L-15 Green Park Main, New Delhi-110016

BALANCE SHEET AS AT 31st MARCH 2022 FOREIGN CONTRIBUTION ACCOUNT

(Amount in Rs.)

				(Amount in Rs.)
PARTICULARS		SCHEDULE	As at 31.03.2022	As at 31.03.2021
			Amount	Amount
LIABILITIES				
General Fund		1	110,047,970	111,092,204
Current Liabilities & Provisions		2	5,314,857	5,017,443
	TOTAL		115,362,826	116,109,647
ASSETS				
Fixed Assets		3	111,142,265	112,883,611
Current Assets, Loans And Advances				
Cash & Bank Balances		4	2,319,143	1,411,644
Loans & Advances		5	1,901,419	1,814,392
	TOTAL		115,362,827	116,109,647
Significant Accounting Policies and Notes forming an integral part of accounts.		6		

As per our report of even date For KUMAR MITTAL & CO.

Chartered Accountants FRN:010500N

For Trans World Radio-India

Rohtash Mohan
Partner
M. No.094292

Chairr

Treasurer

Chief Functionary / Secretary

Place: New Delhi Date: 06/08/2022

> GREEN PARK Z NEW DELHI 110 016

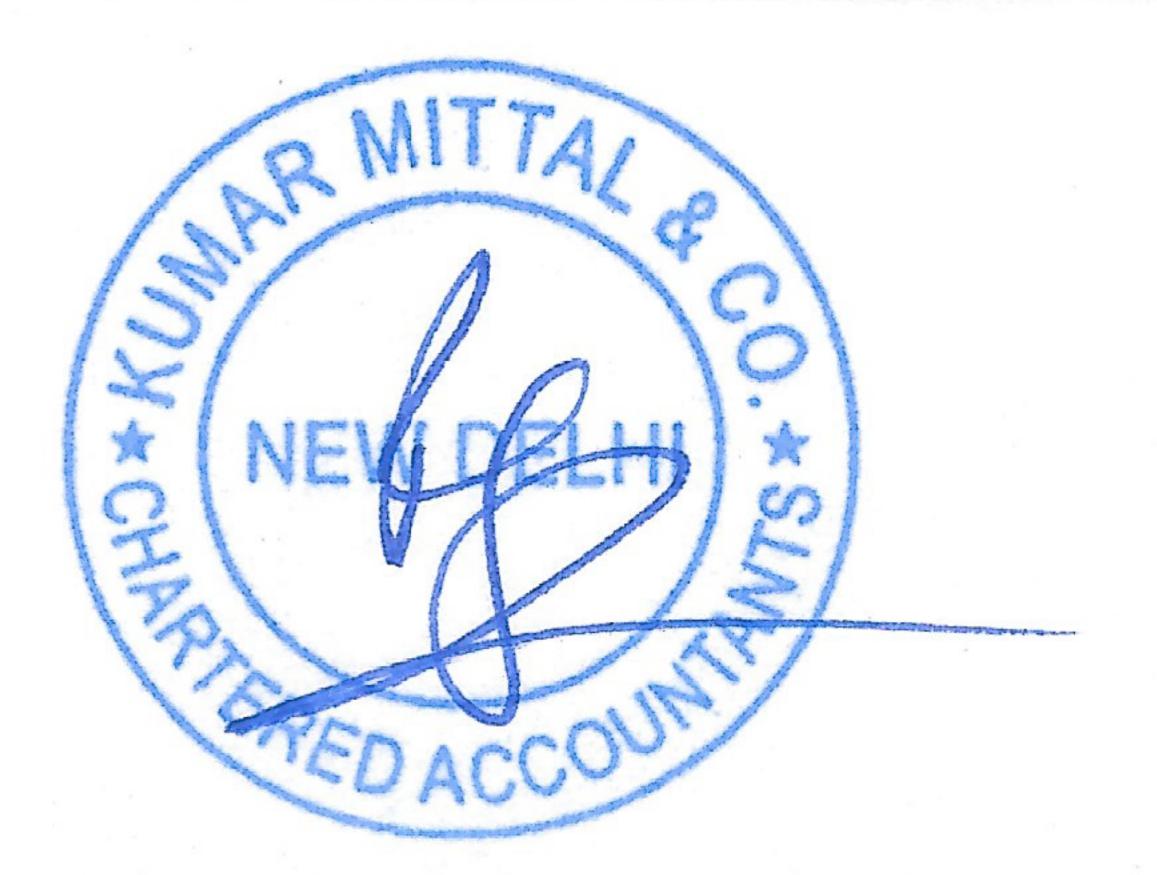


L-15 Green Park Main, New Delhi-110016

RECEIPT & PAYMENT FOR THE YEAR ENDED 31st MARCH 2022

FOREIGN CONTRIBUTION ACCOUNT (Amount in Rs.) For the year For the year Particulars ended on ended on 31 March 2022 31 March 2021 Opening Balances OPENING BALANCE as on 01.04.2021 HO & Branches 93,978 96,839 Balance with Bank CLOSING BALANCE as on 31.03.2021 71,820 9,827,094 Bank Account- Branches 1,231,346 273,501 Fixed Deposit 1,000,000 Branch Imprest 14,500 351 Sub Total 1,411,644 11,197,785 RECEIPTS Grants 72,804,764 48,139,331 Rent 648,000 887,374 Income Tax Refund 214,740 Rent Security Deposit received from Tenant Sale of Fixed Assets 11,950

Intoroct on Donosit			
Interest on Deposit		426,543	70,447
Rent Security Deposit Refund by Landlord			7,200
	Sub Total	74,094,047	49,116,302
To	otal Receipts(A)	75,505,691	60,314,087
PAYMENTS			
Programme Expenses			
Programme Staff Salary, Allowances & Benefits			
Salary & Allowances		24,545,887	26 012 70
Other Benefits		3,685,918	26,813,787
Audio Broadcasting- Programmes		3,003,310	4,614,754
Seminar, Training and Audio Material		1,483,475	221000
Printed Material for programme Dissemination		204,540	234,880 165,996
Freight & Handling of Material		76,319	•
Studio Hiring Charges		2,250,587	31,855 314,884
Script Writing & Presents(Audio)		1,787,161	1,984,089
Postage & Courier for Programme Material		144,230	1,304,003
