



भारत का लोक सेवा प्रसारक
India's Public Service Broadcaster



वार्षिक लेखा **ANNUAL ACCOUNTS** **2021-22**



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

प्रसार भारती

प्रसार भारती भवन कॉपरनिकस 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



प्रसार भारती
PRASAR BHARATI
उपराज्य अंतराज्य अंतराज्य
Broadcasting Corporation of India



लेखा परीक्षा की गई
कार्यालय महानिदेशक लेखा परीक्षा
(केंद्रीय व्यय)
इंद्रप्रस्थ इस्टेट
नई दिल्ली - 110002

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)
डी जी ए सी आर भवन, 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,
सूचना एवं प्रसारण मंत्रालय,
कमरा नं. 655, ए विंग,
शांसी भवन, नई दिल्ली-110001

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

माहिदय,

मैं, प्रसार भारती, नई दिल्ली के वर्ष 2021-22 के प्रमाणित वार्षिक लेखों की प्रति तथा उन पर पृथक लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र की प्रति संसद के घटल पर रखने के तिथि संलग्न कर रहा हूँ।

आपसे अनुरोध है कि उपरोक्त लेखापरीक्षा प्रमाणपत्र को संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए जब वे संसद को प्रस्तुत किए गए थे, इस कार्यालय को तथा भारत के नियंत्रक महालेखापरीक्षक के कार्यालय को भेजी जाए। कृपया यह सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शांसी निकाय द्वारा अवश्य अनुमोदित करा लिया जाए।

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

"प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा 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 कृपा करें।

अनुसूचक : यथोचित

भवदीय

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

✓ प्रतिलिपि : श्री गौरव द्विवेदी, मुख्य कार्यकारी अधिकारी, प्रसार भारती, कोपरनिकस मार्ग, नई दिल्ली-110001 को लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति आवश्यक कार्यवाही हेतु अर्पित की जा रही है। यह अनुरोध किया जाता है कि संसद को प्रस्तुत दस्तावेजों की दो प्रतियाँ उस तिथि को दर्शाते हुए जब वे संसद को प्रस्तुत किए गए थे इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया 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 अनुमोदित करा लिया जाए। यह भी अनुरोध किया जाता है कि पृथक लेखापरीक्षा प्रतिवेदन के हिन्दी अनुवाद की एक प्रति शीघ्र इस कार्यालय को भेजी जाये।

अनुलग्नक : यथोपरि

सतीश
28/02/2023
(सतीश 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 व्यय खाता और प्राप्ति और भुगतान खाते, जिसे प्रसार भारती (भारतीय प्रसारण निगम) अधिनियम 1990 की धारा 21 (2) के साथ पड़ा गया है। ये वित्तीय विवरण निगम के प्रबंधन का दायित्व हैं। हमारा दायित्व लेखा परीक्षा के आधार पर इन वित्तीय विवरणों पर एक राय व्यक्त करना है। प्रसार भारती का लेखा उसके 477 विभिन्न फील्ड कार्यालयों का संकलन है। इसमें 51 कार्यालयों की लेखा परीक्षा पर विचार किया गया और उसे लेखा परीक्षा रिपोर्ट में शामिल किया गया है।

2. इस मसौदा पृथक लेखा परीक्षा रिपोर्ट में केवल वर्गीकरण, सर्वोत्तम लेखांकन पद्धतियों के अनुरूप, लेखांकन मानकों और प्रकटीकरण मानदंडों आदि के संबंध में लेखांकन उपायों पर भारत के नियंत्रक और महालेखा परीक्षक की टिप्पणियां शामिल हैं। कानून, नियमों और विनियमों (औचित्य और नियमितता) और दक्षता-सह-प्रदर्शन पहलुओं आदि के अनुपालन के संबंध में वित्तीय लेनदेन पर लेखा परीक्षा टिप्पणियां, 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 वित्तीय विवरण समझी गलत बयानों से मुक्त हैं। एक लेखा परीक्षा में, परीक्षण के आधार पर, वित्तीय विवरणों में राशि और प्रकटीकरण का समर्थन करने वाले साक्ष्यों की जांच शामिल है। एक लेखा परीक्षा में उपयोग किए गए लेखांकन सिद्धांतों और प्रबंधन द्वारा किए गए महत्वपूर्ण अनुमानों का आकलन करने के साथ-साथ वित्तीय विवरणों की समग्र प्रस्तुति का मूल्यांकन करना भी शामिल है। हम मानते हैं कि हमारा ऑडिट हमारी राय के लिए एक उचित आधार प्रदान करता है।

4. लेखा परीक्षा के आधार पर, हम रिपोर्ट करते हैं कि:

- i. हमने लेखा परीक्षा के उद्देश्य के लिए सभी जानकारी और स्पष्टीकरण प्राप्त किए हैं, जो हमारे ज्ञान और विश्वास के अनुसार आवश्यक थे।
 - ii. इस रिपोर्ट द्वारा निपटाए गए तुलन पत्र, आय और व्यय खाता और प्राप्ति और भुगतान खाते को वित्त मंत्रालय, भारत सरकार द्वारा अनुमोदित खातों के लिए एक समान प्रारूप में तैयार किया गया है।
 - iii. हमारी राय में, प्रसार भारती (भारतीय प्रसारण निगम) अधिनियम, 1990 की धारा 21 (1) के तहत प्रसार भारती (भारतीय प्रसारण निगम) द्वारा अपेक्षित उचित 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 परिसंपत्तियों के संबंध में स्थायी परिसंपत्तियां अंतरण राशि पर बताई जाती हैं और तदनुकूली ऋण 'ऋण इन शाश्वतत्वा' को दिया जाता है। केन्द्र सरकार द्वारा परिसंपत्तियों का अंतरण वास्तविक मूल्यांकन और सत्यापन के अधीन है।

लेखा परीक्षा में यह पाया गया कि केन्द्र सरकार द्वारा इन परिसंपत्तियों को सितंबर, 2002 में प्रसार भारती को हस्तांतरित किया गया था, तथापि, 20 वर्ष बीत जाने के बाद भी वास्तविक मूल्यांकन और सत्यापन अब तक नहीं किया गया है। परिसंपत्तियों का मूल्यांकन और सत्यापन न होने के अभाव में, लेखा परीक्षा छातों पर इसके प्रभाव एवं आकलन करने में असमर्थ थी।

ए.1.2 मूल्यहास की विधि

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

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

ए.2.1 लेखा संख्या 1 पर टिप्पणियों में अन्य बातों के साथ-साथ यह कहा गया है कि दिनांक 01.04.2005 से लेखों को आरंभ में फील्ड यूनिट स्तर पर नकद आधार पर संकलित किया जाता है और तदुपरांत दोनों महानिदेशालयों से एकत्र की गई जानकारी के आधार पर वयासंभव प्रोद्भूत आधार पर परिवर्तित किया जाता है। तथापि, प्रसार भारती बोर्ड ने फील्ड इकाइयों में भी नकद से प्रोद्भवन लेखा में पूर्ण परिवर्तन करने के लिए सभी प्रयास करने का निर्णय लिया है। इस समस्या को दूर करने के लिए, प्रसार भारती ने व्यव निगरानी प्रणाली (ईएमएस) नामक एक सॉफ्टवेयर विकसित किया है, अब 01.04.2016 से सभी आहरण एवं सवितरण अधिकारियों से प्राप्ति एवं भुगतान के खाते इस सॉफ्टवेयर के माध्यम से प्राप्त किया जा रहे थे। अब प्रसार भारती ने केंद्रीकृत लेखा सॉफ्टवेयर (सीएस) को लागू कर रहा है। समय लेखा प्रक्रिया अब जल्द ही केंद्रीकृत लेखा सॉफ्टवेयर (सीएस) में स्थानांतरित कर दी जाएगी।

हालांकि, प्रसार भारती प्राप्ति एवं भुगतान खातों ऑनलाइन प्राप्त कर रहा है जिसमें केवल नकद आधार पर लेन-देन होता है और इसमें प्रत्येक इकाई द्वारा जदिम 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 था जो लेखांकन की प्रोद्भवन पद्धति की मूल भावना में नहीं था।

बी. सामान्य

बी.1 अनुसूची 7 में दर्शाए गए 'मुख्यालय/डिडीओ को पारवहन / मिलान' 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। इंटा-ऑफिस लेनदेन होने के कारण, मिलान के बाद इन लेनदेन का प्रभाव शून्य होना चाहिए।

हालांकि, मिलान नहीं हुआ है। इसी प्रकार की आपत्तियों को पिछले वर्ष की रिपोर्टों अर्थात् 2016-17 से 2020-21 में भी उठाया गया था, जिस पर प्रसार भारती द्वारा अभी कार्रवाई की जानी है।

बी.2 स्थायी परिसंपत्ति में भूमि और भवन का क्रमशः 3.33 करोड़ रुपये और 563.25 करोड़ रुपये का सकल बर्खास्त शामिल है। तथापि, लेखा टिप्पणियों में स्थायी परिसंपत्तियों के स्वामित्व की स्थिति के संबंध में कोई प्रकटीकरण/सूचना नहीं दी गई है, यह देखते हुए कि इन परिसंपत्तियों के शीर्षक/हस्तांतरण/पट्टा विलेख आज तक निष्पादित नहीं किए गए हैं। इसके अतिरिक्त, सकल बर्खास्त में उल्लिखित परिसंपत्तियों की संख्या के बारे में कोई उल्लेख नहीं किया गया था और कितनी परिसंपत्तियों के लिए शीर्षक/हस्तांतरण / पट्टा विलेख की पहल की गई थी, लेखा टिप्पणियों में किए गए थे। इसके अतिरिक्त, वर्ष 2021-22 के संबंध में, प्रसार भारती ने उल्लेख किया कि परिसंपत्तियों के मालिकाना हक के दस्तावेजों का विवरण उपलब्ध नहीं थे। इस प्रकार, लेखा टिप्पणियों में उस ओर तक कमी थी। यह मामला पिछले वर्षों के दौरान भी उठाया गया था। तथापि, प्रसार भारती द्वारा कोई सुधारात्मक कार्रवाई नहीं की गई है।

बी.3 अनुसूची 8 में रुपये 9808.93 करोड़ की राशि को स्थायी परिसंपत्तियों के रूप में दर्शाया गया था - स्थायी परिसंपत्तियां जिसमें वर्ष 2021-22 से संबंधित रुपये 98.35 करोड़ की स्थायी परिसंपत्ति शामिल थी। तुलना पत्र में देयताओं के पक्ष में लेखांकन उपचार स्पष्ट नहीं है क्योंकि इसे कॉर्पस/पंजीगत 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 साइबेरी पुस्तकें हैं। हालांकि, अनुसूची - 8 (स्थायी परिसंपत्ति) में साइबेरी 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 सितंबर के दौरान क्रय की गई स्थायी परिसंपत्तियों पर अर्धवार्षिक और अक्टूबर से मार्च के दौरान क्रय की गई स्थायी संपत्तियों पर पूरे वर्ष के लिए मूल्यवृद्धि किया जाना चाहिए। जबकि, प्रसार भारती पूरे वर्ष के दौरान क्रय की गई सभी स्थायी परिसंपत्तियों पर चाहे उसके क्रय की तारीख कुछ भी हो पर केवल अर्ध वार्षिक मूल्यवृद्धि कर रहा था।

सी. प्रसार भारती के विभिन्न कार्यालयों का प्राप्त और भुगतान लेखा :

सी.1 प्रसार भारती के निम्नलिखित कार्यालयों द्वारा 11.19 लाख रुपये के समयवर्जित चेक को दिनांक 31.03.2022 तक वापस नहीं भेजा गया था:-

क्रम सं.	कार्यालय का नाम	राशि ₹. में
1.	विज्ञापन प्रसारण सेवा, आकाशवाणी, हैदराबाद (चेक सं. 264205 दिनांक 30.06.2021)	2,400
2.	सहायक अभियंता, दूरदर्शन, जगदलपुर (₹.3,81,874 और ₹.2,71,346)	6,53,220
3.	कार्यपालक अभियंता (सिविल), आकाशवाणी, सीसीइडब्ल्यू (सिविल), चेन्नई (₹.3,41,763 खाता सं.10610747024 के लिए और ₹.62,706 खाता सं.091121006133 के लिए)	4,04,469
4.	वेतन एवं लेखा कार्यालय, आकाशवाणी, चेन्नई (वर्ष 2016-17 से 2021-22 में राजस्व अधिकारी, चेन्नई निगम के पक्ष में व्यावसायिक कर के भुगतान के लिए जारी किए गए चेक)	38,687
5.	केंद्र निदेशक, दूरदर्शन केंद्र, हिसार	20,096
	कुल	11,18,872

कार्यकारी अभियंता, आकाशवाणी, सीरीडब्ल्यू (सिविल), चेन्नई (रुपये 4,08,404) और उप महानिदेशक (अभि.), आकाशवाणी, तिरुचिरापल्ली (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 प्राप्ति में अपूर्ण विवरण और भुगतान में रुपये 11.19 लाख की वृद्धि हुई।

सी.2 विज्ञापन प्रसारण सेवा, आकाशवाणी, हैदराबाद

सी.2.1 मियादी जमा/कॉरपोरेट लिक्विड मियादी जमा (सीएलटीडी) खाता के अंतर्गत रुपये 3.58 लाख की राशि दर्शायी की गई। हालांकि, 31.03.2022 तक रुपये 13.57 लाख की कुल एण्डोउ उपलब्ध थी, जैसा कि नीचे उल्लेख है:

क्रम सं.	संख्या	अवधि	राशि (₹)
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

उपरोक्त के लेखा समाधान की आवश्यकता है।

सी.3 सहायक निदेशक, आकाशवाणी, कोयंबटूर

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

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

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

सी.4.1 आकाशवाणी आदिलाबाद (तेलंगाना) के एफएम स्टेशन के लिए वीएचएफ एफएम एंटीना आदि की स्थापना के लिए माउंटिंग के प्रावधान सहित स्व-सहायक जासीदार स्टील टॉवर की आपूर्ति, निर्माण, परीक्षण और कमीशनिंग (एसईटीसी) से संबंधित कार्य के संबंध में, 31.03.2022 तक रुपये 32.49 लाख का भुगतान जारी नहीं किया गया था, इसे संलग्नक ग - 31.03.2022 तक कार्यों के तहत लेखांकन के प्रोटोकॉल के आधार पर बकाया राशिओं में भी शामिल किया जाना है।

सी.5 आकाशवाणी (आई आर), हुसन

सी.5.1 वर्ष 2021-22 के दौरान, स्थापना व्यव के तहत रुपये 309.56 लाख दिखाए गए थे, जिसमें कर्मचारियों को दिए वेतन रुपये 301.31 लाख का भुगतान शामिल था, जिसके सापेक्ष में रुपये 24.95 लाख का टीडीएस एकर

किया गया था और फॉर्म 24 ब्यू के अनुसार आईटीडी को भेज दिया गया था। प्राप्त और भुगतान (आर एंड पी) खाते की लेखा परीक्षा से ज्ञात हुआ है कि रुपये 301.31 लाख के वेतन में ₹ 24.96 लाख टीडीएस शामिल है। इसके अतिरिक्त, आर एंड पी खाते के भुगतान पक्ष के तहत 'दूसरों को किए गए भुगतान (पारिंग फंड)' कॉलम के शून्य के रूप में दिखाया गया। हालांकि टीडीएस को आईटीडी में भेज दिया गया। इसके परिणामस्वरूप वेतन में अधिक विवरण और प्रेषण में रुपये 24.96 लाख की कमी के अतिरिक्त प्राप्त और भुगतान खाते में भुगतान का गलत वर्गीकरण हुआ।

सी.6 दूरदर्शन केंद्र, संबलपुर

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

सी.7 आकाशवाणी, प्रसार भारती, कालीकट

सी.7.1 ओएई खाते के संबंध में रुपये 4.12 करोड़ की राशि प्राप्तियों के रूप में दर्शायी की गई। हालांकि, कैश/बैंक बुक के अनुसार ज्ञात हुआ है कि 2021-22 की अवधि के लिए ओएई खाते से संबंधित प्राप्तियों के रूप में रुपये 4.16 करोड़ की राशि दर्शायी की गई थी। इस अंतर के वित्तीय समाधान की आवश्यकता है।

सी.7.2 वर्ष 2021-22 के प्राप्त और भुगतान खाते में निम्नलिखित प्राप्त 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 रजिस्टर की जांच से ज्ञात हुआ कि, 2021-22 के दौरान निष्पादित लघु निर्माण कार्यों के लिए किए गए व्यय के रूप में रुपये 16.73 लाख की राशि दर्शायी 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 (कार्यालय) के लिए रुपये 10.28 करोड़ के सकल/कुल भुगतान को 31.03.2022 को समाप्त होने वाले वर्ष के लिए प्राप्त और भुगतान खाते में जीएसटी के रूप में भी सूचित किया गया है,

सी.9.1 निम्नलिखित मदों अर्थात् आईटी उपभोज्य, स्थायी परिसंपत्ति (इलेक्ट्रिकल) और स्थायी परिसंपत्ति (फोटोकॉपीयर) को प्राप्त और भुगतान खाते में स्थायी परिसंपत्तियों के स्थान पर गलत मद में प्रदर्शित किया गया है।

क्र.स.	विवरण	क्रय की तारीख	भुगतान का माह	भुगतान की राशि	मासिक प्राप्त और भुगतान खाते में लेखा शीर्ष जिसमें गलत बुक हुआ।	सही लेखा शीर्ष जिसमें राशि बुक की जानी है
1	03 नं. ऑल इन	18/09/21	09/21	302550	कार्य, व्यय (आईटी)	स्थायी परिसंपत्तियां,

	क्र.				उपभोग्य	कंप्यूटर
2	01 नं. कॉन्फ्रेंस कैमरा	29/09/21	10/21	303999	कार्य. व्यय (आईटी) उपभोग्य	स्थायी परिसंपत्तियां कंप्यूटर
3	01 नं. लेपटॉप 17 कोर	25/10/21	11/21	106997	कार्य. व्यय (आईटी) उपभोग्य	स्थायी परिसंपत्तियां कंप्यूटर
4	01 नं. बार कोड धर्मल प्रिंटर लाइब्रेरी के लिए	06/10/21	11/21	19845	कार्य. व्यय (आईटी) उपभोग्य	स्थायी परिसंपत्तियां प्रिंटर
5	आई. डी बार कोड रीडर लाइब्रेरी के लिए	7/01/21	11/21	3270	कार्य. व्यय (आईटी) उपभोग्य	स्थायी परिसंपत्तियां, कंप्यूटर
6	1 एचपी लेपटॉप अपर महानिदेशक के लिए	11/11/21	12/21	76990	कार्य. व्यय (आईटी) उपभोग्य	स्थायी परिसंपत्तियां, कंप्यूटर
7	एचपी एमएचपी अपर महानिदेशक के लिए	7/12/21	02/22	40370	कार्य. व्यय (आईटी) उपभोग्य	स्थायी परिसंपत्तियां प्रिंटर
8	सीसी आनप कैमरा	14/02/22	03/22	223900	कार्य. व्यय (आईटी) उपभोग्य	स्थायी परिसंपत्तियां, कैमरा
9	17 नं. डैस्क टॉप	14/03/22	03/22	1934770	कार्य. व्यय (आईटी) उपभोग्य	स्थायी परिसंपत्तियां, कंप्यूटर
10	ऐपल मैक पीवीएससी के लिए	01/02/22	02/22	87900	कार्य. व्यय (आईटी) उपभोग्य	स्थायी परिसंपत्तियां, कंप्यूटर
11	13 टीवी	13/10/21		337769	स्थायी परिसंपत्तियां (इलेक्ट्रिकल)	स्थायी परिसंपत्तियां (कार्य. उपकरण)
12	11 नं. एचपी एमएचपी	10/03/22	03/22	250766	स्थायी परिसंपत्तियां (फोटोकॉपीयर)	स्थायी परिसंपत्तियां प्रिंटर

सी.10 केंद्र निदेशक , आकाशवाणी, नई दिल्ली

सी.10.1 अनुलग्नक IV के अनुसार - प्राप्त और भुगतान खाते में स्थायी परिसंपत्तियों पर, 2021-22 के दौरान स्थायी परिसंपत्तियों पर कुल व्यय रुपये 13.21 लाख दिखाया गया था, जबकि वह रुपये 7.47 लाख था। इसके वित्तीय समाधान की आवश्यकता है।

बी. निम्नलिखित टिप्पणियां पिछले वर्ष की पृथक लेखा परीक्षा रिपोर्ट में की गई थी, जिस पर प्रसार भारती द्वारा कोई सुधारात्मक कार्रवाई नहीं की गई है।

डी.1 उद्यम शक्ति प्रेषित, दूरदर्शन, वाइमेर वर्ष 2020-21 के लिए

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

जांच के दौरान यह पाया गया कि 31 मार्च 2020 और 31 मार्च 2021 को कैश बुक में दिखाए गए बैंक खाता संख्या 10777834154 की शेष राशि बैंक स्टेटमेंट और प्रामि और भुगतान खाते में दिखाई गई शेष राशि के साथ मेल नहीं खाती थी। चूंकि कोई बैंक समाधान विवरण (बीआरएन) तैयार नहीं किया गया था, इसलिए लेखा परीक्षा, प्रामि और भुगतान खाते में जोड़ (बी) बैंक शेष में दर्शाई गई शेष राशि को सत्यापित करने में सक्षम नहीं थी। विवरण निम्नानुसार है:

क्रम सं.	बैंक खाता संख्या	शेष	कैश बुक/बैंक बुक के अनुसार शेष	(राशि ₹ में)	
				बैंक के विवरण अनुसार शेष	प्रामि और भुगतान खाते के अनुसार शेष
1.	10777834154	अर्थ	10,000	10,246	9,351
2.	10777834154	अंत	39,638	11,014	18,340
3.	10777834154 (एमओटी)	अर्थ	16,29,452	3,48,427	7,13,505
4.	10777834154 (एमओटी)	अंत	22,08,291	33,736	1,32,837

डी.2 कार्यकारी अभियंता, आकाशबाणी, सीसीइव्लयू (सि.), चेन्नई

डी.2.1 31.03.2021 की स्थिति के अनुसार अंत शेष का अंतर स्टेटमेंट ₹ 51,45,728/- है।

2015-16 से 2020-21 अवधि की बैंक में कैश के लेनदेन को रिकॉर्ड करने के लिए कैश बुक नहीं रखी गई। इसके परिणामस्वरूप, चालू खातों में उपलब्ध समाप्त शेष राशि और कॉरपोरेट लिक्विड मियादी जमा (सीएलटीडी) खाते पर अर्शिल व्याज को प्रामि और भुगतान विवरण में नहीं दर्शाया गया।

क्रम सं.	बैंक का नाम और शाखा	चालू खाता संख्या	शेष	(राशि ₹ में)	
				सीएलटीडी व्याज	बैंक द्वारा पंक्ति नहीं की गई
1.	एमबीआई, मदनम	106101747024	6,99,404.93		
2.	केनरा बैंक, माउंट रोड	0911201006133	5,192.82	18,69,062	
3.	केनरा बैंक, माउंट रोड	0911201022272	5,724.90	25,66,344	
			7,10,322.65	44,35,406	

इसके परिणामस्वरूप 31.03.2021 की राशि ₹ 51,45,728 (चालू खाता ₹ 7,10,322.69 + सीएलटीडी ₹ 44,35,406) की सीमा तक अंत शेष राशि को बस करके दर्शाया गया।

डी.2.2 प्रामि और भुगतान खाते में मियादी जमा का गैर-लेखा - राशि ₹ 80,00,000/-।

वर्ष 2020-21 के लिए (सी) मिचोरी जमा/सीगलटीडी खाने के अंतर्गत निम्नलिखित मिचोरी जमा रुपये 80,00,000/- को अंत अेष के रूप में नहीं दर्शाया गया, जिसके परिणामस्वरूप मिचोरी जमा की अंत अेष राशि को कम करके दर्शाया गया।

क्रम सं.	एफडीआर संख्या	राशि (₹. में)
1	35585980753	40,00,000
2	35586354475	2,40,000
3	35586310630	15,00,000
4	35586327757	5,00,000
5	35586334628	2,60,000
6	35586324111	10,00,000
7	35586325896	5,00,000
कुल		80,00,000

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

डी.3.1 प्रसार भारती मुख्यालय द्वारा कार्यक्रम व्यय के तहत वेतन और अन्य खर्चों के लेखांकन के लिए विशिष्ट शीर्ष निर्धारित नहीं किया।

अनुलग्नक-III में कार्यक्रम व्यय के मुख्य शीर्ष के अंतर्गत निम्नलिखित व्यय का लेखा-जोखा उप-शीर्ष 'अन्य' के अंतर्गत रखा गया है:-

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

ई. सहायता अनुदान

वर्ष 2021-22 के दौरान प्रसार भारती को सूचना एवं प्रसारण मंत्रालय से रुपये 2792.72 करोड़ का सहायता अनुदान प्राप्त हुआ था। प्रसार भारती के पास पिछले वर्ष 2020-21 की अेष अजयित राशि रुपये 3.15 करोड़ की थी और वर्ष के दौरान रुपये 2,862.99 करोड़ का व्यय किया गया। इस प्रकार, प्रसार भारती ने 31 मार्च 2022 तक आय पर रुपये 67.12 करोड़ (आय की तुलना में रुपये 70.27 करोड़ का अतिरिक्त व्यय (-) रुपये 3.15 करोड़ अजयित अेष राशि के रूप में) अधिक खर्च किए।

एफ. प्रबंधन पत्र: जिन कमियों को लेखा परीक्षा रिपोर्ट में शामिल नहीं किया गया है, उन्हें सतत अनियमितताओं सहित उपाचारत्मक/सुधारात्मक कार्रवाई के लिए अलग से जारी प्रबंधन पत्र के माध्यम से प्रसार भारती (भारतीय प्रसारण निगम) के ध्यान में लाया गया है।

व. विश्लेषण पैगवाफ में हमारी टिप्पणियों के अधीन, इस रिपोर्ट करते हैं कि इस रिपोर्ट द्वारा निपटारा मात्र तुलन पत्र, आय और व्यय खाता और प्राप्ति और भुगतान खाता, खातों की पुस्तक के अनुरूप है:

vi. हमारी राय में तथा हमारी सर्वोत्तम जानकारी के अनुसार और हमें दिए गए स्पष्टीकरणों के अनुसार, लेखा नीतियों और लेखा पर नोट्स के साथ पढ़े गए उक्त वित्तीय विवरण और ऊपर उल्लिखित महत्वपूर्ण मामलों और इस लेखा परीक्षा रिपोर्ट के अनुलग्नक-1 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 तुल्य-पत्र से संबंधित है; और

ख. जहां तक यह उस तारीख को समाप्त वर्ष के लिए घाटे के आय और व्यय खाते से संबंधित है।

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

लेखा परीक्षा महानिदेशक (केंद्रीय व्यय)

स्थान : नई दिल्ली

दिनांक: 28/02/2023

अनुलग्नक

1. आंतरिक लेखा परीक्षा प्रणाली की पर्याप्तता

सूचना और प्रसारण मंत्रालय के प्रधान लेखा परीक्षा अधिकारी द्वारा वर्ष 2020-21 के लिए आंतरिक लेखा परीक्षा नहीं की गई थी। वर्ष 2019-20 के बाद की अवधि के लिए केंद्र अभिज्ञता, केंद्रीय भण्डार, आकाशवाणी, नई दिल्ली की आंतरिक लेखा परीक्षा नहीं की गई थी।

2. आंतरिक नियंत्रण प्रणाली की पर्याप्तता

(i) प्रसार भारती का आंतरिक नियंत्रण निम्नलिखित कारणों से पर्याप्त नहीं था:

- क) प्रसार भारती में जोखिम निर्धारण और प्रबंधन सूचना प्रणाली, जो निगम के सुचारु कार्यकरण के लिए आवश्यक है, लागू नहीं थी।
- ख) क्षेत्रीय कार्यालयों के साथ राशि का गैर-समायोजन लंबे समय से जारी है।
- ग) प्राप्ति और भुगतान में अनुलग्नक-IV को स्थायी संपत्तियों के स्थान पर ध्वज के रूप में गलत तरीके से चुक किया जा रहा है।

(ii) केंद्र निदेशक, आकाशवाणी ने अगस्त, 2018 के बाद बैंक समायोजन नहीं किया है।

3. स्थायी परिसंपत्तियों के प्रत्यक्ष सत्यापन की प्रणाली

- क) वर्ष 2002 के दौरान प्रसार भारती द्वारा मुख्य लेखा निबंधक से प्राप्त एक पत्र के आधार पर स्थायी परिसंपत्तियों के मूल्य का लेखांकन लेखा पुस्तकों में दर्ज किया गया था। वर्ष 2021-22 के खाते पर टिप्पणियों में, प्रसार भारती ने प्रकट किया कि अघत संपत्तियों की राशि प्रत्यक्ष सत्यापन और मूल्यांकन के अधीन थी। तथापि, निगम द्वारा स्थायी परिसंपत्तियों का प्रत्यक्ष सत्यापन और मूल्यांकन अभी किया जाना है।
- ख) प्रसार भारती ने 31 मार्च 2022 तक तुलन पत्र में रुपये 1167.44 करोड़ की परिसंपत्ति का प्रस्तुत किया गया है। सामान्य वित्तीय नियम, 2017 के अंतर्गत जीएफआर-19 में एक केंद्रीय संपत्ति रजिस्टर बनाए जाने की आवश्यकता है जिसे प्रसार भारती द्वारा नहीं रखा गया। परिसंपत्ति रजिस्टर के अभाव में, रुपये 1167.44 करोड़ मूल्य की परिसंपत्तियों का सत्यापन लेखा परीक्षा में नहीं किया जा सका।
- ग) आकाशवाणी, अजमेर, आंध्र प्रदेश के उप निदेशक (अभि.) के कार्यालय द्वारा वर्ष 2012 से कोई प्रत्यक्ष सत्यापन नहीं किया गया।
- घ) निदेशक, दूरदर्शन केंद्र, हिसार द्वारा 2017-18 की अवधि के लिए प्रत्यक्ष सत्यापन किया गया है, लेकिन यह जीएफआर प्रारूप के अनुसार उचित नहीं था।

- ड) कार्यकारी अभियंता, सीसीडब्ल्यू (सी एंड ई), आकाशवाणी, चंडीगढ़ द्वारा 2017-18 की अवधि के लिए प्रत्यक्ष सत्यापन किया गया है। उसके बाद कोई प्रत्यक्ष सत्यापन नहीं किया गया।
- घ) वर्ष 2021-22 का प्रत्यक्ष सत्यापन आकाशवाणी, अम्बिकापुर, छत्तीसगढ़ द्वारा नहीं किया गया।

4. माल-सूची (इन्वेंटरी) के प्रत्यक्ष सत्यापन की प्रणाली

- 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 क्षेत्रीय 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 जीएफआर के अनुसार उचित प्रारूप में नहीं था।
- ग. वर्ष 2017-18 की अवधि के लिए कार्यकारी अभियंता, सीसीडब्ल्यू (सी एंड ई), आकाशवाणी, चंडीगढ़ द्वारा प्रत्यक्ष सत्यापन किया गया है। उसके बाद कोई प्रत्यक्ष सत्यापन नहीं किया गया।
- घ. वर्ष 2021-22 का प्रत्यक्ष सत्यापन आकाशवाणी, अम्बिकापुर, छत्तीसगढ़ द्वारा नहीं किया गया।

