

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

Accounting Year : 2023-24  
 Assessment Year : 2024-25

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

**COMPUTATION STATEMENT**

	Amount	Amount	Amount
Gross Income received by the Trust (As Per Income and Expenditure Account)			16751896
Add : Project Receipts			4091414
			20843310
<u>Application by way of Revenue Expenses :</u>			
Less : Establishment & Administrative Expenses		4283674	
Less : Application towards object of the Society as per Income and Expenditure Account:			
a) Donation : Other than Corpus	31618		
b) Medical Relief	105162		
c) Educational	6957114	7093894	
Add: Project Expenses		11377568	
		9690098	
		21067666	
Add : Application by way of Capital Expenditure (Note 2)			
a) Local A/c		2474145	
b) FC A/c		410775	23952586
<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	410775	
b) Local A/c	2474145	2884920

**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	-	-	-	-	-
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	-	-	-	-	-
2022-23	-	-	-	-	-

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**Regd. Office : MAWROH : SHILLONG : MEGHALAYA**  
**Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA**

**Accounting Year : 2023-24**  
**Assessment Year : 2024-25**

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

**Summary of Establishment & Administrative Expenses**

Establishment & Administrative Expenses	Amount	Amount
1 Rents		-
2 Repair and Maintenance		308699
3 Compensation to Employees : Non Teaching Staff		- 2571040
4 Insurance		112540
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		213235
10 Remuneration to Trustee		-
11 Rates and Taxes, paid or payable to Government or any local body (excluding taxes on income)		8300
12 Interest		-
13 Audit fee		-
14 Depreciation and amortisation cost of which is not already claimed as application in same or any other previous year		108560
15 Other Expenses		-
a) Celebration & Functions	160987	
b) Seminar, Meeting Etc.	65200	
c) Postage & Telephone	42324	
d) Tea & Refreshments	-	
e) Printing & Stationery	109689	
f) Honorarium	583100	
g) Miscellaneous	-	961300
<b>Total Establishment &amp; Administrative Expenses :</b>		<b>4283674</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 : Regd. Office : MAWROH : SHILLONG : MEGHALAYA : Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA** as at 31<sup>st</sup> March 2024 and the annexed Consolidated Income and Expenditure account and Consolidated Receipts & Payments account 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 2024.

AND

- ii) in the case of the Income and Expenditure account of the excess of income over expenditure of its accounting year ending on 31<sup>st</sup> March 2024 subject to the following observations/qualifications-

Observation(s): NIL

The prescribed particulars are annexed hereto.

Place : Shillong  
Date : 29.09.2024

for KIRON JOSHI & ASSOCIATES  
Chartered Accountants



KIRON JOSHI  
(Membership No.051046)  
UDIN: 24051046BKCP107581

		ANNEXURE				
		Statement of particulars				
Legis	Basic Details	1	PAN of the Society : AAAAF0072C			
		2	Name of the Society : FERRANDO SPEECH AND HEARING CENTRE			
		3	Assessment Year : 2024-25			
		4	Previous Year : 2023-24			
		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)				
			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



Management

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 Umlam, 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	-
Mukta Xaxa	5	NIL	AAFPX507 3R	1	St. Mary's Convent, Nazirakhat, Tapasia, Assam, 782402	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		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	Date of Registration /Cancellation based on such application	URN of such registration			
				(Pending/ Registration granted/Registration cancelled)	( dd/mm/yyyy)				
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		Whether the books of account have been audited (Yes/No)
	(1)	(2)	(3)	(4)	(5)	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	(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



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 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	JAN VIKAS SAMITI	ALDJ00720G	257025	25703	194J	-	-	Charitable	-	(11)
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 :										
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										1094699
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	
(vi)	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		
(vii)	Any other voluntary contribution not part of Form No. 10BD							FC Donation	3050531	
(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]								3050531	
24. Total voluntary contributions received by the Society during the previous year [22+23(viii)]										4145230
25. Total foreign contribution out of the total voluntary contributions stated in 24										3050531
Voluntary Contribution forming part of corpus (which are included in 24)										NIL
26.	(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]]										4145230



