



# Kiron Joshi & Associates

Chartered Accountants

19-20  
Regn. No. 313048 E


LDB Building : G. S. Road, Shillong - 793 001, Phone : 2223727, Fax : (0364) 2224647, Email : kironjoshiassociates@gmail.com

## (Certificate to be given by Chartered Accountant)

We have audited the accounts of **FERRANDO SPEECH & HEARING CENTRE : MAWROH : SHILLONG-793008 : EAST KHASI HILLS : MEGHALAYA (Regn.No. SR/FSHC-305/97 : MEGHALAYA)**, for the financial year ending the 31<sup>st</sup> March 2020 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was ₹2241421.67.
- (ii) foreign contribution of/worth ₹10943755.00 was received by the Association during the financial year 2019-20 ;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth ₹ 141438.00 was received by the Association during the financial year 2019-20 ;
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2019-20 was ₹4124090.63;
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 .
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by me/us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Place: Shillong  
Date: 23.11.2020

  
Signature of Chartered Accountant  
with seal address and Registration number  
(Membership No.051046)

UDIN:20051046AAADHI4180

**FERRANDO SPEECH & HEARING CENTRE  
MAWROH : SHILLONG : MEGHALAYA**

**(FOREIGN CONTRIBUTION)**

**BALANCE SHEET AS AT 31.03.2020**

LIABILITIES			ASSETS
<b>CAPITAL FUNDS :</b>			<b>FIXED ASSETS :</b>
Opening Balance	52600662.81		Land
(+) Excess of Income over Expenditure	<u>4893314.96</u>	57493977.77	As per last A/c
			2500000.00
			Buildings
			As per last A/c
			40255947.88
			Hearing Aid Equipments
			As per last A/c
			1111627.50
			Computer & Accessories
			Opening Balance
			644560.00
			(+) Addition during the year
			<u>92249.99</u>
			736809.99
			Furnitures
			Opening Balance
			621230.00
			(+) Addition during the year
			<u>181004.00</u>
			802234.00
			Vehicle
			Opening Balance
			2898458.00
			(+) Addition during the year
			<u>736642.00</u>
			3635100.00
			Accessories & Equipments
			As per last A/c
			1742267.76
			Projector
			Opening Balance
			127150.00
			(+) Addition during the year
			<u>141300.01</u>
			268450.01
			Camera
			As per last A/c
			8000.00
			Construction of Ramp
			As per Last A/c
			200000.00
			Construction of Cloth Drying area
			As per Last A/c
			250000.00
			Construction of Disabled Friendly Park
			Opening Balance
			-
			(+) Addition during the year
			<u>928750.00</u>
			928750.00
			Construction of Playground
			Opening Balance
			-
			(+) Addition during the year
			<u>900000.00</u>
			900000.00
			Books
			Opening Balance
			-
			(+) Addition during the year
			<u>30700.00</u>
			30700.00
			<b>CURRENT ASSETS :</b>
			Cash in hand
			7415.94
			Cash at Bank
			SB A/c No. 7899 with Federal Bank
			3526563.79
Balance C/f	<u>57493977.77</u>	Balance C/f	<u>3533979.73</u> <u>53369887.14</u>

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Balance B/f	<u>57493977.77</u>	: 2 :	Balance B/f	<u>3533979.73</u> <u>53369887.14</u>
			SB A/c No. 3578 with South Indian Bank	<u>87710.90</u> <u>3621690.63</u>
			<b>ADVANCES :</b>	
			Project Advances	502400.00
	<u><u>57493977.77</u></u>			<u><u>57493977.77</u></u>

Place : Shillong  
Date : 23.11.2020

In terms of our report of even date  
for KIRON JOSHI & ASSOCIATES  
Chartered Accountants



