



PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Budget & Accounts Section)
6th Floor, Prasar Bharati House,

No. ADG (B&A)/(AI)/A/Cs/2025-26/38

Dated 25.03.2026

Subject: - Closure of Annual Accounts for the Financial Year 2025-26-reg.

The financial year 2025-26 is going to close on 31.03.2026 and annual accounts of Prasar Bharati for the financial year 2025-26 are to be submitted to CAG by 30th June, 2026 after obtaining the necessary approval of PB Board. In order to achieve the target, both the Directorates are requested to submit the consolidated information of Liabilities and Assets in prescribed forms mentioned below (Table 1 to 10) in respect of all the DDOs under their jurisdiction to the Accounts Section by 25th April, 2026 along with soft copies through e-mail id pbaccount@prasarbharati.gov.in.

- i. Table 1 Advance / Debtors / Reconciliation Receipt.
- ii. Table 2 Agency wise & Party wise data of debtors to be furnish.
- iii. Table 3 Type of Agency wise details of debtors.
- iv. Table 4 & 5 Contingent Liabilities.
- v. Details of liabilities and prepaid expenses in table 6,7,8 & 9.
- vi. Details of SD made with electricity authorities in the prescribed form Table 10.
- vii. Accrued interest income by field units on CLTD/FDRs. This information / certificate may be obtained by field units from the banks.

Please refer the guidelines for closer of Accounts for the FY 2025-26 in **Annexure-I**, during furnishing of the above information's.

All these documents/information should be submitted in a single lot by both Directorates in respect of DDOs under their jurisdiction and other verticals to Accounts Section of Prasar Bharati. In case of any clarification please contact on 011-23118414, 011-23118415 and 011-23118465.

Both the Directorate are also requested to instruct all DDOs to submit **R&P Accounts in EMS portal by 15th April, 2026 positively.**

For timely adoption of audited financial statements by Prasar Bharati Board and laying down the same in parliament, all verticals of PB are requested to ensure and adhere to the aforementioned timelines. In case of non-submission of correct R&P accounts and other documents/information as mentioned above within the specified timeline, **this Secretariat will be constrained to withhold the release of fund to all responsible cluster heads.**

This is issued with the approval of the Competent Authority.

Ramana Kumar
28/3

(Raman Kumar)

Dy. Director General (B&A)

To:

DDG (Fin), DG:AIR/DDG (Fin), DG:DD
ADG(NABM) New Delhi.
AIR Archives, Resources & CCW etc.
All PAOs



Copy for information & n/a to:

1. PS to Member (F) PBS
2. PS to DG: DD
3. ADG (Fin), PB
4. ADG (A) (SZ/NZ/EZ/WZ/NEZ)
5. CE (Civil), CCW
6. DDG (Admin.), DD/ AIR
7. DDG (PB Sports), PB Sectt.
8. DDG (Fin.), DD/ AIR
9. DDG (Comm.), DD/ AIR
10. DDG (Tech.), PB Sectt. with a request to upload this Circular on e-office



Annexure - I

Below mentioned points needs special attention:

