on order come 17-07-21 and precise reproving to depend the entry arend amount along with upon their extension with the Register General of the resident rings Court. Present Releast contributed the informational discounter is bound of \$136,371,015 (court) and the court of \$136,371,015 (court) and the w.e.f. (6) 25 20(1) to 12.06/2021 65%, per arrow; in the high Court on 9-6-21, to serve of the skewed made by France thurst, the high Court (brocket that the execution of the Award shall remain stayed. Mrs. STI, I we have fined articles came (DNF (COMM) No. 3550/2020 () or may Court. Defin against the order. Separatine PS has also filled a posture ((in 24 of the Arbitraries and Completion Act, (1906 (Comm) No. 21 (1902)) asking writing exact of the award passed for the Arbitraries. Discuss to the region if passed a monotony anadologuest PE and reacted the source states of TE. Part Arguments are beared by the region countries on 28.7 2022, the same every proper is 8 8.2022 by remaining arguments. De 8.8.2022 the Subject that had been every posted to 11.11.2022.

The amount improduct by Prayer Sharest was directed for the put of a fixed outpool. The right Court has fixed outpool amorphisms with UCO fork which gives married to 2% or each deposits, An epokodist Med by SS Dec respecting that the high Court should open an FO or a flavor that offers higher element is pending.

The deposit emissioning to the 126,31,15514 fact been efficien under the bead Targetst with print Depositments' in Current

- 3 The propert of Feed Alones transformed at book value to Reser Sharell by the Cantral Government in based on Danf Controller of Accounts force No. CCASSASCENS served 8 STEET and a way subject to provide verification and estudies. The physical werkers and selection of the fixed assets is in process.
- Is the arrives are generally disposed of after completion of its useful Sie, sele-process, retained from disposed of these atoms is completed as profit on user of hard areats. The value of the scants is appropriated of storage the year has too been retained. hors the Case Man of Asset as the details are not readly evalute at Pracer Startet Secretarial level.
- If Coats received from Commit Science and beautiful as Descript, which copyries with internal resource is utilized to meet
- Willhold projection to rights. Present Brevest had print an armount of \$ 178,71,61,70%, to Service Tex Depts, thereig the year 2011-13, in temporal to their demand with order National Part of Collection for the point 2001-04 to 2001-08. However, as per Hanagement assessment, his arround was provide. St. the Griser codes ISSAS 2018, CESTAT has completely somet of the purely and extrusted Service for Department to re-quantity the service has buildly for show years. The Service has department has quantify the pervice has beliefy and extension the Com-Toe-Spreit vols than belief as Charles in the Property Adjust the Authorite State Control of the Control State Control of the Service Tax Conjustment has not been murphed by French Burnty, Accordingly, on Appeal had been filed before CESTAT on 23-13-2020 and the gains was botal on \$7-09-2023. The Tributal vote their order denict 2'8-2621 conducted the delice in filing and directed to worst and number the leasted.

Series, the whole annual was attents observed off as 2011-12, herein the same will be again reflected in the Accounts offer the first substance of the case

of failure CESTAT on OH-CP (EZI) has also been filed for the core perforing to the FY 2008 CE. The same was instell or 14.65-2011. The Tribural ade than order detect N.G.2022 combined the deby at filting and the appeal application has

As or files, from account stands achieved before the CESTAT and they will be boost taking it in Sun co Myd Code. forest as Maryani Sumar Saranal D# Shep And Seventers C K.tein

D. PARTHEGI Chief Denivive Officer Crimer British MATRIX KINDS ACCOUNT

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Prater Bharati Secretary ANIL SRIVASTAVA
Mag And New Contact 14000) and mad before (was 14 Annual Add Director General Budget & Actionsis

PRASAM BHAKATI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED SLESSING

SCHIPULE 25- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES

In the matter without to refund claim Flest to Preser Sharet, commount upon under of QSFAT in Appeal No. ST/LISE-2011/57/DW reporter 0+0 mil. 16/90/2011 of. 15.01.2011 of Service for Communities, the Applicat Communities CCET/South Code/I Communities Resident Code/I Co SURFRANCES SY 8: 51:05:300 continue the Sense Tox may for the 6 Y 200 2004 to 200 2005 and FY 2000 2009. The copy of this order is promest in this affice on \$2.25.2525, for this order Alato, Comloader with Lengtheau review of Pa. 30.5.75, Phys. to Presid Sturies and residue the remarking dates of Ro. 1,79,01,82,796. Further be ordered to recovery of the 2010 Jac 2001 may of returned the 2010 2001 per account of Service Constitution & Interest.

reserver, at appeal before Communicary (Appeal II). District Tax (II), Bridas Carta Place for term field on \$1.01.2022, against the bride of Apat. Communicary at, \$1.05.2020 after consultation with the Advante on Food Chause Shapet.

