



## Kiron Joshi & Associates

Chartered Accountants

Regn. No. 313048 E

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

2021-2022

### (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 2022 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 ₹ 8709384.30;
- (ii) foreign contribution of/worth ₹ 16245087.40 was received by the Association during the financial year 2021-22 ;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth ₹ 205796.00 was received by the Association during the financial year 2021-22 ;
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2021-22 was ₹ 8534124.80
- (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: 26.09.2022

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

UDIN:22051046AVEBYQ5262



**FERRANDO SPEECH & HEARING CENTRE**  
 Regd. Office : MAWROH : SHILLONG : MEGHALAYA  
 Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA

(FOREIGN CONTRIBUTION ACCOUNT)

BALANCE SHEET AS AT 31.03.2022

LIABILITIES		ASSETS	
<b>CAPITAL FUNDS :</b>		<b>FIXED ASSETS :</b>	
Opening Balance	73016835.44	Land	
(+) Excess of Income over Expenditure	<u>11598156.50</u>	As per last A/c	2500000.00
	84614991.94	Buildings	
		As per last A/c	49097865.88
		(+) Additions	<u>11014231.00</u>
			60112096.88
		Hearing Aid Equipments	
		As per last A/c	1111627.50
		Computer & Accessories	
		As per last A/c	736809.99
		(+) Additions	<u>93685.00</u>
			830494.99
		Furnitures	
		As per last A/c	802234.00
		(+) Additions	<u>250000.00</u>
			1052234.00
		Vehicle	
		As per last A/c	3635100.00
		Accessories & Equipments	
		As per last A/c	1742267.76
		(+) Additions	<u>415500.00</u>
			2157767.76
		Projector	
		As per last A/c	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	
		As per Last A/c	1228750.00
		Construction of Playground	
		As per Last A/c	900000.00
		Books	
		As per Last A/c	30700.00
		Pump	
		As per Last A/c	309646.00
Balance C/f	<u>84614991.94</u>	Balance C/f	<u>74594867.14</u>



Contd... P/2

Balance B/f	<u>84614991.94</u>	2	Balance B/f	<u>74594867.14</u>
			Solar Light As per Last A/c	- 996000.00
			Livestock As per Last A/c	- 490000.00
			<b>CURRENT ASSETS :</b>	
			Cash in hand	50378.66
			Cash at Bank	
			SB A/c No. 7699 with Federal Bank	6886470.44
			SB A/c No. 40090430959 with State Bank of India, Delhi Branch	<u>1402675.70</u> 8339524.80
			<b>ADVANCES :</b>	
			Project Advances	194600.00
	<u><u>84614991.94</u></u>			<u><u>84614991.94</u></u>

Place : Shillong  
Date : 26.09.2022



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

*KIRON JOSHI*  
KIRON JOSHI  
(Membership No. 051046)  
UDIN.22051046AVEBYQ5262



**FERRANDO SPEECH & HEARING CENTRE**  
**Regd. Office : MAWROH : SHILLONG : MEGHALAYA**  
**Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA**

