

**PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA) ANNUAL
STATEMENT OF ACCOUNTS OF CORPORATION RULES, 2006**



RQ-33004/99 R.O.P.O.D.1...-330(kB Che Gazette of India 574] No. 574] A'RAORDNARY PART IN—
section 3....-Sub-section (i) BY AUTHORITY 1.p 10, 1928 NEW DELHI, FRIDAY, 1,
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961 -a-a-r (Ng) --åVFT crr-q-å 3(4) (a-qq•8ÄR10TBItq)---- 26 "an-T I 145 [PART IPSEC, 3(i)] 3(i)] q-a-
r-ö7 3?rq 2. 2.1 3. 2000-01 2004-05 25 MINISTRY OF INFORMATION AND BROADCASTING
NOTIFICATION New Delhi, the 1st December, 2006 731(E),— In «ercise of the powers conferred by ub-
section (1) of section 21 rid with clause G) of nab-section (2) of section 32 of the Prasar Bharati
(Broadcasting Corporation of IMia) Act, 1990 (25 of 1990), the Central Government hereby makes the
following rules to provide the

form in which the annual accounts is to be prepared by the Corporation and relating matters thereto, namely:- Short title and commencement, These rules may be called the Prasar Bharati 1. (Broadcasting Corporation of India), Annual Statement of Accounts of Corporation Rules, 2006. 15 2. (2) They shall come into force on the date of their publication in the Official Gazette. Definitions.- In these rules, unless the context otherwise requires:- (a) "Act" means the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 (25 of 1990); 16 (b) (d) (f) THE GAZETIE OF INDIA : EXTRAORDINARY [PART II—SEC. 3(i)] "CAG/C&AG of India" means the Comptroller and Auditor General of India; (c) 'Corporation" means the Prasar Bharati (Broadcasting Corporation of India) established under Section 3 of the Act; "DDO" means the Drawing and Disbursing Officer of the Corporation; (e) "PAO/P&AO" means the Pay and Accounts Officer of the Corporation; "Year" means the financial year. The terms and words with their cognate expressions used in these rules and not defined but defined in the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 (25 of 1990), the General Clauses Act, 1897 (10 of 1897) and the General Financial Rules, 2005 as amended from time to time, shall have their meanings respectively assigned to them in the said Acts or Rules



3. Accounts of the Corporation.-(1) The annual statement of accounts of the Corporation for every financial year beginning with 2000-01 shall be prepared by the Member (Finance) or such other officer of the Corporation as may be authorized by the Chief Executive Officer, in this behalf. (2) The annual statement of accounts duly approved by Board of the Corporation shall be submitted by the Chief Executive Officer to the Central Government for laying it before the Parliament, as required under sub-section (4) of section 21 of the Act, within nine months from the expiry of the financial year to which it relates. (3) The Member (Finance) shall supervise the maintenance of the accounts of the Corporation, the compilation of financial statement and return and shall also ensure that all accounts, books, connected vouchers and other documents and papers of the Corporation required by the Audit Officer for the purpose of auditing the accounts of the Corporation are placed at the disposal of that officer. (4) The accounts of the Corporation shall be maintained in Form 'A'. (5) Annual statement of accounts shall be signed and authenticated by Chief Executive Officer and Member (Finance). (6) The annual statement of accounts shall be submitted to the Audit officer on or before the 30th of June following the year to which the accounts relate and the Audit Officer shall audit the accounts of the Corporation and report thereon, (7) The Corporation shall, within thirty days of receipt of Audit Report, remedy and defect or irregularity pointed out therein and report to the Central Government and the Audit officer about the action taken by it thereon.