A Service tax memoral of \$ 3.35 cours can find under rectal \$2,000 dated \$1.00.000 received in France Memoral for the period April 2007 to September 2007. Would this on has first the against the Supreme Court on 1775, APPIR, NO. 180 of 2017 Gen rs. 1894/300).

The above used suppose in fewer) and command by resorber Suppose Court on the Jersony 2012. To, Advocate definiting the cost has advocate to the in-new parties in Hardler Suppose Court, and accordingly with the appropriate Authority, Advocate-on-Funet (Proces Branch) has been requested to prepare and the thic Review Replace on behalf of Places.

- of rate on Capital Liver received from Government during \$1,04(200) to 31,01(200) was \$4,5% p.i.s., sturing 1,4,200. to 11.25.2011 with 11.25 gray and him 1.4.2011 invents in 13.25; p.a. The next of penal exercis in 2.55; per annum.
- Visibility through course in last first MS has been provided as her the observations combined at take 4 above.
- 13 Haveley of 16th value to letter stc. 34 (in. 2018 had previously dislayers approved, based on the placeter of the colores, for the conversion of the substancing tion one Grams in and partitioning to the jornal 2010-11 to 2010-13 and complete was carried and pend interest or the other substanding law. However, the decreas of the pulset for the partial from 1.4.2015. to FLEXITY at per to be explained by the Montry of J.S. S. The details of calculating bust, extend & parts of security thereon as ter 33.63.3667 are in follows:

Physical Amount WORLDWANDER **Briument** - F - 1046/6/301374 Petroit Interests £17.41.15.9 · 7 22.16.17.46.930 **Total**

1). The agreement breakings of Superior debases as on 30 of 2002 is as under

Total	 3.60.33.66.017	S.BE.R.1,78,863
Survivy Destroys More than 3 flows Survivy Contains Interest on Antiques payment	K115217.534 K11632.619	5.15.77.75,234 LGL73,63.368
Survey Children Land Trail Y Trails	2001-07 2004-00-004	96,31,34,464

- L) Sureby debties are volume of Servers Sac(CST reconsition from compliants
- 1) The southful deep east as on \$1.09 200 p.e. at the time of sharps of institut of accounting from each basis to account takes against which legal which had arrived she'll installed by repriving were not reflected in accounts as the extent of southfulness in not assorberable. These materials are accounted for other particular property parties.
- ere are 51 number articision cases and 13 number Doub cases penting as on 31-3-2222 and total amount excised is 4.525,893,95304.
- It's Keeping to seen of projectority of collection. Entered on dislayed payment is recipiosed at books of accounts on recipios tions have the financial pair 2016-10-
- 10. Present Shipment is a secrept from Discorde Tiles as piet: Opcom/2008Ht Lander Section: 101 of Discorde Tyle-Ret.
- (1) Present Branch contributed (sweets) (see Salary and Person in request of emphases on decreed deputation is charged as vis/seedin.ex.
- M. April for payoffs to CBAC for pulling from White CA Accounts for the one 2021-22 for been provided for 4 12 00,000.
- \$1 Prompte for Spectrum & Space Support charges have been provided on entimation basis.
- 3) OF concrete estated in Incree han Seniors (Commercial Fenional), License Fee for ASASO Towers, DTH Incree a # 100.25 cove. # 16.13 core and # 100.50 com respectively.
- 2). Interest, on Feed Appeal and New Aspects of Feed offices and an Advances to staff are expected by as and effect man-We question of account express careed be computed that to firefat torsion and extensions on CTRI agreems and Thomas

Market Street **Olief Executive Officer**

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AM Described & Account

PEACAS SHARATT

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 21.02.7022 SCHEDULE IT- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES

