

**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 19<sup>th</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> December' 2019, RCM liability to be discharged and Interest on RCM as on 31<sup>st</sup> 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](mailto:susaklani@deloitte.com) with a copy to [taxationpb03@gmail.com](mailto:taxationpb03@gmail.com). Efforts will be made to send reply promptly.

As requested in the above meeting, Prasar 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 31<sup>st</sup> December, 2019. All SNOs may also be asked to submit the compliance report by 6<sup>th</sup> January' 2020 to the respective Directorates and the Directorates may send the consolidated status report to Prasar Bharati Secretariat by 10<sup>th</sup> 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.** GST/Deloitte/Dec/2019

**Date:** 23<sup>rd</sup> December 2019

**To:** Prasar Bharati

**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 Organization". 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 6<sup>th</sup> August 2019 as issued by Prasar Bharati, Deloitte has prepared a reconciliation statement of the Income as per audited Income and Expenditure account as provided by Prasar Bharati for the year ended 31<sup>st</sup> March 2018 vis-à-vis the GSTR 1 for the 69 GSTINs for Prasar Bharati (34 GSTINs for Doordarshan and 35 GSTINs for All India Radio) for the period July 2017 to March 2018. The complete list of Prasar Bharati's GSTINs is attached below –

S.No	State/UT	AIR GSTIN	Doordarshan GSTIN
1	J & K	01AAAJPO288R2ZS	01AAAJPO288R1ZT
2	Himachal Pradesh	02AAAJPO288R1ZR	02AAAJPO288R2ZQ
3	Punjab	03AAAJPO288R1ZP	03AAAJPO288R2ZO
4	Chandigarh	04AAAJPO288R3ZL	04AAAJPO288R1ZN
5	Uttarakhand	05AAAJPO288R3ZJ	05AAAJPO288R1ZL
6	Haryana	06AAAJPO288R2ZI	06AAAJPO288R1ZJ
7	Delhi	07AAAJPO288R2ZG	07AAAJPO288R1ZH
8	Rajasthan	08AAAJPO288R1ZF	08AAAJPO288R4ZC
9	Uttar Pradesh	09AAAJPO288R2ZC	09AAAJPO288R1ZD
10	Bihar	10AAAJPO288R2ZT	10AAAJPO288R1ZU
11	Sikkim	11AAAJPO288R1ZS	11AAAJPO288R2ZR
12	Arunachal Pradesh	12AAAJPO288R2ZP	12AAAJPO288R1ZQ
13	Nagaland	13AAAJPO288R2ZN	13AAAJPO288R1ZO
14	Manipur	14AAAJPO288R1ZM	14AAAJPO288R2ZL
15	Mizoram	15AAAJPO288R1ZK	15AAAJPO288R2ZJ
16	Tripura	16AAAJPO288R2ZH	16AAAJPO288R3ZG
17	Meghalaya	17AAAJPO288R1ZG	17AAAJPO288R2ZF
18	Assam	18AAAJPO288R3ZC	18AAAJPO288R2ZD
19	West Bengal	19AAAJPO288R1ZC	19AAAJPO288R2ZB
20	Jharkhand	20AAAJPO288R1ZT	20AAAJPO288R2ZS
21	Odisha	21AAAJPO288R1ZR	21AAAJPO288R2ZQ
22	Chhattisgarh	22AAAJPO288R2ZO	22AAAJPO288R1ZP
23	Madhya Pradesh	23AAAJPO288R2ZM	23AAAJPO288R1ZN
24	Gujarat	24AAAJPO288R2ZK	24AAAJPO288R1ZL
25	Daman & Diu	25AAAJPO288R1ZJ	NA
26	Dadar & Nagar Haveli	NA	26AAAJPO288R1ZH
27	Maharashtra	27AAAJPO288R2ZE	27AAAJPO288R1ZF
28	Karnataka	29AAAJPO288R2ZA	29AAAJPO288R3Z9
29	Goa	30AAAJPO288R2ZR	30AAAJPO288R1ZS
30	Lakshadweep Islands	31AAAJPO288R1ZQ	NA
31	Kerala	32AAAJPO288R4ZL	32AAAJPO288R5ZK

32	Tamil Nadu	33AAAJPO288R1ZM	33AAAJPO288R2ZL
33	Pondicherry	34AAAJPO288R1ZK	34AAAJPO288R2ZJ
34	Andaman and Nicobar Islands	35AAAJPO288R2ZH	35AAAJPO288R1ZI
35	Telangana	36AAAJPO288R1ZG	36AAAJPO288R2ZF
36	Andhra Pradesh	37AAAJPO288R1ZE	37AAAJPO288R2ZD

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**

<b><u>Steps</u></b>	<b><u>Activities</u></b>
<b>Download of data</b>	<ol style="list-style-type: none"><li>1. Collected details and OTPs for 69 Prasar Bharati's GSTINs from the respective location teams for activating session on Bolton Tool.</li><li>2. Downloaded all the GSTR 1s for AIR and DD through Bolton Tool.</li></ol>
<b>Consolidation</b>	<ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>

	<ol style="list-style-type: none"> <li>For amended invoices, values as appearing in the amendment tab were considered instead of the original values for such invoices.</li> <li>Correspondingly, the same exercise i.e. Consolidation and adjusting the amendments, is done for Credit notes and debit notes pertaining to FY 2017-18.</li> </ol>
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	<ol style="list-style-type: none"> <li>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).</li> <li>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.</li> <li>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.</li> <li>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 GSTR1s as GST is not payable.</li> <li>For DD, It was communicated to us that no advances are outstanding as on 30.06.2017.</li> <li>A consolidated figure for turnover as per GSTR 1 is calculated – cumulatively for all GSTINs as <b>part A</b> for this reconciliation. Such turnover is inclusive of GST amount.</li> </ol>

**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.

*RY*

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 Prasara 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

<b>Total Income as per Income &amp; Expenditure Account</b>	<b>A</b>	<b>46,14,54,97,789</b>
<b>Deductions (GST not applicable as per Prasara Bharati)</b>		
Grants /subsidies		28,50,75,40,000
Interest Earned		91,53,68,753
Refund of TDS		20,99,84,003
License Fee from quarters		3,55,96,168
<b>Total</b>	<b>B</b>	<b>29,66,84,88,924</b>
<b>Additions (GST applicable as per Prasara Bharati)</b>		
Share of other Agencies		14,87,48,929
Interest on Late fee		6,13,273
<b>Total</b>	<b>C</b>	<b>14,93,62,202</b>
<b>Net Income</b>	<b>D (A-B+C)</b>	<b>16,62,63,71,067</b>

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;

<b>Adjusted net Income for AIR &amp; Doordarshan</b>			
<b>Particulars</b>	<b>AIR</b>	<b>Doordarshan</b>	<b>Total</b>
Income for the FY 2017-18 (Incl. of taxes)	6,55,58,08,543	10,07,05,62,384	<b>16,62,63,70,927*</b>
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	<b>3,99,71,74,775</b>
<b>Adjusted turnover as per Part B</b>	<b>5,30,36,15,517</b>	<b>7,32,55,80,635</b>	<b>12,62,91,96,152</b>

\*INR 140 is unallocated between AIR and DD as per the Receipts & Payments account

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)	5,30,36,15,517	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	7,97,444	2,03,22,168
Total Payment (9+11+12)	7,05,69,753	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 13<sup>th</sup> 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 Bharati 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	01AAAJPO288R1ZT	-
2	Himachal Pradesh	02AAAJPO288R1ZR	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	06AAAJPO288R2ZI	4,58,923	06AAAJPO288R1ZJ	-
7	Delhi	07AAAJPO288R2ZG	2,88,49,940	07AAAJPO288R1ZH	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	11AAAJPO288R2ZR	-
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	16AAAJPO288R3ZG	-
17	Meghalaya	17AAAJPO288R1ZG	2,66,442	17AAAJPO288R2ZF	-

18	Assam	18AAAJPO288R3ZC	9,00,840	18AAAJPO288R2ZD	2,73,011
19	West Bengal	19AAAJPO288R1ZC	71,33,444	19AAAJPO288R2ZB	6,15,847
20	Jharkhand	20AAAJPO288R1ZT	13,05,187	20AAAJPO288R2ZS	5,882
21	Odisha	21AAAJPO288R1ZR	21,70,124	21AAAJPO288R2ZQ	540
22	Chhattisgarh	22AAAJPO288R2ZO	22,57,478	22AAAJPO288R1ZP	-
23	Madhya Pradesh	23AAAJPO288R2ZM	58,89,915	23AAAJPO288R1ZN	-
24	Gujarat	24AAAJPO288R2ZK	32,46,166	24AAAJPO288R1ZL	1,98,235
25	Daman & Diu	25AAAJPO288R1ZJ	1,34,677	NA	-
26	Dadar & Nagar Haveli	NA	-	26AAAJPO288R1ZH	-
27	Maharashtra	27AAAJPO288R2ZE	16,76,90,578	27AAAJPO288R1ZF	23,700
28	Karnataka	29AAAJPO288R2ZA	85,94,056	29AAAJPO288R3Z9	-
29	Goa	30AAAJPO288R2ZR	1,70,525	30AAAJPO288R1ZS	-
30	Lakshadweep Islands	31AAAJPO288R1ZQ	1,191	NA	-
31	Kerala	32AAAJPO288R4ZL	80,93,350	32AAAJPO288R5ZK	29,80,953
32	Tamil Nadu	33AAAJPO288R1ZM	99,77,325	33AAAJPO288R2ZL	8,73,336
33	Pondicherry	34AAAJPO288R1ZK	13,70,650	34AAAJPO288R2ZJ	-
34	Andaman and Nicobar Islands	35AAAJPO288R2ZH	26,925	35AAAJPO288R1ZI	-
35	Telangana	36AAAJPO288R1ZG	24,84,504	36AAAJPO288R2ZF	44,700
36	Andhra Pradesh	37AAAJPO288R1ZE	27,29,834	37AAAJPO288R2ZD	-
Total			27,38,88,848		1,13,42,444

**3. Notes:**

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

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 (on 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
    - CSU Mumbai
4. Prasar Bharti 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 Bharti 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.



