

प्रसार भारती

प्रसार भारती भवन कॉपरनिकस मार्ग, नई दिल्ली-110001

PRASAR BHARATI

India's Public Service Broadcaster

Prasar Bharati House, Copernicus Marg, New Delhi-110001

वार्षिक लेखा

ANNUAL ACCOUNTS

2023-24



ACCOUNTS AUDITED BY
Director General of Audit Report (Central Expenditure)
Indraprastha Estate, New Delhi-110002

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

PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)

BALANCE SHEET
AS AT 31ST MARCH, 2024

PARTICULARS	SCHE DULE	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
CORPUS/CAPITAL FUND AND LIABILITIES			
Corpus/Capital Fund	1	811,99,56,609	262,08,06,647
Reserves and Surplus	2	-	-
Earmarked/Endowment Funds	3	10,86,70,459	11,33,07,160
Secured Loan	4	-	-
Unsecured Loan	5	933,39,00,000	933,39,00,000
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	5,033,15,84,497	4,650,91,27,332
TOTAL		6,789,41,11,565	5,857,71,41,139
ASSETS			
Fixed Assets	8	1,089,58,19,323	1,033,70,24,421
Capital Work-in progress	8	478,37,23,357	495,55,22,190
Investments		-	-
(i) Earmarked/Endowment Funds	9	-	-
(ii) Others	10	-	-
Current Assets, Loans and Advances	11	5,221,45,68,885	4,328,45,94,528
Deficit as per Income & Expenditure Account		-	-
TOTAL		6,789,41,11,565	5,857,71,41,139
SIGNIFICANT ACCOUNTING POLICIES	26		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	27		

Gaurav Dwivedi

Chief Executive Officer
गौरव द्विवेदी/GAURAV DWIVEDI
मुख्य कार्यकारी अधिकारी
Chief Executive Officer
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Member (Finance)
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Anil Srivastava


Addl. Director General (B&A)
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अपर महानिदेशक
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PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	SCHE DULE	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
INCOME			
Income from Sales/ Services	12	1,911,55,68,115	1,603,70,63,812
Grants /subsidies	13	27,024,911,239	2,874,99,78,946
Funds received for specific purpose	13A	-	-
Fees/subscriptions	14	97,52,267	1,88,58,263
Income from Investments (income on investments from earmarked/endow. Funds transferred to Funds)	15	-	-
Income from Royalty, Publications etc	16	-	-
Interest Earned	17	285,50,56,578	135,98,46,841
Other Income	18	143,06,72,170	185,22,89,013
TOTAL (A)		5,043,59,60,369	4,801,80,36,875
EXPENDITURE			
Establishment Expenses	19	2,775,07,83,901	2,902,48,61,891
Other Administrative Expenses	20	885,42,94,343	824,04,57,354
Programme related Expenses	21	695,58,32,266	429,21,99,364
Satellite & Spectrum Charges	22	160,84,98,500	163,71,32,168
Expenditure on Grants & subsidy	23	-	-
Interest Expense	24	154,85,31,373	151,12,17,675
Depreciation	8	187,80,04,812	204,70,39,551
TOTAL (B)		4,859,59,45,195	4,675,29,08,003
Balance being excess of Income over Expenditure (A-B)		184,00,15,174	126,51,28,872
Add: Prior period Adjustments & Exceptional items	25	156,00,38,005	22,61,23,820
Add: Balance brought forward from previous year		262,08,06,647	112,95,53,954
BALANCE BEING SURPLUS/(DEFICIT) CARRIED OVER TO BALANCE SHEET		602,08,59,826	262,08,06,647


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PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 1: CORPUS/CAPITAL FUND

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Balance as at the beginning of the year	-	-
Balance Corpus/Capital Fund	209,90,96,783	-
Income and Expenditure Account	602,08,59,826	262,08,06,647
BALANCE AS AT THE YEAR END	811,99,56,609	262,08,06,647


SCHEDULE 2: RESERVES AND SURPLUS

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
1. Capital Reserve:		
Balance as at the beginning of the year	-	-
Additions during the year	-	-
Less: Deductions during the year	-	-
BALANCE AS AT THE YEAR END	-	-
2. General Reserve		
Balance as at the beginning of the year	-	-
Additions during the year	-	-
Less: Deductions during the year	-	-
BALANCE AS AT THE YEAR END	-	-

SCHEDULE 3: EARMARKED/ENDOWMENT FUNDS

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Earmarked funds from MHA for Revamping of DD Kashir		
a) Opening Balance of the funds	11,33,07,160	16,99,84,709
b) Add: funds received from MHA	5,73,83,400	73,75,000
c) Add: Interest Earned	91,01,030	36,82,788
d) Add: Adjustments		
e) Deduct: Expenditure incurred from fund	7,11,21,131	6,64,74,634
f) Deduct: Interest amount Paid to MHA	-	12,60,703
g) CLOSING BALANCE AS AT THE YEAR END	10,86,70,459	11,33,07,160
Refer Schedule 27 para 31 of Notes to Accounts	10,86,70,459	11,33,07,160


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SCHEDULE 4: SECURED LOANS AND BORROWINGS

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Balance as at the beginning of the year	-	-
Additions during the year	-	-
Less: Deductions during the year	-	-
BALANCE AS AT THE YEAR END	-	-

SCHEDULE 5: UNSECURED LOANS

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
1. Loan In Perpetuity	-	-
2. Central Government - Loans to be converted into Grants		
Capital Loan from Ministry of I&B	-	84,54,20,000
Repayment of Loans due but not paid	770,47,00,000	685,92,80,000
Interest free Loan for CWG 2010	162,92,00,000	162,92,00,000
BALANCE AS AT THE YEAR END	933,39,00,000	933,39,00,000

(Refer Schedule 27, Note 9 to 11 of Notes to Accounts)

SCHEDULE 6: DEFERRED CREDIT LIABILITIES

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Balance as at the beginning of the year	-	-
Additions during the year	-	-
Less: Deductions during the year	-	-
BALANCE AS AT THE YEAR END	-	-

9.

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Gaurav Dwivedi
Member (Finance), Addl. Charge

Member (Finance)
Prasar Bharati Secretariat
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(Signature)

Anil Srivastava
Addl. Director General (B&A)

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SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
A. Current Liabilities		
Advances received - against deposit work	826,675,216	879,641,747
Deposits, earnest money, caution money/security deposits	1,043,654,432	1,025,544,196
Interest on Capital Loan	12,779,328,779	11,739,826,074
Penal Interest On Interest/principal due	3,108,267,199	2,599,238,531
Other current liabilities -recoveries from salary, wages and others, including outstanding cheques of CFDL account etc.(Parking Head)	460,686,678	8,917,310
Salary accrued for the Month of March including bonus	2,132,032,994	2,272,844,584
Unspent amount of Grant-in-aid & interest thereon (MIB)	8,103,217	7,000,000
For other expenses (Including CAG Audit Fee etc.)	3,343,103,985	3,160,312,012
Remittances to/from HQ/DDOs in transit/reconciliation's	5,557,767,043	4,845,418,148
Advances received- from Customers	27,205,689	-
For Statutory liabilities (GST)	349,145,355	665,545,408
For Statutory liabilities (TDS /Others) (Parking Head)	(65,097,249)	(1,819,524)
Total (A)	29,570,873,338	27,202,468,486
(Refer Schedule 27, Note 9, 10, 11, 18 & 30 of Notes to Accounts)		
B. Provisions		
For Spectrum/Space Segment expense	19,136,956,000	18,008,621,000
For Leave encashment and Gratuity	1,623,755,159	1,298,009,648
NPS provisions	-	28,198
Total (B)	20,760,711,159	19,306,658,846
(Refer Schedule 27, Note 17, 19, 27 & 28 of Notes to Accounts)		
Total (A+B)	50,331,584,497	46,509,127,332

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SCHEDULE 8: FIXED ASSETS		Gross Block				Depreciation		Net Block	
Sr.	Particulars	Cost as on 01-04-23	Additions/ Transfers from civil wings during the year 23-24	Deductions/ adjustments transfers/ disposal / reclassification during the year 23-24	Cost at the year-end 31-03-24	For the year 23-24	Cumulative upto 31.03.2024	As at 31st Mar' 2024	As at 31st Mar' 2023
A	Fixed Assets								
1	Land	32,498,684	-	-	32,498,684	-	-	32,498,684	32,498,684
2	Buildings	5,633,042,937	284,644,311	-	5,917,687,248	117,917,529	1,770,177,583	4,147,509,665	3,980,782,883
3	Plant Machinery & Equipments								
	a) Studios	26,802,838,828	507,611,268	-	27,310,450,096	157,646,481	26,154,789,740	1,155,660,356	805,695,569
	b) Transmitters	40,710,049,343	69,214,546	-	40,779,263,889	422,992,904	39,733,528,449	1,045,735,440	1,399,513,799
	c) Machinery/ Equipments	14,120,949,290	1,511,452,819	-	15,632,402,109	1,100,338,526	11,439,752,263	4,192,649,846	3,781,535,553
	d) Electrical Installations	114,100,242	4,057,185	337,769	117,819,658	4,951,060	50,011,368	67,808,290	69,039,934
4	Vehicles	186,492,886	59,597	-	186,552,483	10,042,984	186,366,787	185,696	10,169,083
5	Furniture, Fixtures	402,791,995	17,169,603	-	419,961,598	21,055,786	238,422,437	181,539,161	185,425,344
6	Office Equipments	262,598,520	4,661,853	250,766	267,009,607	8,145,003	248,314,337	18,695,270	22,429,186
7	Computers	544,197,345	38,193,222	-	582,390,567	34,913,899	534,655,089	47,735,478	44,456,155
8	Library Books	5,473,550	323,847		5,797,397			5,797,397	5,473,550
9	Other fixed assets								
	Capital Expenditure on various Schemes	9,970,067,614	-	-	9,970,067,614	640	9,970,063,574	4,040	4,680
	Total (A)	98,785,101,234	2,437,388,251	588,535	101,221,900,950	1,878,004,812	90,326,081,627	10,895,819,323	10,337,024,421
B	CAPITAL WORK-IN-PROGRESS	4,955,522,190	80,513,118	252,311,951	4,783,723,357	-	-	4,783,723,357	4,955,522,190
	Total (B)	4,955,522,190	80,513,118	252,311,951	4,783,723,357	-	-	4,783,723,357	4,955,522,190
	Total (A+B)	103,740,623,424	2,517,901,369	252,900,486	106,005,624,307	1,878,004,812	90,326,081,627	15,679,542,680	15,292,546,611


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Note(s) to Schedule 8: The following corrections/adjustments are being incorporated during the FY 2023-24:

- Assets - Reclassification of assets Electrical Installations (4%) to Office Equipment (16%) 2021-22 of Rs.3,37,769/-
- Depreciation on Assets Reclassification from Electrical Installations to Office Equipment have been adjusted in this Current Year relating to FY 2021-22 and FY 2022-23.
For Electrical Installations depreciation added back are Rs.6755/- and Rs.13511/- regarding FY 2021-22 and FY 2022-23 respectively.
For Office Equipment depreciation charged are Rs.28147/- and Rs.56295/- regarding FY 2021-22 and FY 2022-23 respectively.
- Assets - Reclassification of assets from FA(Photocopiers) Block of Assets (Office Equipments) to FA (Printer) Block of Assets (Computers) of Rs.2,50,766/-.
- Depreciation on Assets Reclassification from Office Equipment to Computers have been adjusted in this Current Year relating to FY 2021-22 and FY 2022-23.
For Office Equipment depreciation added back are Rs.20897/- and Rs.41794/- regarding FY 2021-22 and FY 2022-23 respectively.
For Computers depreciation charged are Rs.41794/- and Rs.83589/- regarding FY 2021-22 and FY 2022-23 respectively.
- Depreciation of Rs. 6,66,289/- added back as Corrected depreciation of Opening Balance of Vehicles for the FY 2023-24.
- Depreciation charged of Rs.184/- relating to FY 2022-23 as Corrected depreciation of Furniture and Fixtures Rs.5900 not recognised in the FY 2022-23 but recognised in current FY 2023-24.
- Below mentioned Completed CWIP assets were not recognised for Depreciation in the FY 2022-23 but are now recognised in the current FY 2023-24 by adding in Opening balance of respective block of assets alongwith Depreciation charged for FY 2022-23.

Block of Assets	Amount (Rs.)	Depreciation 22-23	Depreciation 21-22	Depreciation 20-21
Studio	5,037,000	382,650	NA	NA
Transmitters	9,579,683	622,568	NA	NA
Building	42,007,000	606,450	372,760	186,380
Machinery (Equipment)	5,231,094	261,555	NA	NA
Total	61,854,777			


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SCHEDULE 9: INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
1. In Government Securities	-	-
2. Other approved securities	-	-
3. Other	-	-
BALANCE AS AT THE YEAR END	-	-

SCHEDULE 10: INVESTMENTS - OTHER

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
1. In Government Securities	-	-
2. Other approved securities	-	-
3. Other	-	-
BALANCE AS AT THE YEAR END	-	-

SCHEDULE 11: CURRENT ASSETS, LOANS AND ADVANCES ETC

PARTICULARS			31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
A. CURRENT ASSETS:				
	2023-24	2022-23		
Inventories	12,49,37,564	124,937,564		
Deduct: Provision thereof	12,49,37,564	12,49,37,564	-	-
Sundry Debtors- Good	6,184,069,563	3,585,470,020		
Sundry Debtors- Doubtful	2,355,332,400	1,641,828,839		
	8,539,401,963	5,227,298,859		
Deduct: Provision thereof	2,355,332,400	1,641,828,839	6,160,484,921	3,561,885,376
Cash Balance in hand / Imprest			4,566,034	5,886,847
Bank Balance With Scheduled Banks:				
on current accounts (including CLTD Balances)			7,394,440,952	10,887,519,037
on Collection accounts			315,343,162	278,623,969
on Deposit account and other FDRs with Various offices			32,957,511,455	23,981,620,389
with CP Fund / NPS A/c			2,829,882	2,184,950
Total (A)			46,835,176,406	38,717,720,568

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SCHEDULE 11: CURRENT ASSETS, LOANS AND ADVANCES ETC (Continued)

PARTICULARS			31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
B. LOANS & ADVANCES:				
1. Loans/advances	2023-24	2022-23		
Staff			78,351,692	85,101,223
Others-departmental	160,254,598	160,254,598		
Deduct: Provision	160,254,598	160,254,598		
2. Advances and other amounts recoverable in cash or in kind or for value to be received				
On capital account				
Prepayment			148,001,190	25,737,601
Others				
3. Grants-In-Aid receivable from Ministry of I&B, GOI-Salary			1,816,500,000	1,816,500,000
4. Interest Accrued:				
On investments from Earmarked/endowment funds			1,764,979	-
On Term Deposits with Scheduled Banks			1,198,684,438	516,410,246
Others				
5. Prepaid Interest on Endowment Fund				
6. TDS & Income Tax			12,904,530	34,077,270
7. GST (Input Tax Credit)			646,493,492	610,456,861
8. Deposits with Other Departments			1,476,692,158	1,478,590,759
Total (B)			5,379,392,479	4,566,873,960
Total (A+B)			52,214,568,885	43,284,594,528

(Refer Schedule 27, Note 12, 13, 26, 29, 33 & 36 of Notes to Accounts)


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PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)
SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C FOR THE
YEAR ENDED 31 MARCH 2024

SCHEDULE 12: INCOME FROM SALES/SERVICES

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Income from sales/services (Including taxes)		
AIR and DD (Commercial revenue)	6,416,545,750	6,781,844,960
Deduct: Share of other agencies	185,261,918	23,161,306
Add: Sales of Archival Content	33,855,553	6,720,487
Add: DTH Income	12,850,428,730	9,271,659,671
Total	19,115,568,115	16,037,063,812

(Refer Schedule 27, Note 20 of Notes to Accounts)

SCHEDULE 13: GRANTS /SUBSIDIES

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Add: Grants-In-Aid received during the year from Ministry of I&B, GOI-Other than Salary	1,621,103,217	1,928,353,118
Add: Grants-In-Aid received during the year from Ministry of I&B, GOI-Salary	25,784,500,000	27,211,382,000
Add: Grants-In-Aid receivable from Ministry of I&B, GOI-Salary	-	-
Deduct: Unspent balance of Grants-in-aid received from Ministry of I&B,GOI-Other than Salary	8,103,217	7,000,000
Deduct: Unspent balance transfer to MIB	372,588,761	382,756,172
Deduct: Unspent balance of Grants-in-aid received from Ministry of I&B, GOI-Salary (SAP)	-	-
Total	27,024,911,239	28,749,978,946

(Refer Schedule 27, Note 6 & 30 of Notes to Accounts)

SCHEDULE 13A: FUNDS RECEIVED FOR SPECIFIC PURPOSE


PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Grants-In-Aid received during the year from Ministry of Home Affairs	-	-
Total	-	-



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(INDIA'S PUBLIC SERVICE BROADCASTER)

SCHEDULE 14: FEES/SUBSCRIPTIONS

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Professional/Consultancy/other services fee	9,752,267	18,858,263
Total	9,752,267	18,858,263

SCHEDULE 15: INCOME FROM INVESTMENTS

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Interest on Fixed Deposits From Earmarked Funds	-	-
Total	-	-

SCHEDULE 16: INCOME FROM ROYALTY, PUBLICATIONS ETC

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
INCOME FROM ROYALTY, PUBLICATIONS ETC	-	-
Total	-	-

SCHEDULE 17: INTEREST EARNED

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
On Term Deposits with Scheduled Banks	2,849,612,145	1,346,647,144
On others like employees advances etc.	1,604,746	5,653,168
Interest on debtors and other receivables	3,839,687	7,546,529
Total	2,855,056,578	1,359,846,841

(Refer Schedule 27, Note 21 of Notes to Accounts)



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SCHEDULE 18: OTHER INCOME

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
A. Other Receipts including Fees from Towers/staff quarters		
a) Income from Towers	1,123,894,801	1,264,338,978
b) License Fees/Electricity/Water Charges from Staff Quarters	51,941,224	54,222,921
c) DTH Income	-	-
d) Others	121,739,993	74,900,291
Total (A)	1,297,576,018	1,393,462,190
(Refer Schedule 27, Note 20 of Notes to Accounts)		
B. Profit on Sales/disposal of assets		
a) Owned Assets	55,846,961	207,425,830
b) Assets acquired out of grants, or received free of cost	12,902,319	81,420,034
c) Assets acquired prior to 1.4.2000	64,346,872	169,980,959
Total (B)	133,096,152	458,826,823
Total (A+B)	1,430,672,170	1,852,289,013
(Refer Schedule 27, Note 4 of Notes to Accounts)		