- If the payment and recovery of our recreat bearing short term schools to requires are advant from transposers. morethin.
- Could Store e-progress amounting is 4 s.Cf cover has been assistant store; the year 2005-20. Last Your, the captions Amount of 8 7 kB cross was not expressed in Sent assets transfer depression on the same was charged in the EY 2000-15. The partie has been borned and also year.
- 34 Dessit of that Rend Aductions are in the Schedule 25 during the F1 2022-22 are in Televi-
 - I, charactery discloses enterwanted to # 1.12.25) enters to write some impost as investigating the FF 2020-25 by CCIs.
 Cold I, Delth instead of freeling there time barried charges from offended faces based append the time barried charges. shares the TV III.21-22.
 - 2. The brain of amounting to T 2.11.00.001 was not presided based throughts provide event 1.5 to 20,00.001 for the presidence of 12.11.00.001 for CDe. Charman, # 18.20.007 of CDe. Charman of
 - current year expenditure or Award and Phythere Auca
 - Floor Assets arrowing to Rs. 54.900 (Computer: 1 No.001; Office Incorporate: 1 8,000) was not considered and should as expectative storing the FY 2000-21 by 2014, Sachar.
 - 5. Earner Interest on Encounters Fund amounting to Re. 18.74 (C) was straight during the PY 2000-25.
 - 6. The power reportant was shown for mel toom starring the FV (0) to 8 a (0) 0 of 4(0) (Transferic) star to that that power expenses arresoning to 7 at (0) and sept of the Refuel of Security Septicals accounting to 7 (0),941 and remove septical on Security Expenses accounting to 7 (0,941 and remove to Security Expenses accounting to 7 4,946 Factors, the Section's Pageons was adjusted with power expenses. immarting in Fa. 9,14,800 by 11 offices of AM, Description.
 - Owner was write tack of excess depreciation arounding to: \$1,36,61,618 or Fundam, February in the FY 2014-15 (for the FY 2013-14). Due to extraordic error, if was assect at the Error, when of fixed points and his educations done in the Deprecation. The excitor accitors in grins value is now pring constant through their Period Adaptivents.
- 25 New Named of Recognised Restant Accounts has been impresented from the FY 2010-03 for proper classification of reporter, having the heavyley advertisers have been table in the schedule and otherwise required to according with New Ascrays and President Advance.
- 26 Process of Rulifull core and fix12.49 cross in vessel of Notes Departmental complishments' and "breesteen" regardenly under Current Assets had been provided during the pear 2009-25 as Asset switz white Artists of Steed and NA medical and the ansure and laving cornel forward.
- ser for computer, treats, MS and remot theses as on \$1.00 JULY 6.1.7635. The provide represents the Employee and Employer's commission and rearest thereof which has not yet been transferred to National Securities Tempology (cf. (MSC) though the amount has been legt in squares have because
- 28 The process for larger Epocationness and grounts provided to structured recruited by frome things on or while \$5.00,2007. tions their principal for at the broke of minutes on the basis of actuards related moons, the Sabbles have been sabulation or per YYS Person Rules (1917). The (etials of principal mode up to the branked year \$521-22 is as full-see

Crasury * F. TAMAZANI Leave Broadcreen - 1 SE29,29:242 Nov - 131,09,21,863

- 29 The payons multicents amounting to 4 92,92,423 record for tening of six over 27th platform during the year 2012-14 over not actually registed due to Associated profuments. The number is subsidize. The same has been accounted for an prior period require and processive engineers to full amount was made closing the year 2018-29.
- 30 The uniqued present of Cheric or our preside to the Minutes has been about sequentity as current lectupes.
- 21 As per the infects of CAG, the consum recover from think law beam shown separately in Schedule 3 as married and Outrog the FY 2525-22, events interest sensorating to \$1,535,763 past to Host.
- 12 to Recopts & Payments Accepts, the revenue shart pact to either agreem has been about under thingsween Expenses.

23. The amount recountly, on Grown or our policy has been drown automata, as Commit assets.

Mean Chief Easington Officer

DF SAcp. Merchant IVI

them of Anti Seventaria mirte Raiterta Douglas

WHEN PERSONAL PROPERTY AND ASSESSED. place:

D. P. S. NEGI Member (Finance & Person ANIL SRIVASTAVA

Serial Serial Appear Colors Co Protect Bharati San Fire Celts 110001 ALTERNATION AND ADDRESS.

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THE STREET

Frage 11

REAL PROPERTY.