5. देय राशि के भुगतान में नियमितता

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

अनुलग्नक

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

1. रुपये 2.26 लाख की राशि को अचल संपत्तियों (अनुसूची-8) के तहत आर्वा/राजस्व व्यय के रूप में दिखाया गया था जबकि इसे आय और व्यय खाते में दर्ज किया जाना चाहिए था। इसके परिणामस्वरूप अचल संपत्तियों को अधिक बताया गया और व्यय को रुपये 2.26 लाख कम आंका गया।
2. केंद्र निदेशक, आकाशवाणी, नई दिल्ली के पुस्तकालय की पुस्तकें 22.22 लाख रुपये को अचल संपत्तियों के तहत दिखाने के बजाय राजस्व व्यय के रूप में दर्शाया गया है। इसके परिणामस्वरूप अचल संपत्तियों को कम और व्यय को रुपये 22.22 लाख से अधिक बताया गया।
3. लेखा मानक-10 के अनुसार कोई वस्तु तभी परिसम्पत्ति बन सकती है जब उसे कार्यालय में स्थापित किया जाए या सौंप दिया जाए प्राप्ति और भुगतान खाता अधिशासी अभियंता का कार्यालय, सिविल निर्माण स्कं, आकाशवाणी, चंडीगढ़ ने वर्ष 2021-22 के लिए रुपये 35.68 लाख की अचल संपत्ति दिखाई है, जबकि संलग्न अनुसूची- IV में कार्य प्रगति पर दिखाया गया है। इसके परिणामस्वरूप प्रगति पर पूंजीगत कार्य को अधिक अचल 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 राशि, तीन पूर्ण खाता वर्षों से अधिक के लिए मार्च के अंत में व्यपगत जमा के रूप में सरकारी खाते में जमा किया जाना चाहिए। रुपये 24.54 लाख की राशि अधिशासी अभियंता, सिविल निर्माण स्कंध (सिविल एवं विद्युत) आकाशवाणी, चंडीगढ़ के कार्यालय में व्यपगत जमा के रूप में पड़ा हुआ है और पूर्वोक्त नियम के प्रावधान के अनुसार कोई कार्यवाई नहीं 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 'अनुसूची-11 वर्तमान संपत्ति, कृष्ण और अयिम आदि' के तहत सूचना एवं प्रसारण मंत्रालय, भारत सरकार-वैतन से प्राप्ति सहायता अनुदान के रूप में दर्शाया गया है। जिसमें शामिल रुपये 79.56 करोड़ और रु 74.01 करोड़ क्रमशः 2017-18 और 2021-22 से संबंधित हैं। हालांकि यह राशि कितने वर्षों से संबंधित है, इसका विवरण नहीं दिया गया।
6. बैंक शुल्क रुपये 7,68,281 (आकाशवाणी- रु.4,75,286 और दूरदर्शन- रु.2,92,995) को प्रसार भारती सचिवालय के प्राप्ति एवं भुगतान खाते में दर्शाया गया था, जबकि व्यय 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 प्रौद्योगिकी-1 में उपलब्ध करायी गयी सूचना के अनुसार वर्ष 2021-22 में प्राप्त अनुदान की राशि रु. 2792.72 करोड़ थी। हालांकि, आय और व्यय खाते के अनुसार, प्राप्त अनुदान रुपये 2862.99 करोड़ दिखाया गया है। इस प्रकार, रुपये 70.22 करोड़ का अंतर था। यह समायोजन की आवश्यकता है।
8. संकल ब्लॉक रुपये 997 करोड़ की राशि को अन्य अचल संपत्ति पूंजीगत व्यय अनुसूची 8 में विभिन्न योजनाओं पर दर्शाया गया था। इन संपत्तियों का विवरण प्रसार भारती के पास उपलब्ध नहीं था। इसलिए, लेखापरीक्षा अचल संपत्तियों के मूल्य और उस पर लगाए गए मूल्यवृद्धि को सत्यापित नहीं किया जा सका।
9. 'अनुसूची 3 - निर्धारित / अव्ययनिधि' में रुपये 16.99 करोड़ की राशि दर्शाई गई है। हालांकि, 'अनुसूची 9 - निर्धारित / अव्ययनिधि से निवेश' और 'अनुसूची 11- वर्तमान संपत्ति, कृष्ण और अयिम खातों के समान रूप के उल्लेखन में निवेश के खिलाफ कोई शेष नहीं दर्शाया गया है।

10. अनुसूची-27 (लेखा एवं आकस्मिक टैनदारियों पर टिप्पणी) के अनुसार, परिसंपत्तियों के निपटान से प्राप्त विक्री आय को अचल संपत्तियों की विक्री पर लाभ के रूप में माना जाता है और वर्ष के दौरान विक्रय / निपटाई गई परिसंपत्तियों के मूल्य को संपत्ति के सकल छंड वर्ष से हटाया नहीं गया है। हालांकि, विक्रय / निपटाई गई संपत्तियों का मूल्य संपत्ति के सकल बसोंक से हटा दिया जाना चाहिए था।

11. रुपये 12.49 करोड़ और ₹16.02 करोड़ की राशि को अनुसूची-11- इन्वेंट्री और अन्य विभागीय कृण / अरिम में वृद्धि: वर्तमान संपत्ति, कृण और अरिम के तहत दर्शाया गया था और उसी राशि को प्रावधान में दिखाया गया था। प्रसार भारती द्वारा इन्वेंट्री का विवरण प्रदान नहीं किया गया था। विवरण के अभाव में, लेखापरीक्षा इस राशि को प्रमाणित/सत्यापित नहीं कर सका।

ई. प्रसार भारती के विभिन्न कार्यालयों का प्राप्ति एवं भुगतान सेवा:

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

क्र.स.	कार्यालय का नाम	राशि रुपये में
1.	दूरदर्शन अनुसंधान केंद्र-उच्च शक्ति प्रेषित (डीएमसी-एचपीटी), बिलासपुर	73,311
2.	विज्ञापन प्रसारण सेवा, आकाशवाणी, हैदराबाद क. कैबल मल्टीप्लेक्सिंग मशीनें और एयर क्लर ख. स्मार्टफोन	46,298 7,798
3.	अधिकांसी अभियंता (सिविल) सिविल निर्माण स्वयं, आकाशवाणी, भोपाल (लेजर प्रिंटर, एसएसडी (120 जीबी), यूपीएस आदि)	21,250
4.	उप महानिदेशक (अभि.), दूरदर्शन केंद्र, चेन्नई	6,28,061
5.	उप महानिदेशक (अभि.), आकाशवाणी, भोपाल (म.प्र.) क. पुस्तकें ख. अचल संपत्तियां	3,485 2,20,957
6.	उप निदेशक, दूरदर्शन केंद्र, भोपाल	6,45,527
7.	दूरदर्शन केंद्र, हैदराबाद	1,67,540
	कुल	18,07,227

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

13. प्रसार भारती (एडीजी (बी एंड ए)/एआई/एसएस/2016-17 (पीटी) के निर्देश के अनुसार, बिजली बोर्ड को किए गए सुरक्षा जमा पर अर्जित ब्याज को प्राप्ति और भुगतान खाते में उचित रूप से दर्ज किया जाना चाहिए। ब्याज प्राप्ति/उक्त सुरक्षा जमा पर मासिक खाते में "ब्याज प्राप्ति" के रूप में जमा किया जाना चाहिए और बिजली बिल की सकल राशि को बिजली व्यय के रूप में दर्ज किया जाना चाहिए। यदि विभाग को सुरक्षा जमा का भुगतान बिजली खपत शुल्क के रूप में दर्ज किया जाता है, तो डीडीओ को सही शीर्ष "सुरक्षा जमा" के तहत लेखांकन सुनिश्चित करना चाहिए। डीडीओ को धातू 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, कानाहाटी ने रुपये 3.55 लाख की सुरक्षा जमा राशि ऊर्जा की खपत के लिए उपभोक्ता 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, उपर्युक्त 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 बिल की शुद्ध राशि को भुगतान के रूप में हिसाब में लिया गया।

इसके अलावा, केंद्र निदेशक, आकाशवाणी, कराईकल के संबंध में, 31 मार्च 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 ₹ 58,160 केंद्र निदेशक, आकाशवाणी, अलवर के संबंध में और केंद्र अभियंता, आकाशवाणी, बाडमेर 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 भुगतान खाते के "अन्य प्राप्तियां (जी) लाइसेंस शुल्क/स्टाफ क्वार्टर का किराया" शीर्षक के तहत शामिल नहीं किया गया है।

15. केंद्र निदेशक, आकाशवाणी, झालावाड़

15.1 प्रसार भारती, नई दिल्ली द्वारा दिनांक 15.11.2021 को जारी लेखा परिपत्र संख्या 16 के अनुसार, कर्मचारियों/विज्ञेताओं से वसूले गए सभी करों को "कर कटौती/खोत 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 खोत पर कटौती/खोत पर एकत्रित-अन्य-को किया गया भुगतान" शीर्षक के तहत की जानी चाहिए।

हालांकि, कर्मचारियों के वेतन से काटे गए 15.13 लाख रुपये की आयकर राशि जो आयकर विभाग को जमा की गई थी, लेकिन प्राप्ति पक्ष के कॉलम 7(ए)(i) और कॉलम 11(ए)(i) भुगतान पक्ष में अलग से नहीं दिखाया गया है। यह राशि वेतन के समेकित आंकड़े में शामिल दी।

16. अधिशासी अभियंता (विद्युत), सीसीडब्ल्यू, आकाशवाणी और दूरदर्शन, बंगलुरु

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

वर्ष 2021-22 की रोकड़ बही के अनुसार					
क्र.सं.	विवरण (बैंक शेष से संबंधित)	ओबी (₹)	प्राप्ति (₹)	भुगतान (₹)	सीबी (₹)
1	वेतन खाता सीएलटीडी सहित	955293	299134	1240648	13779
2	प्राप्ति खाता	17269	482	0	17751
3	अन्य सभी खातों में शेष (ओएई)	12720703	6866615	6562223	13025095

उपरोक्त शेष राशि को प्राप्ति और भुगतान खातों में शामिल करने और दिखाने की आवश्यकता है।

17. निदेशक, आकाशवाणी, जैसलमेर

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

18. सहायक निदेशक, आकाशवाणी, कोयम्बटूर

18.1 वर्ष 2019-20 के प्राप्ति और भुगतान खातों के अनुसार, अचल संपत्तियों की खरीद के लिए भुगतान रुपये 2.86 लाख था। हालाँकि, प्रसार भारती को प्रस्तुत किए गए प्रोफार्म- II के अनुसार अचल संपत्तियों के अतिरिक्त रुपये 20.12 लाख दर्शाया गया था। इसका समायोजन किया जाना है।

19. केंद्र निदेशक, आकाशवाणी, 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 आयकर/टीडीएस (अन्य भुगतान) के तहत इसे विशिष्ट रूप से दिखाने के बजाय स्थापना व्यवय के साथ जोड़ा गया था:-

वित्तीय वर्ष	आयकर विभाग को जमा राशि राशि (₹)
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, कोयम्बटूर

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

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

बैंक बुक के अनुसार 2020-21 के दौरान क्लोजिंग बैलेंस ₹ 14,513/- और 2021-22 के दौरान ₹ 13,684/- था। बैंक समायोजन विवरण का रखरखाव नहीं किया गया था। चूंकि प्राप्ति और भुगतान खाते वास्तविक नकद लेनदेन दर्शाते हैं, इसलिए प्राप्ति और भुगतान खातों में माइनस बैलेंस 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 (टीएनईबी) द्वारा जमा वापसी/वसूल की गई जमा राशि और बिजली खपत शुल्क के भुगतान के रूप में अलग से बिजली खपत शुल्क दर्शाया जाना चाहिए। इसी प्रकार, जमा पर प्राप्त ब्याज को भी प्राप्ति और भुगतान खातों में शुद्ध राशि दिखाने के बजाय प्राप्ति के रूप में दिखाया जाना चाहिए। हालाँकि, डीडीके कोयम्बटूर ने बाद के महीनों में टीएनईबी जमा और ब्याज लेनदेन को अलग से नहीं दर्शाया था, उन्होंने प्राप्ति और भुगतान खातों में भुगतान की शुद्ध राशि को दर्शाया था, इस कारण प्राप्ति और भुगतान खातों को भी कम करके दिखाया गया था।

21 दूरदर्शन अनुरक्षण केंद्र-उच्च शक्ति प्रेषित्र (डीएनसी-एचपीटी), बिलासपुर

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

22 विज्ञापन प्रसारण सेवा, आकाशवाणी, हैदराबाद

22.1 रुपये 20,000 की राशि स्थानांतरण टीए अधिम के रूप में दिया गया अभी भी समायोजन के लिए संबंधित था और प्राप्ति और भुगतान खाते शीर्ष के तहत अन्य प्रशासनिक व्यय के तहत दिखाया गया था, बजाय इसके कि इसे कर्मचारियों को अधिम "अन्य अधिम" के तहत दिखाया गया, जिसके परिणामस्वरूप अन्य प्रशासनिक व्यय को अधिक बताया गया और अधिम को रुपये 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 शामिल नहीं किया गया था। चूंकि डाक टिकट नकद 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 रु.10,000 राशि को प्राप्ति और भुगतान खाते के अंत शेष में नहीं लिया गया, इस कारण अंत शेष को रुपये 10,000 से कम बताया गया।

24.2 बैंक खाता संख्या 10067582022-एसबीआई मद्रास विश्वविद्यालय शाखा से संबंधित बीआरएस में वर्ष 2014 के लिए रुपये 25,06,454 के मूल्य के साथ असमायोजन / असमाधान नदें देखी गईं।

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

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

खाता संख्या	बैंक पुष्टि के अनुसार बैंक शेष (₹)	बीआरएस (बी) के अनुसार बैंक शेष	₹ में अंतर (ए-बी)
10067582044	5177659	5123306	54353.00
35137708543	0	870250	(-)8702.50
10067582055	8846	10143	(-)1297.00
		कुल योग	44353.50

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

26 केंद्र अभियंता, आकाशवाणी, बांसवाड़ा

26.1 रोकड़ बही के अनुसार वेतन खाता सं.10904199312 भारतीय स्टेट बैंक, बांसवाड़ा में 31.03.2022 को ₹ 5,523 था, जबकि इसे प्राप्ति और भुगतान 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 (अभि.), आकाशवाणी, भोपाल (एमपी)

27.1 मध्य प्रदेश मध्य सेव विद्युत वितरण कंपनी लिमिटेड, भोपाल के पास रखी गई सुरक्षा जमा राशि में 8.60 लाख रुपये (31.03.2021 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 (शेष 6 (बी) के तहत - प्रसार भारती को सुरक्षा जमा की वापसी, ₹ 8.96 लाख, एम्पीईबी 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 समायोजन की आवश्यकता है।

28 उप निदेशक, दूरदर्शन केंद्र, भोपाल

28.1 उप निदेशक दूरदर्शन केंद्र भोपाल ने 885/28.06.2021 ₹ 10,704 की प्राप्ति की थी और रसीद 880/15.06.2021 की रुपये 240 "टीए वसूली की ब्याज रसीद" के लिए "अन्य रसीदें-कोई अन्य गैर-कर योग्य रसीदें" के तहत 4 (बी) "कोई अन्य ब्याज रसीदें" रसीद के तहत और वर्ष 2021-22 का प्राप्ति और भुगतान लेखा और इस कारण "अन्य प्राप्ति-कोई अन्य गैर-कर योग्य प्राप्ति" शीर्ष में अधिक और शीर्ष 4(डी) "कोई अन्य ब्याज प्राप्ति" में ₹.10,944 प्राप्ति और भुगतान खाते की प्राप्ति में कम आका गया।

28.2 उप निदेशक, दूरदर्शन केंद्र, भोपाल ने ₹.10,24,835 वर्ष 2021-22 के दौरान प्रसार भारती मुख्यालय, नई दिल्ली को (बैंक खाता सं. जी. 11084233390)। में ट्रांसफर किए, हालांकि, राशि शीर्ष "4" में दिखाई गई है। अंतर-खाता निधियों का अंतरण - (i) प्रसार भारती के लिए रुपये 10,25,484, भुगतान पक्ष में प्राप्ति और भुगतान खाते में अधिक था। जिसके कारण भुगतान पक्ष में उपर्युक्त मद में ₹. 649 (₹.10,25,484-₹.10,24,835) भुगतान पक्ष में प्राप्ति खाते के अंत शेष में कमी थी।

29 उप महानिदेशक (अभि.), 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 ₹.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 (अभि.), दूरदर्शन अनुरक्षण केंद्र (डीएमसी), कडप्पा, आंध्र प्रदेश

30.1 प्राप्ति और भुगतान खाते में ₹.21,00,370/- की वसूल की गई राशि को प्राप्ति के अंतर्गत ₹ 20,54,873/- दर्शाया गया था। इस कारण प्राप्ति और भुगतान खाते में प्राप्ति शेष को ₹. 57,449/- कम बताया गया।

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

(राशि ₹ में)

वर्ष 2021-22 हेतु सहायता अनुदान की प्राप्ति एवं उपयोग के अनुसार		वर्ष 2021-22 के प्राप्ति एवं भुगतान खाते के अनुसार			
वर्ष 2021-22 के दौरान प्राप्त अनुदान (ओबी सहित)	के दौरान प्राप्त उपयोग किए गए अनुदान	वर्ष 2021-22 में प्राप्त निधि प्रसार भारती, नई दिल्ली।	प्राप्ति और भुगतान खाते के अनुसार व्यव	आंकड़ों में अंतर	वर्ष 2021-22 के लिए यू.सी. और प्राप्ति और भुगतान खाते में उल्लिखित 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 ₹ 59,83,258/- (37960252-319766994) का अंतर था और ₹ 40,19,413/- (₹3,39, 09,040- ₹ 2,95,59,627) जब प्राप्ति और भुगतान खाते में दर्शाई गई राशि के उपयोग किए गए अनुदानों की तुलना की गई, उनमें भी अंतर था। इसके समायोजन की आवश्यकता है।

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

31 सहायक निदेशक, आकाशवाणी, बैतूल

31.1 बैंक के साथ समायोजन नहीं करने के कारण अथ और अंत शेष में अंतर:-

अथ शेष				
क्र.सं.	विवरण	अथ शेष (प्राप्ति और भुगतान खाते के अनुसार) (₹)	अथ शेष (बैंक विवरण के अनुसार) (₹)	अंतर
1	सीएलटीडी सहित वेतन खाता	1,70,593.00	10,990.00	1,59,603.00
2	सीएफडीएल खाता	0.00	0.00	0.00
कुल				1,59,603.00
क्र.सं.	विवरण	अथ शेष (प्राप्ति और भुगतान खाते के अनुसार) (₹)	अथ शेष (बैंक विवरण के अनुसार) (₹)	अंतर
1	सीएलटीडी सहित वेतन खाता	13,53,249.00	10,882.00	13,42,367.00
2	सीएफडीएल खाता	18,530.00	18,530.00	0.00
कुल				13,42,367.00

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

32 केंद्र निदेशक, आकाशवाणी, लूचापाड़ा, बेरहामपुर।

32.1 अचल संपत्तियों पर ₹.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 संपत्तियों को रुपये 13,475 से अधिक बताया गया।

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

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

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

सावधि जमा

क्र.सं.	एफडीआर संख्या	राशि (₹ में)
1	35387248125	1,53,88,122
2	35585980753	40,00,000
3	35586310630	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

बैंक खाते

क्र.सं.	बैंक और शाखा का नाम	चालू खाता संख्या	31.03.2022 को उपलब्ध राशि (₹ में)
1	एसबीआई, रोडपेट	106101747024	4,56,583.69
2	एसबीआई, रोडपेट	10610747035	4,507.00
3	एसबीआई, मंटनम	31130392781	9089.50
4	केनरा बैंक, माउंट रोड	0911201022272	5,153.00
5	केनरा बैंक, माउंट रोड	0911201006133	303086.82
कुल			7,88,420.01

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

34 आकाशवाणी, कोटिप

34.1 प्राप्ति और भुगतान खातों में, ₹ 33,066 केएसईवी के साथ जमानती जमा पर प्राप्त ब्याज का हिसाब नहीं था। रुपये 4,22,714 के बिजली शुल्क के साथ इसे समायोजित करते हुए सकल व्यय के बजाय नवल व्यय के खातों में लाना चाहिए था। इस कारण आय और व्यय में ₹. 33,066 कम आंका गया।

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

35.1 ठेकेदार के बिल से ₹ 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' शीर्षक के तहत अलग से दर्शाया नहीं किया गया था।

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

खाता संख्या	बैंक द्वारा पुष्टि की गई वास्तविक शेष राशि (₹)	बीआरएस (बी) में बताया गया बैंक शेष	अंतर ₹ में (प-बी)
10067582944	51,77,659	51,23,306	54,353
10067582955	8,846	10,143	(-) 1,297

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

36.1 अतिरिक्त मीटर प्रतिभूति जमा के लिए ₹ 45,000/- का भुगतान वर्तमान संपत्तियों के तहत दिखाया जाना चाहिए और प्राप्ति और भुगतान खाते के साथ संतुलनक 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 कारण चालू संपत्ति जमा - ईबी के साथ और ओएई को ₹ 45,000/- से अधिक बताया गया।

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

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

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

38 आकाशवाणी, अंबिकापुर (छ.ग.)

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 ₹. 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 ओर आय में नहीं लिया गया है। बाद में मुख्यालय को जमा नहीं किया गया और प्राप्ति और भुगतान खाते के भुगतान की ओर नहीं दर्शाया गया। इस कारण प्राप्ति और भुगतान में ₹. 7,196 कम आंका गया।

39 महानिदेशक (अभियांत्रिकी), आकाशवाणी, बंगलौर

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 बुक किया गया जिस कारण व्यय ₹ 10,882/- कम दर्शाया गया।

39.3 चालू वर्ष के दौरान किए गए भुगतान के अलावा पिछले वर्ष की बकाया राशि को न दर्शाने के कारण उप-शीर्ष 'लघु कर्षी' के अंतर्गत वर्ष के लिए ₹ 26,000/- का व्यय अधिक बताया गया।

40 दूरदर्शन केंद्र, उच्च शक्ति प्रेषित्र, जोधपुर

40.1 रुपये 12,710 की राशि और रु 1,365 की राशि क्रमशः 04/2021 से 03/2022 के दौरान क्वार्टरों के किराए/लाइसेंस शुल्क और जल प्रसार के मद में एकत्र 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 बजाय गलत वेतन शीर्ष में दर्ज किया गया था, जिस कारण 'वेतन' को अधिक बताया गया और 'सीपीएफ/एनपीएस के नियोजता योगदान' को कम बताया गया।

42 आकाशवाणी, संसाधन, दिल्ली

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

43 एनएबीएम, किंगडोम कैंप

43.1 अनुलग्नक IV के अनुसार अचल संपत्तियों पर व्यय, शून्य भुगतान बुक किया गया है। हालांकि, ₹ 20.87 लाख की अचल संपत्ति एनएबीएम द्वारा खरीदी गई थी। जिस कारण अचल संपत्ति पूंजीगत निधि को रुपये 20.87 लाख से कम बताया गया:-

क्र.सं.	अचल संपत्तियों का विवरण	क्रय/कार्य पूर्ण होने की तिथि	राशि (₹)
1.	स्टील अलमारी	25.03.22	35000
2.	डेस्कटॉप कंप्यूटर	30.12.21	112788
3.	डेस्कटॉप कंप्यूटर	14.02.22	340119
4.	एचपी मल्टीफंक्शनल प्रिंटर	07.02.22	53670
5.	एचपी मल्टीफंक्शनल प्रिंटर	07.02.22	27968
6.	एचपी मल्टीफंक्शनल प्रिंटर	08.02.22	66363
7.	सेमिटाइजर डिस्पेंसर	09.02.22	7600
8.	वायरड माइक्रोफोन	22.05.21	24965
9.	ओपन जिम के लिए बेंच	26.11.21	163174
10.	ओपन जिम की व्यवस्था करना और लगाना	26.11.21	699838
11.	डबल बेड	24.03.22	127820
12.	एलजी 1.5 टन स्पिन्ड एसी	22.03.22	199940
13.	बिना ब्रांड वाला गह्वा	24.03.22	50480
14.	अंगतुबा कुर्सी	24.03.22	24960
15.	स्टील अलमारी	30.03.22	35000
16.	स्टील बैक	30.03.22	17500
17.	घास काटने की मशीन	30.03.22	99586
कुल			20,86,771

44 महानिदेशक, आकाशवाणी, दिल्ली

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

निम्नलिखित टिप्पणियाँ पिछले वर्ष की पृथक लेखा परीक्षा रिपोर्ट की हैं जिन पर प्रसार भारती द्वारा कोई सुधारात्मक कार्यवाई नहीं की गई है।

45 केंद्र अभिरंता, आकाशवाणी, गुना

45.1 अथ शेष और अंत शेष में ये अंतर हैं।

(राशि ₹ में)

		शीर्ष	प्राप्ति और भुगतान खाते	बैंक विवरण के अनुसार	अंतर
	1	वैतन खाता	2,11,833	2,17,633	5,800
अथ शेष	2	ओएई (अन्य प्रशासनिक व्यय खाता) (एसबीआई से जुड़ा खाता 38785490512)	6,47,740	0.0	6,47,740
	3	ओएई (अन्य प्रशासनिक व्यय खाता) (एसबीआई से जुड़ा खाता 31126797058)	0.0	12,533	12,533
	4	मिचाली जमा / सीएलटीडी खाता	0.0	4,00,921	4,00,921
अंत शेष	5	घानू खाता (एसबीआई से जुड़ा हुआ 31126797058)	0.0	11,884	11,884
	6	मिचाली जमा / सीएलटीडी खाता (एसबीआई से जुड़े हुए 37219501291, 36232471254, 37085686892, 37132888004, 37911364081)	0.0	4,28,003	4,28,003
	7	मिचाली जमा पर प्राप्त ब्याज	0.0	27,082	27,082

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

46 आकाशवाणी, भदानीपटना

46.1 मासिक प्राप्ति और भुगतान खाते में गलत अंकड़ों का वर्णन

मार्च 2021 माह के प्राप्ति और भुगतान खाते में, रिसोर्स / कैजुअल्स को भुगतान (- ₹ 28,752) कृणात्मक शेष के रूप में दिखाया गया। यह प्राप्ति और भुगतान खातों को बनाने में हो रही निगरानी तंत्र की कमी 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 भी विसंगति को बैंकवेतन एवं लेखा अधिकारी के संज्ञान में लाकर तुरंत सुधारा जाना चाहिए।

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

47 आकाशवाणी, पुरी

47.1 मूल्यहास को ₹ 6.66 लाख कम दिखाया गया

प्रसार भारती की विशेष लेखांकन नीति के अनुसार, मूल्यहास को सीधा परिसंपत्तियों के उपयोगी जीवन की गणना के आधार पर समान तरीके पर किया जाता है और स्टूडियो, ट्रांसमीटर, 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 स्थायी परिसंपत्तियों पर परिसंपत्तियों के ₹6,66,249.00 का मूल्यहास नहीं किया गया। इसमें मूल्यहास / व्यय को कम बताया और परिसंपत्ति को ₹6.66 लाख से अधिक बताया।

48 सहायक निदेशक, आकाशवाणी, उटी

48.1 वर्ष 2020-21 के प्राप्ति एवं भुगतान खाते के अनुसार, 'अन्य प्राप्ति' के अंतर्गत प्राप्त प्राप्तियां ₹1,17,191 हैं जबकि प्राप्ति खाते के अनुसार यह ₹. केवल रुपये 63,476 थी। उपरोक्त ₹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 अधिकारी, चेन्नई द्वारा मृत्यु सह सेवानिवृत्ति उपदान (डीसीआरजी) से 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 ₹. 2.58 लाख प्राप्ति कम बताया गया।

50 उप महानिदेशक (अभियान्तरी), दूरदर्शन केंद्र, चेन्नई

50.1 वर्ष 2021-22 के प्राप्ति और भुगतान खाते के अनुसार, सीएफडीएल खाते का अंत शेष रुपये 55,310 के रूप में दिखाया गया था। हालांकि, बैंक विवरण के अनुसार सीएफडीएल खाते का अंत शेष शून्य था। बैंक समायोजन विवरण में अनिवार्य विवरण अर्थात् "खाते के अनुसार शेष" और "बैंक विवरण के अनुसार शेष" नहीं दर्शाए गए। बीआरएस में बैंक में शेष और नकद खाते में शेष के बीच सामंजस्य होना चाहिए।

51 अधिशासी अभियंता, सिविल 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 लाख था

जबकि समेकित प्राप्ति और भुगतान में खाते में इसे ₹23.89 लाख दिखाया गया। जिसके परिणामस्वरूप ब्याज ₹ 2.98 लाख कम दर्शाया गया।

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

52.1 विभिन्न अनुबंध कार्यों के लिए एजेंसियों से प्राप्त ₹ 1.51 लाख की सेवा जमा को दायित्व के रूप में नहीं दर्शाया गया है जबकि संबंधित एजेंसियों को उक्त राशि वापस की जानी है। इसके परिणामस्वरूप ₹ 1.51 लाख को देनदारियों में कम दर्शाया गया है।

53 उप महानिदेशक (अभियांत्रिकी), आकाशवाणी, बंगलूर

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 (अभियांत्रिकी) द्वारा अनुरक्षित स्थायी संपत्ति रजिस्टर के अनुसार, वित्तीय 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 परिसंपत्तियों 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 परिसंपत्तियों को अधिक बताया गया।

54 दूरदर्शन केंद्र, संबलपुर

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

55 आकाशवाणी, प्रसार भारती, काशीकट

55.1 प्राप्ति और भुगतान खाते की प्राप्ति में निम्नलिखित प्राप्तियों को ठीक से नहीं लिया गया / गलत लिया गया।

(i) क्रमशः ₹ 11,597/- और ₹ 20/- की राशि रिकॉर्डिंग शुल्क और आरटीआई आवेदन शुल्क के लिए प्राप्तियों के रूप में दर्शायी की गई।

(ii) ₹ 18,408/- की राशि को औद्योगिक किराए के रूप में प्राप्ति में लिया गया।

(iii) ₹ 54,101/- की राशि लाइसेंस शुल्क 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 शुल्क के रूप में प्राप्त हुई। यह वर्ष 2021-22 के लाइसेंस शुल्क की प्राप्ति को गलत रूप से दर्शाया गया है।

(iv) वर्ष 2021-22 के दौरान पीपी एंड एसएस (कलाकारों और वशिष्ट 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 नियंत्रण/विनियोग रजिस्टर के अनुसार, 2021-22 के दौरान पीपी एंड एसएस (कलाकारों और वशिष्ट अतिथियों आदि को भुगतान) 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 व्यय में निम्नलिखित प्राप्तियों का लेखा गलत दर्शाया गया।

(i) वर्ष 2021-22 के दौरान ₹ 3.98 लाख की राशि बिजली आपूर्ति के लिए ईंधन 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 बिजली आपूर्ति के लिए ईंधन शुल्क में किए गए व्यय के रूप में दर्शाया गया।

