



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

(Certificate to be given by Chartered Accountant)

We have audited the accounts of **FERRANDO SPEECH AND HEARING CENTRE : MAWROH: SHILLONG :793008: EAST KHASI HILLS MEGHALAYA (Regn.No. SR/FSHC-305/97:MEGHALAYA**, for the financial year ending the 31st March 2023 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 ₹. 8534124.80 ;
- (ii) foreign contribution of/worth * ₹.7887246.51 was received by the Association during the financial year 2022-23;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth ₹.211009.00 was received by the Association during the financial year 2022-23;
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2022-23 was ₹. 4920604.71;
- (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 Foreign Contribution (Regulation) Act, 2010

Place: Shillong
Date: 31.10.2023

Signature of Chartered Accountant
with seal address and Registration number
(Membership No.051046)
UDIN:23051048BGPXWJ1542



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

(FOREIGN CONTRIBUTION ACCOUNT)

BALANCE SHEET AS AT 31.03.2023

LIABILITIES			ASSETS	
CAPITAL FUNDS :			FIXED ASSETS :	
Opening Balance	84614991.94		Land	
(+) Excess of Income over Expenditure	1340837.91		As per last A/c	2500000.00
	<u>85955829.85</u>		Buildings	
(-) TCS on Purchase of Vehicle	25714.00	85930115.85	As per last A/c	60112096.88
			(+) Additions	<u>1322598.00</u> 61434694.88
			Hearing Aid Equipments	
			As per last A/c	1111627.50
			Computer & Accessories	
			As per last A/c	830494.99
			(+) Additions	<u>52894.00</u> 883388.99
			Furnitures	
			As per last A/c	1052234.00
			(+) Additions	<u>182200.00</u> 1234434.00
			Vehicle	
			As per last A/c	3635100.00
			(+) Additions	<u>2759286.00</u> 6394386.00
			Accessories & Equipments	
			As per last A/c	2157767.76
			(+) Additions	<u>611666.00</u> 2769433.76
			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
Balance C/f		<u>85930115.85</u>	Balance C/f	<u>79213865.14</u>



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Balance B/f	<u>85930115.85</u>	Balance B/f	<u>79213865.14</u>
		Pump As per Last A/c	309646.00
		Solar Light As per Last A/c	- 996000.00
		Livestock As per Last A/c	- 490000.00
		CURRENT ASSETS :	
		Cash in hand	2420.66
		Cash at Bank	
		SB A/c No. 7699 with Federal Bank	4523290.95
		SB A/c No. 40090430959 with State Bank of India, Delhi Branch	<u>200293.10</u> 4726004.71
		ADVANCES :	
		Project Advances	194600.00
	<u><u>85930115.85</u></u>		<u><u>85930115.85</u></u>

Place : Shillong
Date : 31.10.2023

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



KIRON JOSHI
(Membership No. 051046)
UDIN:23051046BGPXWJ1542

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 31.03.2023

EXPENDITURE		INCOME	
Audit fees	66400.00	<u>Project Receipts :</u>	
Bank Charges	6800.60	a) CBM	839500.00
Honorarium to Teaching Staff	13000.00	b) CBR	
		c) CEI	2696067.00
<u>Project Revenue Expenses :</u>		d) RAISE NE	-
a) CBM : Shillong (Schedule 'B')	1841615.00	e) Verein	573270.00
b) CBM : Tripura (Schedule 'C')	-	f) Liliane Foundation	700000.00
c) CBR : (Schedule 'D')	56528.00	g) Erzbistum Koeln	-
d) RAISE NE : (Schedule 'E')	0.00	h) Manos Unidas	3078409.51
e) Verein : (Schedule 'F')	0.00	i) MARIAN Mcguinness	-
f) Liliane Foundation : (Schedule 'G')	700000.00	j) University College Dublin	-
g) Jugend Eine Welt : (Schedule 'H')	0.00	Volunteers Overseas	-
h) Manos Unidas : Schedule 'I')	1683800.00	k) Jugend Eine Welt	-
i) University College Dublin	-	l) Conrad N Hilton	-
Volunteers Overseas (Schedule 'J')	0.00	m) Don Bosco Mondo	-
j) CEI : (Schedule 'K')	320100.00		7887246.51
k) Don Bosco Mondo : (Schedule L)	677894.00	Interest on SB A/c	211009.00
l) Erzbistum Koeln : (Schedule M)	-		
m) Conrad N Hilton : (Schedule N)	1391280.00		
	6671217.00		
Excess of Income over Expenditure	1340837.91		
	<u>8098255.51</u>		<u>8098255.51</u>

Place : Shillong
Date : 31.10.2023

In terms of our report of even date
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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 31.03.2023