1. It has been observed that most of the field units are either booking some cash/bank transactions under wrong head or not booking at all in monthly Receipts & Payments accounts which leads to wrong compilation of financial records/data and therefore the true and fair consolidated financial statements of Prasar Bharati cannot be prepared and presented. Some of the transactions are mentioned below:
 - i. **TDS deducted by third parties:** It may please be ensured that TDS deducted by third parties must be accounted for in the Receipts & Payments account on both sides of receipts & payments accounts. The amount of TDS deducted may be added on the receipt side under the same head to which receipts pertains and simultaneously posted on the payment side under the head "Other Payments" - Income tax/TDS deducted by third parties (recoverable from Income Tax Department).
For Example: Total sale value is ₹ 1,18,000 wherein the GST of ₹ 18,000 is included. Income Tax TDS deducted is ₹ 2,000/-. The amount actually received is ₹ 1,16,000.
Posting of the above transaction in EMS should be made as follows:
On receipts side ₹ 1,18,000/- in concerned receipt head and on the payment side TDS deducted ₹ 2,000/- under the head "Other Payments" - Income tax/TDS deducted by third parties (recoverable from Income Tax Department) and increase the bank balance by ₹ 1,16,000/-.
 - ii. Sometimes banks deduct TDS on the interest earned on FDR/CLTD/Flexi account/MODS balances in-spite of instructions issued not to deduct the TDS as Prasar Bharati is exempted under income Tax act. **The gross interest (Interest earned +TDS deducted by bank) may be accounted for as interest earned on FDR/CLTD/Flexi account/MODS balances on the receipt side of EMS and simultaneously posted on the payment side under the head "Other Payments" - Income tax/TDS deducted by third parties (recoverable from Income Tax Department).** Form 16A may be obtained from the bank for all such TDS deductions and send to this office for necessary action.
 - iii. **Sale of Assets /obsolete items:** It has been observed that brokerage charges paid to broker is not accounted for in the Receipts & Payments Accounts in EMS and only net amount is booked on receipts side (Sale price of assets-brokerage charges). The proper way is to book gross amount (amount of invoice issued) of sale of assets on receipts side and brokerage charges paid on the payment side.

Typical Example of sale of assets

After bidding, the successful bidder is required to deposit 25% of the bid amount. Rest of the amount is deposited later on. Broker normally deduct his commission and remit the net amount.

Example: Successful bidder has bid for Rs. 10,00,000/- .The broker charged 3% brokerage charges. In the present case the bidder will remit Rs.2,50,000/- immediately and the same may be booked as receipt (sale of assets not as Security Deposit). The broker will issue invoice for Rs. 30,000/- plus GST. The brokerage will remit you Rs. 7,50,000-30,000-GST on 30,000+TDS on 30,000/-. You are required to book on receipt side Rs. 7,50,000/- and on payment side broker charges Rs. 30,000/- plus GST. TDS deducted will also be shown in respective columns on Receipts and Payments side in EMS. **Input credit must be availed for the GST charged by the Broker.**

In Addition to above, TCS is normally charged on the sale proceed. TCS collected may be posted on the receipt side under parking head TCS and also posted on the payment side under the parking head TCS at the time of making of payment. Please also see FAQ dated 05.10.2023.