(ii) वर्ष 2021-22 के दौरान ओईई - आरएनयू - कैजुअल्स को भुगतान के लिए किए गए व्यय के रूप में ₹ 1.43 लाख की राशि दर्शायी की गई। हालांकि, वर्ष 2021-22 से संबंधित बजट नियंत्रण/विनियोग रजिस्टर के अनुसार, वर्ष 2021-22 के दौरान ₹ 58,215 की राशि को ओईई-आरएनयू कैजुअल्स को भुगतान के लिए किए गए व्यय के रूप में दर्शाया गया।

56 आकाशवाणी (एआईआर), बालाघाट

56.1 बिजली कनेक्शन एच4432832000 के लिए जमा प्रतिभूति जमा पर रुपये 8,718 की राशि ब्याज के रूप में प्राप्त हुई है। जिसके परिणामस्वरूप प्राप्ति पक्ष में प्रतिभूति जमा पर तीसरे पक्ष द्वारा भुगतान किए गए ब्याज को कम बताया गया और भुगतान पक्ष में "ओईई केंद्र/केन्द्र" शीर्ष को ₹. 8,718 अधिक बताया गया।

56.2 बिजली कनेक्शन एच4432832000 के लिए वापस की गई सुरक्षा जमा की राशि 19552 रुपये थी। इसके परिणामस्वरूप प्राप्ति पक्ष में शीर्ष "प्रतिभूति जमा/बचाना राशि" को कम दर्शाया गया और भुगतान पक्ष में "ओईई केंद्र/केन्द्र" शीर्ष को 19552 रुपये कम दर्शाया गया।

56.3 प्राप्ति और भुगतान खाते में एमपीपीकेवीवीसीएल द्वारा बिजली कनेक्शन H4432832000 पर काटे गए टीडीएस की राशि रुपये 874 को शामिल नहीं किया गया। जिसके परिणामस्वरूप भुगतान पक्ष में "आयकर/तीसरे पक्ष द्वारा टीडीएस कटौती" शीर्ष को कम बताया गया और भुगतान पक्ष के टीडीएस कॉलम में "ओईई केंद्र/केन्द्र" शीर्ष में रुपये 874 को अधिक बताया गया।

56.4 वेतन रिकवरी के संबंध में ₹ 9,000/- राशि की वसूली प्रसार भारती कर्मचारियों से हुई। जिसके परिणामस्वरूप भुगतान पक्ष में "वेतन प्रसार भारती कर्मचारियों" शीर्ष को अधिक बताया गया और "वेतन सरकारी कर्मचारियों" शीर्ष को ₹9,000/- कम दर्शाया गया।

57 केंद्र निदेशक, आकाशवाणी, नई दिल्ली

57.1 ₹ 10,000/- के अग्र 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 ₹.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 स्थायी परिसंपत्तियों और कैपिटल पंड को रुपये 22.23 लाख से कम दर्शाया गया है।

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

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

59 आकाशवाणी कार्यालय, छतरपुर

प्रसार भारती
31 मार्च, 2022 की स्थिति के अनुसार तुलना-वच

विवरण	अनुसूची	रु.	रु.
		31 मार्च, 2022 की स्थिति के अनुसार	31 मार्च, 2021 की स्थिति के अनुसार
कार्पस/पूजीगत निधि एवं देनदारियां			
कार्पस / पूजीगत निधि	1	1,129,553,954	3,232,594,798
अवशित एवं अग्रिम	2	-	-
उद्दिष्ट/अवशित निधि	3	169,984,709	230,422,455
सुरक्षित ऋण	4	-	-
असुरक्षित ऋण	5	9,333,900,000	9,333,900,000
आवृत्तित ऋण देनदारियां	6	-	-
वर्तमान देनदारियां और प्रावधान	7	43,726,060,030	40,077,312,771
योग		54,359,498,693	52,874,230,024
परिमर्गितियां			
अवशित परिमर्गितियां	8	11,674,421,022	12,969,806,221
पूजीगत कार्य - प्रगति पर	8	4,859,929,635	4,912,263,716
निवेश (i) उद्दिष्ट/अवशित निधि	9	-	-
(ii) अवशित	10	-	-
वर्तमान परिमर्गितियां, ऋण और अग्रिम	11	37,82,51,48,036	34,972,160,087
आवृत्तित और अवशित के अनुसार प्रावधान		-	-
योग		54,35,94,98,693	52,874,230,024
महाभूत लेख नीति			
छात्रों पर आकस्मिक देनदारियां और लेखा विनियम	26		
	27		
महेश कुमार अग्रवाल मुख्य कार्यकारी अधिकारी			
डी पी एस मेरी सदस्य (विश्व)			
अमित श्रीवास्तव अवर महाविदेशक (बजट एवं लेखा) एवं महाविदेशक (बजट एवं लेखा)			
डी के जैन			
स्थान: नई दिल्ली दिनांक :			

<p>प्रसार भारती</p> <p>31 मार्च, 2022 को समाप्त वर्ष के लिए अक्ष और अन्य का लेखा</p>			
विवरण	अनुसूची	₹	₹
		31 मार्च, 2022 की स्थिति के अनुसार	31 मार्च, 2021 की स्थिति के अनुसार
अक्ष			
विकास / सेवाओं से आय	12	5,443,940,609	6,016,030,820
अनुदानों / परिचय	13	28,629,900,000	28,563,899,940
विशिष्ट उद्देश्य के लिए प्राप्त वसूली	13 क	-	-
मुद्रक / सदस्यता	14	3,171,403	1,840,246
निवेशों से आय (उद्धृत / अक्ष से निवेशों पर आय निधियों में इस्तेमालित निधि)	15	-	-
रॉयल्टी, प्रकाशन आदि से आय	16	-	-
अर्जित व्याज	17	861,842,918	1,053,139,232
अन्य आय	18	9,510,584,900	8,823,917,226
योग (क)		44,449,439,830	44,458,787,464
व्यय			
स्थापना व्यय	19	29,230,700,889	28,294,729,798
अन्य प्रशासनिक व्यय	20	7,797,724,966	8,555,671,311
कार्यक्रम संबंधी व्यय	21	3,790,525,300	3,570,253,211
संकेतकाल और स्पॉटबुक्स मुद्रक	22	2,012,012,081	1,716,348,625
अनुदान और परिचय पर व्यय	23	-	-
द्वारा	24	1,464,376,413	1,413,786,526
गुणवत्ता	8	2,285,045,374	2,288,936,142
योग (ख)		46,580,385,023	45,839,725,614
आय से अधिक व्यय योग (क-ख)		(2,130,945,193)	(1,380,938,149)
योग: आविर्भूत समायोजन एवं विशिष्ट मद	25	27,904,349	155,552,920
योग: पिछले वर्ष से अग्रणीत योग		3,232,994,798	4,457,980,027
कुल पर को अग्रणीत (आय) योग		1,12,95,53,954	3,232,594,798
सहानुभूति सेवांकन संविधान	26		
बालों पर आर्थिक संरक्षणों और सेवा विवरणों	27		
अध्यक्ष कुलार अनुदान			
मुख्य कार्यकारी अधिकारी	सी वी एस मेरी	अमित श्रीवास्तव	सी के देव
	अध्यक्ष (विशेष)	अनुर महामंडलिक (सका एवं सेवा)	अनुर महामंडलिक (सका एवं सेवा)
सुपान: लई विनोदी			
विशेष:			

[illegible]

प्रसार भारती

अनुसूचियां जो 31.03.2022 को समाप्त वर्ष का लेखा के भाग हैं।

अनुसूची 26 - महत्वपूर्ण लेखांकन नीतियां

1. लेखांकन पद्धति

निगम के लेखों का लेखांकन को प्रोद्भूत पद्धति का प्रयोग करते हुए पेरिफेरिकल लागत परिपटी के आधार पर किया जाता है। इस आधार पर राजस्व और संबंधित परिसंपत्तियों को अंजित होने पर मान्यता प्राप्त होती है और व्यय को दायित्व के रूप में मान्यता दी जाती है।

2. वस्तुसूची मूल्यांकन

भंडार और पुर्जों (मशीनरी पुर्जों सहित) का मूल्य निर्धारण उनकी कीमत पर किया जाता है।

3. स्थायी परिसंपत्तियां

स्थायी परिसंपत्तियों को मूल्यांकन पर कम संबंधित मूल्य दिया जाता है।

स्थायी परिसंपत्तियों को प्रसार भारती को स्वाम्यत्वहित की गई परिसंपत्तियों को स्वाम्यत्वहित राशि की तरह मूल्य देना और संबंधित क्रेडिट को "शान्दता गुण" की तरह।

कैद सरकार द्वारा परिसंपत्तियों को हस्तान्तरण वास्तविक मूल्यांकन और सत्यापन के अधीन है।

आकाशवाणी और दूरदर्शन द्वारा विभिन्न योजना स्वीकृति पर किए गए प्रत्येक व्यय के संदर्भ में सभी संबंधित और यह व्यय प्रतीकृत है।

4. मूल्यहास पद्धति

आईएमजी की सन्तुष्टियों के आधार पर निर्धारित परिसंपत्तियों की आजीवन उपयोजित परिधजन दरों के अनुसार मूल्यहास को सीधी पद्धति द्वारा प्रभावित किया जाता है। तदनुसार, अंगीकृत दरें इस प्रकार हैं:

भवन	:	2.00%
स्टूडियो, रेडियो, मशीनरी और उपकरण एवं अन्य स्थायी परिसंपत्तियां	:	10.00%
विद्युत्तीय संस्थापना	:	4.00%
वाहन	:	20.00%
कनीछर एवं गिक्कछर	:	6.25%
वायव्योच उपकरण	:	15.67%
कंप्यूटर	:	33.33%

5. विदेशी मुद्रा लेन-देन

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

6. लाइसेंस शुल्क और प्रसारण शुल्क

लाइसेंस शुल्क और प्रसारण शुल्क की पहचान, साहज्य होने पर की जाती है।

7. देनदार

संयुक्त की अभिलिखनता को ध्यान में रखते हुए, वित्तीय वर्ष 2018-19 से विनिर्दिष्ट मुद्राजन पर व्याज को प्राप्ति के आधार पर भारती की पुस्तक में मान्यता दी गई है।

महेश कुमार अग्रवाल

डी पी एस मेमो

अमित श्रीवास्तव

डी के डी

मुख्य कार्यकारी अधिकारी

सदस्य (वित्त)

अध्यक्ष महाविदेशी (कजट एवं मेमो)

अध्यक्ष महाविदेशी (कजट एवं मेमो)

स्थान : नई दिल्ली

दिनांक:

ଅନୁସୂଚୀ 19 - ସାରୀ 308 ଆକାଶିକା ଶିଖରୀରୁ ଏକ ଦିଗ୍‌ବିଜୟ

सर्षप 2025-26 का आगमि जीव संग्रहालय लेखा

1999年10月1日

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अथवा अथवा अथवा
अथवा अथवा अथवा

संस्कृत-संस्कृत
संस्कृत (Sanskrit)

अभिज्ञान शकुन्तलम्
अष्टमः अङ्कः (संस्कृतम्)

ॐ नमो भगवते वासुदेवाय
(ॐ नमो भगवते वासुदेवाय)

क्र.सं.	वर्णिकार	प्रकारवासी	दुग्धपशु	उत्पन्न अनादी	योग
18	अन्न वर्णिकार				
	(क) विभिन्न अन्न / बालक अन्न	45,528,144	14,996,101	0	78,334,389
	(ख) घास अनादी को संशोधित अन्न को अनादी	4,615,255	1,068,458	0	5,423,671
	(ग) कर्मचारी को दान अन्न को अनादी				
	(घ) पशुपक्ष	5,891,051	2,121,152	0	6,331,303
	(ङ) कपास अन्न	2,431,947	84,752	0	2,518,699
	(च) अन्य अन्न	2,465,946	111,158	0	2,579,114
	(ज) जलपान कपास / विभिन्न अन्न कपास	31,841,204	15,722,450	0	45,363,654
	(झ) कपास को से घास / विभिन्न पशुपक्ष	5,879,427	1,071,477	0	6,896,904
	(ञ) से घास विभिन्न विभिन्न से घास कपास	2,676,118	1,372,180	0	3,548,501
	(ट) से अन्न से घास से घास	48,850,757	6,541,968	158,420	53,379,145
19	अन्न दुग्ध अनादी (वर्णिकार) (वर्णिकार) (वर्णिकार)				
	(क) से घास अनादी/अनादी				
	(ख) से घास	190,121,747	203,828,487	0	423,950,234
	(ग) से घास	58,147,206	1,032,840	0	59,080,046
	(घ) से घास - से घास	11,072,677	2,811,890	0	13,544,565
	(ङ) से घास	2,707,408	550,030	0	3,261,438
	(च) से घास	7,631,412	3,252,420	0	11,063,832
	(ज) से घास से घास अनादी (अन्न अनादी दुग्ध अनादी अनादी)				
	(झ) से घास	696,342	8,333	0	801,475
	(ञ) से घास अन्न	489,801	587,863	0	877,704
	(ट) से घास	1,718,473	1,707,910	0	3,554,383
	(ड) से घास	14,326,294	33,978,750	0	48,304,395
	(ढ) से घास अन्न	5,131,343	3,234,300	0	8,374,656
	(ण) से घास अन्न/अन्न/अन्न/अन्न	1,011,145	1,596,150	0	3,341,505
	(त) से घास	175,967,311	321,310,836	0	499,375,369
	(थ) अन्न से घास से घास से घास	0	0	0	0
	(द) अन्न	32,104,737	34,431,123	0	66,535,660
	कुल वर्णिकार	24,558,707,859	28,861,361,810	76,345,391,155	124,221,367,607,395

अन्न कुल अनादी
दुग्ध अनादी वर्णिकार

से घास अनादी
अन्न (अन्न)

अन्न अनादी
अन्न अनादी (अन्न से घास) अन्न अनादी (अन्न से घास)

1	विवरण	सकायवासी	दूरदर्शन	प्रसार भारती	योग
(क)	वैतन				
(i)	वैतन	13,273,195,372	12,998,103,776	8,114,373	26,277,413,521
(ii)	मजदूरी	26,669,431	66,640,168	0	93,309,599
(iii)	एन्टीड्यूटी	37,129,839	31,465,038	0	68,594,877
(iv)	एन्टीड्यूटी पर आवकाश नकदीकरण	18,567,455	25,427,989	0	43,995,444
(v)	ग्रान्टेंड	642,264	1,648,776	0	2,291,040
(vi)	बोनस	46,181,314	60,965,837	0	107,147,151
(vii)	आवकाश वैतन अंशदान	8,632,001	20,837,717	0	29,469,718
(viii)	वैतन अंशदान	2,697,857	10,319,160	0	13,017,027
(ख)	वैतन शून्य				
(i)	आवकाश नकदीकरण (सेवानिवृत्ति)	1,794,434	3,935,132	0	5,729,566
(ii)	उपदान	3,203,373	3,340,800	0	6,544,173
(iii)	सीवीएफ/एनवीएफ व निवृत्ति अंशदान	116,795,997	98,299,711	0	215,095,708
(iv)	अनंतिम भुगतान	100,424	794,140	0	894,564
(v)	अन्य वैतन शून्य, यदि कोई हो	1,400	1,346,320	0	1,347,720
(ग)	अन्य भुगतान				
(i)	विनियोग	135,524,183	127,377,294	5,459,564	268,361,041
(ii)	ओटीए	676,849	175,021	0	851,870
(iii)	कर्मचारी कल्याण व्यवस्था	27,335,313	20,004,546	0	47,339,859
(घ)	परचयी	39,714	0	140,003	179,717
(ङ)	पिछले वर्षों की कटीली वसूली	-24,223,524	-43,738,153	0	-67,961,677
	कुल	13,674,983,706	13,426,943,272	11,713,940	27,113,620,918

संयोजक कुल अंशदान
मुख्य कार्यकारी अधिकारीडी पी एन मेरी
सदस्य (वित्त)अमित चौधरी
अध्यक्ष महासंस्था (बजट एवं सेवा)डी के जैन
उप महासंस्था (बजट एवं सेवा)

क्र.सं.	आवक वित्तव्ययिक वस्तु (आवक/वित्तव्यय)	अवकाशकारी	दुर्लभ	अवकाशकारी	योग
1	घर/भू/वाता अथवा				
(1) घर/भू	51,128,243	42,808,504	1,175,438	79,111,975	
(2) वित्तव्ययिक वस्तु	68,122,526	58,750,584	-	122,972,810	
2	विदेशी वस्तु अथवा				
(1) वित्तव्ययिक वस्तु	389,088	5,143,845	-	6,212,914	
(2) वस्तु/वाता अथवा	-	-	-	-	
3	विदेशी वस्तु और वस्तु				
(1) वित्तव्ययिक वस्तु	72,554,511	48,728,585	-	118,852,896	
(2) वित्तव्ययिक वस्तु, अवकाशकारी वस्तु और वित्तव्ययिक वस्तु	41,862,857	54,135,775	-	75,888,640	
4	विदेशी वस्तु और वस्तु	276,120	25,146,507	-	25,422,627
5	वस्तु				
(1) वित्तव्ययिक वस्तु	382,681,641	172,575,425	-	454,857,066	
(2) वित्तव्ययिक वस्तु	171,150	-	-	171,150	
(3) वित्तव्ययिक वस्तु	-	-	-	-	
(4) वित्तव्ययिक वस्तु	-	-	-	-	
(5) वित्तव्ययिक वस्तु	1,295,880	-	-	1,295,880	
6	वित्तव्ययिक वस्तु				
(1) वित्तव्ययिक वस्तु	25,888,768	11,754,827	630,007	48,234,113	
(2) वित्तव्ययिक वस्तु	-	-	-	-	
(3) वित्तव्ययिक वस्तु	1,230,122,889	694,894,882	-	1,384,629,142	
(4) वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	55,718,642	32,187,537	-	127,886,179	
(5) वित्तव्ययिक वस्तु	-	-	-	-	
(6) वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	18,553,418	13,487,828	858,333	32,671,874	
(7) वित्तव्ययिक वस्तु	51,136,781	28,486,431	495,985	98,441,877	
(8) वित्तव्ययिक वस्तु	4,340,894	2,410,767	218,133	6,779,294	
(9) वित्तव्ययिक वस्तु	-	-	-	-	
(10) वित्तव्ययिक वस्तु	4,013,708	7,640,814	146,228	14,300,750	
(11) वित्तव्ययिक वस्तु	28,758,718	17,888,147	888,754	58,888,819	
(12) वित्तव्ययिक वस्तु	5,781,235	1,715,060	0	5,388,125	
(13) वित्तव्ययिक वस्तु	-	-	-	-	
(14) वित्तव्ययिक वस्तु	441,740	1,875	0	441,815	
(15) वित्तव्ययिक वस्तु	48,819	18,739	0	77,108	
(16) वित्तव्ययिक वस्तु	11,291	77,882	488	113,661	
(17) वित्तव्ययिक वस्तु	3,834,801	4,120,734	820,007	8,475,542	
(18) वित्तव्ययिक वस्तु	25,558,556	11,124,410	1,067,008	38,888,819	
(19) वित्तव्ययिक वस्तु	48,297,845	48,944,020	444,747	1,05,888,812	
(20) वित्तव्ययिक वस्तु	2,354,887	854,415	520,007	3,541,477	
(21) वित्तव्ययिक वस्तु, वित्तव्ययिक वस्तु और वित्तव्ययिक वस्तु	11,424,291	5,406,881	97,008	17,894,942	
(22) वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	14,451,071	2,614,642	34,135	17,109,850	
(23) वित्तव्ययिक वस्तु	46,104,851	17,502,838	500,463	68,111,149	
(24) वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	181,588,774	111,838,736	2,700,000	322,187,510	
(25) वित्तव्ययिक वस्तु	680,027	1,289,602	0	1,914,819	
(26) वित्तव्ययिक वस्तु, वित्तव्ययिक वस्तु और वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	294,278	835,588	0	1,129,866	
7	वित्तव्ययिक वस्तु और वित्तव्ययिक वस्तु	5,186,173	3,205,310	168,360	13,879,843
8	वित्तव्ययिक वस्तु				
(1) वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	264,161,493	129,436,144	122,486,671	299,887,314	
(2) वित्तव्ययिक वस्तु	18,687,738	18,746,881	185,400	38,888,819	
(3) वित्तव्ययिक वस्तु और वित्तव्ययिक वस्तु	8,063,127	11,304,048	335,007	20,888,819	
9	वित्तव्ययिक वस्तु				
(1) वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	5,735,413	1,941,787	826,028	8,224,721	
(2) वित्तव्ययिक वस्तु, वित्तव्ययिक वस्तु और वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	2,580,261	2,084,177	146,008	6,109,867	
(3) वित्तव्ययिक वस्तु, वित्तव्ययिक वस्तु और वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	511,641	1,18,038	0	1,060,880	
10	वित्तव्ययिक वस्तु				
(1) वित्तव्ययिक वस्तु	488,111,174	150,576,509	0	318,888,819	
(2) वित्तव्ययिक वस्तु	48,817,088	10,387,948	0	188,888,819	
11	वित्तव्ययिक वस्तु				
(1) वित्तव्ययिक वस्तु	121,188,508	173,910,155	0	298,188,819	
(2) वित्तव्ययिक वस्तु	178,088,324	86,128,048	0	264,216,376	
12	वित्तव्ययिक वस्तु				
(1) वित्तव्ययिक वस्तु	998,738	811,423,543	0	812,382,081	
(2) वित्तव्ययिक वस्तु	11,878	-	0	11,878	
(3) वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	-	-	-	-	
(4) वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	-	-	-	-	
13	वित्तव्ययिक वस्तु (वित्तव्ययिक वस्तु)	54,300	-	0	54,300
14	वित्तव्ययिक वस्तु के लिए वित्तव्ययिक वस्तु	11,504,404	11,086,048	0	11,086,048
15	वित्तव्ययिक वस्तु	8,598,821,285	2,784,545,218	46,596,778	8,621,223,241

अवकाशकारी वस्तु/वित्तव्ययिक वस्तु

वित्तव्ययिक वस्तु (वित्तव्ययिक वस्तु)

अवकाशकारी वस्तु/वित्तव्ययिक वस्तु (वित्तव्ययिक वस्तु)

वित्तव्ययिक वस्तु (वित्तव्ययिक वस्तु)

4-2021 से 3-2022 अवधि के लिए कार्यक्रम खर्च (प्रीकट और गैर प्रीकट)					
क्र.सं.	विवरण	आकांक्षणी	दृष्टान्त	प्राप्त भागी	(अंशित रुपये में)
1	टीकरी	347,215,000	3,476,000	-	148,701,000
2	गुप्त/अर्द्ध/प्रीकट/अन्य समाचार एजेंसियों को भुगतान	27,762,449	104,114,807	-	181,877,254
3	कार्यक्रम खर्च / डिग्रेड / कमीशन / प्रतिभाग	540,369	253,709,348	53,230,838	107,488,134
4	अंतराज्य कार्यक्रम खर्च/डिग्रेड (कमीशन/अतिरिक्त)	4,832,535	15,172,821	-	18,875,794
5	सीसी टीवी खर्च (कमीशन, अतिरिक्त आदि को भुगतान)	136,394,487	641,338,795	4,896,180	882,519,502
6	केन्द्रीय आकांक्षणी/प्रीकट/गैर प्रीकट को भुगतान	680,583,354	184,662,375	1,771,870	867,029,799
7	अंतराज्य प्रसारण/खर्च (कमीशन, अतिरिक्त आदि को भुगतान)	30,758,107	21,654,787	-	62,412,894
8	अतिरिक्त कमीशन को प्रतिभाषित / गुप्त	49,365,189	687,989,443	58,310,938	796,265,569
9	खर्च सीसीटीवी में अन्य एजेंसियों का हिस्सा	-	273,548	-	273,548
10	इसका अंश भागी/ अन्य अंश भागी	68,899,343	108,541,253	-	176,940,596
11	बाह्य परिधान खर्च (कार्यक्रम)	-	-	-	-
12	अंतराज्य बाह्य परिधान खर्च (कार्यक्रम)	-	242,854	-	242,854
13	कैबला प्रसारण/अर्द्ध/प्रीकट/गैर प्रीकट आदि का विभाग खर्च	7,855,894	11,757,692	-	21,213,586
14	अन्य कार्यक्रम खर्च	131,696,659	108,966,163	5,424,217	398,387,479
15	अंतराज्य अन्य कार्यक्रम खर्च	9,031,782	25,516,689	-	34,548,471
16	प्रीकट/अर्द्ध/गैर प्रीकट खर्च	-	23,433,710	-	23,433,710
17	प्रसारण/अतिरिक्त/कमीशन/अर्द्ध/प्रीकट/गैर प्रीकट	10,711,686	19,558,549	1,581,585	31,852,820
18	प्रीकट/अर्द्ध/गैर प्रीकट खर्च	-217,763	-12,408	-	-250,169
19	अंतराज्य	-	-	-	-
20	योग	1,468,680,064	2,310,275,557	125,807,852	3,862,763,463

सचिव कुमार अग्रवाल
मुख्य कार्यकारी अधिकारी

डी पी एच मेंजी
सहायक (वित्त)

अजित श्रीवास्तव
अवर सहायक (वित्त एवं सेवा)

डी के जैन
अवर सहायक (वित्त एवं सेवा)

अस्वीकरण (Disclaimer)

प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी 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:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii. 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/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 Remittances of Rs.440.17 crore 'to/from Hq/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.

B.2 Fixed Assets included gross block of land and buildings at 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 crore was depicted as fixed assets in schedule 8-fixed assets which included the fixed assets amounting to Rs.98.35 crore pertaining to the year 2021-22. The accounting treatment in the liabilities side in the Balance 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, 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

5.	Station, Director, Dourdashan Kendra, Hisar	20,096
	Total	11,18,872

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.

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:

Sl. No.	No.	Term	Amount (₹)
1	38796498621	25.09.2021 to 25.09.2022	1,61,467
2	39695821457	30.09.2021 to 30.09.2022	4,83,288
3	38147252575	27.12.2021 to 27.12.2022	3,39,862
4	39966871840	28.01.2022 to 28.01.2024	3,72,897
Total			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 below:-

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 tune of Rs.32.49 lakh was not released till 31.03.2022. This should be included in the 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

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 ITD 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 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.

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:

Sl. 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
1	03 nos. of all in one	18/09/21	09-21	302550	OE (IT) Consumable	Fixed assets, Computers
2	01 no. of conference cam	29/09/21	10-21	303999	OE (IT) Consumable	Fixed assets, Computers
3	01 no. of laptop i7 core	25/10/21	11-21	100992	OE (IT) Consumable	Fixed assets, Computers
4	01 no. of Bar Code thermal printer for library	06/10/21	11-21	19845	OE (IT) Consumable	Fixed assets Printer
5	1D Bar code reader for library	7/01/21	11-21	3270	OE (IT) Consumable	Fixed assets Computer
6	One no. of HP Laptop	11/11/21	12-21	36996	OE (IT) Consumable	Fixed assets, Computers

	for ADG					
7	HP MFP for ADG	7/12/21	02/22	40370	OE (IT) Consumable	Fixed assets, Printer
8	Sony alpha camera	14/02/22	03/22	223400	OE (IT) Consumable	Fixed assets, Camera
9	17 no. of Desktop	14/03/22	03/22	1934770	OE (IT) Consumable	Fixed assets, Computers
10	Apple mac for PBSC	01/02/22	02/22	87900	OE (IT) Consumable	Fixed assets, Computers
11	13 TV	13/10/21		337769	Fixed assets (Electrical)	Fixed assets (Office equipment)
12	11 no. of HP MFP	10/03/22	03/22	250766	Fixed assets (photocopier)	Fixed assets (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 (b) Bank balance in Receipts & Payments Account. Details are as under:

(Amount in Rs.)					
Sl. No.	Bank Account Number	Balance	Balance as per Cash Book/ Bank Book	Balance as per Bank Statement	Balance as per Receipts & Payments Account
1.	10777834154	Opening	10,000	10,246	9,351
2.	10777834154	Closing	39,638	11,014	18,340
3.	10777834154 (MOD)	Opening	16,29,452	3,48,427	7,13,505
4.	10777834154 (MOD)	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 earned on Corporate Liquid Term Deposit (CLTD) A/c were not brought into the R&P Statement.

(Amount in Rs.)

Sl. No.	Bank name & Branch	Current A/c No.	Balance	CLTD Interest
1.	SBI, Nandanam	106101747034	6,99,404.93	Not confirmed by bank
2.	Canara Bank, Mount road	0911201006133	5,192.82	18,69,062
3.	Canara Bank, Mount road	0911201022272	5,724.90	25,66,344
			7,10,322.65	44,35,406

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 ₹)
1	35585080753	40,00,000
2	35586354475	2,40,000
3	35586310630	15,00,000
4	35586327757	5,00,000
5	35586334628	2,60,000
6	35586324111	10,00,000
7	35586325896	5,00,000
Total		80,00,000

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

D.3.1 Specific head for accounting Salary and other expenses under programme expenses—not 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	1,12,82,904

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 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.

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.

v. 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.

vi. 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.


a. In so far as it relates to the Balance Sheet, of the state of affairs of the Prasar Bharati (Broadcasting Corporation of India) as at 31 March 2022; and

b. 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:

- a) Risk Assessment and Management Information System which are necessary for smooth functioning of the corporation were not in place in Prasar Bharati.
- b) Non-reconciliation of balances with the field offices persisted since long time.
- c) 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 Bharati disclosed assets valued at Rs 1167.44 crore as on 31st 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 crore could not be verified in audit.
- c) 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, Doordarshan Kendra, Hissar latest 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.
- f) 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 Prasar 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 Prasar Bharati or not.
- b. 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, Chhattisgarh.