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)			16698080					
	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]			20843310					
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		7000	24618	31618				
	(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		5008566	1948558	6957114				
	(IV)	Medical relief		NIL	105162	105162				
	(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)		14706540	2152152	16858692				
	(X)	Total		19715096	4205872	23920968				
	(c)	Total application [(a) + (b)(X)]		19722096	4230490	23952586				
	(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)]						23952586		
	(vi)	Bifurcation of application in 31( v) into Revenue or Capital						Amount in Rs.		
	(a)	Revenue						21067866		
(b)	Capital						2884920			
(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			



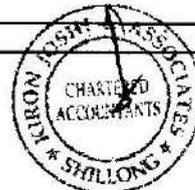
<b>Amount to be disallowed from application</b>		
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	NIL
(x)	Amount disallowable under thirteenth proviso to section 10(23C) 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>23952586</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	NIL



	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		-3109276
Section 115BBB	33.	Income taxable under section 115BBB		
		(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 115BBB 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 115BBB and the amount of such deemed income?	NO NIL	
	(i)	(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 115BBB 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 115BBB 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 115BBB 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	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		
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	
		(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						NIL		
			(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									



		(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 (ia) 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	
Expenditure 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^^>	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	FXXP2385G	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 (5) 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 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	194J	Professional Fees	181130.00	153500.00	153500.00	15350.00	-	-	-
SHLF00209G	194C	Contractor	500000.00	500000.00	500000.00	5000.00	-	-	-

## 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	31.05.2024	28.05.2024	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 : 29.09.2024

for KIRON JOSHI & ASSOCIATES  
Chartered Accountants



KIRON JOSHI

(Membership No. 051046)

UDIN:24051046BKCP107581



**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 31.03.2024**

EXPENDITURE	INCOME
Audit Fees	108560.00
Bank Charges	5564.58
Bus Running Expenses	440764.72
Celebration & Function	160987.00
Charity & Donation	31618.00
Clothing & Footwear	52808.00
Computer Expenses	16471.00
Duties & Taxes	8300.00
Electric Charges	12018.00
Educational Expenses	267434.17
Expenses on VTC	162486.00
Farm & garden Expenses	456557.72
Fooding & Lodging	2388928.00
Fuel, Gas & Firewood	250500.00
Generator Expenses	24800.00
Health Care Expenses	114874.00
Honorarium	583100.00
Medical Expenses	105162.00
NEHU Foundation Course	38930.00
POL	391882.28
Postage & Communication	42324.00
Printing & Stationery	88317.00
Provisions & Household	1235097.16
Repairs & Maintenance	308699.00
Retreat & Seminar	65200.00
Salary	2794080.00
Sports Expenses	11980.00
SSA Stationery	32504.00
Teaching Aids	1960.00
Toiletries	62449.00
Travelling & Conveyance	186358.00
Vehicle Expenses	312266.00
Vehicle Insurance	112540.00
Vocational Training Expenses	269971.00
Wages	23000.00
Water & Electric Charges	147868.00
Depreciation	3134811.00
Excess of Income over Expenditure	2300746.47
	<u>16751896.10</u>

Fees received :		
a) Admission	433900.00	
b) Bus	121780.00	
c) Hostel	4794547.00	
d) School	1098380.00	
e) Annual	29350.00	
f) Computer	149400.00	
g) Tuition	336100.00	6963457.00
Income from :		
a) Hiring of Bus	36900.00	
b) Farm & Gardening	566640.00	
c) Gas Subsidy	87.10	
d) TC	4900.00	608527.10
Interest on :		
a) SB A/c	288490.00	
b) Fixed Deposits	39915.00	328405.00
Contribution Received from		
a) Little Flower Hatigoan	4000000.00	
b) CBM ,India Trust	1866900.00	5866900.00
<b>OTHER RECEIPTS :</b>		
Health Care Receipts	666625.00	
Donation & Contributions	84000.00	
Sisters' Honorarium	1577992.00	
SSA Stationery	12000.00	
Vocational Training	643990.00	2984607.00

