

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

Accounting Year : 2022-23  
 Assessment Year : 2023-24

PAN : AAAAF0072C  
 Status: A.O.P (TRUST)

**COMPUTATION STATEMENT**

	Amount	Amount	Amount
Gross Income received by the Trust (As Per Income and Expenditure Account)			8343565
Add : Project Receipts			12749303
			21092868
<u>Application by way of Revenue Expenses :</u>		1855765	
Less : Establishment & Administrative Expenses			
Less : Application towards object of the Society as per Income and Expenditure Account:			
a) Donation : Other than Corpus	67153		
b) Medical Relief	1355392		
c) Educational	3964741	5387286	
Add: Project Expenses		7243051	
		8865917	
		16108968	
Add : Application by way of Capital Expenditure (Note 2)			
a) Local A/c		11600	
b) FC A/c		4928644	21049212
Less: Amount Accumulated u/s 11(1)(a) being less than 15% of ₹19237103 (after deducting Establishment & Administrative Exp.)			43656
			43656
<b>Total Income is:</b>			<b>NIL</b>

**Note 1: No Tax is payable since the total income is NIL**

**Note 2: Capital Expenditure:**

Purchase of Assets:			
a) FC A/c	4928644		
b) Local A/c	11600	4940244	

**Note 3: Details of Set Apart u/s 11(2) in last 7 years:**

Financial Year	Amount	Utilised		Balance	Purpose
		Financial Year	Amount		
2016-17					
2015-16	-	-	-	-	-
2016-17	-	-	-	-	-
2017-18	-	-	-	-	-
2018-19	-	-	-	-	-
2019-20	600000	2020-21	443895	-	Food & Provision
		2021-22	156105		
2020-21	900000	2021-22	900000	-	Repair & Maintenance and Salary
2021-22					

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**Regd. Office : MAWROH : SHILLONG : MEGHALAYA**  
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**Accounting Year : 2022-23**  
**Assessment Year : 2023-24**

**PAN : AAAAF0072C**  
**Status: A.O.P (TRUST)**

**Summary of Establishment & Administrative Expenses**

	Amount	Amount
<b>Establishment &amp; Administrative Expenses</b>		
1 Rents		-
2 Repair and Maintenance		277506
3 Compensation to Employees :		-
Non Teaching Staff		955500
4 Insurance		55527
5 Workmen and staff welfare expenses		-
6 Entertainment and Hospitality		-
7 Advertisement		-
8 Professional/Consultancy fees/ Fee for technical services		-
9 Conveyance and travelling expenses other than on foreign travel		141458
10 Remuneration to Trustee		-
11 Rates and Taxes, paid or payable to Government or any local body (excluding taxes on income)		24486
12 Interest		-
13 Audit fee		112060
14 Depreciation and amortisation cost of which is not already claimed as application in same or any other previous year		-
15 Other Expenses		
a) Celebration & Functions	119074	
b) Seminar, Meeting Etc.	57370	
c) Postage & Telephone	61509	
d) Tea & Refreshments	-	
e) Printing & Stationery	33275	
f) Honorarium	18000	
g) Miscellaneous	-	289228
<b>Total Establishment &amp; Administrative Expenses :</b>		<b>1855765</b>



# 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

## FORM No. 10B

(See rule 16CC and 17B)

**Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.**

We have examined the Consolidated Balance Sheet of **FERRANDO SPEECH & HEARING CENTRE : MAWROH : SHILLONG : MEGHALAYA**, as at 31<sup>st</sup> March 2023 and the Consolidated Income and Expenditure account and Consolidated Receipts and Payments for the year ended on that date are in agreement with the books of account maintained by the said Society/trust or institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

Observation(s): NIL

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view—

- i) in the case of the balance sheet, of the state of affairs of the above named Society/ trust or institution as on 31<sup>st</sup> March 2023.