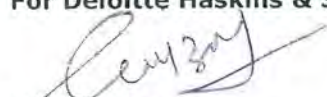
Annexure 4: Details of RCM Payable GSTN wise, along with Interest

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**

26278,58,71641930,75,7082738,88,84870948,23,272492,99,993188,57,24717,45,0376,67,477705,69,753											
S.No	State	GSTN	Stock Transfers as per GSTR 1 excl. tax	Turnover as per GSTR 1 (B2B and B2C) excl. tax	Unreconciled Tunrover - Identified + Unidentified	Total Turnover to be reported as per Books in GSTR 9C	GST to be discharged	Interest on the same	RCM Liability to be discharged	Interest on the same	Total Payment
1	Himachal Pradesh	02AAAJPO288R1ZR	306,79,128	256,35,057.86	15,67,502.32	578,81,688.16	2,82,150.42	1,07,922.53	-	-	3,90,073
2	Jammu and kashmir	01AAAJPO288R2ZS	-	200,72,114.51	15,55,196.03	216,27,310.54	2,79,935.28	1,07,075.25	-	-	3,87,011
3	Punjab	03AAAJPO288R1ZP	693,82,085	142,48,111.05	9,81,532.63	846,11,728.68	1,76,675.87	67,578.52	-	-	2,44,254
4	Chandigarh	04AAAJPO288R3ZL	258,22,958	142,43,249.82	8,96,673.11	409,62,880.93	1,61,401.16	61,735.94	-	-	2,23,137
5	Uttarakhand	05AAAJPO288R3ZJ	200,98,284	7,30,326.00	1,35,746.43	209,64,356.43	24,434.36	9,346.14	-	-	33,780
6	Haryana	06AAAJPO288R2ZI	410,03,111	45,66,593.00	4,58,923.03	460,28,627.37	82,606.15	31,596.85	-	-	1,14,203
7	Delhi	07AAAJPO288R2ZG	3254,53,199	4438,34,509.74	288,49,940.42	7981,37,649.16	51,92,989.28	19,86,318.40	74,238	28,395.9	72,81,941
8	Rajasthan	08AAAJPO288R1ZF	1697,18,396	784,02,055.72	47,80,434.60	2529,00,885.82	8,60,478.23	3,29,132.92	-	-	11,89,611
9	Uttar Pradesh	09AAAJPO288R2ZC	2426,86,899	1231,35,111.55	83,13,913.47	3741,35,923.95	14,96,504.42	5,72,412.94	-	-	20,68,917
10	Bihar	10AAAJPO288R2ZT	829,62,933	163,90,686.00	13,36,189.15	1006,89,808.15	2,40,514.05	91,996.62	-	-	3,32,511
11	Sikkim	11AAAJPO288R1ZS	113,71,041	4,11,125.00	85,985.60	118,68,151.60	15,477.41	5,920.11	-	-	21,398
12	Arunachal Pradesh	12AAAJPO288R2ZP	385,77,670	13,31,439.00	79,297.25	399,88,406.72	14,273.50	5,459.62	-	-	19,738
13	Nagaland	13AAAJPO288R2ZN	213,38,106	10,12,707.04	60,314.35	224,11,127.39	10,856.58	4,152.64	-	-	15,009
14	Manipur	14AAAJPO288R1ZM	176,46,784	11,69,048.00	69,625.64	188,85,457.64	12,532.61	4,793.73	-	-	17,326
15	Mizoram	15AAAJPO288R1ZK	208,03,191	9,37,338.87	55,825.61	217,96,355.28	10,048.61	3,843.59	-	-	13,892
16	Tripura	16AAAJPO288R2ZH	322,10,108	16,41,907.00	2,18,537.96	340,70,552.58	39,336.83	15,046.34	-	-	54,383
17	Meghalaya	17AAAJPO288R1ZG	542,86,537	44,73,697.00	2,66,442.45	590,26,676.45	47,959.64	18,344.56	-	-	66,304
18	Assam	18AAAJPO288R3ZC	891,57,720	134,00,319.00	9,00,840.21	1034,58,879.55	1,62,151.24	62,022.85	-	-	2,24,174
19	West Bengal	19AAAJPO288R1ZC	997,45,405	389,96,794.00	71,33,443.63	1458,75,642.63	12,84,019.85	4,91,137.59	-	-	17,75,157
20	Jharkhand	20AAAJPO288R1ZT	923,94,201	205,92,469.93	13,05,187.12	1142,91,858.25	2,34,933.68	89,862.13	-	-	3,24,796
21	Odisha	21AAAJPO288R1ZR	1206,44,175	311,06,450.10	21,70,124.06	1539,20,749.50	3,90,622.33	1,49,413.04	-	-	5,40,035
22	Madhya Pradesh	23AAAJPO288R2ZM	1803,04,558	853,56,829.00	58,89,914.88	2715,51,301.38	10,60,184.68	4,05,520.64	13,019	4,979.9	14,83,705
23	Gujarat	24AAAJPO288R2ZK	951,88,883	476,07,999.54	32,46,165.96	1460,43,048.30	5,84,309.87	2,23,498.53	-	-	8,07,808
24	Daman and Diu	25AAAJPO288R1ZJ	84,57,578	22,61,294.00	1,34,677.14	108,53,548.94	24,241.88	9,272.52	-	-	33,514
25	Maharashtra	27AAAJPO288R2ZE	433,97,343	27624,71,829.80	1676,90,577.89	29735,59,750.49	301,84,304.02	115,45,496.29	14,58,228	5,57,772.0	437,45,800
26	Karnataka	29AAAJPO288R2ZA	1438,07,884	980,84,298.61	85,94,055.83	2504,86,238.44	15,46,930.05	5,91,700.74	86,416	33,054.2	22,58,101
27	Goa	30AAAJPO288R2ZR	380,63,194	22,54,548.00	1,70,525.36	404,88,267.36	30,694.57	11,740.67	-	-	42,435
28	Lakshadweep Islands	31AAAJPO288R1ZQ	30,90,009	19,998.00	1,191.03	31,11,198.03	214.39	82.00	-	-	296
29	Kerala	32AAAJPO288R4ZL	757,89,564	1048,63,705.20	80,93,350.22	1887,46,619.42	14,56,803.04	5,57,227.16	-	-	20,14,030
30	Pondicherry	34AAAJPO288R1ZK	300,61,676	209,69,627.83	13,70,649.72	524,01,953.42	2,46,716.95	94,369.23	-	-	3,41,086
31	Andaman and Nicobar Islands	35AAAJPO288R2ZH	139,77,173	4,52,077.00	26,924.60	144,56,174.40	4,846.43	1,853.76	-	-	6,700
32	Telangana	36AAAJPO288R1ZG	758,43,884	280,73,750.57	24,84,503.89	1064,02,138.54	4,47,210.70	1,71,058.09	-	-	6,18,269
33	Andhra Pradesh	37AAAJPO288R1ZE	846,71,127	222,78,177.37	27,29,833.73	1096,79,137.82	4,91,370.07	1,87,949.05	-	-	6,79,319
34	Chhatisgarh	22AAAJPO288R2ZO	706,66,660	259,76,499.50	22,57,477.75	989,00,637.05	4,06,346.00	1,55,427.34	58,951	22,548.7	6,43,273
35	Tamil Nadu	33AAAJPO288R1ZM	1585,57,254	1360,73,963.02	99,77,325.09	3046,08,541.85	17,95,918.52	6,86,938.83	54,185	20,725.8	25,57,768