Follow Up literature	<i>c</i>	10,393	67,540
Alternate Media/ TV Programme Presentation			07,040
TV Program Production & Telecast		9,987,422	4,214,058
Distribution of SD Cards, Radios, CDs etc.		1,278,871	2,549,744
Script Writing & Presents (Video)		467,089	Z,343,744 76,800
Programme Centre Expenses			70,000
Electricity & Water		1,119,633	849,539
Rent		1,797,185	1,600,515
Telephone & Internet		456,588	439,191
Supplies & Misc. Material		279,520	293,647
Repair & Maintenance			
AMC of Equipments		88,328	8,868
Program Building & Studio		496,398	210,005
Computers & Equipments		509,359	287,812
Vehicles		14,309	42,420
Others		94,500	145,039
Other Programme Related Expenses			
Field and Development visits- Travel		1,483,492	758,831
Distress Support		975,537	210,197
	Sub Total	53,236,741	46,031,928



L-15 Green Park Main, New Delhi-110016

RECEIPT & PAYMENT FOR THE YEAR ENDED 31st MARCH 2022 FOREIGN CONTRIBUTION ACCOUNT

Other Payments		
Advertisement	839,768	55,580
Public Relation	2,400	10,532
Books & Periodicals	4,255	3,530
Bank charges	80,701	44,562
Insurance	1,121	2,037
Membership Fees		19,163
Purchase of Fixed Assets	4,736,855	
Total Programme Expenses		49,117,308
Administrative Expenses		
Salary, Allowances & Benefits	9,225,794	5,955,895
Professional charges	509,078	
Repair & Maintenance	1,940,253	700,232
Electricity & Water	1,049,216	700,243
Property Tax	762,153	834,653
Board & Society Meeting	68,210	21,754
Audit Fees	165,015	140,655
Telephone &Internet	112,584	102,180
Public Relation	32,279	102,100 5,750
Bank Charges	1,886	4,299
Printing & Stationery	8,375	15,606
Rates & Taxes	41,842	1,436
Insurance	70,972	55,404
Postage	884	3,100
Supplies & Misc. Material	31,745	
Travel	98,508	17,246
Membership Fees	21,878	30,572
Freight & Handling	63,036	7,678
Other Payments	05,050	
GST Paid (Prev. Year)	81,000	21 500
Rent Security Deposit Refunded Back to Tenant	OL,UUU	31,500 31,000
Total Administrative Expenses	14,284,708	9,785,136
TOTAL PAYMENT (B)		55,817,064
Closing Balance (A-B)		4,497,024
Closing Balance Represented by:		4,431,024
Cash in Hand		
HO & Branches	182,273	. 02 070
Branch Imprest	102,275	93,978
Cash at Bank	14,000	14,500
НО	1701000	74 000
Branches	1,794,885	71,820
Fixed Deposit	327,485	1,231,346
TOTAL	2 210 1/2	1 111 611
	2,319,143	1,411,644