AND

- ii) in the case of the Income and Expenditure account of the excess of Expenditure over Income of its accounting year ending on 31<sup>st</sup> March 2023 subject to the following observations/qualifications-

Observation(s): NIL

The prescribed particulars are annexed hereto.

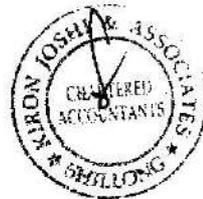
Place : Shillong  
Date : 31.10.2023

for **KIRON JOSHI & ASSOCIATES**  
Chartered Accountants.



**KIRON JOSHI**  
(Membership No.051046)  
SHILLONG-23051046BGPXWJ1542

		ANNEXURE				
		Statement of particulars				
Legal Basic Details	1	PAN of the Society : AAAAF0072C				
	2	Name of the Society : FERRANDO SPEECH AND HEARING CENTRE				
	3	Assessment Year : 2023-24				
	4	Previous Year : 2022-23				
	5	Registered Address of the Society : FERRANDO SPEECH AND HEARING CENTRE, Umnuih, RI BHOI, Ucc S.O, 793122, Meghalaya, INDIA				
	6	Other addresses, if applicable : No				
	7	Type of the Auditee : Society				
	8	Whether the Society is established under an instrument? : Yes				
Registration Details	9	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)				
		Section under which registered/provisionally registered or approved/ provisionally approved/notified	Date of registration/provisional registration or approval/ provisionally approval/ notification (dd/mm/yyyy)	Registration/Approval/Notification/Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/notification is effective (dd/mm/yyyy)
		1	2	3	4	5
		Sub clause (i) of clause (ac) of sub-section (1) of section 12A	28.08.2021	AAAAF0072CE20219	CIT	24.09.2021
		Clause (i) of first proviso to sub-section (5) of section 80G	30.08.2021	AAAAF0072CF20217	CIT	24.09.2021



10 Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
1	2	3	4	5	6	7	8
Mildred Pde	5	NIL	FXXPP238 5G	1	St. Margaret's Convent, Upland Road, Shillong, 793001	No	-
Teresa Varkey	5	NIL	CACPV69 07K	1	Little Flower School, Kharmalki, Shillong, Laitumkhrah, East Khasi Hills, 793003	No	-
Bindhu M Thomas	5	NIL	AZPPT369 8B	1	Ferrando Speech and Hearing centre, 57- Umniuh Ri-Bhoi District, P.O. UCC, Meghalaya, 793122	No	-
Merly Tom Kizhakayil	5	NIL	BDIPT663 2B	1	Ferrando Speech and hearing. Centre, 57- Near Rikynjai Resort Umiam, Umniuh, Ri-Bhoi District P.O. UCC, Meghalaya 793122	No	-
Maya Pohshna	5	NIL	DCBPP66 14K	1	Ferrando Convent, P.O. Bankumari Nandannagar, West Tripura 799006	No	-
Sisily P Cherian	5	NIL	BBUPC53 46P	1	Grace Villa, Umniuh Khwan, Ri-Bhoi District, Meghalaya, 793122	No	-
Sr. Mukta Xaxa	5	NIL	AAF PX507 3R	1	Ferrando Speech and Hearing, Centre, 57- Near Rikynjai Resort, Umiam, Umniuh, Ri-Bhoi District, P.O. UCC, Meghalaya 793122	No	-

(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year

Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of Beneficial Ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change
1	2	3	4	5	6	7	8	9



Objects	11 Objects of the Society : Religious (1) Relief of the Poor(2) Education(3) Medical Relief (4) Advancement of any other objects of general public utility (8)				
	12 (i) Whether the Society, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?				NO
	(ii) If yes, please furnish following information : a) Date of such modification/ adoption b) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A. c) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A				
	SL No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
			Pending/Registration granted/Registration		



