

**PRASAR BHARATI**  
(India's Public Service Broadcaster)  
Prasar Bharati Secretariat  
(Budget & Accounts Section)  
6th Floor, Prasar Bharati House,  
Copernicus Marg, New Delhi-110001

No. ADG(B&A)/AI/A/CS/2017-18/CFDL/957-72

Dated 13.06.2019

**Accounting Circular No. 13A**

**Sub: Implementation of Centralized Fund-cum-Distribution Limits facility offered by SBI in Prasar Bharati-reg.**

**Ref: This office Accounting Circular no. 13 dated 13.03.2019**

Please refer to this office Accounting circular under reference vide which instructions for implementation of CFDL facility offered by State Bank of India were circulated. There are some queries / doubts raised by field units which need clarification to all field units for clear understanding of implementation of CFDL facility and its accounting. Some of the queries / doubts are drafted and clarified below for smooth implementation of CFDL facility:

| S. N. | Query/ Doubt  | Clarification   |
|-------|---|---|
| 1.    | Some of the units are maintaining only expenditure accounts and some misc. receipts like interest on CLTD, sale of tender fee, scrap sale, etc. were used to be transferred to Prasar Bharati through OAE accounts only. Is there any facility of deposit of such misc receipts in subsidiary bank account under CFDL facility? | <p>The field units which are not having their separate receipt account can deposit the amount received on account of misc. Receipts in their subsidiary bank (CFDL) account. Such deposited amount will not be automatically transferred to Main account under CFDL facility (i.e. Prasar Bharati Release Section).</p> <p>In order to transfer the same into Prasar Bharati Release section Bank account no. 11084239041, the field units should issue payment advice i.e. cheque/ NEFT/ RTGS or any other electronic mode of transfer.</p> <p>The field units should book the amount of receipt under appropriate head in Receipts side of Receipts and Payments Account (R&amp;P A/c) in the month of receipt. At the time of transfer to funds to Prasar Bharati, the units should reflect the amount under "Inter Current A/c transfer of Funds – To Prasar Bharati" [sl. no. IV(i)] in Payment side of R&amp;P A/c.</p> |



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|    |  | It should be ensured that all funds transferred to Prasar Bharati must be reflected in Payment side of R&P A/c under the appropriate head "Inter Current A/c transfer of Funds – To Prasar Bharati" [sl. no. IV(i)] or "Refund of Surplus Money/ Loans– To Prasar Bharati" [sl. no. VI(i)].   |
| 2. | Is unutilised withdrawal limit at the end of month in subsidiary bank account under CFDL would lapse or may be utilised in the next month? | The amount of unspent balance available in the CFDL account is being carried forward to the next month and it is also clarified that the balance limit left at the end of the every month may be consumed by the end of the Financial year. Therefore, the units should request for additional funds required keeping in view the amount of budgetary allocation sanctioned as per the existing practice.   |
| 3. | How the net banking facility (viewing rights) be obtained in respect of subsidiary bank accounts meant for the field units?                | <p>Under CFDL facility, the viewing facility can only be given by the Branch of SBI where main account exists after verification from the administrator of main CFDL account i.e. Prasar Bharati Release section.</p> <p>The procedure for obtaining the viewing right of the field units for their CFDL account is as follows:</p> <ol style="list-style-type: none"> <li>1. The field units which require viewing facility may approach their administrator (Prasar Bharati Release Section) through email (<a href="mailto:prasarbharati123@gmail.com">prasarbharati123@gmail.com</a>) by providing the following information: <ul style="list-style-type: none"> <li>• Name of the user</li> <li>• Employee Number</li> <li>• Mobile Number *</li> <li>• Email-Id *</li> <li>• Designation</li> <li>• Office Address</li> </ul> <p>(* log-in id and password will be sent on the abovementioned mobile no and e-mail id only.)</p> </li> <li>2. The Administrator will fill these abovementioned information on Bank's portal and download the Form CINB-C7 for the DDO requesting for viewing rights.</li> <li>3. Prasar Bharati Release section will send the scanned copy of Form CINB-C7 to concerned DDO unit. The concerned DDO unit will download the form and get it</li> </ol> |