RECEIPTS			PAYMENTS		
Opening Balances :			Audit fees		66400.00
Cash in hand	50378.66		Bank Charges		6800.60
Cash at Bank :			Honorarium to Teaching Staff		13000.00
SB A/c No. 76999 with Federal Bank	6886470.44		TDS Paid on Audit fees		
SB A/c No. 40090430959 with State Bank of India, Delhi Branch	1402675.70		a) Audit Fees	10150.00	
Project Advances	194600.00	8534124.80	b) Contractor	56003.00	66153.00
Project Receipts :			Project Revenue Expenses :		
a) CBM	839500.00		a) CBM : Shillong (Schedule 'B')	1841615.00	
b) CBR			b) CBM : Tripura (Schedule 'C')	-	
c) CEI	2696067.00		c) CBR : (Schedule 'D')	56528.00	
d) RAISE NE	-		d) RAISE NE : (Schedule 'E')	-	
e) Verein	573270.00		e) Verein : (Schedule 'F')	-	
f) Liliane Foundation	700000.00		f) Liliane Foundation : (Schedule 'G')	700000.00	
g) Erzbistum Koeln	-		g) Jugend Eine Welt : (Schedule 'H')	-	
h) Manos Unidas	3078409.51		h) Manos Unidas : Schedule 'I')	1683800.00	
i) MARIAN Mcguinness	-		i) University College Dublin Volunteers Overseas (Schedule 'J')	-	
j) University College Dublin Volunteers Overseas	-		j) CEI : (Schedule 'K')	320100.00	
k) Jugend Eine Welt	-		k) Don Bosco Mondo : (Schedule L)	677894.00	
l) Conrad N Hilton	-		l) Erzbistum Koeln : (Schedule M)	-	
m) Don Bosco Mondo	-	7887246.51	m) Conrad N Hilton : (Schedule N)	1391280.00	6671217.00
Interest on SB A/c		211009.00	Project Capital Expenditure :		
Recovery of TDS on :			a) CBM : Shillong (Schedule 'B')	-	
a) Audit Fees	10150.00		b) CBM : Tripura (Schedule 'C')	-	
b) Contractor Payment	56003.00	66153.00	c) CBR : (Schedule 'D')	-	
			d) RAISE NE : (Schedule 'E')	-	
			e) Verein : (Schedule 'F')	908899.00	
			f) Liliane Foundation : (Schedule 'G')	-	
			g) Jugend Eine Welt : Schedule 'H')	413699.00	
			h) Manos Unidas : Schedule 'I')	-	
			i) University College Dublin Volunteers Overseas (Schedule 'J')	-	
			J) CEI : (Schedule 'K)	2759286.00	
			k) Don Bosco Mondo : (Schedule L)	846760.00	
			l) Erzbistum Koeln : (Schedule M)	-	
			m) Conrad N Hilton : (Schedule N)		4928644.00
			TCS on Purchase of Vehicle		25714.00

Balance C/f ₹ 16698533.31

Balance C/f ₹ 11777928.60

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: 2 :

Balance B/f

₹ 16698533.31

Balance B/f

₹ 11777928.60

Closing Balances :

Cash in hand 2420.66

Cash at Bank :

SB A/c No. 76999 with

Federal Bank 4523290.95

SB A/c No. 40090430959 with

State Bank of India, Delhi Branch 200293.10

Project Advances 194600.00 4920604.71

16698533.31

16698533.31

Place : Shillong
Date : 31.10.2023

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

(FOREIGN CONTRIBUTION ACCOUNT)

Schedules of Project Expenses

Sl No.	Particulars	Capital Expenses	Revenue Expenses	Total
1	Schedule B : CBM, Shillong			
	a) School Screening & Awareness	-	80880.00	80880.00
	b) Expansion of Inclusive Services	-	290180.00	290180.00
	c) Capacity Building	-	74500.00	74500.00
	d) Livelihood Opportunities to Person with Disabilities	-	37500.00	37500.00
	e) Livelihood Training	-	757500.00	757500.00
	f) Training for Soft Skills	-	37500.00	37500.00
	g) Organising Job Mela Placement Initiative	-	75000.00	75000.00
	h) Development Efforts Planning & Management	-	50000.00	50000.00
	i) Blended Learning for Parents & Digital Tech	-	74000.00	74000.00
	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	-	31474.00	31474.00
	ii) Audit fees	-	5310.00	5310.00
	iii) Travel	-	25771.00	25771.00
	m) Review of Organisational Policies	-	50000.00	50000.00
	Total ₹	-	1841615.00	1841615.00
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	-	-	0.00
	b) Awareness Programme	-	-	0.00
	c) Capacity Building of SHG Leaders	-	-	0.00
	d) Laptop for Program Extension Associate	-	-	0.00
	e) Field Visit CI Staff	-	-	0.00
	f) Disability Certificates & UDID Cards	-	-	0.00
	g) Home Based Intervention	-	-	0.00
	h) Programme Early Intervention	-	-	0.00
	i) Inclusive Eduvation	-	-	0.00
	j) Cordinator's Salary	-	-	0.00
	k) Referral for Aids and Appliances	-	16500.00	16500.00
	l) Medication Support	-	-	0.00
	m) Community Educators	-	-	0.00
	n) Audit Fees	-	38000.00	38000.00
	Total ₹	-	2028.00	2028.00
	Total ₹	-	56528.00	56528.00
4	Schedule E : RAISE NE			
	a) Training & Capacity Building	-	-	-
	b) Awareness on Education in SSA	-	-	-
	c) Local Travel by Partners to SSA School	-	-	-
	Balance C/F	-	-	-