Commencement of activities	13. (i)	Where the Society has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						NO		
	(ii)	If yes in 13 (i) , date of commencement of activities						NIL		
	(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?						NIL		
	(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub- section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section								
		S.No	Date of Application	Status of registration in pursuance to application (Pending/ Registration granted/Registration cancelled)	Date of Registration /Cancellation based on such application ( dd/mm/yyyy)	URN of such registration				
Details of Place where books of accounts and other documents have been maintained	14. (i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the Society						Yes		
	(ii)	Provide the following details of the books of account and other documents								
		S. No	Nature of Books of Account	Whether maintained by the Society (Yes/No)	Whether maintained in a computer system, (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place Address of such Place		Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		1,2,3	Yes	Yes	Yes	-	-	-	-	Yes
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by Society, one of the charitable purposes is advancement of any other object of general public utility then,-								
	(A)	Whether any activity is being carried on by the Society which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?						No		
	(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts						%		
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						No		
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?						No		
	(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts						%		
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						No		
16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution									
	S.No	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)							
	Total									



Business Undertaking	17.	(i)	Whether the Society has any business undertaking as referred to in sub-section (4) of section 11	No	
		(ii)	If yes, then provide the following details of the business undertaking:		
			(a)	Nature of Business Undertaking	NIL
			(b)	Business Code	NIL
			(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>	NIL
			(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	NIL
	(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	NIL		
Business incidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	No	
		(ii)	If yes, then provide the following details of such business:		No
			(a)	Nature of Business	NIL
			(b)	Business Code	NIL
			(c)	Whether separate books of account have been maintained for the business <refer note^>	NIL
			(d)	Whether the business is incidental to the attainment of the objects of the auditee	NIL
(e)	Profits and gains from the business during the previous year	NIL			



19 Details of the receipts of the Society on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q											
S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt			Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)	
						Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
20. Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										NO	
21. Whether Society has filed Form No. 10BD for the previous year < If No then skip to row 23 >										YES	
22. Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										4376680	
Donations not reported in Form No 10BD /Not required to fill Form No. 10BD											
(i) Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G										NIL	
(ii) Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )										NIL	
(iii) Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G										(a) Cash donations exceeding Rs 2000	NIL
										(b) Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	NIL
										(c) Others < Specify the nature >	NIL
										(d) Total (a)+(b)+(c)	NIL
(iv) Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD										NIL	
(v) Donations received in kind										NIL	
Anonymous Donations referred to in section 115BBC											
(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC										NIL	
(b) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC										NIL	
(c) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC										NIL	
(d) Other anonymous donations taxable @ 30 % under section 115BBC										NIL	
(e) Total (a+b+c+d)										NIL	
(vi) Any other voluntary contribution not part of Form No. 10BD										FC Donation	3510567
(vii) Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]										3510567	
24. Total voluntary contributions received by the Society during the previous year [22+23(viii)]										7887247	
25. Total foreign contribution out of the total voluntary contributions stated in 24										7887247	
Voluntary Contribution forming part of corpus (which are included in 24)											
(A) Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11										NIL	
(B) Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11										NIL	
27. Voluntary Contributions required to be applied by the auditee during the previous year [24-(23(vi)(d)+26A+ 26B)]										7887247	