SCHEDULE 19: ESTABLISHMENT EXPENSES

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
a) Salaries & Wages	25,249,314,659	26,889,405,403
b) Allowances and Bonus	74,264,357	101,215,945
c) Contribution to CPF/NPS	357,651,775	225,585,557
d) Expenses on Employee's retirement/ Terminal Exp/ Pension etc. (LS & PC)	1,466,002,833	1,374,732,359
e) Staff Welfare Expenses/ Others	31,596,539	28,817,335
f) Reimbursement of Medical Expenses	281,333,804	282,372,645
g) Provision for Leave encashment and Gratuity	325,745,511	182,087,845
h) Deduct Recoveries of previous years	(35,125,577)	(59,355,198)
Total	27,750,783,901	29,024,861,891

(Refer Schedule 27, Note 17, 22 & 28 of Notes to Accounts)


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SCHEDULE 20: OTHER ADMINISTRATIVE EXPENSES

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Electricity and Power	1,836,013,475	1,901,000,877
Water Charges	51,503,069	52,004,310
Rent, Rates and Taxes	193,275,825	149,883,987
Hiring, Running and Maintenance of Vehicles	438,582,343	450,298,580
Postage, Telephone and Communication Charges	71,864,248	82,891,855
Printing and Stationery	89,845,060	89,822,638
Traveling & Conveyance Expenses- Local	285,026,939	270,325,845
Traveling -Foreign	28,003,087	21,593,147
Scholarship Stipends	12,855,651	13,294,351
Auditors Remunerations	600,000	900,000
Hospitality Expenses	19,810,685	23,566,962
Professional & Security Charges (Armed Gurads etc.)	487,802,112	446,822,065
Provision for Doubtful Debts/ Advances Provisions	713,503,561	533,913,481
Advertisement and Publicity	34,541,287	108,078,837
Bank Charges	699,982	1,093,176
Supplies & Material Consumables	135,153,136	146,890,490
Other Administrative Expenses	1,229,516,350	1,042,929,540
Minor Works and Machinery Equipments, Tools & Plants	1,015,026,605	938,589,416
Goods and ServicesTax (GST)	2,229,597,280	2,096,391,660
Deduct Recoveries of previous years	(18,926,352)	(129,833,863)
Total	8,854,294,343	8,240,457,354

SCHEDULE 21: PROGRAMME RELATED EXPENSES

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Royalty	610,023,969	154,618,775
Payment to UNI/ PTI/Other News Agencies	296,976,791	158,004,476
Commissioning of Programme Softwares exp.	219,756,386	420,090,459
Sport Events Expenses	73,142,355	3,756,505
Payment to Artists/Professionals(PP & SS etc.)	3,284,366,534	2,783,533,134
Other Programme Expenses/Other Ministries	1,373,742,110	772,205,903
J&K Package		
N.E. Package		
Spectrum & Space Segment Charges		
Common Wealth Games		
G20	535,255,203	
New Platform (OTT)	18,549,067	
Content Creation	543,604,119	
SAP	705,677	681,722
Deduct Recoveries of previous years	(289,945)	(691,610)
Total	6,955,832,266	4,292,199,364

(Refer Schedule 27, Note 32 of Notes to Accounts)

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SCHEDULE 22: SATELLITE & SPECTRUM CHARGES

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Satellite & Spectrum Charges	1,608,498,500	1,637,132,168
Total	1,608,498,500	1,637,132,168

(Refer Schedule 27, Note 2 of Notes to Accounts)

SCHEDULE 23: EXPENDITURE ON GRANTS, SUBSIDIES ETC

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Expenditure on grants	-	-
Total	-	-

SCHEDULE 24: INTEREST EXPENSES

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Interest on Loan- Central Government	1,039,502,705	1,040,134,500
Interest on Loan in Perpetuity	-	-
Other Penal Interest etc	509,028,668	471,083,175
Interest on Loans (other than MIB)	-	-
Total	1,548,531,373	1,511,217,675

(Refer Schedule 27, Note 9 to 11 of Notes to Accounts)

SCHEDULE 25: PRIOR PERIOD ADJUSTMENTS & EXCEPTIONAL ITEMS

PARTICULARS	31-MARCH 2024 IN INR	31-MARCH 2023 IN INR
Establishment Expenses - Reversal of Salaries and Wages expenses related to FY 2022-23 (Closed Stations)	(446,899)	
Other Administrative Expenses - Reversal of OAE related to FY 2022-23 (Closed Stations)	(12,065,309)	
Program Expenses - Reversal of Other Program Expenses related to FY 2022-23 (Closed Stations)	(10,395,238)	
Other Income: Reversal of Incorrect expenses booked OE (IT) Consumables 2021-22	3,100,591	
Assets - Computers 2021-22 Not Recognised	3,100,591	
Loans and Advances - Deposit with other dept. (Security Deposit With MSEDCL) 2022-23	189,000	
Other Administrative Expenses - Bank Charges 2021-22	9,554	
Loans and Advances - Other Advances paid to staff 2021-22	(9,554)	
Assets - Transfer of CWIP to assets Building 2022-23	23,369,000	
Assets - Transfer of CWIP to assets Building 2020-	18,638,000	

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**PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)**

21		
Assets - Transfer of CWIP to assets Studio 2022-23	5,037,000	
Assets - Transfer of CWIP to assets Transmitter 2022-23	9,579,683	
Assets - Transfer of CWIP to assets Machinery/Equipment 2022-23	5,231,094	
Assets - Furniture & Fixtures 2022-23 Not Recognised	5,900	
Establishment Expenses - Reversal of Salaries and Wages expenses related to FY 2022-23	(75,210,325)	
Current Liabilities: Advance from Debtors Opening Balance as of 01-04-2023	(18,380,569)	
Establishment Expenses - Reversal of Salaries and Wages expenses related to FY 2022-23 (CCW, Guwahati)	(5,854,049)	
Other Administrative Expenses - Reversal of OAE related to FY 2022-23 (CCW, Guwahati)	(62,398)	
Program Expenses - Other Program Expenses related to FY 2022-23	7,815	
Other Administrative Expenses - Reversal of OAE related to FY 2022-23 (DD, Faizabad)	(234,322)	
Interest Earned - Reversal of Interest Income related to FY 2022-23	325,508	
Other Administrative Expenses - Reversal of Bank Charges related to FY 2022-23	(15,280)	
CBS AIR debtors along with Interest on Delayed/Non Payment are added this year	1,614,118,212	
Other Income		6,817,541
Other Expenses		(1,291,036)
Depreciation		(16,053)
AIR Resources debtor		244,198,012
provision for doubtful debts		(23,584,644)
Total	1,560,038,005	226,123,820


(Refer Schedule 27, Note 24 of Notes to Accounts)



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PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)

SCHEDULE 26: SIGNIFICANT ACCOUNTING POLICIES

Sr.No.	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.
	Transfer of Assets by the Central Government are subject to actual valuation and verifications.
	In respect of capital expenditure incurred on different Plan schemes undertaken by AIR and DD all related & associated expenses are capitalized.
4	Method of depreciation
	Depreciation is charged on straight line method at rates computed on useful life of the assets prescribed based on the IMG recommendations. Accordingly, the rates adopted are:
	Building 2%
	Studio, Transmitter, Machinery & Equipments and Other Fixed assets 10%
	Electrical installation 4%
	Vehicles 20%
	Furniture & Fixtures 6.25%
	Office Equipments 16.67%
	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.



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SCHEDULE 27: NOTES ON ACCOUNTS & CONTINGENT LIABILITIES

Sr.No.	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" Organization. Accordingly, based on Generally Accepted Accounting Practices, and Section-145 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 31.03.2005. From 01.04.2005 the accounts are initially compiled on cash basis at field unit level and subsequently converted into accrual basis to the extent possible, based on the information collected from both the Directorates. Prasar Bharati Board, however, decided to give effect to complete switch over from cash to accrual accounting at field units also. In this direction, initially, Prasar Bharati has implemented web based application called Expenditure Monitoring System (EMS) for submitting R&P Account by all field units w.e.f. 01.04.2016. Since Last 5 years, Prasar Bharati has been under implementation of Centralised Accounting Software (CAS) across its all field units alongwith Expenditure Monitoring System (EMS) through rigourous testing at frequent interval.
2	Contingent Liabilities:
2.1	Claims against the Entity not acknowledged as debts ₹ Nil
2.2	In respect of :
	Service Tax ₹ 14.29 crore
	Late fee and interest on Spectrum & Space Segment Charges ₹ 4318.28 crore
3	"The Arbitration Tribunal in a joint award dated 27.7.2020 by two of three learned Arbitrators, had given its award directing the respondent i.e. Prasar Bharati to pay an amount of ₹. 65,10,39,562/- in three out of five different claims made by the claimant i.e. SIS 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, SIS live filed an execution petition in the High Court, Delhi (OMP (ENF.) (COMM) 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 17-05-21 and directed respondent to deposit the entire award amount along with upto date interest with the Registrar General of the Hon'ble High Court. Accordingly, Prasar Bharati had deposited a total of ₹126,33,15,516 (₹ 65,10,39,562 towards Award and ₹ 61,22,75,954 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. Later, Hon'ble High Court directed that the execution of the Award shall remain stayed. M/s SIS Live had filed another case (OMP (COMM) No. 555/2020) in High Court, Delhi against the order. Separately, PB had also filed a petition U/s 34 of the Arbitration and Conciliation Act, 1996 (OMP (COMM) No. 217/2021) seeking setting aside of the award passed by the Arbitral Tribunal to the extent it passed a monetary award against PB and rejected the counter claims of PB. Part Arguments were heard by the High Court on 28.7.2022. The cases were posted to 8.9.2022 for remaining arguments. On 8.9.2022 the Judge did not hold Court and the cases were posted to 11.11.2022. Next hearings were held on 11.1.2023, 24.1.2023, 13.3.2023, 25.4.2023 and 16.5.2023 without any outcome.

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	<p>The next hearing was scheduled for 24.8.2023 but again listed for 10.10.2023. The amount deposited by Prasar Bharati was directed to be put in a fixed deposit.</p> <p>The High Court has fixed deposit arrangements with UCO Bank which gives interest @ 2% on such deposits. An application filed by SIS Live requesting that the High Court should open an FD in a Bank that offers higher interest is pending.</p> <p>On 10.10.2023 counsel for M/s SIS LIVE submitted that written submissions along with the relevant judgements have already been filed & on behalf of Prasar Bharati. It has been submitted that written submissions and the relevant judgment shall be filed within four weeks with an advance copy to the counsel for the other party. Next listing was 18.01.2024 & listed on 01.04.2024 at the request Prasar Bharati had not filed the written submissions.</p> <p>Last & final Opportunity was granted. Learned counsel for Prasar Bharati was directed to filed brief written submissions not exceeding three pages along with the relevant judgments they wish to rely upon within four weeks with an advance copy supplied to the other party.</p> <p>Finally, vetted written submission dated 08/08/2024 was filed in the Hon'ble High Court. After this a meeting was held with PB advocate by executive section along with legal executive for updates of the case.</p> <p>In the hearing of 02.07.2024 & 03.07.2024, Argued by counsel of SIS LIVE on 05/07/2024, our counsel started their argument, part heard the matter. Next date of hearing in the case is 15/07/2024.</p>
4	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. CCA/I&B/2002 dated 3.09.02 and is also subject to physical verification and valuation. The physical verification and valuation of the fixed assets is in process.
5	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 sold/disposed of 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.
6	Grants received from Central Government are treated as Income except grant - in- aid for creation of capital assets. This income together with internal revenue is utilized to meet expenses.
7	Without prejudice to rights, Prasar Bharati had paid an amount of ₹ 178,71,63,705/- to Service Tax Deptt. during the year 2011-12, in response to their demand vide order No.16/RDN/2011 dt. 05.05.2011 for the years 2003-04 to 2007-08. However, as per Management assessment, no amount was payable. In the Order dated 05.03.2018, CESTAT has completely waived off the penalty and instructed Service Tax Department to re-quantify the service tax liability for those years. The Service tax department has quantify the service tax liability and extended the Cum-Tax-Benefit vide their letter no C.No.:IV(16)Hqrs/Adj/GST-South/PB/148/2018 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.

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	<p>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.</p> <p>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.</p> <p>As on date, both appeal stands admitted before the CESTAT and outcome of the case is awaited.</p> <p>In the matter related to refund claim filed by Prasar Bharati, consequent upon order of CESTAT in Appeal No. ST/1228-2011/ST(DB) against O-i-O no. 16/RDN/2011 dt. 05.05.2011 of Service Tax Commissioner, the Assistant Commissioner CGST(South Delhi) Connaught Place Division, as an Adjudicating Authority passed an order i.e. O-i-O no. 03-04/2020/DL/GST-South/Palam/2018-19 dt. 30.09.2020 combining the Service Tax dues for the F Y 2003-2004 to 2007-2008 and FY 2008-2009. The copy of this order is received in this office on 12.10.2021. In this order Asstt. Commissioner sanctioned the refund of Rs. 30,65,76,396/- to Prasar Bharati and rejected the remaining claim of Rs. 1,39,61,82,258/-. Further he ordered to recovery of Rs. 30,65,76,396/- out of refund of Rs. 30,65,76,396/- on account of Service Tax dues & Interest.</p> <p>However, an appeal before Commissioner (Appeal-II), Central Tax EIL, Bhikaji Cama Place was filed on 03.01.2022, against the order of Asstt. Commissioner dt. 30.09.2020 after consultation with the Advocate on Panel (Prasar Bharati). Commissioner of Central Tax Appeal-II, has passed an order dated 28.04.2022 in favor of Prasar Bharati and directed recalculation of the amount after giving fresh personal hearing to Prasar Bharati. Accordingly Prasar Bharati is entitled to get a refund of at least 21,96,60,392/- + Interest thereon with effect from 29.07.2011. After passing order from Commissioner of Central Tax, Prasar Bharati has not received any notice or communication from Asstt. Commissioner for personal hearing in accordance with the order of Commissioner of Central Tax.</p> <p>A letter dt. 30.12.2022 has been sent to O/o Asstt. Commissioner CGST with the request for fixing a date for personal hearing so that Prasar Bharati may make additional submissions. Second request letter dt. 10.08.2023 is also sent to O/o Asstt. Commissioner CGST requesting for personal hearing.</p> <p>In response to this Secretariat letter dt. 30.12.2022 & dt. 10.08.2023 O/o Asstt. Commissioner vide letter dt. 30.12.2023 has desired some documents related to refund claims. Desired documents alongwith refund calculation of interest from 30.07.2011 has been submitted (by hand) in the O/o of Asstt. Commissioner on 18.01.2024. It was assured that matter is likely to be taken up only after 2024 General Election. We are eagerly waiting response from Asstt. Commissioner.</p>
8	<p>Service tax demand of ₹ 3.55 crore vide final order no.50762/2019 dated 20.05.2019 received in Prasar Bharati for the period April 2007 to September 2007. Prasar Bharati has filed the appeal in the Supreme Court i.e. CIVIL APPEAL NO. 183 of 2022 (Dairy no. 19504/2020).</p> <p>The above said appeal is heard and dismissed by Hon'ble Supreme Court on 06 January 2022. Sr. Advocate defending the case has advised to file a review petition in Hon'ble Supreme Court and accordingly with the approval of Competent Authority, review petition was filed before Hon'ble Supreme Court</p>



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	through Civil Appeal No. 183 of 2022. However, said review petition has been dismissed by the Hon'ble Supreme Court vide there order dated 20.07.2022. Consequently Prasar Bharati has to pay Rs. 3.55 Cr along with interest from the date the service tax become due till the date of payment and penalty u/s 76 of the Finance Act 1994 to Tax Authority. Now, in terms of the order dated 28.04.2022 an excess amount of at least Rs. 21,96,60,392/- + Interest thereon was in the hand of service tax department as on 29.07.2011 for the period 2003-04 to 2007-08. Prasar Bharati is well within its right to claim for adjustment of Rs. 3.55 Cr + Interest and penalty if any against the refund atleast Rs. 21,96,60,392/- + Interest thereon.																	
9	Interest rate on Capital Loan received from Government during 01.04.2000 to 31.03.2006 was 14.5% p.a., during 1.4.2006 to 31.03.2011 was 11.5% p.a. and from 1.4.2011 onwards is 13.5% p.a. The rate of penal interest is 2.5% per annum.																	
10	Liability towards interest on Loan from MIB has been provided as per the interest rates mentioned at Note -9 above.																	
11	Ministry of I&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-aid 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 31.3.2013 is yet to be implemented by the Ministry of I & B. The details of outstanding loan, interest & penal interest thereon as on 31.03.2024 are as follows: <table><tr><td>Principal Amount</td><td>- ₹</td><td>9,33,39,00,000</td></tr><tr><td>Interest</td><td>- ₹</td><td>1277,93,28,779</td></tr><tr><td>Penal Interest</td><td>- ₹</td><td>310,82,67,199</td></tr><tr><td>Total</td><td>- ₹</td><td>2522,14,95,978</td></tr></table>			Principal Amount	- ₹	9,33,39,00,000	Interest	- ₹	1277,93,28,779	Penal Interest	- ₹	310,82,67,199	Total	- ₹	2522,14,95,978			
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Total	- ₹	2522,14,95,978																
12	The age-wise break-up of Sundry debtors as on 31.03.2024 is as under: <table><tr><td></td><td>2023-24</td><td>2022-23</td></tr><tr><td>Sundry Debtors-Less than 3 Years</td><td>3,145,275,850</td><td>1,497,872,487</td></tr><tr><td>Sundry Debtors-More than 3 Years</td><td>3,565,187,818</td><td>900,684,305</td></tr><tr><td>Sundry Debtors-Interest on delayed payment</td><td>1,574,246,511</td><td>2,818,248,295</td></tr><tr><td>Total ₹.</td><td>8,284,710,179</td><td>5,216,805,087</td></tr></table>				2023-24	2022-23	Sundry Debtors-Less than 3 Years	3,145,275,850	1,497,872,487	Sundry Debtors-More than 3 Years	3,565,187,818	900,684,305	Sundry Debtors-Interest on delayed payment	1,574,246,511	2,818,248,295	Total ₹.	8,284,710,179	5,216,805,087
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13	Sundry debtors are inclusive of Service Tax/GST receivable from customers.																	
14	There are 58 number of arbitration cases and 12 number of Court cases pending as on 31-3-2024 and total amount involved is ₹ 475,54,58,982/-																	
15	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.																	
16	Prasar Bharati is exempt from Income Tax as per Clause 23BBH under Section-10 of Income Tax Act.																	
17	Prasar Bharati's contribution towards Leave Salary and Pension (LS and PC)in respect of employees on deemed deputation is charged as expenditure.																	
18	Audit fee payable to C&AG for auditing Prasar Bharati's Accounts for the year 2023-24 has been provided for ₹ 600000 alongwith ₹ 398000 unutilised provision for the Financial year 2022-23.																	
19	Provision for Spectrum & Space Segment charges have been provided on estimation basis.																	