**(FOREIGN CONTRIBUTION ACCOUNT)**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022**

EXPENDITURE		INCOME	
Audit fees	76380.00	<u>Project Receipts :</u>	
Bank Charges	19999.90	a) CBM	1916000.00
Computer Expenses	4245.00	b) CBR	1002796.00
Educational Expenses	41800.00	c) CEI	0.00
Honorarium to Teaching Staff	126400.00	d) RAISE NE	0.00
Professional Fees	6018.00	e) Verein	471636.00
		f) Jan Vikas Samiti	499996.60
		g) Erzbistum Koeln	0.00
		h) Manos Unidas	706.666.00
		i) MARIAN McGuinness	-
		j) University College Dublin	-
<u>Project Revenue Expenses :</u>		Volunteers Overseas	484575.00
a) CBM : Shillong (Schedule 'B')	1035476.00	k) Jugend Eine Welt	7690038.00
b) CBM : Tripura (Schedule 'C')	-	l) Conrad N Hilton	1390770.00
c) CBR : (Schedule 'D')	915142.00	m) Don Bosco Mendo	2010640.50
d) RAISE NE : (Schedule 'E')	459705.00		16173118.10
e) Verein : (Schedule 'F')	14632.00		
f) Jan Vikas Samiti : (Schedule 'G')	499996.00	Contributions & Donations	71969.30
g) Jugend Eine Welt : (Schedule 'H')	87352.00	Interest on SB A/c	205796.00
h) Manos Unidas : Schedule 'I')	706666.00		
i) University College Dublin	-		
Volunteers Overseas(Schedule 'J')	425015.00		
j) CEI : (Schedule 'K')	433900.00		
k) Don Bosco Mondo : (Schedule L)	-		
k) Erzbistum Koeln : (Schedule M)	-		
	4577884.00		
Excess of Income over Expenditure	11598156.50		
	<u>16450883.40</u>		
			<u>16450883.40</u>

Place : Shillong  
Date : 26.09.2022

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

KIRON JOSHI  
Membership No 051046)  
UIN: 22051046AVEBYQ5262



**FERRANDO SPEECH & HEARING CENTRE**  
 Regd. Office : MAWROH : SHILLONG : MEGHALAYA  
 Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA

(FOREIGN CONTRIBUTION ACCOUNT)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

RECEIPTS		PAYMENTS	
Opening Balances :		Audit fees	76380.00
Cash in hand	40814.16	Bank Charges	19999.90
Cash at Bank		Computer Expenses	4245.00
SB A/c No. 76999 with		Educational Expenses	41800.00
Federal Bank	7605679.94	Honorarium to Teaching Staff	126400.00
SB A/c No. 3578 with		Professional Fees	6018.00
South Indian Bank	868290.20	TDS Paid on Audit fees	3000.00
Project Advances	<u>194600.00</u>		
	8709384.30		
<b>Project Receipts :</b>		<b>Project Revenue Expenses :</b>	
a) CBM	1916000.00	a) CBM : Shillong (Schedule 'B')	1035476.00
b) CBR	1002796.00	b) CBM : Tripura (Schedule 'C')	0.00
c) CEI	-	c) CBR : (Schedule 'D')	915142.00
d) RAISE NE	-	d) RAISE NE : (Schedule 'E')	459705.00
e) Verein	471636.00	e) Verein : (Schedule 'F')	14632.00
f) Jan Vikas Samiti	499,996.60	f) Jan Vikas Samiti : (Schedule 'G')	499996.00
g) Erzbistum Koeln	-	g) Jugend Eine Welt : (Schedule 'H')	87352.00
h) Manos Unidas	706666.00	h) Manos Unidas : Schedule 'I')	706666.00
i) MARIAN Mcguinness	-	i) University College Dublin	
j) University College Dublin		Volunteers Overseas (Schedule 'J')	425015.00
Volunteers Overseas	484575.00	j) CEI : (Schedule 'K')	439300.00
k) Jugend Eine Welt	7690038.00	k) Don Bosco Mondo : (Schedule L)	-
l) Conrad N Hilton	1390770.00	k) Erzbistum Koeln : (Schedule M)	<u>4583284.00</u>
m) Don Bosco Mondo	<u>2010640.50</u>		
	16173118.10	<b>Project Capital Expenditure :</b>	
Contributions & Donations	71969.30	a) CBM : Shillong (Schedule 'B')	-
Interest on SB A/c	205796.00	b) CBM : Tripura (Schedule 'C')	-
		c) CBR : (Schedule 'D')	44800.00
Recovery of TDS on :		d) RAISE NE : (Schedule 'E')	200000.00
a) Audit Fees	3000.00	e) Verein : (Schedule 'F')	-
b) Contractor Payment	<u>149788.00</u>	f) Jan Vikas Samiti : (Schedule 'G')	-
	152788.00	g) Jugend Eine Welt : Schedule 'H')	7986803.00
		h) Manos Unidas : Schedule 'I')	-
		i) University College Dublin	
		Volunteers Overseas (Schedule 'J')	54885.00
		J) CEI : (Schedule 'K')	372500.00
		k) Don Bosco Mondo : (Schedule L)	89500.00
		k) Erzbistum Koeln : (Schedule M)	<u>3169316.00</u>
			11917804.00
		Closing Balances :	
		Cash in hand	50378.66
		Cash at Bank :	
		SB A/c No. 76999 with	
		Federal Bank	6886470.44
		SB A/c No. 40090430959 with	
		State Bank of India, Delhi Branch	1402675.70
		Project Advances	<u>194600.00</u>
			8534124.80
	<u>25313055.70</u>		<u>25313055.70</u>