Annexure - 1B  
DOORDARSDHAN

			602,43,379	61983,65,619	113,42,444	62699,51,442	20,41,640	7,80,927	43,180	16,516	28,82,264
S.No	State	GSTN	Stock Transfers as per GSTR 1 excl. tax	Turnover as per GSTR 1 (B2B and B2C) excl. tax	Unreconciled Turnover - Identified + Unidentified	Total Turnover to be reported as per Books in GSTR 9C	GST to be discharged	Interest on the same	RCM Liability to be discharged	Interest on the same	Total Payment
1	Himachal Pradesh	02AAAJPO288R2ZQ	90,020	212,56,865.16	1,96,036.00	215,42,921.16	35,286.48	13,497.08	-	-	48,784
2	J & K	01AAAJPO288R1ZT	-	70,35,547.49	-	70,35,547.49	-	-	-	-	-
3	Punjab	03AAAJPO288R2ZO	2,89,351	1052,13,174.19	-	1055,02,525.19	-	-	-	-	-
4	Chandigarh	04AAAJPO288R1ZN	-	138,87,746.00	-	138,87,746.00	-	-	-	-	-
5	Uttarakhand	05AAAJPO288R1ZL	-	194,86,204.00	-	194,86,204.00	-	-	-	-	-
6	Delhi	07AAAJPO288R1ZH	486,43,998	45361,91,299.85	56,05,333.00	45904,40,630.41	10,08,959.94	3,85,927.18	-	-	13,94,887
7	Rajasthan	08AAAJPO288R4ZC	2,57,201	855,05,280.14	3,80,871.00	861,43,352.14	68,556.78	26,222.97	-	-	94,780
8	Uttar Pradesh	09AAAJPO288R1ZD	-	1430,37,637.04	-	1430,37,637.04	-	-	-	-	-
9	Bihar	10AAAJPO288R1ZU	1,92,900	410,26,291.07	1,44,000.00	413,63,191.07	25,920.00	9,914.40	-	-	35,834
10	Sikkim	11AAAJPO288R2ZR	-	161,52,394.36	-	161,52,394.36	-	-	-	-	-
11	Arunachal Pradesh	12AAAJPO288R1ZQ	-	37,80,984.00	-	37,80,984.00	-	-	-	-	-
12	Nagaland	13AAAJPO288R1ZO	-	24,81,070.00	-	24,81,070.00	-	-	-	-	-
13	Manipur	14AAAJPO288R2ZL	-	16,06,310.00	-	16,06,310.00	-	-	-	-	-
14	Mizoram	15AAAJPO288R2ZJ	-	20,20,589.23	-	20,20,589.23	-	-	-	-	-
15	Meghalaya	17AAAJPO288R2ZF	-	47,23,998.47	-	47,23,998.47	-	-	-	-	-
16	Assam	18AAAJPO288R2ZD	6,10,851	963,40,861.60	2,73,011.00	972,24,723.60	49,141.98	18,796.81	-	-	67,939
17	West Bengal	19AAAJPO288R2ZB	7,23,376	943,94,321.25	6,15,847.46	957,33,544.71	1,10,852.54	42,401.10	-	-	1,53,254
18	Jharkhand	20AAAJPO288R2ZS	1,92,900	531,55,038.50	5,882.00	533,53,820.50	1,058.76	404.98	-	-	1,464
19	Odisha	21AAAJPO288R2ZQ	6,75,151	745,75,593.60	540.00	752,51,284.60	97.20	37.18	-	-	134
20	Chattisgarh	22AAAJPO288R1ZP	96,450	433,97,696.77	-	434,94,146.77	-	-	-	-	-
21	Madhya Pradesh	23AAAJPO288R1ZN	2,57,201	812,63,225.56	-	815,20,426.56	-	-	-	-	-
22	Gujarat	24AAAJPO288R1ZL	6,75,152	1016,04,938.34	1,98,235.00	1024,78,325.34	35,682.30	13,648.48	-	-	49,331
23	Maharashtra	27AAAJPO288R1ZF	13,26,478	1756,58,189.81	23,700.00	1770,08,367.81	4,266.00	1,631.75	22,065	8,439.8	36,403
24	Karnataka	29AAAJPO288R3Z9	7,07,302	972,78,690.43	-	979,85,992.43	-	-	-	-	-
25	Goa	30AAAJPO288R1ZS	1,28,600	172,97,901.00	-	174,26,501.00	-	-	-	-	-
26	Kerala	32AAAJPO288R5ZK	45,07,497	726,24,184.49	29,80,953.00	801,12,634.34	5,36,571.54	2,05,238.61	-	-	7,41,810
27	Pondicherry	34AAAJPO288R2ZJ	-	133,35,800.00	-	133,35,800.00	-	-	-	-	-
28	Daman and Nicobar Isl	35AAAJPO288R1ZI	-	137,84,400.00	-	137,84,400.00	-	-	-	-	-
29	Telangana	36AAAJPO288R2ZF	-	580,83,521.00	44,700.00	581,28,221.00	8,046.00	3,077.60	-	-	11,124
30	Andhra Pradesh	37AAAJPO288R2ZD	-	570,18,297.00	-	570,18,297.00	-	-	-	-	-
31	Haryana	06AAAJPO288R1ZJ	-	167,00,823.00	-	167,00,823.00	-	-	4,788	1,831.4	6,619
32	Tripura	16AAAJPO288R3ZG	-	84,79,980.00	-	84,79,980.00	-	-	-	-	-
33	Dadar & nagar Haveli	26AAAJPO288R1ZH	-	-	-	-	-	-	-	-	-
34	Tamil Nadu	33AAAJPO288R2ZL	8,68,952	1199,66,765.22	8,73,336.00	1217,09,053.22	1,57,200.48	60,129.18	16,327	6,245.2	2,39,902

## 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	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds	
My Saved Applications				<u>My Applications</u>		
View/Download Certificates				View Notices and Orders		
View My Submissions				Holiday List		
Feedback				Furnish Letter of Undertaking (LUT)		
View My Submitted LUTs				Locate GST Practitioner (GSTP)		
Engage / Disengage GST Practitioner (GSTP)				ITC02-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.

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial)

Dashboard Services User Services My Applications

### My Applications

Application Type \* From Date To Date

Select

Select

Advance Ruling

**Intimation of Voluntary Payment - DRC-03**

Letter Of Undertaking

Appeal to Appellate Authority

REFUNDS

Application for rectification of order

Application for Restoration of Provisional Attachment

Application for Deferred Payment/Payment in Installments

Provisional Assessment ASMT-01

Compounding Application

SEARCH NEW APPLICATION

Site Last Updated on Designed & Developed by GSTN

**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.*

Skip to Main Content A+ A-

**Goods and Services Tax**

JOHNSON MATTHEY CHE - 244ABCD1620H1ZT

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial)

Dashboard Services User Services My Applications Intimation Of Voluntary Payment

### Intimation of payment made voluntarily or made against the show cause notice (SCN)

GSTIN/UIN/Temp Id - 244ABCD1620H1ZT Legal Name - JOHNSON MATTHEY CHEMICALS INDIA PRIVATE LIMITED Trade Name - JOHNSON MATTHEY CHEMICALS INDIA PVT LTD Status - DRAFT

Cause Of Payment \* Payment Date

Annual return 26/11/2018

Financial Year \*

2017-2018

Annual return

Exemption certificate

Others

Overall Tax Period

To

Select Select Select Select

## Deloitte Haskins & Sells LLP

**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(5). 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	26/11/2019
Section Number*	Financial Year*
73(5)	2017-2018

Overall Tax Period			
From		To	
JUL	2017	MAR	2018

Details of payment made including interest and penalty, if applicable

ACT TYPE	Place of Supply (Name of State)	Tax/Cess (₹)	Interest (₹)	Penalty (₹)
IGST	Delhi			
Select Tax Act Type				
IGST				
CGST				
SGST				
CESS				

[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**.

Skip to Main Content

### Goods and Services Tax

KIRANSHI MATHEW DSE  
244BC1626H127

[Dashboard](#) | [Services](#) | [GST Law](#) | [Downloads](#) | [Search Taxpayer](#) | [Help](#) | [e-Way Bill System](#) | [New Return \(Trial\)](#)

[Dashboard](#) | [Services](#) | [User Services](#) | [My Saved Applications](#)

#### My Saved Applications

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
26/11/2019	DRC-02	Intimation of Voluntary Payment	11/12/2019	Draft (B)	<a href="#">Edit</a>

© 2019-20 Goods and Services Tax Returns | Site Last Updated on 25-11-2019 | Designed & Developed by GSTN

**PRASAR BHARATI  
BALANCE SHEET AS AT 31st MARCH 2018**

	Sch	Rs	Rs
		As at 31-Mar-18	As at 31-Mar-17
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>			
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
<b>TOTAL</b>		<b>42,796,101,361</b>	<b>39,505,178,457</b>
<b>ASSETS</b>			
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	19,084,429,281
<b>TOTAL</b>		<b>42,796,101,361</b>	<b>39,505,178,457</b>

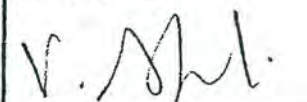
SIGNIFICANT ACCOUNTING POLICIES

26

CONTINGENT LIABILITIES AND NOTES

ON ACCOUNTS

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 :

**PRASAR BHARATI**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018**

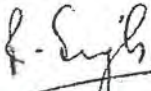
	Sch	Rs FOR THE YEAR ENDED 31 MARCH 18	Rs FOR THE YEAR ENDED 31 MARCH 17
<b><u>INCOME</u></b>			
Income from Sales/ Services	12	12,254,371,165	11,290,940,205
Grants /subsidies	13	28,507,540,000	31,056,300,000
Fees/subscriptions	14	25,388,991	40,845,357
Income from Investments ( income on investments from earmarked/endow. Funds transferred to Funds)	15	-	-
Income from Royalty, Publications etc	16	-	-
Interest Earned	17	915,368,753	1,247,234,782
Other Income	18	4,442,828,880	3,893,101,410
<b>TOTAL (A)</b>		<b>46,145,497,789</b>	<b>47,528,421,754</b>
<b><u>EXPENDITURE</u></b>			
Establishment Expenses	19	27,812,730,805	27,027,833,075
Other Administrative Expenses	20	10,758,358,403	10,088,346,985
Programme related Expenses	21	4,114,666,741	5,119,122,417
Satellite & Spectrum Charges	22	2,741,664,965	2,287,947,810
Expenditure on Grants & subsidy	23	-	-
Interest	24	1,164,472,080	1,129,146,959
Depreciation	8	2,484,013,535	2,719,379,616
<b>TOTAL (B)</b>		<b>49,075,906,529</b>	<b>48,371,776,861</b>
Balance being excess of Income over Expenditure ( A-B)		(2,930,408,740)	(843,355,107)
Add: Prior period Adjustments & Exceptional items	25	(21,464,163)	26,571,358,666
Add: Balance brought forward from previous year		4,641,761,669	(21,086,241,890)
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED OVER TO BALANCE SHEET</b>		<b>1,689,888,766</b>	<b>4,641,761,669</b>


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 :

**PRASAR BHARATI**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

SCHEDULE 1- CORPUS/CAPITAL FUND:	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	-	-
Balance Corpus/Capital Fund	-	-
Income and Expenditure Account	1,689,888,765	4,641,761,669
<b>BALANCE AS AT THE YEAR END</b>	<b>TOTAL</b>	
	<b>1,689,888,766</b>	<b>4,641,761,669</b>

**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**

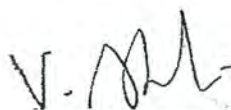
**CAPITAL ASSETS FUNDS**

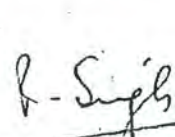
a) Opening Balance of the funds  
b) Add to the Funds: Amounts transferred from  
Grants/Corpus/Capital Fund for meeting  
Capital Expenditure/Advances

**TOTAL**


**SCHEDULE 4- SECURED LOANS AND BORROWINGS:**

**TOTAL**

  
Shashi Shekhar Vempati  
Chief Executive Officer

  
Rajeev Singh  
Member(F)

  
Sakesh Prasad Singh  
ADG (B&A)