Supply & Farmer's Assessed for the year 2021-22

70	Norgin .	48.	24	- 14	Topickits
	Service Marcin				
	at 1 7a%	631396	2,42,517		1,04.0
	FWEE	24,75,701	1 AT 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 (6) (6)	94,74,8
I	fiel bimer				
	Charles and extraoring (C.T.	167.00	342734.347	E36AE346	25,1110.0
4	Li Ira, waser				
-21	NOT THE REAL PROPERTY AND ADDRESS OF THE PARTY	100.000	16360055	200 W. W. W. W.	2010/06/05
4	and the control of the state of the factor of the former person	1307355	.0.500.03	AAAAA	105550
+	and it is not been been the company to the contract of the con	- 42550		- 1111	417.30
-	TA DECUMENTAL SELECTION SERVICES	10000			- 50,000
-+	on U. and to brish Officers				
-	A Territoria	24 14 14 600	673,787	1850	5300
- 1	a heavy to disting account (14), if you have to be	4CR::49	3,79,195	249,78,61,707	4,11,84,10
Œ	liners, hand, the pixel lines (per of trade			CHANGE OF STREET	
3	CHTC FAR MAY			34101000	15,35,35,00
П	teks (lef				
I	BORD A Perton				
П	it from a sid for process of purity three.			\$ 57 No. 10 No.	- 1000
-4	CANA CONTRACTOR		- 5	16,00,00,000	14,51,90
-1	N/M			1127.87355	HUKA
-4	and come for all the second last			2727,4076	TOPAN.
	more Larente Api il mentre tre PR				
-+	pfotomerran	1240.61 (0.00)	(3.46.74.46.00)	The state of	25.65.85.75.
	Chiny Nr.	2364(4674)	(LHIMME)	To produce	146
+		6/5/05/201	United the Control of	2011/06/2015	34,94,54,76
	MON			-	
-	mad the control of the Police	-318000	2(100)01		HRA
	of Francis of Contra Rently Control to the Contrast	36.96.95344	N. 718977		121,90,0
-	6.94	5,0100		- 4	3.80
-+	and the beautiful property	2900,007	-44015		4,67,64
-	Schools bearing him other Dates of Section .	75 (6.6) (147)	10.种类的位		555
=	or freedoment in partie of other transport freedom.	TEM STA	42020000	10.00.17.31.10.0	\$40,000,000,00
đ	many branched bringing 101 desirabed by Tire Farmer				
7	and the state of t	11541,90	11175-07	BUSINESS	25,15,2
П	Story & Marin Strainers		0.00=1	100000000000000000000000000000000000000	
ш	E466	134526	2.74.001		- 55
	SCOOPER	PC#0.#11	175	-	
ш	and the state of t	9.00	4,8540		- 55
	promised to the first parties on the only from all formings of the first	1850	153		9.7
-	AC 44 LEAN CONTRACTOR STATES	Miller	1,21,414		4.04
٤.	mone when GT is applicable phononing to the World.				
	Individual Franchists	1231.66/5.638	ADDRESSOR	- 1	AACHON
	CONTRACTOR OF THE PARTY OF THE	1755	11.00		. SUA
-	PLDFO FACTOR STATE	1443	11111	- 1	- 13
-		81.476	m.116		1,4
-	COLON DESIGNATION OF THE PARTY				
-	MITR SHOP	-	XII.167902	- 1	8.14.16.75
	Part of the second	16	- 4		
-	(0) of the Talescon	10.110		- 6	C
***	N. Facilities of Storms	520106	AUG/1501	. 1	1,00,00,0
-	Character Springs	-	4	- 1	100000
	of some had brooks				
	is historical landers large	805	The		
	to make him willing		- 1	- 3	
	HCTORY #Debt	13579	6.0		43
	tel time (Measures of Areas)	1150000	410000	- 1	2212
	(criter fores)	3,14184	A1131346	- 4	1,41,9
	14 South & Sparied Free South Sparies	10,000,000	19009		1000
	(of territorial principal (A 200))	0.000	INHIB	- 4	1968
_		1387471	ARCHAN		
	Commence of the Commence of th	4444	Lincolnia		6.004
	Joseph Street,	15,757		- 1	
-	Advanced received from Their Parties for worths in the control of their Their Parties for more	40400II	GONN		46.6LE
-	to be a second by beginning theming		23000		
	And the second in second in the second	14157	Saveria.	- 6	39.7
	Annual remark to residing Tuesting	14.96.54	- 1	- 10	16.0
-	In the feels favore				
	In Addition Lang	Lace	2,941		
-	A STATE OF THE PERSON NAMED IN COLUMN NAMED IN	136,241			1,0
	Photograph Company and Company	13145	200		
-	COLUMN TO THE PROPERTY OF THE				
	political of the most of pegalle.	00.0	1,41,679	- 4	8.5

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Tree arrivant accords

Chief Exclusive Officer

Practa Charact Secretarias

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D. P. S. NEGI SCHOOL AND SRIVASTAVA
Praser Sharali Secretariales services (war or share)
New Delta 110001 And Descri Green Sales & Accord

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Page 1

144	Recepts	44	-	74	Figure 4-th-2
m.	Office Recognit				-
	activate based grant hose.	9.77.79.799	7.00		-
	District Awart Stone J. Said How.	4:170	1,479,765		CHAR
	The State of		70470		94,046
	Marie Control of the	78 (40.767)	19.07.180		
	/S Impatriment	3189	7201	-	SUN.
	Incident blooms.	31102	7.12.116		(3,36.00
	A secretary are off hore	1103/346	252,86		18,79,0
	aliferration teaming engages	1625.20	5171211		£15,63,61
_	Thir wate an had head hand build begins	17979	1944		46,31,61
	gray the not been retain	250,000	55.74		16,40
395	The said frequently by Direct Purply Street,		F-31-74	1,41,131	1,01,70,10
	of the distance of the state of the state of				
	1 Proprietor	4416 ST W/T	201 to 10 half		
	CONTRACTOR .	720343	1,5,5,41		HURSEL P
	15 of 150 .	1836	9037460 3637460		1888
	11(3)	75.0 46			1,848
=	til at utaket	76.1.14	E DE ANT		200.00
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		150,507	4 10.0		-
	HTPsylve strains	46.67	833		MSS
			197.00		8,71,9
	in terms he	0.660	100000		POLICE C
	W(F)	2221	114140		Af he is
_	H-LANC.	XXXX.00	-5707676		244.72
	I Primaries	1834	0.54.50		Other
	ESCHOOL AND	1000	1 4.170		31,74.6
	1997	F. W. N. S.			88,61,30
	the little of the state of the land of		1120137494	-	MALLYEN
	part (min)	12/8/05	240.00		39354
=	Total Monagon	8000000	PLPS No. of Part	WALKET IN	5.00.00.00.00 m