Place : Shillong  
 Date : 26.09.2022

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

KIRON JOSHI  
 (Membership No. 051046)  
 UDIN: 22051046AVEBYQ5262





**FERRANDO SPEECH & HEARING CENTRE**  
 Regd. Office : MAWROH : SHILLONG : MEGHALAYA  
 Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA

**(FOREIGN CONTRIBUTION ACCOUNT)**

Schedules of Project Expenses

SI No.	Particulars	Capital Expenses	Revenue Expenses	Total
1	Schedule B : CBM, Shillong			
	a) School Screening & Awareness	-	44120.00	44120.00
	b) Expansion of Inclusive Services	-	268200.00	268200.00
	c) Capacity Building	-	50500.00	50500.00
	d) Resource Mapping	-	37500.00	37500.00
	e) Livelihood Training	-	192500.00	192500.00
	f) Training for Soft Skills	-	37500.00	37500.00
	g) Organising Job Mela Placement Initiative	-	50000.00	50000.00
	h) Development Efforts Planning & Management	-	25000.00	25000.00
	i) Blended Learning for Parents & Digital Tech	-	51000.00	51000.00
	j) Developing Fund Raising Strategy	-	120000.00	120000.00
	k) Project Staff Salary	-	132000.00	132000.00
	l) Administration Monitoring Cost/Audit cost :	-		
	i) Printing & Stationery	-	5600.00	5600.00
	ii) Audit fees	-	7080.00	7080.00
	m) Bank Interest Expenses	-	14476.00	14476.00
	Total ₹	-	1035476.00	1035476.00
2	Schedule C : CBM, Tripura			
	a) Early Intervention	-	-	-
	b) Support for Educational Materials	-	-	-
	c) Individual Home Based Programmes	-	-	-
	d) Smart Class	-	-	-
	e) Awareness Programmes	-	-	-
	f) Documentation	-	-	-
	g) Workshop for Staff	-	-	-
	h) Salary to Project Staff	-	-	-
	Total ₹	-	-	0.00
3	Schedule D : CBR			
	a) Strengthening of Mothers Group	-	10000.00	10000.00
	b) Awareness Programme	-	5000.00	5000.00
	c) Capacity Building of SHG Leaders	-	5400.00	5400.00
	d) Laptop for Program Extension Associate	44800.00	-	44800.00
	e) Field Visit CI Staff	-	28400.00	28400.00
	f) Disability Certificates & UDID Cards	-	15000.00	15000.00
	g) Home Based Intervention	-	4500.00	4500.00
	h) Programme Early Intervention	-	10000.00	10000.00
	i) Inclusive Education	-	6000.00	6000.00
	j) Coordinator's Salary	-	195842.00	195842.00
	k) Referral for Aids and Appliances	-	10000.00	10000.00
	l) Medication Support	-	12000.00	12000.00
	m) Community Educators	-	613000.00	613000.00
	Total ₹	44800.00	915142.00	959942.00
4	Schedule E : RAISE NE			
	a) Training & Capacity Building	-	5850.00	5850.00
	b) Awareness on Education in SSA	-	8560.00	8560.00
	c) Local Travel by Partners to SSA School	-	1500.00	1500.00
	Balance C/F	-	15910.00	15910.00

