

PRASAR BHARATI
(India's Public Service Broadcaster)
(Budget & Accounts Wing)
Prasar Bharati House, Tower-C,
New Delhi – 110 001

Circular No. 13-B

No. ADG(B&A)/PB Annual A/cs/2018-19/30

Dated: 13.08.2019

Sub: Clarification on finalization of Receipts & Payments Account (R&P) - req.

Ref:- Circular No. 13 & 13A issued by Prasar Bharati Sectt..

The Centralized Fund Cum Distribution Limit (CFDL) facility has been implemented in Prasar Bharati and instructions / clarifications regarding the same have been issued by this office from time to time. However, this office is still in receipt of queries about accounting of transactions made from subsidiary Bank A/c under CFDL facility arrangement.

Under CFDL facility, in respect of the demand raised by units under OAE head, a limit is sanctioned by this office which will be reflected in the bank account of the unit and the unit may incur the expenses upto the limit granted. This limit is carried forward to the next month if not utilized in the same month.

In the non-CFDL system, the amount released by Release Section, Prasar Bharati Sectt. was reflected in the Receipt Side of R&P under head "Inter Current A/c transfer by PB (a) Funds received from PB (ii) Other Admin A/c". However, in case of CFDL, Prasar Bharati Release Section will reflect the actual funds pulled by subsidiary bank account from main CFDL Account of Prasar Bharati in R&P A/c of the units. Unlike the earlier system, the total limit granted to the units under OAE will not be reflected in R&P Account.

The field units should book the expenditure under the appropriate expenditure A/c heads in R&P A/c as usual. The difference between the expenditure incurred and the receipt of funds (i.e. funds pulled from main CFDL Bank Account of Prasar Bharati) may be mainly due to cheques issued but not yet presented into Bank. This difference will be adjusted in the closing balance of the subsidiary Bank Account under CFDL Facility.

For better understanding, the following example may be referred.

Example:- On the basis of the demand of Field Unit (X), Prasar Bharati Release Section extended the limit of Rs.100.00 cr. to Unit (X). Total cheques issued by Unit (X) during the month Rs. 90.00 cr. Total cheques presented and cleared by bank Rs.80.00 cr. These transactions should be reflected in R&P Account as follows.

Extract of Receipts & Payments Account

Receipt Side		Payment Side	
III. Inter Current A/c transfer by PB		Expenditure	90.00 cr.
(a) Funds received from PB		Closing Balances	
(i) Salary A/c		(b) Bank Balance	
(ii) Other Admin A/c	80.00 cr.	(i) Salary A/C	
(b) Other stations/Kendras		(ii)OEC(Other Admin expenses) A/C	-10.00 cr.
(c) CPS/NPS			
Total	80.00 cr.		80.00 cr.



It is requested that this circular may be circulated to all heads of offices and DDOs of AIR and Doordarshan for following the above instructions scrupulously while preparing the Receipt and Payment Account of their respective units.

This issues with the approval of Competent Authority.



22.8.19

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

DG:AIR/DD

Copy to:

- 1) ADG(Fin.), AIR/DD
- 2) ADG(Admin), AIR/DD
- 3) CE(CCW), New Delhi.
- 4) ADG(E&A)/ADG(Sports)/ADG(Archive)/ADG(NABM)/ADG(Comm.), Prasar Bharati Sectt.
- 5) DDO, Prasar Bharati Sectt.
- 6) DDG(Tech.), Prasar Bharati Sectt. with request to upload the above circular on the official website of Prasar Bharati.