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20	GST component included in Income from Services (Commercial Revenue), License Fee for AIR/DD Towers, DTH Income is ₹ 72.74 crore, ₹ 34.37 crore and ₹ 196.02 crore respectively.
21	Interest on Fixed deposit and flexi deposits of Field offices and on Advances to staff are accounted for as and when received. The quantum of accrued interest cannot be computed due to flexible tenure and interest rates on CLTD accounts and advances.
22	The payment and recovery of non-interest bearing short term advances to employees are adjusted from Establishment expenditure.
23	Capital Work-in-progress amounting to ₹ 25.23 crore has been capitalized during the year 2023-24.
24	<p>Details of Prior Period Adjustments done in the Schedule 25 during the FY 2023-24 are as follows:</p> <ol style="list-style-type: none"> 1. Salary and wages payable for the FY 2022-23 were not reported in Current liabilities of Rs. 7,52,10,325/-. Hence rectified by reversing from current year's expenses for Salaries and Wages Rs. 7,52,10,325/-. 2. Furniture and Fixtures (Water Cooler) of Rs.5900/- purchased during the year were expensed and not capitalized. Now rectified by capitalizing and depreciation for the FY 2022-23 added in depreciation on opening balance for the FY 2023-24. 3. Building of Rs.2,33,69,000/-, Studio of Rs.50,37,000/- and Transmitter of Rs. 95,79,683/- were not capitalized during the FY 2022-23. Building of Rs. 1,86,38,000/- were also not capitalized during the FY 2020-21. Hence, All the Completed CWIP capitalized and depreciation, as applicable, from the FY 2020-21 to FY 2022-23 added in depreciation on opening balance for the FY 2023-24. 4. Bank Charges of Rs.9,554/- was wrongly booked as Other advance paid to staff during the FY 2021-22. Hence, now rectified through reversing from Current Assets- Other advance paid to staff and Bank Charges debited. 5. Security Deposit With MSEDCL Rs.1,89,000/- was not booked during the FY 2022-23. Hence, now booked through PPA. 6. The items has been booked in wrong head i.e. IT Consumables: Rs.31,00,591/- FA(Electrical): Rs.3,37,769/- FA(Photocopy): Rs.2,50,766/- during the FY 2021-22. Whereas it should have been booked under Fixed Assets Computers of Rs.31,00,591/-, Fixed Assets Office Equipments of Rs.3,37,769/- and Fixed Assets Computers of Rs.2,50,766/-. Hence, rectified capitalized by adding in Assets opening balance and depreciation from the FY 2021-22 to FY 2022-23 added in depreciation on opening balance for the FY 2023-24. 7. Closed Stations: Last Year's 2022-23 Expenses are booked in Current FY 2023-24 are now reversed from current year's expenses for Salaries and Wages Rs. 4,46,899/-, OAE Rs. 1,20,65,309/- and Program Expenses Rs. 1,03,95,238/-. 8. Salary payable by CCW Guwahati for the FY 2022-23 were not reported in Current liabilities of Rs. 58,54,049/-. Hence rectified by reversing from current year's expenses for Salaries and Wages Rs. 58,54,049/-. 9. OAE payable by CCW Guwahati for the FY 2022-23 were not reported in Current liabilities of Rs. 62,398/-. Hence rectified by reversing from current year's expenses for OAE Rs. 62,398/-. 10. Program expense for the FY 2022-23 were not reported of Rs. 7,815/-. Hence rectified by booking in current year's expenses for Program expense Rs. 7,815/-.



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	11. OAE payable by DD Faizabad for the FY 2022-23 were not reported in Current liabilities of Rs. 2,34,322/-. Hence rectified by reversing from current year's expenses for OAE Rs. 2,34,322/-.
	12. Accrued Interest Income receivable for the FY 2022-23 were not reported in Current assets of Rs. 3,25,508/-. Hence rectified by reversing from current year's interest income receipt by Rs. 3,25,508/-.
	13. OAE Bank Charges payable for the FY 2022-23 were not reported in Current liabilities of Rs. 15,280/-. Hence rectified by reversing from current year's expenses for OAE Bank Charges Rs. 15,280/-.
	14. Advance received from Debtors were not reported till Previous FY 2022-23. Hence rectified by recognizing Opening Balance as of 01-04-2023 and reported closing balance under current liabilities as Advance received from debtors of Rs. 1,83,80,569/-
25	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.
26	Provision of Rs.16.02 crore and Rs.12.49 crore in respect of "Other Departmental Loans/Advances" and "Inventories" respectively under Current Assets had been provided during the year 2014-15 as item/ party wise details of these are not available and the amount was being carried forward.
27	Provision for contribution towards NPS and interest thereon as on 31.03.2024 is ₹. Nil. All the liabilities disposed and separte account closed.
28	The provision for Leave Encashment and gratuity payable to employees recruited by Prasar Bharati on or after 05.10.2007 have been provided for in the books of accounts on the basis of actuarial valuation reports. The liabilities have been calculated as per 'CCS Pension Rules 1972'. The details of provision made up to the financial year 2023-24 is as follows: Gratuity - ₹ 689889368 Leave Encashment - ₹ 933865791 Total - ₹ 1623755159
29	The payment instruments amounting to ₹ 95,97,410 received for hiring of slot over DTH platform during the year 2013-14 were not actually realized due to fraudulent instruments. The matter is subjudice. The same had been accounted for as prior period income and provision equivalent to full amount was made during the year 2018-19. Revised amount of Rs.87,01,048/- and corrected in accounts in FY 2022-23.
30	The unspent amount of Grants-in-aid payable to the Ministry has been shown separately as current liabilities.
31	Unspent grant of Rs.70 Lakhs of FY 2022-23 refunded in September 2023.
32	Unspent balance of Rs.81,03,217/- Grant in Aid received from MIB for other than salary refunded to MIB in July 2024.
33	An expenditure of Rs.209.91 crore incurred for CCA from Grants-In-Aid, Other than Salary has been reflected as Balance Corpus Fund under Schedule 1.
34	As per the advice of CAG, the amount received from MHA has been shown separately in Schedule 3 as earmarked fund.
35	Accrued Interest on Earmarked Funds of previous FY 2022-23 received during this FY 2023-24. Hence no PPA is passed as per Audit Para No. A.1.1.1.
36	Accrued Interest on Earmarked Funds has been presented from this current FY 2023-24 at Schedule 11 - CURRENT ASSETS, LOANS AND ADVANCES ETC

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37	In Receipts & Payments Accounts, the revenue share paid to other agencies has been shown under 'Programme Expenses'.
38	The amount receivable as Grants-in-aid salary has been shown separately as current assets.
39	As advised by CAG Audit in certification audit of Prasar Bharati accounts for the financial year 2023-24, the depreciation has been charged for the full year on those assets which are acquired from 1st April 2023 to 30th September 2023 and half year depreciation has been charged on the assets acquired during 1st October 2023 to 31st March 2024.
40	Provision for Doubtful debts as well as Sundry debtors have increases substantially due to reconciliation of Debtors.
41	Reconciliation of Advance received in respect of CBS and incorporated in accounts through PPA.
42	Completed CWIP reported for the FY 2022-23 has been capitalized and incorporated in this current FY 2023-24 of Rs.6.1855 crores.
43	Other Current Liabilities recoveries from salary & wages and others parking increased substantially because in cash cheque of CFDL A/c is included in Parking head.
44	Interest income increased substantially because rate of interest and amount of FDRs increased.
45	CBS AIR debtors along with Interest on Delayed/Non Payment are added in this year through PPA of Rs.161.41 Crores.
46	DTH Income has been Reclassified from Schedule 18 to Schedule 12 as it has become Major Source of Income for Prasar Bharati.

[Signature]

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RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2023-24

Sr.	Receipts	AIR	DD	PB	TOTAL
I	Opening Balances				
	Cash in Hand	126,614	356,851	-	483,465
	Imprest	3,940,357	1,363,025	100,000	5,403,382
	Bank Balance				
	(i) Salary A/c including CLTD	418,064,865	81,359,597	176,209,099	675,633,561
	(ii) CFDL Account	-294,416,383	-131,474,688	3,984,902,053	3,559,010,982
	(iii) Deposit works Account including CLTD/FDR	406,991,757	162,858,957	99,735	569,950,449
	(iv) Fixed Deposit/CLTD A/c (to be used only by Release Section)	104,966,382	6,703,558	23,300,000,000	23,411,669,940
	(v) C.P.Fund/NPS A/c (including FDRs) only by NPS Section of Prasar Bharati	2,157,901	-	27,049	2,184,950
	(vi) Old OAE (EMD, SD, Other Kendra/Kashir)	111,817,806	17,168,216	-	128,986,022
	(vii) GST (only for Nodel Officers)	12,676,857	4,329,017	-	17,005,874
	(viii) TSA Account	-	-	-	-
	(ix) Receipt A/c	123,149,474	60,744,791	94,729,704	278,623,969
	(x) Earmarked Funds/Endowment Funds Account	-	-	-	-
	(xi) Balance in all other accounts (OAE), if not closed so far	80,477,524	86,661,798	6,339,743,276	6,506,882,598
II	Grants/Funds Received from Govt of India				
	Grants in Aid- Salary	-	-	24,380,800,000	24,380,800,000
	Salary - SAP	-	-	200,000	200,000
	BIND Scheme				
	(i) Grant in Aid for creation of Capital Assets	-	-	2,300,000,000	2,300,000,000
	(ii) Grant in Aid - General (Content)	-	-	1,412,200,000	1,412,200,000
	(iii) SAP	-	-	1,000,000	1,000,000
	Funds received from MHA (Earmarked Funds)	-	-	57,383,400	57,383,400
	Funds received from other Ministries/ Depts	-	-	-	-
III	Inter Current A/c transfer by PB				
	(a) Funds received from PB				
	(i) Salary A/c	14,906,741,765	9,135,939,989	-	24,042,681,754
	(ii) Salary - SAP	-	-	-	-
	(iii) CFDL	7,661,312,061	9,302,325,085	295,901,941	17,259,539,087
	(iv) Bind Scheme				
	(a) Creation of Capital Assets (Content)	290,387,587	1,899,266,062	-	2,189,653,649
	(b) General	68,312,841	1,314,510,123	-	1,382,822,964
	(c) SAP	800,000	200,000	-	1,000,000
	(v) CPF/NPS/HBA/Computer	60,404,541	980,878	1,000,000	62,385,419
	(vi) Funds received from PB for third party work/EMD/SD	-	-	-	-
	(vii) Funds received from PB for Earmarked Fund	-	57,383,722	-	57,383,722
	(b) Funds Received from other Stations / Kendras	190,873,686	80,031,109	19,874,298,667	20,145,203,462
	(c) Funds Received on behalf of	-135,818	135,818	-	-


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Prasar Bharati Secretariat
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Gaurav Dwivedi
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Member (Finance)
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Addl. Director General (B&A)
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	other Stations / Kendras				
IV	Interest Received including TDS deducted by Third Parties				
	(a) On Bank Deposits(FDR/CLTD)	26,956,133	12,344,437	2,135,492,339	2,174,792,909
	(b) On Earmark Funds / Endowment Funds	-	206,603	-	206,603
	(c) Loans & Advances (Employees)				-
	(i) H B A	340,199	74,768	-	414,967
	(ii) Computer	480,644	44,893	-	525,537
	(iii) Others interest from employees	291,580	372,662	-	664,242
	(d) Interest Paid by third parties on Security Deposit (Electricity / Jal / Telephone) Authorities	2,584,537	809,752	-	3,394,289
	(e) any other interest receipts	326,371	119,027	-	445,398
V	Income where GST is applicable (Annexure to be filled)				
	(a) Income from Sales				
	(i) Commercial Receipts	2,208,766,292	2,515,580,679	-	4,724,346,971
	(ii) Sale of Archival Content	33,855,553	-	-	33,855,553
	(iii) Interest from Debtors	-	-	-	-
	(iv) Any other taxable (GST) Sales	3,039,007	-	-	3,039,007
	(b) DTH Services				
	(i) DTH Income	-	12,850,426,370	-	12,850,426,370
	(ii) Interest on debtors	-	-	-	-
	(iii) Participation Fee	-	-	-	-
	(iv) Processing Fee	-	2,360	-	2,360
	(c) LF for Towers				
	(i) Rent/L.Fee of Towers	555,026,797	547,775,813	-	1,102,802,610
	(ii) Interest from debtors	13,259,856	7,832,335	-	21,092,191
	(d) Income from Services				
	(i) Professional/Consultancy Services	24,544	108,442	-	132,986
	(ii) Interest from debtors	-	-	-	-
	(iii) Others services	1,111,715	7,080	-	1,118,795
	(e) Sale/disposals of Assets				
	(i) Own Assets	19,749,872	12,290,255	-	32,040,127
	(ii) Assets acquired from Govt. Grants	7,627,728	5,274,591	-	12,902,319
	(iii) Assets acquired prior to 1.4.2000	48,829,728	15,517,144	-	64,346,872
	(iv) Others receipts including sale proceeds of items purchased from OAE	12,531,517	11,275,317	-	23,806,834
	(f) Amount received from Third Parties for works				
	(i) Amount received from Third Parties for work	318,335,603	65,876,979	-	384,212,582
	(g) Amount received for imparting Training				
	(i) Amount received for imparting Training	3,953,664	2,408,366	-	6,362,030
	(ii) Accomodation Charges	2,138,456	-	-	2,138,456
	(h) Other Taxable Receipts				
	(i) Addition Fees	1,651,800	10,620	-	1,662,420

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	(ii) Rent of Studio/other Instruments	12,707,249	-	-	12,707,249
	(iii) Rent of Rest House (if taxable)	12,764,840	1,625,475	-	14,390,315
	(iv) Liquidated damages received from suppliers/service providers	-	-	-	-
	(v) Misc Receipts	8,083,752	1,244,416	-	9,328,168
VI	Others Receipts				
	(a) Security Deposit/Earnest Money	61,083,608	21,382,934	-	82,466,542
	(b) Refund of Security Deposit to Prasar Bharati	2,213,887	1,344,724	-	3,558,611
	(c) Refund of Advances by Employees				
	(i) HBA	2,715,621	1,778,592	-	4,494,213
	(ii) Computer Advances	795,735	182,727	-	978,462
	(iii) Other Advances	1,531,800	715,502	-	2,247,302
	(d) License fee/ rent Staff Quarter	32,741,622	13,850,147	-	46,591,769
	(e) Electricity/Water charges from employees	3,941,778	1,407,677	-	5,349,455
	(f) Non taxable rent Rest house/Tourist Bungalow	2,269,338	2,107,580	-	4,376,918
	(g) Liquidated damages (IEBR)	2,779,914	2,551,031	-	5,330,945
	(h) Liquidated damages (Government Grants)	363,914	-	-	363,914
	(i) any other non taxable receipts	52,588,456	24,056,687	35,512	76,680,655
VII	Receipts Adjustable by Others (Parking Heads)				
	(a) Tax Deducted/Collected at Source				
	(i) Employees	1,387,735,264	833,862,400	-	2,221,597,664
	(ii) Contractors	49,161,344	99,647,007	-	148,808,351
	(iii) GST - TDS	15,271,225	9,269,457	-	24,540,682
	(iv) Professional tax	15,009,804	5,957,254	-	20,967,058
	(v) TCS	43,137,053	121,617	-	43,258,670
	(vi) Labour Cess	2,772,983	125,927	-	2,898,910
	(vii) Any other	68,810,609	63,026	-	68,873,635
	(b) Amount Adjustable by PAOs/ Other Offices				
	(i) HBA	1,061,805	1,700,265	-	2,762,070
	(ii) Computer advance	1,045,897	776,108	-	1,822,005
	(iii) License fee	6,800,357	5,332,581	-	12,132,938
	(iv) NPS	209,691,178	121,381,927	-	331,073,105
	(v) CGEGIS /GIS	10,276,101	7,133,608	-	17,409,709
	(vi) GPF	2,030,754,709	1,098,158,353	-	3,128,913,062
	(vii) Withheld amount	1,313,982	400,000	-	1,713,982
	(viii) Amount received on behalf of other Kendra	-	-	-	-
	(ix) Amount of Uncash cheques of CFDL Account	167,668,059	133,492,805	-	301,160,864
	(x) Others	209,374,886	322,471,562	-	531,846,448
	Total Receipts	31,825,998,183	40,841,343,790	84,354,122,775	157,021,464,748


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Sr.	Payments	AIR	DD	PB	Total
I	Establishment Expenditure				
	(i) Salary (Government Employees)	14,883,758,565	9,055,607,656	-	23,939,366,221
	(ii) Salary (Prasar Bharati Employees)	1,498,000,636	897,162,307	6,600,418	2,401,763,361
II	Administrative Expenditure				
	(i) OAE Station /Kendra	3,859,381,525	2,281,535,802	77,626,714	6,218,544,041
	(ii) OAE RNU	99,103,130	85,050,702	-	184,153,832
III	Programme Expenses				
	(i) Expenditure from IEBR	1,780,269,241	3,557,450,503	208,499,219	5,546,218,963
	(ii) Expenditure from Government Grant	61,763,604	1,284,106,484	-	1,345,870,088
IV	Inter Current A/C transfer of Funds				
	(i) To Prasar Bharati (Receipt Account)	3,048,496,921	16,060,164,562	34,863	19,108,696,346
	(ii) To Prasar Bharati (Other than Receipt account)	96,422,267	28,794,703	-	125,216,970
	(iii) Refund of Surplus Money to PB (IEBR)	19,784,347	28,731,246	18,073	48,533,666
	(iv) Third Party Deposits/SD/EMD to PB	453,054	9,013,397	-	9,466,451
	(v) To Other stations/kendras etc	98,972,335	91,847,281	1,008,347	191,827,963
	(vi) CPF/NPS HBA/Computer	5,123,269	3,474,802	-	8,598,071
	(vii) Transfer of Fund received on behalf of other Kendras	-	-	44,935,981,695	44,935,981,695
V	Expenditure on Fixed Assets				
	Expenditure on Fixed Assets from IEBR	67,355,828	59,318,233	5,748,830	132,422,891
	Expenditure on Fixed Assets from Capital Grants (Annexure-IV b)	253,416,267	1,814,200,457	-	2,067,616,724
VI	Expenditure on Endowment fund / Specific fund				
	(i) M.H.A.	-	70,501,631	-	70,501,631
	(ii) Other Ministry	-	619,500	-	619,500
	(iii) Other Department	-	-	-	-
VII	Refund of Surplus Money/Loans and Interest thereon				
	(i) Loan repaid to MIB	-	-	-	-
	(ii) Surplus money transfer to MIB (TSA)	-	-	-	-
	(a) Salary	24,415,274	16,451,243	72,318,007	113,184,524
	(b) BIND	27,110,900	46,368,759	185,924,578	259,404,237
	(iii) Interest on Unspent Grants	-	-	-	-
	(iv) Other Ministries	-	-	10,381,000	10,381,000
VIII	Finance Charges				
	(i) Interest on Loans (Other	-	-	-	-