As per our report of even date For KUMAR MITTAL & CO.

For Trans World Radio-India

Chartered Accountants FRN:010500N

Rohtash Mohan

Chairman Partner

Treasurer

Chief Functionary / Secretary

M. No. 094292

Place: New Delhi

L-15 Green Park Main, New Delhi-110016

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022 FOREIGN CONTRIBUTION ACCOUNT

		(Amount in Rs.)
	For the year	For the year
Particulars	ended on	ended on
	31 March 2022	31 March 2021
INCOME		
Grant	72,804,764	48,139,333
Rental Income	600,000	550,000
Interest from Bank	426,543	50,07
Total (A	73,831,307	48,739,408
EXPENDITURE		
Programme Expenses		
Programme Staff Salary, Allowances & Benefits		
Salary & Allowances	24,545,887	24,925,47
Other Benefits	4,146,634	
<u>Audio Broadcasting- Programmes</u>		
Seminar, Training and Audio Material	1,258,168	209,124
Printed Material for programme Dissemination	204,540	165,996
Freight & Handling of Materials	76,319	31,855
Studio Hiring Charges	2,250,587	314,884
Script Writing & Presents(Audio)	1,787,161	1,984,089
Postage & Courier for Programme Material	144,230	
Follow Up Literature	10,393	117,477
Alternate Media/ TV Programme Presentation	10,393	67,540
TV Program Production & Telecast	0007422	
Distribution of SD Cards, Radios, CDs etc.	9,987,422	3,848,855
Script Writing & Presents(Video)	1,278,871	2,549,744
	467,089	76,800
Programme Centre Expenses Flootricity & Water		
Electricity & Water	1,119,633	739,899
Rent Tolophone & Internet	1,767,685	1,600,515
Telephone & Internet	456,588	439,191
Supplies & Misc. Material	279,520	293,647
Repair & Maintenance		
AMC of Equipments	88,328	0 0 0 0
Program Building & Studio		8,868
	496,398	210,005
Computer & Equipments	482,436	252,460
Vehicles	14,309	42,420
Others	94,500	145,039
Other Programme Related Expenses		
Field and Development visits- Travel	1,230,918	568,899
Distress Support	975,537	210,197
Other Payments Denne sisting		
Depreciation	6,467,460	6,197,476
Advertisement	839,768	55,580
Public Relation	2,400	10,532
Books & Periodicals	4,255	3,530
Bank Charges	80,700	44,562
nsurance	1,121	2,037
Membership Fees		19,163
Total Programme Expense	60,558,857	49,383,296



Trans World Radio-India L-15 Green Park Main, New Delhi-110016

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022 FOREIGN CONTRIBUTION ACCOUNT

(Amount in Rs.)

Administrative Expenses			
Salary, Allowances & Benefits		9,225,794	5,955,895
Professional Charges		5,223,734	
Repair & Maintenance		1,940,253	1,056,891
Electricity & Water			
Property tax		1,049,216	
Board & Society Meeting		762,153	834,653
		68,210	21,754
Audit Fees Telerbers & Indonesia		212,990	156,940
Telephone & Internet		112,584	102,180
Public Relation		32,279	6,750
Bank Charges		1,886	4,299
Printing & Stationery		8,375	15,606
Rates & Taxes		41,842	1,436
Insurance		70,972	
Postage		884	3,100
Supplies & Misc. Material		31,745	17,246
Travel		98,508	30,572
Membership Fees		21,878	
Freight & Handling		63,036	
Total Administra	ative Expenses	14,316,683	9,675,580
	Total (B)	74,875,540	59,058,876
Excess of Income Over Expenditure B)	TOTAL (A-	(1,044,234)	(10,319,465)

As per our report of even date

For KUMAR MITTAL & CO.