  
C K Jain  
DDG (F)

PRASAR BHARATI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

**SCHEDULE 5- UNSECURED LOANS**

	As at 31.03.18 (Rs.)	As at 31.03.17 (Rs.)
Capital Loan from Ministry of I&B	4,040,350,000	4,935,640,000
Repayment of Loan due but not paid	3,664,320,000	2,769,030,000
Interest free Loan for CWG 2010	1,629,200,000	1,629,200,000
(Refer Schedule 27, Note 7 to 9 of Notes to Accounts)		
<b>TOTAL</b>	<b>9,333,870,000</b>	<b>9,333,870,000</b>

**SCHEDULE 6- DEFERRED CREDIT LIABILITIES:**

**SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS**

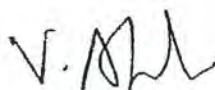
**A. Current Liabilities**

Advances received- against deposit work	640,439,240	790,546,754
Deposits, earnest money, caution money/security deposits	1,058,613,761	999,374,552
Interest on Capital Loan	7,008,298,500	6,019,599,000
Penal 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	4,357,648
Salary accrued for the Month of March	2,332,736,000	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 HQ/DDOs in transit/reconciliation's	4,500,104,014	2,414,435,964
(Refer Schedule 27, Note 7, 8, 9, 14 & 23 of Notes to Accounts)		
<b>TOTAL (A)</b>	<b>19,437,371,273</b>	<b>15,788,209,054</b>

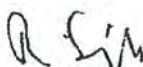
**B Provisions**

For Spectrum/Space Segment expense	11,797,000,000	9,489,000,000
NPS provisions	251,819,825	251,819,825
For Statutory liabilities (service Tax/GST)	286,151,497	517,909
(Refer Schedule 27, Note 16 & 22 of Notes to Accounts)		

<b>Total (B)</b>	<b>12,334,971,322</b>	<b>9,741,337,734</b>
<b>Total (A+B)</b>	<b>31,772,342,595</b>	<b>25,529,546,788</b>



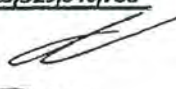
**Shashi Shekhar Vempati**  
Chief Executive Officer



**Rajeev Singh**  
Member(F)



**Sakesh Prasad Singh**  
ADG (B&A)

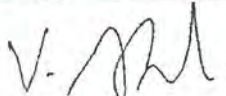


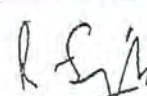
**C K Jain**  
DDG (F)


PRASAD BHARATI  
 SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

**SCHEDULE 8- FIXED ASSETS**

DESCRIPTION	Cost as on 1st April'17	GROSS BLOCK		Cost at the year end 31.03.18	Depreciation		Net Block	
		Additions/ Transfers from civil wings during the year 17-18	Deductions/ adjustments transfers/ disposal reclassification during the year 17-18		For the year 17-18	Cumulative upto 31.03.2018	As at 31st Mar' 2018	As at 31st Mar' 2017
A. Fixed Assets								
1. Land	32,642,620	215,600	-	32,858,220	-	-	32,858,220	32,642,620
2. Buildings	5,056,105,800	1,480,014	-	5,057,585,814	102,170,764	1,105,523,186	3,952,062,629	4,052,753,379
Others								
3. Plant Machinery & Equipments								
a) Studios	26,335,352,061	78,974,854	-	26,414,326,915	583,779,735	24,188,910,528	2,225,416,387	2,730,221,268
b) Transmitters	39,188,318,618	504,832,706	-	39,693,151,324	914,385,558	35,524,069,523	4,169,081,801	4,578,634,653
c) Machinery/Equipments	8,859,279,091	1,539,454,640	-	10,398,733,731	821,792,771	5,259,196,095	5,139,537,636	4,421,875,767
d) Electrical Installations	83,573,537	5,498,583	-	89,072,120	3,452,913	24,987,636	64,084,484	62,038,614
4. Vehicles	79,065,043	906,361	-	79,971,404	1,215,319	75,553,741	4,417,662	4,726,621
5. Furniture, Fixtures	277,905,994	24,819,025	-	302,725,019	16,582,899	135,432,273	167,292,746	159,056,621
6. Office Equipments	213,585,755	8,574,491	-	222,160,246	9,770,193	193,316,855	28,843,391	30,038,092
7. Computers	320,059,780	28,347,595	-	348,407,375	30,863,382	307,331,000	41,076,375	43,592,162
8. Other fixed assets								
Capital Expenditure on various Schemes	9,970,061,214	-	-	9,970,061,214	-	9,970,061,214	0	0
Total of Current Year (A)	90,415,949,513	2,193,103,869	-	92,609,053,382	2,484,013,535	76,784,382,051	15,824,671,331	16,115,580,997
B CAPITAL WORK-IN-PROGRESS	4,305,168,179	401,922,970	-	4,707,091,149	-	-	4,707,091,149	4,305,168,179
Total(B)	4,305,168,179	401,922,970	-	4,707,091,149	-	-	4,707,091,149	4,305,168,179
TOTAL	94,721,117,692	2,595,026,839	-	97,316,144,531	2,484,013,535	76,784,382,051	20,531,762,480	20,420,749,176
Previous Year	91,363,042,532	3,358,075,160	-	94,721,117,692	2,719,379,616	74,300,368,516	20,420,749,176	19,782,053,632

  
 Shashi Shekhar Vempati  
 Chief Executive Officer

  
 Rajeev Singh  
 Member(F)

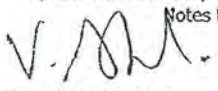
  
 Sakesh Prasad Singh  
 ADG (B&A)


  
 CK Jain  
 DDG (F)


PRASAR BHARATI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

	2017-18	2016-17	As at 31.03.18 (Rs.)	As at 31.03.17 (Rs.)
<b>SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</b>				
1. In Government Securities				-
2. Other approved securities				-
3. Other				-
<b>TOTAL</b>				-
<b>SCHEDULE 10- INVESTMENTS-OTHER</b>				
1. In government Securities				-
2. Other approved securities				-
3. Others				-
<b>TOTAL</b>				-
<b>SCHEDULE 11- CURRENT ASSETS, LOANS AND ADVANCES ETC</b>				
<b>A. CURRENT ASSETS:</b>				
Inventories	12,49,37,564	12,49,37,564		
Deduct: Provision thereof	12,49,37,564	12,49,37,564		
Sundry Debtors- Good	2,608,485,980	2,764,252,710		
Sundry Debtors- Doubtful	898,135,884	654,997,676		
	3,506,621,864	3,419,250,386		
Deduct: Provision thereof	898,135,884	327,498,838	2,608,485,980	3,091,751,548
Grants-In-Aid (Salary) receivable			1,107,800,000	-
Cash Balance In hand/Imprest			15,075,698	15,381,194
Bank Balance With Scheduled Banks				
on current accounts			5,050,999,482	5,383,238,331
on Collection accounts			699,865,776	1,043,697,850
on Deposit account and other FDRs			12,377,837,090	9,278,543,538
with CP Fund A/c			320,522	3,589,754
<b>TOTAL (A)</b>			<b>21,860,384,548</b>	<b>18,816,202,215</b>
<b>B. Loans/advances</b>				
1. Loans/advances				
Staff			131,468,842.00	145,926,799.00
Others-departmental	160,254,598	160,254,598		
Deduct: Provision	160,254,598	160,254,598		
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 Term Deposits with Scheduled Banks			140,671,496	73,909,100
Others				
4. TDS & Income Tax			63,065,557	47,061,201
5. Service tax (CENVAT)/ GST (Input Tax Credit)			68,748,438	1,329,966
		<b>Total (B)</b>	<b>403,954,333</b>	<b>268,227,066</b>
		<b>Total (A+B)</b>	<b>22,264,338,881</b>	<b>19,084,429,281</b>

(Refer Schedule 27, Note 10, 11, 18, 19 & 21 of  
Notes to Accounts)

  
Shashi Shekhar Vempati  
Chief Executive Officer

  
Rajeev Singh  
Member(F)

  
Sakesh Prasad Singh  
ADG-(B&A)

  
C K Jain  
DDG (F)

PRASAR BHARATI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

	2017-18 (Rs.)	2016-17 (Rs.)
<b>SCHEDULE 12- INCOME FROM SALES/SERVICES</b>		
Income from services (Including taxes)		
AIR and DD (Commercial revenue)	12,399,135,254	11,367,901,692
Deduct: Share of other agencies	148,748,929	82,495,307
Add: Sales of CD/VCD	3,984,840	5,533,820
(Refer Schedule 27, Note 17 of Notes to Accounts)		
<b>TOTAL</b>	<b>12,254,371,165</b>	<b>11,290,940,205</b>

**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	4,250,000,000
Add: Grants-In-Aid received during the year from Ministry of I&B, GOI-Salary	25,384,040,000	27,076,800,000
Add: Conversion of Capital-Loan/Loan in perpetuity and Interest thereon into Grants-in-Aid	-	-
Add: Grants-In-Aid (Salary) receivable	1,107,800,000	-
Deduct: Unspent balance of Grants-in-aid received from Ministry of I&B, GOI-Other than Salary	249,400,000	30,100,000
Deduct: Unspent balance of Grants-in-aid received from Ministry of I&B, GOI-Salary	-	240,400,000
(Refer Schedule 27, Note 5 & 23 of Notes to Accounts)		
<b>TOTAL</b>	<b>28,507,540,000</b>	<b>31,056,300,000</b>

**SCHEDULE 14-FEES/SUBSCRIPTIONS**

Professional/Consultancy services fee	25,388,991	40,845,357
---------------------------------------	------------	------------