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:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii. 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
<p>A</p> <p>A.1</p> <p>A.1.1</p>	<p>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'.</p> <p>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.</p>	<p>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.</p> <p>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.</p> <p>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.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
<p>A.1.2</p>	<p>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.</p>	<p>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</p>

		<p>wiping out of old records as per the guidelines of Govt. of India.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
A.2	Notes on Account & Contingent Liabilities (Schedule 27)	Notes on Accounts No. 1 states that Prasar Bharati decided to give effect to complete switchover from cash to accrual accounting at field units.
A.2.1	<p>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."</p> <p>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.</p>	<p>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.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
B	General	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.
B.1	<p>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.</p>	<p>In view of the above, it is requested that the para may please be dropped.</p>

B.2	Fixed Assets included gross block of land and buildings at 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.	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 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 amount of Rs. 9808.93 crore was depicted as fixed assets in schedule 8-fixed assets which included the fixed assets amounting to Rs.98.35 crore pertaining to the year 2021-22. The accounting treatment in the liabilities side in the Balance Sheet is not clear as the same was not shown in Corpus/Capital Fund.	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 the para may please be dropped.						
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.	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 the para may please be dropped.						
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.	Advice of Auditor is noted for future compliance. In view of the above, it is requested that the para may please be dropped.						
C	Receipt & Payment Accounts of various offices of Prasar Bharati: The time barred cheque amounting to Rs. 11.19 lakh were not written back as on 31.03.2022 by following Prasar Bharati offices:-							
C.1	<table border="1"> <thead> <tr> <th>Sl. No.</th><th>Name of the office</th><th>Amount in Rs.</th></tr> </thead> <tbody> <tr> <td>1.</td><td>Commercial Broadcasting Service,</td><td>2,400</td></tr> </tbody> </table>	Sl. No.	Name of the office	Amount in Rs.	1.	Commercial Broadcasting Service,	2,400	All the field units were instructed to issue fresh cheque or cancelled all time barred cheques; CBS Hyderabad has already cancelled cheque No 264205 for Rs. 2400 in shown in the R&P in the month of December, 22 (Annexure-3) .
Sl. No.	Name of the office	Amount in Rs.						
1.	Commercial Broadcasting Service,	2,400						

	All India Radio, Hyderabad (Cheque no. 264205 dated 30.06.2021)		<p>AE, Jagdalpur has been instructed to cancelled cheque of Rs 381874 and 271346 or issue fresh cheque against time barred cheques (Annexure-4).</p> <p>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).</p> <p>PAO Chennai 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).</p> <p>DDO, Hissar has been instructed to cancelled cheque or issue fresh cheque in lieu of time barred cheque.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
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, 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	
5.	Station, Director, Doordarshan Kendra, Hissar	20,096	
	Total	11,18,872	

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, Thiruchirapalli (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	Some recoveries were made from the DCRG relating to the wrong pay fixation. Some employee has filed a case in the Honourable Court. As the status of recovery depend on the judgement of the court, hence at that time this office made fixed deposits against the recovered amount and not shown in the Bank Book. Now this amount has been accounting for in the R&P in the month of August 2022 (Annexure-3).																								
C.2.1	<p>An amount of ₹ 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:</p> <table><tr><th>Sl. No.</th><th>No.</th><th>Term</th><th>Amount (₹)</th></tr><tr><td>1</td><td>38796498621</td><td>25.09.2021 to 25.09.2022</td><td>1,61,407</td></tr><tr><td>2</td><td>39695823457</td><td>30.09.2021 to 30.09.2022</td><td>4,83,288</td></tr><tr><td>3</td><td>38147252575</td><td>27.12.2021 to 27.12.2022</td><td>3,39,862</td></tr><tr><td>4</td><td>39966821840</td><td>28.01.2022 to 28.01.2023</td><td>3,72,807</td></tr><tr><td colspan="3">Total</td><td>13,57,364</td></tr></table> <p>The above needs to be reconciled.</p>	Sl. No.	No.	Term	Amount (₹)	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	Total			13,57,364	<p>In view of the above, it is requested that the para may please be dropped.</p>
Sl. No.	No.	Term	Amount (₹)																							
1	38796498621	25.09.2021 to 25.09.2022	1,61,407																							
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4	39966821840	28.01.2022 to 28.01.2023	3,72,807																							
Total			13,57,364																							
C.3	Assistant Director, All India Radio, Coimbatore	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 (Copy enclosed as Annexure-7).																								
C.3.1	<p>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 below:-</p> <table><tr><th>R & P for the year</th><th>Closing Balance under OAE Account</th></tr><tr><td>2019-20</td><td>(-) 8,81,929.68</td></tr><tr><td>2020-21</td><td>(-) 1,25,806.00</td></tr><tr><td>2021-22</td><td>(-) 4,74,021.00</td></tr></table>	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	<p>In view of the above, it is requested that the para may please be dropped.</p>																
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	DDO has been instructed to be more careful while reporting liabilities to be adjusted in the Income & Expenditure Account.																								
C.4.1	<p>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 tune of ₹ 32.49 lakh was not released till 31.03.2022. This should be included in the</p>	<p>In view of the above, it is requested that the para may please be dropped.</p>																								

	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 month hence not shown in the parking head. Reply received from the field unit is attached as (Annexure-8) . A circular is being issued.
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.	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 difference. Reply received from the field unit attached as (Annexure-10) .
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.	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 works 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.																																																																																												
C.8.2	Gross/Total payment of ₹ 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).	<p>GST column in R&P is only for showing the GST deducted from the bills and have no impact on the financial statements. However DDO has been instructed to be more careful while filling the data in R&P Accounts.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>																																																																																											
C.9	Director General (News Service Division), AIR, New Delhi.	The DDO has been instructed to send a proposal for adjustment of the expenditure as expenditure on fixed assets to be adjusted through Prior Period adjustment account. After adjustment of the same in PB I&E Account, DDO will be instructed to add the items in the Fixed Assets Register. (Copy enclosed as Annexure-11).																																																																																											
C.9.1	<p>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.</p> <table><tr><th>Sl. No.</th><th>Description</th><th>Date of purchase</th><th>month of payment</th><th>Amount paid</th><th>Head of Account in which amount wrongly booked in monthly R&P Account</th><th>Correct head of account in which the amount required to be booked</th></tr><tr><td>1</td><td>03 nps. of all in one</td><td>18/09/21</td><td>09/21</td><td>302550</td><td>OE (IT) Consumable</td><td>Fixed assets, Computers</td></tr><tr><td>2</td><td>01 no. of conference cam</td><td>29/09/21</td><td>10/21</td><td>303999</td><td>OE (IT) Consumable</td><td>Fixed assets, Computers</td></tr><tr><td>3</td><td>01 no. of laptop i7 core</td><td>25/10/21</td><td>11/21</td><td>106997</td><td>OE (IT) Consumable</td><td>Fixed assets, Computers</td></tr><tr><td>4</td><td>01 no. of Bar Code thermal printer for library</td><td>06/10/21</td><td>11/21</td><td>19845</td><td>OE (IT) Consumable</td><td>Fixed assets, Printer</td></tr><tr><td>5</td><td>1D Bar code reader for library</td><td>7/01/21</td><td>11/21</td><td>3370</td><td>OE (IT) Consumable</td><td>Fixed assets, Computer</td></tr><tr><td>6</td><td>One no. of HP Laptop for ADG</td><td>11/11/21</td><td>12/21</td><td>76990</td><td>OE (IT) Consumable</td><td>Fixed assets, Computers</td></tr><tr><td>7</td><td>HP MFP for ADG</td><td>7/12/21</td><td>02/22</td><td>40370</td><td>OE (IT) Consumable</td><td>Fixed assets, Printer</td></tr><tr><td>8</td><td>Sony alpha camera</td><td>14/02/22</td><td>03/22</td><td>223900</td><td>OE (IT) Consumable</td><td>Fixed assets, Camera</td></tr><tr><td>9</td><td>17 no. of Desktop</td><td>14/03/22</td><td>03/22</td><td>1934770</td><td>OE (IT) Consumable</td><td>Fixed assets, Computers</td></tr><tr><td>10</td><td>Apple mac for PBSC</td><td>01/02/22</td><td>02/22</td><td>87900</td><td>OE (IT) Consumable</td><td>Fixed assets, Computers</td></tr><tr><td>11</td><td>13 TV</td><td>13/10/21</td><td></td><td>337769</td><td>Fixed assets (Electrical)</td><td>Fixed assets (Office equipment)</td></tr><tr><td>12</td><td>11 no. of HP MFP</td><td>10/03/22</td><td>03/22</td><td>250766</td><td>Fixed assets (photocopier)</td><td>Fixed assets (printer)</td></tr></table>	Sl. 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	1	03 nps. of all in one	18/09/21	09/21	302550	OE (IT) Consumable	Fixed assets, Computers	2	01 no. of conference cam	29/09/21	10/21	303999	OE (IT) Consumable	Fixed assets, Computers	3	01 no. of laptop i7 core	25/10/21	11/21	106997	OE (IT) Consumable	Fixed assets, Computers	4	01 no. of Bar Code thermal printer for library	06/10/21	11/21	19845	OE (IT) Consumable	Fixed assets, Printer	5	1D Bar code reader for library	7/01/21	11/21	3370	OE (IT) Consumable	Fixed assets, Computer	6	One no. of HP Laptop for ADG	11/11/21	12/21	76990	OE (IT) Consumable	Fixed assets, Computers	7	HP MFP for ADG	7/12/21	02/22	40370	OE (IT) Consumable	Fixed assets, Printer	8	Sony alpha camera	14/02/22	03/22	223900	OE (IT) Consumable	Fixed assets, Camera	9	17 no. of Desktop	14/03/22	03/22	1934770	OE (IT) Consumable	Fixed assets, Computers	10	Apple mac for PBSC	01/02/22	02/22	87900	OE (IT) Consumable	Fixed assets, Computers	11	13 TV	13/10/21		337769	Fixed assets (Electrical)	Fixed assets (Office equipment)	12	11 no. of HP MFP	10/03/22	03/22	250766	Fixed assets (photocopier)	Fixed assets (printer)	<p>In view of the above, it is requested that the para may please be dropped.</p>
Sl. 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																																																																																							
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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.	<p>The DDO has been instructed to reconcile the difference and make adjustment in account through Prior Period Adjustment Account.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>																														
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	DDO has been instructed to reconcile the difference between bank book and bank statement and also prepare the Bank Reconciliation Statement for each account.																														
D.1.1	<p>Cash in Hand and Bank Balances - Opening & Closing Balances</p> <p>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:</p> <p style="text-align: right;">(Amount in ₹)</p> <table><tr><th>Sl. No.</th><th>Bank Account Number</th><th>Balance</th><th>Balance as per Cash Book/ Bank Book</th><th>Balance as per Bank Statement</th><th>Balance as per Receipts & Payments Account</th></tr><tr><td>1.</td><td>10777834154</td><td>Opening</td><td>10,000</td><td>10,246</td><td>9,351</td></tr><tr><td>2.</td><td>10777834154</td><td>Closing</td><td>39,538</td><td>11,014</td><td>18,340</td></tr><tr><td>3.</td><td>10777834154 (MOD)</td><td>Opening</td><td>16,29,452</td><td>3,48,427</td><td>7,13,505</td></tr><tr><td>4.</td><td>10777834154 (MOD)</td><td>Closing</td><td>22,08,291</td><td>13,736</td><td>1,32,837</td></tr></table>	Sl. No.	Bank Account Number	Balance	Balance as per Cash Book/ Bank Book	Balance as per Bank Statement	Balance as per Receipts & Payments Account	1.	10777834154	Opening	10,000	10,246	9,351	2.	10777834154	Closing	39,538	11,014	18,340	3.	10777834154 (MOD)	Opening	16,29,452	3,48,427	7,13,505	4.	10777834154 (MOD)	Closing	22,08,291	13,736	1,32,837	<p>In view of the above, it is requested that the para may please be dropped.</p>
Sl. No.	Bank Account Number	Balance	Balance as per Cash Book/ Bank Book	Balance as per Bank Statement	Balance as per Receipts & Payments Account																											
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4.	10777834154 (MOD)	Closing	22,08,291	13,736	1,32,837																											

D.2	Executive Engineer, All India, CCW (C), Chennai	DDO has been instructed to prepare the Cash/Bank book for the financial year 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.																											
D.2.1	<p>Understatement of closing balance as on 31.03.2021 ₹ 51,45,728/-.</p> <p>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 earned on Corporate Liquid Term Deposit (CLTD) A/c were not brought into the R&P Statement.</p> <p>(Amount in ₹)</p> <table><tr><th>name & No.</th><th>Current A/c No.</th><th>Balance</th><th>CLTD Interest</th></tr><tr><td>Andanam</td><td>10610174/1024</td><td>6,99,404.93</td><td>Not confirmed</td></tr><tr><td>Bank, Mount</td><td>091120100613 3</td><td>5,192.82</td><td></td></tr><tr><td>Bank, Mount</td><td>091120102227 2</td><td>5,724.90</td><td></td></tr><tr><td></td><td></td><td>7,10,322.65</td><td></td></tr></table> <p>This resulted in understatement of closing balances as on 31.03.2021 to the extent of ₹ 51,45,728/- (current A/c ₹ 7,10,322.69 + CLTD ₹ 44,35,406)</p>	name & No.	Current A/c No.	Balance	CLTD Interest	Andanam	10610174/1024	6,99,404.93	Not confirmed	Bank, Mount	091120100613 3	5,192.82		Bank, Mount	091120102227 2	5,724.90				7,10,322.65		<p>(Copy enclosed as Annexure-12).</p> <p>In view of the above, it is requested that the para may please be dropped.</p>							
name & No.	Current A/c No.	Balance	CLTD Interest																										
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D.2.2	<p>Non-accounting of fixed deposit in the R&P A/c ₹ 80,00,000/-.</p> <p>The following fixed deposits amounting to ₹ 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.</p> <table><tr><th>Sl. No.</th><th>FDR Number</th><th>Amount (in ₹)</th></tr><tr><td>1</td><td>35585980753</td><td>40,00,000</td></tr><tr><td>2</td><td>35586354475</td><td>2,40,000</td></tr><tr><td>3</td><td>35586310630</td><td>15,00,000</td></tr><tr><td>4</td><td>35586327757</td><td>5,00,000</td></tr><tr><td>5</td><td>35586334628</td><td>2,60,000</td></tr><tr><td>6</td><td>35586324111</td><td>10,00,000</td></tr><tr><td>7</td><td>35586325896</td><td>5,00,000</td></tr><tr><td></td><td>Total</td><td>80,00,000</td></tr></table>	Sl. No.	FDR Number	Amount (in ₹)	1	35585980753	40,00,000	2	35586354475	2,40,000	3	35586310630	15,00,000	4	35586327757	5,00,000	5	35586334628	2,60,000	6	35586324111	10,00,000	7	35586325896	5,00,000		Total	80,00,000	<p>Reply received from the DDO is attached as (Annexure -12).</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
Sl. No.	FDR Number	Amount (in ₹)																											
1	35585980753	40,00,000																											
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6	35586324111	10,00,000																											
7	35586325896	5,00,000																											
	Total	80,00,000																											

D.3	Deputy Director general(E), All India Radio, Thiruchirapali									
D.3.1	<p>Specific head for accounting Salary and other expenses under programme expenses—not prescribed by PB Hq</p> <p>The following expenditure has been accounted under the Sub Head 'Others' under the main head programme expenses in Annexure-III:</p> <table><tr><th>Year</th><th>Amount (in ₹)</th></tr><tr><td>2020-21</td><td>1,31,65,968</td></tr><tr><td>2019-20</td><td>1,37,79,723</td></tr><tr><td>2018-19</td><td>1,12,82,964</td></tr></table>	Year	Amount (in ₹)	2020-21	1,31,65,968	2019-20	1,37,79,723	2018-19	1,12,82,964	<p>Reply received from the field unit is attached as (Annexure-13).</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
Year	Amount (in ₹)									
2020-21	1,31,65,968									
2019-20	1,37,79,723									
2018-19	1,12,82,964									
Grant in Aid										
<p>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.</p>										

Annexure

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

28.02.2023)

S.No	Audit Para	
1.	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.

5.	An amount of Rs.181.65 crore has been depicted as Grants-in-Aid receivable from Ministry of I&B, GoI-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.	<p>The year wise details of pendency have already been provided. The same is given below again for your reference.</p> <p>Details of Rs. 181.65 crore is as under:</p> <p>On 2017-18 amount recoverable was Rs. 110.78 crore out of which Rs. 31.22 crore recovered in 2018-19 Hence, the amount recoverable Rs.79.56 cr pertains to the year2017-18</p> <table><tr><td>Amount recoverable 2017-18</td><td>: 79.56</td></tr><tr><td>2020-21</td><td>: 28.08</td></tr><tr><td>2021-22</td><td>: <u>74.01</u></td></tr><tr><td>Total</td><td>: <u>181.65</u></td></tr></table> <p>In view of the above, it is requested that the para may please be dropped.</p>	Amount recoverable 2017-18	: 79.56	2020-21	: 28.08	2021-22	: <u>74.01</u>	Total	: <u>181.65</u>							
Amount recoverable 2017-18	: 79.56																
2020-21	: 28.08																
2021-22	: <u>74.01</u>																
Total	: <u>181.65</u>																
6.	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.	<p>Inadvertently, bank charges amounting to Rs. 9554/- has been accounted for as other advance paid to staff. The same will be rectified in the financial year 2022-23 through Prior Period Adjustment Accounts.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>															
7.	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 was a difference of Rs. 70.22. This needs to be reconciled.	<p>The difference of 70.27cr (not Rs.70.22 cr.) between sanctioned amount by Ministry and amount taken in account is due to the following reasons.</p> <table><tr><td>1.</td><td>Unspent grants of 2020-21 not adjusted by I&B in sanctions</td><td>3.13</td></tr><tr><td>2.</td><td>Ministry has not sanctioned excess amount of Rs. 74.01 crore pertaining to the salary grants for the year 2021-22.</td><td>74.01</td></tr><tr><td>3.</td><td>Deduct unspent grants</td><td>4.88</td></tr><tr><td>4.</td><td>Deduct surrender grants on TSA</td><td>2.01</td></tr><tr><td colspan="2">Total</td><td><u>70.27</u></td></tr></table> <p>In view of the above, it is requested that the para may please be dropped.</p>	1.	Unspent grants of 2020-21 not adjusted by I&B in sanctions	3.13	2.	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 unspent grants	4.88	4.	Deduct surrender grants on TSA	2.01	Total		<u>70.27</u>
1.	Unspent grants of 2020-21 not adjusted by I&B in sanctions	3.13															
2.	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 unspent grants	4.88															
4.	Deduct surrender grants on TSA	2.01															
Total		<u>70.27</u>															

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.	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.
9.	'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.	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.	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.
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 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.

	<p>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.</p> <p>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).</p>	
14.	<p>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.</p>	<p>Necessary instructions have been issued to field units to be more careful in future while entering the data in EMS.</p> <p>In view of the above, it is requested that the para may please be dropped</p>
15.	Station Director, All India Radio, Jhalawar	
15.1	<p>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.</p> <p>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.</p>	<p>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.</p> <p>In view of the above, it is requested that the para may please be dropped</p>

E.	Receipt & Payment Accounts of various offices of Prasar Bharati:																																								
12.	<p>An expenditure of Rs.18.07 lakh has been incurred on procurement of Fixed Assets and booked under Other Administrative Expenses instead of expenditure on Fixed Assets in various offices of Prasar Bharati as detailed below:-</p> <table><tr><th>Sl. No.</th><th>Name of the Office</th><th>Amount in Rs.</th></tr><tr><td>1.</td><td>Doordarshan Maintenance Centre-High Power Transmission (DMC-HPT), Bilaspur</td><td>73,311</td></tr><tr><td>2.</td><td>Commercial Broadcasting Service, All India Radio, Hyderabad</td><td></td></tr><tr><td></td><td>a. Canon Multifunction Machines and Air coolers</td><td>46,298</td></tr><tr><td></td><td>b. Smart Phone</td><td>7,798</td></tr><tr><td>3.</td><td>Executive Engineer (Civil) CCW, All India Radio, Bhopal (Laser Printer, SSD (120 GB), UPS etc.)</td><td>21,250</td></tr><tr><td>4.</td><td>Deputy Director General (Engineering), Doordarshan Kendra, Chennai</td><td>6,28,061</td></tr><tr><td>5.</td><td>DDG (E), All India Radio, Bhopal (MP)</td><td>3,485</td></tr><tr><td></td><td>a. Books</td><td>2,20,957</td></tr><tr><td></td><td>b. Fixed Assets</td><td></td></tr><tr><td>6.</td><td>Dy. Director, Doordarshan Kendra, Bhopal</td><td>6,45,527</td></tr><tr><td>7.</td><td>Doordarshan Kendra, Hyderabad</td><td>1,67,540</td></tr><tr><td></td><td>Total</td><td>18,07,227</td></tr></table> <p>This resulted in understatement of expenditure on fixed assets and overstatement of administrative expenses by Rs. 18.07 lakh.</p>	Sl. No.	Name of the Office	Amount in Rs.	1.	Doordarshan Maintenance Centre-High Power Transmission (DMC-HPT), Bilaspur	73,311	2.	Commercial Broadcasting Service, All India Radio, Hyderabad			a. Canon Multifunction Machines and Air coolers	46,298		b. Smart Phone	7,798	3.	Executive Engineer (Civil) CCW, All India Radio, Bhopal (Laser Printer, SSD (120 GB), UPS etc.)	21,250	4.	Deputy Director General (Engineering), Doordarshan Kendra, Chennai	6,28,061	5.	DDG (E), All India Radio, Bhopal (MP)	3,485		a. Books	2,20,957		b. Fixed Assets		6.	Dy. Director, Doordarshan Kendra, Bhopal	6,45,527	7.	Doordarshan Kendra, Hyderabad	1,67,540		Total	18,07,227	<p>Necessary instructions have been issued to all field units to account for the expenditure on fixed assets and also take the assets in fixed assets register through prior period adjustment account. A circular has already been issued for proper accounting of Fixed Assets (Copy enclosed as per Annexure-15)</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
Sl. No.	Name of the Office	Amount in Rs.																																							
1.	Doordarshan Maintenance Centre-High Power Transmission (DMC-HPT), Bilaspur	73,311																																							
2.	Commercial Broadcasting Service, All India Radio, Hyderabad																																								
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7.	Doordarshan Kendra, Hyderabad	1,67,540																																							
	Total	18,07,227																																							
13	<p>As per instruction of the Prasar Bharati (ADG (B&A)/AI/ACS/2016-17 (Pt), the interest earned on security deposits made to the electricity board should be accounted for properly in the Receipt & Payment Account. The interest receipts on said security deposit should be credited as "interest receipts" in the monthly account and the gross amount of energy bill should be booked as power expenses. If payment of Security Deposit to the Department is booked as power consumption charges, DDO must ensure the accounting under the correct head "Security Deposit". DDOs should review it during the current year, or previous year's account, identify the misclassification and rectify it.</p> <p>DDK, Bhawanipatna, Kalahandi had deposited security deposit of Rs. 3.55 lakh with the electricity supply board against consumer number 9130000019 (1GP/BHPT) for consumption of energy. As per provision, interest of Rs. 1.24 lakh was earned (May 2021) on security deposit and</p>	<p>Necessary instructions have been issued for compliance.</p> <p>In view of the above, it is requested that the para may please be dropped</p>																																							

16	Executive Engineer (E), CCW, AIR & DD, Bengaluru					
16.1	The Opening and closing balance of three items relating to bank balances were shown correctly. However, the following receipt and payment figures of three items relating to bank balances were not shown in R&P Accounts:-					Reply received from field units as attach as Annexure -16. In view of the above, it is requested that the para may please be dropped.
As per cash book for the year 2021-22						
Sl. No.	Particulars (relating to bank balances)	OB (₹)	Receipt (₹)	Payment (₹)	CB (₹)	
1	Salary Account including CLTD	955293	299134	1240648	13779	
2	Receipt Accounts	17269	482	0	17751	
3	Balance in all other accounts (OAE)	12720703	6866615	6562223	13025093	
The above balance need to be included and shown in the Receipt and Payment Account.						
17	Director, All India Radio, Jaisalmer					
17.1	TDS deducted from salary of the staff amounting to Rs.13.28 lakh 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	Assistant Director, All India Radio, Coimbatore					
18.1	As per R & P Accounts for the year 2019-20, payment against 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 Director, All India Radio, Karaikal									
19.1	<p>TDS towards income tax deducted and remitted to the Income Tax Department as detailed below was clubbed with Establishment Expenditure instead of showing it distinctively under the specific head Income Tax/TDS (Other Payments) in the R & P statement:-</p> <table><tr><th>Financial Year</th><th>Amount remitted to Income Tax Dept. (₹)</th></tr><tr><td>2019-20</td><td>13,11,903</td></tr><tr><td>2020-21</td><td>10,11,407</td></tr><tr><td>2021-22</td><td>13,78,839</td></tr></table> <p>This resulted in understatement of amount paid towards "Income tax/TDS" in R&P Account for the year 2019-20 to 2021-22.</p>	Financial Year	Amount remitted to Income Tax Dept. (₹)	2019-20	13,11,903	2020-21	10,11,407	2021-22	13,78,839	<p>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 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.</p> <p>Reply received from field unit is attached as Annexure- 18.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
Financial Year	Amount remitted to Income Tax Dept. (₹)									
2019-20	13,11,903									
2020-21	10,11,407									
2021-22	13,78,839									
20	Deputy Director, DDK, Coimbatore									
20.1	<p>Minus closing balance representing un-encashed cheques in respect of OAE/CFDL account was exhibited in the R&P statement as detailed blow:</p> <table><tr><th>Year</th><th>OAE/CFDL, closing balance</th></tr><tr><td>2020-21</td><td>(-)2,73,953</td></tr><tr><td>2021-22</td><td>(-)1,18,449</td></tr></table> <p>As per Bank book the closing balance was ₹ 14,513/- during 2020-21 and ₹ 13,684/- during 2021-22. Bank reconciliation statement was not maintained. As Receipts and Payment accounts depict actual cash transaction, exhibiting minus balance in the R&P Accounts is not in order.</p>	Year	OAE/CFDL, closing balance	2020-21	(-)2,73,953	2021-22	(-)1,18,449	<p>As per the accounting circular No. 13 and 13A relating to Centralized Fund-cum-Distribution Limits (Copy enclosed as Annexure-19) 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.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>		
Year	OAE/CFDL, closing balance									
2020-21	(-)2,73,953									
2021-22	(-)1,18,449									
20.2	<p>Prasar Bharati vide letter dated 16.01.2020 had instructed that field units should exhibit deposit refunded / recovered by the Tamil Nadu Electricity Board (TNEB) as deposit transaction and the power consumption charges separately as payment of power consumption charges instead of exhibiting net amount. Similarly, interest received on the deposit should also be shown as receipt instead of showing the net amount in the R&P Accounts. However, DDK Coimbatore had not exhibited the TNEB deposit and interest transaction separately in the following months, instead they have exhibited the net amount of the payment in the R&P accounts which had resulted in understatement of Receipts as well as payments.</p>	<p>Reply received from the field unit is attached Annexure-20. The Difference will be adjusted during the current year through prior period adjustment accounts.</p> <p>In view of the above the para may be dropped.</p>								

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 Engineer (E), CCW, AIR & DD, Chennai				
25.1	On scrutiny of the Annual Receipt and Payment Accounts for the year 2021-22 with Bank Reconciliation Statements and Bank Confirmation Statements, the following differences were noticed:-				Reply Received from field units is attached as Annexure -23. In view of the above, it is requested that the para may please be dropped.
	Account Number	Bank Balance as per Bank Confirmation (A)	Bank Balance as per BRS (B)	Difference in ₹ (A-B)	
	10067582044	5177659	5123306	54353.00	
	35137708543	0	870250	(-)8702.50	
	10067582055	8846	10143	(-)1297.00	
	Net Total			44353.50	
	Due to difference as evident above there was net understatement of bank balance in the R&P Account was Rs. 44,353. The above needs to be reconciled.				
26	Station Engineer, Akashwani, Banswara				
26.1	As per Cash Book, closing balance of salary account no. 10904199312 maintained with State Bank of India, Banswara as on 31.03.2022 was ₹ 5,523 whereas the same had been shown ₹ 23,211 in Receipts and Payments Account. Thus, there was a difference of ₹ 17,688. This resulted in overstatement of closing balance of the salary account by ₹ 17,688.				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 India Radio, Bhopal (MP)				
27.1	Security deposits held with Madhya Pradesh Madhya Kshetra Vidyut Vitaran Co. Ltd., Bhopal has been reduced by ₹ 8.60 lakh (₹ 17.28 lakh as on 31.03.2021- ₹ 8.68 lakh as on 31.03.2022) against this only ₹ 8.43 lakh has been accounted for as receipts (under the head 6(b)-Refund of security deposits to Prasar Bharati, ₹ 8.96 lakh including ₹ 8.43 lakh of refund of security deposits by MPEB) during the year. Thus, difference of ₹ 0.17 lakh (₹ 8.60 lakh-₹ 8.43 lakh) need to be reconciliation.				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, Doordarshan Kendra, Bhopal				
28.1	The Dy. Director, Doordarshan Kendra, Bhopal had taken the receipt 885/28.06.2021 of Rs. 10,704 and receipt 880/15.06.2021 of Rs.240 for "Interest receipt of TA recovery" under head "Other Receipts-any other non-taxable receipts" instead of receipt under 4(d) "any other interest receipts" of Receipt and Payment account of year 2021-22. This resulted in overstatement of the head "Other Receipts-any other non-taxable receipts" and understatement in the head 4(d) "any other interest receipts" by Rs. 10,944 in the receipt side of Receipt and Payment Account.				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	The Dy. Director, Doordarshan Kendra, Bhopal transferred Rs. 10,24,835 to Prasar Bharati HQ, New Delhi (Bank A/C o. 11084233390) during 2021-22. However, amount shown in head "4. Inter current A/C transfer of Funds - (i) to Prasar Bharati" was Rs. 10,25,484 in payment side of Receipts and Payment Account, resulting in overstatement of the above mentioned head in the Payment side by Rs. 649 (Rs. 10,25,484-Rs. 10,24,835) and understatement in the closing balance of receipt Account in Payment side.				

29	DDG (E), All India Radio, KADAPA, Andhra Pradesh																													
29.1	An amount of Rs. 2,45,87,644 credited in the bank account no. 3899756459 during the year 2021-22 from Prasar Bharati whereas an amount of Rs. 2,43,95,538 was exhibited in the R&P account. Thus, there was a difference of Rs. 1,92,106/- between the amount shown in R&P account and the actual amount received from bank. This need to be reconciled.					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	Director (E), Doordarshan Maintenance Centre (DMC), Kadapa, Andhra Pradesh																													
30.1	Recovered amount of Rs. 21,00,370/- was shown as receipt under R&P Account as Rs. 20,54,873/-. This resulted in understatement of receipt balance of R&P Account by Rs. 57,449/-.					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:- <div style="text-align: right;">(Amount in ₹)</div> <table><tr><th colspan="2">As per Receipts and Utilization of grant-in-aid for the year 2021-22</th><th colspan="4">As per Receipts and Payments Account for the year 2021-22</th></tr><tr><th>Grants received during the year 2021-22 (including OB)</th><th>Grants utilized during the year</th><th>Funds received from year 2021-22 Prasar Bharati, New Delhi.</th><th>Expenditure as per R&P Account</th><th>Difference between the figures</th><th>Difference between the figures as mentioned in the U.C. and R&P Account for the year 2021-22</th></tr><tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(1)-(3)</th><th>(2)-(4)</th></tr><tr><td>319766994</td><td>29559627</td><td>37960252</td><td>37909040</td><td>5983258</td><td>43494413</td></tr></table> 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.					As per Receipts and Utilization of grant-in-aid for the year 2021-22		As per Receipts and Payments Account for the year 2021-22				Grants received during the year 2021-22 (including OB)	Grants utilized during the year	Funds received from year 2021-22 Prasar Bharati, New Delhi.	Expenditure as per R&P Account	Difference between the figures	Difference between the figures as mentioned in the U.C. and R&P Account for the year 2021-22	(1)	(2)	(3)	(4)	(1)-(3)	(2)-(4)	319766994	29559627	37960252	37909040	5983258	43494413	Necessary instructions have been issued for compliance. In view of the above, it is requested that the para may please be dropped.
As per Receipts and Utilization of grant-in-aid for the year 2021-22		As per Receipts and Payments Account for the year 2021-22																												
Grants received during the year 2021-22 (including OB)	Grants utilized during the year	Funds received from year 2021-22 Prasar Bharati, New Delhi.	Expenditure as per R&P Account	Difference between the figures	Difference between the figures as mentioned in the U.C. and R&P Account for the year 2021-22																									
(1)	(2)	(3)	(4)	(1)-(3)	(2)-(4)																									
319766994	29559627	37960252	37909040	5983258	43494413																									
30.3	There was difference of ₹ 22, 97,330/- (₹ 23,54,779-₹ 57,449) between closing balance of R & P account and closing as per Banker's Certificate.					Necessary instructions have been issued for compliance. In view of the above, it is requested that the para may please be dropped.																								