3(i) Form-A [See rule 3(4)] Prasar Bharati (Broadcasting Corporation of India) Receipt & Payment Account for the month/year ended.. Name of D.D.O. Bank AJC No. Receipt . Expenditure... Bank Reconciliation Statement Attached/Not attached Poyments Current Year 17 (Amount -Rs.) Previous Year 1. IL Recelpu O n Balances a) Cash in hand b Bank Balances i In current Receipt A/c E. enditure Nc ii inde sit A/c for fixed de osit, if an ' c) 1m est A/c Grants Received (a) from Government of India Current Year Previous Year (i) Revenu e NON PLAN (iii) Other Min.'De Ill Inter current Mc transfer (a) funds received from PB (b)other station; Kendraj office Interest received On bank de osits FDR b Loans and Advances. etc. (i) from em Io tees ii Others Other Income (a) for Qrs. c Profit on sale:di (a) Establishment Schedule 19 Exp. Schedule 20 c Pro anune related Schedule 21) d Ex . on ants subsi ies i Grants iven to Institutions (ii)Subsidies •vett to Insilitutions received from (iii)Grants Min.iDept IL Inter current Aic transfer of funds To other station Kendra,lotftee [IL DepsKs made out of own funds ot.l'O* IV. Exp. on fixed »ssets and Capital Work-in- ress (Schedule a Pul chase of fixed assel:. b) Ex . on Ca ital i) Ma'or Works (ii) Mise Works Scheme V. Refund of sur lus a to Governqnt of India (b) to Prasat Bharati H,Qrs. PB. HQ 'T. Finance char es Interest (a) On loans from Government (b) Other loans (c) Others VIK. Other 'Tnenß a Refund of SD EM (b) Exp. on D osit work ies Advance to (d Adv•anee« tn "taff (i) \lotor ear C 0'npL1ter ad', ance Scoot<l ad' .4 VI assets i Owned assets (ii) Assets acquired out Government Grants (iii) Miscellaneous Income (For assets acquired prior and other income Amount borrowed of to Ca ital loan from Government 378/67/6 6 18 X. Income from Sales a Commercial Recei ts Income from Services a) Professional [Consultancy Service Other Recei ts Security Deposit Earnest (a) Mone b De it work c Others Receipt from Government buiness Give MiniD wise detailR Total NE GAZETTE OF INDIA : EXTRAORDINARY Exp. against receipt from Government Business Min./De t. •wise breaku Io be •ven lax. Closing (a) Cash in hand (b) Bank Balances i' In current A/c Recei Ex enditure A c (ii) in deposit FDR if, anv c 1m est A' c [PART IPSEC. 30)) Chief Executive Omcer Total Member (Finance)

Form - A [See Rule 3(4)] General Manager (Budget and Accounts) PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA) INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED (Amount —Rs.) INCOME Incolne from Sales/ Services Grants [subsidies Fees/subscriptions Income from Investments (income on investments frotn earmarked/endow. Funds transferred to Funds) Income from Royalty, Publications etc Interest Earned Other Income TOTAL (A) EXPENDITURE Establish}nent Expenses Other Administrative Expenses Programme related Expenses Schedule 12 13 14 15 16 17 18 19 20 21 Current Year Previous Year [I-I—uve 3(i)] Expenditure on Grants & subsidy Interest Depreciation TOTAL (B) Balance being Excess of Expenditure over Income (Deficit) (A-B) Less: Prior Period Adjustments BALANCE BEING DEFICIT CARRIED TO BALANCE SIGNIFICANT ACCOUNTING POLICES CONTD4GENT LIABLITIES AND NOTES ON ACCOUNTS 19 22 23 24 25 26 Chief Executive OMcer Place: New Delhi Dated Member (Finance) Form — A [See Rule General Manager (Budget & Accounts) PRASAR BHARATI (BROADCASTRGR CORPORATION OF INDIA) BALANCE SHEET AS ON CORPUS/CAPITAL FUND AND LIABILITIES Corpus/Capital Fund Reserves and Surplus Earmarked/Endowmem Funds Secured Loan

