

**Prasar Bharati (Broadcasting Corporation of India), Annual Statement of Accounts of Corporation Rules, 2006**

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**1. Short title and commencement :-**

(1) These rules may be called the Prasar Bharati (Broadcasting Corporation of India), Annual Statement of Accounts of Corporation Rules, 2006.

(2) They shall come into force on the date of their publication in the Official Gazettee.

**2. Definitions :-**

In these rules, unless the context otherwise requires:-

(a) "Act" means the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 (25 of 1990);

(b) "CAG/CandAG of India" means the Comptroller and Auditor General of India,

(c) "Corporation" means the Prasar Bharati (Broadcasting Corporation of India) established under Section 3 of the Act;

(d) "DDO" means the Drawing and Disbursing Officer of the Corporation,

(e) "PAO/PandAO" means the Pay and Accounts Officer of the Corporation;

(f) "Year" means the financial year. The terms and words with their cognate expressions used in these rules and not defined but

defined in the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 (25 of 1990), the General Clauses Act, 1897 (10 of 1897) and the General Financial Rules, 2005 as amended from time to time, shall have their meanings respectively assigned to them in the said Acts or Rules.

### **3. Accounts of the Corporation :-**

(1) The annual statement of accounts of the Corporation for every financial year beginning with 2000-01 shall be prepared by the Member (Finance) or such other officer of the Corporation as may be authorized by the Chief Executive Officer, in this behalf.

(2) The annual statement of accounts duly approved by Board of the Corporation shall be submitted by the Chief Executive Officer to the Central Government for laying it before the Parliament, as required under sub-section (4) of section 21 of the Act, within nine months from the expiry of the financial year to which it relates.

(3) The Member (Finance) shall supervise the maintenance of the accounts of the Corporation, the compilation of financial statement and return and shall also ensure that all accounts, books, connected vouchers and other documents and papers of the Corporation required by the Audit Officer for the purpose of auditing the accounts of the Corporation are placed at the disposal of that officer.

(4) The accounts of the Corporation shall be maintained in Form 'A'.

(5) The annual statement of accounts shall be signed and authenticated by Chief Executive Officer and Member (Finance).

(6) The annual statement of accounts shall be submitted to the Audit officer on or before the 30th of June following the year to which the accounts relate and the Audit Officer shall audit the accounts of the Corporation and report thereon.

(7) The Corporation shall, within thirty days of receipt of Audit Report, remedy and defect or irregularity pointed out therein and report to the Central Government and the Audit officer about the action taken by it thereon.