*(Signature)*  
KIRON JOSHI  
(Membership No. 051046)  
UDIN:20051046AAADHI4180

**FERRANDO SPEECH & HEARING CENTRE  
MAWROH : SHILLONG : MEGHALAYA**

**(FOREIGN CONTRIBUTION)**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020**

EXPENDITURE		INCOME	
Bank Charges	4909.10	<u>Project Receipts :</u>	
Repairs & Maintenance	18500.00	a) CBM	2185510.00
<u>Project Expenses :</u>		b) CBR	750240.00
Revenue Expenses :		c) CEI	2685000.00
a) CBM : Shillong (Schedule 'B')	1334906.94	d) RAISE NE	1548459.00
b) CBM : Tripura (Schedule 'C')	777467.00	e) Verein	834695.00
c) CBR : (Schedule 'D')	750240.00	f) Jan Vikas Samiti	350000.00
d) RAISE NE : (Schedule 'E')	721246.00	g) Light For the World	473498.00
e) Verein : (Schedule 'F')	-	h) Manos Unidas	1449276.00
f) Jan Vikas Samiti : (Schedule 'G')	700000.00	i) MARIAN Mcguinness	85660.00
g) Light for the World : Schedule 'H')	473498.00	h) University College Dublin	
h) Manos Unidas : Schedule 'I')	97800.00	Volunteers Overseas	<u>539500.00</u> 10901838.00
i) University College Dublin		Contributions & Donations	41917.00
Volunteers Overseas(Schedule 'J')	539500.00	Interest on SB A/c	141438.00
k) CEI : (Schedule 'K')	<u>773811.00</u> 6168468.94		
Excess of Income over Expenditure	4893314.96		
	<u>11085193.00</u>		<u>11085193.00</u>

Place : Shillong  
Date : 23.11.2020



In terms of our report of even date  
for KIRON JOSHI & ASSOCIATES  
Chartered Accountants

KIRON JOSHI  
(Membership No. 051046)  
UDIN:20051046AAADHI4180

FERRANDO SPEECH & HEARING CENTRE  
MAWROH : SHILLONG : MEGHALAYA

(FOREIGN CONTRIBUTION)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

RECEIPTS			PAYMENTS		
Opening Balances :			Bank Charges	4909.10	
Cash in hand	31638.88		Repairs & Maintenance	18500.00	
Cash at Bank					
SB A/c No. 76999 with Federal Bank	1997807.79		<u>Project Expenses :</u>		
Project Advances	<u>211975.00</u>	2241421.67	Revenue Expenses :		
			a) CBM : Shillong (Schedule 'B')	1334906.94	
<u>Project Receipts :</u>			b) CBM : Tripura (Schedule 'C')	777467.00	
a) CBM	2185510.00		c) CBR : (Schedule 'D')	750240.00	
b) CBR	750240.00		d) RAISE NE : (Schedule 'E')	721246.00	
c) CEI	2685000.00		e) Verein : (Schedule 'F')	-	
d) RAISE NE	1548459.00		f) Jan Vikas Samiti : (Schedule 'G')	700000.00	
e) Verein	834695.00		g) Light for the World : Schedule 'H)	473498.00	
f) Jan Vikas Samiti	350000.00		h) Manos Unidas : Schedule 'I')	97800.00	
g) Light For the World	473498.00		i) University College Dublin Volunteers Overseas(Schedule 'J')	539500.00	
h) Manos Unidas	1449276.00		k) CEI : (Schedule 'K')	<u>773811.00</u>	6168468.94
i) MARIAN Mcguinness	85660.00				
h) University College Dublin Volunteers Overseas	<u>539500.00</u>	10901838.00	<u>Project Expenses :</u>		
			Capital Expenses :		
Contributions & Donations		41917.00	a) CBM : Shillong (Schedule 'B')	-	
Interest on SB A/c		141438.00	b) CBM : Tripura (Schedule 'C')	-	
			c) CBR : (Schedule 'D')	-	
			d) RAISE NE : (Schedule 'E')	573824.00	
			e) Verein : (Schedule 'F')	736642.00	
			f) Jan Vikas Samiti : (Schedule 'G')	-	
			g) Light for the World : Schedule 'H)	-	
			h) Manos Unidas : Schedule 'I')	-	
			i) University College Dublin Volunteers Overseas(Schedule 'J')	-	
			J) CEI : (Schedule 'K)	<u>1700180.00</u>	3010646.00
			<u>Closing Balances :</u>		
			Cash in hand	7415.94	
			Cash at Bank		
			SB A/c No. 76999 with Federal Bank	3526563.79	
			SB A/c No. 3578 with South Indian Bank	87710.90	
			Project Advances	<u>502400.00</u>	4124090.63
		<u>13326614.67</u>			<u>13326614.67</u>