Contd...P/2



	Balance B/F	-	15910.00	15910.00
	d) Administration for Partners	-	50871.00	50871.00
	e) Coordination for Partners	-	9831.00	9831.00
	f) Travel for Coordinators	-	1500.00	1500.00
	g) Accountant	-	15726.00	15726.00
	h) Equipment	200000.00	0.00	200000.00
	i) Health Camp Expenses	-	365867.00	365867.00
	Total ₹	200000.00	459705.00	659705.00
5	Schedule F : Verein			
	a) Children's Maintenance FSHC	-	14632.00	14632.00
	Total ₹	-	14632.00	14632.00
6	Schedule G : Jan Vikas Samiti			
	a) Children's Maintenance	-	371000.00	371000.00
	b) ADL	-	3000.00	3000.00
	c) Wheelchair/Mobility Devices	-	6000.00	6000.00
	d) Medication	-	996.00	996.00
	e) Travel & Transportation	-	5000.00	5000.00
	f) Primary Education	-	39600.00	39600.00
	g) Secondary Education	-	36900.00	36900.00
	h) Rehabilitation/education Physiotherapy	-	10000.00	10000.00
	i) Rehabilitation/education Speechtherapy	-	13000.00	13000.00
	j) Uniform	-	14500.00	14500.00
	Total ₹	-	499996.00	499996.00
7	Schedule H : Jugend Eine Welt			
	Construction of Buildings for :			
	a) VTC	4040566.00	-	4040566.00
	b) Dairy Farm	3844349.00	-	3844349.00
	TDS on Contractor Payment :			
	a) VTC	96388.00		96388.00
	b) Dairy Farm	5500.00		5500.00
	Expenses for Trainees/ Farmers	-	87352.00	87352.00
	Total ₹	7986803.00	87352.00	8074155.00
8	Schedule I : Manos Unidas			
	a) Relief Work Expenses		706666.00	706666.00
	Total ₹	-	706666.00	706666.00
9	Schedule J : University College Dublin Volunteers Overseas			
	a) Awareness Programme	-	10000.00	10000.00
	b) Full Wall Mirror	6000.00	0.00	6000.00
	c) Materials for Orthotic/prosthetics Workshop		120018.00	120018.00
	d) Modified Sitting Chair		10000.00	10000.00
	e) Residential Camp		64000.00	64000.00
	f) Stationeries		44997.00	44997.00
	g) Support for Physiotherapies Assistance		54000.00	54000.00
	h) Support for Physiotherapists		108000.00	108000.00
	i) Support IT Cost(Communication & Wifi)	48885.00	-	48885.00
	j) Wheelchair		14000.00	14000.00
	Total ₹	54885.00	425015.00	479900.00



Contd....P/3



SI No.	Particulars	Capital Expenses	Revenue Expenses	Total
10	Schedule K : CEI			
	a) Support for Education & Coaching Children Expenses	-	381900.00	381900.00
	b) Upgrading Orthotic/Physio/Vision/Audio Expenses (Equipment)	60000.00	-	60000.00
	c) Smart Class Expenses	60000.00	52000.00	112000.00
	d) Furniture for Classrooms	250000.00	-	250000.00
	e) TDS on :			
	i) Smart Class	-	5400.00	5400.00
	ii) Furniture	2500.00	-	2500.00
	<b>Total ₹</b>	<b>372500.00</b>	<b>439300.00</b>	<b>811800.00</b>
11	Schedule L : Don Bosco Mondo Equipment	89500.00	-	89500.00
		89500.00	-	89500.00
11	Schedule M : Erzbistum Koeln Building Construction TDS	3129316.00		3129316.00
		40000.00		40000.00
		3169316.00	-	3169316.00
	<b>Grand Total ₹</b>	<b>11917804.00</b>	<b>4583284.00</b>	<b>16501088.00</b>

