

Prasar Bharati
(India's Public Service Broadcaster)
Directorate General: Doordarshan
Doordarshan Bhawan, Mandi House,
Copernicus Marg, New Delhi

No. DD/GST/Circular/2019-2020

Dated 24.12.2019

Office Memorandum

**Sub: Discharge of GST liability for 2017-2018 based on GST reconciliation Report
Submitted by deloitte reg.**

Reference is invited to Prasar Bharati Secretariat's O.M. No. PB-7(14)(1)/2018-
Fin/GST dated 24.12.2019 on the above subject (Copy attached)

All concerned are requested to kindly adhere to the instructions issued by
Prasar Bharati strictly on the above subject.


(R.S. Chouhan) 24/12/19
Deputy Director (Fin)
(GST Cell)

To,

All State Nodal Officers (GST)/DDOs

Copy to:-

1. All Zonal ADG(E)/ ADG (P)
2. Dy. Director General (F), PBS
3. DDG(Admin-II), DG:DD/DDG(DCS):DG DD
4. PS to ADG(A)/ADG(F)
5. DDG(IT) for uploading on the DD website

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
Copernicus Marg, New Delhi

No.PB-7(14)(1)/2018-FIN/GST

Dated .12.2019

Sub: Discharge of GST Liability for 2017-18 based on GST Reconciliation Report submitted by Deloitte-reg.

This has reference to the meeting held on 19th December, 2019 under the chairmanship of Member (Finance) with the officials of AIR, Doordarshan and M/s. Deloitte to discuss the GST reconciliation report for the period July' 2017 to March' 2018.

Based on the discussions held in the above meeting, Deloitte has submitted its final GST reconciliation report for the above period and the soft copy of the report is being e-mailed to you. The report may please be perused and may be circulated among all SNOs for discharge of GST liability at the earliest and in any case before 31st December 2019 without fail.

The **Annexure-1A & 1B** of the above report contains the state-wise GST liability to be discharged by each SNO both for Doordarshan and All India Radio. The last column of the **Annexure-1A & 1B** mention the total GST payment to be made and which includes total outward GST to be discharged (CGST+SGST), interest to be paid on this as on 31st December' 2019, RCM liability to be discharged and Interest on RCM as on 31st December' 2019.

All the SNOs may be asked to discharge the liability of their respective state after taking into account the cash available in their respective electronic cash ledger of their respective GST portal. Further the process for making payment through DRC-03 has been detailed in **Annexure-2** of the attached report which may be followed by each SNO for making payment.

In case of any SNO wanting to seek any clarification on the above report or any related issue, he/she can seek clarification on the Email-ID susaklani@deloitte.com with a copy to taxationpb03@gmail.com. Efforts will be made to send reply promptly.

As requested in the above meeting, Prasara Bharati is releasing funds equivalent to GST liability as given in Annexure-1 of the above report for all SNOs to enable them to discharge their GST liability by 31.12.2019 through their respective CAs.

It is once again reiterated that all SNOs must discharge due GST liability of 2017-18 by 31st December, 2019. All SNOs may also be asked to submit the compliance report by 6th January' 2020 to the respective Directorates and the Directorates may send the consolidated status report to Prasara Bharati Secretariat by 10th January, 2020 in this regard.

This is issued with the approval of Member (Fin).

Encl: As above



(C. K. Jain)
DDG (Finance)

1. ADG (F), AIR
2. ADG (Fin), Doordarshan

Copy To:

1. DG: AIR/DG: DD
2. ADG (A), AIR/ADG (A), DD/ADG (F), PBS
3. DDG (T) with the request to get this uploaded on website
4. DD (Release), PB Sectt. for making payment to the SNOs

Reconciliation Report

Report No. CSI/Deloitte/Dec/2019

Date: 23rd December 2019

To: Prasad Bhatnagar

From: Deloitte Haskins & Sells LLP

Subject: Reconciliation of turnover as per Income and Expenditure (I&E) account vis-à-vis GSTR 1

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1. Business Understanding

Prasar Bharati Broadcasting Corporation of India is established as general public utility institution and fall under the category of "Not for-Profit Organisation". It has two constituents - All India Radio (AIR) and Doordarshan (DD).

In relation to the work order number PB-7(14)(1)/2018-Fin/GST/2900-6 Dated 6th August 2019 as issued by Prasara Bharati, Deloitte has prepared a reconciliation statement of the Income as per audited Income and Expenditure account as provided by Prasara Bharati for the year ended 31st March 2018 vis-a-vis the GSTR 1 for the 69 GSTINs for Prasara Bharati (34 GSTINs for Doordarshan and 35 GSTINs for All India Radio) for the period July 2017 to March 2018. The complete list of Prasara Bharati's GSTINs is attached below -

S.No	State/UT	AIR GSTIN	Doordarshan GSTIN
1	J & K	01AAAJP0288R2Z5	01AAAJP0288R17T
2	Himachal Pradesh	02AAAJP0288R12K	02AAAJP0288R17Q
3	Punjab	03AAAJP0288R12P	03AAAJP0288R2Z0
4	Chandigarh	04AAAJP0288R3ZL	04AAAJP0288R17N
5	Uttarakhand	05AAAJP0288R3ZJ	05AAAJP0288R1ZL
6	Haryana	06AAAJP0288R2ZJ	06AAAJP0288R1ZJ
7	Delhi	07AAAJP0288R2ZG	07AAAJP0288R1ZH
8	Rajasthan	08AAAJP0288R1ZJ	08AAAJP0288R4ZC
9	Uttar Pradesh	09AAAJP0288R1ZC	09AAAJP0288R1ZD
10	Bihar	10AAAJP0288R1ZJ	10AAAJP0288R1ZU
11	Sikkim	11AAAJP0288R1Z5	11AAAJP0288R2ZR
12	Arunachal Pradesh	12AAAJP0288R27P	12AAAJP0288R1ZQ
13	Nagaland	13AAAJP0288R27N	13AAAJP0288R1Z0
14	Manipur	14AAAJP0288R17M	14AAAJP0288R2ZL
15	Mizoram	15AAAJP0288R17K	15AAAJP0288R2ZJ
16	Tripura	16AAAJP0288R27L	16AAAJP0288R3ZG
17	Meghalaya	17AAAJP0288R17G	17AAAJP0288R1ZF
18	Assam	18AAAJP0288R17C	18AAAJP0288R2ZD
19	West Bengal	19AAAJP0288R17C	19AAAJP0288R2ZB
20	Jharkhand	20AAAJP0288R17T	20AAAJP0288R2Z5
21	Odisha	21AAAJP0288R1ZB	21AAAJP0288R2ZQ
22	Chhattisgarh	22AAAJP0288R2Z0	22AAAJP0288R1ZP
23	Madhya Pradesh	23AAAJP0288R2ZM	23AAAJP0288R1ZN
24	Gujarat	24AAAJP0288R2ZK	24AAAJP0288R1Z7
25	Daman & Diu	25AAAJP0288R1ZJ	NA
26	Andaman & Nagar Haveli	NA	26AAAJP0288R1ZH
27	Maharashtra	27AAAJP0288R27F	27AAAJP0288R1ZP
28	Karnataka	28AAAJP0288R27A	28AAAJP0288R3Z9
29	Goa	29AAAJP0288R2Z5	29AAAJP0288R1Z5
30	Lakshadweep Islands	30AAAJP0288R1Z0	NA
31	Kerala	31AAAJP0288R4ZL	32AAAJP0288R1Z5

32	Tamil Nadu	33AAAUPC16817M	33AAAUPC16817M
33	Puducherry	34AAAUPC16817K	34AAAUPC16817K
34	Andaman and Nicobar Islands	35AAAUPC16817J	35AAAUPC16817J
35	Chandigarh	36AAAUPC16817G	36AAAUPC16817G
36	Andhra Pradesh	37AAAUPC16817F	37AAAUPC16817F

Prasar Bharati prepares the following statements as part of its annual audited accounts –

- **Receipts and Payments Account** – All the receipts received and payments made by Prasar Bharati during the FY 2017-18 are reported in this account.
- **Income and Expenditure Account** – Basis the receipts and payments account made, Prasar Bharati prepares the Income and Expenditure Account.

In case of commercial receipts, income is booked by adjusting the receipts with opening and closing debtors, while for all other types of revenue sources, the income is considered to be equivalent to the receipts as per Receipts & Payments Account.

However, GSTR 1 on the other hand is prepared basis the invoicing done in a particular year by Prasar Bharati.

Hence, to reconcile the GSTR 1 and the revenue as per the books of accounts and thereby finalize the Turnover for reporting in GSTR 9C, we have divided our approach into two parts as detailed in the upcoming section.

2. Approach:

Part A: Calculation of adjusted turnover of outward supplies as per GSTR 1

Steps	Activities
Download of data	1. Collected details and OTPs for 68 Prasar Bharati's GSTINs from the respective location teams for activating session on Bolton Tool. 2. Downloaded all the GSTR 1s for AIR and DD through Bolton Tool.
Consolidation	1. Post downloading the GSTR 1s, consolidated the category wise data i.e. B2B, B2C, Advances received, advances adjusted, etc. for all registrations for AIR and DD. 2. Identified the invoices pertaining to FY 2017-18, amended through B2Ba, B2CSa, B2CLa, etc. in GSTR 1 either in FY 2017-18 or in FY 2018-19.