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Chief Executive Officer

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	than MIB)				
	(ii) Other Payments	-	47	-	47
	(iii) Bank Charges	500,903	204,649	109	705,661
IX	Advances to staff				
	(i) HBA	-	600,000	-	600,000
	(ii) Computer Advances	200,000	45,000	-	245,000
	(iii) other advances	110,000	25,000	-	135,000
X	Other Payments				
	(i) Refund of SD/EM	52,318,381	12,037,925	-	64,356,306
	(ii) Security Deposit made by Prasar Bharati	1,401,307	69,703	-	1,471,010
	(iii) Exp. On deposit works (Third party)	352,805,312	84,373,801	-	437,179,113
	(iv) GST (Only for SNOs)	326,442,163	2,254,331,898	-	2,580,774,061
	(v) Income Tax/TDS deducted by third parties (recoverable from Income Tax Department)	1,970,447	99,694	-23,242,881	-21,172,740
	(vi) GSTTDS deducted by third parties (Adjustable in input credit)	1,259,903	-	-	1,259,903
	(vi) Others	1,550,904	90,013,313	-	91,564,217
XI	Payments made to Others (Parking Heads)				
	(a) Tax Deducted/Collected at Source				
	(i) Employees	1,418,634,724	862,441,305	-	2,281,076,029
	(ii) Contractors	47,333,688	99,519,146	-	146,852,834
	(iii) GST - TDS	14,821,042	12,096,209	-	26,917,251
	(iv) TCS	43,175,774	3,752,812	-	46,928,586
	(v) Professional Tax	14,949,628	5,957,254	-	20,906,882
	(vi) Labour Cess	2,466,532	125,927	-	2,592,459
	(vii) any other	68,707,744	240,910	-	68,948,654
	(b) Amount Adjustable by PAOs/ Other Offices				
	(i) HBA	1,061,805	1,700,265	-	2,762,070
	(ii) Computer advance	1,128,853	776,108	-	1,904,961
	(iii) License fee	6,744,160	5,697,520	-	12,441,680
	(iv) NPS/CPF	214,593,697	121,810,233	-	336,403,930
	(v) CGEGIS /GIS	9,179,463	6,684,511	-	15,863,974
	(vi) GPF	2,053,266,425	1,123,034,329	-	3,176,300,754
	(vii) Release of Withheld Amount	1,133,014	-	-	1,133,014
	(viii) Amount received on behalf of other kendras / stations	-	-	-	-
	(ix) Others	141,415,723	188,838,709	-	330,254,432
XII	Closing Balances				
	Cash in Hand	100,337	643,313	-	743,650
	Imprest	3,048,392	673,992	100,000	3,822,384
	Bank Balance				
	(i) Salary A/c including CLTD	89,186,929	102,812,315	52,639,830	244,639,074
	(ii) CFDL Account	-64,827,475	-32,632,276	3,806,098,551	3,708,638,800
	(iii) Deposit works Account including CLTD/FDR	666,559,260	91,147,520	99,735	757,806,515
	(iv) Fixed Deposit/CLTD A/c	84,369,441	44,177	32,100,000,000	32,184,413,618


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(used only by Release section)				
(v) C.P.Fund/NPS A/c (including FDRs) Only by NPS Section of Prasar Bharati	2,829,882	-	-	2,829,882
(vi) Old OAE (EMD, SD, Other Kendra /Kashir)	178,747,161	32,620,234	-	211,367,395
(vii) GST (only for Nodal Officers)	23,173,304	16,007,502	-	39,180,806
(viii) TSA Account	-	-	-	-
(ix) Receipt A/c	150,422,883	38,998,161	125,922,118	315,343,162
(x) Earmark Funds / Endowment Funds Account	-	15,291,322	-	15,291,322
(xi) Balance in all other accounts, if, not closed so far	91,389,314	310,861,994	2,788,363,569	3,190,614,877
Total Payments	31,825,998,183	40,841,343,790	84,354,122,775	157,021,464,748

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PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)
ANNEXURE FOR ACCOUNTS FOR THE FINANCIAL YEAR 2023-24

ANNEXURE - I ESTABLISHMENT EXPENSES

Sr.	Particulars	AIR	DD	PB	Total
	(a) Salary				
	(i) Salary	15,803,304,696	9,665,731,903	6,419,138	25,475,455,737
	(ii) Wages	51,364,014	-	-	51,364,014
	(iii) LTC	41,026,883	29,129,925	-	70,156,808
	(iv) Leave Encashment on LTC	34,641,252	26,572,654	-	61,213,906
	(v) Honorarium	598,419	1,637,172	-	2,235,591
	(vi) Bonus	47,344,047	26,920,310	-	74,264,357
	(vii) Leave Salary Contribution	1,878,028	2,099,093	-	3,977,121
	(viii) Pension Contribution	2,296,964	193,118	-	2,490,082
	(b) Pensionary Charges				
	(i) Leave encashment (retirement)	2,979,514	11,331,494	-	14,311,008
	(ii) Gratuity	4,573,990	6,620,497	-	11,194,487
	(iii) Employer Contributions of CPF/NPS	219,035,081	78,073,446	-	297,108,527
	(iv) Provisional payments	108,680	42,778	179,280	330,738
	(v) Other pensionary charges if any	-344,694	1,171,380	-	826,686
	(c) Other payments				
	(i) Medical	162,284,363	117,031,900	2,000	279,318,263
	(ii) OTA	-	-	-	-
	(ii) Staff Welfare Expenses	24,116,524	7,840,926	-	31,957,450
	(d) SAP	50,384	-	-	50,384
	(e) Deduct Recoveries of previous years	-13,498,944	-21,626,633	-	-35,125,577
	TOTAL	16,381,759,201	9,952,769,963	6,600,418	26,341,129,582

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(INDIA'S PUBLIC SERVICE BROADCASTER)

ANNEXURE - II OTHER ADMINISTRATIVE EXPENSES (OFFICE)

Sr.	Particulars	AIR	DD	PB	Total
1	Domestic Travel Expenditure				
	(i) Tour	77,689,433	54,709,036	8386016	140,784,485
	(ii) Transfer	85,045,579	67,438,505	394862	152,878,946
2	Foreign Travel Expenditure				
	(i) Normal	3,007,364	22,618,838	2,009,572	27,635,774
	(ii) Permanent Correspondence	373,232	-	-	373,232
3	Rent Rates & Taxes				
	(i) Normal	52,013,959	22,297,388	-	74,311,347
	(ii) Special, other taxes including property tax, Municipal tax etc.	104,190,719	22,401,645	-	126,592,364
4	Advertising and Publicity	7,337,294	28,136,400	48,000	35,521,694
5	Security				
	(i) Security Management	370,373,751	116,947,264	-	487,321,015
	(ii) Advocate Fee	-	-	-	-
	(iii) Chartered Accountant	-	-	-	-
	(iv) Auditor Fees	-	-	-	-
	(v) Other Professionals	-	-	-	-
6	Office Expenses				
	a) Water Charges	32,052,076	18,851,667	599326	51,503,069
	b) Power Supply				-
	(i) Electricity Charges	1,348,082,715	445,996,492	-	1,794,079,207
	(ii) Fuel Charges for power Supply	75,682,725	18,018,977	-	93,701,702
	c) Information Technology				-
	(i) AMC for IT related equipments	12,057,004	10,027,074	569680	22,653,758
	(ii) Other Expenses	28,794,100	34,097,225	2073206	64,964,531
	d) Postage	4,202,703	1,381,946	200157	5,784,806
	e) Telephone / Internet				-
	(i) Mobile	4,749,869	6,139,629	644786	11,534,284
	(ii) Landline	33,444,849	10,786,941	554364	44,786,154
	(iii) Internet Charges	5,679,877	3,344,580	734547	9,759,004
	f) Insurance				-
	(i) Land and Buildings	614,773	-	-	614,773
	(ii) Plant & Machinery	101,950	326,684	-	428,634
	(iii) other items if any	56,078	-	-	56,078
	g) Printing & Publicity	5,100,685	4,942,114	-	10,042,799
	h) Stationery items	39,829,269	22,864,727	1778512	64,472,508
	i) Consumables items	94,603,117	35,298,883	6235196	136,137,196
	j) Local Conveyance	781,011	119,134	16800	916,945
	k) News Paper, books	10,481,923	4,368,974	478856	15,329,753

Gaurav Dwivedi

Chief Executive Officer

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Anil Srivastava

Addl. Director General (B&A)

अपूर महानिदेशक
Addl. Director General
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PRASAR BHARATI
(INDIA'S PUBLIC SERVICE BROADCASTER)

	& Magazines				
	i) AMC for office equipments	6,620,621	1,355,816	595380	8,571,817
	m) Other Misc Expenses	77,931,169	38,458,594	4706084	121,095,847
	n) Payment to Casuals	577,568,371	318,988,175	33752035	930,308,581
	o) Liveries	35,357	164,233	-	199,590
	p) Commission paid to brokers for sale of assets/scrap	1,439,419	2,458,758	-	3,898,177
	q) OTA	179,648	-	-	179,648
7	Stipend and Scholarship	8,142,748	4,338,349	1289401	13,770,498
8	Motor Vehicle				-
	(i) Hiring Charges	200,701,473	218,699,496	6131902	425,532,871
	(ii) Fuel Charges	11,184,684	3,796,029	2631346	17,612,059
	(iii) Repairs & Maintenance	3,223,891	3,095,871	806215	7,125,977
9	Hospitality				-
	(i) Amount remitted to employees	4,945,851	3,399,041	632055	8,976,947
	(ii) By office, such as gifts and other entrainment expenses etc	3,348,894	3,290,604	2358416	8,997,914
	(iii) Seminar / Workshop / Training	896,362	880,166	0	1,776,528
10	Minor Works				-
	(i) Routine	384,881,734	83,160,132	0	468,041,866
	(ii) Special	109,317,563	41,213,220	0	150,530,783
11	METP				-
	(i) Routine	119,983,456	215,246,380	0	335,229,836
	(ii) Special	57,980,479	9,226,678	0	67,207,157
12	Satellite				-
	(i) Satellite Payment	-	480,163,500	0	480,163,500
	(ii) Makeup Materials	-	-	0	-
	(iii) Booking of Halls for functions	-	-	0	-
	(iv) Hiring Studios/Equipments for Studios	-	-	0	-
13	Swatch Action Plan (Bind)	20,856	199,715	0	220,571
14	Deduct Recoveries of previous years	(6,263,976)	(12,662,376)	0	(18,926,352)
	Total	3,958,484,655	2,366,586,504	77,626,714	6,402,697,873


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ANNEXURE - III PROGRAM EXPENSES (PLAN AND NON PLAN)

Sr	Particulars	AIR	DD	PB	Total
1	Royalty	106,908,445	502,487,448	-	609,395,893
2	Payment to UNI/ PTI/Other News Agencies	638,600	287,439,026	8,899,165	296,976,791
3	Programme Expenses / Stringers (Commissioning/acquisition ed)	8,682,823	61,477,597	-	70,160,420
4	RNU Programme Expenses / Stringers (Commissioning/acquisition ed)	35,323,760	120,233,682	-	155,557,442
5	PP&SS (Payment to Artists, guests etc.)	341,919,575	522,799,379	28,477,328	893,196,282
6	RNU PP&SS (Payment to Artists, guests etc.)	19,231,966	42,501,419	3,559,666	65,293,051
7	Payment to Casual Assignes / Resource persons	953,938,650	503,360,702	-	1,457,299,352
8	Remuneration/Fee to Contractual	124,052,986	553,011,830	50,988,085	728,052,901
9	Share of Other Agencies in Revenue Sharing arrangements	8,907	-	-	8,907
10	Scenic material / Makeup Material	19,937,552	1,061,766,762	3,660,950	1,085,365,264
11	Other Programme Expenses	58,479,112	42,779,890	-	101,259,002
12	Expenses on VIP coverage	77,783	98,058,582	-	98,136,365
13	Professional / Arbitration / Legal / Audit / CA Charges	14,845,631	28,495,205	94,456,234	137,797,070
14	Sports Expenses	95,766,190	-	-	95,766,190
15	G20	61,653,937	473,601,266	-	535,255,203
16	New platform (OTT)	91,276	-	18,457,791	18,549,067
17	SAP	505,677	200,000	-	705,677
18	Content Creation	-	543,604,119	-	543,604,119
19	Deduct Recoveries of previous years	-30,025	-259,920	-	-289,945
	Total	1,842,032,845	4,841,556,987	208,499,219	6,892,089,051

Gaurav Dwivedi

Chief Executive Officer

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ANNEXURE - IV FIXED ASSETS

Sr .	Purchase of Fixed Assets	AIR	DD	PB	Total
1	Land	-	-	-	-
2	buildings				
	(i) Office	5,906,685	-	-	5,906,685
	(ii) Residential	-	-	-	-
	(iii) Studio	3,595,110	494,316,761	-	497,911,871
	(iv) Transmitter	11,497,678	37,605,442	-	49,103,120
	(a) Normal	-	-	-	-
	(b) J & K	-	-	-	-
	(c) NE	-	-	-	-
3	Plant Machinery & equipment				
	(i) Normal	182,010,347	1,323,795,743	-	1,505,806,090
	(ii) J & K	-	-	-	-
	(iii) NE	-	-	-	-
	(iv) Tube well and Water Supply	28,450	-	-	28,450
4	Vehicles				
	(i) O.B. Van	-	-	-	-
	(ii) Trucks, Jeep and Vans	-	-	-	-
	(iii) Motor Car	-	-	-	-
	(iv) two/three wheeler	-	-	-	-
	(v) others	26,897	32,700	-	59,597
5	Furniture & Fixtures				
	(i) Cabinets/Almirah etc,	596,910	347,479	-	944,389
	(ii) Air Conditioners, AC plant/Fridges	2,868,119	893,089	-	3,761,208
	(iii) Air Coolers	319,272	10,900	-	330,172
	(iv) Water Coolers	714,830	663,987	-	1,378,817
	(v) Tables/Chairs/Sofas/Carpets	4,691,200	2,590,080	95,848	7,377,128
	(vi) Wooden Partitions	96,725	1,240,555	-	1,337,280
	(vii) Voltage stabilisers/UPS System	381,702	18,739	-	400,441
	(viii) Others	1,221,011	393,007	20,250	1,634,268
6	Office equipments				
	(i) Typewriters	234,330	-	-	234,330
	(ii) Photocopiers/Duplicators	1,607,053	235,980	-	1,843,033
	(iii) Fax machines	-	-	-	-
	(iv) Others	1,744,251	466,776	35,694	2,246,721
7	Computers/Peripherals				


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	(i) Computers	10,860,268	1,513,919	154,942	12,529,129
	(ii) Printers	2,933,455	638,715	20,922	3,593,092
	(iii) Software	2,887,149	487,209	5,333,269	8,707,627
	(iv) Others	6,318,690	3,605,422	87,905	10,012,017
8	Electric installations				
	(i) Electric Machinery	146,235	498,405	-	644,640
	(ii) Lights/ Fans	249,202	356,506	-	605,708
	(iii) Switchgear Equipment	8,400	19,665	-	28,065
	(iv) Transformers	34,264	-	-	34,264
	(v) Electric Wiring & Fitting	448,906	74,283	-	523,189
	(vi) Others	1,460,166	761,153	-	2,221,319
9	Capital Works in progress				
	(i) Major Works	41,200,017	2,828,837	-	44,028,854
	(ii) Misc. Works Scheme	35,745,203	113,423	-	35,858,626
	(iii) Special repairs	625,638	-	-	625,638
10	Library Books	313,932	9,915	-	323,847
	Total	320,772,095	1,873,518,690	5,748,830	2,200,039,615



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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-V/3-16/SAR/PrasarBharti/2024-25/

Dated: 01.07.2025

सेवा में

सचिव, भारत सरकार,
सूचना एवं प्रसारण मंत्रालय,
कमरा नं. 655, ए विंग,
शास्त्री भवन, नई दिल्ली-110001

विषय: प्रसार भारती, नई दिल्ली के वर्ष 2023-24 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

मैं, प्रसार भारती, नई दिल्ली के वर्ष 2023-24 के प्रमाणित वार्षिक लेखे की प्रति, उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति संसद के पटल पर रखने के लिये संलग्न कर रही 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 शासी 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।

अनुलग्नक : यथोपरि

भवदीया

हस्ता.
(एकता सिंह)
उप-निदेशक (ए.एम.जी. V)

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 अग्रेषित की जा रही है। यह अनुरोध किया जाता है कि संसद को प्रस्तुत दस्तावेजों की दो प्रतियां उस तिथि को दशति हुए जब वे संसद को प्रस्तुत किए गए थे इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाएं।

कृपया यह सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय द्वारा अवश्य अनुमोदित करा 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

(एकता सिंह)

उप-निदेशक (ए.एम.जी.-V)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Prasar Bharati (Broadcasting Corporation of India) for the year ended 31 March 2024.

We have audited the attached Balance Sheet of Prasar Bharati (Broadcasting Corporation of India) as on 31st March 2024, Income & Expenditure Account and Receipts & Payments Account for the year ended on that 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 management of Prasar Bharati. Our responsibility is to express an opinion on these financial statements based on our audit. Accounts of Prasar Bharati are compilation of its 135 different field offices. The audit of accounts of 16 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, evidence 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 Receipts & Payments 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 Bharati (Broadcasting Corporation of India) as required under Section 21(1) of the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 in so far as it appears from our examination of such books.
- iv. We further report that:

A. Balance Sheet

A.1 Liabilities

A.1.1 Earmarked/Endowment Funds (Schedule 3): Rs. 11.33 crore

A.1.1.1 The above included interest earned amounting to Rs. 36.83 lakh from the Grants received from Ministry of Home Affairs (MHA) for Kashmir Scheme. However, as per the details furnished by the Prasar Bharati, the interest earned on the Grants for Kashmir Scheme was Rs. 64.19 lakh. This resulted in understatement of Endowment Fund (Interest Earned) and Current Assets, Loans & Advances by Rs. 27.36 lakh. The comment was also raised in previous year SAR (2022-23). However, no corrective action has been taken by Prasar Bharati.

A.2 Assets

A.2.1 Fixed Assets (Schedule-8) : Rs 1089.58 crore

A.2.1.1 Office of the Station Director, AIR Broadcasting House made payment of Rs. 27.84 lakh (Annexure -II) for purchase of Asset items during 2023-24. The department did not capitalize these expenditures and booked as revenue expenditure under the heads 'G-20' and METP (Maintenance of Equipment, Tools & Plant) incorrectly. This resulted in understatement of Fixed Assets (Tangible and Intangible) as well as Capital/Corpus (due to booking of excess expenditure) by Rs. 27.84 lakh.

A.2.1.2 Office of the Executive Engineer (C)-I, CCW, AIR Sookna Bhawan, New Delhi made a payment of Rs. 17.85 lakh for purchase of Fixed Asset items (Annexure-III) but booked it as expenditure during 2023-24. This resulted in understatement of Fixed Assets and overstatement of Expenditure by Rs 17.85 lakh.