Unsecured Loan Deerted Credit Liabilities Current Liabilities and Provisions TOTAL ASSETS Fixed
Assets Capital Work-in progress Investments (i) Earmarked/Endowment Funds (ii) Others Current Assets,
Loans and Advances Miscellaneous Expenditure (Amount — Rs.) Previous Schedule No 2 3 4 5 6 7 8 8 9
IO 11 Current Year NE GAZETIE OF INDIA : EXTRAORDINARY [PART 11—SEC. 3(i)] Deficit as
per Income and Expenditure Account TOTAL SIGNFICANT ACCOUNTING POLIOS CONTINGENT
LIABLITIES AND NOTES ON ACCOUNTS Chief Executive Omcer Place: New Delhi Dated: 25 26
General Manager (Budget & Accounts) Member (Finance) Form — A [See Rule 3(4)] PRASAR
BHARATI (BROADCASTNG CORPORATION OF INDIA) SCHEDULES



FORMING PART OF BALANCE SHEET AS ON (Amount Rs.) SCHEDULE 1- CORPUS/CAPITAL FUND: Balance as at the beginning of the year Add; Contributions towards corpus/Capital Fund Add/(Deduct):- Balance of net income (expenditure) transferred from the Income and Expenditure Account Balance as at the year end. SCHEDULE 2- RESERVES AND SURPLUS I. Capital Reserve. As per last account Additions during the year Less:- Deductions during the year 2. General Reserve As per last account Addition during the year Less. Deductions during the year SCHEDULE 3- EARMARKED/ENDOWMENT FUNDS a) Opening Balance of the funds b) Additions to the Funds: Total (a) + (b) c) Utilisation/Expenditure towards objectives of Funds i) Capital Expenditures Fixed Assets Others Current Year Current Year Current Year Previous Year Previous Year Previous Year ii) Revenue Expenditure Salaries etc. Rent Other Administrative Expenses Total C Net Balance as at the year and (a+b+c) SCHEDULE 4- SECURED LOANS AND BORROWINGS: I. Central Government 2. State Government 3. Financial Institution 4. Debentures & Bonds 5. Others Form — A [See Rule 3(4)] Current Year 21 Previous Year PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA) SCHEDULES FORMING PART OF BALANCE SHEET AS ON..... (Amount B.) Current Year SCHEDULE 5- UNSECURED LOANS I. Loan In Perpetuity 2. Capital Loan from Ministry of Information & Broadcasting 3. Financial Institution 4. Banks 5. Debentures and Bonds 6. Others Current Year Previous Year DEFERRED LIABILITIES: Current Year Previous Year SCHEDULE CURRENT LIABILITIES AND PROVISIONS A. Current Liabilities Advances received- against deposit work Deposits, earnest money, caution money/security deposits Other current liabilities —recoveries from salary and wages etc. Income tax/Sales tax deducted at source Sundry Creditors-others Remittances to/from HQ/DDOs in transit/reconciliation Total A. g 78/67 D 6 THE GAZETTE OF INDIA : EXTRAORDINARY 2 B. Provisions Taxation I Gratuity 2 3. Superannuation/ Pension Accumulated Leave encashment 4. Others. 5 Total B Total A+B Form — A [See Rule 3(4)] PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA) SCHEDULES FORMING PART OF BALANCE SHEET AS SCHEDULE 8- FIXED ASSETS [PART 11 — SEC. 3(i)] DESCRIPTION A. Fixed Assets 1. Land 2. Buildings Others 3. Plant. Machinery and Equipment a) Studios b) Transmitters c) Others d) Electrical installations 4. Vehicles Furniture. Fixtures Office Equipments 6 Other fixed assets 8 Capital Expenditure on various schemes Total of Current Year (A) B CAPITAL WORK- IN- PROGRESS TOTAL 1 Previous year GROSS BLOCK Depreciation C O/S at the For the Cumulative Cost as Additions on Transfers from civil Wings during the year Deductions/ transfers/ disposal reclassification during the year year end year upto the year As at 31 March current year Net Block As at 31 March previous year Form — A [See Rule PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA) SCHEDULES FORMING PART OF BALANCE SHEET AS ON (Amount Rs.) Current Year SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS 1. In Government Securities 2. Other approved securities 3. Others Total Current Year SCHEDULE 10- INVESTMENTS-OTHER 1. In Government Securities 2. Other approved securities 3. Others Total Form — A [See Rule Previous year Previous year PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA) SCHEDULES FORMING PART OF BALANCE SHEET AS ON (Amount Rs.) Previous Year Current Year SCHEDULE 11- CURRENT ASSETS, LOANS AND ADVANCES A CURRENT ASSETS Inventories a) Stores & Spares b) METP (Machinery Equipment Tools and Plants) c) Others Sundry Debtors. Cash Balance in hand/imprest Bank Balances a) With Scheduled Banks On current accounts on Collection accounts on Deposit account with Canara Bank and other F.DRS (includes In margin money) with various offices 24 THE GAZETTE OF EXTRAORDINARY 11—SEC. b) Remittances to/from HQ/DDOs in transit/reconciliation's Total (A) (Refer Schedule 26, Notes to Accounts) B. Loans/advances I. Loans/advances Staff Others-departmental Suspense account 2. Advances and other amounts recoverable in cash or in kind or for value. to be received On capital account Prepayment Others 3. Interest Accrued: On investments from Earmarked/endowment funds On investments Others Others 4. Claims Received Total (B) Total Form — A [See Rule PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA) SCHEDULES FORMING PART OF BALANCE SHEET AS ON (Amount Rs.) Current year SCHEDULE 12- INCOME FROM SALES/SERVICES Income from sale a) AIR & Doordarshan Commercial revenue b) Sale of CDs/VCDs c) Sale of Raw Material d) Sale of Scrap Income from Services. a) Professional/Consultancy Service b) Processing Charges c) Others specify Total Current year SCHEDULE GRANTS [SUBSIDIES] 1) Central Government 2) State Government Current year SCHEDULE 14-