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	3. For amended invoices, values as appearing in the amendment tab were considered instead of the original values for such invoices. 4. Correspondingly, the same exercise i.e. Consolidation and adjusting the amendments, is done for Credit notes and debit notes pertaining to FY 2017-18.
Adjustments in outward supplies reported in GSTR-1 for the period July 2017 to March 2018 to arrive at the Income reported in I&E account	1. A consolidated file was prepared taking into consideration the above figure for turnover as reported in GSTR 1 (after netting off credit notes and debit notes). 2. Stock transfers / Intra- firm services within Prasar Bharati is identified separately (from the same supplier and recipient PAN numbers in B2B Tab) and reduced from the total turnover as per GSTR 1. 3. The invoices pertaining to July 2017 to March 2018, which are reported in the returns for FY 2018-19, are added in the turnover of GSTR 1 of 2017-18. 4. For AIR, we have adjusted the invoices raised during July 2017 to March 2018 for which advances are received prior to 1 July 2017 and service tax was paid. Such advances were adjusted only for the few locations that shared the said data. Further, it has been confirmed to us that these invoices are not part of GSTD15 as GST is not payable. 5. For DD, it was communicated to us that no advances are outstanding as on 30.06.2017. 6. A consolidated figure for turnover as per GSTR 1 is calculated - cumulatively for all GSTINs as part A for this reconciliation. Such turnover is inclusive of GST amount.

Part B: Adjustment in turnover reported in Income and Expenditure account for FY 2017-18

- As provided in the Income and Expenditure account, The 'Current billing' for Commercial Receipts is derived and reported as -

$$\text{Receipts during the year} + \text{Closing Debtors} - \text{Opening Debtors} = \text{Current Billing.}$$

Such Current billing is inclusive of GST amount.

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2. Other receipt heads such as – Rent, sale of assets, Professional fees, DTH charges, etc. are considered as reported in the income & expenditure account of Prasar Bharati. Such figures are informed to be inclusive of taxes. It was informed that invoicing for such revenue streams is equivalent to their respective receipts.
3. Following deductions and additions are made in Income and Expenditure account to derive the turnover on which GST is applicable

Total Income as per Income & Expenditure Account	A	46,14,54,97,789
Deductions (GST not applicable as per Prasar Bharati)		
Grants /subsidies		28,50,75,40,000
Interest Earned		91,53,68,753
Refund of TDS		20,99,84,003
License Fee from quarters		3,55,90,168
Total	B	29,66,84,88,924
Additions (GST applicable as per Prasar Bharati)		
Share of other Agencies		14,87,48,929
Interest on Late fee		6,13,273
Total	C	14,93,62,202
Net Income	D (A-B+C)	16,62,63,71,067

4. Further, the turnover for the period April 2017 to June 2017 is deducted from Turnover for FY 2017-18, basis the figures provided in Service Tax/ VAT returns and MIS Reports;

Adjusted net Income for AIR & Doordarshan			
Particulars	AIR	Doordarshan	Total
Income for the FY 2017-18 (Incl. of Taxes)	6,55,58,08,543	10,07,05,62,384	16,62,63,70,927*
Turnover as per Service tax and VAT return.(Incl. of taxes)/ MIS reports, as provided, for April 2017 to June 2017	1,25,21,93,026	2,74,49,81,749	3,99,71,74,775
Adjusted turnover as per Part B	5,30,36,15,517	7,32,55,80,635	12,62,91,96,152

*INR 149 is unallocated between AIR and DD as per the Receipts & Payments account

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Difference between Part A i.e. adjusted turnover of outward supplies as per GSTR-1 and Part B i.e. adjusted turnover in Income & Expenditure account is calculated separately for AIR and DD. Currently the figures

Particulars	AIR	Doordarshan	Total
Turnover as per Part A (adjusted figure as per GSTR-1) (1)	4,94,77,56,497	7,31,39,91,311	12,26,17,47,808
Turnover as per Part B (adjusted figure as per Financials) (2)	5,30,30,15,517	7,32,55,80,635	12,62,91,96,152
Billing in GST Regime (without GST, as service tax was paid on advance receipt) (3)	3,26,70,179	-	3,26,70,179
% Difference (Between 1 and 2) (4)	4.93%	0.12%	
Net Difference (inclusive of taxes) (2-1-3) (5)	32,31,88,841	1,15,89,324	33,47,78,165
Net Difference (excluding taxes) (6)	27,38,88,848	98,21,461	28,37,10,310
Unreported T/O identified by PB (7)	2,25,10,573	1,13,42,444	3,38,53,017
Unidentified Turnover (8) - ((6)-(7))	25,13,78,275	(15,20,983)**	24,98,57,292
Unpaid GST (18% of 7 and 8) (9)	4,92,99,993	20,41,640	51,341,633
Identified unreported inward supplies liable to RCM (10)	96,94,648	2,39,891	99,34,539
RCM Liability to be paid on above (11)*	17,45,037	43,180	17,88,217
Interest calculated @18% for 25.5** months (12) (Both for Outward Supplies as well as RCM)	1,95,24,724	1,97,444	2,03,22,168
Total Payment (9+11+12)	7,05,60,753	28,82,264	7,34,52,017

**Unreported turnover as identified by PB is more than difference between the Revenue as per books and the GST Returns, by INR 15 lakhs. However, GST needs to be paid on the entire identified unreported turnover

**Time period for Interest calculation has been taken as 4.5 months for 2017-18, 12 months of 2018-19 and 9 months of 2019-20 i.e. from 1st April 2019 to 31st December 2019. Detailed working of the interest is attached as Annexure 5.

*Detailed working of the RCM Liability GSTN wise is attached as Annexure 4. Note that RCM is being paid on advocate fees and purchases from Unregistered vendors upto 31st October 2017. While ITC can be availed on RCM payable on advocate fees, we need to further look into the bifurcation of RCM payable on purchases from unregistered vendors to ascertain the ITC eligibility on the same.

Part C: Distribution of Unreconciled Turnover

1. The consolidated unreported turnover for AIR and DD separately is distributed amongst their respective GSTINs.

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2. Value of unreported turnover which has been identified by Prasar Bharti has been removed from the total unreported turnover and only the balance has been distributed.
3. Such distribution is done proportionately amongst the various GSTINs basis their GSTR 1 turnover as determined above in Part A.
4. This GSTIN wise difference would be reported in GSTR 9C as unreconciled turnover.

Details of unreconciled turnover distributed, for considering in GSTR 9C and thereafter making the payment, amongst various GSTINs is below:

S.No	State/UT	AIR GSTIN	AIR (Identified + Unidentified) Turnover	Doordarshan GSTIN	Doordarshan (Identified + Unidentified) Turnover
1	J & K	01AAAJPO288R2ZS	15,55,196	01AAAJPO288R1Z1	-
2	Himachal Pradesh	02AAAJPO288R17R	15,67,502	02AAAJPO288R2ZQ	1,96,036
3	Punjab	03AAAJPO288R1ZP	9,81,533	03AAAJPO288R2ZO	-
4	Chandigarh	04AAAJPO288R3ZL	8,96,673	04AAAJPO288R1ZN	-
5	Uttarakhand	05AAAJPO288R3ZJ	1,35,746	05AAAJPO288R1ZL	-
6	Haryana	06AAAJPO288R2Z1	4,58,923	06AAAJPO288R1Z1	-
7	Delhi	07AAAJPO288R2ZG	2,88,49,940	07AAAJPO288R1Z11	56,05,333
8	Rajasthan	08AAAJPO288R1ZF	47,80,435	08AAAJPO288R4ZC	3,80,871
9	Uttar Pradesh	09AAAJPO288R2ZC	83,13,913	09AAAJPO288R1ZD	-
10	Bihar	10AAAJPO288R2ZT	13,36,189	10AAAJPO288R1ZU	1,44,000
11	Sikkim	11AAAJPO288R1ZS	85,986	11AAAJPO288R2ZK	-
12	Arunachal Pradesh	12AAAJPO288R2ZP	79,297	12AAAJPO288R1ZQ	-
13	Nagaland	13AAAJPO288R2ZN	60,314	13AAAJPO288R1ZO	-
14	Manipur	14AAAJPO288R1ZM	69,626	14AAAJPO288R2ZL	-
15	Mizoram	15AAAJPO288R1ZK	55,826	15AAAJPO288R2ZJ	-
16	Tripura	16AAAJPO288R2ZH	2,18,538	16AAAJPO288R1ZG	-
17	Meghalaya	17AAAJPO288R1ZG	2,66,447	17AAAJPO288R2ZF	-

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18	Assam	18AAAJP0288R17C	9,00,840	18AAAJP0288R21D	3,73,011
19	West Bengal	19AAAJP0288R17C	71,33,444	19AAAJP0288R21B	6,13,647
20	Jharkhand	20AAAJP0288R17T	13,05,187	20AAAJP0288R22G	5,882
21	Odisha	21AAAJP0288R17R	21,70,124	21AAAJP0288R22Q	540
22	Chhattisgarh	22AAAJP0288R22D	22,57,478	22AAAJP0288R12P	-
23	Madhya Pradesh	23AAAJP0288R22M	58,85,915	23AAAJP0288R12N	-
24	Gujarat	24AAAJP0288R22K	32,46,166	24AAAJP0288R12L	1,98,235
25	Daman & Diu	25AAAJP0288R12J	1,34,677	NA	-
26	Dadar & Nagar Haveli	NA	-	26AAAJP0288R12H	-
27	Maharashtra	27AAAJP0288R22E	16,76,90,578	27AAAJP0288R12F	23,700
28	Karnataka	29AAAJP0288R22A	85,94,056	29AAAJP0288R129	-
29	Goa	30AAAJP0288R22R	1,70,525	30AAAJP0288R12S	-
30	Lakshadweep Islands	31AAAJP0288R12Q	1,191	NA	-
31	Kerala	32AAAJP0288R4ZL	80,93,350	32AAAJP0288R5ZK	29,80,953
32	Tamil Nadu	33AAAJP0288R12M	99,77,325	33AAAJP0288R22L	8,73,936
33	Pondicherry	34AAAJP0288R12K	13,70,650	34AAAJP0288R22J	-
34	Andaman and Nicobar Islands	35AAAJP0288R22H	26,925	35AAAJP0288R12I	-
35	Terangana	36AAAJP0288R12G	24,84,504	36AAAJP0288R22F	44,700
36	Andhra Pradesh	37AAAJP0288R12E	27,29,834	37AAAJP0288R22D	-
Total			27,38,86,848		1,13,42,444

3. Notes:

- We have relied on the turnover figures as per the signed Income and Expenditure Account of Prasar Bharati and its base workings.