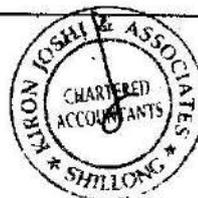
Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)			13205621					
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11			NIL					
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]			21092868					
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)								
	(i)	Total amount applied for charitable or religious purposes in India during the previous year		+Electronic ( In Rs)	Other than Electronic ( In					
	(a)	Contribution or donation to any other person during the previous year		43055	24098	67153				
	(b)	Object wise application other than the application provided in (a)								
		(I)	Religious		NIL	NIL	NIL			
		(II)	Relief of poor		NIL	NIL	NIL			
		(III)	Education		2336588	1628153	3964741			
		(IV)	Medical relief		1240698	114694	1355392			
		(V)	Yoga		NIL	NIL	NIL			
		(VI)	Preservation of environment (including watersheds, forests and wildlife)		NIL	NIL	NIL			
		(VII)	Preservation of monuments or places or objects of artistic or historic interest		NIL	NIL	NIL			
		(VIII)	Advancement of any other objects of general public utility		NIL	NIL	NIL			
		(IX)	Application which cannot be specifically categorised under (I) to (VIII)		14340603	1321323	15661926			
	(X)	Total		17917889	3064170	20982059				
	(c)	Total application [(a) + (b)(X)]		17960944	3088268	21049212				
	(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
		S.No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs)	Mode of application	TDS			
						+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted Yes/No	Section under which TDS has been deducted
	(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]						NIL		
	(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year						NIL		
	(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]						21049212		
	(vi)	Bifurcation of application in 31( v) into Revenue or Capital						Amount in Rs.		
		(a)	Revenue						16108968	
	(b)	Capital						4940244		
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.						NIL			
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.						NIL			



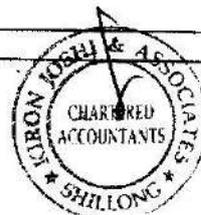
<b>Amount to be disallowed from application</b>		
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	NIL
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	NIL
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus	NIL
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	NIL
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	NIL
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	NIL
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	NIL
(xvi)	Applied for any purpose beyond the objects of the auditee	NIL
(xvii)	Any other disallowance (Please specify)	NIL
(xviii)	Total allowable application [ 31(v)+31(vii)+31(viii) – [31(ix) to 31(xvii) ]	<b>21049212</b>
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	NIL
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	NIL
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	43656



	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		NIL	
Section 115BBI	33.	Income taxable under section 115BBI			
		(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	NO NIL	
		(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	NO NIL	
		(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	NO NIL	
		(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	NO NIL	
		(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	NO NIL	
		(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	NO NIL	
		(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	NO NIL
			(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	NO NIL
			(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	NO NIL
			(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	NO NIL
		34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		NIL
	Other Income	35.	Other Income		
			(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	NO NIL
			(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G	NIL
(c)			Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G	NIL	
(d)			Income chargeable under sub-section (4) of section 11	NIL	



Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11									
		(1) Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	NO	NIL							
		(2) Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	NO	NIL							
		(3) Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	NO	NIL							
Application of income out of different sources	37.	Application of income out of the following sources during the previous year									
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	NIL	NIL	NIL						
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	NIL	NIL	NIL						
	(C)	Income of earlier previous years up to 15% accumulated or set apart	NIL	NIL	NIL						
	(D)	Corpus	NIL	NIL	NIL						
	(E)	Borrowed fund	NIL	NIL	NIL						
	(F)	Any other (Please specify)	NIL	NIL	NIL						
38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37										
	S.no	Name of person	PAN	Amount of application (Rs.)	Mode of Application			TDS			
					+Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted (Yes/No)	Section under which TDS has	Amount of TDS	
13(10) and 22nd proviso to section 10(23C)	39.	(i) Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
											No
		(ii) If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
		(a)	Provision of proviso to clause (15) of section 2 is applicable								NIL
		(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated								NIL
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated								NIL
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated								NIL
	(iii) If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13										
	(a)	Income for the previous year								NIL	
	(b)	Total Expenditure incurred in India, for the objects of the auditee,								NIL	
	(c)	Expenditure to be disallowed								NIL	



				(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	NIL	
				(ii)	Expenditure from any loan or borrowing	NIL	
				(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	NIL	
				(iv)	Expenditure in the form of contribution or donation to any person.	NIL	
				(v)	Capital expenditure	NIL	
				(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (a) of clause (a) of section 40	NIL	
				(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A	NIL	
				(viii)	Any other disallowance	NIL	
				(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	NIL	
				(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [ a - b+c(ix) ]	NIL	
Expend incurred for Religious Purposes	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details					
		(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	NO	NIL		
		(b)	Total income of auditee during the previous year		NIL		
		(c)	Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b) ]		NIL		
Person referred to in 13(3).	41.	Details of specified person* as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13 <Refer Note <sup>AA</sup> >	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
		4	Mildred Pde	FXXPP23 85G	NIL	St. Margaret's Convent, Upland Road, Shillong, 793001	NIL
	42.	Details of transactions referred to in section 13 (2)					
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both				NO	
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;				NO	
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for				NO	
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;				NO	
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;				NO	
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;				NO	
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person				NO		
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.				NO		