31	Assistant Director, All India Radio, Betul				
31.1	Difference in opening and closing balances due to not conducting reconciliation with bank.				Necessary instructions have been issued for compliance.
Opening Balance					
Sl. No.	Particulars	Opening balance (as per R&P account) (₹)	Opening balance (as per Bank Statement) (₹)	Difference	In view of the above, it is requested that the para may please be dropped.
1	Salary account including CLTD	1,70,593.00	10,990.00	1,59,603.00	
2	CTDH account	0.00	0.00	0.00	
Total				1,59,603.00	
Sl. No.	Particulars	Opening balance (as per R&P account) (₹)	Opening balance (as per Bank Statement) (₹)	Difference	
1	Salary account including CLTD	13,53,249.00	10,882.00	13,42,367.00	
2	CTDH account	18,530.00	18,530.00	0.00	
Total				13,42,367.00	
Opening and closing balance of Receipt A/c No. 1090019450-0 (SBI) in R&P account was ₹ 9,440 whereas the bank statement of the same was depicted ₹ 6,372 as on 23.05.2022. Difference of ₹ 3,068 (₹ 9,440- ₹ 6,372) was due to not conducting reconciliation with bank.					
32	Station Director, All India Radio, Luchapada, Berhampur.				
32.1	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.				Reply received from field unit is attached as Annexure- 26.
32.2	All India Radio, Berhampur had deposited security deposit of ₹ 2,96,347/- with the electricity supply board and earned interest of ₹ 10,075/- (May 2021) on the said security deposit. As per provision, interest so earned on security deposits should have been taken into Receipt & Payment account. However, AIR, Berhampur has not done the same. This resulted in understatement of income by ₹ 10,075/-.				In view of the above, it is requested that the para may please be dropped.
33	Executive Engineer (C), All India Radio, CCW (C), Chennai				
33.1	The following Bank Account and Fixed Deposits have been omitted to be accounted in the Closing Balance of R&P account leading to understatement of Closing Balance to that extent.				Reply received from field unit is attached as Annexure- 13.
Fixed Deposits					In view of the above, it is requested that the para may please be dropped.
Sl. No.	FDR Number	Amount (In ₹)			
1	35387248125	1,53,88,122			
2	35585980753	40,00,000			
3	35586310630	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			
Total		2,33,88,122			
Bank Accounts					
Sl. No.	Name of the Bank and Branch	Current Account No.	Amount available on 31.03.2022 (In ₹)		
1	SBI, Saidapet	106101747024	4,56,583.69		

	2	SBI, Saidapet	10610747035	4,507.00	
	3	SBI, Nandanam	31130392781	9089.50	
	4	Canara Bank, Mount Road	0911201022272	5,153.00	
	5	Canara Bank, Mount Road	0911201006133	303086.82	
	Total			7,88,420.01	
	R&P needs to be revised suitably by incorporating the value of the above mentioned bank accounts and Fixed Deposits.				
34	All India Radio, Kochi				
34.1	In Receipts and Payments Account, Rs. 33,066 received as Interest on Caution Deposit with KSEB was unaccounted for. While adjusting it with electricity charges of Rs. 4,22,714 bringing only Net Expenditure into account instead of Gross Expenditure. This resulted in understatement of income and expenditure by Rs. 33,066.				<p>Reply received from field units is attached as Annexure- 27.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
35	Executive Engineer (E), Civil Construction Wing, AIR, Chennai				
35.1	A sum of ₹ 60,213 had been deducted from the contractor's bill and remitted to the Income Tax Department. However, it was not exhibited distinctively under the head 'TDS/Income Tax' in Receipts as well as Payments.				<p>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.</p> <p>Reply received from field unit is attached as Annexure- 13.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>

35.2	<p>There is a difference between the figures of Bank Balance stated in the BRS and the actual balance confirmed by the Bank as on 31.03.2022 as given below. This needs reconciliation.</p> <table><tr><th>Account Number</th><th>Actual Balance confirmed by Bank (A)</th><th>Bank Balance stated in the BRS (B)</th><th>Difference in ₹ (A-B)</th></tr><tr><td>10067582944</td><td>51,77,859</td><td>51,23,306</td><td>54,553</td></tr><tr><td>10067582955</td><td>8,846</td><td>10,143</td><td>[-] 1,297</td></tr></table>	Account Number	Actual Balance confirmed by Bank (A)	Bank Balance stated in the BRS (B)	Difference in ₹ (A-B)	10067582944	51,77,859	51,23,306	54,553	10067582955	8,846	10,143	[-] 1,297	<p>Necessary instructions have been issued for compliance.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
Account Number	Actual Balance confirmed by Bank (A)	Bank Balance stated in the BRS (B)	Difference in ₹ (A-B)											
10067582944	51,77,859	51,23,306	54,553											
10067582955	8,846	10,143	[-] 1,297											
36	Assistant Director, All India Radio, HPT, Avadi, Chennai													
36.1	<p>Payment of ₹ 45,000/- towards additional Meter caution deposit needs to be shown under current assets and to be mentioned specifically in the annexures accompanying the R&P Account. It has been wrongly accounted under power charges and included under the head 'OAE'. This had resulted in understatement of current Assets- Deposits with EB and overstatement of OAE by ₹ 45,000/-.</p>	<p>Reply received from the field unit is attached as Annexure-28.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>												
37	Deputy Director (Engg.), All India Radio, Anantapur, Andhra Pradesh													
37.1	<p>As per the prescribed form, receipts and Payments account shall be prepared on cash basis. However, audit observed that an amount of ₹ (-) 1,58,000/- was exhibited in the Receipts and Payments of the AIR, Anantapur under Bank Balances (i) CFDL Account. Similarly, on the Payment side of the R&P account, an amount of ₹ (-) 4,000/- was exhibited under Bank balances (ii) CFDL Account.</p>	<p>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.</p> <p>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.</p>												
37.2	<p>An amount of ₹ 4.62 lakh (₹ 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.</p>	<p>Necessary instruction has been issued to the field unit for compliance.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>												

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 PB was Rs. 1,43,54,227, which resulted in the understatement of inter current A/c transfer from PB 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, Resources, Delhi.													
42.1	As per Expenditure Control Register of AIR, Resources, Delhi the expenditure on MTNL landline bill was ₹ 20,400 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 ₹ 18,700/-. This has resulted in understatement of expenditure and Current Liabilities by ₹ 1700/-.	<p>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</p> <p>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.</p> <p>However, necessary instructions have been issued to the field unit to be more careful while entering the data in R&P.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>												
43	NABM, Kingsway Camp													
43.1	As per Annexure IV-expenditure on fixed assets, nil payment is booked. However, fixed assets amounting to ₹ 20.87 lakh were purchased by the NABM. Which resulted in understatement of Fixed Assets Capital Fund by Rs. 20.87 lakh.	<p>Reply received from field unit is attached as Annexure-33.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>												
	<table><tr><th>Sl. No.</th><th>Description of the fixed Assets</th><th>Date of purchase/ Completion of work</th><th>Amount (₹)</th></tr><tr><td>1.</td><td>Steel Almirah</td><td>25.03.22</td><td>35000</td></tr><tr><td>2.</td><td>Desktop Computer</td><td>30.12.21</td><td>112788</td></tr></table>	Sl. No.	Description of the fixed Assets	Date of purchase/ Completion of work	Amount (₹)	1.	Steel Almirah	25.03.22	35000	2.	Desktop Computer	30.12.21	112788	
Sl. No.	Description of the fixed Assets	Date of purchase/ Completion of work	Amount (₹)											
1.	Steel Almirah	25.03.22	35000											
2.	Desktop Computer	30.12.21	112788											

3.	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.	Sanitizer 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	699138
11.	Double bed	24.03.22	127820
12.	LG 1.5 ton split AC	22.03.22	199940
13.	Unbranded Mattress	24.03.22	50480
14.	Visitor Chair	24.03.22	24960
15.	Steel Almirah	30.03.22	35000
16.	Steel Rack	30.03.22	17500
17.	Grass Cutting Machine	30.03.22	99526
Total			20,86,771

44	DG, AIR, Delhi.																																									
44.1	An excess amount of Rs. 14.81 lakh was deducted from DTE (Tour) and same was transferred to DTE (Transfer) in R&P account sent to Prasar Bharati leading to overstatement of Expenditure of DTE (Tour) and understatement of the expenditure of DTE (Transfer) by Rs.14.80 lakh.	<p>Reply received from field unit is attached as Annexure-34.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>																																								
Following are the comments from the previous year Separate Audit Report on which no corrective actions have been taken by Prasar Bharati.																																										
45	Station Engineer, All India Radio, Guna																																									
45.1	<p>There are differences in opening balance and closing balance.</p> <p>(Amount in ₹)</p> <table border="1"> <thead> <tr> <th></th><th>Head</th><th>R&P accounts</th><th>As per bank statement</th><th>Difference</th></tr> </thead> <tbody> <tr> <td></td><td>1 Salary account</td><td>2,11,833</td><td>2,17,533</td><td>5,800</td></tr> <tr> <td>Opening balances</td><td>2 OAE (Other admin exp. a/c) (linked with SBI 38785490512)</td><td>6,47,740</td><td>0.0</td><td>6,47,740</td></tr> <tr> <td></td><td>3 OAE (Other admin exp. a/c linked with SBI 31126797058)</td><td>0.0</td><td>12,533</td><td>12,533</td></tr> <tr> <td></td><td>4 Fixed deposit/CLTD Account</td><td>0.0</td><td>4,00,921</td><td>4,00,921</td></tr> <tr> <td>Closing balance</td><td>5 Current account (Linked with SBI 31126797058)</td><td>0.0</td><td>11,884</td><td>11,884</td></tr> <tr> <td></td><td>6 Fixed deposit /CLTD account (Linked with SBI 37219501291, 36332471254, 37085686892, 37132888004, 37911354081)</td><td>0.0</td><td>4,25,003</td><td>4,25,003</td></tr> <tr> <td></td><td>7 Interest received on Fixed deposit</td><td>0.0</td><td>27,082</td><td>27,082</td></tr> </tbody> </table>		Head	R&P accounts	As per bank statement	Difference		1 Salary account	2,11,833	2,17,533	5,800	Opening balances	2 OAE (Other admin exp. a/c) (linked with SBI 38785490512)	6,47,740	0.0	6,47,740		3 OAE (Other admin exp. a/c linked with SBI 31126797058)	0.0	12,533	12,533		4 Fixed deposit/CLTD Account	0.0	4,00,921	4,00,921	Closing balance	5 Current account (Linked with SBI 31126797058)	0.0	11,884	11,884		6 Fixed deposit /CLTD account (Linked with SBI 37219501291, 36332471254, 37085686892, 37132888004, 37911354081)	0.0	4,25,003	4,25,003		7 Interest received on Fixed deposit	0.0	27,082	27,082	<p>Reply received from field unit is attached as Annexure-35.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
	Head	R&P accounts	As per bank statement	Difference																																						
	1 Salary account	2,11,833	2,17,533	5,800																																						
Opening balances	2 OAE (Other admin exp. a/c) (linked with SBI 38785490512)	6,47,740	0.0	6,47,740																																						
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45.2	Negative closing balance of ₹ 10.87 lakh of OAE (other admin expenses) needs proper reconciliation with bank.																																									
46	AIR, Bhawanipatna																																									
46.1	<p>Depiction of incorrect figures in the monthly Receipt & Payment account</p> <p>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.</p>	<p>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.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>																																								

46.2	<p>Non-preparation of Bank reconciliation statement 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.</p> <p>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.</p>	<p>Necessary instructions have been issued to the field unit for compliance.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
47	All India Radio, Puri	
47.1	<p>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.</p> <p>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.</p>	<p>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.</p>
48	Assistant Director, All India Radio, Ooty	
48.1	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.	<p>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.</p>
49	Commercial Broadcasting Service, All India Radio, Hyderabad	
49.1	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 Rs. 2.58 lakh.	<p>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.</p> <p>Reply received from field unit is attached as Annexure-3. In view of the above, it is requested that the para may please be dropped.</p>

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 liabilities 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	
55.1	<p>Following receipt were not accounted/incorrectly accounted for in receipt of the Receipt and Payment Account.</p> <p>(i) A sum of ₹ 11,597/- and ₹ 20/- were exhibited as receipts realized towards Recording fee and RTI application fee, respectively.</p> <p>(ii) A sum of ₹ 18,408/- was exhibited as receipt realized towards Industrial Rent.</p> <p>(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.</p> <p>(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.</p>	<p>Reply received from field unit is attached as Annexure-42.</p> <p>In view of the above, it is requested that the para may please be dropped.</p>
55.2	<p>Following receipt were incorrectly accounted for in expenditure in the Receipt and Payment Account for the year 2021-22.</p> <p>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.</p> <p>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.</p>	<p>Reply received from field unit is attached as Annexure-42.</p> <p>In view of the above, It is requested that the para may please be dropped.</p>

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 MPPKVCL 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)	
58.1	Negative closing balance of ₹ 4.32 lakh in Receipt and Payment account needs reconciliation with Bank & PB Hq.	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. (Copy enclosed as Annexure-45). In view of the above, it is requested that the para may please be dropped.
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.	Reply received from the field unit is 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 that 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 Director, All India Radio, Nagercoil	Reply received from the field unit is attached as Annexure-47.												
61.1	Discrepancies in exhibition of receipts An amount of ₹ 1,16,193/- (value of time barred cheques, cancelled) was omitted to be shown on Receipt side of R&P.	In view of the above, it is requested that the para may please be dropped.												
62	Deputy Director (E), DDK, HPT, Kodaikanal													
62.1	Balance of 'Receipts Account' omitted in the closing balance of the Receipts and Payment Account. Closing balance for the bank Account No. 11079319117 (Receipt Account) was shown as NIL as per R&P. However, bank confirmation showed the following balance: <table border="1" data-bbox="209 667 995 898"> <thead> <tr> <th>Sl. No.</th><th>Balance as on</th><th>Closing bank balance (in ₹)</th></tr> </thead> <tbody> <tr> <td>1.</td><td>31.03.2019</td><td>4,08,126.50</td></tr> <tr> <td>2.</td><td>31.03.2020</td><td>14,25,967.50</td></tr> <tr> <td>3.</td><td>31.03.2021</td><td>25,63,267.50</td></tr> </tbody> </table> This had resulted in understatement of closing balance in R&P Account.	Sl. No.	Balance as on	Closing bank balance (in ₹)	1.	31.03.2019	4,08,126.50	2.	31.03.2020	14,25,967.50	3.	31.03.2021	25,63,267.50	Necessary instructions have been issued for compliance. In view of the above, it is requested that the para may please be dropped.
Sl. No.	Balance as on	Closing bank balance (in ₹)												
1.	31.03.2019	4,08,126.50												
2.	31.03.2020	14,25,967.50												
3.	31.03.2021	25,63,267.50												
62.2	Understatement of Liability in accounting of Pending E-Tax- ₹ 4,45,400/- In liability details forwarded to Prasar Bharati, only an amount of ₹ 1.44 lakh was mentioned as against the actual due of ₹ 5.90 lakh towards Electricity Tax. Thus Liability had been understated to the extent of ₹ 4.45 lakh.	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.												

Annexure - 03 /



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

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

dated: 20th, December, 2022

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

Reference Audit Memo - 16 and 34

The information available in LM Division, PBS 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 herewith.

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. As above

(Signature)
20.12.2022
(Umesh Kumar K.N.)
Dy. Director (LM)
Tel: 011-23118517

To

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

Copy to:

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



3.2 Income

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 Bharati. 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.

Head of A/C	(Rs. in crore)		
	Closing balance as on 31.03.03	Opening balance as on 01.04.03	Difference
Cash in hand	0.80	4.95	(+) 4.15
Receipt (other offices)	133.73	14.26	(-) 119.47
Expenditure A/C (other office)	NIL	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 crore.

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

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 crore. However, in the Balance Sheet, a figure of Rs. 100.42 crore has been shown in Schedule 7- 'Current liabilities and provision' and 'nil' 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 Bharati during the year 2003-04 to various field units less their refunds made to the Prasar Bharati and the consolidated total of the actual receipts booked by the field offices and intimated to the Prasar Bharati including difference between the commercial receipts remitted by all the

	<p style="text-align: center;">प्रसार भारती (PRASAR BHARATI) (भारत का लोक सेवा प्रसारक) INDIA'S PUBLIC SERVICE BROADCASTER विज्ञापन प्रसारण सेवा / Commercial Broadcasting Service आकाशवाणी / हैदराबाद = ALL INDIA RADIO = HYDERABAD फोन / Phone : 040-23240452 फैक्स / Fax : 040-23240452 ईमेल / E-mail : adcbshyd@gmail.com</p>	
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No CBS/AIR/HYD/24(3)/2022-23

Dated: 11.01.2023

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

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

Sir,

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

1. Reply 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 01.07.2020 and it was credited to SBI 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.
2. Reply to para No.2: The Cheque No.264205 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 Bharati Receipt Account on 29.12.2022 (copy of the bank scroll enclosed for reference). Hence para may please be dropped.
3. Reply to para No.3: All the fixed deposit amounts of Rs.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 22 enclosed). Hence para may please be dropped.
4. 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 - OE (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 statement under Other Administrative Expenses - Sub Head "TA on transfer". The Transfer TA advance 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.7298 was procured during 2021-22. It was exhibited in R & P account under Other Administrative Expenses - Sub Head "OE (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 : adcbshyd@gmail.com

Yours faithfully,

Encl: As above

-sd-
 (N. Vijaya Raghava Reddy)
 Programme Executive,
 Head of Office.

Copy to:

The Prasar Bharati Secretariat, Internal Audit Wing, Prasar Bharati House, Copernicus
 Marg, New Delhi - 110 001 for kind information.

SrAO(MC) *[Signature]*
 29/1/23

[Signature]
 Head of Office.

[Signature]
 21/1/23

By E-mail



प्रसार भारती (Prasar Bharati)
(India's Public Service Broadcaster)
एन. टी. ई. केन्द्र (Doordarshan Kendra)
धरमपुरा 1, जगदलपुर (C.G.) 494 001
Telephone 07762-22082 Fax 07762-22074
Email: ddk.jagdalpur@gmail.com
GST No.22AAAJF0288H1ZP



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

Date: 15.12.2022

The Prasar Bharati Secretariate
Accounts section
Prasar Bharati 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 reply 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 has 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.20.2	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	Work in progress

Yours faithfully,

(Signature)
(S. V. ZANJAD)
ASSISTANT ENGINEER
HEAD OF OFFICE



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
PHONE: 29506186 FAX: 044-29506184
E-mail id: gencon@prasarbharati.gov.in

Annexure - ~~6~~
5

No.CCW(S/Audit Reply/2022-23)/ 947

Dated: 26-07-2022

The Accountant General (Audit),
O/o The Principal Director of Audit (Central), Chennai,
Lekha Parisha Bhawan, 3rd, Anna Salai,
Chennai-600 018


Sub: Inspection report on the Accounts of the O/o The Executive Engineer (Civil),
CCW, AIR, Chennai-15

Ref: Letter No.PDAS(C)/CE/III/28-15/22-23/96, Dated, 13.06.2022

Sir,

Please find attached herewith the details of action taken in respect of the queries raised by the Inspection party during their visits to this office. The said replies are sent as per the prescribed proforma. The Outstanding Parts of previous inspection report has already been sent vide this office letter dated 01.03.2022, but not yet dropped. A copy of the reply is attached for ready reference. This is for your kind information and necessary action.

Yours faithfully,


(V.SREENIVASAN)
EXECUTIVE ENGINEER (CIVIL)

Encl: As above

Copy to:

1. The Deputy Director General (Designated), AIR, New Delhi for kind information.
2. The Additional Director General (S2/HQ), Swami Sivananda Sales, Chennai-05 for kind information.
3. The Superintending Engineer (Civil), CCW, AIR, Chennai-05 for kind information.
4. The Senior Administrative Officer, AIR, Chennai-04 for kind information.


EXECUTIVE ENGINEER (CIVIL)

Annexure - 6

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

Phone: 044 - 29510129
E-mail: paairchennai@yahoo.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, Chennai for the period from April 2018 to March 2022
- Reg.

Ref: Letter number PDA/C/CE/III/28-36/22-23/132 Dated 12-07-2022

Sir/Madam,

C.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 SB) in this regard is also attached. Hence, these cheques are treated as "cancelled". The amount of ₹28,687 has been taken as 'Miscellaneous 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,

S. V. Srinivasan
SENIOR ACCOUNTS OFFICER

Encl.: As above

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

S. V. Srinivasan
SENIOR ACCOUNTS OFFICER

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.8.82 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)/AI/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 DDO 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.


15/5/2023
S.B. VENKATRAM
DRAWING & DISBURSING OFFICER
FOR DIRECTOR (ENGG.)



PRASAD BHARALI
(INDIA'S PUBLIC SERVICE BROADCASTER)
ALL INDIA RADIO, HASSAN - 571202

No.HA/1171/2022-23/AG

Date: 05/07/2023

The Senior Audit Officer/LAB,
Office of the Principal Director of Audit (Central),
Audit Bhawan, 'B' Block,
BENGALURU - 560 001.

Sub: Inspection Report on the Accounts of Programme Executive, All India Radio
FM Station, Hassan for the year 2018-2022.
Ref: DC, AIR, New Delhi email letter dated 03/02/2023

Sir,

The AG audit team which undertook the audit of this office for the years 2018-2022 have raised the following objection and reply to this objection is furnished below for your kind perusal.

Objection:

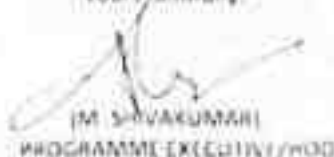
F.36: F.M.1: During the year 2021-22, Rs.126.50 lakh was shown under Establishment Expenses which included Salaries of Rs.302.31 lakh paid to employees against which TDS of Rs.24.96 lakh was collected and remitted to ITD as per Form 24Q. Audit check of the Receipt and Payment (R & P) Account revealed that Salaries of Rs.101.31 lakh included TDS Rs.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 Rs.24.96 lakh besides misclassification of payments in the R & P Account.

Reply:

Income Tax being the component of Salary is included in the Gross salary of the Establishment. It is deducted from the individual employees against their PAN numbers and remitted to ITD by the person responsible for deduction of ITDS.

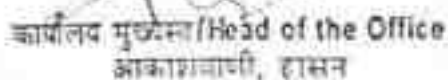
Hence, salary expenditure (including TDS) is shown under Establishment Expenditure of Salary in Receipt and Payment account. This is also to inform that after the introduction of R&P account, many auditors have inspected the R&P accounts of the Station and have not made any objection in this regard. As ascertained all the AIR offices are following the same procedure. This office has also explained the procedure to the audit party which inspected the accounts for the years 2018-2022. But, the audit party was not ready to accept the said procedure which is in vogue. Hence, the objection to this effect may kindly be dropped.

Yours faithfully,


(M. SHIVAKUMAR)
PROGRAMME EXECUTIVE/HOD

Copy to:

The Director General (Kindly Mr. Sanjay Bharti, Audit unit), All India Radio, Anushwan Bhawan, Parliament Street, New Delhi-110 001 for kind information.


जाशील मुजस/Head of the Office
आकाशनाथी, हासन

372550019

Annexure - 9

BY Email



प्रसार भारती
PRASAR BHARATI
[भारत का लोक सेवा प्रसारक]
[INDIA'S PUBLIC SERVICE BROADCASTER]
दूरदर्शन केन्द्र: सम्बलपुर-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 Bharati/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 erstwhile 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 liabilities 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,

(Signature)
15/12/22

(P.K. Mishra)

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

Annexure - 10

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



प्रसार भारती PRASAR BHARATI
(भारत का लोक सेवा प्रसारक) (India's Public Service Broadcaster)
आवाजवाणी : कलिकट : 673 032
ALL INDIA RADIO : CALICUT : 673 032.
e-mail: aoircalicut@gmail.com



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

Dated : 15/12/2022

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.

2) 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 SLNo.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 SLNo.6(g) - Any other non-taxable receipts.

Contd..2..

I. (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 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.

I. (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 – i.e., 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 Licence 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 1(i) Recording Fee & RTI Fee

Rs. 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.3,98,415/- 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 oversight / 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 – (ii) 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 encashed 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,

Encl. As above


(V.K. Sugathan)

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

Annexure - 11

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

No NSD-23(1)/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



Annexure - 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, CHENNAI-15
PHONE: 29506186 FAX: 044 29506184
Email id: eeccw@prasarbharati.gov.in

No.CCW(S)Audit Reply/2022-23/ 947

Dated 26-07-2022

The Accountant General (Audit),
O/o The Principal Director of Audit (Central) Chennai,
Lekha Parasha Bhawan, 361, Anna Salai,
Chennai-600 018

Sub: Inspection report on the Accounts of the O/o The Executive Engineer (Civil),
CCW, AIR, Chennai-15

Ref: Letter No.PDA(C)/CE-III/28-15/22-23/90, Dated:10.06.2022

Sir,

Please find attached herewith the details of action taken in respect of the queries raised by the Inspection party during their visits to this office. The said replies are sent as per the prescribed proforma. The Outstanding Pages of previous inspection report has already been sent vide this office letter dated 01.03.2022, but not yet dropped. A copy of the reply is attached for ready reference. This is for your kind information and necessary action.

Yours faithfully,


(V. SREENIVASAN)
EXECUTIVE ENGINEER (CIVIL)

Encl. As above

Copy to,

1. The Deputy Director General (Inspection), AIR, New Delhi for kind information.
2. The Additional Director General (Za/HO), Swami Sivananda Salai, Chennai-05 for kind information.
3. The Superintending Engineer (Civil), CCW, AIR, Chennai-05 for kind information.
4. The Senior Administrative Officer, AIR, Chennai-04 for kind information.


EXECUTIVE ENGINEER (CIVIL)



Accounts PB <accntsbhrt2021@gmail.com>

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

1 message

allindiaradio trichy <allindiaradiotrivy@gmail.com>

Wed, Mar 15, 2023 at 2:46 PM

To: saoce.dhn.pdac@cag.gov.in

Cc: Accounts PB <accntsbhrt2021@gmail.com>, pbaccount@prasarbharati.gov.in

ir,

The amount meant for AIR, Dharmapuri was wrongly posted in Programme expenses by the former cashiers who already retired on 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

EE(C) Chandigarh Annexure-14.

Annexure 886E

Print

Annexure-IV

Receipt and Payment Account for the Period : - (AIR)

Name of the DDO :

PAYMENT Label

			<u>GST (included in Gross Payment)</u>	<u>TDS</u>	<u>Gross/ Total Payment</u>
5. Expenditure on Fixed Assets					
1	Land		0	0	0
2	Building				
(i)	Office		0	0	0
(ii)	Residential		0	0	0
(iii)	Studio		0	0	0
(iv)	Transmitter		0	0	0
(a)	Normal		0	0	0
(b)	J & K		0	0	0
(c)	N E		0	0	0
3	Plant, Machinery & Equipment				
(i)	Normal		0	0	0
(ii)	J & K		0	0	0
(iii)	N E		0	0	0
(iv)	Tube well and Water Supply		0	0	0
4	Vehicle				
(i)	O.B. Van		0	0	0
(ii)	Trucks, Jeep and Vans		0	0	0

(iii)	Motor Car	0	0	0
(iv)	two/three wheeler	0	0	0
(v)	others	0	0	0
5	Furniture / Fixtures			
(i)	Cabinets/Almirah etc,	0	0	0
(ii)	Air Conditioners, AC plant/Fridges	0	0	0
(iii)	Air Coolers	0	0	0
(iv)	Water Coolers	0	0	0
(v)	Tables/Chairs/Sofas/Carpets	0	0	0
(vi)	Wooden Partitions	0	0	0
(vii)	Voltage stabilisers/UPS System	0	0	0
(viii)	Others	0	0	0
6	Office Equipments			
(i)	Typewriters	0	0	0
(ii)	Photocopiers/Duplicators	0	0	0
(iii)	Fax Machines	0	0	0
(iv)	Others	0	0	65886
7	Computer/Peripherals			
(i)	Computers	0	0	0
(ii)	Printers	0	0	0
(iii)	Software	0	0	0
(iv)	Others	0	0	0
8	Electrical Installations			
(i)	Electric Machinery	0	0	0
(ii)	Light / Fans	0	0	0

(iii)	Swucgear equipment	0	0	0
(iv)	Transformers	0	0	0
(v)	Electric Wiring and fittings	0	0	0
(vi)	Others	0	0	0
9	Capital Works in progress			
(i)	Major Works	0	0	3463286
(ii)	Misc. Works Scheme	0	0	0
(iii)	Special repairs	0	0	0
10	Arbitration Charges on Capital Works	0	0	0
	TOTAL	0	0	3529172
<div>Close</div>				

Annexure

15

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/2167-50

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:

1. Maintenance of Register of fixed assets in the "Form GFR 22" [See Rule 211(ii)(a)]
2. Stock Register of consumables such as Stationery, Chemicals, Spare Parts etc. in the "Form GFR 23" [See Rule 211(ii)(b)]
3. 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**)

cc

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 31st December 2022.

This is issued with the approval of the Competent Authority.


(C.K. Jain)

Dy. 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)
5. ADG (A) (SZ/NZ/EZ/WZ/NEZ)
6. ADG (BO) (SZ/NZ/EZ/WZ/NEZ)
7. All ADGs of PB/DD/AIR
8. CE (Civil), CCW
9. DDG (Admin.), DD/ AIR
10. DDG (PB Sports), PB 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 e-office

OBSERVATIONS RAISED BY DGACR AUDIT PARTY

From : eeb@bangalore@yahoo.co.in

Subject : OBSERVATIONS RAISED BY DGACR AUDIT PARTY

To : Sanjay Bhatti <pbaccount@prasarbharati.gov.in>, acctstbht2021@gmail.com

Thu, Dec 15, 2022 11:54 AM

Sir,

With reference to your mail dated 12th and 13th December 2022, it is to inform that the amount shown in Receipt and Payments under different heads viz. 1) Salaries 2) Receipt Accounts and 3) Balances in all other Accounts (OAI) has been posted against respective heads from April 2021 to March 2022 in EMIS which has already been forwarded to Hqs. This is for your kind information.

With regards,

EEB@CCW AIR, B'lore

On Tuesday, 13 December 2022 at 14:08:15 pm IST, Sanjay Bhatti <pbaccount@prasarbharati.gov.in> 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 15.012.2022.

The replies may please be sent by mail on pbaccount@prasarbharati.gov.in & acctstbht2021@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.

F.9	Executive Engineer (E), CCW, AIR & DO, Bengaluru	mail																														
F.9.1	<p>On a check of cash book and Receipt & Payment Account for the year 2021-22 including other related record, it was observed that OB and CB figures in respect of three items relating to bank balances were shown correctly. However, the following receipt and payment figures i.e. three items relating to bank balances were not shown in R & P Accounts as detailed below:-</p> <table><tr><th colspan="6">As per cash book for the year 2021-22</th></tr><tr><th>Sl. No.</th><th>Particulars relating to bank balances</th><th>OB (₹)</th><th>Receipt (₹)</th><th>Payment (₹)</th><th>CB (₹)</th></tr><tr><td>1</td><td>Salary Account including 12 TD</td><td>975211</td><td>299134</td><td>1349440</td><td>13779</td></tr><tr><td>2</td><td>Savings Accounts</td><td>1324</td><td>442</td><td>0</td><td>1771</td></tr><tr><td>3</td><td>Balances in all other accounts (OAI)</td><td>12287</td><td>64061</td><td>676223</td><td>1362393</td></tr></table> <p>Necessary and corrective action may please be taken to reflect the above receipt and payment Accounts in Expenditure Monitoring System as devised by Headquarters New Delhi.</p>	As per cash book for the year 2021-22						Sl. No.	Particulars relating to bank balances	OB (₹)	Receipt (₹)	Payment (₹)	CB (₹)	1	Salary Account including 12 TD	975211	299134	1349440	13779	2	Savings Accounts	1324	442	0	1771	3	Balances in all other accounts (OAI)	12287	64061	676223	1362393	
As per cash book for the year 2021-22																																
Sl. No.	Particulars relating to bank balances	OB (₹)	Receipt (₹)	Payment (₹)	CB (₹)																											
1	Salary Account including 12 TD	975211	299134	1349440	13779																											
2	Savings Accounts	1324	442	0	1771																											
3	Balances in all other accounts (OAI)	12287	64061	676223	1362393																											

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

By S.P.
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), Chennai,
Lekha Pariksha Bhavan,
361 Anna Salai,
CHENNAI - 600 018.