Handwritten signature

2. Prasar Bharati (both AIR and DD) has not been able to share data GSTR 1 for Jammu & Kashmir from the GSTN Portal. Therefore, in lieu of the GSTN data, Prasar Bharati has provided the Revenue MIS Reports (DDO-wise) to be considered as turnover as per GSTR 1. Based on the DDO list provided to us that pertained to Jammu & Kashmir, we have picked up revenue figures from such reports.
3. Advances received (in which Service tax was paid) during the period prior to July 2017 and invoicing for which was done under GST regime i.e. post 1st July 2017 need to be adjusted (addition) in turnover of GSTR1 as no GST was applicable, following is the status of the same:
 - a. We have been given to understand that in case of Doordarshan, there were no such advances as on 30.06.2017
 - b. For AIR, only a few locations (enlisted below) have shared such data. Accordingly, we have incorporated the same in our workings for adjustments (addition) in turnover as per GSTR1
*We have received the data for advances for the following DDOs:
 - CBS Bhopal
 - CBS Chandigarh
 - CBS Chennai
 - CBS Cuttack
 - CBS Hyderabad
 - CBS Jaipur
 - CBS Kanpur
 - CBS Thiruvananthapuram
 - CSTI Mumbai
4. Prasar Bharati has identified unreported turnover amounting to INR 22.5 million in AIR and INR 11.3 million in DD on which GST was not paid. We have included the above numbers in our calculations in the respective states.
5. Credit notes issued, if any, under GST regime in respect of invoices raised in pre-GST regime had not been given effect while preparing the reconciliation, as information of the same was not available.
6. Prasar Bharati receives advances for work done by CCW units from third parties and from distinct persons. No GST is paid on such advances since inception of GST. We have not considered any additional GST payment or interest on such amount since this does not pertain to Revenue Reconciliation. However, in our view, GST along with applicable interest should be paid on these advances.
7. We have not reviewed the tax positions adopted by Prasar Bharati and have relied on the discussions held/ tax positions communicated by Prasar Bharati.
8. We have not reviewed and verified the GST Tax rates applied by Prasar Bharati. It is assumed that any unreconciled turnover has been under 18% bracket for calculation purposes.
9. Section 35 of the CGST Act, 2017 provides that every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of—

- a) Production or manufacture of goods;
- b) Inward and outward supply of goods or services or both;
- c) Stock of goods;
- d) Input tax credit availed;
- e) Output tax payable and paid; and
- f) Such other particulars as may be prescribed.

In addition, the rules also provide that the registered person shall keep and maintain records of -

- a) Goods or services imported or exported; or
- b) Supplies attracting payment of tax on reverse charge;

Along with relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers, refund vouchers and e-way bills.

Therefore, no separate records such as Balance Sheet, Receipts and Payments Account, Income & Expenditure and Trial Balance need to be maintained at GSTIN level, except the ones specifically mentioned above.

The reconciliation between the GSTR 1 vis-à-vis the audited Income and Expenditure account is done best to our knowledge and data availability.

4. Documents relied upon for our comments:

For providing our analysis as above, we have relied upon the data (including GSTR 1, Income & Expenditure Account and other MIS reports) as provided by Prasar Bharati. We have also taken into account our various discussions held at Prasar Bharati's office and over call with various stakeholders in Prasar Bharati.

5. Conclusion :

Since the turnover as per audited Income and Expenditure account is more than the turnover as reported in the GSTR 1, GST payment along with interest to that extent have to be made through DRC 03.

6. Enclosed :

Annexure 1:

- a) Summary Reconciliation between GSTR 1 and turnover as per audited Income and Expenditure account for Doordarshan and AIR.
- b) Detailed back up working of the same has been shared in soft form.
- c) Calculation of GST and interest payable by each GSTIN State

Annexure 2: Step-wise description of procedure to be followed to pay additional GST liability (as identified) through FORM DRC 03.

Annexure 3: Financial Statements of Prasar Bharati for the FY 2017-18.

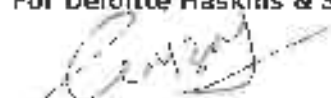
Annexure 4: Details of ICD Payable GST wise, along with interest

Annexure 5: Detailed working of interest to be paid

In case you require any clarifications, please let us know.

Yours faithfully,

For Deloitte Haskins & Sells LLP



**Gulzar Didwania
Partner**

Sl. No	Series	GSTIN	Stock Transfers as per GST 11	Turnover as per GST 11	Unidentified Turnover -	Total Turnover to be reported as	GST to be	Interest on the	RCM liability to be	Interest on the	Total Payment
			per GST 11 and 12	(BTR and BTR) each, for	Identified + Unidentified	per BTR in GST 11	discharged	same	discharged	same	
1	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	45,256.46	13,403.48	43,130	15,316	21,01,264
2	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
3	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
4	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
5	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
6	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
7	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
8	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
9	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
10	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
11	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
12	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
13	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
14	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
15	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
16	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
17	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
18	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
19	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
20	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
21	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
22	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
23	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
24	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
25	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
26	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
27	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
28	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
29	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
30	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
31	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
32	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
33	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-
34	Amicus 12	026600000000000000	20,000	10,000,000.00	10,000,000.00	10,000,000.00	-	-	-	-	-

ANNEXURE-2

DRC-03 : Procedure to pay additional tax liability

DRC-03 is the form through which the taxpayer can pay its additional tax liability *voluntary* or in response to any show cause notice issued by the Department. Enumerated below are the steps to be followed for making payment through DRC-03:

Step 1 – Please deposit the appropriate amount in Electronic cash ledger before proceeding to file with DRC-03.

Step 2 – Login to the GST portal and navigate to **My Applications** under **User Services**.

Dashboard	Notifications	GST Law	Downloads	Search Taxpayer	Help	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds	
My Saved Applications				My Applications		
New/Download Certificates				View Notices and Orders		
New/View Applications				Hold the LUT		
Revoke LUT				Furnish Letter of Undertaking (LUT)		
View My Submitted LUTs				Enrol as GST Practitioner (GSTP)		
Enrol as / Disenrol GST Practitioner (GSTP)				TTC2-Pending for action		
View Additional Notices/Orders				Cause List		

Step 3 – Select **Intimation of Voluntary Payment – DRC-03** in Application Type on the next displayed screen. Also fill in the period to which the liability pertains and click on **New Application** button.

[illegible]

Step 4 – FORM DRC-03 opens on the screen in draft format. Select **cause of payment** as appropriate from the drop down menu. Please select **Annual Return** if the payment pertains to FY 2017-18 for the adjustments made in the Annual Return.

[illegible]

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Step 5 – Fill in the appropriate section under which the payment is being made and the period to which the additional liability pertains. In our case, the payment needs to be made under Section 73(p). Further, choose the type of tax head under which the payment is to be made (multiple rows can be inserted in case the payment is to be made under multiple heads).

* Indicates Mandatory Fields

Cause of Payment*	Payment Date
Voluntary	30/12/2018
Section Rule No.*	Financial Year*
73(p)	2018-2019

Overall Tax Period			
From		To	
01	2017	01	2018

Details of payment made in/under interest, as applicable:

ACT TYPE	Place of Supply (Name of State)	Tax/Cess (₹)	Interest (₹)	Penalty (₹)
10107	Tamil Nadu			
Select Tax Act Type				
10107				
10108				
10109				
10110				
10111				

ADD

SAVE PROCEED TO PAY

Step 6 – Click on **Proceed to pay** to adjust the liability against the balance in cash ledger. The form can also be saved for later filling and can be re-viewed through **My Saved Applications** in **User services**.

Goods and Services Tax

Home Dashboard My Saved Applications

My Saved Applications

Causes Data	Section	Financial Year	Payment Date	Amount	Status	Action
10107	73(p)	2018-2019	30/12/2018	100000	Paid	View

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PRASAR GHARATI
BALANCE SHEET AS AT 31st MARCH 2018

	Sch	Rs	Rs
		As at 31-Mar-18	As at 31-Mar-17
CORPUS/CAPITAL FUND AND LIABILITIES			
Corpus/Capital Fund	1	1,689,888,766	4,641,761,669
Reserves and Surplus	2	-	-
Earmarked/Endowment Funds	3	-	-
Secured Loan	4	-	-
Unsecured Loan	5	9,333,870,000	9,333,870,000
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	31,772,342,595	25,529,546,788
TOTAL		42,796,101,361	39,505,178,457
ASSETS			
Fixed Assets	8	15,824,671,331	16,115,580,997
Capital Work-In progress	8	4,707,091,149	4,305,168,179
Investments (i) Earmarked/Endowment Funds	9	-	-
(ii) Others	10	-	-
Current Assets, Loans and Advances	11	22,264,338,881	19,084,479,281
TOTAL		42,796,101,361	39,505,178,457

SIGNIFICANT ACCOUNTING POLICIES
CONTINGENT LIABILITIES AND NOTES
ON ACCOUNTS

26

27


Shashi Shukhar Vempati
Chief Executive Officer


Rajeev Singh
Member(F)


Sakesh Prasad Singh
ADG (B&A)


C K Jain
DDG (F)

Place: New Delhi
Date :