A.2.1.3 Prasar Bharati incurred expenditure of Rs. 1.85 crore on new OTT platform. The same should have been included in fixed assets as "intangible asset" since the content will be used multiple time whenever required in future. However, this amount was booked as expenditure under Programme expenditure. This resulted in understatement of Fixed Assets and overstatement of expenditure by Rs 1.85 crore .

A.2.1.4 Prasar Bharati incurred expenditure of Rs. 54.36 crore on content creation. The same should have been included in fixed assets as "intangible asset" since the content will be used multiple time whenever required in future. However, this amount was booked as expenditure under Programme expenditure. This resulted in understatement of Fixed Assets and overstatement of expenditure by Rs 54.36 crore.

A.2.1.5 Prasar Bharati in their circular (May 2023) had communicated an action plan in connection with the G-20 Summit-2023 and an amount of Rs. 85 lakh had been sanctioned to AIR, Chennai in June 2023 towards Content creation in connection with G-20 events.

Both the action plan and the sanction order provided for incurring expenditure on certain items which were purely of "Revenue" nature. Out of the sanction of Rs. 85 lakh, an amount of Rs.84.99 lakh had been incurred and the balance of Rs. 1,313, had been remitted to Prasar Bharati. Further, the entire expenditure of Rs. 84.99 lakh had been indicated as "Revenue" expenditure under "Programme Expenses". However, it has also been observed that the receipt of Rs. 85 lakh had been indicated under the Head, "Creation of Capital Assets (Content)", which is a "Capital Head". The matter needs to be reconciled.

A.2.1.6 An expenditure of Rs.18.07 lakh was incurred for procurement of Fixed Assets, however the same was booked under Other Administrative Expenses instead of expenditure on Fixed Assets in various offices of Prasar Bharati as detailed in Annexure-IV. This resulted in understatement of expenditure on fixed assets and overstatement of administrative expenses by Rs.18.07 lakh. (Commercial Broadcasting Service, All India Radio, Hyderabad). This was also pointed out in previous year SAR (2022-23). However, no corrective action has been taken by Prasar Bharati.

B. Income and Expenditure Account

B.1 Office of the Station Director, AIR Broadcasting House, Executive Engineer (C)-III, AIR Sreechana Bhawan and Executive Engineer (C)-1, AIR Sreechana Bhawan paid Rs. 35.54 lakh, Rs. 84.33 lakh and Rs. 17.27 lakh respectively during 2023-24 on account of expenditures pertaining to 2018-19 to 2022-23. These payments were to be accounted under the sub-head 'Prior Period Expenses' in Income and Expenditure Account, but the same were included in the expenses during 2023-24.

Non-accounting of these payments under the head Prior Period Expenses in Income and Expenditure Account, resulted in overstatement of current year expenditure and understatement of Prior Period Expenditure by Rs. 1.37 crore.

C. Receipts & Payments Account

C.1 O/o All India Radio (Main), Thiruvananthapuram, has shown total amount under Expenditure on Fixed Assets as Rs. 7.17 lakh whereas as per the Register of Fixed Assets, Assets of Rs. 16.13 lakh were purchased during the year. This resulted in an understatement of Expenditure on Fixed Assets by Rs. 8.96 lakh. The matter was also raised in previous year SAR (2022-23). However, the adjustment of the same has not been done in Annual accounts of 2023-24.

D. Significant Accounting Policies (Schedule 26)

D.1 The Schedule of Significant Accounting Policies does not contain the accounting policies followed in respect of retirement benefits, government grants, accounting for sales, Income from Fees/Subscriptions, income from royalty. Thus the schedule is deficient to that extent.

D.2 Significant Accounting Policies provided in the Uniform Format of Accounts provide accounting policy for Fixed Assets and Depreciation. As per the policy, Fixed Assets include cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction related pre-operational expenses (including interest on loans for specific project prior to its completion), form part of the value of the assets capitalized. Fixed Assets received by way of non-monetary grants (other than towards the Corpus Fund), are capitalized at values stated, by corresponding credit to Capital Reserve. Further, policy for Depreciation states that in respect of additions to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis.

However, in the Significant Accounting Policies adopted by Prasar Bharati, no policy for the accounting of above mentioned aspects related to Fixed Assets and Depreciation was included.

Thus, Significant Accounting policies for Fixed Assets and Depreciation are deficient to that extent.

E. Notes on Accounts & Contingent Liabilities (Schedule 27)

E.1 Accounting Policy No. 4 inter-alia states 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 was not done so far even after a lapse of 20 years (except the physical verification of lands, Building of both AIR & DD and Towers of DD). In the absence of valuation and verification, audit was unable to assess its impact on the accounts. This was also pointed out in the previous years (2021-22 and 2022-23) through audit report. However, no action was taken by Prasar Bharati.

E.2 As per Accounting Policy No. 4, Prasar Bharati adopted the straight-line method for calculating depreciation 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. This was also pointed out in the previous year (2021-22 and 2022-23) through audit report. However, no action was taken by Prasar Bharati.

F. General

F.1 As per Schedule of Fixed Assets (Schedule -8), an amount of Rs. 3.25 crore has been shown as net block of Land as on 31.03.2024. Further, the land and buildings were transferred to Prasar Bharati from Central Government under section 16 (a) of Prasar Bharati Act on 23.11.1997. Prasar Bharati has done revaluation of these lands and as per revaluation report, the cost of freehold land under the jurisdiction of Prasar Bharati amounts to Rs 45,794.40 crore. Hence, Prasar Bharati should have disclosed the number and values of these land in Annual Accounts.

F.2 There are few differences in the balances of Receipts & payments Account and Bank Statements of different field offices (as per Annexure-V) of Prasar Bharati. However, Bank Reconciliation Statements were not provided for these accounts. In the absence of Bank Reconciliation Statements and balance confirmation letters from the bank, the correctness of the closing bank balances of these accounts could not be ensured.

F.3 Remittances of Rs. 555.78 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, the effect of these transactions should be nil after reconciliation. However, no reconciliation was done. Similar observation was raised in previous years reports also. However, no corrective action was taken by Prasar Bharati.

F.4 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 amounts were deducted as provision thereof. The details of inventories were not provided by Prasar Bharati. In absence of details, the audit could not authenticate/verify this amount. Similar comment was raised during previous year, however, compliance has not been furnished.

F.5 As per schedule 27 (Note-5), the sale proceeds received from disposal of assets is considered as profit on sale of fixed assets, however, the value of the assets sold/disposed

during the year has not been removed from the Gross Block of the assets. The accounting procedure adopted by PB is not conformity with the accounting standard 10 issued by ICAI. Further, no disclosure regarding amount of assets disposed during the year were made in the ibid note.

F.6 Prasar Bharati (at Headquarters Level) is preparing its annual accounts on accrual basis and has decided to give effect to complete switch over from cash to accrual accounting to field units also, which is yet to be completed. It was noticed that the field units are sending the information regarding liabilities and prepaid expenses to Prasar Bharati separately but do not give effect of the same in the annual accounts prepared at unit level. These transactions are adjusted at Prasar Bharati (Headquarters) level only. The Income & Expenditure Accounts as well as Balance Sheet are also not prepared at the unit level. In the absence of the above, the audit could not verify the total expenditure, assets & liabilities of the units.

Further, as per note on accounts Schedule 27 (Sl No-1), "from 01.01.2005 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. Since last 5 years, Prasar Bharati has been under implementation of Centralised Accounting Software (CAS) across its field units along with Expenditure Monitoring System (EMS) through rigorous testing at frequent interval." However, the process to shift to accrual basis of accounting is still incomplete.

F.7 A sum of Rs 1913.70 crore was depicted as provisions for Spectrum/Space Segment expense. Further, under Sl no. 19 of Notes to Accounts (schedule 27), it is stated that the provisions for Spectrum/Space Segment charges have been provided on estimation basis. But the basis/working notes of estimation do not form the part of disclosure. In the absence of such disclosure, Audit was unable to draw an assurance as to the authenticity of such provision amounting to Rs 1913.70 crore. Mere statement that the provision has been provided on the basis of estimation is not sufficient.

G. Grant in Aid

During the year 2023-24, Prasar Bharati received Grant-in-Aid (Salary) of Rs. 2578.45 crore (Salary- Rs 2438.08 crore + Leave Salary Pension Contribution - Rs 140.35 crore + SAP Rs 2 lakh) from the Ministry of Information and Broadcasting. In addition to this, it had received Grant-in-aid (BIND scheme) of Rs. 371.32 crore (including SAP). Out of total available funds of 2949.77 crore, Prasar Bharati incurred an expenditure amounting to Rs 2567.01 crore from salary grant (Salary- Rs. 2426.66 crore + Leave Salary Pension Contribution - Rs. 140.33 crore + SAP - Nil) and an expenditure of Rs. 344.58 crore was utilized under BIND Scheme. Further, as per the UC furnished, Rs 11.44 crore (Rs. 11.42 crore under Salary + Rs. 2 lakh under SAP) under Salary grant and Rs 25.93 crore under BIND scheme were surrendered. Hence, Rs 0.81 crore remained un-utilized as of 31.03.2024.

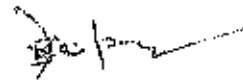
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts:

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 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 2024; and
- b. In so far as it relates to the Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of C&AG of India



(Saurav Kumar Jaipuriyar)

Additional Deputy C&AG

Place: New Delhi

Date:01/07/2025

Annexure-I

1. Adequacy of internal audit system

a) Annual Accounts of Prasar Bharati are compilation of its 398 different field offices, however, it was observed that internal audit of only 37 units was undertaken during the financial year 2023-24. Hence internal audit of 361 units of Prasar Bharati was not conducted during the year 2023-24.

b) Prasar Bharati had not prepared ledgers and Trial Balance before finalizing the annual accounts.

2. Adequacy of internal control system

The internal control of Prasar Bharati was not adequate due to the following reasons:

a. Lack of effective accounting software operational throughout all subunits of Prasar Bharati resulted in lack of co-relation / reconciliation between head office and units of Prasar Bharati. Due to this non-reconciliation of balances with the field offices persisted since long time.

b. Internal Controls were found to be inadequate because internal audit was not conducted in all selected units while no physical verification of assets/inventories was done in some units for the current year. Further, the requisite information of Liabilities, Prepaid expenses and Advance Income and Other Contingent Liabilities as instructed by Prasar Bharati Headquarters were not prepared and reported by the following units: i) Pay and Accounts Office, All India Radio, Chennai ii) Deputy Director General (Ling) & H.O.O., ADG E(SZ), Akashvani Doordarshan, Chennai.

c. The term of the last Chairperson, viz., Dr. A. Surya Prakash, had expired on 08.02.2020, and the post of the Chairperson has been lying vacant since then. The matter was raised in previous SAR but the reply was not furnished.

d. Out of 15 Members of the Board, currently only eight Members were in place during the year 2022-23. The said Members were one CEO, one representative of the Union Ministry of Information and Broadcasting, Member (Finance), four Part-time Members and DG/AIR. Information in respect of their respective tenures was not furnished by the Secretariat. Thus, fresh appointments to the PB Board as per the Act was not made. The positions of Chairman and Member (Personnel) were lying vacant since February 2020 and February 2017, respectively. Further, the posts of DG, Doordarshan and DG, AIR, ex-officio Members of the Board, were also lying vacant. Necessary steps need to be taken to fill up the positions of the Board for smooth functioning of the PB Corporation. The matter was raised in previous SAR but reply was not furnished.

e. Management Information System which is necessary for smooth functioning of the All India Radio (AIR) was not in place at Executive Engineer, CCW(AIR), Chandigarh.

3. System of Physical verification of Fixed Assets

Reports of the Physical verification of Fixed Assets of the units of Prasar Bharati were not made available to audit. Thus, the audit could not verify whether proper physical verification of Fixed Assets was being done or not in the field offices of Prasar Bharati. Physical verification of Fixed Assets in respect of the following audited units of Prasar Bharati for the year 2023-24 was not conducted:

- EE (Electrical), CCW, AIR, Chennai-Improper maintenance of Fixed asset Register and non-conduct of Physical Verification 2023-24.

- DDG (Engg) and H.O.O. Akashvani Doordarshan, Chennai- Physical Verification of Fixed Assets and Inventory was not done from 2019-20.
- Pay and Accounts Office, All India Radio, Chennai- Non-Conduct of Annual Physical Verification 2023-24 and Improper maintenance of Asset Register.
- EE (Civil), CCW, Chennai-Physical Verification done for 2023-24 and Improper maintenance of Fixed Asset Register.
- Physical verification of Fixed assets and Consumable/ inventories has also not been carried out by Doordarshan Kendra, Thiruvananthapuram in 2023-24
- DDG (Engg.) & H.O.O., AIR (Main), Chennai- Improper maintenance of Asset Register.
- Executive Engineer (Civil) Branch Office, AIR, Chandigarh .
- PAO, AIR, Chennai
- AIR, Rajkot
- Executive Engineer (Civil), Civil Construction Wing, All India Radio, Chennai

4. System of physical verification of inventory

Physical verification of inventory has been conducted up to 2023-24.

5. Regularity in payment of dues

Prasar Bharati stated that no payment over six months in respect of statutory dues was outstanding as on 31 March 2024 and majority details are with DDOs of field units.

Annexure-II**(pertains to comment no. A.2.I.1)****Office of the Station Director, AIR Broadcasting House made the payments of Rs. 27.84 lakh for purchase of Asset items during 2023-24.**

S. No.	Item Description	cv no.	dated	Amount	Booked under the head
1	SITC Outdoor Video Wall	240	6.11.23	11,50,000/-	'G-20'
2	Digital LRD/ Computer Kiosk			1,75,820/-	'G-20'
3	2 TB Portable wired Hard Disc			8,550/-	'G-20'
4	Sennheiser HMD 300 x q2 Head set	CAS 2059	20.02.24	50,032/-	Revenue METP
5	Window Server 2022 Standard 16 Core Operating System (Intangible item)	23	28.04.23	80,712/-	Revenue METP
6	Portable Voice Recorder	145	24.08.23	87,500/-	Revenue METP
7	Digital G20 Standee and Backdrop with Folding Pattern	133	21.08.23	1,42,308/-	Revenue METP
8	Stereo Headphone AKG K52	147	24.08.23	24,990/-	Revenue METP
9	Desktop Computer	CAS 1539	03.07.23	1,97,500	Revenue METP
10	Auto Audio Leveler	CAS 231	17.05.23	2,48,500/-	Revenue METP
11	Kiosk Machine with AIO Computer	25	11.05.23	1,87,500/-	Revenue METP
12	TRION Type TV set	426	18.3.24	7197/-	Revenue METP
13	Chairs	117	31.07.23	234000/-	Revenue METP
14	Fans	117	31.07.23	19920/-	Revenue METP

15	Video Conferencing Camera	116	31.07.23	119730/-	Revenue METP
16	LED TV	263	14.11.23	24900/-	Revenue METP
17	Hp 300 GB SAS DRIVE	228	18.10.23	24945/-	Revenue METP
	Total			27,84,104/-	

Annexure-III

(pertains to comment no. A.2.1.2)

Payments of for purchase of Fixed Asset items during 2023-24

Sl. No.	Payment pertaining to the period	Description	CV No.	Date of payment	Amount
1	March 2023	Purchase of almirah	62	28.03.2024	16500.00
2	March 2024	Purchase of almirah	63	28.03.224	35500.00
3	March 2024	Addressable Intelligent Fire Alarm System	71	28.0.2024	427806.00
4	March 2024	Voltas 1.0 Ton AC	74	28.03.2024	29999.00
5	March 2024	Blustar 1.5 ton AC	75	28.03.2024	72990.00
6	April 2023	Supply, installation Testing and Commissioning of integrated media block with laptop	22	20.04.2023	111928.00
7	April 2023	IMB Supply, installation Testing and Commissioning of integrated media block with laptop	2	06.04.2023	1038825.00
8	Dec 2023	Voltas 2 Ton	9	06.12.2023	51795.00
				Total	1785343.00

Annexure-IV**(pertains to comment no. A.2.1.6)****Procurement of Fixed Assets**

S1. 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 (MT)	
	a. Books	3,485
	b. Fixed Assets	2,20,957
6.	Dy. Director, Doordarshan Kendra, Bhopal	6,45,527
7.	Doordarshan Kendra, Hyderabad	1,67,540
	Total	18,07,227

Annexure-V

(pertains to comment no. F.2)

Details of differences in Balances of R & P Accounts and Bank Statement of various field offices

(Rs. in lakh)

Sl. No.	Name of the office	Name of the Head	Balance as per R&P Account	Balance as per Bank Statement	Difference
1.	Office of the Station Director, AIR Broadcasting House, New Delhi	'GST Account'	6.17	6.90	0.73
2.	DDG (Engineering) Bengaluru	Cluster Bank Account in respect of Salary (SBI-10902815278)	9.12	0.23	8.89
3.	Akashvani, NSD	Bank Account	4.92	4.73	0.19
4.	Station Director, AIR Broadcasting House, New Delhi	CFDL Bank Account number 38366786427	0	-20.26	20.26
5.	Station Director CBS, AIR, New Delhi	Bank A/c No 11084233287	647.98	0.09	647.89
6.	Central Stores, AIR, New Delhi	Salary/CLTD bank Account	41.32	41.42	0.10
7.	Receipt and Payment account the of Office of the Executive Engineer (E) -I AIR Delhi	Different Bank Accounts Account No 2417201002045 (Canara Bank) Account No 2417206000009 (Canara Bank) Account no.11084233345 (SBI)	829.97 (76.73+712.62+40.61)	112.65 (8.42+101.36+0.10)	717.32
8.	Office of the Chief Engineer (C)- I, CCW, AIR, New Delhi	Bank Account	3.12	1.69	1.42
9.	Office of the Executive Engineer (C), D-III, CCW, AIR, New Delhi	"Salary Account" and "Deposit works Accounts including CLTD/FDR"	333.49 (13.36+320.13)	Rs 343.09 {(Rs 13,36,669 (Canara bank Ac No 2417201001738) -- Rs	9.60

				3,29,72,728.50 (SBI a/c No 11084233378)}	
10.	office of the Executive Engineer (C) (D-II), CCW, AIR-DD New Delhi	"Deposit Works Account including CLTD/JDR"	44.99	13.25	31.74
11	office of the Executive Engineer (C) Metro (D-I), Delhi	Different Bank Accounts	271.94	Rs 231.02 {Rs 3,574.80/- (Canara Bank A/c No- 2416201000976 + Rs 1,14,46,844/- (Canara A/c no 2416132000011) -- Rs 1,16,52,255/- (SBI A/c No3005189809 0)}	40.92
12	Doordarshan Kendra, Thiruvananthapuram	State Bank of India for the Account No. 10242304420	Opening Balance -- 9.85 Closing Balance 36.94	Opening Balance - 73.92 Closing Balance -74.07	Opening Balance 64.07 Closing Balance 37.13
13.	Civil construction wing, All India Radio. (CCW AIR), Bangalore	Salary Account (Canara Bank, A/c No.041320104100))	98.04	100.31	2.27
14	Deputy Director General (Engg.), National Academy of Broadcasting and Multimedia Bhubaneswar	SBI A/C- 000000872146283 (Receipt Account)	0	0.56	0.56
15		SBI A/C- 00000010372146272 (Salary Account)	13.20	13.31	0.11
16	office of the Executive Engineer (C) Metro (D-I), Delhi	"CFDL Account" (SBI A/c No- 38444933178)	6.80	0	6.80

एकता सिंह
उप-निदेशक (ए.एम.जी.-V)
Ekta Singh
Deputy Director (AMG-V)



कार्यालय महानिदेशक लेखापरीक्षा
(केंद्रीय व्यय)
ऑडिट भवन, आई.पी.एस्टेट, नई दिल्ली-110002
O/o the Director General of Audit
(Central Expenditure)
Audit Bhawan, I.P. Estate, New Delhi-110002

दिनांक : 01.07.2025

महोदय,

प्रसार भारती, नई दिल्ली के वर्ष 2023-24 के वार्षिक लेखों की लेखापरीक्षा इस कार्यालय द्वारा की गयी है तथा पृथक लेखापरीक्षा प्रतिवेदन इस कार्यालय के पत्र संख्या AMG-V/3-16/SAR/PB/2024-25/770 दिनांक 01.07.2025 द्वारा जारी कर दी गई है। लेखापरीक्षा के दौरान कुछ विसंगतियाँ पाई गई हैं, जिन्हें लेखापरीक्षा प्रतिवेदन में शामिल नहीं किया गया है। इन विसंगतियों को संलग्न अनुबंध में दर्शाया गया है।

अतः इस पर आपका ध्यान आकर्षित करते हुए मेरा अनुरोध है कि इस विसंगती पर उचित सुधारात्मक कार्यवाही की जाये।

सादर।

भवनिष्ठ

एकता सिंह

संलग्नक: यथोपरि।

श्री गौरव द्विवेदी,
मुख्य कार्यकारी अधिकारी,
प्रसार भारती,
कोपरनिकस मार्ग,
नई दिल्ली-110001

Annexure

(Reference: D.O. letter no. AMG-V/3-16/SAR/PB/2024-25/773 dated 01.07.2025)

1. The Liabilities/ Provisions statement of Annual accounts of the Deputy Director General (Engineering), All India Radio, Bhopal (MP), does not include following provisions:-

- (a) An amount of Rs. 24.69 lakh being payment against DA arrears for Jan 24 to March 24 paid in April 2024.
- (b) An amount of Rs. 19.44 lakh (Approx as previous year i.e. 2022-23) being payment of tuition fees reimbursement of F.Y. 2023-24 which will be paid in F.Y. 2024-25. Since, the above payments were a known liability; a provision of lump sum amount should have been made for the current year.