Sir,

Sub:- Regarding reply to Audit Para Section-A.
Ref:- PDAO/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,

Yours faithfully,

(S.B. VENKATRAM)

DRAWING & DISBURSING OFFICER
FOR DIRECTOR (ENGG.)

Encl:- Audit Reply Sheet.

ccy to: DG, AR, N. Ddli.

for
12/3/23 13/3/23

ET741551072IN
NR6984741551072

~~Intestafactory~~ Annexure - 9

AIR Karaikal

To plawcount, Kar air, me

11:26 AM (52 minutes ago)

Sr.

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

18

F.30	Station Director, All India Radio, Karaikal	mail
F.30.1	As per para 7 of General Instructions issued by Prasar Bharati Secretariat 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 booked 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 ₹ 2,38,918/- was not accounted in the R&P Account under payment side (under closing balances of Fixed Deposit/CLTD Account).	Rs.238918/- Accounted in March 2022 R&P Statement copy enclosed.

F.30.2	<p>Understatement of amount paid towards Income Tax/TDS in R&P Accounts for the years 2019-20 to 2021-22.</p> <p>TDS towards income tax deducted and remitted to the Income Tax Department as detailed below was clubbed with Establishment Expenditure instead of showing it distinctively under the specific head Income Tax/TDS (Other Payments) in the R & P statement:-</p> <table><tr><th>Financial Year</th><th>Amount remitted to Income Tax Dept. (₹)</th></tr><tr><td>2019-20</td><td>13,11,903</td></tr><tr><td>2020-21</td><td>10,11,407</td></tr><tr><td>2021-22</td><td>13,79,839</td></tr></table>	Financial Year	Amount remitted to Income Tax Dept. (₹)	2019-20	13,11,903	2020-21	10,11,407	2021-22	13,79,839	<p>There are no separate columns to enter IT/TDS Amount for the staff salary in R&P. Hence it is shown in the expenditure. If separate columns are provided in R&P the amount remitted for a particular year can be shown.</p>
Financial Year	Amount remitted to Income Tax Dept. (₹)									
2019-20	13,11,903									
2020-21	10,11,407									
2021-22	13,79,839									

Yours faithfully,

V. Sivaramakrishnan
Assistant Engineer
All India Radio - Karaikal FM
Mobile No. - 94437 30534

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.8.82 Lakh in 2019-20
2.Rs.1.26 Lakh in 2020-21 and
3.Rs.4.74 Lakh in 2021-22.

REPLY:- As per Prasara Bharati Secretariat Circular No.ADG(B&A)/AI/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 extent payment made by the concerned DDO 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 Prasara 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 Prasara 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 Prasara 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.


15/5/2023
S.B. VENKATRAM
DRAWING & DISBURSING OFFICER
FOR DIRECTOR (ENGG.)

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)/A1/A/CS/2017-18/CFDL / 824-40

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, PP&SS (Programme Software), R&I, 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 bank 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 utilization. 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 (SBI) 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 utilization of the funds by the field units of Prasar Bharati. Under CFDL facility, two types of current bank accounts are opened i.e. Central account and Subsidiary account(s). All funds are kept in Central account and funds withdrawal limits are set for Subsidiary bank 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 extent of deposit and withdrawal of funds are concerned. Initially, on presentation of withdrawal request, the balance 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 Delhi including Directorates w.e.f. 01.04.2019 and thereafter, in rest of India w.e.f. 01.05.2019. On or after this cut off date, the IEBR funds for OAE, R&I, PP&SS 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 OAE bank account is as follows:


1. Prasar Bharati Release Section has already opened Central account (A/c No. 38244673159) for Expenditure from IEER under CFDL facility with SBI, New Delhi Main Branch, Parliament Street. The Customer Identification Folio (CIF) of Central Account is 90262336044.
2. All field units are required to open subsidiary current bank accounts for expenditure from IEER under CIF of Central account as mentioned in Para 1 above with the same authorised signatories which these units are having at present in respect of existing OAE bank accounts. All field units located in Delhi should open the subsidiary bank account for OAE by 25th March, 2019. The field units located in rest of India are required to open subsidiary bank account for OAE latest by 15th April, 2019. The compliance regarding opening of subsidiary account(s) should be sent to Prasar Bharati 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.
3. 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 field units will send their LOC request through EHS as per the existing practice to respective Directorate. Prasar Bharati 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 banker i.e. SBI New Delhi Main Branch as per the recommendation of Directorates.
5. On or after cut off date as mentioned above, no actual transfer of funds will be made. The funds for expenditures from IEER will be released to the field units through subsidiary account only.
6. 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 units like CCW, Zonal Engg. Offices, CPC, PADs etc. which are operating their OAE bank account for Works, Capital Expenditure under Plan Scheme, Kisan 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 disbursed through Subsidiary bank account.
8. A) The field units other than mentioned in Para 7 above should discontinue their transactions from existing OAE 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 cut off date from the existing OAE bank account and keep the unused leafs of cheque books of OAE bank accounts in safe custody.

- 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 Bharati Release section.
 - C) The existing OAE bank account should be kept alive till the clearance of the last cheque/NEFT/RTGS issued from that account or three months from cut-off date, whichever is earlier. The OAE bank accounts of field units in Delhi and rest of India can be kept alive maximum upto 30th June, 2019 and 31st 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 leafs/ 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 Prasar Bharati Release Section.
 - E) At the time of the closure of the existing OAE 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.IV(i)] 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.III(b)] appearing in the Receipts side.
 10. From the cut off date, the field units should do the banking transactions, relating to expenditure under IEPR, 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 subsidiary bank account will simultaneously 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 pertain will be responsible for preparation of Bank Reconciliation Statement of Main bank account and subsidiary bank accounts from its start date respectively.
 13. Bank Reconciliation Statement should be prepared by the concerned field unit in respect to its Subsidiary bank account. Since now all balances will be maintained in Central Bank account hence preparation of Bank reconciliation Statement will become simpler. The field unit(s) needs to reconcile all cheques issued during the month as per bank book with their clearance in the bank statement of that subsidiary bank account. Normally, the closing balance of a day in the bank book will either 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 zero.

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 i.e. Prasar Bharati'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.
16. 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.


13/3/2019
(C.K Jain)
DDG(Fin.)

DG: AIR/DD

Copy to:

1. ADG(E&A)/ ADG (Sports), PB Secretariat.
2. ADG (Fin), AIR / DD.
3. CE(CCW), New Delhi.
4. DDG(Fin), AIR / DD.
5. Director (Admin), PB Sectt.
6. DD (BSA)/ (Accounts)/ (P&A), Prasar Bharati Sectt.
7. 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. SO to CEO PB.
2. PS to M(F) PB.

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)/AI/A/CS/2017-18/CFDL/959-72

Dated 15.06.2019

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?	<p>The field units which are not having their separate receipt account can deposit the amount received on account of misc. Receipts in their subsidiary bank (CFDL) account. Such deposited amount will not be automatically transferred to Main account under CFDL facility (i.e. Prasar Bharati Release Section).</p> <p>In order to transfer the same into Prasar Bharati Release section Bank account no. 11084239041, the field units should issue payment advice i.e. cheque/ NEFT/ RTGS or any other electronic mode of transfer.</p> <p>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.</p>

		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?	<p>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.</p> <p>The procedure for obtaining the viewing right of the field units for their CFDL account is as follows:</p> <ol style="list-style-type: none"> 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: <ul style="list-style-type: none"> • Name of the user • Employee Number • Mobile Number * • Email-Id * • Designation • Office Address <p>(* log-in id and password will be sent on the abovementioned mobile no and e-mail id only.)</p> 2. The Administrator will fill these abovementioned information on Bank's portal and download the Form CINF-C7 for the DDO requesting for viewing rights. 3. Prasar Bharati Release section will send the scanned copy of Form CINF-C7 to concerned DDO unit. The concerned DDO unit will download the form and get it

		<p>signed from Authorised signatories. Thereafter, the scanned copy of this form should be sent to Prasar Bharati Release Section.</p> <p>4. The administrator of main account will verify and attest the CINB-C7 form and upload the same on Bank's portal.</p> <p>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.</p> <p>6. The user may view its subsidiary bank account as usual under Corporate Banking - Khata Plus.</p> <p>7. In case of change in any detail of User, the field unit will be required to approach Prasar Bharati Release section.</p> <p>8. DDOs should also update the mobile number and e-mail id on EMS portal.</p>
4.	Whether CFDL account numbers need to be entered in EMS?	<p>The field units must add their subsidiary CFDL bank account details on EMS by following the procedure:</p> <ol style="list-style-type: none"> 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?	<p>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</p>



		<p>which R&P account is prepared. These transactions will become part of Bank Reconciliation Statement.</p> <p>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.</p>
6.	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?	<p>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.</p> <p>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.</p>

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.


13.6.19
(C.K Jain)
DDG(Fin.)

DG: AIR/DD

Copy to:

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

12/8
12/8

6. DDG (Tech.), Prasar Bharati Sectt. with a request to upload the above circular on the official website of Prasar Bharati.
7. DDO, PB Sectt.

Copy for information to:

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

**PRASAR BHARTI
DOORDARSHAN KENDRA COIMBATORE**

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

Reply to Mail Margin is given as under:

F.33.1	Minus Closing Balance representing un-encashed cheques in respect of OAE/CFDL account was exhibited in the R & P Statement as detailed 2020-21 (-) 2,73,953 2021-22 (-) 1,18,449 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	As per Prasara Bharati Secretariat (Budget & Accounts Section Circular No.13A date 13.06.2019 in file number ADG(B&A)/A/CS/2017-18/CFDL/957-72, Query under Sl.No. 5 explains the dealings with R & P Accounts. It is stated as under: CFDL Account No. 38425051361 How the funds received from Prasara Bharati Release Section and withdrawal from subsidiary bank account should be recorded in Receipt & Payment Account 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 <u>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 which R & P Account is prepared</u> . These transactions will be become part of Bank Reconciliation Statment Old OAE Account No. 31169667675 is used as receipt account hence the balance for the year 2020-21 is Rs.14,513 and for the year 2021-22 Rs. 13684/-. Bank Reconciliation is done every month and the unencashed cheque only is shown as negative balance in R & P under CFDL Account as said in the Circular referred above.																													
F.33.2	Incorrect exhibition of TNEB and interest received thereon in R & P Accounts resulted in Understatement of Receipt & Payments. For Correcting Less booking under Power Supply Charges is as under: <table><tr><td>2019-20</td><td>58,168</td></tr><tr><td>2020-21</td><td>66,198</td></tr><tr><td>2021-22</td><td>23,179</td></tr><tr><td>Total</td><td>1,47,545</td></tr></table> It is requested to sanction additional 58G and also Fund to Book the same for this year 2022-23 and return the same to Prasara Bharati Expenditure Account No. 11084239041 However, this office has booked under Power Supply charges as explained by Audit for this current year 2022-23	2019-20	58,168	2020-21	66,198	2021-22	23,179	Total	1,47,545	<table><tr><th>to Be Booked</th><th>Interest</th><th>Difference</th></tr><tr><td>2019-20 4/19 78,269</td><td>55,508</td><td>22,761</td></tr><tr><td>2019-20 5/19 86,214</td><td>2,660</td><td>83,554</td></tr><tr><td>2020-21 7/20 68,987</td><td>63,918</td><td>5,069</td></tr><tr><td>2020-21 8/20 67,302</td><td>2,280</td><td>65,022</td></tr><tr><td>2021-22 5/21 63,780</td><td>21,459</td><td>42,321</td></tr><tr><td>2021-22 6/21 63,535</td><td>1,720</td><td>61,815</td></tr></table>	to Be Booked	Interest	Difference	2019-20 4/19 78,269	55,508	22,761	2019-20 5/19 86,214	2,660	83,554	2020-21 7/20 68,987	63,918	5,069	2020-21 8/20 67,302	2,280	65,022	2021-22 5/21 63,780	21,459	42,321	2021-22 6/21 63,535	1,720	61,815
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S. Kalanchezian
(S. KALANCHEZHIAN)
DEPUTY DIRECTOR (E)
16/12/2022

Annexure - 2P

Speed post/bridgarcgwalior@cag.gov.in, pdahead@cag.gov.in

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

No. RCEAP-1/DMC-HPT-BSP/SAR/2021-22/675

Date: 14/03/2023

To,
The Senior Audit Officer/AMG-II,
O/o the Director General of Audit (Central Receipt), New Delhi, Branch Gwalior,
Audit Bhawan, Jhansi Road,
Gwalior - 474002 (M.P.)

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

Ref.:- Your letter No.CEA-1/AMG-II/SARM-04/DMC-HPT, Bilaspur/2021-22/D-39 dated
03-06-2022.

Sir,

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

1. A.1.1 - Interest Received - Rs. 0


It is submitted that the interest amount in CLTD account no.10826084401 of DMC-HPT Bilaspur, amounting to Rs.5909/-, has been received in the year 2021-22 and the cheque issued for transfer to Prasar 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.

2. 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 para. 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 faithfully,


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

97C

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 r/o 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 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 F.34.4

Non reversal of time barred cheque No.836387, dated 29.04.2021 for Rs.715/Non clearance of direct credit of Rs.25.06,454/- for long period.

Reply:-

- (i) The barred cheque No.836387, dated 29.04.2021 has been cancelled and the amount of Rs.715 has been credited in receipt Account No.10067582077 on 22.09.2022.
- (ii) 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 Reimbursement. An amount of Rs.123434/- has been credited in the receipt Account No.10067582077 on 22.10.2022. 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 2. However most of the recoveries 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 out of Rs.25,06,454 in c/o Account No.10067582022.


(J. SUNDAR)
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
PHONE:- 29506186 FAX:- 044-29506184
E-mail id:- ccwccw@prasarbharati.gov.in

Annexure-~~18~~
23

No CCW/S/Audit Reply/2022-23/ 947

Dated: 26-07-2022

The Accountant General (Audit),
O/o The Principal Director of Audit (Central) Chennai,
Leela Parithi Bhawan, 361, Anna Salai,
Chennai-600 018


Sub: Inspection report on the Accounts of the O/o The Executive Engineer (Civil),
CCW, AIR, Chennai-15

Ref: Letter No PIA/C/CE/III/28-15/22-23/56, Dated 19.06.2022

Sir,

Please find attached herewith the details of action taken in respect of the queries raised by the Inspection party during their visit to this office. The said replies are sent as per the prescribed procedure. The Outstanding Part of previous inspection report has already been sent vide this office letter dated 01.03.2022, but not yet dropped. A copy of the reply is attached for ready reference. This is for your kind information and necessary action.

Yours faithfully,


(V. SREENIVASAN)
EXECUTIVE ENGINEER (CIVIL)

Encl: As above

Copy to:

1. The Deputy Director General (Inspection), AIR, New Delhi for kind information.
2. The Additional Director General (S2/HOO), Swami Sivananda Salai, Chennai-05 for kind information.
3. The Superintending Engineer (Civil), CCW, AIR, Chennai-05 for kind information.
4. The Senior Administration Officer, AIR, Chennai-04 for kind information.


EXECUTIVE ENGINEER (CIVIL)

Annexure

24



Reply to the Observations Raised by DSACR AUDIT PARTY

S. No.	By: Shri. Shree Narayan Kumar, Deputy	Reply
F.16.1	Fixed assets amounting to ₹ 4,41,177/- purchased during the financial year 2021-22. But same has shown the same amount in the head "Expenditure on fixed assets" recorded as underpayment of the head "Expenditure on fixed assets and maintenance of fixed assets administrative expenses in Budget" by ₹ 4,41,177/- in Payment side of Receipts and Payments account. Status of security deposit is a security note in the 04.04.2022 and as on 31.03.2022 held with electricity Department for electricity connection. But not been submitted to Power Board New Delhi. Interest earned on security deposit held with electricity Department has not been accounted in Power Board New Delhi.	Fixed Assets amounting to Rs. 4,41,177/- is not shown after consultation with P.D. and P.A.P. Account. Bookings attached by P.D. and P.A.P. Account. But not recorded by Audit Department because same has been submitted to P.D. and P.A.P. Account. Attached A copy of P.A.P. account is attached for ready reference.
F.16.2	Receipts of J.S. allowance of ₹ 4,274/- and ₹ 4,274/- has not been accounted for in Receipts and Payments Account.	Receipts of J.S. allowance has been accounted for in P.A.P. account and Bank Book. Amount of ₹ 4,274/- has been accounted for in Bank Book and P.A.P. account in Feb 22, which is backed by bill. A copy of Bank Book (17.02.22) is attached for reference.
F.16.3	The department has shown the receipt ₹ 1,34,331/- as P.D. and receipt ₹ 1,34,331/- as P.D. for "Interest receipts of J.S. account" under head "Other Receipts" under non-taxable receipts" instead of receipt under P.D. "any other interest receipts" of Receipts and Payments account of year 2021-22. This resulted in understatement of the head "Other Receipts" under non-taxable receipts" and understatement in the head "Other Receipts" under non-taxable receipts" by ₹ 1,34,331/- in the receipt side of Receipts and Payments Account.	Receipts correction has been made in P.A.P. account by amending the entry. A Copy P.A.P. account is attached.
F.16.4	The department has transferred ₹ 1,34,331/- to Power Board (P.D. New Delhi) (Bank A/C No. 108421304) during 2021-22. However, amount shown in head "A loan from A.C. Number of Funds - (i) to Power Board" in ₹ 1,34,331/- in payment side of Receipts and Payments Account, resulting in understatement of the above mentioned head in the Payment side by ₹ 1,34,331/- (1,34,331/-) and understatement in the closing balance of Receipts Account in Payments side.	Receipts correction has been made in P.A.P. account by transferring to P.D. to Rs. 1,34,331/- and Receipts in Receipts account to Rs. 1,34,331/- (P.A.P. Account of 2021-22) attached.

H.A)

Annexure ~~25~~
25



प्रसार भारती / PRASAR BHARATI
भारत का लोक सेवा प्रसारक / India's Public Service Broadcaster
सर्वभारतीय, कर्णा / ALL INDIA RADIO :KADAPA - 516 001



No. AIR/KDP/23(3)22-AC / 99 X 100

Dt. 29-6-2022

The Audit Officer (CEA Hqrs)
O/o The Principal Director of Audit (Central)
IIIrd floor
E Block
AG's Office Complex
Safabad
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.

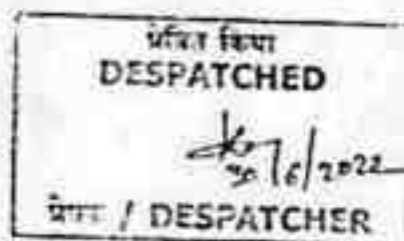
Reply to the observation in the above report for the year 2022-23 are enclosed herewith for kind consideration.

आपकी/your's faithfully,

संलग्न : सचिवपरि


(B V S L. BRAHMANNIAM)
अधिनियम अधिकारी / ADMINISTRATIVE OFFICER
मुख्य कार्यालय / HEAD OF OFFICE

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



Comment 1	Reply	<p>Non-exhibition of recovery amount of Rs. 3,44,729/- in R&P statement.</p> <p>The above amount is received from PAO, AJR, Chennai towards recovery of excess pay & allowances made to Sri S Nagarajan, SAO 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.</p> <p>As per the Audit observation Rs. 3,44,729/- has been withdrawn from Salary Account and kept in old OAE 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.</p> <p>May 2022 R&P account is enclosed herewith which exhibits the audit observed amount Rs. 3,44,729/-</p>
Comment 2	Reply	<p>Difference in figure exhibited in R&P account and amount received in bank account number -38399756459</p> <p>The above bank account pertains to OAE 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.</p> <p>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.</p> <p>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.</p> <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.</p> <p>Hence, No deviation between R&P account and amount received in bank.</p>

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

From : airberhampur@gmail.com

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

To : Sanjay Bhati <pbaccount@prasarbharati.gov.in>

Cc : acctstbht2021@gmail.com

Wed, Dec 14, 2022 12:07 PM

Sir,
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 lakh.

Reference No.065-308851 Understated depreciation/expenditure and overstated assets by ₹ 0.13 lakh.

The depreciation for the said items have been recorded duly in Fixed Assets Register (copy attached)

Hence, para may be dropped

F.21.2

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 2021) 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/-.

Reference No.065-308114 Understatement of income.

The interest earned on security deposit made with TPNCD, will be accounted in the R&P account and credited as interest receipt in the month of May every year onwards from 2021-22, as the 2021-22 accounts has been closed.

Hence, the para may be dropped

The above para replies have already been sent to The Deputy Director (Audit), Kind Arts & St. Audit Officer, AG office Complex, 4th Floor, Odisha, Unit-3, Sachivalaya Marg, Bhubaneswar - 751 001 vide this office letter No.BAM/1800/1/2022 dated 23.11.2022.

This is for your kind perusal

Yours faithfully,

(A.P. Sahu)

Asst. Engineer, AIR, Berhampur(O)

On Mon, Dec 12, 2022 at 2:37 PM Sanjay Bhati <pbaccount@prasarbharati.gov.in> 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 pbaccount@prasarbharati.gov.in & acctstbht2021@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.

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 lakh.	
F.21.2	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 2021) on the said security deposit. As per provision, interest so earned on security deposits taken	

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

Inbox



Akashvani Berhampur

to Sanjay, 11/11

12:07 PM (16 minutes ago)

Sr.
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 lakh.

Reference No: OIS-108851

Understated depreciation expenditure and overstated assets
by ₹ 13,475

The depreciation for the said assets have been computed daily in Fixed Assets Register. Copy attached.

Hence, para may be dropped.

F-21.2

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 2021) 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/-.

Reference No: OIS-108114

Understatement of income

The interest earned on Security deposit made with EPWSB will be accounted in the RSP account and credited as interest receipt in the month of May every year. Hence, for the year 2022-23, as the 2021-22 account has been closed.

Hence, the para may be dropped.

The above para replies have already been sent to The Deputy Director (Audit), Kind Attn: Sr. Audit Officers, AG Office Complex, 4th Floor, Odisha, Unit-5, Sachivalaya Marg, Bhubaneswar - 751 001 vide this office letter No. IAM/HO/01/2022 dated 23.11.2022.

This is for your kind perusal.

Yours faithfully,

(A.P. Saha)

Asst. Engineer, AIR, Berhampur(O).

Em

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

From : Biju P L <bijuair@prasarbharati.gov.in>

Fri, Dec 16, 2022 12:09 PM

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

To : Sanjay Bhatti <pbaccount@prasarbharati.gov.in>, acctsbhrt2021@gmail.com

Cc : P R Shaj <ddokochi@prasarbharati.gov.in>

Sir

With reference to the trailing mail regarding audit observation F 24.1 in r/o 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 Bill for Studio -	Rs. 134343/-		
b) Electricity Bill for Transmitter -	Rs. 250175/-		
		Total Electricity Bill -	Rs. 384518/-
c) Diesel Purchase	Rs. 38196/-		
Total Expenditure Booked	Rs. 422714/-		

Note: Total Expenditure of Rs. 422714/- is booked in expenditure side in R & P for the month of July (Copy of Electricity bill and R & P Account attached)

2. Net amount after deducting CD interest only paid to Electricity Board and the CD interest of Rs. 33066/- duly remitted to PB Remittance account on 09-07-2021

a) Payment made for studio side bill -	Rs. 120978/-
b) Payment made for transmitter side bill -	Rs. 230474/-
c) Amount remitted to PB remittance account -	Rs. 33066/-
d) Payment made for Diesel Bill -	Rs. 38196/-

Total Amount paid Rs. 422714/-

It shows the expenditure booked was correct and hence it 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 entered. But after audit observation, the amount has been taken into the receipt account in April 2022 and transferred to PB Account, New Delhi (Copy attached)

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

Submitted for kind perusal

Regards

Biju P. L.
Drawing & Disbursing Officer
for DGG(E), AIR, KOCHI

From: "Sanjay Bhatti" <pbaccount@prasarbharati.gov.in>
 To: "Biju P L" <bijuair@prasarbharati.gov.in>, akochimac@gmail.com
 Sent: Monday, December 12, 2022 3:37:06 PM
 Subject: Most Urgent:- OBSERVATIONS RAISED BY DGACR AUDIT PARTY

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 pbaccount@prasarbharati.gov.in & acctsbhrt2021@gmail.com For any assistance kindly contact on 011-23118414 / 23118465.



प्रसार भारती : PRASAR BHARATI
भारत का लोक सेवा प्रसारक
INDIA'S PUBLIC SERVICE BROADCASTER
एच.पी.टी. : आकाशवाणी :: आवडी : चेन्नई



HPT, ALL INDIA RADIO, AVADI, CHENNAI-600 062
E-mail: airavadi@rediffmail.com :: Telefax: 044-26383204

No.AVD.23(2)2022-23/AC/ 2717.

dated: 13-10-2022

17

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,

R. Tagore Nath Reddy

(R. TAGORE NATH REDDY, ADE)
DRAWING & DISBURSING OFFICER
For HEAD OF OFFICE

D.D.O.
HPT, AIR, AVADI,
CHENNAI-600 062.

0/c



PRASAR BHARATI

(India's Public Service Broadcasters)

ALL INDIA RADIO : ANANTAPURAMU - 515 001

Telephone Nos: 08554 - 275533 / Moh: 8332905534 / e-mail:

आकाशवाणी

By Speed Post

S.No. 23

Annexus-29

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

Dated: 24.01.2023

To

The Director / CEA,
Office of the Principal Director of Audit (Central),
[Kind attn: Senior Audit Officer (CEA-Hqrs.)],
AG's Complex, Saifabad,
HYDERABAD - 500 004.

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

Ref: E-mail received from Sanjay Bhati, Accounts Section, PrasarBharati
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:

Sl.No.	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,

sd-

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

Encl.: As above

Copy to:-

- 1) The Manager, (By name: Sanjay Bhati, Accounts Section), PrasarBharati Secretariat,
New Delhi, w.r.t. e-mailed under reference, for kind information.
- 2) The Deputy Director General (I) Cluster Head (Kind attention: Sri V Venkateswarlu,
Administrative Officer, All India Radio Vijayawada.

M. Sudhakar Babu
DEPUTY DIRECTOR (ENGG.&
ENGINEERING HEAD

एम. सुधाकर बाबु / M.Sudhakar Babu J.B./J.S
उप निदेशक (अभि) / Deputy Director (Engg.&
कार्यालयप्रमुख / Head of Office
आकाशवाणी / All India Radio
अनंतपुरम् : Anantapuramu-515001.

OBSERVATIONS RAISED BY DGACR AUDIT PARTY

From: Sanjay Bharti <pbaccount@prasarbharati.gov.in> on Tue, 03 Jan 2023 15:31:44


To: You | See Details

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 form, receipts and Payments account shall be prepared on cash basis. However, audit observed that an amount of ₹ (-) 1,58,000/- was exhibited in the Receipts and Payments of the AIR, Anantapur under Bank Balances (i) CFDL Account. Similarly, on the Payment side of the R&P account, an amount of ₹ (-) 4,000/- was exhibited under Bank balances (ii) CFDL 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 & accntsbhrt2021@gmail.com. If para already settled the same may please be conveyed to this office along with the concerned AG report relating to settlement of para.

Accounts Section
Prasar Bharati Sectt.


एन.सुधाकर बाबु / M. Sudhakar Babu, J.B./TS
उप निदेशक (अवि.) / Deputy Director (Engg.) &
कार्यालयप्रमुख / Head of Office
आकाशवाणी / All India Radio
अनंतपुर - Anantapuramu-515001.



प्रधान मंत्री
साथ का लोक सेवा आयोग
दूरदर्शन राज्य शक्ति प्रेषित
पावटा सी रोड : जोधपुर
(e-mail: ddt@ddindia.gov.in)



ई-मेल

दिनांक : 14.12.2022

क्रमांक : जोध/एसपीटी/टीसी/अंकेशन/2022-23/1399

लेखाधिकारी,
सेवाकाया,
प्रसार माली अधिकारलय,
नई दिल्ली-110001

विषय : 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

महोदय,

उपरोक्त लेखापत्र के संबंध में लेख है कि उल्लेखित अनुमति शुल्क (License Fees) का
हस्ताक्षर प्रतियों में न की जाकर वेतन Annexure-I Salary detailed Gross amount में की गई थी, किन्तु
वित्तिय वर्ष 2021-22 के वार्षिक लेखे EMS पर औपचारिक दर्ज हो चुके हैं एवं अब इसमें संशोधन सम्भव
नहीं है। अतः अनुरोध है कि एकत्र अवधि के EMS लेखे में संशोधन हेतु औपचारिक खोले का भ्रम करें
ताकि आदायक संशोधन निश्चित किया जा सके।

भवदीय

(श्री 0 एल 0 गर्ग)
आह्वान एवं सवितरण अधिकारी
कृते उप महानिदेशक(अभि.)

④/30-12-2022

Through E-mail/Speed Post



Prasar Bharati
(India's Public Service Broadcaster)
AIRRESOURCES



Annexure - 32

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 Sl. No. (F.48.1)

S.No.	Query	Reply
1.	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/-	<p>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)</p> <p>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/-.</p>

This issues with the approval of Competent Authority.

Sh. Sonpal
30/12

23.12.22
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.

23.12.22
Manager (A&C)

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

Annexure - ~~XXXX~~

34

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 06.12.2022 (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,

S. Hungdim 09/12/22
(SESEI LHUNGDIM)
SECTION OFFICER(CASH)



सत्यमेव जयते

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

दिनांक : 16.12.2022

क. गुना/आवसदापी/लेखा/परीक्षा/2022-23/

प्रति,
प्रसार भारती सचिवालय,
प्रसार भारती भवन,
प्लॉट एच खाता संख्या,
कॉन्फरन्स मार्ग,
नई दिल्ली - 110001

विषय : - लेखा परीक्षा वर्ष 2021-22 के दौरान पूरी गई कटिक्तों के गिलोपन के संबंध में।
संदर्भ : - आपकी कार्यालय की ई-मेल दिनांक 15.12.2022.