PRASAD CHARATI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018

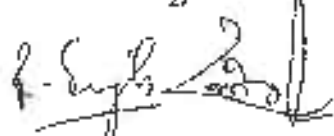
	Sl. No.	Rs FOR THE YEAR ENDED 31 MARCH 18	Rs FOR THE YEAR ENDED 31 MARCH 17
<u>INCOME</u>			
Income from Sales/ Services	12	12,254,371,165	11,290,940,205
Grants/subsidies	13	28,507,549,808	31,056,300,000
Fees/subscriptions	14	25,368,991	40,846,367
Income from Investments (Income on investments from loan/participations, Funds transferred to Funds)	15	-	-
Income from Royalty, Publications Etc	16	-	-
Interest Earned	17	915,368,753	1,247,734,782
Other Income	18	3,442,826,850	3,893,101,410
TOTAL (A)		46,115,497,789	47,578,421,754
<u>EXPENDITURE</u>			
Establishment Expenses	19	27,812,730,805	27,027,833,075
Other Administrative Expenses	20	50,753,358,423	10,080,346,985
Programme related Expenses	21	4,114,656,741	5,119,177,417
Science & Spectrum Charges	22	2,741,661,905	2,387,947,810
Expenditure on Grants & subsidy	23	-	-
Interest	24	1,164,472,080	1,129,110,959
Depreciation	25	2,481,013,535	2,719,379,610
TOTAL (B)		40,975,006,529	48,371,776,861
Balance being excess of Income over Expenditure (A-B)		(2,930,408,740)	(843,355,107)
Add: Prior period Adjustments & Exceptional items		(21,464,163)	26,571,358,665
Add: Balance brought forward from previous year		4,043,701,009	(21,086,241,080)
BALANCE BEING SURPLUS/(DEFICIT) CARRIED OVER TO BALANCE SHEET		1,089,888,766	4,641,761,669

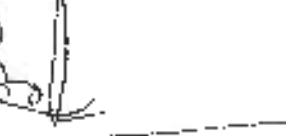
SIGNIFICANT ACCOUNTING POLICIES
CONTINGENT LIABILITIES AND NOTES
ON ACCOUNTS

26

27


Shashi Shekhar Vempati
Chief Executive Officer


Rajeev Singh
Member(F)


Sakesh Prasad Singh
ADG (B&A)


C K Jain
DDG (F)

(Place: New Delhi)
Date :

2018-2019 BUDGET
CORPORATE FUNDING PART OF THE BUDGET AS AT 31.03.2019

SCHEDULE 1- CORPUS/CAPITAL FUNDS

	As at 31.03.18 (Rs.)	As at 31.03.17 (Rs.)
Balance as at the beginning of the year	-	-
Add: Grants In-Aid received during the year	-	-
Outflow Corpus/Capital Fund	-	-
Income and Expenditure Account	1,608,888,765	1,641,751,669
BALANCE AS AT THE YEAR END	TOTAL	
	1,689,888,765	4,041,761,669

SCHEDULE 2- RESERVES AND SURPLUS

1. Capital Reserve

As per last account
Additions during the year

TOTAL

2. General Reserve

As per last account
Addition during the year
Less: Deductions during the year

TOTAL

SCHEDULE 3- earmarked/ENDOWMENT FUNDS

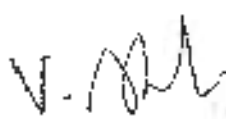
CAPITAL ASSETS FUNDS

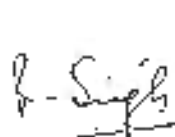
a) Opening Balance of the funds
b) Add to the Funds Amounts transferred from
Grants/Corpus/Capital Fund for meeting
Capital expenditure/Advances

TOTAL

SCHEDULE 4- SECURED LOANS AND BORROWINGS

TOTAL


Sanjay Shekhar Vempati
Chief Executive Officer


Rajeev Singh
Member(F)


Sakshi Prasad Singh
AAG (SEA)


C. K. Jain
DDG (F)

INCORPORATED
SCHEDULE 5- UNSECURED LOANS

SCHEDULE 5- UNSECURED LOANS

Capital Loan from Ministry of DS
Repayment of loan due but not paid
Interest-free loan for CAG 2010
(Refer Schedule 27, Note 7 to 9 of Notes to Accounts)

	As at 31.03.18 (Rs.)	As at 31.03.17 (Rs.)
Capital Loan from Ministry of DS	5,340,350,000	4,535,640,000
Repayment of loan due but not paid	2,009,320,000	1,719,000,000
Interest-free loan for CAG 2010	1,529,200,000	1,629,200,000
TOTAL	9,333,670,000	9,333,670,000

SCHEDULE 6- DEFERRED CREDIT LIABILITIES

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS

A. Current Liabilities

Advances received- against deposit work
Deposits, earnest money, tender money/security deposits
Interest on Capital Loan
Bank Interest on Interest/principal due
Other current liabilities - recoveries from salary and wages and others etc.
Salary accrued for the Month of March
Unspent amount of Grant-in-aid
For other expenses (including CAG Audit Fee etc.)
Remittances to/from LQ/DOs in transit/reconciliation
(Refer Schedule 27, Note 7, 8, 9, 10 & 21 of Notes to Accounts)

Advances received- against deposit work	640,439,293	730,546,754
Deposits, earnest money, tender money/security deposits	1,050,613,761	999,374,552
Interest on Capital Loan	1,008,799,500	6,019,599,030
Bank Interest on Interest/principal due	567,276,690	391,504,110
Other current liabilities - recoveries from salary and wages and others etc.	4,357,648	4,757,668
Salary accrued for the Month of March	2,332,736,060	2,237,398,000
Unspent amount of Grant-in-aid	249,400,000	270,500,000
For other expenses (including CAG Audit Fee etc.)	3,076,145,420	2,660,493,026
Remittances to/from LQ/DOs in transit/reconciliation	1,500,101,014	2,414,495,964
TOTAL (A)	19,437,371,725	15,768,209,054

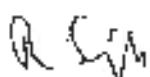
B. Provisions

For Spectrum/Space Segment expense
NPS provisions
For Statutory liabilities (service Tax/GST)
(Refer Schedule 27, Note 14 & 22 of Notes to Accounts)

Total (B)	11,334,971,322	9,741,337,734
Total (A+B)	31,772,347,593	25,529,546,788



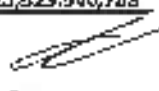
Shashi Sheldhar Vanipti
Chief Executive Officer



Rajesh Singh
Member (F)



Sakesh Prasad Singh
ADG (BSA)



C K Jain
DDG (F)

FORM 990 (2012)
SCHEDULES FORMING PART OF BALANCE SHEET AS OF 12/31/2015

SCHEDULE B- FIXED ASSETS

DESCRIPTION	Cost or other basis at 12/31/15	GROSS BLOCK including additions from all sources during the year 12/31/15	Deductions/adjustments including disposal rehabilitation during the year 12/31/15	Cost at the year end 12/31/15	Depreciation for the year 12/31/15	Cumulative 12/31/15	As at 12/31/15	Net book value 12/31/15
1. Fixed Assets:								
a. Land	32,642,000	215,600	-	32,857,600	-	-	32,857,600	32,857,600
b. Buildings	5,056,105,800	1,400,014	-	5,057,505,814	102,170,761	4,105,335,053	5,057,505,814	4,105,335,053
c. Plant, Machinery & Equipments	26,395,332,000	78,904,834	-	26,474,236,834	183,779,735	24,103,510,529	2,270,726,305	2,270,726,305
d. Furniture	24,380,318,600	954,832,706	-	25,335,151,306	919,385,555	36,526,083,523	4,189,067,783	4,189,067,783
e. Machinery, Equipments	8,259,239,000	1,539,464,540	-	9,798,703,540	521,782,771	5,257,961,035	2,130,742,505	2,130,742,505
f. Furniture, Installations	23,573,537	5,498,539	-	29,072,076	3,532,915	24,539,161	54,054,634	54,054,634
g. Vehicles	29,025,000	906,361	-	29,931,361	1,215,319	75,551,941	4,477,530	4,477,530
h. Furniture, Fixtures	277,875,000	21,819,025	-	300,000,000	15,502,399	133,431,273	157,568,700	157,568,700
i. Office Equipments	213,562,735	8,594,491	-	222,157,226	9,770,193	192,315,855	23,841,371	23,841,371
j. Leasehold	320,085,230	28,347,595	-	348,432,825	31,883,182	307,231,000	41,061,825	41,061,825
k. Other fixed assets Capla Expenditure on various Schemes	2,973,061,214	-	-	2,973,061,214	-	99,930,611,214	-	-
Total of Current Year	40,405,919,533	2,193,403,860	-	42,600,053,393	2,484,012,535	76,784,382,093	15,021,671,331	15,021,671,331
1. CAPITAL WORK-IN-PROGRESS	4,305,651,179	401,532,970	-	4,707,184,149	-	-	4,707,184,149	4,707,184,149
Total	44,711,567,712	2,594,936,830	-	47,307,238,542	2,484,012,535	76,784,382,093	20,728,855,480	20,728,855,480
Booked Value	91,563,042,533	3,389,873,180	-	94,952,915,713	2,719,379,616	74,300,306,516	20,426,749,170	19,728,855,480

V. N. N.
Shashi Sheshar Venipalli
Chief Executive Officer

Rajeev Singh
Manager (F)

Satish Prasad Singh
ASG (B&A)