Contd....P/2

Balance B/F		-	0.00	0.00
	d) Administration for Partners	-	-	-
	e) Coordination for Partners	-	-	-
	f) Travel for Coordinators	-	-	-
	g) Accountant	-	-	-
	h) Equipment	-	-	-
	i) Health Camp Expenses	-	-	-
	Total ₹	-	-	-
5	Schedule F : Verein			
	a) Construction of Children's Hostel	908899.00	-	908899.00
	b) TDS	-	-	0.00
	Total ₹	908899.00	-	908899.00
6	Schedule G : Liliane Foundation			
	a) Health Enabling EVS	-	10000.00	10000.00
	b) Personnel Cost/Program Implementation	-	80000.00	80000.00
	c) Education Enabling EVS	-	10000.00	10000.00
	d) Livelihood Enabling EVS	-	10000.00	10000.00
	e) Social Enabling EVS	-	5000.00	5000.00
	f) Child Development	-	335000.00	335000.00
	g) Primary Education	-	88900.00	88900.00
	h) Secondary Education	-	52000.00	52000.00
	i) Uniform	-	26000.00	26000.00
	j) Wheelchair/Mobility Devices	-	15000.00	15000.00
	k) Other Mobility Devices	-	2500.00	2500.00
	l) Travel/Transport for Children	-	5500.00	5500.00
	m) ADL	-	21100.00	21100.00
	n) Physiotherapy	-	15000.00	15000.00
	o) Speech Therapy	-	24000.00	24000.00
	Total ₹	-	700000.00	700000.00
7	Schedule H : Jugend Eine Welt			
	Construction of Buildings for :			
	a) VTC	-	-	-
	b) Dairy Farm	-	-	-
	TDS on Contractor Payment :	413699.00	-	413699.00
	a) VTC	-	-	-
	b) Dairy Farm	-	-	0.00
	Expenses for Trainees/ Farmers	-	-	0.00
	Total ₹	413699.00	0.00	413699.00
8	Schedule I : Manos Unidas			
	a) Project Co-ordinator	-	60000.00	60000.00
	b) Travel & Accomodation	-	17600.00	17600.00
	c) Provide Tins to Thatch Roof Permanently	-	1606200.00	1606200.00
	Total ₹	-	1683800.00	1683800.00
9	Schedule J : University College Dublin Volunteers Overseas			
	a) Awareness Programme	-	-	-
	b) Full Wall Mirror	-	-	-
	c) Materials for Orthotic/prosthetics Workshop	-	-	-
	d) Modified Sitting Chair	-	-	-
	e) Residential Camp	-	-	-
	f) Stationeries	-	-	-
	Balance C/F	-	-	-



Balance B/F		-	0.00	0.00
	g) Support for Physiotherapies Assistance	-	-	-
	h) Support for Physiotherapists	-	-	-
	i) Support IT Cost(Communication & Wifi)	-	-	-
	j) Wheelchair	-	-	-
	Total ₹	-	-	-
10	Schedule K : CEI			
	a) Transport School Bus	2759286.00	-	2759286.00
	b) Support for Education & Coaching Children Expenses	-	320100.00	320100.00
	c) Upgrading Orthotic/Physio/Vision/Audio Expenses (Equipment)	-	-	-
	d) Smart Class Expenses	-	-	-
	e) Furniture for Classrooms	-	-	-
	Total ₹	2759286.00	320100.00	3079386.00
11	Schedule L : Don Bosco Mondo			
	a) Awareness & Mobilisation of the Village	-	50000.00	50000.00
	b) Computer	52894.00	-	52894.00
	c) Computer Instructor	-	96000.00	96000.00
	d) Entrepreneurship Training	-	54000.00	54000.00
	e) Furniture	182200.00	-	182200.00
	f) Resource Person Training in Tailoring	-	48000.00	48000.00
	g) Sanitary Napkin Machine	571666.00	-	571666.00
	h) Tailoring Machine	40000.00	-	40000.00
	i) Tailoring Materials	-	-	-
	j) Training Co-ordinator	-	59850.00	59850.00
	k) Vocational Training Co-ordinator	-	38000.00	38000.00
	Total ₹	846760.00	677894.00	1524654.00
11	Schedule M : Erzbistum Koeln Building Construction			
	Total ₹	-	-	-
12	Schedule N : Conrad N Hilton			
	a) One Programme on Women Rights Government Scheme Widow Pension	-	16800.00	16800.00
	b) Programs on Entrepreneurship	-	34500.00	34500.00
	c) Seed Fund to Purchase One Pair of Piglets	-	1079500.00	1079500.00
	d) Seed Fund to Purchase Vegetable Seeds and Implemen	-	201480.00	201480.00
	e) Skill Training on Scientific Farming and Demonstration	-	29500.00	29500.00
	f) Skill Training on Vegetable Cultivation	-	29500.00	29500.00
	Total ₹	-	1391280.00	1391280.00
	Grand Total ₹	4928644.00	6671217.00	11599861.00