श्रीमान,

उपरोक्त संदर्भित पर विषयक लेख है कि, आपको द्वारा विन्दुवार कटिक्त के विषय में इस कार्यालय से जारी गई जानकारी पर के साथ विन्दुवार सलम्ब है:-

कटिक्त क्र. F-53.1

बल्ल क्र.1 अनुसार कार्यालय के वेतन खाता क्र. 10752699291 में ओपनिंग एवं क्लोजिंग बैलेन्स में अन्तर।

राशि रु. 211833.00

राशि रु. 217633.00

अन्तर रु. 5800.00

उत्तर :- वर्ष 2020-21 के ओपनिंग बैलेन्स में राशि रु. 5800.00 का जो अन्तर आया है उसका कारण है कि, कार्यालय द्वारा लेखा कार्यालय, मुम्बई को दिनांक 29.02.2020 को चेक क्र. 629623 द्वारा राशि रु. 5800.00 भेजा गया था। जिसके लेखा कार्यालय, मुम्बई द्वारा अपने वित्तिय वर्ष में भुगतान हेतु प्रस्तुत किया गया जिस कारण 2020-21 के ओपनिंग बैलेन्स में राशि रु. 5800.00 का अन्तर आया है।
राशि रु. 211833.00 + 5800.00 = 217633.00

बल्ल क्र.2 अनुसार कार्यालय के CFDL खाता क्र. 38785490512 में ओपनिंग बैलेन्स में अन्तर।

राशि रु. 647740.00

राशि रु. 0.00

राशि रु. 647740.00

उत्तर :- CFDL खाते में राशि रु. 647740.00 का जो ऑडिट ऑब्जेक्शन आया था, बाद में बैंक स्टेटमेंट को देखने पर पाया गया की उपरोक्त राशि का भुगतान हो चुका है और खाते में बैलेन्स 0.00 है। भविष्य में इस बात का ध्यान रखा जावेगा की इसकी पूर्वावृत्ति न हो।

बल्ल क्र.3 अनुसार कार्यालय के OAE खाता क्र. 31126797058 में ओपनिंग बैलेन्स में अन्तर।

राशि रु. 0.00

राशि रु. 12533.00

राशि रु. 12533.00

उत्तर :- जोत कटिक्त में कार्यालय के OAE खाता क्र. 31126797058 में जमा राशि को कार्यालय के Receipt and Payment Account में जल्द ही स्थानांतरित की जा रही है। कार्य प्रगति 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.4 अनुसार कार्यालय के सावधि जमा/CFDL खाता क्र. 38785490512 विवरण।

रशि रु. 0.00
रशि रु. 400921.00
रशि रु. 400921.00

उत्तर :- उक्त कटिब में कार्यालय के CFDL खाता क्र. 38785490512 में जमा रशि को कार्यालय के Receipt and Payment Account में जल्द ही स्थानान्तरित की जा रही है। कार्य प्रगति पर है।

प्रश्न क्र.5 अनुसार कार्यालय के OAE खाता क्र. 31126797058 में रसीदिंग बैलेंस में अन्तर।

रशि रु. 0.00
रशि रु. 11884.00
रशि रु. 11884.00

उत्तर :- उक्त कटिब में कार्यालय के OAE खाता क्र. 31126797058 में जमा रशि को कार्यालय के Receipt and Payment Account में जल्द ही स्थानान्तरित की जा रही है। कार्य प्रगति पर है।

प्रश्न क्र.6 अनुसार कार्यालय के सावधि जमा/CFDL A/c (linked with SBi 37219501291, 36232471254, 37085686892, 37132888004 एवं 37911364081) विवरण।

रशि रु. 0.00
रशि रु. 428003.00
रशि रु. 428003.00

उत्तर :- उक्त कटिब में कार्यालय के सावधि जमा रशि को कार्यालय के Receipt and Payment Account में जल्द ही स्थानान्तरित की जा रही है। कार्य प्रगति पर है।

प्रश्न क्र.7 अनुसार कार्यालय के संचालक सभापन विवरण।

रशि रु. 0.00
रशि रु. 27082.00
रशि रु. 27082.00

उत्तर :- उक्त कटिब में कार्यालय के सावधि जमा रशि पर प्राप्त व्याज को कार्यालय के Receipt and Payment Account में जल्द ही स्थानान्तरित की जा रही है। कार्य प्रगति पर है।

कटिब क्र. F-53.2 के अनुसार कार्यालय के संचालक सभापन विवरण।

रशि रु. 0.00
रशि रु. 1086928.00
रशि रु. 1086928.00

उत्तर :- ऑडिट ऑब्जेक्शन अनुसार CFDL खाता क्र. 38785490512 के अनुसार -1086928.00 का closing balance बताया गया था, लेकिन बैंक स्टेटमेंट के अनुसार closing balance को पुनः देखने पर पाया गया कि, उपरोक्त खाते का balance 0.00 है। भविष्य में इस बात का ध्यान रखा जावेगा की इसकी पुर्वावृत्ति न हो।

अतः आपसे अनुरोध है कि, कटिब क्र. F-53.1 के प्रश्न क्र. 1,2 व कटिब क्र. F-53.2 को विचारित करने की कृपा करें तथा कटिब क्र. F-53.1 के प्रश्न क्र. 3,4,5,6 व 7 का जल्द ही कार्यालय द्वारा निपटारा कर लिया जावेगा।

राजकुमार कौशल
कार्यक्रम अधिकारी
आकाशवाणी, गुना

By e-mail: phaccount@prasarbharati.gov.in/
acctabht2021@gmail.com.



प्रसार भारती PRASAR BHARATI
(भारत का लोक सेवा प्रसारक)
(INDIA'S PUBLIC SERVICE BROADCASTER)
आकाशवाणी, पुरी (ओडिशा)
ALL INDIA RADIO: PURI-752001 (ODISHA)
Email ID: airpuri95@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 Sectt. e-mail dated: 06.03.2023.

Sir,

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

Jal.
(Jatindra Kar) 10/3/2023
Drawing & Disbursing Officer
For Head of Office

PL
HIC

7th
20/2/23

आविर्भाव, लेखापरीक्षा (केंद्रीय) का कार्यालय, हैदराबाद
राष्ट्रीय कार्यलय अडिटर, भुवनेश्वर
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.

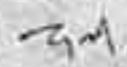
Ref: - No. PRI-23(2)/2021-22/AG(Audit)-(Central) Dt: 12.01.2023

Sir/Madam,

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

Sl. No.	IR No/Year	Para No.	Settlement/Non-settlement remarks
1	15/2021-22	06	Para Settled

Yours faithfully,



Sr. Audit Officer/CEA

O/o the Director of Audit (CRA), Pr AG Office (AU-II) Complex, 4th Floor, Gachha, behind
Nirman Soudha • • Unit-5, Bhubaneswar-751001, Telephone: (0674) 2531406, Fax:
(0674) 2392864, E-mail: dlcra_cab@gmail.com



भारत सरकार / GOVERNMENT OF INDIA
प्रसार भारती / PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)
आकाशवाणी: उदयगमंडलम-643006



ALL INDIA RADIO: UDHAGAMANDALAM: 643006

Email: web@prasarbharati.gov.in

news@prachinam.com

Phone: 0423 244 1783

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

Dated: 04-11-22

Director Accounts,

Prasarbharati Sectt.

By Email: accntsbbht2021@gmail.com, prasarbharati123@gmail.com

Sir,

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

ML Point No. 25	Audit Para	Reply
25.1	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.	<p>1. During June-2020 Rs.8424/- was recovered against TA for the month 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.</p> <p>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.</p> <p>3. During Nov-20 Rs.52/- was collected from Shri.V.Vijayakrishnan, PEX for providing RTI photo copies and the same was deposited in the receipt account of AIR, Ooty the bank statement has been attached for your kind reference.</p> <p>4. During Feb-21 Rs.5000/- returned by Shri.N.Murali, AE imprest cash which was issued by O/o ADG(E)(SZ), Chennai for ongoing project works, the same has been deposited in receipt account of AIR, Ooty the bank statement has been attached for your kind reference.</p> <p>(Due non availability of Clerical/ administrative staffs this office was managing with casual DEO and the receipt account details was not updated in the R&P statement, however the receipt account details was updated from Sep-2021 to till date in the R&P Account.)</p> <p>5. This is office is having CFDL account for OAE operation, as per CFDL account the Expenditure booked and cleared upto the end of the month only will be taken into account (Fund received from PB). The cheque issued on 25-Nov-2020 for Rs.10537/- was not en-cashed in the month of Nov-20 itself, by mistakenly the amount was showed as 'other receipt' in the month Dec-20, the amount has been also showed as opening balance in 'minus figure'.</p> <p>The cheque issued on 31/03/2021 for Rs.1,13,230/- was not en-cashed in the month of March-2021, by mistakenly the amount was showed as 'other receipt' in the month of March-2021, the same amount was shown as 'minus figure' in other receipt for the month of April-2021.</p> <p>If directorate gives permission to edit R&P statement for the FY 2020-2021 in EMS portal the same will be corrected & rectified.</p>

Yours faithfully

Encl: a/a

Drawing & disbursing Officer

Date : 13/03/2023

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

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.

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.

Receipt and Payment Account for the month of March 2022

Reply:

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

13/03/2023

Annexure-39

PRASAR BHARTI
(BROADCASTING CORPORATION OF INDIA)
OFFICE OF THE EXECUTIVE ENGINEER (CIVIL)
CIVIL CONSTRUCTION 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 reply is ready for your kind info 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/- का समाविजन Receipt & Payment account बुक में माह दिसम्बर, 2022 दी गई है।


Executive E.
CCW-AIR.

Annexure-40

H/C

7/4

20/2/23

आभियंता: संचारीत (केंद्रीय) का कार्यालय हैदराबाद
काका कार्यालय ऑडिटिंग भुवनेश्वर

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

644

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.

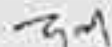
Ref: - No. PRI-23(2)/2021-22/AG(Audit)-(Central) Dt: 12.01.2023

Sir/Madam,

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

Sl. No.	IR No/Year	Para No.	Settlement/Non-settlement remarks
1	15/2021-22	06	Para Settled.

Yours faithfully,



Sr. Audit Officer/CEA

O/o the Director of Audit (CRA), Pr. AG Office (AU-II) Complex, 4th Floor, Odisha, behind
Nirman Soudha Unit-5 Bhubaneswar-751001. Telephone:-(0674)2531406, Fax:-
(0674)2395864 E-mail: dilcro cub@gmail.com

Annexure - 41

BY Email



प्रसार भारती
PRASAR BHARATI
[भारत का लोक सेवा प्रसारक]
[INDIA'S PUBLIC SERVICE BROADCASTER]
दूरदर्शन केन्द्र: सम्बलपुर-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 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. 10856664797 of erstwhile 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 liabilities 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)
15/12/22
(P.K. Mishra)
Drawing & Disbursing Officer
For Dy. Director General (Engg.)



प्रसार भारती PRASAR BHARATI
(एनएस का लोक सेवा प्रसारक) (India's Public Service Broadcaster)
आकाशवाणी : कलकत्ता : 673 032
ALL INDIA RADIO : CALCUT : 673 032
e-mail: aaaircalicut@gmail.com



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

Dated : 15/12/2022

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.

2) 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 :

1. (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 SI.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 SI.No.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 SI.No.6(g) - Any other non-taxable receipts.

Contd..2..

I. (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 SI.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 SI.No.5(g)(i) instead of accounting against SI.No.5(a)(iv) which will be corrected with the approval of DG-AIR / Prasar Bharati.

I. (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 – i.e., 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 Licence 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

Rs. 3/- : Accounted with the RTI Fee, SI.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.3,98,415/- 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.6,28,483/- whereas the Budget Allocation in the initial stage of SBG communication was only Rs.5,00,000/- 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.6,28,483/-. 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 oversight / 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 viz. 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,


(V.K. Sugathan)

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

Encl. As above

H.M.

Annexure - 528
43

Prasar Bharati
(India's public Service Broadcaster)
All India Radio: Balaghat(M.P.)-481001
E-mail: airbgt@gmail.com

No.BGT-23/2022-23/427-

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) ^{KVC}
(DDO) Programme executive
For Cluster Head AIR JABALPUR

~~5/11/14~~

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.

Sir,

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**



Government of India

प्रसार भारती
PRASAR BHARTI
भारत का लोक सेवा प्रसारक
India's Public Service Broadcaster
आकाशवाणी, रीवा (म.प्र.) 486001
All India Radio, Rewa (M.P.) 486001



No. Rewa 23(2)2013-14/Account/

Date: 12/01/2023

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 lakh in Receipt and Payment account needs reconciliation with Bank & PB Hqrs

CFDL A/c होने के कारण उस माह में बैंक बुक में चेक ड्रशू होने और बैंक से चेक बिलयर होने पर उतनी ही LOC प्राप्त होती है जितने राशि का चेक बिलयर है। जबकि चेक ड्रशू की राशि ज्यादा होती है। इस कारण CFDL A/c निगेटिव में घना जाता है।

Signature of Head of Office

Name: Manohar Lal / मनोहर लाल

Designation: Assistant Engineer / सहायक अभियंता
All India Radio Rewa (M.P.) / आकाशवाणी रीवा (म.प्र.)

Date: 03-11-2022



Prasar Bharati
(India's Public Service Broadcaster)
All India Radio: Chhatarpur (M.P.)



Annexure - 46

No.Chtp7(2)/2023/G 27

Date- 17.01.2023

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,

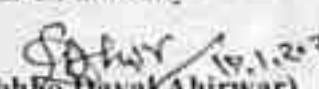
Kindly refer on the subject cited above, It is stated that the F-57-1 of Audit Para in r/o AIR Chhatarpur (M.P.) of difference of Salary Account 10518247540 was Rs. 104889/- and difference of OAE Account 31126442731 was Rs. 442162/-

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 ~~settled~~ 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

Your's Faithfully


(Shambhoo Dayal Ahirwar)

Assistant Director (Prog.) DDO

Drawing & Planning Office
Prasar Bharati, Chhatarpur (M.P.)
All India Radio, Chhatarpur

Annexure - 47

	प्रसार भारती PRASAR BHARATI [भारत का लोक सेवा प्रसारक : INDIA'S PUBLIC SERVICE BROADCASTER] आकाशवाणी नागरीकोइल : ALL INDIA RADIO, NAGERCOIL - 629 004 [Tel: 04652 260022, 260241, 260243, 260723]	
	दि. / Dated: 07-03-2023	

/ No.NGL - 1(3) / Audit/ 2022-23/AC

The Accounts General,
Accounts Section,
Prasar Bharati Sectt.

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, Chennai 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/-

(Chandrika E N)

सहायक निदेशक (ई) / Assistant Director (E)

कार्यालय का प्रमुख / Head of Office

Mob:9446466954

Encl: As above

**PRASAR BHARATI
BALANCE SHEET AS AT 31ST MARCH, 2022**

Particulars	Sch	₹	₹
		As at 31-Mar-22	As at 31-Mar-21
CORPUS/CAPITAL FUND AND LIABILITIES			
Corpus/Capital Fund	1	1,12,95,55,954	1,23,25,94,798
Reserves and Surplus	2	-	-
Earmarked/Endowment Funds	3	16,99,84,709	23,04,22,455
Secured Loan	4	-	-
Unsecured Loan	5	5,33,39,00,000	5,33,39,00,000
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	43,72,60,60,030	40,07,73,12,771
TOTAL		54,35,94,98,693	52,87,42,30,024
ASSETS			
Fixed Assets	8	11,67,44,21,022	12,96,98,06,221
Capital Work-in progress	8	4,85,99,25,635	4,91,22,63,716
Investments (i) Earmarked/Endowment Funds	9	-	-
(ii) Others	10	-	-
Current Assets, Loans and Advances	11	37,82,51,40,036	34,97,21,60,087
Deficit as per Income & Expenditure Account		-	-
TOTAL		54,35,94,98,693	52,87,42,30,024

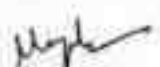
SIGNIFICANT ACCOUNTING POLICIES


26


CONTINGENT LIABILITIES AND NOTES


27

ON ACCOUNTS


Mayank Kumar Agrawal
Chief Executive Officer


D. P. S. Negi
Member (F)


Anil Srivastava
ADG (B&A)


C. K. Jain
DDG (B&A)

Place: New Delhi

Date:

D. P. S. NEGI

Member (Finance & Personnel)
Prasar Bharati Secretariat
New Delhi-110001

ANIL SRIVASTAVA

आर्य समाज (बजट एवं लेखा)
आर्य समाज (बजट एवं लेखा)
Add Director General (Budget & Accounts)

C. K. JAIN
आर्य समाज (बजट एवं लेखा)
आर्य समाज (बजट एवं लेखा)
Add Director General (Budget & Accounts)

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आर्य समाज (बजट एवं लेखा)
Add Director General (Budget & Accounts)

PRASAR BHARATI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	Sch	₹	₹
		FOR THE YEAR ENDED 31 MARCH 22	FOR THE YEAR ENDED 31 MARCH 21
INCOME			
Income from Sales/ Services	12	5,44,39,40,609	6,01,60,30,820
Grants /subsidies	13	28,62,99,00,000	28,56,38,59,940
Funds received for specific purpose	13A	-	-
Fees/subscriptions	14	31,71,403	18,40,246
Income from Investments (income on investments from earmarked/endow. Funds transferred to Funds)	15	-	-
Income from Royalty, Publications etc.	16	-	-
Interest Earned	17	86,18,42,918	1,05,31,39,232
Other Income	18	9,51,05,84,900	8,82,39,17,226
TOTAL (A)		44,44,94,39,830	44,45,87,87,464
EXPENDITURE			
Establishment Expenses	19	29,23,07,00,889	28,29,47,29,798
Other Administrative Expenses	20	7,79,77,24,966	8,55,56,71,311
Programme related Expenses	21	3,79,05,25,300	3,57,02,53,211
Satellite & Spectrum Charges	22	2,01,20,12,081	1,71,63,48,825
Expenditure on Grants & subsidy	23	-	-
Interest	24	1,46,43,76,413	1,41,37,86,526
Depreciation	25	2,28,50,45,374	2,28,89,36,142
TOTAL (B)		46,58,03,85,023	45,83,97,25,614
Balance being excess of Income over Expenditure (A-B)		(2,13,09,45,193)	(1,38,09,38,149)
Add: Prior period Adjustments & Exceptional items	25	2,79,04,349	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 26
CONTINGENT LIABILITIES AND NOTES
ON ACCOUNTS 27



Mayank Kumar Agrawal
Chief Executive Officer

Place: New Delhi


Date:

BY:  D. P. S. NEGI

Chief Executive Officer
Prasar Bharati Secretariat
New Delhi-110001



D. P. S. NEGI

Member (Finance & Personnel)
Prasar Bharati Secretariat
New Delhi-110001


Anil Srivastava
ADG (B&A)

अनिल श्रीवास्तव
ANIL SRIVASTAVA

ADG Director General (Budget & Accounts)


C K Jain
DOG (B&A)

FINANCIAL STATEMENTS
ANNUAL FINANCIAL STATEMENTS OF BALANCE SHEET AS AT 31.03.2023

SCHEDULE 1- CORPUS/CAPITAL FUNDS

	As at 31.03.22 (₹)	As at 31.03.23 (₹)
Balance as at the beginning of the year	-	-
Balance as at 01.04.2022 beginning of the year	-	-
Income and Expenditure Account	2,23,95,53,954	2,23,95,53,954
BALANCE AS AT THE YEAR END	TOTAL	2,23,95,53,954

SCHEDULE 2- RESERVE AND SURPLUS

1. Capital Reserve

As per last account	-	-
Additions during the year	-	-
TOTAL	-	-

2. General Reserve

As per last account	-	-
Additions during the year	-	-
Less: Withdrawals during the year	-	-
TOTAL	-	-

SCHEDULE 3- EARNINGS/INCOME FUNDS

Earnings/Income from Profit for Advertising of 10 Kms	23,96,12,403	23,96,12,403
Carrying Balance of the funds	11,26,82,202	-
Less: Assets received from other	47,97,411	9,07,32,127
(1) Not-invested Earnings	(24,79,631)	3,53,75,394
(2) Add Adjustments	11,74,74,304	2,99,35,482
(3) Deficit: Expenditure incurred from fund	4,84,15,587	-
(4) Deficit: Interest amount paid on fund	11,99,85,708	11,24,21,401
(5) Closing balance	18,94,84,789	13,84,23,495
Refer Schedule 21 para 31 of Notes to Accounts	TOTAL	13,84,23,495

SCHEDULE 4- SECURED LOANS AND BORROWINGS

TOTAL	-	-
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SCHEDULE 5- UNSECURED LOANS

1. Loan to Regulator	-	-
2. Central Government - Loans to be converted into Bonds	-	-
Capital Loan from Ministry of 202	1,83,49,00,000	1,83,49,00,000
Interest on Loans due but not paid	1,86,79,00,000	9,87,01,00,000
Interest free Loan for 2021-2022	1,42,90,00,000	1,42,90,00,000
(Refer Schedule 21, Para 31 of Notes to Accounts)	TOTAL	9,87,01,00,000

SCHEDULE 6- DEFERRED CREDIT LIABILITIES

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS

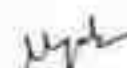
A. Current Liabilities

Advances received against deposit work	8,11,28,470	94,96,40,281
Deposits, savings deposits, current money/currency deposits	2,21,87,25,794	1,73,07,16,879
Interest on Capital Loan	19,99,76,05,574	9,61,96,52,214
Interest on Capital Loan	2,11,91,33,251	1,75,79,12,445
Other current liabilities - amounts from sales and other etc. (Pending)	70,19,287	-
Salaries payable for the month of March	2,25,49,82,952	2,38,52,28,402
Amount payable for the month of March	4,87,83,118	5,36,22,874
Amount payable for the month of March	2,79,81,97,462	1,23,18,71,386
For other expenses (including UG Audit fee etc.)	4,40,77,14,381	4,28,94,97,832
Provision for Non-Performing Assets (NPA) - current liabilities	62,52,94,278	75,37,86,487
For Deposits (Refer Schedule 21)	1,23,97,17	-
For Deposits (Refer Schedule 21)	1,23,97,17	-
Refer Schedule 21, Para 31 of Notes to Accounts	TOTAL (A)	23,49,76,45,562

B. Provisions

For Specimen/Guarantee Securities provision	11,19,21,12,085	15,75,79,87,382
For Loans provision and Guarantees	1,11,99,21,872	94,96,16,382
For Guarantees	75,875	2,38,19,334
(Refer Schedule 21, Para 31 of Notes to Accounts)	TOTAL (B)	16,07,96,19,848

Total (A+B)	43,75,54,60,890	40,87,73,13,771
--------------------	------------------------	------------------------


D. P. S. NEGI
 Member (Finance & Personnel)


ANIL SRIVASTAVA
 Member (Finance & Personnel)


ANIL SRIVASTAVA
 Member (Finance & Personnel)


C. R. JAIN
 Member (Finance & Personnel)

D. P. S. NEGI **अनिल श्रीवास्तव**
 Member (Finance & Personnel) **ANIL SRIVASTAVA**
 Member (Finance & Personnel) **अनिल श्रीवास्तव (कर्मचारी सेवा विभाग)**
 Member (Finance & Personnel) **अनिल श्रीवास्तव (कर्मचारी सेवा विभाग)**

अनिल श्रीवास्तव (कर्मचारी सेवा विभाग)
 Member (Finance & Personnel)

 Member (Finance & Personnel) D. P. S. NEGI	 Addl. Director General (Budget & Accounts) ANIL SRIVASTAVA	 Member (Finance & Personnel) D. P. S. NEGI
--	--	---

PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

SCHEDULE B- FIXED ASSETS

DESCRIPTION	GROSS BLOCK				Depreciation		Net Block	
	Carry over at start of the year 20-21	Additional Transfers from and to during the year 20-21	Deletions/adjustments transfers/ disposed reclassification during the year 20-21	Carry over at the year end 31.03.21	For the year 20-21	Cumulative upto 31.03.2022	As at Start Mar 2021	As at Year Mar 2022
A. Tangible Assets								
1. Land	3,31,31,384	1,48,750	-	3,32,80,134	-	-	3,31,31,384	3,34,29,884
2. Buildings Others	5,58,46,81,787	4,28,25,073	-	5,62,75,08,860	10,72,48,777	1,33,95,39,399	4,28,25,08,486	4,15,23,14,201
3. Plant Machinery & Equipments								
a) Machine	20,72,51,25,802	4,75,78,162	-	21,48,29,43,964	25,64,54,589	75,75,75,80,000	1,33,58,81,447	1,24,45,95,884
b) Transmitters	40,58,51,83,857	21,56,21,812	-	42,14,73,65,669	21,85,45,724	38,94,55,83,665	1,74,41,81,204	2,24,12,25,710
c) Factory/Equipments	17,83,50,86,823	33,88,31,101	-	18,17,31,97,924	1,11,09,68,009	9,72,79,24,495	4,41,08,11,468	4,92,26,38,670
d) Electrical Installations	18,26,42,221	67,82,195	-	18,94,24,416	1,11,85,383	4,71,11,854	6,19,24,571	6,81,17,131
4. Vehicles	18,44,81,386	11,700	-	18,46,93,086	2,25,86,944	23,48,82,762	3,16,90,094	5,48,75,537
5. Furniture, Fixtures	27,36,81,376	2,08,34,085	1,25,88,418	27,59,86,249	51,10,000	18,56,23,905	18,41,72,444	18,31,27,811
6. Office Equipments	24,75,34,814	79,86,437	-	24,54,51,251	80,30,787	73,14,38,711	2,38,51,138	2,51,26,287
7. Computers	48,72,48,750	1,41,78,214	-	50,14,26,964	4,41,12,988	46,14,24,257	5,51,95,305	4,53,95,428
8. Other Tangible assets Capital Expenditure on various Schemes	9,97,00,57,614	-	-	9,97,00,57,614	640	9,97,00,62,254	9,326	9,964
Total of tangible assets (A)	87,16,57,82,036	68,85,39,593	1,25,88,418	88,00,54,42,131	1,28,58,48,774	86,48,18,21,389	11,87,44,21,031	11,88,98,98,221
B. CAPITAL WORK-IN-PROGRESS (Refer Schedule 27, Item 27 of Reply to Accounts)	4,91,22,83,716	11,46,44,519	26,71,78,000	4,85,98,25,635	-	-	4,85,98,25,635	4,81,22,83,716
Total (B)	4,91,22,83,716	11,46,44,519	26,71,78,000	4,85,98,25,635	-	-	4,85,98,25,635	4,81,22,83,716
TOTAL	1,82,81,86,45,772	1,06,84,74,612	18,11,48,418	1,01,93,53,75,866	1,28,58,48,774	86,48,18,21,389	16,53,43,56,637	17,86,75,88,937
Previous Year	1,90,87,12,15,238	1,14,38,38,573	34,34,45,354	1,03,81,80,43,772	2,58,58,91,138	81,81,70,38,684	17,56,20,65,937	18,04,81,75,685

Note: The following corrections/adjustments are being incorporated during the FY 2021-22:

- Excess depreciation amounting to Rs. 292088 charged on Office Equipments in FY 2020-21.
- Excess depreciation amounting to Rs. 52,01,388 (Rs. 10,33,948 per year from 2015-16 onwards) charged on Building.
- There was entry back of excess depreciation amounting to Rs. 1,38,08,418 on Furniture, Fixtures in the FY 2014-15 (for the FY 2013-14). Due to arithmetic error, it was added in the Gross value of fixed assets in Schedule B and no adjustments done regarding the excess depreciation charged in the depreciation amount. Further, the depreciation amounting to Rs. 398264 was less charged on Furniture, Fixtures during the FY 2014-15.


 Mayank Kumar Agrawal
 Chief Executive Officer


 D. P. S. Negi
 Member(F)


 Anil Srivastava
 ADD (S&A)


 C. K. Jain
 DDG (S&A)

प्रसार भारती/PRASAR BHARATI
 प्रमुख निदेशक/Chief Executive Officer
 प्रसार भारती निदेशक/Prasar Bharati Secretariat
 नया दिल्ली/Govt. of India
 नई दिल्ली/New Delhi

D. P. S. NEGI
 Member (Finance & Personnel)
 Prasar Bharati Secretariat
 New Delhi-110001

ANIL SRIVASTAVA
 प्रमुख निदेशक (वित्त एवं मनुष्य)
 Add Director General/Budget & Accounts

(प्रसार भारती निदेशक/प्रमुख निदेशक)
 DDG (S&A)/Prasar Bharati Secretariat
 नया दिल्ली, नई दिल्ली/Govt. of India
 नई दिल्ली/New Delhi

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 accrual method of accounting. On this basis revenue and related assets are recognised when earned and expenses are recognised when the obligation is incurred.

2. Inventory Valuation

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

3. Fixed Assets

Fixed Assets are valued at cost less accumulated depreciation.

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

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

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

4. Method of depreciation

Depreciation is charged on straight line method at rates computed on useful life of the assets prescribed based on the IMG recommendations. Accordingly, the rates adopted are:

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

5. Foreign Currency Transactions

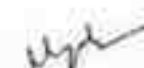
Transaction in foreign currencies are accounted for at the prevailing exchange rates at the date of transactions.


6. License Fee and Consultancy fee


License fee and consultancy fee is recognized when receivable.


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 2018-19.


Mayank Kumar Agrawal
Chief Executive Officer


D. P. S. Negi
D. P. S. NEGI
Member (Finance & Personnel)
Prasar Bharati Secretariat
New Delhi-110001


Anil Srivastava
अनिल (बीआरएस)
ANIL SRIVASTAVA
अनिल श्रीवास्तव (आनंद एवं सेवा)
Add Director General (Budget & Accounts)


CK Jain
DDG (B&A)

Place : New Delhi

Date :

अनिल श्रीवास्तव/ANIL SRIVASTAVA

Page 8

अनिल श्रीवास्तव/ANIL SRIVASTAVA
Chief Executive Officer
Prasar Bharati Secretariat
New Delhi-110001

SCHEDULE 27- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES

1. Prasar Bharati Broadcasting Corporation of India is established as general public utility institution and falls under the category of "Not-for-Profit" Organisation. Accordingly, based on Generally Accepted Accounting Practices, and Section 141 of the Income Tax Act, it can follow either cash or mercantile system of accounting. Considering the organization structure and prevalent past practices and the simplicity aspects, cash basis of accounting was being adopted upto 31.03.2020. From 01.04.2020 the accounts are initially prepared 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 Departments. Prasar Bharati Board, however, decided to give effect to complete switch over from cash to accrual accounting at field units also. In this direction, initially, Prasar Bharati has implemented web based application called Expenditure Monitoring System (EMS) for submitting RMP Account by all field units w.e.f. 01.04.2016. Now, Prasar Bharati has implemented Centralized Accounting Software (CAS) across its all field units alongside Expenditure Monitoring System (EMS). The complete accounting process will shifted to CAS soon.

2. Contingent Liabilities:

2.1. Claims against the Entity not acknowledged as debts

2.2. In respect of:

	₹	Rs.
Service Tax	₹	14.28 crore
Subsidiary and interest on Spectrum & Subnet Segment Charges	₹	2499.71 crore

Recently, the Arbitration Tribunal in a joint award dated 17.7.2022 by two of three learned Arbitrators, have given its award directing the respondent i.e. Prasar Bharati to pay an amount of ₹ 65,11,78,562.00 in three out of five different claims made by the claimant i.e. S25 Live along with a simple interest of 9% p.a. with effect from 1.1.2011 till realization of the payment to the claimant. In the meantime, S25 live has filed an execution petition in the High Court, Delhi (OHP (IMP.) (COM) 33/2021) for execution of the Majority Award dated 27.07.20 to pay the Principal amount awarded together with interest by Prasar Bharati. Hon'ble High Court passed an order dated 17.07.21 and directed respondent to deposit the entire award amount along with upto date interest with the Registrar General of the Hon'ble High Court. Prasar Bharati calculated the interest and deposited a total of ₹126,23,13,516 (₹ 49,32,34,562 towards Award and ₹ 44,22,75,954 towards simple interest calculated w.e.f. 01.01.2011 to 12.06.2021 @9% per annum in the High Court on 9-6-21. In view of the deposit made by Prasar Bharati, the High Court directed that the execution of the Award shall remain stayed. Mrs S25 Live has filed another case (OHP (COM) No. 55/2021) in High Court, Delhi against the order. Separately, PR has also filed a petition (O 24 of the Arbitration and Conciliation Act, 1996 (OHP (COM) No. 21/2021) asking setting aside of the award passed by the Arbitral Tribunal to the extent it passed a monetary award against PR and rejected the counter claims of PR. Part Arguments were heard by the High Court on 28.7.2022. The cases were posted to 8.8.2022 for remaining arguments. On 8.8.2022 the Judge (a) not held Court and the cases were posted to 11.11.2022.