C. K. Jha
DSG (F)

5

MANAGEMENT

SCHEDULES FORMER PART OF BALANCE SHEET AS AT 31.03.2018

	2017-18 (₹.)	2016-17 (₹.)
SCHEDULE 12- INCOME FROM SALES/SERVICES		
Income from services (including taxes)		
A/R and D/O (Commercial revenue)	12,899,135,254	11,357,601,692
Debit to Share of other agencies	146,748,929	81,445,387
Add: Sales of UVCs	1,964,880	4,291,021
(Refer Schedule 27, Note 17 of Notes to Accounts)		
TOTAL	12,254,371,163	11,290,940,205

SCHEDULE 13- GRANTS /SUBSIDIES

Add: Grants-In-Aid received during the year from Ministry of I&B, GOI-Other than Salary	2,265,100,000	4,290,000,000
Add: Grants-In-Aid received during the year from Ministry of I&B, GOI-Salary	25,304,040,100	27,076,200,000
Add: Upstream of Capital-Loss/Loan in perpetuity and Interest thereon into Grants-In-Aid	-	-
Add: Grants-In-Aid (Salary) receivable	1,107,700,000	-
Debit to Unspent balance of Grants-In-Aid received from Ministry of I&B, GOI-Other than Salary	249,400,000	50,100,000
Debit to Unspent balance of Grants-In-Aid received from Ministry of I&B, GOI-Salary	-	210,400,000
(Refer Schedule 27, Note 5 & 23 of Notes to Accounts)		
TOTAL	28,507,540,000	31,056,300,000

SCHEDULE 14-FEES/SUBSCRIPTIONS

Professional/Consultancy services-fee	25,388,991	40,045,357
Total	25,388,991	40,045,357

SCHEDULE 15-INCOME FROM INVESTMENTS

Interest on Fixed Deposits From Government Funds

TOTAL

SCHEDULE 16-INCOME FROM ROYALTY, PUBLICATIONS ETC

TOTAL

SCHEDULE 17 INTEREST EARNED

On Term Deposits with Scheduled Banks	777,681,550	1,082,118,956
On others like employees advances etc.	15,161,316	22,376,010
Interest on debtors and other receivables	122,597,887	142,739,006
(Refer Schedule 27, Note 18 of Notes to Accounts)		
TOTAL	915,368,753	1,247,234,782

V. M. L.

Shashi Shekhar Vempati
Chief Executive Officer

R. Singh

Rajeev Singh
Member(F)

S. Singh

Satish Prasad Singh
ADG (B&A)

C. K. Jain

C. K. Jain
DyG (F)

SP 4242 DSARA II

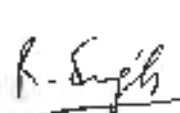
CONFIDENTIAL - WORKING DRAFT (IF BALANCE SHEETING BY 31.03.2015)

	2014-15 (Rs.)	2016-17 (Rs.)
SCHEDULE 18- OTHER INCOME		
A. Cash Receipts including fees from Tower Staff quarters		
a) Income from Towers	337,049,184	406,280,003
b) License Fees from Staff Quarters	35,596,160	25,199,571
c) DTH Income	3,160,576,085	3,029,632,171
d) Others	266,710,932	272,155,513
(Refer Schedule 27, Note 17 of Notes to Accounts)		
TOTAL (A)	4,421,934,360	3,838,275,338
B. Profit on sales/disposal of assets		
a) Owned Assets	10,784,457	3,596,675
b) Assets acquired out of grants, or received free of cost	2,081,682	387,510
c) Assets acquired prior to 1.4.2000	3,528,672	822,001
TOTAL (B)	26,394,811	4,826,072
Total (A+B)	4,448,329,171	3,893,101,410

SCHEDULE 19- ESTABLISHMENT EXPENSES

a) Salaries & Wages	25,321,607,938	24,354,518,200
b) Allowances and Bonus	208,396,578	321,260,361
c) Contribution to CPF/NPS	383,008,239	124,680,423
d) Expenses on Employees retirement/ Terminal Exp/ Pension etc. (LS & PCI)	1,837,371,287	1,891,668,155
e) Staff Welfare Expenses/ Others	255,734	2,409,607
f) Reimbursement of Medical Expenses	241,529,419	333,288,040
(Refer Schedule 27, Note 13 & 19 of Notes to Accounts)		
TOTAL	27,812,730,805	27,027,833,075


Shashi Shekhar Vempati
Chief Executive Officer


Rajeev Singh
Member(F)


Sakesh Prasad Singh
ADG (B&A)


C K Jain
DDG (F)

PERSONS ENCAPAT

SCHEDULES CORRESPONDING TO INCOME & EXPENDITURE FOR THE YEAR ENDED 31 March 2018

	2017-18 (Rs.)	2016-17 (Rs.)
SCHEDULE 20- OTHER ADMINISTRATIVE EXPENSES		
Electricity and Power	2,072,521,039	2,202,076,133
Water Charges	42,002,004	44,572,270
Rent, Rates and Taxes	203,004,296	771,003,820
Hiring, Planning and Maintenance of Vehicles	506,786,572	282,308,016
Postage, Telephone and Communication Charges	122,929,037	142,970,686
Printing and Stationery	127,698,085	122,035,613
Travelling & Conveyance Expenses- Local	133,753,904	171,941,091
Travelling - Foreign	10,270,000	15,246,000
Entertainment Stipends	23,192,834	26,234,280
Auditors Remunerations	8,105,407	1,293,878
Hospitality Expenses	20,725,258	22,704,590
Professional Charges (Audited Funds etc.)	1,337,965,837	1,158,085,600
Byd and Daulat Dehri Advances Provisions	520,632,040	82,893,603
Advertisement and Publicity	47,063,332	46,586,661
Bank Charges	1,972,626	1,224,707
Supplies & Material Consumables	350,445,154	530,510,275
Other Administrative Expenses	1,009,765,694	650,812,655
Minor Works and Machinery Equipments, Tools & Plants	1,512,445,626	1,682,711,397
Service Tax/ GST	1,734,008,660	1,436,398,371
Sales tax	1,664,073	370,461
TOTAL	10,758,358,403	10,068,346,985

Shashi Shankar Vempati
Chief Executive Officer

Rajeev Singh
Member (P)

Sakresh Prasad Singh
ADG (BSA)

C.K.Jain
DDG (F)

PRASAD BHANU

SCHEDULE 20- FINANCIAL STATEMENTS OF INCOME & EXPENDITURE FOR the year ended 31 March 2018

	2017-18 (Rs.)	2016-17 (Rs.)
SCHEDULE 21- PROGRAMME RELATED EXPENSES		
Royalty	281,797,243	210,801,973
Payment to LUMFTT	150,743,250	(58,788,803)
Commissioning of Programme Software exp.	399,562,542	1,195,673,921
Sport Events Expenses	86,607,011	53,892,798
Payment to Artists (PP & SS etc.)	2,175,615,648	2,170,400,900
Other Programme Expenses/Other Ministrs	565,361,142	627,066,950
Revenue Wealth Service	-	1,551,500
Kisan Channel	344,970,795	500,137,623
Total	4,164,666,741	5,119,122,412

SCHEDULE 22- SATELLITE & SPECTRUM CHARGES

Satellite & Spectrum Charges	2,741,664,965	2,207,947,610
Total	2,741,664,965	2,207,947,610

SCHEDULE 23- EXPENDITURE ON GRANTS, SUBSIDIES ETC

Expenditure on grants	-	-
Total	-	-

SCHEDULE 24- INTEREST EXPENSES

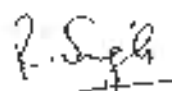
Interest on Loan- Central Government	989,699,500	935,600,500
Other Penal Interest etc	175,772,590	135,687,303
Other Finance charges	-	1,765,159
(Refer Schedule 27, Note 7 to 9 of Notes to Accounts)	Total	1,164,472,090
		1,129,146,959

SCHEDULE 25- PRIOR PERIOD ADJUSTMENTS & EXCEPTIONAL ITEMS

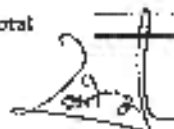
Prior Period Expenses- Refund of Grant	-	5,552,000
Increase/Liabilities Write-back After Waiver by GOI	-	(20,575,380,700)
Revenue Share Payable/ Receivable From / To Other Agencies	21,464,163	(1,225,960)
Prior Year Exp	-	-
Total	21,464,163	(26,571,358,660)



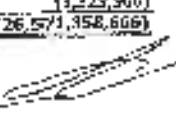
Shashi Shekhar Vempati
Chief Executive Officer



Anjay Singh
Member(F)



Sakesh Prasad Singh
ADG (B&A)



C K Jain
DDG (F)

PRASAD BHARATI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2018

SCHEDULE 26- SIGNIFICANT ACCOUNTING POLICIES

1. Method of accounting

The accounts of the Corporation are prepared under the historical cost convention using the accrual method of accounting. On this basis revenues 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 stated at transfer amount in respect of assets transferred to Prasad Bharti and the corresponding credit is to "Loan in Perpetuity".

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

In respect of capital expenditure incurred on different Plan schemes undertaken by AIR and DP 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 IAS recommendations. Accordingly, the rates adopted are:

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

5. Foreign Currency Transactions

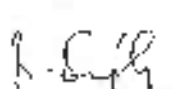
Transactions in foreign currencies are accounted for at the prevailing exchange rates at the date of transactions.

6. License Fee and Consultancy fee

License fee and consultancy fee is recognized when receivable.



Shashi Shekhar Vempati
Chief Executive Officer



Rajeev Singh
Member (F)



Sakshi Prasad Singh
ADG (B&A)



C.K Jain
ADG (F)

Place: New Delhi

Date :

PREPARED FOR:

FOR FOLLOWING CONCERNING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2014

**GENERAL NOTE ON ACCOUNTS & CONTINGENT LIABILITIES
NOTES ON ACCOUNTS**

1. Prasar Bharati Broadcasting Corporation of India is established as public utility institution and fall under the category of "Not-for-Profit Organisation". Accordingly, based on Generally accepted accounting practices, and Section 115 of Income Tax Act, it can follow either cash or mercantile system of accounting. Considering the organisational structure and prevalent practices and for 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 unit also. To overcome this problem, Prasar Bharati has developed a software called Expenditure Monitoring System (EMS). RSP A/c from all the DDUs are now being received through this software w.e.f. 01.04.16.