Specified Violation	43.	<b>Specified Violation</b> Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	NO	NIL
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	NO	NIL
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	NO	NIL
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	NO	NIL
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	NO	NIL
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	NO	NIL
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	NO	NIL
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	NO	NIL
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	NO	NIL
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	NO	NIL
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	NO	NIL	
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	NO	NIL	
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes	Refer Schedule	



Schedule FC: Details of foreign contribution		
Nature of contribution received the previous year	Amount of foreign received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) Corpus	-	-
(ii) Non-corporus	8098256	11686061
Total	8098256	11686061



## Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SHLF00209G	194C	Professional Fees	779870.00	779870.00	779870.00	46553.00	-	-	-
SHLF00209G	194J	Contractor	330400.00	280000.00	280000.00	28000.00	-	-	-

## Statement of TDS/TCS

Tax deduction and collection account number (TAN)	Type of Form	Due date of Furnishing	Date of Furnishing	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
SHLF00209G	26Q	31.07.2022	31.07.2022	Yes
SHLF00209G	26Q	31.10.2022	31.10.2022	Yes
SHLF00209G	26Q	31.05.2023	31.05.2023	Yes

## Schedule Interest on TDS/TCS

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of Payment
(1)	(2)	(3)	(4)

Place : Shillong  
Date : 31.10.2023



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**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023**

EXPENDITURE	INCOME		
Audit Fees	112060.00		
Bank Charges	9094.32		
Bus Running Expenses	358490.00		
Celebration & Function	119074.00		
Charity & Donation	67152.72		
Clothing & Footwear	251923.00		
Computer Expenses	4500.00		
Duties & Taxes	24486.00		
Educational Expenses	65145.00		
Farm & garden Expenses	229724.00		
Fooding & Lodging	1000.00		
Fuel, Gas & Firewood	154060.00		
Generator Expenses	21570.00		
Health Care Expenses	940013.00		
Honorarium	5000.00		
Honorarium to Teaching Staff	13000.00		
Medical Expenses	415379.00		
NEHU Foundation Course	5750.00		
POL	228157.00		
Postage & Communication	81509.00		
Printing & Stationery	33275.00		
Provisions & Household	1286308.72		
Repairs & Maintenance	277506.00		
Retreat & Seminar	57370.00		
Salary to Non Teaching Staff	955500.00		
Societies Renewal fees	500.00		
Toiletries	38586.00		
Travelling & Conveyance	141458.00		
Vehicle Expenses	252520.00		
Vehicle Insurance	55527.00		
Vocational Training Expenses	71504.00		
Wages	358825.60		
Water & Electric Charges	86048.00		
Expenses on VTC	20389.00		
SSA Salary	76800.00		
Salary to Teaching Staff	443846.68		
Depreciation	3153101.00		
	<u>₹ 10396152.04</u>		
	<u>₹ 10396152.04</u>		
	Fees received :		
	a) Admission	59645.00	
	b) Bus	130400.00	
	c) Hostel	2377605.00	
	d) NEHU Foundation Course	14000.00	
	e) School	1416490.00	
	f) Annual	5000.00	
	c) Computer	28600.00	
	d) Tuition	42700.00	4074440.00
	Income from :		
	a) Hiring of Bus	11910.00	
	b) Farm & Gardening	135634.00	
	c) Gas Subsidy	348.40	
	d) TC	7200.00	
	e) Fooding & Lodging	5000.00	
	f) Admission forms	900.00	
	g) Hostel Fees	1116950.00	
	h) Admission Fees	22000.00	
	i) Vocational Training Centre	6000.00	1305942.40
	OTHER RECEIPTS :		
	a) Health Care Receipts	1405026.00	
	b) Donation & Contributions	258458.00	
	c) Sisters' Honorarium	524550.00	
	d) Vocational Training	341785.00	2529819.00
	Interest on :		
	a) SB A/c	321451.00	
	b) Fixed Deposits	26329.00	347780.00
	Honorarium	8784.00	
	Sister Allowances	76800.00	
	Excess of Expenditure over Income	2052586.64	