**Total**

**TOTAL**

**25,388,991**

**40,845,357**

**SCHEDULE 15-INCOME FROM INVESTMENTS**

Interest on Fixed Deposits From Earmarked Funds

**TOTAL**

**SCHEDULE 16-INCOME FROM ROYALTY, PUBLICATIONS ETC**

**TOTAL**

**SCHEDULE 17 INTEREST EARNED**

On Term Deposits with Scheduled Banks	777,611,550	1,082,118,966
On others like employees advances etc.	15,164,316	22,376,010
Interest on debtors and other receivables	122,592,887	142,739,806
(Refer Schedule 27, Note 18 of Notes to Accounts)		
<b>TOTAL</b>	<b>915,368,753</b>	<b>1,247,234,782</b>

*V. M. V.*

Shashi Shekhar Vempati  
Chief Executive Officer

*R. Singh*

Rajeev Singh  
Member(F)

*S. Singh*

Sakesh Prasad Singh  
ADG (B&A)

*C. K. Jain*

C K Jain  
DDG (F)

PRASAR BHARATI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

**SCHEDULE 18- OTHER INCOME**

**A. Other Receipts including Fees from Towers/staff quarters**

	2017-18 (Rs.)	2016-17 (Rs.)
a) Income from Towers	937,049,184	486,288,083
b) License Fees from Staff Quarters	35,596,168	35,199,571
c) DTH Income	3,160,578,085	3,093,632,174
d) Others	288,710,932	273,155,510
(Refer Schedule 27, Note 17 of Notes to Accounts)		

**TOTAL (A)** 4,421,934,369 3,888,275,338

**B. Profit on Sales/disposal of assets**

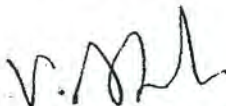
a) Owned Assets	10,284,457	3,596,628
b) Assets acquired out of grants, or received free of cost	2,081,082	387,440
c) Assets acquired prior to 1.4.2000	8,528,972	842,004

**TOTAL (B)** 20,894,511 4,826,072

**Total (A+B)** 4,442,828,880 3,893,101,410

**SCHEDULE 19- ESTABLISHMENT EXPENSES**

a) Salaries & Wages	25,321,867,938	24,354,518,205
b) Allowances and Bonus	208,596,578	321,260,564
c) Contribution to CPF/NPS	183,008,239	124,688,423
d) Expenses on Employee's retirement/ Terminal Exp/ Pension etc. (LS & PC)	1,857,372,897	1,891,668,156
e) Staff Welfare Expenses/ Others	355,734	2,409,687
f) Reimbursement of Medical Expenses	241,529,419	333,288,040
(Refer Schedule 27, Note 13 & 19 of Notes to Accounts)		
<b>TOTAL</b>	<u>27,812,730,805</u>	<u>27,027,833,075</u>

  
**Shashi Shekhar Vempati**  
Chief Executive Officer

  
**Rajeev Singh**  
Member(F)

  
**Sakesh Prasad Singh**  
ADG (B&A)

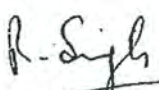
  
**C K Jain**  
DDG (F)


PRASAR BHARATI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C for the year ended 31 March 2018

	2017-18 (Rs.)	2016-17 (Rs.)
<b>SCHEDULE 20- OTHER ADMINISTRATIVE EXPENSES</b>		
Electricity and Power	2,671,521,039	2,703,076,188
Water Charges	42,002,084	41,527,299
Rent, Rates and Taxes	203,004,296	271,003,899
Hiring, Running and Maintenance of Vehicles	506,786,572	482,398,816
Postage, Telephone and Communication Charges	127,929,857	142,970,885
Printing and Stationery	127,698,085	127,093,643
Travelling & Conveyance Expenses- Local	433,753,904	371,941,031
Traveling -Foreign	16,270,069	15,246,075
Scholarship Stipends	23,492,834	26,234,380
Auditors Remunerations	8,405,407	5,393,878
Hospitality Expenses	20,725,258	23,761,998
Professional Charges (Armed Gurads etc.)	1,337,965,887	1,158,088,685
Bad and Doubtful Debts/ Advances Provisions	570,637,046	60,893,693
Advertisement and Publicity	47,863,332	46,588,661
Bank Charges	1,972,626	1,274,707
Supplies & Material Consumables	360,445,154	530,510,275
Other Administrative Expenses	1,009,765,694	930,842,646
Minor Works and Machinery Equipments, Tools & Plants	1,512,445,626	1,692,731,394
Service Tax/ GST	1,734,008,660	1,456,398,371
Sales tax	1,664,973	370,461
<b>TOTAL</b>	<b>10,758,358,403</b>	<b>10,088,346,985</b>

  
**Shashi Shekhar Vempati**  
Chief Executive Officer

  
**Rajeev Singh**  
Member(F)

  
**Sakesh Prasad Singh**  
ADG (B&A)

  
**C K Jain**  
DDG (F)

PRASAR BHARATI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C for the year ended 31 March 2018

	2017-18 (Rs.)	2016-17 (Rs.)
<b>SCHEDULE 21-PROGRAMME RELATED EXPENSES</b>		
Royalty	281,797,343	210,201,973
Payment to UNI/PTI	160,749,250	158,788,803
Commissioning of Programme Softwares exp.	399,562,542	1,195,673,921
Sport Events Expenses	86,607,011	53,392,738
Payment to Artists(PP & SS etc.)	2,275,615,658	2,370,408,900
Other Programme Expenses/Other Ministries	565,364,142	627,966,959
Common Wealth Games	-	2,551,500
Kissan Channel	344,970,795	500,137,623
<b>Total</b>	<b>4,114,666,741</b>	<b>5,119,122,417</b>

**SCHEDULE 22- SATELLITE & SPECTRUM CHARGES**

Satellite & Spectrum Charges	2,741,664,965	2,287,947,810
<b>Total</b>	<b>2,741,664,965</b>	<b>2,287,947,810</b>

**SCHEDULE 23- EXPENDITURE ON GRANTS, SUBSIDIES ETC**

Expenditure on grants	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**SCHEDULE 24- INTEREST EXPENSES**

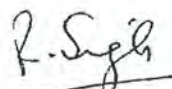
Interest on Loan- Central Government	988,699,500	988,699,500
Other Penal Interest etc	175,772,580	135,682,300
Other Finance charges	-	4,765,159
(Refer Schedule 27, Note 7 to 9 of Notes to Accounts)		
<b>Total</b>	<b>1,164,472,080</b>	<b>1,129,146,959</b>

**SCHEDULE 25- PRIOR PERIOD ADJUSTMENTS & EXCEPTIONAL ITEMS**

Prior Period Expenses- Refund of Grant	-	5,552,000
Interest Liabilities Write-back After Waiver by GOI	-	(26,575,580,700)
Revenue Share Payable/ Receivable From / To Other Agencies	21,464,163	(1,329,966)
Prior Year Exp	-	-
<b>Total</b>	<b>21,464,163</b>	<b>(26,571,358,666)</b>



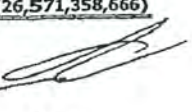
Shashi Shekhar Vempati  
Chief Executive Officer



Rajeev Singh  
Member(F)



Sakesh Prasad Singh  
ADG (B&A)



C K Jain  
DDG (F)

**PRASAR 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 revenue 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 Prasar Bharati 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 DD 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 IMG recommendations. Accordingly, the rates adopted are:

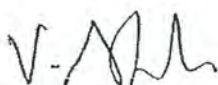
Building	:	2.00%
Studio, Transmitter, Machinery & Equipments and Other Fixed assets	:	10.00%
Electrical installation	:	4.00%
Vehicles	:	20.00%
Furniture & Fixtures	:	6.25%
Office Equipments	:	16.67%
Computers	:	33.33%

**5. Foreign Currency Transactions**

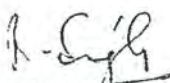
Transaction in foreign currencies are accounted for at the prevailing exchange rates at the date of transactions.

**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)



**Sakesh Prasad Singh**  
ADG (B&A)



**C K Jain**  
DDG (F)

Place: New Delhi

Date :

**PRASAR BHARATI**  
**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2018**

**SCHEDULE 27- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES**  
**NOTES ON ACCOUNTS**

1 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 Income Tax Act, it can follow either cash or mercantile system of accounting. Considering the organization structure and prevalent past practices and the 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). R&P A/c from all the DDOs are now being received through this software wef. 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. 613.60 crore

\*Bank Guarantee encashed for CWG-2010 Activity

Rs. 24.60 crore

Bank Guarantee of Rs. 24.60 crore of M/s SIS Live was invoked and the matter is under arbitration. M/s SIS Live submitted their claims for Rs. 106.88 crore as per contract, Rs. 24.60 crore towards BG and for damages GBP 9381,098. Out of that, 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/I&B/2002 dated 3.09.02 and is also subject to physical verification and valuation.

4 The value of the assets sold/dropped of 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/RDN/2011 dt. 05.05.2011. However, as per Management assessment no amount was payable. In the Order dated 05.03.2018, 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 01.04.2000 to 31.03.2006 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&B Vide letter dt. 04.06.2018 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 2017-18 is as under:

Sundry Debtors-Less than 6 months

Rs. 404,228,972

Sundry Debtors-More than 6 months

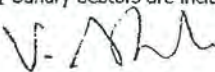
2,163,279,702

Sundry Debtors-Interest on delayed payment

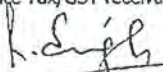
939,113,190

**Total 3,506,621,864**

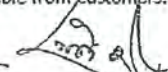
11 Sundry debtors are inclusive of Service Tax/GST receivable from customers.



Shashi Shekhar Vempati  
Chief Executive Officer



Rajeev Singh  
Member(F)



Sakesh Prasad Singh  
ADG (B&A)

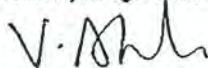


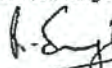
C K Jain  
DDG (F)

**PRASAR BHARATI**  
**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2018**


**SCHEDULE 27- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES**  
**NOTES ON ACCOUNTS**

- 12 Taxation: Prasara Bharati is exempt from Income Tax as per Clause 23BBH under Section-10 of Income Tax Act.
- 13 Prasara Bharati's contribution towards Leave salary and Pension in respect of employees on deemed 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 C&AG for auditing Prasara 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 (Commercial Revenue), Licence Fee for AIR/DD Towers and DTH income is Rs. 179.86 crore, Rs. 13.94 crore and Rs. 38.75 crore respectively.
- 18 Interest on Fixed deposit and fixed deposits of Field offices 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 CLTD 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. 110.78 Cr is receivable as Grants-In-aid (Salary) from MIB on account of salary paid to Government employees working in Prasara Bharati on deemed deputation basis.
- 26 Previous year figures are regrouped and rearranged wherever necessary.