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|    |   | <p>signed from Authorised signatories. Thereafter, the scanned copy of this form should be sent to Prasar Bharati Release Section.</p> <ol style="list-style-type: none"> <li>4. The administrator of main account will verify and attest the CINB-C7 form and upload the same on Bank's portal.</li> <li>5. After filling of the Form CINB-C7 and its successful submission with Bank, Login-Id and Password will be generated and will be automatically sent to the Mobile Number of user communicated by the concerned DDO.</li> <li>6. The user may view its subsidiary bank account as usual under Corporate Banking - Khata Plus.</li> <li>7. In case of change in any detail of User, the field unit will be required to approach Prasar Bharati Release section.</li> <li>8. DDOs should also update the mobile number and e-mail id on EMS portal.</li> </ol> |
| 4. | Whether CFDL account numbers need to be entered in EMS?   | <p>The field units must add their subsidiary CFDL bank account details on EMS by following the procedure:</p> <ol style="list-style-type: none"> <li>1. Go to DDO's Profile - Update Profile.</li> <li>2. In OAE Account, either using "/" or using "AND", the details of their subsidiary CFDL bank account may be inserted.</li> </ol>   |
| 5. | How the funds received from Prasar Bharati Release section and withdrawal from subsidiary bank account should be recorded in Receipts and Payments account? | <p>As mentioned in Accounting Circular no. 13, the subsidiary bank accounts are allowed to withdraw funds up to the withdrawal limits fixed for the same. These accounts will pull the funds from main account at the end of the day and make its balance zero. Prasar Bharati Release section will mention the funds pulled during the month by subsidiary bank of concerned DDO unit under Receipts side of their Receipts &amp; Payments account. The field units will book the expenditure as usual. All payment made by their units should be recorded under appropriate heads in Payment side of R&amp;P Account. Normally, the closing balance of subsidiary CFDL bank account will have either zero or negative balance to the extent payment made by the concerned DDO unit but not yet presented in their bank account till the end of month for</p>         |



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|    |  | <p>which R&amp;P account is prepared. These transactions will become part of Bank Reconciliation Statement.</p> <p>It should be noted that the withdrawal limit fixed for the subsidiary bank account is meant for Budgetary control purposes only. It will not be reflected anywhere in R&amp;P A/c. However, the unutilised withdrawal limit should be reflected in Cheque/ Payment Issue Register and no payment should be made beyond the unutilised withdrawal limit.</p>  |
| 6. | Some units are facing difficulty in getting cheque books of their subsidiary bank account. How the request for cheque books should be made with the concerned branch of SBI? | <p>Under CFDL facility, the address of Prasar Bharati Secretariat is filled up at Customer Id level. In case, holder of any subsidiary bank account requires cheque book then DDO should request their branch for cheque book(s) by specifically mentioning the address where cheque books need to be delivered. By this way, the field units will get delivered cheque books at their field office address.</p> <p>Further, some cheque books are delivered at the address of Prasar Bharati Release Section. The concerned field units whose cheque books are delivered at the address of Prasar Bharati may approach Prasar Bharati Release Section for sending the same at their address.</p> |

It is requested that both the Directorates may arrange to circulate these abovementioned clarifications to all field units under their control including CCW units.

This issues with the approval of Competent Authority.

  
 13.6.19  
**(C.K Jain)**  
**DDG(Fin.)**

**DG: AIR/DD**

**Copy to:**

1. ADG (Fin), AIR/DD.
2. ADG (Admin), AIR/ DD.
3. ADG(E&A)/ ADG (Sports), PB Secretariat.
4. CE(CCW), New Delhi.
5. DD (B&A)/(Accounts)/(F&A), Prasar Bharati Sectt.

*Shw*

6. DDG (Tech.), Prasar Bharati Sectt. with a request to upload the above circular on the official website of Prasar Bharati.
7. DDO, PB Sectt.

**Copy for information to:**

1. SO to CEO PB.
2. PS to M (F) PB.