Place : Shillong  
Date : 31.10.2023



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

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

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

**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023**

RECEIPTS		PAYMENTS	
Opening Balances :		Audit Fees	112060.00
Cash in hand	89137.67	Bank Charges	9094.32
Cash at Bank :		Bus Running Expenses	358490.00
SB A/c with :		Celebration & Function	119074.00
a) Federal Bank		Charity & Donation	67152.72
i) A/c No. 85503	1126694.00	Clothing & Footwear	251923.00
ii) A/c No. 76999	6886470.44	Computer Expenses	4500.00
iii) A/c No.259504	12820.00	Duties & Taxes	24486.00
b) South Indian Bank		Educational Expenses	65145.00
i) A/c No. 0163	1266995.96	Farm & garden Expenses	229724.00
ii) A/c No. 2948	60619.42	Fooding & Lodging	1000.00
iii) A/c No. 04496	9353.00	Fuel, Gas & Firewood	154060.00
c) State Bank of India		Generator Expenses	21570.00
A/c No. 10228762536	319708.26	Health Care Expenses	940013.00
SB A/c No. 40090430959	1402675.70	Honorarium	5000.00
d) MCAB		Honorarium to Teaching Staff	13000.00
A/c No. 53202	9758.15	Medical Expenses	415379.00
Fixed Deposits	527552.00	NEHU Foundation Course	5750.00
Project Advances	194600.00	POL	228157.00
	11906384.60	Postage & Communication	61509.00
		Printing & Stationery	33275.00
		Provisions & Household	1286308.72
<b>Project Receipts :</b>		Repairs & Maintenance	277506.00
a) CBM	839500.00	Retreat & Seminar	57370.00
b) CBR		Salary to Non Teaching Staff	955500.00
c) CEI	2696067.00	Societies Renewal fees	500.00
d) RAISE NE	-	Toiletries	38586.00
e) Verein	573270.00	Travelling & Conveyance	141458.00
f) Liliane Foundation	700000.00	Vehicle Expenses	252520.00
g) Erzbistum Koeln	-	Vehicle Insurance	55527.00
h) Manos Unidas	3078409.51	Vocational Training Expenses	71504.00
i) MARIAN Mcguinness	-	Wages	358825.80
j) University College Dublin	-	Water & Electric Charges	86048.00
Volunteers Overseas	-	Expenses on VTC	20389.00
k) Jugend Eine Welt	-	SSA Salary	76800.00
l) Conrad N Hilton	-	Salary to Teaching Staff	443846.68
m) Don Bosco Mondo	-		
	7887246.51	<b>PROJECT EXPENDITURE :</b>	
<b>GRANT/DONATION/CONTRIBUTION :</b>		a) DSWO Teacher's Salary	2002700.00
Grant received from :		b) Social Welfare Skill Training	192000.00
a) Office of the District Social Welfare			2194700.00
Officer, Nongpoh, Ri Bhoi District,		Project Revenue Expenses :	
Govt. of Meghalaya	192000.00	a) CBM : Shillong (Schedule 'B')	1841615.00
b) Government of Meghalaya, Directorate		b) CBM : Tripura (Schedule 'C')	-
of Social Welfare, Meghalaya	4572456.00	c) CBR : (Schedule 'D')	56528.00
Shillong	4764456.00	d) RAISE NE : (Schedule 'E')	-
Grant in Aid Received from		e) Verein : (Schedule 'F')	-
Block Mission Co-ordinator SSA ,		f) Liliane Foundation : (Schedule 'G')	700000.00
Ri-Bhoi District, Meghalaya	97600.00	g) Jugend Eine Welt : (Schedule 'H')	-
Fees received :		h) Manos Unidas : Schedule 'I')	1683800.00
a) Admission	59645.00	i) University College Dublin	
b) Bus	130400.00	Volunteers Overseas(Schedule 'J')	-
c) Hostel	2377605.00	j) CEI : (Schedule 'K')	320100.00
d) NEHU Foundation Course	14000.00	k) Don Bosco Mondo : (Schedule L)	677894.00
e) School	1416490.00	l) Erzbistum Koeln : (Schedule M)	-
f) Annual	5000.00	m) Conrad N Hilton : (Schedule N)	1391280.00
g) Computer	28600.00		6671217.00
d) Tuition	42700.00		
	4074440.00		