- iv. **Interest earned on Security Deposit:** Interest earned on Security Deposited with Electricity authorities, Telephone authorities and water supply authorities may be booked as "Interest paid by third parties on Security Deposit(Electricity/Jal/Telephone)" on the Receipts Side of the R&P. TDS on such interest, if deducted, by Authorities may be booked together with the interest amount as interest earned on receipts side and simultaneously posted on the payment side under the head "Other Payments" - Income tax/TDS deducted by third parties (recoverable from Income Tax Department).
- v. **It has been observed that recovery of some transactions** like licensee fee, power charges, interest earned, etc are transferred to Budget Division by means of cheques or directly crediting in the Prasar Bharati Receipt Account / Expenditure Account without entering them in the Receipts and payments account in EMS. The correct procedure is that all receipts must entered in the Receipts & Payments account and remitted in the receipt account of the respective Directorate/PB through Bank Transfer /NEFT /RTGS on **monthly basis** and should be booked on the payment side under inter current account-Funds transfer to PB. In any case, **no Cheque should be sent to Budget Division of Prasar Bharati. All unspent / surplus funds Except Salary and BIND scheme should be transferred to Prasar Bharati in expenditure account by means of bank transfer / NEFT/ RTGS and should be posted in the head Surplus amount transfer to Prasar Bharati.** Surplus amount lying in old salary account may be remitted in Account No. 35824818680. **The limit in TSA (salary, BIND) not utilized during the year must be shown on the payment side under head surplus amount transferred to MIB in the month of March, 2026.**
- vi. It has been observed that all transactions booked in the bank book /cash book are not entered in the Receipts & Payments Account of EMS. This may please be ensured that figures posted in the **bank book must tally with the figures booked in Receipts & Payments account in EMS.**
- vii. **It has been observed that some units received commercial receipts on behalf of other units (CBS).** In this case, refer to Accounting Circular No. 21 for adjustment. When a field units transfer funds from TSA accounts to Prasar Bharati. It should be shown under inter-current accounts transfer of funds other than receipts accounts.
- viii. Expenditure against the BIND Scheme:- It should be booked under the Head "Programme Expenses-Expenditure from Government Grants" for revenue expenditure (Annexure III(b)) and capital expenditure under the **Head "Fixed Assets" against the capital grants (annexure IV(b)).**
- ix. **No Closing balance should be shown in the March 26 accounts** because all the limits available in TSA(RBI) account automatically lapse on the mid night of 31st March. **All the unutilized balance may please be shown on payment side under item No. 7 (Refund of Surplus Money / Loans and Interest thereon) (ii) Surplus money surrendered to MIB (TSA) separately for salary and BIND.**
- x. Closing balance of CFDL accounts must tally with the closing balance of CFDL bank account statement.
- xi. All the Cluster Head ensure that all outstanding balances pertaining to the **parking heads** from 2021-22 to 2024-25 mailed September, 2025 to October, 2025, must be cleared in financial year 2025-26. Kindly also ensure that all parking head balance and security deposits in respect of closed DDO (Merged with Cluster heads) must be cleared in financial year 2025-26.
- xii. All the deductions from the salary bills/contractor bills must be incorporated in the accounts. All deduction which finally pertain to other office (Payable to other offices like income tax. PAO etc.) must be entered on the receipt side in the parking heads and on payment side while remitting the amount to the concerned offices.



- xiii. **No money should be kept out of Accounts (Receipts & Payments) for any reason.**
- xiv. **All Fixed Assets purchased during the year 2025-26 must be accounted for under the head "Expenditure on Fixed Assets".**
- xv. **In the head "Inter-current Accounts Transfer of fund" entries should not made relating to fund received from other organization / offices such as amount received from NSDL, recovery of employees converted from NPS to OPS, remitted by PAO, amount remitted by one unit to others such as recovery of license fees transferred from one station to others, recovery of dues pointed out by Audit etc. In this head funds received / transferred for separate work from are Kendras no other should be entered.**
2. **Advance income received:** - Details of opening balance of advance, advance received during the year, amount of advance adjusted during the year and closing balance of advance at the end of financial year (31-3-2026) may please be furnished in **Table 1**
3. **Sundry Debtors:** The details of the opening balance of sundry Debtors, invoices issued during the year, Amount received from the debtors and closing balance of debtors shall be furnished in the **Table 1** and age wise and category wise details of the debtors shall be furnished in formats prescribed in **Table-2 and 3**. Complete list of debtors must be attached with the table 2 duly tallying the total of debtors as per **Table 1**.
Kindly ensure that amount received in advance, amount received from debtors and amount received against invoices and TDS deducted by third parties in the same year must tally with the amount booked in concerned Receipt Heads.
4. **Contingent Liabilities:** - A contingent liability is
- A possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the organization: or
 - A present obligation that arises from past events but is not recognized because:
 - It is not possible that an outflow of resources embodying economic benefits will be required to settle the obligation ; or
 - A reliable estimate of the amount of the obligation cannot be made.
- Here 'contingent liabilities' are used for those liabilities that are not recognized because their existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the control of the organization. In addition, 'contingent liability' does not meet the recognition criteria. The information of contingent liability as on 31-3-2026 may please be furnished in **Table 4 and 5**.
5. **Physical verification of Fixed Assets, CWIP, Inventory etc.:**
A consolidated report of physical verification carried out during the year 2025-26 as per the GFR's provision may please be forwarded to Prasar Bharati along with the details of discrepancies noticed on physical verification.
6. **Physical verification of cash:** The closing balance of the cash as on 31-3-2026 should be verified by the DDO/HOO and a certificate may be recorded on the bank /cash book. Both the Directorates and vertical heads may ensure that all DDOs have recorded the above certificate on the bank /cash book. Both the Directorates and vertical heads are requested to furnish the report of physical verification of cash and also pointed out any discrepancy noticed during the physical verification.
7. **Bank Reconciliation Report:** Both the directorates and vertical heads may ensure that all field units have completed the bank reconciliation for the month of March, 2026 before submission of monthly account of March, 2026. The detailed guidelines for doing