  
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 :

Receipt & Payment Account for the year 2017-18

(Figures in Rs.)

S.No.	Receipts	A/R	DD	PB	Total
I.	Opening Balances				
	Cash in Hand	221,855	438,444	-	660,299
	Bank Balance				
	(i) In Current A/c				
	Salary A/c	327,536,606	71,773,221	596,547,367	995,857,194
	Expenditure A/c	2,247,674,463	1,164,295,326	975,411,348	4,387,381,137
	(ii) Fixed Deposit/CLTD A/c	1,795,241,157	400,082,351	7,083,220,030	9,278,543,538
	(iii) C.P.Fund/NPS A/c	939,510	2,639,338	10,906	3,589,754
	(c) Imprest A/c	4,598,774	10,022,121	100,000	14,720,895
	(d) Receipt A/c	287,539,556	164,065,592	592,092,702	1,043,697,850
II.	Grants Received from Govt of India				
	(a) Capital Plan	-	-	-	-
	(b) Revenue Non Plan				
	(i) Other than Salary	-	-	2,235,000,000	2,235,000,000
	(ii) Salary	-	-	23,283,980,000	23,283,980,000
	(iii) Other Ministries/Depts.	-	-	-	-
III.	Inter Current A/c transfer by PB				
	(a) Funds received from PB				
	(i) Salary A/c	12,885,932,000	12,929,093,000	4,300,000	25,819,325,000
	(ii) Other Admin A/c	8,565,523,920	7,022,360,680	149,224,000	15,737,108,600
	(b) Other stations/Kendras	524,790,880	832,504,763	18,300,882,208	19,658,177,851
	(c) CPS/NPS	46,766,971	33,435,495	-	80,202,466
	(d) HBA and Other Advances	29,421,035	466,025	-	29,887,060
IV.	Interest Received				
	(a) On Bank Deposits(FDR)	123,343,438	63,031,946	524,473,770	710,849,154
	(b) Loans & Advances				
	(i) From Employees	4,832,954	2,538,594	-	7,371,548
	(ii) Interest on Outstanding dues	-	-	-	-
	(iii) Others	7,495,998	296,770	-	7,792,768
	(c) Commercial Receipts	14,908	598,365	-	613,273
V.	Other Income				
	(a) Rent/LF for Qrs.	22,278,734	13,317,434	-	35,596,168
	(b) LF for Towers				
	(i) LF (exclusive of service Tax / GST)	797,217,978	337,268	-	797,555,246
	(ii) Service Tax on Rent of Towers	139,493,938	-	-	139,493,938
	(c) Profit on sale/disposals of Assets				
	(i) Own Assets	7,258,944	3,025,513	-	10,284,457
	(ii) Assets acquired from Govt. Grants	620,680	1,460,402	-	2,081,082
	(iii) Assets acquired prior to 1.4.2000	2,720,578	5,808,394	-	8,528,972
	(iii) Others	51,235,779	27,491,010	140	78,726,929
VI.	Income from Sales				
	(i) Commercial Receipts (excluding Service Tax/ GST)	4,618,267,449	6,105,731,453	-	10,723,998,902
	(ii) Service Tax/ GST	751,962,471	1,046,657,758	-	1,798,620,229
	(b) Sale of CD/ VCD				
	(i) Sale of CD/ VCD (exclusive of VAT/ Sales Tax/ GST)	3,204,937	355,441	-	3,560,378
	(ii) VAT/ Sales Tax/ GST	366,260	58,202	-	424,462
	(c) DTH Services				
	(i) DTH Service Charges (exclusive Service Tax/ GST)	2,300	2,773,105,553	-	2,773,107,853
	(ii) Service Tax/ GST	-	387,470,232	-	387,470,232
VII.	Income from Services				
	(a) Professional/Consultancy Services				
	(i) Service Charges(excl. Service Tax/ GST)	20,331,254	1,717,238	-	22,048,492
	(ii) Service Tax/ GST	3,114,969	225,530	-	3,340,499
VIII.	Others Receipts				
	(a) Security Deposit/ Earnest Money	147,805,572	23,424,765	174,000	171,404,338
	(b) Deposit Work	969,053,912	46,623,496	-	1,015,677,408
	(c) Advances to Staff				
	(i) HBA	810,498	808,198	-	1,618,696
	(ii) Car Advances	1,098,137	2,363,623	-	3,461,760
	(iii) Computer Advances	4,766,044	4,652,634	-	9,418,678
	(iv) Motor Cycle/Scooter Advances	1,228,007	1,536,554	-	2,764,561
	(v) other Advances	2,252,356	2,071,876	-	4,324,232
	(d) Others/Refund of TDS	125,738,038	84,115,198	130,767	209,984,003
IX.	FDR				
	Total Receipts	34,522,702,860	33,229,999,804	53,745,547,238	121,498,249,902

Shashi Shekhar Vempati  
Chief Executive Officer

Rajeev Singh  
Member(FY)


Sakesh Prasad Singh  
AUG (B&A)

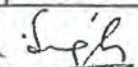
CK Jain  
DDG (F)


Receipt & Payment Account for the year 2017-18


(Figures in Rs.)

Sl. No.	Payments	AIR	DD	PB	Total
I.	Establishment Expenditure	12,804,437,282	13,020,103,515	6,230,659	25,830,771,456
II.	Administrative Expenditure	4,577,203,227	3,493,202,936	120,456,284	8,190,862,447
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	10,643,239,108	-	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	180,000	-	8,233,330
	(iv) to Recovery of CPF/ NPS	19,215,332	7,053,554	-	26,268,886
V	Expenditure on Fixed Assets	1,906,201,095	685,957,557	2,868,187	2,595,026,839
VI	Refund of Surplus Money/ Loans				
	(i) To Prasar Bharati	790,813,351	507,758,471	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 SD/EM	93,673,396	18,316,694	175,039	112,165,129
	(b) Exp. On Deposit Works	1,089,003,448	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	562,100	-	5,756,020
	(iv) Motor Cycles/Scooter Advances		7,000	-	7,000
	(v) Other Advances	309,153	724,101	-	1,033,254
	(d) 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.	-	-	-	-
IX	Business				
X	Closing Balances				
	(a) Cash in hand	353,027	534,109	-	887,136
	(b) Bank Balance				
	(i) Salary A/C	43,432,771	49,666,690	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	325,952,169	10,789,285,046	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	100,000	14,188,562
	(f) Receipt A/C	156,681,685	67,819,200	475,364,891	699,865,776
	Total Payments	34,522,702,860	33,229,999,804	53,745,547,238	121,498,249,902

  
Shashi Shekhar Vempati  
Chief Executive Officer

  
Rajeev Singh  
Member(F)

  
Sakesh Prasad Singh  
ADG (B&A)

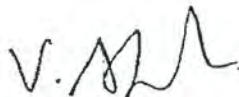
  
C K Jain  
DDG (F)

Annexure for Accounts for the year 2017-18

Annexure - I

(Figures in Rs.)

1	Establishment Expenses	AIR	DD	PB	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	213,682,553	-	439,633,820
	(iii) LTC	62,852,595	69,766,989	-	132,619,584
	(iv) Honorarium	276,753	1,264,443	-	1,541,196
	(v) Tuition Fee / Children Education Allowance	44,047,566	60,509,713	-	104,557,279
	(vi) Bonus	48,596,183	55,443,116	-	104,039,299
	(vii) Contribution to CPF/NPS	93,424,237	89,584,002	-	183,008,239
	(viii) Leave Salary	13,878,881	14,506,068	-	28,384,949
	(ix) Pensionary Charges	2,062,738	3,669,210	-	5,731,948
	(x) Others/Staff Welfare Expenses	191,913	163,821	-	355,734
	(b) Medical Expenses	100,689,950	104,002,932	697,188	205,390,070
	Total	12,804,437,282	13,020,103,515	6,230,659	25,830,771,456

  
Shashi Shekhar Vempati  
Chief Executive Officer

  
Rajeev Singh  
Member(F)

  
Sakesh Prasad Singh  
ADG (B&A)

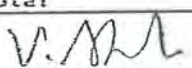
  
C K Jain  
DDG (F)  
16


Annexure for Accounts for the year 2017-18

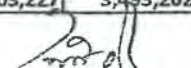
Annexure - II

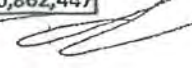
(Figures in Rs.)