Balance C/f

₹ 28730127.11

Balance C/f

₹ 16108968.04



Contd....P/2

Balance B/f	₹ 28730127.11	Balance B/f	₹ 16108968.04
Income from :		Project Capital Expenditure :	
a) Hiring of Bus	11910.00	a) CBM : Shillong (Schedule 'B')	-
b) Farm & Gardening	135634.00	b) CBM : Tripura (Schedule 'C')	-
c) Gas Subsidy	348.40	c) CBR : (Schedule 'D')	-
d) TC	7200.00	d) RAISE NE : (Schedule 'E')	-
e) Fooding & Lodging	5000.00	e) Verein : (Schedule 'F')	908899.00
f) Admission forms	900.00	f) Liliane Foundation : (Schedule 'G')	-
g) Hostel Fees	1116950.00	g) Jugend Eine Welt : (Schedule 'H')	413699.00
h) Admission Fees	22000.00	h) Manos Unidas : Schedule 'I')	-
i) Vocational Training Centre	6000.00	i) University College Dublin	-
	1305942.40	Volunteers Overseas(Schedule 'J')	-
<b>OTHER RECEIPTS :</b>		j) CEI : (Schedule 'K')	2759286.00
a) Health Care Receipts	1405026.00	k) Don Bosco Mondo : (Schedule L)	846760.00
b) Donation & Contributions	258458.00	l) Erzbistum Koeln : (Schedule M)	-
c) Sisters' Honorarium	524550.00	m) Conrad N Hilton : (Schedule N)	-
d) Vocational Training	341785.00		4928644.00
	2529819.00		
Interest on :		TDS paid on :	
a) SB A/c	321451.00	a) Audit Fees	18550.00
b) Fixed Deposits	26329.00	b) Contractor	56003.00
	347780.00		74553.00
Honorarium	8784.00	Purchase of :	
Sister Allowances	76800.00	a) Mobile Phone	10000.00
		b) Library Books	1600.00
			11600.00
Recovery of TDS on :		TCS on Purchase of Vehicle	25714.00
a) Audit fees	18550.00		
b) Contractor Payment	58003.00	Closing Balances :	
	74553.00	Cash in hand	147405.67
		Cash at Bank :	
		SB A/c with :	
		a) Federal Bank	
		i) A/c No. 85503	3741233.00
		ii) A/c No. 76999	4523290.95
		iii) A/c No. 259504	-
		b) South Indian Bank	
		i) A/c No. 0163	1893628.96
		ii) A/c No. 2948	74543.82
		iii) A/c No. 04496	11291.00
		c) State Bank of India	
		A/c No. 10228762536	330732.54
		SB A/c No. 40090430959	200293.10
		d) Meghalaya Rural Bank	
		A/c No. 87013354449	220141.00
		e) MCAB	
		A/c No. 53202	2899.15
		f) MRB	
		A/c No. 0000087011616012	30386.28
		Fixed Deposits	553881.00
		Project Advances	194600.00
			11924326.47
	₹ 33073805.51		₹ 33073805.51