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D. P. S. NEGI ANIL SRIVASTAVA

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0.1	war and Tue little School Co.		The second state of the		Interesting
- 4	Made State Continues	110203146	1200	#H10	高速流光 線
- 9	Seal Charles Science & Spiriters	18,47,00	4446,0000	AT MARKET	LACHURAL
-					
	- And Color Mark				
-	CINC Spaces, Marrier	15/15/6/201	240-98-81-00	1445.29	8.75,46,01,044
	18.81	1045-001 10440-001	240-9831-01	- 4	16.46.46.16
- 4	THE PARTY OF THE P			AMERICA .	111111111111111111111111111111111111111
	Calculate Sci. 190	100010046 26011086	415.4.51	DOM: NO.	6.00,00,00,00 M. A. O. A.
	Database has been readed	- PERSONAL PROPERTY.			
- 1					
9 1	Services Art Complete all Complete and Compl		11111111		- Andrewson
1.6	TL Prese Branet:	742504	1141417574	1,84,353	10,46,25,46,40
- 15	Children Serphicher Berlin	111000	18,71,90	2113444	ALM, MARK
	CRAF BUSINESS	OFFICE	5100		11,11,19
- +2	The state of the s	19(0.0)	711 (FIX	2244450	10000
	Canada al Carlo meneri a lintali di gira fermi m	33560		-	#UMMALIS
	and the state of t	- 17 10 744	70.00.00	1419000	#0.74 Pet 20
	PER 9 241240	-4759	303.00	41,30,814	30357699
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w . 3	personal and Paperson Associate Special Associate				
- 1	851		12.974,34		11,74,74,86
	The man			- 1	
	Citie Septem	- 1	- 4		
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= 4	mind of Sulphia Mining Language and Proposition Association				
	Care made with	1.11.9		- 17	11114110
177	Colores maning housements their	566.14	1303144	F. (4)	3,05,46,46
- 11	Correct traper trans	-	- 1	1,534	75,000
	COM MINISTER			PRINCIPAL	6,74,76,76
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- 1					
7-1	man free to the fire the fire				
-5	Statement .	50,034	30.0		5,16,50
	(ten (Faje)	50,752 6,75244	135,811		1,9524
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* 1	Carlo in Mark	200			95,9630
	No. of the second	754	3.10 (00)		25.65,6
	Committee State of the Committee of the		25.040	779	14.70
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	Proc Factories	20000		13035	
-	Maria Inte		10000		6,91,01,0
- 1	Desiring Desired treats by Proces Wiley P.		10683103		CONTRACTOR AND ADDRESS OF THE PARTY OF THE P
- 4	ti be 2- legal total Printpend	4.76	1,00,71,70,000		AAA/m.m.k
	Color State Color				
	Name and Address to the Principle of	304.85	9,500	4436.50	15,000,0
- 1		100000	0.00		
-	Library	301176	6436	H.	Jan 198, is
-					
	Special control of the Control of th				
	of the desirabilities have been	20,500	20,411,011		FF 95 95 10
	Printers.	7823	200		Latita
	COC. N	7639	140710	- 1	1,000,0
- 5	W 700	2110	758		FL17.4
- 5	Fr Fred	200	Marion	- 1	£.86,165.1

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D. P. S. NEGI SIGN STORES

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And Service of the Strategies (var of the Strategies)

And Decor General Services

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1.00	Payments	246	- 10	N .	Part of the
-	36 Assessed Adjustment in \$100 has little on			- "	
	Commence of the Commence of th	179/90	3.815	_	131,76
	In Computer patronie	4-9-61	185831		X.77.00
	in trend he	1200	(178,00)		0.05.01
	THE MELLOW	4386	117.46.00	- 2	4.09.34.717
	pt Proteopera ha	31.16.19	4.00		71.04.716
	14 24 15 AN	100000	28,901.75	- 1	30,31 (6)
	on UC	1700000	16067 (5),0067	- 4	49(11,71,30)
	(104)	182265	-832030	- 4	4,07,04,36
	Circum Marries	200000	2007		
	State of April	1,10,2%	2.85mil		1,16.61
	Poper .	17,94,36	100	(A)(40)	PUMBE
	New Adjects		12111	100000	100
	Clines III, making SST	10000	10,1191.00	2.25 (4.25 pm)	175,4675,000
	SOUTH ANNUAL CONTRACTOR OF THE PARTY OF THE	-NOTETON	-29 64 87 E.J	1.8673 (0.862)	2.80.16.50,771
	THE PROPERTY WHICH ASSESSMENT AND ADDRESS OF THE PARTY.	H26.79 901	TACAH CITY	1,817,6180 6,707	76.40.86.80
	Col. and patients in an intelligent property				
	whet	N. 86 (5.75)	1,31(9Q%)	MADELLE	14/16/18/19/14
	Continue and the partnership to the last of the	2000		110	11000
	States of Paper Mount	219.44		Malik	TO A COMM
-	and the late of the bridge (balls)	D-34-91341	680,836		30,40,90,10
-	Det 11 Comple Sout 19 April	1.0100,000	[8.14.80]		CHARLES
-	2007 R Asset		- 4	- 1	
	ter hongs ats	3013136	5,810,05	435,512	MUNUMER
	influence it all other to being if not come only	descri	COTHER	Kiptias 29 had	414,754.44
	SALTSANIN	Ph. (1.41.61.616)	SHADA	70.04.00.04.C006	CHURNISTER