2. Contingent Liabilities:

2.1 Claims against the Entity not acknowledged as debts

Rs. Nil

2.2 In respect of:

*Service Tax

Rs. 14.29 crore

*Late fee and interest on Spectrum & Space Segment Charges

Rs. 61.70 crore

*Bank Guarantees encashed for CNG-2010 Activity

Rs. 24.60 crore

Bank Guarantee of Rs. 24.60 crore of M/s SIS Live was involved and the matter is under arbitration. M/s SIS Live submitted their claims for Rs. 106.88 crore as per contract, Rs. 21.60 crore towards BC and for damages GBP 9301,050. Out of this, an amount of Rs. 106.88 crore has been included in the liabilities. However, damages claimed by M/s SIS Live are not acknowledged as liability as the Corporation has also lodged a counter claim of Rs. 147.60 crore.

3 The amount of Fixed Assets transferred at book value to Prasar Bharati by the Central Government is based on Chief Controller of Accounts' letter No. CCA/158/2002 dated 3.09.02 and is also subject to physical verification and valuation.

4 The value of the assets sold/dropped off during the year has not been deducted from the Gross Block of Assets due to non-availability of details.

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

6 Without prejudice to rights, Prasar Bharati had paid an amount of Rs.178,71,63,705/- to Service Tax Deptt. during the year 2011-12, in response to their demand vide order No.16/RUN/2011 dt. 05.05.2011. However, as per Management assessment no amount was payable. In the Order dated 05.03.2010, CESTAT has completely waived off the penalty and instructed Service Tax Department to reassess the service tax liability for that year. Since the Service tax department has not yet reassessed the service tax liability and 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.

7 Interest rate on Capital Loan received from Government during 01.01.2000 to 31.03.2005 is 14.5% p.a., during 1.4.2006 to 31.03.2011 is 11.5% p.a. and from 1.4.2011 onwards is 13.5% p.a.

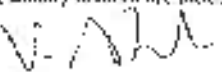
8 Liability towards interest on Loan from MIB have been provided as per the interest rates mentioned at note -7 above.

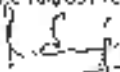
9 Ministry of I&A vide letter dt. 04.06.2010 has considered and in principle approved the conversion of outstanding loan into Grants-in-aid pertaining to the period 2010-11 to 2012-13 and complete waiver of interest and penal interest on the above outstanding loan.

10 The age-wise break-up of Sundry debtors for the financial year 2012-13 is as under:

Sundry Debtors - less than 6 months	Rs. 404,228,972
Sundry Debtors - More than 6 months	2,163,279,702
Sundry Debtors - Interest on delayed payment	939,113,190
Total	3,506,621,864

11 Sundry debtors are inclusive of Service Tax/GST receivable from Customers.


Shashi Shekhar Vengalil
Chief Executive Officer


Rajeev Singh
Member(F)

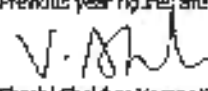

Sakshi Parashar Singh
ADG (BNA)

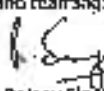

C. K. Jain
DSG (S)

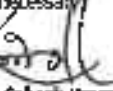
PRASAD BHARATI
ACCOUNTS FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2018

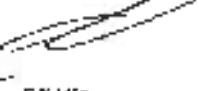
SCHEDULE 22: NOTES ON ACCOUNTS & CURRENT LIABILITIES
NOTES ON ACCOUNTS

- 12 Taxation: Prasad Bharati is exempt from Income Tax as per Order No.481 under Section 110 of Income Tax Act.
- 13 Prasad Bharati's contribution towards Leave salary and Pension in respect of employees on deputed/deputation is charged as expenditure.
- 14 Deposit Works: Amount received from parties for deposit work is after adjusting expenditure against such work.
- 15 Audit fee payable to CAG for auditing Prasad Bharati's Accounts for the year 2017-18 has been provided for.
- 16 Provision for Spectrum & Space Segment charges have been provided on estimation basis.
- 17 Service Tax/GST component included in Income from Services (Contractual Revenue), license fee for AIR/DO Towers and DTH Income is Rs. 179.85 crore, Rs. 13.94 crore and Rs. 30.75 crore respectively.
- 18 Interest on fixed deposit and fixed deposits of field officers 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 CTD accounts and advances.
- 19 The payment and recovery of non-interest bearing short term advances to employees are adjusted from Establishment expenditure.
- 20 Capital Work-in-progress amounting to Rs.5.36 crore has been capitalised during the year 2017-18.
- 21 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.
- 22 Provision of Rs.25.18 crore had been provided as Employer's contribution towards NPS and interest thereon during 2015-16. Employee and Employer's contribution has not been transferred to National Securities Depository Ltd.(NSDL) though the amount has been kept in separate bank Account. Most of the employees have been allotted PRAN and the work of transfer of legacy amount has already been initiated. The provision for the same will be utilised in due course.
- 23 The unspent amount of Grants-in-aid payable to the Ministry has been shown separately as current liabilities.
- 24 In Receipts and Payment Account, the revenue share paid to other agencies has been shown under 'Programme Expenses'.
- 25 In terms of Memorandum of Understanding entered with Ministry of I&B, GOI for the year 2017-18, an amount of Rs. 113.78 Cr is receivable as Grants-in-aid (Salary) from MIB on account of salary paid to Government employees working in Prasad Bharati on deputed/deputation basis.
- 26 Previous year figures are regrouped and rearranged wherever necessary.


Shashi Shikhar Vempati
Chief Executive Officer


Rajeev Singh
Member(r)


Suresh Prasad Singh
ADG (BRA)


C.R. Jena
MDG (r)

Place: New Delhi
Date: / /

Chandrasekhar Vempati
Guest Executive Officer

November 1991

Sukesh Prasad Singh
Landing (1962)

ODG (F)

Receipt & Payment Account for the year 2017-18

(Figures in Rs.)

Sl. No.	Payments	AtR	DD	PS	Total
I.	Establishment Expenditure	12,804,437,282	12,020,103,575	6,230,659	25,830,771,456
II.	Administrative Expenditure	4,577,203,227	3,493,202,936	120,453,284	8,190,859,447
III.	Programme Expenses	2,192,997,687	2,484,944,458	-	4,677,942,145
IV.	Inter Current A/C Transfer of Funds				
	(i) To Prasar Bharati	6,751,198,255	20,643,239,108	-	17,394,437,363
	(ii) To Other Stations/ Kendras etc.	836,724,557	225,368,096	39,449,293,450	40,511,386,103
	(iii) To IEBR (HBA)	8,053,330	120,000	-	8,233,330
	(iv) to Recovery of CPF/ NIS	19,215,332	7,053,554	-	26,268,886
V.	Expenditure on Fixed Assets	1,906,201,095	681,957,557	2,868,187	2,595,026,839
VI.	Refund of Surplus Money/ Loans				
	(i) To Prasar Bharati	790,813,351	507,738,171	135,423	1,298,707,245
	(ii) To Govt. of India	-	-	-	-
VII.	Finance Charges (Interest)				
	(i) To Prasar Bharati	-	-	-	-
	(b) Other Loans	-	-	-	-
	(c) Others	-	-	-	-
VIII.	Other Payments				
	(a) Refund of SP/SM	93,673,396	18,316,604	175,039	112,165,129
	(b) Exp. On Deposit Works	1,089,603,448	76,781,474	-	1,165,784,922
	(c) Advances to Staff				
	(i) HBA	152,000	168,446	-	320,446
	(ii) Car Advances		13,250	-	13,250
	(iii) Computer Advances	5,193,920	567,100	-	5,756,020
	(iv) Motor Cycles/Scooter Advances		7,000	-	7,000
	(v) Other Advances	309,153	724,101	-	1,033,254
	(u) Service tax/ GST	564,657,791	951,135,753	-	1,515,793,544
	(e) Sales tax/ VAT	1,662,473	2,500	-	1,664,973
	(f) Income tax/ TDS	13,528,909	2,475,447	-	16,004,356
	(g) Bank Charges	1,538,198	428,405	6,023	1,972,626
	(h) Others	-	-	-	-
	Expenditure against Receipts from Govt. Business				
X.	Closing Balances				
	(a) Cash in hand	353,027	534,109	-	887,136
	(b) Bank Balance				
	(i) Salary A/C	43,482,771	49,056,690	2,329,814,137	2,422,913,598
	(ii) OAE/Other Admin Expenses A/C	1,398,073,600	658,514,707	571,497,577	2,628,085,884
	(c) Fixed deposit/CLTD A/C	1,262,599,875	325,957,169	10,789,285,040	12,377,837,090
	(d) C.P. Fund/ NPS A/C		-	320,522	320,522
	(e) Imprest A/C	4,998,498	9,090,064	200,000	14,188,562
	(f) Receipt A/C	156,681,685	67,815,200	675,364,891	899,861,776
	Total Payments	34,522,702,860	33,229,999,804	52,743,547,232	121,438,249,902

V. Shri
Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Rajeev Singh
Member(F)

Sanket Prasad Singh
Sanket Prasad Singh
ADG (P&A)

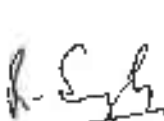
C K Jain
C K Jain
DDG (F)

Annexure for Accounts for the year 2017-18

Annexure - I

Establishment Expenses		(Figures in Rs.)		
	AIR	DD	PJ	Total
(a) Salary				
(i) Salary	12,212,465,199	12,407,510,668	5,533,471	24,625,509,338
(ii) Wages	225,951,267	219,682,553	-	439,633,820
(iii) LTC	62,852,595	60,766,989	-	132,619,584
(iv) Incorporation	276,753	1,264,443	-	1,541,196
(v) Tuition Fee / Children Education Allowance	61,047,566	60,509,713	-	104,557,279
(vi) Bonus	48,596,183	55,443,118	-	104,039,299
(vii) Contribution to CPF/NPS	93,424,737	89,584,002	-	183,008,239
(viii) Leave Salary	13,878,881	14,505,068	-	28,384,949
(ix) Pensionary Charges	2,062,738	3,669,710	-	5,731,948
(x) Others/Staff Welfare Expenses	191,913	163,821	-	355,714
(b) Medical Expenses	200,689,960	164,602,932	697,188	205,390,070
Total	12,804,437,282	13,020,103,515	6,230,659	25,830,771,456


Shashi Shukhar Vempati
Chief Executive Officer


Rajeev Singh
Member(F)


Sakesh Prasad Singh
ADG (B&A)


C K Jain
DDG (F)
16

Annexure I to Accounts for the year 2017-18

Annexure - II

(Figures in Rs.)