Chartered Accountants FRN:010500N

For Trans World Radio-India

Rohtash Mohan Partner

M. No.094292

Partner Chairman

Treasurer

Chief Functionary / Secretary

Place: New Delhi Date: 06/08/2022





L-15 Green Park Main, New Delhi-110016 FOREIGN CONTRIBUTION ACCOUNT

GENERAL FILMO

Schedule - 1

	Asat	Asat
PARTICULARS	31.03.2022	31.03.2021
	Amount(Rs.)	Amount(Rs.)
OPENING BALANCE AS ON 01.04.2021	111,092,204	121,411,669
Add: Surplus as per Income & Expenditure A/c	(1,044,234)	(10,319,465)
CLOSING BALANCE AS ON 31.03.2022	110,047,970	111,092,204

Schedule - 2

CURRENT LIABILITIES & PROVISIONS

	PARTICULARS	As at 31.03.2022	As at 31.03.2021
		Amount(Rs.)	Amount(Rs.)
Current Liabilities			
Salary Payable			
EPF Payable		460,716	
Sundry Creditors			
Payable at Branches		417,201	720,478
GST Payable		27,000	-
Security Deposits		3,150,000	3,150,000
TDS Payable		65,000	
Other Payable		1,000,000	1,000,000
	Sub Total	5,119,917	4,870,478
Provisions			
Audit Fee Payable		194,940	146,965
	Sub Total	194,940	146,965
	Total	5,314,857	5,017,443



Trans World Radio-India
Green Park Main, New Delhi-11001
EIGN CONTRIBITON ACCOUNT
OF FIXED ASSETS FORMING PART C
ICE SHEET AS AT 31st MARCH 2022
EIGN CONTRIBUTION ACCOUNT

									ocilica alle o
			Add	ition					
Si	Particulars	WDV as on 31.03.2021	Upto 30.09.2021	After 30.09.2021	Sale(During the Year)	Total	depreciation	Depreciation for the Year	W.D.V. as at 31.03.2022
~	Land	20.409.148				0			
						20,409,148	%0		20.409.148
7	Video Studio Equipment	2.453.107	0000						
			00	1/4,011		3,236,117	10%	284,910	2,951,206
m	Building	81,692,510				- 1			
						81,692,510	2%	4,084,626	77,607,885
4	Studio	325.495				0			
				8		325,495	10%	32,549	280.666
2	Computer	1 256 081	4			8			
		20000	C70'07%	1,385,407		3,059,513	40%	946,724	2112789
9	Furniture & Fixture	1 820 800				0			00000
		0000	1,584,12	57,820	0	1,916,103	10%	188,719	727
7	Office Equipment	2.386.375	126161	0		0			
			07/07	1986,02		2,538,123	15%	378,725	2,159,399
00	Studio Equipment	688 366	0			0			
			90,00	39,200		786,224	15%	114,994	671,230
O	Air Conditioner	764.079	220 062			0			
			20,02	USU,SEL	0	1,290,222	15%	178,677	1,111,545
10	Vehicles	994,412		27070		0			
				7/2/1/20		2,273,132	15%	245,066	2.028.066
11	Audio Visual	83.138				0			
				0		83,138	15%	12,470	70,668
	GRANDTOTAL	70 000 00							
		777,020,010	966,293	3,759,822		117,609,725		6,467,460	111,142,265
	Previous Year	116,143,060	735,357	227/610	0				
				TOG	(056,11,950)	119,081,086		JEV LUE D	



L-15 Green Park Main, New Delhi-110016 FOREIGN CONTRIBUTION ACCOUNT

CASH AND BANK BALANCES

Schedule - 4

			Asat	Asat
	PARTICULARS		31.03.2022	31.03.2021
			Amount(Rs.)	Amount(Rs.)
Cash in hand				
HO		14,740		
Branches		167,533	182,273	93,978
Branch Imprest			14,500	14,500
Balance with Bank				
HO				
-SBI FCRA A/c		1,062,491		
-Indian Overseas Bank		732,394		
Branches		327,485		
Fixed Deposit			2,122,370	1,303,166
		Total	2,319,143	1,411,644