FEES/SUBSCRIPTIONS a) Professional/Consultancy Service fee b) Others Total Current year
 SCHEDULE IS-INCOME FROM RNVLSMENTS Interest on Fixed Deposits Previous year Previous
 year Previous year Previous year [3(i)] Current year SCHEDULE 16-INCOME FROM
 ROYALTY,PUBLICATIms ETC 1) Income from Royalty 2) from 3) Others Current year SCHEDULE
 17 INTEREST EARNED On Term Deposits with Scheduled Banks 1) On Term Deposits with Scheduled
 Banks 2) On loans a) Employees/Staff b) Others 3) Intaest on Debtors and Receivables Current year
 SCHEDULE 18- OTHER INCOME Other Receipts including Fees from Towers Profit on Sales/disposal
 of assets a) Owned Assets b) Assets acquired out of grants, or received free of cost c) Assents acquired
 prior to 1.4.2000 d) Misc inconr Form - A [See Rule 3(4)] PRASAR BBARATI (BROADCASTING
 CORPORATION OF INDIA) SCHEDULES FORMING PART OF BALANCE SHEET AS ON...
 Previous year Previous year hevious year SCHEDULE 19- ESTABLISHMENT EXPENSES Current year
 Establishment Expenditure a) Salaries & Wages (include, Honorarium/LTC i) Medical reimbursement b)
 Allowance & Bonus including OTA]CEA c) Contribution to PF (if any) d) Contribution to other fund (if
 any) e) Staff welfare Expenditure f) Expenses on employees retirement and Tenninal Benefits g) Leave
 Salary and Pension Contribution h) Others SCHEDULE 20- MniniArative (Amount Rs.) Non-Plan
 Previous year Current year Previous year a) b) c) d) e) t) g) h) i) Purchase stock Labour Charges mmotic
 Travel Expenditure Foreign Travel Rent, RÄes, Taxes Advertising and Publicity Professional Charges
 Scholarship and Stipaid Supplies and Material 26 j) k) l) m) n) o) p) q) r) s) t) u) v) w) x) y) z) THE
 GAZEHE OF INDIA : EXTRAORDINARY Vehicle Repairs and Maintenance Electricity, Power and
 Maintenance Water Charges, Maintenance and its installation Postage Telephone and Communication
 Charges (a) Lmdline (b) Mobile Hospitality Expenditure [nsurance on Plant and Machinery Insurance on
 Land and Building Auditor's Remuneration Printing and Stationery Irrecoverable Balance-written off
 Provision for Bad and Doubtful Debts/Advances Local Conveyance Minor Works Machinery Equipment
 Tools and Plants Consumables Packing Charges [PART 11 s.c. 3(i)) aa) Others. Form — A [See Rule
 3(4)] PRASAR BHARATI (BROADCASTING CORPORATION OF INDIA) SCHEDULES FORMING
 PART OF BALANCE SHEET AS ON... (Amount Rs,) Current year SCHEDULE 21-PROGRAMME
 RELATED EXPENSES (Refer Schedule 26, Notes to Accounts) i Royalty Payment to UNVPTI
 Commissioning of Programme Software expenses Pan Am Satellite expenses Sport Events Expenses
 Payment of Artists Other Programme expenses Total SCHEDULE 22- EXPENDITURE ON GRANTS,
 SUBSIDIES Expenditure on grants SCHEDULE 23- NTEREST Interest on Loan- Central Government
 Interest on Loan in Perpetuity Others Total interest (Refer Schedule 26, Notes to Accounts) SCHEDULE
 24-PRIOR PERIOD ADJUSTMENTS (Refer Schedule 26, Notes to Accounts) Current year Current year
