



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/2023-24/Policy/3/13

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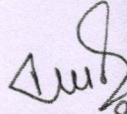
FAQ'S on Receipt & Payment Account(EMS)

Normally, the balance in TSA account is not supposed to be surrendered to Prasar Bharati. Its balance automatically lapse on the mid night of 31st march. Whereas, in certain scenario, the unutilized balance in TSA is to be surrendered to Prasar Bharati well before March end so that the same can be redistributed to other units. However, it is observed that the DDOs are surrendering the unutilized balance at the fag-end of FY or/and not making proper entry in the EMS resulting in wrong reflection of the fund position.

In this regard the correct booking head is explained below in which amount transferred / lapse should be entered in the R&P account.

<u>ISSUES/Queries</u>	<u>Solutions/Correct Method</u>
Where the surplus amount of TSA lapses on midnight of 31 st march without transferring it to Prasar Bharati should be booked?	In the TSA, funds should automatically lapsed on the mid night of 31 st march and should be shown under the head 7(ii) Surplus money surrendered to MIB (TSA) in the Receipts & Payments accounts on payment side. No action is required on the part of the DDO except to book in R&P account under the above noted head.
Where the unspent balance of TSA is transferred to Prasar Bharati before midnight of 31 st march through PFMS should be booked?	Unspent balance of TSA transferred to Prasar Bharati before mid-night of 31st March should be booked under the Head "Inter current account-transfer of funds to Prasar Bharati (other than receipt account). Select the account number of Prasar Bharati TSA account from the drop down menu provided under enter details tab under the above noted head.

This issue with the approval of competent authority.


(B.K.Mohapatra)
DDA (Accounts)

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PAO (Admin), PBS



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10. DDG (Tech.), PB Sectt. with a request to upload this Circular on PB internal website.
11. Shri Sanjay Saxena (AE) for uploading it on the EMS portal.