This has resulted into understatement of current liabilities/provisions and overstatement of Capital/Corpus Fund by Rs 44.13 lakh.

2. During scrutiny of annual accounts of Doordarshan Kendra, Ahmedabad, it was noticed that department hired the taxi service and manpower service from Pinks Travels and VA Enterprises during the year 2023-24. In this connection, Pinks Travels and VA Enterprises had deposited the amount of Rs. 2,50,000/- and Rs. 22,272/- respectively as security deposit with the department. As this total amount of Rs. 2,72,272/- had remained with department as liability, it should be reflected in its annual accounts. This resulted in understatement of 'Current liabilities & Provisions' and overstatement of 'Capital Fund' by Rs 2.72 lakh.
3. Station Director, AIR Broadcasting House intimated Prasara Bharati that its outstanding payment for the year 2023-24 is Rs. 78 lakh only (5064124+1820000+958679). However, audit noted that amount of Rs. 3.82 crore was payable (Annexure-I) by Office of the Station Director, AIR Broadcasting House on account of various services/ purchases for the said period. Short accounting of Rs. 3.04 crore on account of outstanding payment resulted in understatement of Current Liabilities as well as over statement of Capital / Corpus fund by Rs. 3.04 crore.
3. As per cash book an amount of Rs 25,156/- was received as Earnest Money Deposit in April 2023. However the same was not reflected as current liability by the Office of the Executive Engineer (C) (D-II), CCW, AIR-DD New Delhi which resulted into understatement of Current Liabilities and overstatement of Capital Fund by Rs 25,156/- .
4. Doordarshan Kendra (DDK) Ahmedabad purchased Fixed Assets of Rs. 7.94 lakh during the period 2023-24 locally as detailed in the table below:

S.N.	Name of the Assets Purchased	Date of purchase	Purchase Value (Rs.)
1.	01 Audio Mixer	23.11.2023	31,217
2.	Lt. Lights and sets	24.11.2023	2,35,750
3.	01 Split AC Godrej 2 ton	08.02.2024	48,499
4.	LLOYD Split Ac	08.03.2024	67,800
5.	SLR Camera	19.03.2024	4,10,640
Total			7,93,906

However, these assets were not recognized as Fixed Assets in the Fixed Asset Register and also details thereof were not sent to the Prasar Bharati for inclusion in Final Accounts of the Prasar Bharati, which resulted in understatement of fixed assets and Capital/Corpus Fund by Rs. 7.94 lakh.

5. The Receipt and Payment Account of the office of the Executive Engineer (Civil) Branch Office, AIR, and Chandigarh has shown Fixed Assets amounting to Rs 22.58 lakh for the year 2023-24 as asset whereas the schedule-IV enclosed to it showing this works as work in progress. Without taking over of asset, it cannot become an asset. Due to this, Fixed Asset overstated and work-in-progress understated by Rs. 22.58 lakh.
6. NABM, Bhubaneswar has not charged depreciation on fixed assets, as detailed below, though the assets were procured between 2020-21 and 2023-24. This resulted in the understatement of the depreciation (expenditure) and overstatement of fixed assets by Rs. 5.58 lakh which further resulted in overstatement of excess of income over expenditure and corresponding Corpus/ Capital Fund by Rs.5.58 lakh:

Sl.No.	Details of asset	Asset Value (Rs)	Date of acquisition	Depreciation (as on 31 st march 2024)
1	Canon Xerox machine	81968.00	17.7.2020	54656.00
2	HP Computer	152100.00	16.9.2020	152100.00
3	LED Roof & street Lights	46600.00	17.2.2021	6524.00
4	LED Luminous street Chair	35280.00	16.2.2021	4939.00
5	Godrej Interio chair	261300.00	18.4.2021	48994.00
6	Crompton wall Fan	17875.00	26.4.2021	8940.00

7	Mixer Amplifier and Microphone	21500.00	29.11.2021	5375.00
8	Benq Multimedia Projector	162000.00	28.3.2022	40500.00
9	HP PC	192000.00	16.8.2022	127988.00
10	HP Laser Printer	79520.00	16.3.2023	39756.00
11	Benq Multimedia Projector	159600.00	23.3.2023	23940.00
12	Benq Projector	79800.00	21.3.2023	11970.00
13	Sharp Xerox Machine	105894.00	8.8.2023	17656.00
14	Halonix Ceiling Fan	85815.00	13.1.2024	14305.00
			Total	5,57,643.00

7. DG Akashvani, NSD (News Services Division) made payment of Rs. 4.69 lakh during 2023-24 for Purchase of display non-touch screen during 2022-23. This amount was not depicted in Fixed Assets. This resulted in overstatement of fixed assets as well as Capital/Corpus Fund by Rs. 4.69 lakh.
8. An amount of Rs. 8.00 lakh which was paid in March 2024 by the Doordarshan Kendra (DDK), Thiruvananthapuram as advance towards Electricity bill for April 2024 was not shown as Current Assets. This resulted in Understatement of Current Assets, Loans & Advances and overstatement of Expenditure by Rs. 8.00 lakh.
9. It was noticed that NABM, Bhubaneswar had deposited a sum of Rs 6.51 lakh (Consumer ID-47 II: 102111200500) with the energy supply authority as security. As per above instruction, the amount should be exhibited under current assets Loans & Advances (Schedule-11). However, the same was not followed which resulted in understatement of current assets Loans & Advances by Rs 6.51 lakh. This also overstated the expenditure and understated the excess of income over expenditure by Rs 6.51 lakh and consequently the corpus/ capital fund is understated by that extent.
10. Office of the DG Akashvani, NSD (News Services Division) depicted a sum of Rs (-) 7,09,579/- as receipts in its Receipt and Payment Account for the year 2023-24 under the head other receipts "Any other taxable receipts", however no record of transactions corresponding to this negative receipt were available with the office. Hence the receipts were understated by Rs 7,09,579/- resulting in understatement of closing Bank Balance. Further, this also resulted into understatement of Current Assets and Corpus/Capital Fund by the same amount in the B/S of Prasar Bharati.
11. Condemned Goods of office of DG Akashvani, NSD (News Services Division) were auctioned for Rs. 7.69 lakh. This amount has not been accounted in the

receipts for the period 2023-24 nor were the Gross Block of Assets (Fixed / non-consumable) reduced by the goods auctioned. Similarly, the items auctioned were fully depreciated and were having nil value after its depreciation, the receipt of Rs. 7.69 lakh needs to be treated as income. Non-accounting of the receipt of auctioned value resulted in understatement of Current Assets (Bank balances) as well as understatement of Corpus/Capital Assets (Income).

12. DG Akashvani, NSD (News Services Division) Paid Rs. 8,610/- and Rs. 8,077/- to its officials vide Bill No. C-690 dated 26.03.2024. These payments were made against the journeys to be conducted in the following year i.e. during 2024-25. This amount has not been depicted in Schedule 11: Current Assets, Loans and Advances etc. under the sub-head advances. This resulted in understatement of current assets as well as understatement of Capital Fund by Rs. 16,687.
13. Office of the Station Director, AIR Broadcasting House booked Auditorium for Rs. 38.20 lakh during 2023-24 but the amount booked the receipts (2023-24) under the head 5(h) (ii) Rent of studio/ other instruments for Rs. 32.27 lakh (Rs. 3329810- 102170 studio booking) only. Unrecovered amount of Rs. 5.93 lakh was not shown in the list 'Receivable' for the period 2023-24. This resulted in understatement of Sh. 11" Current Assets" as well as understatement of Capital (Income) by Rs. 5.93 lakh.
14. Security of Rs. 8,000 (Rs. 4,000/- x 2) deposited with MTNL during 2023-24 by the office of Station Director, AIR Broadcasting House could not be booked in Schedule 11 Current Assets under the head Security Deposits with other departments. This amount was booked as expenditure under the sub-head Grants-in-aid (OE&M Non- plan). This resulted in understatement of Current Assets as well overstatement of Expenditure by Rs. 8,000.
15. As per the electricity bill CA Number 100018698 dated 12.03.2024, the office of the Executive Engineer (E)-II AIR Delhi, had a security deposit of Rs 31.78 lakh with BSES Rajdhani Power Ltd, but the same was not depicted in the Current Assets.

Further, a sum of Rs 2.70 lakh was credited as interest on Security Deposit of Rs 31.78 lakh held with BSES Rajdhani Power Ltd, CA Number 100018698, for the year 2023-24 in the electricity bill dated 12.04.2024 (Executive Engineer (E)-II AIR Delhi), however the same was not reflected as interest accrued in the receivable in the Current Assets.

This resulted in understatement of Current Assets and Capital Fund by Rs. 34.48 lakh.

16. Interest of Rs.15,18,299/- including accrued interest of Rs.5,82,076/- and interest earned of Rs.9,36,223/- on Corporate Liquid term deposits (CLTD) account were not brought into Receipts and Payments Statement by the office of the Executive Engineer (Civil) Branch Office, AIR, Chandigarh. This has resulted in understatement of closing balance of Bank as well as Receipt side on 31.3.2024 to the extent of Rs.15,18,229/-. This resulted in overstatement of Current Assets and Capital Fund by Rs 15,18,229/- in the Balance Sheet of Prasar Bharati.

17. Prasar Bharati has added the previous year balance of Rs. 262.08 crore of Schedule-1 (Capital/Corpus Fund) in the Income & Expenditure Account instead of showing it directly as the Opening Balance of Schedule-1 (Capital/Corpus Fund) resulting in the overstatement of Surplus for the year 2023-24.

18. The Kerala State Electricity Board paid ₹ 80,937 as interest on Deposit to DDK Thiruvananthapuram in July 2023 and raised ₹ 8,50,690 as electricity bill for the month which is the billed amount after deduction of interest. However, instead of accounting interest receipt of ₹ 80,937 as receipts and electricity charges of ₹ 9,31,626 as Payments, DDK Thiruvananthapuram has accounted the net amount of ₹ 8,50,690 (Rs 9,31,627-Rs 80,937) as electricity charges under Payments in the Receipt and Payment Account for the year 2023-24. This has resulted in understatement of Receipt by ₹ 80,937 and corresponding overstatement of Payments by the same amount.

19. In the Receipt and Payment Account for the year 2023-24, the OB (Bank Balance) under the head GST A/c No. 34872584999 is shown as Nil and CB (Bank Balance) also shown as Nil. As per account statement CB as on 31.03.2023 was ₹ 78,44,695.82 which was not reflected in OB as on 01.04.2023. The balance confirmation certificate issued by the Bank shows the CB as on 31.03.2024 is ₹ 4,86,914.82. This amount is also not shown as CB in the Receipt and Payment Account for the year 2023-24. This has resulted in understatement of OB ₹ 78,44,695.82 on receipt side and ₹ 48,63,914.82 on payment side. Moreover, No Bank reconciliation for the GST A/c. No. 34872584999 has been made by the Doordarshan Kendra, Thiruvananthapuram.

20. During the Certification audit of O/o The Supdt. Engg. All India Radio, Dharwad for the year 2023-24, it was seen from the Receipt and Payment account (payment side), there was an overstatement in the expenses pertaining to Programme Expenses, (IEBR) to the tune of Rs.24,11,692/- as shown below:

Programme Expenses	Actual Payment made during 2023-24 (Rs.)	Payment shown as per R&P for 2023-24 (Rs.)	Difference (Rs.)
Expenditure from IEBR	2,02,26,487	2,26,38,179	24,11,692

Hence, there is an overstatement of payments of Rs. 24.12 lakh on account of Programme Expenses, Expenditure from IEBR for the year 2023-24.

21. During the Certification audit of O/o The Supdt. Engg. All India Radio, Dharwad for the year 2023-24, it was seen from the Receipt and Payment account (payment side), there was an overstatement in the expenses pertaining to Programme Expenses, (IEBR) to the tune of Rs.24,11,692/- as shown below:

Programme Expenses	Actual Payment made during 2023-24 (Rs.)	Payment shown as per R&P for 2023-24 (Rs.)	Difference (Rs.)
Expenditure from IEBR	2,02,26,487	2,26,38,179	24,11,692

Hence, there is an overstatement of payments of Rs. 24.12 lakh on account of Programme Expenses, Expenditure from IEBR for the year 2023-24.

22. Audit scrutiny of Receipt & Payment A/C, Monthly Accounts and Cheque Issue Register relating to NPS/CPF for FY- 2023-24 of O/o The Supdt. Engg. All India Radio, Dharwad revealed that there was an overstatement of NPS/CPF by Rs. 8,92,323/- as detailed below:

NPS/CPF as per Receipt & Payment A/C for FY-2023-24 (Rs.)	NPS/CPF as per Cheque Issue Register for FY 2023-24 (Rs.)	Overstatement (Rs.)
31,71,213	40,63,536	8,92,323

23. During the Certification audit of O/o The Supdt.Engg. All India Radio, Dharwad for the year 2023-24, it was seen from the Receipt and Payment account for payment there was an overstatement in respect of Security Management services in respect of Other Administrative Expenses (Office) as shown below.

Heads	As per the actual payments for 2023-24 (Rs.)	As per the annual accounts (Rs.)	Difference (Rs.)
Security Management	49,57,747	54,17,658	4,59,911

Hence, there is an overstatement of Rs. 4.60 lakh on account of Security services in Other Administrative Expenses (Office) for the year 2023-24.

24. During the Certification audit of O/o The Supdt.Engg. All India Radio, Dharwad for the year 2023-24, it was seen from the Receipt and Payment account that for the Employer Contributions of CPF/NPS under Establishment Expenses, Salary (Prasar Bharati Employees) for the month of April 2023, there was a Understatement of Employer Contributions of CPF/NPS to the tune of Rs.3.76 lakh as shown below.

NPS Contribution for the period	As per Receipt and Payment Account (Rs.)	As per the Actual Contribution (Rs.)	Difference of Understatement (Rs.)
April, 2023	1,61,662	5,37,610	3,75,948

The understatement of Employer Contributions of CPF/NPS amounts to the tune of Rs. 3.76 lakh.

25. Audit scrutiny of Receipt & Payment A/c, Monthly Accounts etc. for FY- 2023-24 of O/o All India Radio, Chennai, revealed an interest amount received of Rs 79,973/- from Flexi Term deposits has not been accounted as receipts in Receipt and Payment Account 2023-24. This has resulted in understatement of receipts by Rs. 79,973/-.
26. Interest received on bank deposits (FDR/CLTD) was shown as Rs. 23.88 lakh by All India Radio, Vadodara. However, amount of interest receipt during the year 2022-23 was Rs.12.12 lakh as informed by the unit. This resulted in overstatement of Receipts by Rs. 11.76 lakh. The matter was raised in the previous year SAR, however, the adjustment of the same has not been done in Annual accounts of 2023-24.
27. Accounting circular number 13 issued by the Prasar Bharati Secretariat on 13.03.2019 stipulated that field units should appropriately record the amount of receipt in the R & P Account under the relevant category in the Receipt section during the month of receipts. Furthermore, when transferring funds to Prasar Bharati, the units must indicate the amount under "Inter Current A/c transfer of Funds - to PrasarBharati", in the payment section of the R&P account. Audit, however, observed that during the preparation of the R&P Account, AIR Jammu has omitted to include an amount of Rs. 2.69 crore (comprising Rs. 0.67 crore from the CBS Receipts Account and Rs. 2.02 crore from the main receipt account) for the months during April 2022 to March 2023. This led to an understatement of Revenue Receipt in the R&P Account by the sum of Rs. 2.69 crore. The matter was raised in the previous year SAR, however, no reply was furnished by Prasar Bharati and the adjustment of the same has not been done in Annual accounts of 2023-24.
28. Doordarshan Kendra, Srinagar had realized a misc. revenue amounting to Rs. 2.54 crore during the year 2022-23 on the commercial advertisement by government and private agencies through broadcasting. However, details of revenue realized during the year and transferred to PB were not reflected in the Receipts and Payment account. This resulted understatement of revenues well as payment side of Receipts & Payments Accounts by Rs. 2.54 crore. The matter was raised in the previous year SAR, however, the adjustment of the same has not been done in Annual accounts of 2023-24.
29. 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. However, an amount of Rs. 24.54 lakh was lying as lapsed deposit in office of the Executive Engineer, CCW (C& E), AIR, Chandigarh but 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. This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.
30. On check of Receipt and Payment Account for the year 2023-24 of DDG (E), All India Radio, Bengaluru, it was observed that the Professional Tax has been

accounted for Rs. 7,89,400 whereas actual payment as per payment vouchers of Professional Tax is Rs. 7,96,400. Hence, there is understatement of payment by Rs. 7,000.