Other Administrative Expenses	AR	DR	PG	Total
(a) Domestic Travel Expenditure	204,027,781	100,063,725	3,753,422	407,856,928
(b) Foreign Travel Expenditure	5,098,550	7,152,223	3,113,290	16,270,069
(c) Rent Rates & Taxes				
(i) Normal	48,377,445	96,895,705	-	145,224,151
(ii) Property Tax	34,646,448	15,507,697	-	50,239,145
(d) Advertising and Publicity	19,235,388	28,573,444	104,503	47,863,332
(e) Professional Charges				
(i) Armed Guards	101,634,563	493,269,262	-	1,159,903,825
(ii) Legal Charges	3,979,448	1,706,375	402,285	6,179,109
(iii) Advocate Fee	2,676,927	2,802,976	-	5,479,953
(f) Office Expenses				
(i) Water Charges	37,656,888	8,301,658	1,043,327	47,007,084
(ii) Postage	12,210,533	6,823,040	127,440	19,163,911
(iii) Telephone				
(a) Mobile	9,545,388	5,570,490	523,322	15,629,206
(b) Landline	58,948,845	33,412,646	777,209	93,139,740
(iv) Contractual / Consultants	254,780,195	290,005,889	46,508,368	691,244,452
(v) Insurance Land & Buildings	-	-	-	-
(vi) Insurance on plant & Machinery	-	-	-	-
(vii) Audit Fee	497,668	4,955,118	2,952,626	8,405,407
(viii) Printing & Stationery	62,278,648	47,473,691	2,295,161	112,047,500
(ix) Consumables	146,318,780	107,760,908	6,875,064	260,954,752
(x) Local Conveyance	8,137,218	1,407,257	79,500	9,713,975
(xi) News Papers & Magazines/books	10,256,832	5,115,778	277,975	15,650,385
(xii) Artistic Charges	5,703,277	1,859,318	-	7,562,595
(xiii) AMC for office equipments	22,552,905	9,879,522	2,027,418	34,459,845
(xiv) Others (Misc Expenses)	8,430,056	7,785,852	-	16,275,908
(g) OPA	4,215,612	6,360,304	-	10,575,916
(h) Medical	11,432,234	11,295,457	37,663	22,765,349
(i) Sponsored Scholarship	9,254,398	13,964,013	212,423	23,430,834
(j) Suppliers and Materials	28,206,868	30,837,544	-	65,044,402
(k) Motor Vehicles				
(i) Hiring Charges	186,527,329	202,893,761	5,670,940	395,092,030
(ii) Fuel Charges	27,966,086	20,423,977	1,271,573	49,661,586
(iii) Repairs & Maintenance	23,231,410	22,499,954	801,583	46,535,947
(l) Hospitality (OAE)	11,556,269	7,125,354	1,321,635	20,503,258
(m) Power Supply				
(i) Electricity Charges	1,548,162,200	951,364,307	-	2,499,526,507
(ii) Fuel Charges for Power Supply	71,841,972	69,252,560	-	141,094,532
(n) Major Works				
(i) Routine	308,395,927	240,660,714	35,708,351	670,825,992
(ii) Special	195,206,441	95,092,229	-	291,298,670
(o) Make				
(i) Routine	196,775,936	207,634,065	-	404,410,001
(ii) Special	68,306,302	43,612,061	-	111,918,963
(p) Other Charges				
(i) Scenic Material	75,037,748	75,143,408	-	150,183,156
(ii) Property	6,711,096	7,377,519	-	14,088,715
(iii) Make up Materials	280,167	2,732,684	-	3,012,861
(iv) Booking of Halls for functions	5,152,121	497,658	-	5,649,779
(v) Hiring Studios / Equipments for Studios	5,088,673	56,851,702	-	101,980,457
Total	4,577,203,227	3,493,202,936	120,456,284	8,190,862,447

V. M. V.
Shashi Shekhar Venugelli
Chief Executive Officer

A. S. S.
Rajeev Singh
Member (t)

S. P. S.
Sachin Prasad Singh
ADG (B&A)

C. K. J.
C. K. Jain
DDG (F)

ASBEB-12

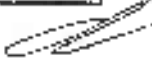
Program Expenses (Plan and non Plan) for the Period - 4.2017 to 3.2018

Particulars	ATR	DD	PD	Total
(i) Royalty	53,582,232	223,701,055	-	283,686,343
(ii) Payment HT/UNI	138,141,795	22,617,515	-	160,749,250
(iii) Commissioning of programmes	99,077,347	349,761,964	-	410,734,351
(iv) Parim /Armenish satellite Expenses	337,043	1,038,512	-	4,135,555
(v) Sports Events Expenses	-	-	-	-
(a) Own Expenses	12,850,578	126,715,134	-	138,746,362
(b) share paid to other agencies	12,343,679	-	-	12,343,679
(vi) Payments to professionals	-	-	-	-
(a) Artists	514,999,855	428,612,671	-	973,612,529
(ii) resource persons/Casuals	861,839,573	464,141,450	-	1,324,981,132
(vii) Sportstun Charges	355,985,415	73,243,005	-	429,229,410
(viii) J.S.S. Package	-	-	-	-
(ix) HE Package	-	-	-	-
(x) Other Programmes	-	-	-	-
(xi) Commonwealth Games	-	-	-	-
(xii) Kisan Channel	1,644,025	343,326,770	-	344,970,795
(xiii) Expenditure related to other Ministries	-	-	-	-
(a) Narrow Casting	99,093	56,965,022	-	57,064,175
(b) Kisan Vani	78,078,534	9,764,725	-	87,843,259
(c) Swatch Bharat	748,521	255,572	-	1,004,093
(d) Other Schemes / Ministries	9,482,378	34,130,243	-	93,662,621
(xiv) Others	32,322,363	293,515,691	-	325,838,054
Total	2,192,997,687	2,484,944,459	-	4,677,942,145


Shashi Shekhar Vempati
Chief Executive Officer


Rajeev Singh
Member(F)


Sakshi Prasad Singh
ADG (BSA)


CK Jain
DDG (F)

18

Accountant for the year 2017-18

Amount in Rupee

	A/R	P/F	2/R	Total
4. Purchase of Fixed Assets				
(a) Land	215,600			215,600
(b) Buildings				
(i) Store	51,628,757	51,627,443		60,631,509
(ii) Warehouse				
(a) Normal	405,343,154	34,359,735		440,742,889
(b) I&E				
(c) NE	17,360,400	7,450,851		29,830,251
(iii) Office	182,345	43,724		226,069
(iv) Others	1,231,853	19,068		1,253,921
(c) Plant Machinery & equipment				
(i) Normal	975,202,582	563,474,665		1,538,722,461
(ii) I&E	102,367	288,637		330,990
(iii) NE	285,350			785,350
(d) Vehicles				
(i) OE Vans				
(ii) Trucks Jeeps and Vans		20,425		20,325
(iii) Motor car	880,806			830,806
(iv) Motor Cycles/ Scooter & Three Wheelers				
(v) Rickshaw and Cycles	5,230			5,230
(e) Furniture/Fixtures				
(i) Cabinets/Almirah etc	2,659,065	753,531	69,258	3,481,854
(ii) Air Conditioners, AC plant/Fridges	2,972,187	1,058,652	39,345	4,070,694
(iii) Air Coolers	512,766	273,516		736,312
(iv) Water Coolers	693,591	142,144	17,000	1,151,735
(v) Tables/Chairs/Sofas/Carpets	1,022,814	2,801,030	375,247	10,248,961
(vi) Wooden partitions	142,044	124,080		266,124
(vii) Voltage stabilisers/UPS System	471,306	221,632	17,783	705,226
(viii) Others	2,134,197	1,938,279	115,645	4,158,119
(f) Office equipments				
(i) Typewriters	14,300			14,300
(ii) Photocopiers/ Duplicators	2,757,785	520,521	210,675	2,985,881
(iii) Fax machines	317,508	30,252		347,761
(iv) Others	3,212,574	1,941,727	74,148	5,228,449
(g) Computers/Peripherals				
(i) Computers	8,484,522	6,022,840	758,888	15,316,250
(ii) Printers	2,149,198	1,462,242	449,108	3,860,548
(iii) Software	893,686	103,034	103,322	1,096,052
(iv) Others	4,319,244	2,555,135	799,366	8,074,745
(h) Electric Installations				
(i) Electric Machinery	1,565,413	911,305		2,476,718
(ii) Lights/ Fans	783,135	388,551		671,693
(iii) Switchgear Equipment	98,502	74,106		173,208
(iv) Transformers		16,603		16,600
(v) Electric Wiring & Fitting	612,605	441,178		1,053,783
(vi) Others	420,230	660,405	5,999	3,266,632
(i) Library Books				
(j) Tube well & Water Supply Systems	67,040	38,732		146,891
(k) Arbitration Charges on Capital Assets				
(l) Capital Works in progress				
(i) Major Works	255,564,178	32,116,331		301,710,449
(ii) Misc. works Scheme	143,523,867	11,293,130		159,815,352
Total	1,906,201,095	585,257,557	2,868,187	2,595,026,829