Schedule - 5

LOANS AND ADVANCES

	Asat	Asat
PARTICULARS	31.03.2022	31.03.2021
	Amount(Rs.)	Amount(Rs.)
<u>Loans and Advances</u>		
Staff Advances (against Salary)		
Staff Advances (Travel)	6,319	14,769
Staff Advances (Others)	21,475	63,728
Other Advances	562,826	337,519
Prepaid Expenses	390,871	363,948
Security Deposit for		
Electricity Connection	155,981	155,981
Rent	303,300	273,800
TDS & TCS Recoverable	460,647	604,647
Total	1,901,419	1,814,392



Trans World Radio, India L-15 Green Park Main, New Delhi 110016

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2022 FOREIGN CONTRIBUTIONS ACCOUNT

A. SIGNIFICANT ACCOUNTING POLICIES

- 1. The financial statements of the Society have been prepared under the historical cost convention on the accrual basis of accounting (except otherwise stated) in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India and the Generally Accepted Accounting Principles (GAAP) in India.
- 2. Fixed assets are stated at WDV and depreciation is charged as per Income Tax Act, 1961. The WDV comprises of purchase price and any directly attributable cost of bringing the asset to its working condition for the intended use.

Gains and losses arising from de-recognition of fixed asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Income and Expenditure Account when the asset is derecognized.

3. General Fund and specified donations are accounted through Specified Funds maintained. However, for the purpose of computation of income, total receipts are considered as income.

4. Employee benefits:

i. Short -term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange of services rendered by employees is recognized during the period when the employee renders the services. These benefits include salaries and wages.

ii. Employment benefit plans

a. Defined Contribution Plan

The Trust's contribution to the Employees' Provident Fund is a Defined Contribution Plan and is charged as expense to the Income and Expenditure Account during the period in which the employee renders the related services.

Organisation is registered under Employee Provident Fund and has paid the amount due as per the Employee Provident Fund Act, on or before their



their due dates. The trust has no obligation, other than the contribution payable to the provident fund.

b. Defined Benefit Plan

The Trust's gratuity scheme is a defined benefit plan. The gratuity plan is governed by the payment of Gratuity Act, 1972 ("the Act"). Under the Act, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age. The scheme is funded by TWR India and administered through TWR India Group Gratuity Scheme in separate Books of Accounts and a group policy with Life Insurance Corporation of India (LIC) has been obtained for the same.

- iii. No provision is being made in the books for accumulated leaves of the employees as the same are not encashed under Society Rules.
- 5. Fines/Penalties/compounding/Interest on account of statutory non-compliances are accounted for in the year in which they are paid/settled.

B. NOTES TO ACCOUNTS

- 1. The Society has obtained regular registration under Foreign Contribution (Regulation) Act 2010 (FCRA).
- The reporting under FCRA has been done on Receipts and Payment Basis, however, the Society has also compiled and attached Income & Expenditure Account as per the requirement of Foreign Contribution (Regulation) Rules, 2011.
- 3. Grants received from TWR-International in foreign currency are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction and the difference is charged as bank charges in Income and Expenditure account.
- During the year, the society has transferred a sum of Rs.21,00,000 from the FCRA designated Bank Account to a 'Local Account' and utilized the same to meet the expenses. In the opinion of the management, such transfer of amounts from FCRA account to non-FCRA designated Bank Account to meet the urgent payments/expenditures therefrom was necessitated due to covid-19 lockdown situation and non-availability of net banking facility in FCRA account. Such transfers being not permissible under FCRA Rules and Act shall not be carried out and are subject to compounding.
- 5. During the year no assets were sold/ discarded requiring no gains/losses to be recognized in the Income & Expenditure Account.

6. Previous year figures have been regrouped/ reclassified, where necessary, to conform this year's classification.

As per our report of even date For KUMAR MITTAL & CO.

Chartered Accountants FRN: 010500N

For and on behalf of Trans World Radio India

Rohtash Mohan Partner M.No.094292

Chairman

Treasure

Chief Functionary/ Secretary

Place: New Delhi Date: 06/08/2022



GREEN PARK S WEW DELHI 110 016