31. On check of Receipt and Payment Account for the year 2023-24 of DDG (E), All India Radio, Bengaluru, it was observed that NPS/CPF has been accounted for Rs. 75,90,039/-whereas actual payment as per details furnished to audit is Rs. 68,48,719/-. Hence, there is over-statement of payment of NPS/ CPF by Rs.7,41,320/-.

32. As per Accounting Circular No.20 dated 30.08.2023 issued by Prasar Bharati Secretariat (Budget and Accounts Section), Interest received on Security Deposits (SD) made with Electricity Authorities, Interest received on SD made with Water authorities and Interest received on SD made with telecom authorities are to be accounted in {4(d)}.

As per R&P Statement, Rs.10,58,248/- has been accounted as interest paid by third parties on Security Deposits. However, as per details furnished to audit, Rs. 10,03,509/- has been paid by third parties. Hence, there is overstatement of receipts by Rs. 54,739/-. Further, All India Radio Bengaluru is a cluster consisting of 9 stations, however, details of Security Deposits and interest earned were not furnished to audit in the absence of which audit could not ensure the correctness of interest earned on 7 other stations.

33. On check of Receipt and Payment Account for the year 2023-24 of DDG(E), All India Radio, Bengaluru, it is observed that Programme Expenses as per Annexure-III(a) is Rs.4,56,21,007/-. However, the expenditure as per cheques issued under the following sub-heads is Rs.4,59,75,145/-.

Sr. No.	Programme Expenses (Expenditure from IEBR)	Amount (in Rs.)
1	Royalty	11600
2	Payment to stringers/PTC	1850310
3	RNC Payment to Straingers /PTC	31932
4	Payment to Artist	14723198
5	RNU Payment to Artist	5655026
6	Payment to Casuals assignees	20246219
7	RNU Payment to Casuals assignees	0
8	Other Programme Expenses	13250
9	Professional Charges	227090
10	KV	3216520

	Total	4,59,75,145
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Hence, there is Under-statement of the above head to the tune of Rs. 3,54,138 (Rs. 4,56,21,007 -- Rs. 4,59,75,145).

34. It was noticed that AIR Jodhpur remitted commercial and non-commercial receipt to Prasar Bharati, New Delhi amounting to Rs 47,86,851/-, which included a GST amount of Rs. 2,71,087/-. This amount is recorded under the heading "Inter Current A/c Transfer of funds" on the payment side of the Receipt and Payment Account. The GST amount should have been shown separately in the GST column, which was not done.
35. Guidelines issued by Prasar Bharati, New Delhi (dated 04/04/2024) stated that for true and fair consolidation of financial statements, booking of all the cash/ bank transactions are required to make in annual accounts. It was noticed that AIR, Jodhpur received an Earnest Money Deposit (EMD) of Rs. 1.59 lakh from M/s Shiv Shree Enterprises during the year, which was subsequently refunded to the firm. The amount of EMD was to be recorded as both a receipt and a payment in the Receipt and Payment Account for the year, However, this was not done.
36. On check of Receipt and Payment Account of Civil construction wing, All India Radio. (CCW AIR), Bangaluru for the year 2023-24, it was observed that Tax Deducted/Collected at Source has been accounted for Rs.41,50,007/-, whereas actual payments as per cash book are Rs.41,55,207/-. Hence there is understatement of payments by Rs.5,200.
37. On check of Receipt and Payment Account of Civil construction wing, All India Radio, (CCW AIR) Bangaluru for the year 2023-24, it was observed that interest Receipts have been accounted for Rs. 12,73,404/- whereas actual receipts as per bank statements (Canara Bank and SBI bank) is Rs. 10,53,040/- only. Hence there is overstatement of interest Receipts to the tune of Rs. 2,20,364/-.
38. Scrutiny of R&P of All India Radio (AIR), Rajkot, revealed that interest credited on Security Deposits with PGVCL, Rajkot and refund of excess deposits by way of adjustment in the electricity bill for the month of May-2023 were not accounted as receipt under relevant head such as deposits/interest, instead the net amount of electricity after adjusting the refund was accounted as payment.

Sl.no.	Consumer No.	Interest credited on Deposits (in Rs.)
1	25030	65,345.84
2	25946	11,666.84
	Total	77,012.68

This has resulted in understatement of receipt of Rs.77,012.68 in the receipt and payment accounts.

39. On scrutiny of Receipt and Payment Account of All India Radio,7, Mylapore, Chennai, for the year 2023-24 along with the Bank balance confirmation

statement, it was seen that the total interest amount received of Rs.79, 973/- (Table) during 2023-24 from the Bank Sweep Term Deposits was not accounted as receipts against Bank Deposits in R&P Accounts. Further, the interest accrued as on 31.3.2024 was Rs.2208 (Table) which needs to be intimated to the Prasar Bharati HQrs. for inclusion in the current assets of Balance sheet.

Sl no.	FD TDR No	Principal amount as on 31.03.24	Interest paid upto 31.3.24	Interest accrued as on 31.3.24
1	34821683990	1208228	77113	1767
2	42135960793	0	40	Closed 18.8.23
3	42320876447	13000	8	441
4	40497050626	0	1450	Closed on 10.11.23
5	41359304483	0	1066	Closed on 30.11.23
6	41746530105	0	296	Closed on 30.11.23

This has resulted in understatement of Receipt of interest from Bank Term deposits in R&P Accounts by Rs. 79973/-

40. As per instruction of the Prasar Bharati (16th January 2020), the interest earned on security deposits made to the electricity board should be accounted for properly in the Receipt & Payment account. The interest received /adjusted on said security deposit should be credited as "interest receipt" in the monthly account and the gross amount of bill should be booked as power expenses.

It was noticed that the office of Deputy Director General (Engg.), National Academy of Broadcasting and Multimedia Bhubaneswar earned interest amount of Rs 43921.78/- (May 2023) against the security deposit with energy supply agency. However, the same was not done by the office of the Deputy Director General (Engg.).

41. An amount of Rs. 71.35 crore being Provision for Doubtful Debts / Advances Provisions included in Other Administrative Expenses (Schedule 20). However, there is no accounting policy for the same. Thus, Significant Accounting policies is deficient to that extent.
42. An amount of Rs 853.94 crore has been depicted as total sundry debtors in Schedule 11 of the annual accounts for the year 2023-24 which included both good and doubtful debtors amounting to Rs 618.41 crore and Rs 235.53 crore respectively. However, the party wise and age-wise details of Sundry Debtors as on 31 March 2024, duly reconciled was not readily available. Prasar Bharati was not maintaining party wise and age-wise breakup of debtors as such audit was unable to draw an assurance as to the authenticity, existence and recoverability of Sundry Debtors amounting to 853.94 crore. Mere disclosure of Debtors for more than less and more than 3 years old in Notes to Accounts (Sl no. 12) is not sufficient since they had not been reconciled.

43. Vide item No. 11 of Prasar Bharati Headquarters' Circular No. ADG(B&A)/(A1)/(A)/Cs/2023-24/02 dated 04-04-2024, it has been instructed

that all the offices who have made FDR, CLTD or MOD should obtain a certificate of accrued interest from the Banks and it should be e-mailed to Prasara Bharati.

The Executive Engineer, Civil Construction wing- AIR and DDK Kochi has maintained six Fixed Deposit Accounts with State Bank of India and Canara Bank as on 31-03-2024. However, the Executive Engineer, Civil Construction Wing – AIR and DD, Kochi has not followed the instructions issued by Prasara Bharati and certificates of accrued interest on FDs have not been obtained from the Banks in which FDR or MOD balances are maintained.

44. Remittances of Rs. 555.78 crore to/ from IIqr/DDOS in transit/ reconciliation depicted in schedule-7 Current Liabilities and provisions pertain to payment made between headquarters and field offices of Prasara Bharati. Being intra-office transaction the effect of these transactions should be nil after reconciliation. However, no reconciliation was done. Similar observation was raised in previous years report also. However, no corrective action was taken by Prasara Bharati.
45. An amount of Rs. 9807.54 crore was shown as fixed assets in Schedule-8 fixed assets which included the assets acquired amounting to Rs. 70.42 crore during the year 2022-23. The accounting treatment in the liabilities side in the Balance Sheet is not clear as the same was not shown in Corpus/Capital Fund. This was also pointed out in the previous. However, no corrective action was taken by Prasara Bharati.
46. 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 Prasara Bharati. Hence, audit could not verify the value of Fixed Assets and Depreciation charged on it. This was also pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasara Bharati.
47. There are intangible assets like archival material/footage, content, recordings of top-grade music artists, sensitive recording like speeches etc, softwares (EMS, CAS, Prabhakar). These intangible assets were not recorded as a part of assets in the annual accounts of the Prasara Bharati for the year 2023-24.
48. On check of receipt and Payment Account for the year 2023-24 of DDG(E), All India Radio, Bengaluru, it is observed that GST(only for SNOs) has been shown as Rs. 1,99,49,161/- However, Rs. 2,04,70,229/- has been paid as per the vouchers. This may be reconciled.
49. The details of establishment expenses relating to Government Employees and Prasara Bharati Employees were disclosed respectively in Annexure 1(a) and Annexure 1(b) attached to R &P Account. During the year 2023-24, O/o the Executive Engineer, Civil Construction Wing – AIR and DD, Kochi paid an amount Rs. 84,047/- (64,474-19573) to Government employees and Rs. 6,908 to Prasara Bharati Employee towards Bonus.

However, bonus paid during the year 2023-24 was not separately disclosed in Annexure 1 (a) and Annexure (b) except Rs.6,908/- which was paid to work charged employee. It was informed that the balance amount Rs. 84,047/- has been included under the head 'Salary' in the Annexures. This is not in order since the

Annexures 1(a) and 1(b) require the depiction of salary and bonus as separate entries.

50. As per the expenditure statement of advances, EE, CCW AIR Chandigarh had secured advances of Rs.2,73,79,108/- for deposit works and expenditure of Rs. 2,21,31,247/- was incurred against the deposit works. However, in receipt and payment account, advances of Rs. 90,52,093/- were received and incurred the expenditure of Rs.93,67,664/- against the deposit works. There is a difference in figures of advances as well as expenditure of deposit works which needs to be reconciled.
51. During audit of Receipt & Payment Accounts of All India Radio, Rajkot for the year 2023-24, it was noticed that expenditure of water charges was depicted nil. However, All India Radio was paid Rs.5.81 lakh (Rs.5,40,531+ RS 40,531) for supply of water to the office and staff quarters to the Municipal corporation, Rajkot and booked under the head Rent, Rates Taxes 3(ii) other taxes including property tax, and Municipal taxes instead of the under relevant head 6(a) officer Expenses-water charges.
52. As per para (5) of the guidelines issued by the Prasar Bharati, New Delhi to the offices under its control, physical verification shall be carried out (as per GFR Provision) during the year and a consolidated report of physical verification be forwarded to Prasar Bharati along with the details of discrepancies noticed on physical verification.
- The above report furnished for the years 2022-23 and 2023-24 in respect of AIR Chennai indicated that the Unserviceable missing/ lost, written off items were NIL. However, there were sales of scraps in March 2023 and November 2023 through auction to the tune Rs 5,36,900/- in each of those year.
- Further, the materials sold as scrap should be removed from assets registers, but no entries to this effect have been made in the relevant registers. Non removal of assets from the register and non-communication of the same to the Prasar Bharati may lead to the disposed items being included in the consolidated Balance sheet resulting in overstatement of Assets.
53. As per the statement of Sundry Debtors furnished by the Office of the Station Director CBS, AIR, New Delhi, a total amount of Rs 131.91 crore was depicted as Sundry debtors, out of which a sum of Rs 2.29 crore only was marked as doubtful. In the absence of party wise and age-wise breakup of debtors as such audit was unable to draw an assurance as to the authenticity, existence and recoverability of these Sundry Debtors amounting to Rs131.91 crore.
54. As per the bank interest certificate of All India Radio (AIR), Chandigarh, the interest was given by bank on CLTD/FDRs. However, the details of FDRs/CLTDs were not provided and the same was also included in annexures to Receipt and Payment Account for inclusion in Annual accounts of Prasar Bharati. Due to non-inclusion of interest on FDRs/CLTDs the Receipts have been understated.
55. The office of the Executive Engineer (Construction Wing), All India Radio, Lucknow has shown Rs. 24.43 lakh in Other Administrative Expenses which

pertains to employee salaries and should have been depicted in Establishment Expenditure. The Construction wing needs to depict the amount correctly.

56. As per Cash Book, closing balance of salary account no. 10904199312 maintained with State Bank of India, Banswara as on 31.03.2022 was Rs. 5,523/- whereas the same had been shown Rs. 23,211/- in Receipts and Payments Account of the O/o Station Engineer, Akushwani, Banswara. Thus, there was a difference of Rs. 17,688/-. This resulted in overstatement of closing balance of the salary account by Rs.17,688/-. The matter was raised through management letter in 2022-23 but compliance is awaited.

57. 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 of the O/o DDG (E), All India Radio, KADAPA, Andhra Pradesh. 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 needs to be reconciled. The matter was raised through management letter in 2022-23 but compliance is awaited.

58. Office of the Director (E), Doordarshan Maintenance Centre (DMC), Kadapa, Andhra Pradesh

i. 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/-.

ii. There was difference between the actual grant received and utilization Account and R&P Account as detailed below:-

(Amount in Rs.)

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	Funds received from Prasar Bharati, New Delhi year 2021-22.	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)
31976994	29559627	37960252	33909040	5983258	43494413

Thus, there was a difference of ₹ 59,83,258/- (37960252-31976994) 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 needs to be reconciled.

iii) 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.

The matter was raised through management letter in 2022-23 but compliance is awaited.

59. Difference in opening and closing balances due to not conducting reconciliation with bank in the Office of the Assistant Director, All India Radio, Bturl.

Opening Balance				
Sl. No.	Particulars	Opening balance (as per R&P account) (₹)	Opening balance (as per Bank Statement) (₹)	Difference
1	Salary account including CLTD	1,70,593.00	10,990.00	1,59603.00
Sl. No.		Closing balance (as per R&P account) (₹)	Closing balance (as per Bank Statement) (₹)	
1		13,53,249.00	10,882.00	13,42,367.00

Thus, opening and closing balance of Receipt A/c No. 1090019450-0 (SBI) in R&P account was Rs 9,440/- whereas the bank statement of the same was depicted Rs 6,372/- as on 23.05.2022. Difference of Rs. 3,068 (Rs 9,440- Rs 6,372) was due to not conducting reconciliation with bank.

The matter was raised through management letter in 2022-23 but compliance is awaited.

60. All India Radio, Berhampur had deposited security deposit of Rs. 2,96,347/- with the electricity supply board and earned interest of Rs. 10,075/- (May 2021) on the said security deposit. As per the provision, interest so earned on security deposits should have been taken into Receipt & Payment account of the O/o Station Director, All India Radio, Luchapada, Berhampur. However, AIR, Berhampur has not done the same. This resulted in understatement of income by Rs. 10,075/-. The matter was raised through management letter in 2022-23 but compliance is awaited.

61. The following Bank Account and Fixed Deposits have been omitted to be accounted in the Closing Balance of R&P account of the office of the Executive Engineer (C), All India Radio, CCW (C), Chennai, leading to understatement of Closing Balance to that extent.

Fixed Deposits

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.

The matter was raised through management letter in 2022-23 but compliance is awaited.

62. (i) In a CFDL account no. 38413057628 of the office of All India Radio, Ambikapur (Chhattisgarh), 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/-.

(ii) 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 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 the R&P A/c of All India Radio, Ambikapur (Chhattisgarh). This resulted in understatement of Receipt and Payment by Rs. 7,196/-.

The matter was raised through management letter in 2022-23 but compliance is awaited.

63. The office of the Director General (Engineering), All India Radio, Bangalore

(i) Against the actual payment of Rs. 1,77,89,968/-, expenditure of Rs. 1,78,88,252/- was booked, which resulted in overstatement of expenditure by Rs. 98,284/-.

(ii) Against the actual payment of Rs. 7,18,323/-, expenditure of Rs. 7,07,501/- was booked which resulted in understatement of expenditure by Rs. 10,882/-.

(iii) 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 Rs. 26,000/-.

The matter was raised through management letter in 2022-23 but compliance is awaited.

64. (i) Cash Book for recording the transaction of Cash at Bank was not maintained for the period from 2015-16 to 2020-21 by the office of the Executive Engineer, All India, CCW (C), Chennai. 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, which resulted in the understatement of closing balance as on 31.03.2021 by Rs 51,45,728/-.

(ii) 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 Non-accounting of fixed deposit in the R&P A/c amounting to Rs 80,00,000/- and resulting into understatement of closing balance of fixed deposits by Rs 80 lakh. The details are as under :

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

The matter was raised through management letter in 2022-23 but compliance is awaited.

65. 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 immediately be got rectified by bringing them to the noticed of the Bank/PAO.

However, there was balance of Rs 48,40,348/- as on 31 March 2021 and as per Bank statement, available balance was only Rs 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 Rs 48,30,116/- shown in Bank Book in excess of Bank balance needs reconciliation.

The matter was raised through management letter in 2022-23 but compliance is awaited.