the Bank Reconciliation are also being issued separately. Both the Directorate and vertical heads may ensure compliance of circular relating to the bank reconciliation.

8. **Details of liabilities and prepaid expenses:** Prasar Bharati prepares the account on accrual basis hence the details of all liabilities and prepaid expenses (Excluding information sought vide point No. 10 of guidelines) may please be furnished in **Table 6, 7, 8 & 9. Below mentioned information may only be furnished in table 6 and not to be entered in table 7.**
 - i. Gross Salary including NPS employer contribution for month of March paid in April 2026.
 - ii. Bonus due for 2025-26 to be paid in October 2026.
9. Advances paid to employee which have not been adjusted up to 31-3-2026 may be furnished in **Table 7.**
 - a. LTC
 - b. Medical Advance
 - c. Travelling/Transfer advance.
10. Please find attached the details of parking heads outstanding at the end of 2024-25 which are required to be cleared during the year 2025-26
11. Accrued interest is interest due on our bank deposits but not actually realized. All the office who have made FDR, CLTD or MOD balance may please obtain a certificate of accrued interest from the Bank in which FDR/CLTD or MOD balance is maintained. **This certificate must be emailed by all offices who had opened FDR/CLTD or MOD balance to this office positively by 10th April, 2026.**
12. During the certification audit for the year 2024-25 audit has pointed out non reporting of assets purchased, non reporting of outstanding liabilities be assets, non reporting of amount lying in banks , non reporting of SD made with electricity authorities.

All the offices, kindly ensure that all things are reported correctly.

Table 1

FORMAT FOR BILLING DETAILS

Advance				Debtors **					Reconciliation					Remarks (Reason of difference must be provided in this column)
Opening balance of advance	Advance received during the CY	Advance adjusted during cy	Closing balance of advance	Opening balance of debtors	Detors added during the CY	Amount received from debtors during CY	**Closing balance of debtors	Invoice issued during the year and amount received in same year	credit Note	Billing Amount FOR CY	Amount booked in EMS under the Head (5) Income where GST is applicable (i.e item a to g)	Amount received during the Year as reported in this billing details	Difference between l and m (It must be zero)	
(a)	(b)	(c)	(d)=a+b-c	(e)	(f)	(g)	(h)=e+f-g	(i)	(j)	(k=c+f+i-j)	(l)	m=b+g+h		
10000	25000	15000	20000	40000	100000	120000	20000	250000	20000	345000	395000			

Agency wise & Party wise details of outstanding advances must enclosed.

** Agency wise details of debtor in Table 2 & Current, Old & Dead and Government Agency wise detaild of debtors in Table 3

Table-2							
Age wise Sundry Debtors as on 31st March, 2026							
Type	0-6 months	above 6 months to increase too culumns for above 2 to 3 years	3Y-6Y		>6Y		Total
	Principal	Principal	Principal	Interest upto 31.03.2018	Principal	Interest upto 31.03.2018	Total GST invoice for Interest issued during the year 2024-25 for the period 31.03.2018 onwards*
Current Debtors							
-Good							
-Doubtful							
Old & Dead Agencies							
Govt. Deptt. & PSUs							
Total Debtors							

Agency wise & Party wise details of outstanding debtors must enclosed.