Place : Shillong  
Date : 31.10.2023

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



KIRON JOSHI  
Partner

Membership No. 051046)

01N:23051046BGPXWJ1542

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

CONSOLIDATED SCHEDULES ATTACHED TO BALANCE SHEET AS AT 31.03.2023

**SCHEDULE : 'A'**

S.No	Name of the Asset	W.D.V as on 01.04.2022	ADDITIONS		Sale/Deletion/Adjustment	Total	Rate of Depreciation	Current Depreciation	W.D.V as on 31.03.2023
			Work in Progress	Work Completed					
1	Land	4281766.00	-	-	-	4281766.00			4281766.00
2	Building	23798877.70		1322598.00	-	25121475.70	5%	1256074.00	23865401.70
3	Ramp	162901.00	-	-	-	162901.00	5%	8145.00	154756.00
4	Cloth Drying Area	203627.00	-	-	-	203627.00	5%	10181.00	193446.00
5	Playground	771637.00	-	-	-	771637.00	5%	38582.00	733055.00
6	Disabled Friendly	1067036.00	-	-	-	1067036.00	5%	53352.00	1013684.00
7	Cattle Shed	368886.00	-	-	-	368886.00	5%	18444.00	350442.00
8	Girls Hostel	496379.00	-	-	-	496379.00	5%	24819.00	471560.00
9	Sericulture Shed	240203.00	-	-	-	240203.00	5%	12010.00	228193.00
10	Building (VTC & D	14213737.00		-	-	14213737.00	5%	710687.00	13503050.00
			ADDITIONS						
			BEFORE 30.09.2022	AFTER 30.09.2022					
11	Computer & Acce	123914.44	42539.00	10355.00	-	176808.44	40%	68652.00	108156.44
12	Equipments & Ma	691505.92	611666.00	-	-	1303171.92	15%	195476.00	1107695.92
13	Furniture	963669.80	169000.00	13200.00	-	1145869.80	10%	113927.00	1031942.80
14	Hearing Aid Equip	43800.35	-	-	-	43800.35	15%	6570.00	37230.35
15	Vehicle	1553575.74	-	2759286.00	-	4312861.74	15%	441911.00	3870950.74
16	Water Pump	254279.71	-	-	-	254279.71	15%	38142.00	216137.71
17	Books	23923.21	-	1600.00	-	25523.21	20%	4945.00	20578.21
18	Tractor	48952.73	-	-	-	48952.73	15%	7343.00	41609.73
19	Projector	166662.01	-	-	-	166662.01	15%	24999.00	141663.01
20	Camera	4176.00	-	-	-	4176.00	15%	626.00	3550.00
21	Solar Light	783105.00	-	-	-	783105.00	15%	117466.00	665639.00
22	Mobile Phone			10000.00	-	10000.00	15%	750.00	9250.00
<b>TOTAL ₹</b>		<b>50262614.61</b>	<b>823205.00</b>	<b>4117039.00</b>		<b>55202858.61</b>	-	<b>3153101.00</b>	<b>52049757.61</b>



**FERRANDO SPEECH & HEARING CENTRE**

**Regd. Office : MAWROH : SHILLONG : MEGHALAYA**

**Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR ENDED 31.03.2023**

1. The accounts are prepared on the basis of historical cost convention and on the accounting principles of a going concern. The income and expenditure are recognized on cash method of accounting.
2. Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
3.
  - a) Fixed Assets have been stated at cost as reduced by depreciation. Details are given in annexure 'A'
  - b) Depreciation have been provided on WDV method as per the rate and method prescribed in Income Tax Rules.
4. Provision for retirement benefits to staff have not been made. The same will be charged off to accounts as and when paid.