66. In liability details forwarded to Prasar Bharati, only an amount of Rs 1.44 lakh was mentioned against the actual due of Rs 5.90 lakh towards Electricity Tax by the office of the Deputy Director (E), DDK, HPT, Kodaikanal. Thus, Liability had been understated to the extent of Rs 4.45 lakh. The matter was raised through management letter in 2022-23 but compliance is awaited.
67. Security deposits of Rs. 70,648 lying with Electricity Distribution Company was not shown in the details of Assets and Liabilities furnished by Doordarshan Kendra, Sambalpur to Directorate of Doordarshan. This resulted into understatement of current assets and capital fund by Rs 70,648/-. The matter was raised through management letter in 2022-23 but compliance is awaited.
68. As per R&P Accounts for the year 2019-20 of the office of the Assistant Director, AIR, Coimbatore, payment against the purchase of fixed assets was Rs. 2.86 lakhs. However, as per the proforma 2 furnished to PB addition to Fixed Assets exhibited as Rs. 20.12 lakh. This needs to be reconciled. The matter was raised through management letter in 2022-23 but compliance is awaited.
69. The fixed Assets Register of All India Radio, Vijayawada, Andhra Pradesh revealed that assets worth Rs. 4.04 lakh were acquired during the year 2022-23, whereas, as per R&P Account, expenditure on Fixed Assets only Rs. 1.32 lakh. This resulted in understatement of Fixed Assets and Capital Fund by Rs. 2.71 lakh. The matter was raised through management letter in 2022-23 but compliance is awaited.
70. Doordarsan Kendra had made payments on 31st March 2023 to Contiloe Pictures and BECH. of Rs. 9.72 crore and Rs. 7.21 crore, respectively. However, these payments by Prasar Bharati were failed due to glitch in RBI server and therefore, could not be made to both the parties. Thus, liability of Rs. 16.93 crore should have been created in the books of accounts. However, Prasar Bharati did not depict this amount in liabilities. This resulted in understatement of Current Liabilities & Provision and overstatement of Capital/Corpus Fund by Rs. 16.93 crore. The matter was raised through management letter in 2022-23 but compliance is awaited.
71. DDK, Delhi had pending bills of Rs. 44.19 lakh in respect of 46 films telecasted on DD Kashir Channel in 2013-14. These should have been depicted in Current Liabilities (Schedule-7). This resulted in understatement of Current Liabilities and overstatement of Capital fund Rs. 44.19 lakh. Consequently, excess of income over expenditure is also overstated to the same extent. The matter was raised through management letter in 2022-23 but compliance is awaited.
72. Prasar Bharati incurred an expenditure of Rs. 43.89 lakhs towards purchase of computer, printer, Mobile Journalist Kits and vehicles. The items amounting to Rs. 43.89 lakh were not depicted in the schedule-8, Fixed Assets This resulted in understatement of fixed assets and depreciation by Rs. 26.33 lakh and Rs. 17.56 lakh respectively and overstatement of expenditure by Rs. 43.89 lakh. Consequently, excess of income over expenditure is also understated to the same

extent. The matter was raised through management letter in 2022-23 but compliance is awaited.

73. Central Archives AIR (Transcription Cell), Delhi had a collection of tapes, ACDs/VCD/DVD. The closing balance of the same was Rs. 8.47 crore as on 31.03.2023. The collection of tapes, ACDs/VCD/DVD had not been depicted in assets/inventory in the accounts of PB. The matter was raised through management letter in 2022-23 but compliance is awaited.
74. 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. However, an amount of Rs. 24.54 lakh was lying as lapsed deposit in office of the Executive Engineer, CCW (C& E), AIR, Chandigarh but 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. This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.
75. As per Schedule 27, Notes to accounts- Contingent Liabilities, there were 58 arbitration and 13 court cases amounting to Rs.484.17 crore. However, as per details furnished by Prasar Bharati of total amount of Rs. 473.32 crore (Receivable amount - Rs. 459.77 crore + Payable amount - Rs. 13.55 crore), which includes 58 arbitrations and 13 court cases. Hence, Prasar Bharati has overstated its Contingent Liabilities by Rs. 10.85 crore. Further, amount of arbitration and court cases may also be disclosed in Schedule 27, Notes to accounts. The matter was raised through management letter in 2022-23 but compliance is awaited.
76. There are intangible assets like archival material/footage, content, recordings of top grade music artistes, sensitive recording like speeches etc, software (EMS, CAS, Prabhakar). These intangible assets were also not shown in assets side of Accounts. The matter was raised through management letter in 2022-23 but compliance is awaited.
77. The balance sheet of Prasar Bharati disclosed assets valued at Rs. 1033.70 crore as on 31st March 2023. A central Assets Register is required to be maintained under General Financial Rules, 2017 in the Form GFR-19. However, no such register has been maintained by the Prasar Bharati. In the absence of Asset register, the value of assets of Rs.1033.70 crore could not be verified in Audit. The matter was raised through management letter in 2022-23 but compliance is awaited.
78. Central Purchase Store, Delhi has auctioned obsolete/unserviceable/scrap materials amounting to Rs. 0.19 crore during the period 2022-23. However, Receipt and Payment Account depicts only Rs. 0.12 crore from sales/disposal of Assets. Thus, the income from the sale of fixed assets has also been understated by Rs. 0.07 crore. The matter was raised through management letter in 2022-23 but compliance is awaited.

79. An amount of Rs. 12,000/- was incurred towards procurement of 'D-Link 24 Port Switch'. Being an asset, it should have been booked under "expenditure on fixed assets" on the payments side of Receipts and Payments A/c of the office of Station Director, Akashvani, Warangal. However, the same was treated as revenue expenditure. The matter was raised through management letter in 2022-23 but compliance is awaited.
80. (i) As per Expenditure Appropriation Register, the expenditure incurred towards following heads and their exhibition in R&P Account of DDK, Thiruvananthapuram was different.

81. (Amount in Rs.)

Sl. No.	Head	Amount as per Appropriation Register	Amount as per R&P Account	Difference
1.	Other Miscellaneous Expenses	1829362	1840944	2582
2.	Minor Works	3999292	3023406	975876
3.	MBTP Account	2999563	3000138	575
4.	OAE-RNU	3098017	3096604	1413
5.	Programme Expenses	3,79,89,198	3,79,85,044	4154
6.	Salary to Government Employees	251759143	251775536	16393
7.	Salary to Prasar Bharati Employees	6845456	6856305	10849

These differences need to be reconciled. The matter was raised through management letter in 2022-23 but compliance is awaited.

82. In the Receipt & Payment Account (R&P), an aggregate of Rs. 8.02 lakh of Item No. 5 "Income where GST is applicable" and Item No. 6 "Other receipt" was shown as receipts. However, according to the Receipts Books Adjustment Register and Consolidated Statement for the year 2022-23, an aggregate of Rs.7.48 lakh was received as Revenue Receipts. This led to an incorrect presentation of Revenue Receipts. The matter was raised through management letter in 2022-23 but compliance is awaited.
83. Receipts and Payments Account for the year 2022-23 of the All India Radio, Yavatmal, exhibited as NIL under the Accounting Head "Payments made to other (Parking Heads)" at Serial No. 11, however, during the year, there was collection and remittance of TDS of Rs. 31.52 lakh and Professional Tax (PT) of Rs. 0.34 lakh. This resulted in understatement of Payments by Rs. 31.86 lakh. The matter was raised through management letter in 2022-23 but compliance is awaited.
84. As per instructions 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.

Audit observed that 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 was adjusted in the monthly energy bill. However, the above interest was not accounted as receipts under relevant head "deposits/interest" during 2021-22. Instead, the net amount of electricity bill after adjustment of interest was accounted as payments. Further, in respect of Station Director, All India Radio, Karaikal, the Security Deposit amount standing at credit with interest as on 31st March 2022 for Rs.2.39 lakh was not accounted in the R&P Account under payment side (under closing balances of Fixed Deposit/CLTD Account). This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.

85. Para 7.2.58 of AJR Manual stipulates that certificate of Bank reconciliation should be done and sent to the PAO every month. Any discrepancy noticed should immediately be got rectified by bringing them to the noticed of the Bank/PAO. However, there was balance of Rs 48,40,348/- as on 31 March 2021 and as per Bank statement, available balance was only Rs. 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 passbook leads improper maintenance of Bank book. Therefore, discrepancy of Rs.48,30,116/- shown in Bank Book in excess of Bank balance needs reconciliation. This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.

86. Following receipt were not accounted/incorrectly accounted for in receipt side of the Receipts and Payments Account of All India Radio, Prasar Bharti, Calicut.

(i) A sum of Rs. 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 Rs. 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.

(ii) A sum of Rs. 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 Rs. 24.18 lakh was exhibited as expenditure incurred towards PP&SS (Payment to Artists and Guests etc.) during 2021-22.

This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.

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

(i) A sum of Rs. 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 Rs. 4.11 lakh was exhibited as expenditure incurred towards Fuel Charges for power supply during 2021-22.

(ii) A sum of Rs. 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 Rs. 58,215/- was exhibited as expenditure incurred towards OAE-RNU-Payment to Casuals during 2021-22.

This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.

88. As per Schedule-27 (Notes on Accounts & Contingent Liabilities), the sale proceeds received from disposal of assets was considered as profit on sale of fixed assets and the value of the assets sold/disposed of during the year was not removed from the Gross Block of Assets. This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.

89. As per Schedule 13 - Grant/ Subsidies, amount of Rs. 38.28 crore has been shown as "Deduct-Unspent balance transfer to MIB. However, amount of Rs. 38.71 crore (Rs.10.32 crore under Salary and Rs. 28.39 crore under BIND Scheme) has been surrendered by Prasar Bharati as per Proforma-I whereas field units booked amount of Rs.38.28 crore against actual surrendered amount of Rs. 38.71 crore. This needs reconciliation. This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.

90. R&P account of CCW AIR, Vadodara depicts an amount of Rs.4.65 lakh paid for security deposits (SD/RMD). However, as per register of SD/EMD, it was Rs. 2.81 lakh released during the financial year 2022-23. This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.

91. Accounting Circular No. 16 issued by the Prasar Bharati Secretariat on 15th November 2021 mandates that all receipts should be remitted to Prasar Bharati on a daily or monthly basis with the total amount for each month being transferred at the month's end. These receipts must be appropriately categorized under the heading "Inter Current A/c Transfer of Funds - To Prasar Bharati". During audit of All India Radio, Jammu, it was observed that as of 31st March 2023, All India Radio, Jammu maintains a credit balance of Rs. 10.86 lakh in Receipt Account No. 10582387126, representing non-commercial revenue and Rs. 19.37 lakh in Receipt Account No. 10582387386, derived from commercial revenue. However, these balances were not transferred to the Head Office, which was in violation to the guidelines outlined in above mentioned Accounting Circular. This was

pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.

92. As per Rule 230(8) of GFR Rules 2017, all interests or other earnings against Grant-in-Aid released to any grantee institution should mandatorily be remitted to the Consolidated Fund of India immediately after the finalization of the Accounts. However, interest of Rs. 0.63 lakh earned during the year 2017-18 to 2021-22 by the office of Assistant Director Doordarshan, HP1, Samba has not been remitted into Government account. This resulted in overstatement of Capital Fund and understatement of liabilities by Rs. 0.63 lakh. This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.
93. Receipts and Payments Account for the year 2022-23 of All India Radio, Yavatmal, exhibited an amount of Rs. 40.00 lakh and Rs. 12.67 lakh under Other Administrative Expenses (OAE) and Programme Expenses (IFBR), respectively. However, expenditure as per vouchers was Rs. 39.86 lakh and Rs. 12.44 lakh, respectively. The differences of Rs. 0.14 lakh and 0.14 lakh need reconciliation. This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.
94. 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 was not included under the head "Other Receipts (d) License fee/Rent of Staff Quarter" of Receipts and Payments Account. This was pointed out in the previous year. However, no corrective action has been taken by Prasar Bharati. This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.
95. 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 in respect of Doordarshan Kendra, Sambalpur, was not shown in the details of Assets and liabilities. This was pointed out in the previous year through Management Letter. However, no corrective action has been taken by Prasar Bharati.
96. As per Accounting Circular No. 16 issued by Prasar Bharati, New Delhi, dated 15.11.2021, all taxes recovered from the employees/vendors should be entered in head "Tax Deducted/Collected at source. When the amount is remitted to the respective authority, the entry needs to be made under the head "Payment made to Others-TDS Deducted/Collected at Source on Payment side of Receipts and Payments Account. However, an amount of Income-tax of Rs.15.13 lakh deducted from salary of employees which was deposited to Income Tax Department, but not shown separately in Column 7(a)(i) in Receipt side and Column 11(a)(i) Payment side of Receipts and Payments Account of the office of Station Director, All India Radio, Jhalawar. This amount was included in consolidated figure of

salary. The matter was raised through management letter in 2022-23 but compliance is awaited.

97. A sum of Rs (-) 6,50,97,249/- is shown as negative statutory liabilities and no breakup for depletion of negative amount in the current liability has been provided in the notes to Accounts.
98. NABM, Bhubaneswar had received security deposit of Rs 57,455 (ICICI Bank FD No- 134717381/dated 27 -01-2023) from one agency for providing canteen services at hostel. Prasar Bharati has not shown it as Current Liabilities as the amount should be refunded to the conceded agencies after completion of the contractual period. This resulted in understatement of Current liabilities and provisions and overstatement of Capital Fund by Rs.0.57 lakh.
99. An amount of Rs.7.28 lakh is lying as lapsed deposit in the books of Executive Engineer (Civil) Branch Office, AIR, Chandigarh. These old deposits needs to be reviewed and suitably adjusted.
100. Outstanding payment of Rs. 40.13 lakh was payable (Annexure-II) by Office of the Executive Engineer (C)- III, CCW, AIR Soochna Bhawan, New Delhi as on 31.03.2024 on account of various services availed/ purchases made during 2023-24 e.g. Salary (Contractual), purchase of goods and services availed like MTNL, electricity etc. This amount was paid in 2024-25 but liability was not created in accounts during 2023-24. This resulted in understatement of Current Liabilities as well as over statement of Capital / Corpus fund by Rs. 40.13 lakh.
101. Outstanding payment of Rs. 27.93 lakh (Annexure-IV) was payable by office of the Executive Engineer (C)-II, CCW, AIR Metro Division-II as on 31.03.2024 on account of various services availed or works executed during 2023-24 e.g. Salary & Establishment, Medical, Taxi Hiring and Minor Works etc. This amount was paid in 2024-25 but liability was not created in the accounts for the year 2023-24. This resulted in understatement of Current Liabilities as well as over statement of Capital / Corpus fund by Rs. 27.93 lakh.

Annexure-I**(pertains to comment no. 3)****Outstanding amount of Station Director, AIR Broadcasting House on 31.03.2024**

Sl. No.	Payment pertaining to the period	Description	Bill No.	Date of payment	Amount
1	March 2023	MTNL			4794
2	Feb-Mar 2023	Water Bill NDMC	02	10-04-2024	253522
3	Feb-Mar 2023	Water Bill NDMC	04	10-04-2024	78015
4	Mar 2023	Solar Energy	01	09-04-2024	20701
5	March 2023 (3 Bills) (349+326+179)	MTNL	198,200, 201	24-04-2024	854
6	March 2023	CCTV maintenance	05	16-04-2024	158981
7	March 2023	Electricity Bill	08	23-04-2024	995001
8	March 2023	Electricity Bill	19	23-04-2024	1892686
9	March 2023	MTNL	09	23-04-2024	24956
10	March 2023	MTNL	07	23-04-2024	63378
11	March 2023	Salary Contractual	06	19-04-2024	958679
12	March 2023	Postal Charges	13	23-04-2024	1617
13	March 2023	Photography	12	23-04-2024	50830
14	March 2023	MTNL	14	24-04-2024	1207
15	March 2024	MTNL	15	24-04-2024	854
16	March 2024	Salary Govt. Staff	121829	01-04-2024	27156
17	March 2024	Salary Govt. Staff	121772	01-04-2024	317402
18	March 2024	Salary Govt. Staff	121771	01-04-2024	145732
19	March 2024	Salary Govt. Staff	121773	01-04-2024	23619889
20	March 2024	Salary PB employee	121769	01-04-2024	5064124
21	March 2024	News Paper	16	2-04-2024	12786
22	March 2024	Musical Control Instrument	19	02-05-224	106200

23	February 2024	AMC AC	22	02-05-2024	5,28,288
24	March 2024	AMC AC	40	15-05-2024	3,40,288
25	March 2024	Stationcry Items	17	29-04-2024	2250
26	2023-24	Bonus	141055	15-10-2024	925673
27	2023-24	Bonus	141056	15-10-2024	6908
28	2023-24	Bonus	143640	04-11-2024	120851
29	2023-24	Bonus	141862	18-10-2024	379940
30	2023-24	DA Arrear	123634	10-04-2024	1690805
31	2023-24	DA Arrear	123635	10-04-2024	10176
32	2023-24	DA Arrear	123614	10-04-2024	389524
33	2023-23	Hiring of Music System	38	15-05-2024	48000
				Total	3,82,42,067

Annexure-II
(pertains to comment no. 100)

Outstanding payment of Rs. 40.13 lakh was payable by Office of the Executive Engineer (C)- III

Sl. No.	Payment pertaining to the period	Description	CV No.	Date of payment	Amount(Rs)
1	Feb 2024	Security Guard	10	24.04.2024	1484040.00
2	March 2024	Taxi hiring	05	04.04.2024	29998.00
3	Feb 2024	Name Plates	01	09.04.2024	5200.00
4	March 2024	Manpower hiring	06	08.04.2024	91527.00
5	Feb23 to Jan 24	Mobile charges reimbursement	04	22.04.2024	7080.00
6	MARCH 2024	Manpower supply	07	08.04.2024	30675.00
7	March 2024	Manpower supply	09	09.04.2024	58737.00
8	Feb 2024	Security Services	10	24.04.2024	1484040.00
9	Jan 2024	Manpower supply	08	09.04.2024	58737.00
10	Apr 23 to Dec 23	Horticulture work SiriFort Auditorium	11	24.04.2024	102178.00
11	2022-2024	Maintenance of Girls Hostel	03	08.04.2024	132407.00
12	Mar 2024	Hiring of manpower	12	16.04.2024	87032.00
13	Mar 2024	Taxi hiring	13	18.04.2024	27571.00
14	Mar 2024	Purchase of store items	06	09.04.2024	120914.00
15	March 2024	Hiring of Manpower	08	08.04.2024	26782.00
16	Feb 2024	Pest Control	04	08.04.2024	95200.00

17	Jan24-to Mar24	Patty exp- maintenance	02	24.04.2024	9791.00
18	Nov, 2023	Pest Control	05	08.04.2024	48350.00
19	2023-23	Fogging in the office	02	08.04.2024	84500.00
20	March 2024	Purchase of Store items	07	09.04.2024	28940.00
				Total	40,13,699.00

Annexure-III

(pertains to comment no. 101)

Outstanding payment of Rs. 27.93 lakh was payable by office of the Executive Engineer (C)-11, CCW, AIR Metro Division-II as on 31.03.2024

Sl. No.	Payment pertaining to the period	Description	CV No.	Date of payment	Amount
1	2023-24	LTC Claim	Metro Div – II 21	30.04.2024	45202.00
2	March 2024	Medical	Metro Div – II 6	03.04.2024	136400.00
3	2023-24	Maintenance of loan	Metro Div – II 9	22.04.2024	396356.00
4	February 2024	Hiring of Manpower	Metro Div – II 7	16.04.204	28838.00
5	2023-24	Painting and repairing	Metro Div – II 8	15.04.2024	166588.00
6	March 2024	Hiring of Taxi	SLE Div III -9	22.04.2024	32332.00
7	2023-24	Minor Works	Metro Div – II 10	22.04.2024	1057559.00
8	2023-24	Repairing of Stairs	Metro Div – II 11	30.04.2024	130349.00
9	2023-24	Maintenance of lawn	Metro Div-I 2	04.04.2024	385000.00
10	2023-24	Face lifting of Transmitter building	Metro Div – I 3	12.04.2024	249612.00

11	Dec 23-Jan,24	Repairing and Maintenance	Metro Div – II 02	04.04.2024	165136.00
				Total	2793372.00