The amount deposited by Prasar Bharati was directed to be put in a fixed deposit. The High Court has fixed deposit arrangements with SCD Bank which gives interest @ 2% on such deposits. An application filed by S25 Live requesting that the High Court should open an FD in a Bank that offers higher interest is pending.

The deposit amounting to Rs. 126,23,13,516 has been shown under the head "Deposit with other Departments" as Current.

3. The amount of Fixed Assets transferred at book value to Prasar Bharati by the Central Government is based on Chief Controller of Accounts' letter No. CGA/56/2022 dated 3.09.22 and is also subject to physical verification and valuation. The physical verification and valuation of the fixed assets is in process.

4. As the assets are generally disposed of after completion of its useful life, sale proceeds received from disposal of these assets is considered as profit on sale of fixed assets. The value of the assets liquidated during the year has not been removed from the Gross Block of Assets as the details are not readily available at Prasar Bharati Secretariat level.

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

6. Without prejudice to rights, Prasar Bharati had paid an amount of ₹ 1,76,71,63,750/- to Service Tax Deptt. during the year 2011-12, in response to their demand vide order No.36/RD/2011 dt. 05.05.2011 for the years 2003-04 to 2007-08. However, as per Management assessment, no amount was payable. In the Order dated 05.05.2011, CESTAT has completely wiped off the penalty and intimated Service Tax Department to reimburse the service tax liability for those years. The Service Tax Department has queried the service tax liability and extended the Cum-Tax-Benefit vide their letter no. C.No.30/18/HQ/AY/GST-South/PW/46/2018 dated 08.01.2020. The Cum-Tax-Benefit extended by the Service Tax Department has not been accepted by Prasar Bharati. Accordingly, an Appeal had been filed before CESTAT on 23.12.2020 and the same was listed on 07-09-2021. The Tribunal vide their order dated 7.9.2021 condoned the delay in filing and directed to admit and number the appeal.

Since, the whole amount was already charged off in 2011-12, hence the same will be again reflected in the Accounts after the final outcome of the case.

An appeal before CESTAT on 09-02-2021 has also been filed for the case pertaining to the FY 2008-09. The same was listed on 14-07-2021. The Tribunal vide their order dated 9.02.2022 condoned the delay in filing and the appeal application has been allowed.

As on date, both appeal stands admitted before the CESTAT and they will be listed before it in due course.

   
Chief Executive Officer D.P. MEHRA Anil Srivastava C.K. Jain
Member (Finance & Accounts) JDO (S&A) DDO (S&A)

Prasar Bharati Secretariat
New Delhi-110001
ANIL SRIVASTAVA
अनिल श्रीवास्तव (एनए एवं एमए)
Add. Director General (Budget & Accounts)

1. Mr. Anil Srivastava, Add. Director General (Budget & Accounts)
2. Mr. C.K. Jain, DDO (S&A)
3. Mr. D.P. Mehra, Member (Finance & Accounts)
4. Mr. J.D. (S&A)
5. Mr. K.K. (S&A)
6. Mr. L.L. (S&A)
7. Mr. M.M. (S&A)
8. Mr. N.N. (S&A)
9. Mr. O.O. (S&A)
10. Mr. P.P. (S&A)
11. Mr. Q.Q. (S&A)
12. Mr. R.R. (S&A)
13. Mr. S.S. (S&A)
14. Mr. T.T. (S&A)
15. Mr. U.U. (S&A)
16. Mr. V.V. (S&A)
17. Mr. W.W. (S&A)
18. Mr. X.X. (S&A)
19. Mr. Y.Y. (S&A)
20. Mr. Z.Z. (S&A)

PRASAD BHAKATI
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022
SCHEDULE 27- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES

In the matter related to refund claim filed by Prasad Bhakati, consequent upon order of CESTAT in Appeal No. 571128-2011(57108) against D-42 no. 16/NDN/2011 dt. 10.05.2011 of Service Tax Commissioner, the Assistant Commissioner CEST(South Delhi) Comptroller Place Division, as an Adjudicating Authority passed an order i.e. D-42 no. 53-04/2020/CEST-South/Falcom/2018 dt. 30.05.2020 containing the Service Tax dues for the F.Y. 2003-2004 to 2007-2008 and FY 2008-2009. The copy of the order is received in this office on 12.05.2021. In this order Asst. Commissioner sanctioned the refund of Rs. 30,45,76,396/- to Prasad Bhakati and reduced the remaining claim of Rs. 1,39,61,82,258/-. Further he ordered to recovery of Rs. 30,45,76,396/- out of refund of Rs. 30,45,76,396/- on account of Service Tax dues & interest.

However, an appeal before Commissioner (Appeals), Central Tax 12, Bhika-Carus Place has been filed on 01.01.2022, against the order of Asst. Commissioner dt. 30.05.2020 after consultation with the Advocate-on-Record (Prasad Bhakati).

7 Service Tax demand of ₹ 3.35 crore was final order no. 20/NDN/2019 dated 21.01.2019 received in Prasad Bhakati for the period April 2007 to September 2007. Prasad Bhakati has filed the appeal in the Supreme Court i.e. CIVIL APPEAL NO. 183 of 2022 (Date no. 1204/2022).

The above said appeal is heard and dismissed by Hon'ble Supreme Court on 06 January 2022. As Advocate defending the case has advised to file a review petition in Hon'ble Supreme Court, and accordingly with the approval of Competent Authority, Advocate-on-Record (Prasad Bhakati) has been requested to prepare and file the Review Petition on behalf of Prasad Bhakati.

8 Interest rate on Capital Loan received from Government during 01.04.2006 to 31.03.2008 was 14.5% p.a., during 1.4.2008 to 31.03.2011 was 11.2% p.a. and from 1.4.2011 onwards is 11.2% p.a. The rate of penal interest is 2.5% per annum.

9 Liability towards interest on loan from MCB has been provided as per the interest rates mentioned at note -8 above.

10 Ministry of S&B vide its letter dt. 04.06.2018 had conveyed its in-principle approval, based on the decision of the cabinet, for the conversion of the outstanding loan into Grants in-vaid pertaining to the period 2010-11 to 2012-13 and complete waiver of interest and penal interest on the above outstanding loan. However, the decision of the cabinet for the period from 1.4.2010 to 31.3.2022 is yet to be implemented by the Ministry of S & B. The details of outstanding loan, interest & penal interest thereon as on 31.03.2022 are as follows:-

Principal Amount	₹	9,31,39,00,000
Interest	₹	12,66,86,30,374
Penal Interest	₹	2,12,81,33,726
Total	₹	22,10,17,46,920

11 The aggregate break-up of Sundry debtors as on 31.03.2022 is as under:-

	2021-22	2020-21
Sundry Debtors Less than 3 Years	₹ 89,54,66,064	₹ 96,31,34,464
Sundry Debtors More than 3 Years	₹ 2,01,52,17,334	₹ 5,10,77,75,234
Sundry Debtors Interest on delayed payment	₹ 87,16,12,619	₹ 1,03,75,69,208
Total	₹ 3,80,32,86,617	₹ 5,88,91,79,945

12 Sundry debtors are inclusive of Service Tax/GST receivable from customers.

13 The doubtful debts exist as on 01.04.2009 i.e. at the time of change of method of accounting from cash basis to accrual basis against which legal action had already been initiated for recovery were not reflected in accounts as the extent of doubtfulness is not ascertainable. These debts are accounted for when their collection become certain.

14 There are 61 number arbitration cases and 13 number Court cases pending as on 31-3-2022 and total amount involved is ₹ 527,89,95,204.

15 Keeping in view of uncertainty of collection, interest on delayed payment is recognised in books of accounts on receipt basis from the financial year 2016-16.

16 Prasad Bhakati is exempt from Income Tax as per Clause 220BH under Section (II) of Income Tax Act.

17 Prasad Bhakati's contribution towards Leave Salary and Pension in respect of employees on deemed deputation is charged as expenditure.

18 Audit fee payable to CSAG for auditing Prasad Bhakati's Accounts for the year 2021-22 has been provided for ₹ 12,00,000.

19 Reason for Spectrum & Space Segment charges have been provided on estimation basis.

20 GST component included in Income from Services (Commercial Revenue), Licence Fee for ADS/DO Towers, DTH Income is ₹ 106.28 crore, ₹ 16.13 crore and ₹ 108.80 crore respectively.

21 Interest on Fixed Deposit and New deposits of Fixed Deposit and on Advances to staff are accounted for as and when received. The quantum of interest income earned but computed due to flexible term and interest rates on CTD accounts and advances.


 Mahesh Kumar Agrawal
 Chief Executive Officer


 D.P.S. Negi
 Member (P)


 Anil Srivastava
 ADO (S&B)


 C.K. Jain
 DDO (S&B)

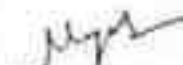
ANIL SRIVASTAVA

आनंद भारगव (एडिटर एन एन)
 Add Director General (Budget & Accounts)

Prasad Bhakati
 Member, Govt. of India
 New Delhi/New Delhi

PRASAR BHARATI
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022
SCHEDULE 27- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES

- 21 The payment and recovery of non-interest bearing short term advances to employees are adjusted from Expenditure expenditure.
- 22 Capital Work-in-progress amounting to ₹ 5.57 crore has been capitalised during the year 2021-22. Last Year, the capitalised amount of ₹ 7.65 crore was not incorporated in fixed assets however depreciation on the same was charged in the FY 2020-21. The same has been corrected this year.
- 23 Details of Prior Period Adjustments done in the Schedule 25 during the FY 2021-22 are as follows:
1. Unclaimed cheques amounting to ₹ 1,32,252 issued to vendor were treated as revenue during the FY 2020-21 by CCM, Civil & Delhi instead of treating them as interest-free cheques. Fresh cheques have been issued against the time barred cheques during the FY 2021-22.
 2. The interest amounting to ₹ 3,11,68,354 was not credited/billed during the previous years. ₹ 86,36,911 for the period from 2013-2019 of ADD (NAT), Mumbai, ₹ 2,13,32,961 of CCM, Chennai, ₹ 18,28,777 of CCM, Electrical Division 32.
 3. Excess GST Expenditure amounting to ₹ 79,02,200 was shown in last FY 2020-21 by ADD, Nagpur. It is adjusted with the current year expenditure in Receipt and Payment Account.
 4. Fixed Assets amounting to ₹ 54,860 (Computer : ₹ 46,066, Office Equipment : ₹ 8,800) was not capitalised and shown as expenditure during the FY 2020-21 by SOA, Sakhal.
 5. Excess interest on Endowment Fund amounting to ₹ 58,74,621 was charged during the FY 2020-21.
 6. The power expenses was shown on net basis during the FY 2019-20 & 2020-21 of AIR (Thiruvananthapuram) due to the fact that power expenses amounting to ₹ 44,582 was set off by Refund of Security Deposits amounting to ₹ 35,941 and interest earned on Security Deposits amounting to ₹ 4,946. Further, the Electricity Deposits was adjusted with power expenses amounting to ₹ 8,14,809 by 11 offices of AIR, Directorate.
 7. There was write back of excess depreciation amounting to ₹ 1,38,65,618 on Furniture, Fixtures in the FY 2014-15 (for the FY 2013-14). Due to arithmetical error, it was added in the Gross value of fixed assets and no adjustments done in the Depreciation. The excess addition in gross value is now being corrected through Prior Period Adjustments.
- 24 New format of Receipt and Payment Accounts has been implemented from the FY 2021-22 for proper classification of expenses. Hence, the necessary adjustments have been made in the schedules and wherever required in accordance with New Receipt and Payment Account.
- 25 Provision of ₹ 14.52 crore and ₹ 12.49 crore in respect of "Other Departmental Liabilities" and "Divendables" respectively under Current Assets had been provided during the year 2014-15 as item party wise details of these are not available and the amount was being carried forward.
- 27 Provision for contribution towards EPS and interest thereon as on 31.03.2022 is ₹ 75635. This provision represents the Employee and Employer's contribution and interest thereon which has not yet been transferred to National Securities Depository Ltd. (NSDL) though the amount has been kept in separate bank account.
- 28 The provision for Leave Encashment and gratuity payable to employees recruited by Prasar Bharati on or after 01.10.2017 have been provided for in the books of accounts on the basis of actuarial valuation reports. The salaries have been tabulated as per CCS Pension Rules 1972. The details of provision made up to the financial year 2021-22 is as follows:
- | | |
|------------------|----------------|
| Gratuity | ₹ 33,79,22,764 |
| Leave Encashment | ₹ 58,25,01,242 |
| Total | ₹ 92,04,23,006 |
- 29 The payment instruments amounting to ₹ 91,92,413 received for hiring of old over 10th platform during the year 2021-22 were not actually received due to fraudulent instruments. The matter is subjudice. The same has been accounted for as prior period income and provision equivalent to full amount was made during the year 2018-19.
- 30 The unpaid amount of Grants-in-aid payable to the Ministry has been shown separately as current liabilities.
- 31 As per the advice of CAG, the amount received from MHA has been shown separately in Schedule 3 as earmarked fund. During the FY 2021-22, interest interest amounting to ₹ 12,60,762 paid to MHA.
- 32 In Receipts & Payments Accounts, the revenue share paid to other agencies has been shown under Programme Expenses.
- 33 The amount receivable as Grants-in-aid salaries has been shown separately as current assets.


 Manoj Kumar Agrawal
 Chief Executive Officer


 D. P. S. NEGI
 Member (F)


 Anil Srivastava
 Anil Srivastava
 Member (Finance & Personnel)


 C. K. Jain
 DGS (AA)

Place: New Delhi
 Date:

D. P. S. NEGI
 Member (Finance & Personnel)
 Prasar Bharati, New Delhi

ANIL SRIVASTAVA
 Member (Finance & Personnel)
 Prasar Bharati, New Delhi

New Delhi-110001


प्रसार भारती/प्रसार भारती केन्द्र, नई दिल्ली
 प्रसार भारती केन्द्र, नई दिल्ली
 प्रसार भारती केन्द्र, नई दिल्ली
 प्रसार भारती केन्द्र, नई दिल्ली
 प्रसार भारती केन्द्र, नई दिल्ली
 प्रसार भारती केन्द्र, नई दिल्ली

(प्रसार भारती केन्द्र, नई दिल्ली)
 प्रसार भारती केन्द्र, नई दिल्ली
 प्रसार भारती केन्द्र, नई दिल्ली
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 प्रसार भारती केन्द्र, नई दिल्ली
 प्रसार भारती केन्द्र, नई दिल्ली

Receipts & Payment Accounts for the year 2020-21

Abstract

[illegible]


Robert K. Brown, Regional
Chief Executive Officer

[Signature]
D. P. S. Sengupta
Member (P)


C. R. Sney
2002 (B&A)

प्रधान कृषि सचिव/MAHARAJ KUMAR AGRAWAL
प्रधान सचिव/प्रधान सचिव
Chief Executive Officer
प्रधान सचिव/प्रधान सचिव
Prasad Bharti Secretariat
प्रधान सचिव/Govt. of India
नई दिल्ली/New Delhi

D. P. S. NEGI **अनिल श्रीवास्तव**
Member (Finance & Personnel) **ANIL SRIVASTAVA**
Prasad Bhargali Secretariat **अनिल श्रीवास्तव (अनिल एच. नेगी)**
New Delhi-110001 **Joint Director General (Subject & Accounts)**

(क) भारत और भारत/ए.डी. विदेश और सम्बन्ध
 मंत्रालय (ए.डी. विदेश मंत्रालय)
 भारत सरकार, नई दिल्ली/India, N.

Source: A. Foyard, *Account* for the year 2011.11

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Line	Payment/Item	AM	EM	PM	Total
1	Government Expenditure				
	1.1 Social Development Expenditure	11,111,111,111	11,111,111,111	40,000,000	22,262,222,222
	1.2 Health, Energy, Transport & Agriculture	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
2	Administrative Expenditure				
	2.1 Civil Service Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	2.2 Other Administrative Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
3	Programme Expenditure				
	3.1 Programme Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	3.2 Expenditure from Government Grants	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
4	Other Current & Capital Expenditure				
	4.1 Other Current Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.2 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.3 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.4 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.5 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.6 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.7 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.8 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.9 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.10 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.11 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.12 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.13 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.14 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.15 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.16 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.17 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.18 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.19 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.20 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.21 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.22 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.23 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.24 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.25 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.26 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.27 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.28 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.29 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.30 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.31 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.32 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.33 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.34 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.35 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,262,222,222
	4.36 Other Capital Expenditure	1,111,111,111	1,111,111,111	40,000,000	2,2

[Signature]
 Marked for review
 (Not for review)

2008
March 18




 E. J. Kane
 (202) 462-4141

माननीय मुख्य अतिथि / Hon'ble Guest
माननीय राज्यपाल / Hon'ble Governor
Chief Executive Officer - N
माननीय मुख्य अतिथि / Hon'ble Guest
माननीय मुख्य अतिथि / Hon'ble Guest
माननीय मुख्य अतिथि / Hon'ble Guest
माननीय मुख्य अतिथि / Hon'ble Guest


D. P. S. NEGI
Joint Director (Finance & Personnel)
Sar Bharti Secretariat
New Delhi-110001

अनिल श्रीवास्तव
ANIL SRIVASTAVA
असल महाविभाग (बजट एवं लेखा)
Add. Director General Budget & Accounts


[illegible]

Sr. No.	Other Administrative Expenses (Office)	AM	DO	PS	Total
1	Domestic Travel Expenditure				
	(i) Travel	5,51,28,243	4,28,08,954	11,75,428	7,91,12,625
	(ii) Transfer	6,52,22,508	5,97,50,084	-	12,49,72,592
2	Foreign Travel Expenditure				
	(i) Personal	9,05,089	57,45,845	-	62,12,814
	(ii) Government Correspondence	-	-	-	-
3	Rent Rates & Taxes				
	(i) Normal	7,29,24,311	4,57,28,545	-	11,86,52,856
	(ii) Special, other taxes including property tax, Municipal tax etc.	4,18,62,867	3,41,20,779	-	7,59,83,646
4	Advertising and Publicity	2,76,120	2,00,86,067	-	2,03,62,187
5	Security				
	(i) Security Management	16,24,81,641	17,23,70,425	-	33,48,52,066
	(ii) Advance fee	5,75,150	-	-	5,75,150
	(iii) Chartered Accountant	-	-	-	-
	(iv) Auditor Fees	-	-	-	-
	(v) Other Professionals	11,36,480	-	-	11,36,480
6	Office Expenses				
	(a) Water Charges	2,59,89,793	2,17,34,627	40,907	4,81,94,327
	(b) Power Supply	-	-	-	-
	(c) Electricity Charges	1,23,01,32,899	60,44,86,455	-	1,83,46,19,354
	(d) Fuel Charges for power supply	6,57,18,947	3,21,47,537	-	9,78,66,484
	(e) Information Technology	-	-	-	-
	(f) AMC for IT related equipments	3,85,50,418	5,34,67,826	838,000	9,20,96,244
	(g) Other Expenses	3,71,86,781	2,84,95,411	490,760	6,57,82,952
	(h) Postage	43,45,894	29,10,747	2,16,000	72,72,641
	(i) Telephone / Internet	-	-	-	-
	(j) Mobile	68,13,709	76,46,854	548,039	1,45,06,592
	(k) Landline	3,87,35,719	3,78,88,187	867,54	7,69,31,650
	(l) Internet Charges	57,85,000	17,25,090	0	75,10,090
	(m) Insurance	-	-	-	-
	(n) Land and Building	8,41,793	1,870	0	8,43,663
	(o) Plant & Machinery	48,579	28,579	0	77,158
	(p) Other items if any	51,293	77,683	4885	1,31,061
	(q) Printing & Publicity	38,54,905	45,20,724	82,000	84,57,629
	(r) Stationery items	3,38,38,788	2,53,24,400	1,000,718	5,92,63,906
	(s) Consumables items	8,42,91,865	4,89,44,020	444,747	13,76,80,632
	(t) Local Conveyance	25,56,807	6,38,010	82,000	32,42,817
	(u) News Paper, Books & Magazines	1,14,24,280	34,96,883	87,000	1,49,08,163
	(v) AMC for office equipments	3,44,13,071	29,16,642	34,737	3,73,64,450
	(w) Other Misc Expenses	4,61,94,971	3,79,02,895	320,940	8,41,18,806
	(x) Payment to Dealers	48,29,83,716	35,18,58,736	28,198,640	1,11,67,61,092
	(y) Carriers	8,30,057	12,84,502	0	21,14,559
	(z) Commission paid to brokers for sale of assets/scrap	2,84,278	6,35,395	0	9,19,673
7	Stipend and Scholarship	61,86,075	52,05,319	100,000	1,14,01,394
8	Motor Vehicle				
	(i) Hiring Charges	16,41,43,493	12,34,34,144	1,02,88,087	29,78,65,724
	(ii) Fuel Charges	3,66,87,733	1,07,48,691	18,55,436	4,92,91,860
	(iii) Repairs & Maintenance	30,84,127	1,73,04,268	3,99,000	3,37,87,495
9	Hospitality				
	(i) Amounts remitted to employees	47,36,819	29,43,787	526,000	77,30,606
	(ii) By office, such as gifts and other entertainment expenses etc.	25,86,203	20,68,277	1,40,000	47,94,480
	(iii) Seminar / Workshop / Training	9,72,647	1,38,000	0	11,10,647
10	Minor Works				
	(i) Routine	40,85,31,178	25,05,75,509	0	65,91,06,687
	(ii) Special	9,48,07,986	1,08,47,968	0	10,56,55,954
11	MTPL				
	(i) Routine	11,21,88,508	17,19,20,155	0	28,41,08,663
	(ii) Special	17,80,85,226	9,55,38,244	0	27,36,23,470
12	Satellite				
	(i) Satellite Payment	4,58,738	68,14,29,383	0	72,73,03,121
	(ii) Making Materials	51,378	-	0	51,378
	(iii) Booking of Halls for functions	-	-	0	-
	(iv) Hiring Studios/Equipment for Studies	-	-	0	-
13	Search Action Plan (Bent)	3,84,905	-	0	3,84,905
14	Debit Balances of previous years	(19,36,894)	(10,96,080)	0	(30,32,974)
	Total	3,19,08,13,195	2,79,41,47,318	6,62,58,728	6,05,17,19,241


Mayank Kumar Agrawal
Chief Executive Officer


D.P.S. Negi
Member (F)


Anil Srivastava
ADG (B&A)


C.K. Jain
DOG (B&A)

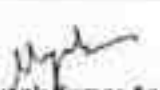
मयंक कुमार अग्रवाल/MAYANK KUMAR AGRAWAL
प्रधान कार्यकारी अधिकारी
Chief Executive Officer
प्रभर भारती अग्रवाल
Prasar Bharati Secretariat
अध्यक्ष, प्रसारण/गवर्नर, प्रसारण
New Delhi/New Delhi


D. P. S. NEGI
Member (Finance & Personnel)
Prasar Bharati Secretariat
New Delhi-110001

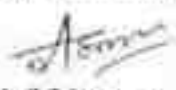
अनिल श्रीवास्तव
ANIL SRIVASTAVA
प्रधान कार्यकारी अधिकारी (वित्त एवं प्रशासन)
Add. Director General (Budget & Accounts)


डॉ. सी. के. जैन
सी. के. जैन
प्रधान कार्यकारी अधिकारी (प्रसारण)
DOG (B&A) / Head B&A
प्रमुख कार्यकारी अधिकारी/प्रसारण
प्रसारण, प्रसारण/गवर्नर, प्रसारण
New Delhi/New Delhi

Program Expenses (Plan and non Plan) for the Period : 4-2021 to 3-2022					
					(Figures in Rs.)
Sr.No.	Particulars	AIR	DD	PB	Total
1	Royalty	14,72,25,060	14,76,000	-	14,87,01,060
2	Payment to UNI/PTI/Other News Agencies	2,77,62,449	10,41,14,807	-	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 Artists, guests etc.)	23,63,94,487	64,32,38,735	48,86,280	88,25,19,502
6	Payment to Casual Assignees / Resource persons	68,05,93,854	18,46,62,575	17,73,870	86,70,29,799
7	RNU PP&SS (Payment to Artists, guests etc.)	3,07,58,107	3,15,54,787	-	6,24,12,894
8	Remuneration/Fee to Contractual	4,93,65,189	68,79,89,442	5,89,10,938	79,62,65,569
9	Share of Other Agencies in Revenue Sharing arrangements	-	2,73,548	-	2,73,548
10	Scenic material / Makeup Material	6,83,99,343	10,85,41,253	-	17,69,40,596
11	Vehicle Running Expenses (programme)	-	-	-	-
12	RNU Vehicle Running Expenses (programme)	-	2,42,654	-	2,42,654
13	Hiring Charges of Camera DSNV / Studio / Hall etc.	74,55,894	1,37,57,692	-	2,12,13,586
14	Other Programme Expenses	19,39,96,659	19,89,66,563	54,24,257	39,83,87,479
15	RNU Other Programme Expenses	90,51,782	2,55,14,689	-	3,45,66,471
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	3,18,62,895
18	Deduct Recoveries of previous years	-2,17,760	-32,408	-	-2,50,168
19	SAP	-	-	-	-
	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


D P S Negi
Member (F)


Anil Srivastava
ADG (B&A)


C K Jain
DDG (B&A)

शुभा अग्रवाल/MAYANK KUMAR AGRAWAL
मुख्य कार्यकारी अधिकारी
Chief Executive Officer
प्रसार भारती सचिवालय
Prasar Bharati Secretariat
अवर सचिव, भारत सरकार
New Delhi/New Delhi

D. P. S. NEGI
Member (Finance & Personnel)
Prasar Bharati Secretariat
New Delhi-110001
अवर सचिव (वित्त एवं मनुष्य)
ANIL SRIVASTAVA
अवर सचिव (बजट एवं लेखा)
Add Director General (Budget & Accounts)

शुभा अग्रवाल/C. K. JAIN
मुख्य कार्यकारी अधिकारी
(बजट एवं लेखा) / अवर सचिव (वित्त एवं लेखा)
DDG (B&A) Head Office
अवर सचिव सचिवालय/Prasar Bharati Secretariat
मुख्य सचिवालय, भारत सरकार, नई दिल्ली, नई दिल्ली

Annexure for Accounts for the year 2021-22

Fixed Assets				Annexure - IV	
Sr.	Purchase of Fixed Assets	AIR	DD	PD	(Figures in Rs.) Total
1	Land	1,48,750	-	-	1,48,750
2	Buildings				
	(i) Office	2,26,073	-	-	2,26,073
	(ii) Residential	-	-	-	-
	(iii) Studio	2,29,78,711	2,49,99,451	-	4,79,78,162
	(iv) Transmitter	-	-	-	-
	(v) Normal	9,69,01,816	18,11,757	-	9,87,13,573
	(vi) I & E	-	-	-	-
	(vii) NE	12,36,239	-	-	12,36,239
3	Plant Machinery & equipment				
	(i) Normal	38,44,95,239	19,29,96,497	-	57,74,91,736
	(ii) I & E	-	-	-	-
	(iii) NE	2,11,59,365	-	-	2,11,59,365
	(iv) Tube well and Water Supply	-	-	-	-
4	Vehicles				
	(i) D.B. Van	-	-	-	-
	(ii) Trucks, Jeep and Vans	-	-	-	-
	(iii) Motor Car	-	-	-	-
	(iv) two/three wheeler	-	-	-	-
	(v) others	11,500	-	-	11,500
5	Furniture/Fixtures				
	(i) Cabinets/Almirah etc.	15,81,867	8,08,803	49,638	22,40,308
	(ii) Air Conditioners, AC plant/Fridges	25,55,506	11,06,090	22,100	36,84,596
	(iii) Air Coolers	90,131	6,993	-	97,124
	(iv) Water Coolers	7,70,526	2,14,272	-	9,84,798
	(v) Tables/Chair/Sofas/Carpets	44,57,575	45,13,528	19,831	89,91,434
	(vi) Wooden Partitions	92,798	-	-	92,798
	(vii) Voltage stabilisers/UPS system	7,06,068	37,896	-	7,43,964
	(viii) Others	18,98,050	11,42,817	-	30,40,867
6	Office equipments				
	(i) Typewriters	-	-	-	-
	(ii) Photocopiers/ Duplicators	15,22,069	21,27,481	10,32,704	46,82,854
	(iii) Fax machines	-	-	-	-
	(iv) Others	20,58,294	10,90,501	49,508	31,98,303
7	Computers/Peripherals				
	(i) Computers	1,07,17,391	1,15,84,541	-	2,23,01,932
	(ii) Printers	21,34,490	12,03,830	19,588	33,57,908
	(iii) Software	1,78,306	3,85,871	-	5,64,177
	(iv) Others	23,30,523	24,70,472	31,08,442	79,09,437
8	Electric installations				
	(i) Electric Machinery	14,21,153	1,51,164	-	15,72,317
	(ii) Lights/ Fans	10,32,920	23,806	20,500	10,77,226
	(iii) Switchgear Equipment	1,75,112	2,06,652	-	3,81,764
	(iv) Transformers	5,28,583	-	-	5,28,583
	(v) Electric Wiring & Fitting	6,41,436	1,08,886	-	7,50,322
	(vi) Others	14,48,577	10,26,366	-	24,74,943
9	Capital Works in progress				
	(i) Major Works	8,83,66,480	1,08,95,999	-	9,92,62,479
	(ii) Misc. Works Scheme	1,19,90,527	36,91,933	-	1,56,82,460
	(iii) Special repairs	-	-	-	-
10	Arbitration Charges on Capital Works	-	-	-	-
	Total	66,42,05,743	26,76,12,106	43,22,801	93,11,40,650

Mayank Kumar Agrawal
Chief Executive Officer

महोदय कुमार अग्रवाल / MAHODAY KUMAR AGRAWAL
मुख्य कार्यकारी अधिकारी
Chief Executive Officer
प्रसार भारती लिमिटेड
Prasar Bharati Limited
www.prasarati.com / www.pbl.co.in
reg. 120605 / 120605-000000

D. P. S. Negi
Member (F)

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Member (Finance & Personnel)
Prasar Bharati Secretariat
New Delhi-110001

Anil Srivastava
ADG (BSA)

ANIL SRIVASTAVA
अवर निदेशक (बजट व लेखा)
Add: Director General Budget & Accounts

C. K. Jain
DDG (BSA)

VI. B. G. / C. K. JAIN
DDG (BSA)
(कृपया इसे ध्यान से देखें और प्रतिक्रिया दें)
DDG (BSA) Prasar Bharati
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