In terms of our report of even date  
for KIRON JOSHI & ASSOCIATES  
Chartered Accountants



KIRON JOSHI  
(Membership No. 051046)  
UDIN:20051046AAADHI4180

Place : Shillong  
Date : 23.11.2020



**FERRANDO SPEECH & HEARING CENTRE  
MAWROH : SHILLONG : MEGHALAYA**

**(FOREIGN CONTRIBUTION)**

Schedules of Project Expenses

Sl No.	Particulars	Capital Expenses	Revenue Expenses	Total
1	Schedule B : CBM, Shillong			
	a) Early Intervention Services	-	174090.00	174090.00
	b) Support for Educational Services	-	238540.00	238540.00
	c) Inclusive Programmes	-	77197.00	77197.00
	d) NIOS Programme	-	204439.00	204439.00
	e) Individual Home Based Programmes	-	165846.00	165846.00
	f) Smart Claseses	-	18240.00	18240.00
	g) Vision Building/ Sustainability	-	150000.00	150000.00
	h) Salary to Project Staff	-	253575.00	253575.00
	i) Audit fees	-	40000.00	40000.00
	j) Medical Expenses	-	12979.94	12979.94
	Total ₹	-	1334906.94	1334906.94
2	Schedule C : CBM, Tripura			
	a) Early Intervention	-	164560.00	164560.00
	b) Support for Educational Materials	-	231105.00	231105.00
	c) Inclusive Programme for Children	-	77197.00	77197.00
	d) Individual Home Based Programmes	-	178605.00	178605.00
	e) Salary to Project Staff	-	126000.00	126000.00
	Total ₹	-	777467.00	777467.00
3	Schedule D : CBR			
	a) Facilitation visit from CBRF	-	2100.00	2100.00
	b) Partners Meeting of NER	-	10000.00	10000.00
	c) Need Based Training	-	26700.00	26700.00
	d) Organize Reflection Work Shop	-	9000.00	9000.00
	e) Referral CWD's for AIDS and appliances	-	7000.00	7000.00
	f) Provide Medication Support	-	9602.00	9602.00
	g) Sensitization Programme	-	5000.00	5000.00
	h) Childrens Club Formation	-	3600.00	3600.00
	i) Livelihood Support	-	49400.00	49400.00
	j) Skill Based Training for PWD leaders	-	11500.00	11500.00
	k) Children's Day Celebration	-	3800.00	3800.00
	l) Formation of BDPO	-	5300.00	5300.00
	m) Capacity Building BDPO	-	6400.00	6400.00
	n) Workshop on Disability	-	10000.00	10000.00
	o) Observation on Disability	-	5000.00	5000.00
	p) Reserve Fund	-	7030.00	7030.00
	q) Salary of Staffs	-	578808.00	578808.00
	Total ₹	-	750240.00	750240.00
4	Schedule E : RAISE NE			
	a) Meeting to Strengthen Parenting Group	-	15120.00	15120.00
	b) School Baseline and Monitoring	-	14150.00	14150.00
	c) Local Travel by Partners to SSA School	-	41755.00	41755.00
	Balance C/F		71025.00	71025.00



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: 2 :