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Sent ameni/Minion Killus Asterna D. P. S. NEGI Sent After Afterior Security and Security Annual Member (Finance & Personnell ANIL SRIVASTAVA Cries Executive College Preser Bharati Secretaria and serior services (sinc qui shim) and Bharati Secretaria (sinc personnelle security services). New Delhi-110001 and Descriptions & According to Secretaria (sinc personnelle security College Security Secretaria).

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Annexure for Accounts for the year 2021-22

Appealure - F (Figures in Rs.)

Establishment Expenses	AIR	00	PS	Total
(Lx) Salony	TO COMPANY	re in a laboratory		Name and Address of the Owner, where
tid Selecy	13,27,31,35,372	12:95.81,05,776	61,34,373	26,27,74,13,521
(MWAges	2,66,69,431	6.66,40,168	0	9,33,09,599
(WILTC	3.71.29,839	3,14,65,038	0	6,85,94,877
(iv) Leave Encishment on LTC	1,85,67,855	2,54,37,089	0	4,39,35,444
(v) Hymprarium	6,42,264	16.48.77%	0	22,91,040
Will Remail	4.61.81.314	6.09,65,637	0	10.71,47,151
(will search Salary Contribution	86,32,001	2,06,37,733	-0	the state of the s
Princer Contribution	2630,667	1.01.19,160		1.30,17,62
(h) Femionery Charges.				- To com-
(V. Leave and pulment (Lettroment)	17,94,434	39,85,252	- 8	Bernard State of the State of t
ts Gratuity	32.01373	XX.40,800	D.	65.44,17
be Empireer Contributions of CPF/NPS	11.67,81,397	9,82,98,711		21,50,95,70
((A) Provisional payments	1.00,424	7,84,140	.0	8,94,56
(v) Other pensionery charges if any	1,400	13,46,329	.0	13,47,72
(c) Other payments				
fill Medical	13:55:34.181	52,75,77,294	54,59,364	26,83,61,04
SHI OTA:	6,76,800	1,75,071	0	8,55,87
(ii) Maff Welfale Expenses	2,19,35,313	250,04,546		4,73,19,85
(r) SAP	39,714	- 6	1.40 003	1,79,71
Les Deduct Resoveries of previous years	2,42,21,524	437,38353	0.0	4,29,61,67
Fotal	18,67,49,63,70	13,47,69,43,272	1.17,13,940	27,11,36,20,31

Chief Executive Officer

Chief Executive Officer

Plant account Activities Activities DOG (8

Plant account activities Document Member (Finance & Personnet) were verified (with the property of the property

C.K Jaim STITE STREETH DOG (BBA)