2	Other Administrative Expenses	AIR	DD	PB	Total
(a)	Domestic Travel Expenditure	204,027,781	200,065,726	3,763,422	407,856,929
(b)	Foreign Travel Expenditure	5,998,550	7,152,229	3,119,290	16,270,069
(c)	Rent Rates & Taxes				
(i)	Normal	48,327,445	96,896,706	-	145,224,151
(ii)	Property Tax	34,646,448	15,592,697	-	50,239,145
(d)	Advertising and Publicity	19,235,388	28,523,444	104,500	47,863,332
(e)	Professional Charges				
(i)	Armed Guards	701,634,563	498,269,262	-	1,199,903,825
(ii)	Legal Charges	3,979,448	1,796,376	403,285	6,179,109
(iii)	Advocate Fee	2,676,977	2,802,976	-	5,479,953
(f)	Office Expenses				
(i)	Water Charges	32,656,898	8,301,659	1,043,527	42,002,084
(ii)	Postage	12,210,531	6,823,940	127,440	19,161,911
(iii)	Telephone				
(a)	Mobile	9,545,388	5,570,496	513,322	15,629,206
(b)	Landline	58,948,845	33,412,686	777,209	93,138,740
(iv)	Contractuals / Consultants	354,730,195	290,005,889	46,508,368	691,244,452
(v)	Insurance Land & Buildings	-	-	-	-
(vi)	Insurance on plant & Machinery	-	-	-	-
(vii)	Audit Fee	497,663	4,955,118	2,952,626	8,405,407
(viii)	Printing & Stationary	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	1,497,257	79,500	9,713,975
(xi)	News Papers & Magazines/books	10,256,832	5,115,778	277,975	15,650,585
(xii)	Arbitration 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)	8,490,056	7,785,852	-	16,275,908
(g)	OTA	4,215,612	6,360,304	-	10,575,916
(h)	Medical	11,432,234	11,295,452	37,663	22,765,349
(i)	Stipend and Scholarship	9,254,398	13,964,013	212,423	23,430,834
(j)	Suppliers and Materials	28,206,868	36,837,534	-	65,044,402
(k)	Motor Vehicles				
(i)	Hiring Charges	186,527,329	202,893,761	5,670,949	395,092,039
(ii)	Fuel Charges	27,966,086	20,423,927	1,271,573	49,661,586
(iii)	Repairs & Maintenance	23,231,410	22,499,954	804,583	46,535,947
(l)	Hospitality(OAE)	11,556,269	7,125,354	1,821,635	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)	Minor Works				
(i)	Routine	398,395,927	240,660,714	39,769,351	678,825,992
(ii)	Special	196,206,441	95,092,229	-	291,298,670
(o)	METP				
(i)	Routine	196,775,936	207,634,065	-	404,410,001
(ii)	Special	68,306,902	43,612,061	-	111,918,963
(p)	Other Charges				
(i)	Scenic Material	25,037,748	75,145,408	-	100,183,156
(ii)	Property	6,711,096	7,377,619	-	14,088,715
(iii)	Make up Materials	280,167	2,732,694	-	3,012,861
(iv)	Booking of Halls for functions	5,152,121	497,658	-	5,649,779
(v)	Hiring Studios / Equipments for Studios	5,088,675	96,891,792	-	101,980,467
Total		4,577,203,227	3,493,202,936	120,456,284	8,190,862,447

  
Shashi Shekhar Vempati  
Chief Executive Officer

  
Rajeev Singh  
Member(F)

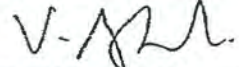
  
Sakesh Prasad Singh  
ADG (B&A)


  
C K Jain  
DDG (F)

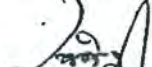
Annexure - III

Program Expenses (Plan and non Plan) for the Period : 4-2017 to 3-2018

Particulars	(Figures in Rs.)			
	AIR	DD	PB	Total
(i) Royalty	53,982,288	228,704,055	-	282,686,343
(ii) Payment PTI/UNI	138,131,705	22,617,545	-	160,749,250
(iii) Commissioning of programmes	90,972,387	349,761,964	-	440,734,351
(iv) Panam /Antriksh satellite Expenses	337,043	4,098,512	-	4,435,555
(v) Sports Events Expenses			-	-
(a) Own Expenses	12,030,828	126,716,134	-	138,746,962
(b) share paid to other agencies	12,343,679	-	-	12,343,679
(vi) Payments to professionals			-	-
(a) Artists	544,999,855	428,612,671	-	973,612,526
(ii) resource persons/Casuals	861,839,573	463,141,559	-	1,324,981,132
(vii) Spectrum Charges	355,985,415	73,243,995	-	429,229,410
(viii) J&K Package	-	-	-	-
(ix) NE Package	-	-	-	-
(x) Other Programmes	-	-	-	-
(xi) Commonwealth Games	-	-	-	-
(xii) Kissan Channel	1,644,025	343,326,770	-	344,970,795
(xiii) Expenditure related to other Ministries			-	-
(a) Narrow Casting	99,093	56,965,022	-	57,064,115
(b) Kisan Vani	78,078,534	9,764,725	-	87,843,259
(c) Swatch Bharat	748,521	295,572	-	1,044,093
(d) Other Schemes / Ministries	9,482,378	84,180,243	-	93,662,621
(xiv) Others	32,322,363	293,515,691	-	325,838,054
Total	2,192,997,687	2,484,944,458	-	4,677,942,145

  
Shashi Shekhar Vempati  
Chief Executive Officer

  
Rajeev Singh  
Member(F)

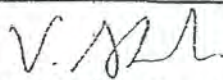
  
Sakesh Prasad Singh  
ADG (B&A)

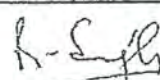
  
C K Jain  
DDG (F)  
18

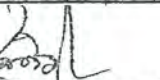
Annexure for Accounts for the year 2017-18


Annexure - IV

		(Figures in Rs.)			
4	Purchase of Fixed Assets	AIR	DD	PB	Total
	(a) Land	215,600	-	-	215,600
	(b) buildings				
	(i) Studio	55,808,757	13,822,832	-	69,631,589
	(ii) Transmitter				
	(a) Normal	406,343,154	34,399,735	-	440,742,889
	(b) J&K	-	-	-	-
	(c) NE	12,360,400	7,469,851	-	19,830,251
	(iii) Office	182,369	43,724	-	226,093
	(iv) Others	1,234,853	19,068	-	1,253,921
	(c) Plant Machinery & equipment				
	(i) Normal	975,307,592	563,414,869	-	1,538,722,461
	(ii) J&K	101,367	238,631	-	339,998
	(iii) NE	285,350	-	-	285,350
	(d) Vehicles				
	(i) OB Vans	-	-	-	-
	(ii) Trucks Jeeps and Vans	-	20,325	-	20,325
	(iii) Motor car	880,806	-	-	880,806
	(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	2,972,697	1,058,652	39,345	4,070,694
	(iii) Air Coolers	512,766	223,546	-	736,312
	(iv) Water Coolers	693,591	441,144	17,000	1,151,735
	(v) Tables/Chairs/Sofas/Carpets	7,072,814	2,801,000	375,147	10,248,961
	(vi) Wooden partitions	142,044	124,080	-	266,124
	(vii) Voltage stabilisers/UPS System	471,306	221,632	12,288	705,226
	(viii) Others	2,134,197	1,908,279	115,643	4,158,119
	(f) Office equipments				
	(i) Typewriters	14,300	-	-	14,300
	(ii) Photocopiers/ Duplicators	2,252,785	520,521	210,675	2,983,981
	(iii) Fax machines	317,509	30,252	-	347,761
	(iv) Others	3,212,574	1,941,727	74,148	5,228,449
	(g) Computers/Peripherals				
	(i) Computers	8,494,522	6,022,840	798,888	15,316,250
	(ii) Printers	2,149,198	1,462,242	249,108	3,860,548
	(iii) Software	893,696	101,034	101,322	1,096,052
	(iv) Others	4,319,244	2,956,135	799,366	8,074,745
	(h) Electric installations				
	(i) Electric Machinery	1,565,413	911,305	-	2,476,718
	(ii) Lights/ Fans	283,139	388,553	-	671,692
	(iii) Switchgear Equipment	98,902	74,306	-	173,208
	(iv) Transformers	-	16,600	-	16,600
	(v) Electric Wiring & Fitting	612,605	441,128	-	1,053,733
	(vi) Others	420,230	680,403	5,999	1,106,632
	(i) Library Books	-	-	-	-
	(j) Tube well & Water Supply System	67,040	39,791	-	106,831
	(k) Arbitration Charges on Capital Assets	-	-	-	-
	(l) Capital Works in progress				
	(i) Major Works	269,594,118	32,116,331	-	301,710,449
	(ii) Misc. works Scheme	142,521,862	11,293,490	-	153,815,352
	<b>Total</b>	<b>1,906,201,095</b>	<b>685,957,557</b>	<b>2,868,187</b>	<b>2,595,026,839</b>

  
Shashi Shekhar Vempati  
Chief Executive Officer

  
Rajeev Singh  
Member(F)

  
Sakesh Prasad Singh  
ADG (B&A)

  
C K Jain  
DDG (F)

Annexure - 4

**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  
DOORDARSHAN

Name of States/UTs	GSTIN	GST payable under RCM	
		Advocate Fees Under RCM	Purchases from unregistered persons upto 12th Oct. 2017 Payable u/s 9(4) of CGST Act, 2017
Assam	18AAAJPO288R2ZD	-	-
Arunachal Pradesh	12AAAJPO288R1ZQ	-	-
Manipur	14AAAJPO288R2ZL	-	-
Meghalaya	17AAAJPO288R2ZF	-	-
Mizoram	15AAAJPO288R2ZJ	-	-
Nagaland	13AAAJPO288R1ZO	-	-
Sikkim	11AAAJPO288R2ZR	-	-
Tripura	16AAAJPO288R3ZG	-	-
Andhra Pradesh	37AAAJPO288R2ZD	-	-
Karnataka	29AAAJPO288R3Z9	-	-
Kerala	32AAAJPO288R5ZK	-	-
Tamil Nadu	33AAAJPO288R2ZL	90,708	-
Telangana	36AAAJPO288R2ZF	-	-
Andaman and Nicobar Islands	35AAAJPO288R1ZI	-	-
Lakshadweep	-	-	-
Pondicherry	34AAAJPO288R2ZJ	-	-
Bihar	10AAAJPO288R1ZU	-	-
Jharkhand	20AAAJPO288R2ZS	-	-
Odisha	21AAAJPO288R2ZQ	-	-
West Bengal	19AAAJPO288R2ZB	-	-
Haryana	06AAAJPO288R1ZJ	26,600	-
Himachal Pradesh	02AAAJPO288R2ZQ	-	-
Jammu and Kashmir	01AAAJPO288R1ZT	-	-
Uttar Pradesh	09AAAJPO288R1ZD	-	-
Rajasthan	08AAAJPO288R4ZC	-	-
Chandigarh	04AAAJPO288R1ZN	-	-
Uttarakhand	05AAAJPO288R1ZL	-	-
NCT of Delhi	07AAAJPO288R1ZH	-	-
Punjab	03AAAJPO288R2ZO	-	-
Madhya Pradesh	23AAAJPO288R1ZN	-	-
Maharashtra	27AAAJPO288R1ZF	-	1,22,583
Chhattisgarh	22AAAJPO288R1ZP	-	-
Goa	30AAAJPO288R1ZS	-	-
Dadar & Nagar Haveli	26AAAJPO288R1ZH	-	-
Daman and Diu	-	-	-
Gujarat	24AAAJPO288R1ZL	-	-
<b>Total</b>		<b>1,17,308</b>	<b>1,22,583</b>