Table 6

Details of Salary and Bonus

	Item	Govt. Emp.	PB Emp.	Total
A	Liabilty/Provision			
1	Gross salary including NPS employer contribution for the month of March, 26 (Actual Account)			
2	Bonus payable for 2025-26			
	Total			

Table 7 (actual amount to be filled)

Establishment Expenses other than covered in table 5	Outstanding			Preapaid/advances		
	Government	PB	Total	Government	PB	Total
(i) Salary arrear						
(ii) Wages						
(iii) LTC						
(iv) Leave Encashment on LTC						
(i) Leave encashment (retirement)						
(ii) Gratuity						
(iii) Employer Contributions of CPF/NPS						
(iv) Provisional payments						
(v) Other pensionery charges if any						
(i) Medical						
(ii) OTA						
(ii) Staff Welfare Expenses						
Total						

Table 8 (Actual amount in Rupees)

Sr. No.	Other Administrative Expenses	Outstanding	Prepaid / unadjusted advance	Remarks
1	TA on Tour			
2	TA on Transfer			
3	Foreign TA (Normal)			
4	Foreign Tour(Permanent Correspondence)			
5	Rent Rates & Taxes (normal)			
6	Rent Rates & Taxes (Special, other taxes including property tax, Municipality taxes etc.) Municipal tax etc.			
7	Advertising and Publicity			
8	Security Management			
9	Fuel Charges for power Supply			
10	Information Technology			
11	AMC for IT related equipments			
12	Misc. Office Expenses			
13	Postage			
14	Mobile			
15	Landline phone			
16	Internet Charges			
17	Insurance			
18	Insurance(Land and Buildings)			
19	Insurance (Plant & Machinery)			
20	Insurance (other items if any)			
21	Printing & Publicity			
22	Stationery items			
23	Consumables items			
24	Local Conveyance			
25	News Paper, books & Magazines			
26	AMC for office equipments			
27	Other Misc Expenses			
28	Payment to Casuals			
29	Liveries			
30	Commission paid to brokers for sale of assets/scrap			
31	Stipend and Scholarship			
32	Motor Vechicle (Hiring Charges)			
33	Motor Vechicle (Fuel Charges)			

34	Motor Vehicle (Repairs & Maintenance)			
35	Amount remitted to employees (Hospitality)			
36	By office, such as gifts and other entainment expenses etc (Hospitality)			
37	Seminar / Workshop / Training			
38	Minor Works (Routine)			
39	Minor Works (Special)			
40	METP (Routine)			
41	METP (Special)			
42	Satellite Payment			
	Total			

Table 9 (Amount in Rupees)

Sr. No.	Program Expenses (Plan and non Plan)	Outstanding			Prepaid		
		Govt. Grant	IEBR	Total	Govt. Grant	IEBR	Total
1	Royalty						
2	Payment to stringers/PTC						
3	Content sourcing						
4	RNU Content sourcing						
5	Payment to Artists, guests etc.						
6	Payment to Casuals assignees						
7	RNU Payment to Artists, guests etc.						
8	Remuneration/Fee to Contractual						
9	Share of Other Agencies in Revenue Sharing arrangements						
10	RNU Payment to Casual Assignees						
11	Payment to News Agencies						
12	RNU Payment to News Agencies						
13	RNU Remuneration/Fee to Contractual						
14	Other Programme Expenses including Scenic/makeup material, hiring charges of Camera DSNG/studio/hall etc.						
15	RNU Other Programme Expenses including Scenic/makeup material, hiring charges of Camera DSNG/studio/hall etc.						
16	Expenses on VIP coverage						
17	Professional/Arbitration/legal/Audit /CA Charges						
	Total						



Table 10

Please also furnish the details of electricity SD made with electricity authorities in the performance mentioned below:

S.No.	Meter No.	Name of the electricity authority	Amount of SD as on 31.03.2026