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#	Other Administrative Espenses (Office)	Adt	00	74.	Total
	Suppose Street Suppose				72.1
-1	Domestic Travel Expenditure	1200000000			
-	DE Name for	33128261	4.29,08,304	31,75.438	7,715,115,87
	Foreign Travel Expenditure	\$30,72.5/S	53750364		12,59,72,61
Ī	Whene	3,00,000			
	SOFemalesi Conegordania	31100	32.43,845		ALUE N
.1	First Races & Taxes		-		-
1	(ii Normal	23836301	41138365		74 84 43 64
	0% Special, other basis, including property last, Municipal by-	-	377,000,000		TEM DE
4	PSC	4.16,67,867	141,21779	100	7,19,81,64
_	Advertising and Publishy	£.76,120	\$100 MA (MI)	- 2	2.05,82,52
-2	Security				- Annability
_	EE Security Management	25.26.61.642	37,23,76,425	1.0	43.48.17.36
-	C-C Advocate fee	5.75,150	1000000	- 7	5,73,33
+	III Olaterej Accustus				
-	(v) Other Francisco.	- 4	- Y		7.4
÷	Office Expenses	1139.460			\$2,766,49
	at Water Charges				
	hi Fasier Supply	259,89,700	333,94,637	except.	4,03,94,010
3	(4 Abstructs Ourges	2000 Page 1	250000000		
-	In fall Darger for power liquidy	LYADCICAM	68,94,96,655	- 081	LHLMIRIS
Ť	() Education Lettering	4.97.34.342	121.47337		23,78,86,17
3	LF AAAC for IT opinion encourage	Vertical			
	of Other Colombia	LHSSE418	1,34,47,476	119530	3,56,77,80
	d) Politage	3,11,96,701 43,40,894	28486401	4107901	6,86,85,85
	of Temphone / Internet	41,41204	28,11,767	2900	67,51,26
3	A Maple	60.11709	No. or one	- Consti	
	241andine	33030.7(#	10,40,604 £70,66,167	AAETZNI.	1,42,32,74
	(militarrad Charges	87.83.600	17,25,090	M6754	5.81,96.81
ä	Ti Wold proje	-	172104		55.04.13
	St landand Suitorgs	8,41,760	1.871		4 44 44
	Part & Wathern	48.579	26,579	- 5	4,6161
4	Did affect thems if any	\$1,200	77.683	400	27,10
	gi Printing & Publishy	38.54.805	45.20.729	#2001	1,00,66
4	hij (talemen's rights	13834766	2.33.24.430	1200000	LHEREAG
4	il Consumatries rame	#ALISTANT	4.89.44.222	6995747	31.36.86.412
4	Si Local Conveyance	23,56,867	6,39,610	82000	10.40.17
4	Al News Paper, Sonits & Magazines	1.14.24.283	54,54,383	975266	LTLWAR
4	AAAC for other recomments	1.44.13(,071)	75,16,642	34137	1,71,01,811
4	Int Other Mic Expenses	EXCHANG	1,29 02 895	8905469	4,51,11,24
	ni Paymont to Camura.	38.29.81.7%	35.18.16.Yes	26796565	73,25,91,000
	of Corples	4.90.007	17.84.600	- 6	29,34,61
d	at Commissions paid to brokers for sale of accets/scrap	2,94,278	6.21.365	- 0	11,31,46
	Physical and Scholarskip Matter Mohale	41860%	57,75,319	1043043	1,80,71,007
긕					4
1	2) Noting (Nariges (c) Fast Charges	16,43,83,493	3234.34344	10349687	370.98.47,324
		1,84,87,790	3/07,46,666	1655496	1,91,01,000
	DO Regain & Marrenaire	198,63,127	111104.044	310003	2.05.03.746
	11 Amount remitted to employees			3100	- V. C. C. W.
		47,36,815	28.83.783	SOME	82,24,72
4	is the office, such as gifts and other antiquement expenses on	25.M(201	20,68,237	140000	41,05,162
	or Service / Watershop / Tracing	9.70,641	1.38.004		3,0,40,680
	is Asserted	- 7.77			-
-	of family	ALA531276	25,0%,75,50%	- 1	60,600,000
	MOTP	100,000	1.00. hT 100.0		10.95.05.054
	1 forther	- CO. 60 CO. CO.			4
	HI Samuel	ELELMANION .	17.19.20.155	- 0	29.61.08.663
	Serellis	EUNCHETER	9.55,29.544	- 3	15,11,11,179
	Safefilite Payment	7,000			- Constitution
	i) Making Materials	4.08.736	48.54.29.347		\$1,31,42,041
1	(ii) thinking of Halls for functions	SLOW		. 3	\$1,170
1	of some budge, Laupmann, for Studies			- 4	- 4
d	leasts Action Plac (Best)	114444		3	-
	Season Recovering of previous years	5.84,900	- Part	- 10	1,84,900
	Total	(00.96,604)	(10/54,540)		DH,32,450
		RECORDERING	3,79,81,45,218	8.6638.726	6.42 17:75.761

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Martink Kumar Agrawal Chief Executive Officer

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Sr.No.	Particulars	AIR	DD	PN	(Figures in Rs.) Total
- 2	Payment to UNI/ PTI/Other News Agencies	2,77,62,449	10,41,14,807	- 31	13,18,77,256
3	Programme Expenses / Stringers (Commissioning/acquisitioned)	5,40,869	25,37,09,149	5,32,30,838	30,74,80,856
4	RNU Programme Expenses / Stringers (Commissioning/acquisitioned)	46,32,935	1.51,72,821		1,98,05,756
- 5	PP&SS (Payment to Arthiti, guests etc.)	23,53,94,487	64,12,18,735	48,86,280	88,25,19,502
- 6	Payment to Casual Assignes / Resource persons	68,05,93,254	18,46,62,575	17,73,870	86,70,29,799
7	RNU PP&55 (Payment to Actists, guests etc.)	3,07,58,107	3,15,54,787	- 0	6,24,12,894
3	Remuneration/Fee to Contractual	4,93,65,189	68,79,89,442	5,89,10,938	79,82,65,561
9	Share of Other Agencies in Revenue Sharing arrangements	2	2,73,548		2,73,541
10	Scenic material / Makeup Material	6,83,99,343	10.85.41.253	2	17,69,40,596
-11	Vehicle Running Expenses (programme)	7		2	
12	RNU Vehicle Running Expenses (programme)	4	2,42,654		2,42,654
13	Hiring Charges of Camera DSNG / Studio / Hall etc.	74,55,894	1,37,57,692		2,12,13,586
14	Other Frogramme Exponses	19,39,96,659	19,89,66,563	54,24,257	39,83,57,479
- 35	RNU Other Programme Expenses	90.51,782	2,55,14,689		3,45,66,47
16	Expenses on VIP coverage		2,34,33,710		2,34,33,710
17	Professional / Arbitration / Legal / Audit / CA Charges	1,07,21,686	1,95,59,540	15,81,669	3,18,62,89
18	Deduct Recoveries of previous years	-7,17,760	-12,408	8	-2,50,168
19	SAP	- 2	245	\$	
	Total	1,46,66,80,054	2,31,02,75,557	12,58,07,852	3,90,27,63,463