V. 821
Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Shashi Prasad Singh
ADC (B&A)

C. K. Jha
DUG (F)

19

Annexure - A

RCM Summary*

	<u>RCM Liability</u>	<u>Interest</u>
AIR	17,45,037	6,67,477
DD	43,180	16,516
Total	17,88,217	6,83,993

**Based on the data shared by Prasar Bharati*

Annexure 4A
GORDANGHAN

GST payable under RCM			
Name of States/UTs	GSTIN	Advocate Fees Under RCM	Purchases from unregistered persons upto 12th Oct. 2017 Payable u/s 9(4) of CGST Act, 2017
Assam	18AAAAP0288R22D	-	-
Andhra Pradesh	17AAAAP0288R12G	-	-
Madhya Pradesh	14AAAAP0288R22L	-	-
Meghalaya	17AAAAP0288R22F	-	-
Mizoram	15AAAAP0288R22I	-	-
Nagaland	13AAAAP0288R12G	-	-
Sikkim	11AAAAP0288R22R	-	-
Tripura	16AAAAP0288R22C	-	-
Uttar Pradesh	17AAAAP0288R22D	-	-
Karnataka	29AAAAP0288R22H	-	-
Kerala	12AAAAP0288R22K	-	-
Tamil Nadu	13AAAAP0288R22L	30,708	-
Telangana	35AAAAP0288R22F	-	-
Andaman and Nicobar Islands	35AAAAP0288R22I	-	-
Lakshadweep	-	-	-
Pondicherry	34AAAAP0288R22L	-	-
Bihar	10AAAAP0288R22U	-	-
Jharkhand	20AAAAP0288R22V	-	-
Odisha	21AAAAP0288R22U	-	-
West Bengal	19AAAAP0288R22H	-	-
Haryana	06AAAAP0288R22I	25,604	-
Himachal Pradesh	02AAAAP0288R22Q	-	-
Jammu and Kashmir	01AAAAP0288R12T	-	-
Uttar Pradesh	03AAAAP0288R12D	-	-
Rajasthan	08AAAAP0288R12C	-	-
Chandigarh	04AAAAP0288R12N	-	-
Uttarakhand	05AAAAP0288R12L	-	-
NCT of Delhi	07AAAAP0288R12H	-	-
Punjab	03AAAAP0288R22Q	-	-
Madhya Pradesh	23AAAAP0288R12H	-	-
Maharashtra	27AAAAP0288R12F	-	1,22,583
Goa	22AAAAP0288R12P	-	-
Kerala	30AAAAP0288R22S	-	-
Andhra Pradesh	26AAAAP0288R12H	-	-
Goa and Goa	-	-	-
Gujarat	24AAAAP0288R12L	-	-
Total		1,17,308	1,22,583

Note:

Taxable supplies under RCM		1,39,831
RCM liability		43,130
Interest on RCM liability		16,516

[illegible]

Annexure - 5

Summary of Interest to be paid			
	A/R	DD	Total
Total GST Liability to be paid on Outward Supplies	492,99,993	20,41,640	513,41,633
Interest on above	188,57,247	7,80,927	196,38,174
RCM Liability	17,45,037	43,180	17,88,217
Interest on above (RCM Liability)	6,67,477	16,516	6,83,993
Total Interest for 25.5 Months (Upto 31st December 2019)	195,24,724	7,97,444	203,22,168

Annexure 6A: Details of Unreported Turnover - AIR

		225,10,573	2513,78,275	2738,88,848
State	AIR GSTN	Unreported Identified Turnover	Unreported Unidentified Turnover	Total Unreported Turnover
Himachal Pradesh	02AAAJP0288R12R	40,741	15,26,761	15,67,502
Jammu and Kashmir	01AAAJP0288R22S	3,50,750	11,95,446	15,55,196
Punjab	03AAAJP0288R12P	1,32,950	5,48,587	9,81,533
Chandigarh	04AAAJP0288R37I	48,340	5,48,293	8,26,673
Uttaranchal	05AAAJP0288R37I	92,250	43,496	1,35,746
Haryana	06AAAJP0288R22I	1,39,448	3,19,475	4,58,923
Delhi	07AAAJP0288R22G	24,16,243	264,33,697	288,49,940
Rajasthan	08AAAJP0288R12F	1,11,000	46,09,495	47,80,475
Uttar Pradesh	09AAAJP0288R22C	9,61,000	73,52,917	83,13,913
Bihar	10AAAJP0288R22I	3,60,000	3,76,189	13,36,189
Sikkim	11AAAJP0288R17S	61,500	24,486	85,986
Arunachal Pradesh	12AAAJP0288R12P	-	79,297	79,297
Nagaland	13AAAJP0288R22N	-	60,314	60,314
Manipur	14AAAJP0288R12M	-	69,626	69,626
Mizoram	15AAAJP0288R12K	-	55,826	55,826
Tripura	16AAAJP0288R22H	1,20,750	97,738	2,18,538
Meghalaya	17AAAJP0288R17G	-	2,66,442	2,66,442
Assam	18AAAJP0288R37C	1,02,750	7,98,090	9,20,840
West Bengal	19AAAJP0288R12C	48,10,390	23,22,554	71,33,444
Jharkhand	20AAAJP0288R12T	78,750	17,26,417	18,25,187
Odisha	21AAAJP0288R12H	3,17,500	18,52,824	21,70,124
Madhya Pradesh	22AAAJP0288R22M	8,06,271	50,83,644	58,89,915
Gujarat	24AAAJP0288R22K	4,10,750	28,35,416	32,46,166
Goa	25AAAJP0288R12J	-	1,34,577	1,34,577
Maharashtra	27AAAJP0288R22E	18,66,012	1656,24,566	1675,90,578
Karnataka	29AAAJP0288R22A	27,52,795	58,41,661	85,94,056
Goa	30AAAJP0288R273	36,250	1,34,775	1,70,525
Lakshadweep Islands	31AAAJP0288R17Q	-	1,191	1,191
Kerala	32AAAJP0288R42L	17,83,500	63,09,850	80,93,350
Pondicherry	34AAAJP0288R12K	1,21,750	12,48,900	13,70,650
Andaman and Nicobar Islands	35AAAJP0288R22H	-	26,425	26,425
Telangana	36AAAJP0288R12G	8,12,500	16,72,004	24,84,504
Andhra Pradesh	37AAAJP0288R12E	14,03,000	13,26,834	27,29,834
Chhattisgarh	22AAAJP0288R22D	7,10,381	15,47,097	22,57,478
Tamil Nadu	33AAAJP0288R12M	16,53,852	83,23,463	99,77,325

Annexure 6B: Details of Unreported Turnover - DD

113,42,444

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113,42,444

State	DD GSTN	Unreported Identified Turnover	Unreported Unidentified Turnover	Total Unreported Turnover
Himachal Pradesh	02AAAIFC288R27Q	1,35,036	-	1,35,036
I & K	01AAAIP0288R12T	-	-	-
Punjab	03AAAUF0288R22Q	-	-	-
Chandigarh	04AAAUF0288R12K	-	-	-
Uttarakhand	05AAAIP0288R12L	-	-	-
Delhi	07AAAJP0288R12H	56,05,333	-	56,05,333
Rajasthan	08AAAJP0288R47C	3,80,871	-	3,80,871
Uttar Pradesh	09AAAIP0288R17D	-	-	-
Bihar	10AAAIP0288R12U	1,44,000	-	1,44,000
Sikkim	11AAAUP0288R22R	-	-	-
Arunachal Pradesh	12AAAJP0288R12Q	-	-	-
Nagaland	13AAAJP0288R12Q	-	-	-
Manipur	14AAAIF0288R22L	-	-	-
Mizoram	15AAAUP0288R22J	-	-	-
Meghalaya	17AAAJP0288R22F	-	-	-
Assam	18AAAJP0288R22U	2,73,011	-	2,73,011
West Bengal	19AAAJP0288R22B	6,15,847	-	6,15,847
Jharkhand	20AAAJP0288R27S	5,882	-	5,882
Odisha	21AAAJP0288R22Q	540	-	540
Chattisgarh	22AAAIP0288R12P	-	-	-
Madhya Pradesh	23AAAIFC288R12N	-	-	-
Gujarat	24AAAUP0288R22L	1,98,235	-	1,98,235
Maharashtra	27AAAJP0288R12-	23,700	-	23,700
Karnataka	29AAAJP0288R329	-	-	-
Goa	30AAAJP0288R17S	-	-	-
Kerala	32AAAJP0288R57K	29,80,953	-	29,80,953
Pondicherry	34AAAJP0288R22I	-	-	-
Andaman and Nicobar Islands	35AAAIP0288R12-	-	-	-
Telangana	36AAAJP0288R22F	44,700	-	44,700
Andhra Pradesh	37AAAJP0288R22U	-	-	-
Haryana	06AAAUF0288R12J	-	-	-
Tripura	16AAAJP0288R32G	-	-	-
Dadar & Nagar Haveli	26AAAJP0288R17H	-	-	-
Tamil Nadu	33AAAJP0288R27I	8,73,336	-	8,73,336