Note:

Taxable supplies under RCM		2,39,891
RCM liability		43,180
Interest on RCM liability		16,516

Annexure - 4B  
ALL INDIA RADIO

Name of States/Uts	GSTIN	Advocate fees under RCM	GST Payable under RCM	
			Purchase from unregistered persons upto 12th Oct.2017 Payable u/s 9(4) of CGST Act , 2017	
Assam	18AAAJPO288R3ZC	-	-	-
Arunachal Pradesh	12AAAJPO288R2ZP	-	-	-
Manipur	14AAAJPO288R1ZM	-	-	-
Mizoram	15AAAJPO288R1ZK	-	-	-
Meghalaya	17AAAJPO288R1ZG	-	-	-
Nagaland	13AAAJPO288R2ZN	-	-	-
sikkim	11AAAJPO288R1ZS	-	-	-
Tripura	16AAAJPO288R2ZH	-	-	-
Andhra Pradesh	37AAAJPO288R1ZE	-	-	-
Karnataka	29AAAJPO288R2ZA	4,80,090	-	-
TAMIL NADU	33AAAJPO288R1ZM	3,01,028	-	-
Kerala	32AAAJPO288R4ZL	-	-	-
Telangana	36AAAJPO288R1ZG	-	-	-
Andaman and Nicobar Islands	35AAAJPO288R2ZH	-	-	-
Lakshadweep Islands	31AAAJPO288R1ZQ	-	-	-
Daman and Diu	25AAAJPO288R1ZJ	-	-	-
Pondicherry	34AAAJPO288R1ZK	-	-	-
Bihar	10AAAJPO288R2ZT	-	-	-
Jharkhand	20AAAJPO288R1ZT	-	-	-
Odisha	21AAAJPO288R1ZR	-	-	-
West Bengal	19AAAJPO288R1ZC	-	-	-
Haryana	06AAAJPO288R2ZI	-	-	-
Himachal Pradesh	02AAAJPO288R1ZR	-	-	-
Jammu and Kashmir	01AAAJPO288R2ZS	-	-	-
Uttar Pradesh	09AAAJPO288R2ZC	-	-	-
Rajasthan	08AAAJPO288R1ZF	-	-	-
Chandigarh	04AAAJPO288R3ZL	-	-	-
Uttarakhand	05AAAJPO288R3ZJ	-	-	-
Delhi	07AAAJPO288R2ZG	1,76,882	2,35,550	-
Punjab	03AAAJPO288R1ZP	-	-	-
Madhya Pradesh	23AAAJPO288R2ZM	72,330	-	-
Maharashtra	27AAAJPO288R2ZE	1,34,400	79,66,864	-
Chhatisgarh	22AAAJPO288R2ZO	34,610	2,92,894	-
Goa	30AAAJPO288R2ZR	-	-	-
Gujarat	24AAAJPO288R2ZK	-	-	-
<b>Total</b>		<b>11,99,340</b>	<b>84,95,308</b>	
Taxable supplies under RCM		96,94,648		
RCM liability		17,45,037		
Interest on RCM liability		6,67,477		

Annexure - 5

Summary of Interest to be paid			
	AIR	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
<b>Total Interest for 25.5 Months (Upto 31st December 2019)</b>	<b>195,24,724</b>	<b>7,97,444</b>	<b>203,22,168</b>

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	02AAAJPO288R1ZR	40,741	15,26,761	15,67,502
Jammu and kashmir	01AAAJPO288R2ZS	3,59,750	11,95,446	15,55,196
Punjab	03AAAJPO288R1ZP	1,32,950	8,48,583	9,81,533
Chandigarh	04AAAJPO288R3ZL	48,380	8,48,293	8,96,673
Uttarakhand	05AAAJPO288R3ZJ	92,250	43,496	1,35,746
Haryana	06AAAJPO288R2ZI	1,39,448	3,19,475	4,58,923
Delhi	07AAAJPO288R2ZG	24,16,243	264,33,697	288,49,940
Rajasthan	08AAAJPO288R1ZF	1,11,000	46,69,435	47,80,435
Uttar Pradesh	09AAAJPO288R2ZC	9,61,000	73,52,913	83,13,913
Bihar	10AAAJPO288R2ZT	3,60,000	9,76,189	13,36,189
Sikkim	11AAAJPO288R1ZS	61,500	24,486	85,986
Arunachal Pradesh	12AAAJPO288R2ZP	-	79,297	79,297
Nagaland	13AAAJPO288R2ZN	-	60,314	60,314
Manipur	14AAAJPO288R1ZM	-	69,626	69,626
Mizoram	15AAAJPO288R1ZK	-	55,826	55,826
Tripura	16AAAJPO288R2ZH	1,20,750	97,788	2,18,538
Meghalaya	17AAAJPO288R1ZG	-	2,66,442	2,66,442
Assam	18AAAJPO288R3ZC	1,02,750	7,98,090	9,00,840
West Bengal	19AAAJPO288R1ZC	48,10,890	23,22,554	71,33,444
Jharkhand	20AAAJPO288R1ZT	78,750	12,26,437	13,05,187
Odisha	21AAAJPO288R1ZR	3,17,500	18,52,624	21,70,124
Madhya Pradesh	23AAAJPO288R2ZM	8,06,271	50,83,644	58,89,915
Gujarat	24AAAJPO288R2ZK	4,10,750	28,35,416	32,46,166
Daman and Diu	25AAAJPO288R1ZJ	-	1,34,677	1,34,677
Maharashtra	27AAAJPO288R2ZE	18,66,012	1658,24,566	1676,90,578
Karnataka	29AAAJPO288R2ZA	27,52,395	58,41,661	85,94,056
Goa	30AAAJPO288R2ZR	36,250	1,34,275	1,70,525
Lakshadweep Islands	31AAAJPO288R1ZQ	-	1,191	1,191
Kerala	32AAAJPO288R4ZL	17,83,500	63,09,850	80,93,350
Pondicherry	34AAAJPO288R1ZK	1,21,750	12,48,900	13,70,650
Andaman and Nicobar Islands	35AAAJPO288R2ZH	-	26,925	26,925
Telangana	36AAAJPO288R1ZG	8,12,500	16,72,004	24,84,504
Andhra Pradesh	37AAAJPO288R1ZE	14,03,000	13,26,834	27,29,834
Chhatisgarh	22AAAJPO288R2ZO	7,10,381	15,47,097	22,57,478
Tamil Nadu	33AAAJPO288R1ZM	16,53,862	83,23,463	99,77,325

Annexure 6B: Details of Unreported Turnover - DD

113,42,444

-

113,42,444

State	DD GSTN	Unreported Identified Turnover	Unreported Unidentified Turnover	Total Unreported Turnover
Himachal Pradesh	02AAAJPO288R2ZQ	1,96,036	-	1,96,036
J & K	01AAAJPO288R1ZT	-	-	-
Punjab	03AAAJPO288R2ZO	-	-	-
Chandigarh	04AAAJPO288R1ZN	-	-	-
Uttarakhand	05AAAJPO288R1ZL	-	-	-
Delhi	07AAAJPO288R1ZH	56,05,333	-	56,05,333
Rajasthan	08AAAJPO288R4ZC	3,80,871	-	3,80,871
Uttar Pradesh	09AAAJPO288R1ZD	-	-	-
Bihar	10AAAJPO288R1ZU	1,44,000	-	1,44,000
Sikkim	11AAAJPO288R2ZR	-	-	-
Arunachal Pradesh	12AAAJPO288R1ZQ	-	-	-
Nagaland	13AAAJPO288R1ZO	-	-	-
Manipur	14AAAJPO288R2ZL	-	-	-
Mizoram	15AAAJPO288R2ZJ	-	-	-
Meghalaya	17AAAJPO288R2ZF	-	-	-
Assam	18AAAJPO288R2ZD	2,73,011	-	2,73,011
West Bengal	19AAAJPO288R2ZB	6,15,847	-	6,15,847
Jharkhand	20AAAJPO288R2ZS	5,882	-	5,882
Odisha	21AAAJPO288R2ZQ	540	-	540
Chattisgarh	22AAAJPO288R1ZP	-	-	-
Madhya Pradesh	23AAAJPO288R1ZN	-	-	-
Gujarat	24AAAJPO288R1ZL	1,98,235	-	1,98,235
Maharashtra	27AAAJPO288R1ZF	23,700	-	23,700
Karnataka	29AAAJPO288R3Z9	-	-	-
Goa	30AAAJPO288R1ZS	-	-	-
Kerala	32AAAJPO288R5ZK	29,80,953	-	29,80,953
Pondicherry	34AAAJPO288R2ZJ	-	-	-
Andaman and Nicobar Islands	35AAAJPO288R1ZI	-	-	-
Telangana	36AAAJPO288R2ZF	44,700	-	44,700
Andhra Pradesh	37AAAJPO288R2ZD	-	-	-
Haryana	06AAAJPO288R1ZJ	-	-	-
Tripura	16AAAJPO288R3ZG	-	-	-
Dadar & nagar Haveli	26AAAJPO288R1ZH	-	-	-
Tamil Nadu	33AAAJPO288R2ZL	8,73,336	-	8,73,336