Mayank Kumar Agrawal Chief Executive Officer

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D P S Negi Member (F) Anil Srivastava

ADG (B&A) अधिल भीवास्तव

Member (Finance & Personnel) NIL SRIVASTAVA
Prasar Bharati Secretariat ANIL SRIVASTAVA
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	Engl Auch			Annexuer-	
_					(Figures in #s.
	Purchase of Fixed Assets	AIR	DD	rn	Total
	Land	1,48.750	- 4		1.48.7
- 3	buildings				3000
-	U Office	2.26,073		- 4	2,26.0
	(ii) Residential	1	200000000		25200
_	(H) Studie	2,29,76,711	7,49,99,451	-	4,79,78,1
_	(N) Transmitter		-		30,000,000
	(iii) Normal	9,69,01,816	18.11.757	- 4	9,87,15,5
٠,	(0) / K €		100	- 4	000000
-	ar i fif	17,36,739	-		12,36,2
_1	Mant Machinery & equipment				
	(i) Normal:	38.44,95.239	19.29.96,497		\$7,74,91,7
_	()()) 先生			74	2737 53744
-	DILL NE	7.11.59.965			2,11,59,3
	(iv) Tube well and Water Supply		-	- 4	-11-12-17-1
-4	Vehicles				
_	01 O ≅ Van	- 2			
_	(iii) Trucks, Jeep and Vers				
	ini Motor Car		- 4	- 14	
-	(iv) two/three wheeler	+			
-	Ský orthers	11,500			11,5
- 3	Furniture/Fixtures				*10
=	III Cabinets/Almirah etc.	15,81,867	F.08.803	49.638	22,48.1
=	(H) Air Conditioners, AC plant/Violiges	25,56,506	11,06,590	72,100	36,84,5
_	(Hi) Air Copiers	90.131	6,991		97.1
_	Ew) Wither Coolers	7,70,526	2.14.372	- 2	9,34,8
-	(v) Tatkes/Chaint/Sofas/Carpets	44,57,875	45,13,938	19.631	89,51,4
-	(iii) Wooden Partitions	90,798		- 10775	90.7
	loid Voltage stablishers/UPS System	7,06,068	37,896		7,43.9
	(viii) Others	1E 98,050	11.47.817	-	32,40,8
	Office equipments				32,40,8
	Ul Typewriters				
	(ii) Photocopiers/ Duplicators	15,22.669	21,27,481	10,32,704	45.43.0
_	(6) Fax machines	1000	27215000	10/30/304	46,82,8
	INJ Others	20.58,294	10.96,501	49,598	
-7	Computers/Peripherals	35,000,000	A0.30.303	49,398	32,04,7
	(I) Computers	1,07,17,291	1,15,84,541		2.22.47
_	(ii) Printers	23.34,490	12,03,830	10.000	2,23,01,9
	Ind Software	3,78,306	3,85,871	19,588	35,57,90
_	(v) Others	23.30.523	24,70,472	31.00.000	7,64,1
	Electric installations		4509716	31,08,442	79,09,4
	d Finding Machinery	14,21,153	1,51,164	_	-
	id Lights/ Fiers	10,32,920	23,806	70.500	15,72,1
	In Switchgear Equipment	1.75,112		20,500	10,77,27
	iv) Transformers	5.28.583	2,09,652	4.	3,81,76
	e) Electric Wiring & Forting	6,41,436	1.00 800		5,28,58
	in Others	14,46,577	1.08,886	-	7,50,33
4	Capital Works in progress	1505316	10,26,356	-	24,72,94
	Major Works	8.83.66.465	108 65 000		
	Whic Works Scheme	1,19,90.327	1,08,95,999	-	9,92,62,45
- 1	nit Special regimes	1,19,9(1,347)	36,91,933	-	1,56,82,44
	Urbitration Charges on Capital Works			-	
	California de la Califo			-	
- 14	0101	66,42,65,743	26,26,12,106	43,22,881	

Mayaria Kamar Agrawat

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D P S Negi Member (F) Anii Srivastava

ADG (BBA)

D. P. S. NEGI

Member (Finance & Response)

Prasar Sharati Secretariat

New Delhi-110001

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