	Balance B/F	-	71025.00	71025.00
	d) Capacity Building	-	18765.00	18765.00
	e) Exposure visits to SSA Schools	-	32050.00	32050.00
	f) Organisation of Events	-	38161.00	38161.00
	g) Awards/Recognition for students and teachers	-	5418.00	5418.00
	h) Administration for Partners	-	411444.00	411444.00
	i) Coordination for Partners	-	37499.00	37499.00
	j) Travel for Coordinators	-	18000.00	18000.00
	k) Overhead Costs	-	29058.00	29058.00
	l) Accountant	-	59826.00	59826.00
	m) Construction of Disabled Friendly Park	573824.00	-	573824.00
	<b>Total ₹</b>	<b>573824.00</b>	<b>721246.00</b>	<b>1295070.00</b>
5	Schedule F : Verein			
	Purchase of Vehicle	736642.00	-	736642.00
	<b>Total ₹</b>	<b>736642.00</b>	<b>-</b>	<b>736642.00</b>
6	Schedule G : Jan Vikas Samiti			
	School Fees and Hostel Fees	-	354387.00	354387.00
	Uniform and Clothing	-	18100.00	18100.00
	Rehabilitation/Education	-	183670.00	183670.00
	Medical(Medicines, consultation etc.)	-	40000.00	40000.00
	Home Visit and Child Counselling	-	3851.00	3851.00
	Training	-	34992.00	34992.00
	Audit Charges/fees	-	4000.00	4000.00
	Coordinator Salary	-	61000.00	61000.00
	<b>Total ₹</b>	<b>-</b>	<b>700000.00</b>	<b>700000.00</b>
7	Schedule H : Light for the World			
	a) Fuel Costs	-	40410.00	40410.00
	b) Purchase of Medicines	-	113350.00	113350.00
	c) Referral for minor Surgeon	-	112273.00	112273.00
	d) Residential Camp	-	90000.00	90000.00
	e) Supportive Devices	-	117465.00	117465.00
	<b>Total ₹</b>	<b>-</b>	<b>473498.00</b>	<b>473498.00</b>
8	Schedule I : Manos Unidas			
	a) Purchase of Solar Light	-	89700.00	89700.00
	b) Travelling Expenses	-	8100.00	8100.00
	<b>Total ₹</b>	<b>-</b>	<b>97800.00</b>	<b>97800.00</b>
9	Schedule J : University College Dublin Volunteers Overseas			
	a) Awareness Programme	-	12001.00	12001.00
	b) Materials for Orthotic Workshop	-	90019.00	90019.00
	c) Purchase of Safety measures	-	13695.00	13695.00
	d) Residential Camp	-	243870.00	243870.00
	e) Printing & Stationeries	-	2860.00	2860.00
	f) Support for Physiotherapists	-	108000.00	108000.00
	g) Transport to Villages	-	69055.00	69055.00
	<b>Total ₹</b>	<b>-</b>	<b>539500.00</b>	<b>539500.00</b>



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Sl No.	Particulars	Capital Expenses	Revenue Expenses	Total
10	Schedule K : CEI			
	a) Support for Education & Coaching Children Expenses	-	353314.00	353314.00
	b) Inclusive Programme for Children Expenses	-	56194.00	56194.00
	c) Upgrading Orthotic/Physio/Vision/Audio Expenses	-	222441.00	222441.00
	d) Expenses on Training for Soft Skills	-	104908.00	104908.00
	e) Smart Class Expenses	-	36954.00	36954.00
	f) Construction of Disabled Friendly Park	354926.00	-	354926.00
	g) Construction of Playground	900000.00	-	900000.00
	h) Purchase of :			
	i) Computer	92249.99	-	92249.99
	ii) Projector	141300.01	-	141300.01
	iii) Furniture	181004.00	-	181004.00
	iv) Books	30700.00	-	30700.00
	Total ₹	1700180.00	773811.00	2473991.00
	Grand Total ₹	3010646.00	6168468.94	9179114.94