 Current year Previous year Previous vcar Previous year Prmious year 27 Form — A [See Rule 3(4)]
 PRASAR BHARATI (BROADCASTING CORPORATION OF r•dDIA) SCHEDULES FORMING
 PART OF BALANCE SHEET AS ON SCHEDULE 25- SIGNIFICANT ACCOUNTING POLICIES I
 .Method of accounting The Corporation is to prepare its financial statements on accrual system of
 accounting. On this basis revenue and the related assets are recognized when earned and expenses are
 recognized when the obligation is incurred. 2.Inventory Valuation Stores and Spares (including machinery
 spares) are valued at cost. Fixed assets are carried at cost less depreciation. Cost includes allocated
 establishment expenses. 3.Fixed Assets Fixed assets are stated at transfer amount in respect of assets
 transferred to Prasar Bharati and the corresponding credit is to "Loan In Perpetuity". In respect of capital
 expenditure incurred on different schemes undertaken by AIR or DD all related & associated expenses are
 capitalized. Transfer of Assets by the Central Government are subject to actual valuation and verifications.
 4.Method of depreciation a) Depreciation is provided on Straight line method as per rates specified in the
 Income Tax Act, 1961 except depreciation on cost adjustment arising on account of foreign currency
 liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets b)
 in respect of additions to/deductions from fixed assets during the year, depreciation is considered on Pro-
 rata basis. 5.Foreign Currency Transactions Transaction in foreign currencies are accounted for at the
 prevailing exchange rates at the date of transactions Form — A [See Rule 3(4)] PRASAR BHARATI
 (BROADCASTING CORPORATION OF INDIA) SCHEDULES FORMING PART OF BALANCE
 SHEET AS SCHEDULE 26- NOTES ON ACCOUNTS AND CONTINGENT LIABILITIES NOTES ON
 ACCOUNTS I Prasar Bharati Broadcasting Corporation of India is established as general public utility
 institution and fall 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 systems of accounting. Considering the organization structure and prevalent past practices the Income and Expenditure account and the Balance Sheet therefore, is based on mercantile system of accounting. NE GAZETTE OF INDIA : EXTRAORDINARY [PART II SEC. 3(i)] Accordingly, the Accounting Policy I meets the disclosure requirement as far as method of preparation of financial statements are concerned

2. Contingent Liabilities 2.1 Claims against the Entity not acknowledged as debts is taken as contingent — liability 3. The accounts of the Corporation for the period 2000-01 to 2004-05 being prepared on cash basis on exception to the accounting method mentioned in Schedule 25. Chief Executive Officer Place. Dated Member (Finance) General Manager (Budget & Accounts) [F. No. (Fin.) (Vol. I) N. BAIJENDRA KUMAR, Jt. Secy. Printed by the Manager. Govt. of India Press, Ring Road, Mayapuri, New Delhi-110064 and Published by the Controller of Publications, Delhi-110054.