16751896.10

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



KIRON JOSHI  
 (Membership No. 051046)  
 UDIN:24061046BKPIO7581

Place : Shillong  
 Date : 29.09.2024



Balance B/f	<u>32767636.57</u>	Balance B/f	<u>20230165.04</u>
Recovery of TDS on Audit fees	9800.00	<b>Project Capital Expenditure :</b>	
Recovery of TDS Consultant Fees	5550.00	a) CBM : Shillong (Schedule 'B')	97,383.00
Recovery TDS on Contractor	5000.00	b) CBM : Tripura (Schedule 'C')	-
		c) CBR : (Schedule 'D')	-
		d) RAISE NE : (Schedule 'E')	-
		e) Verein : (Schedule 'F')	-
		f) Liliane Foundation : (Schedule 'G')	-
		g) Verein FSHC : (Schedule 'H')	-
		h) Manos Unidas : Schedule 'I')	-
		i) University College Dublin	-
		Volunteers Overseas (Schedule 'J')	-
		J) CEI : (Schedule 'K')	-
		k) Don Bosco Mondo : (Schedule L)	313392.00
		l) Erzbistum Koeln : (Schedule M)	-
		m) Conrad N Hilton : (Schedule N)	-
			<u>410775.00</u>
		TDS paid on Audit fees	9800.00
		TDS Paid on Consultancy Fees	5550.00
		TDS on Contractor	5000.00
		TDS on JVS	25703.00
		<b>Taining Expenses on :</b>	
		a) Bee Keeping	94200.00
		b) Poultry	139500.00
		c) Bee with Hives	<u>641800.00</u>
			875500.00
		<b>Purchase of :</b>	
		a) Equipment	3000.00
		b) Laptop	36600.00
		c) Furniture	<u>38000.00</u>
			77600.00
		<b>Construction :</b>	
		a) Water Tank	30000.00
		b) Building	<u>2268545.00</u>
			2298545.00
		Donbar Shnong Umbir against Land	60000.00
		<b>Closing Balances :</b>	
		Cash in hand	194470.76
		Cash at Bank :	
		SB A/c with :	
		a) Federal Bank	
		i) A/c No. 85503	2014100.00
		ii) A/c No. 76999	1833709.28
		b) South Indian Bank	
		i) A/c No. 0163	1461624.96
		ii) A/c No. 2948	140915.92
		iii) A/c No. 04496	26321.00
		c) State Bank of India	
		A/c No. 10228762536	222659.54
		SB A/c No. 40090430959	25448.48
		d) Meghalaya Rural Bank	
		A/c No. 87013354449	37513.00
		e) MCAB	
		A/c No. 53202	20392.15
		f) MRB	
		A/c No.0000087011816012	2023797.44
		Fixed Deposits	593796.00
		Project Advances	<u>194600.00</u>
			8789348.53
	<u>32787986.57</u>		<u>32787986.57</u>

Place : Shillong  
Date : 29.09.2024



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

KIRON JOSHI

(Membership No. 051046)

UDIN:24051046BKCP\O7581

**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 31.03.2024

**SCHEDULE : 'A'**

S.No	Name of the Asset	W.D.V as on 01.04.2023	ADDITIONS		Sale/Deletion/Adj ustment	Total	Rate of Depreciation	Current Depreciation	W.D.V as on 31.03.2024
			Work in Progress	Work Completed					
1	Land	4281766.00	-	60000.00	-	4341766.00	-	-	4341766.00
2	Building	23865401.70	2268545.00	-	-	26133946.70	5%	1193270.00	24940676.70
3	Ramp	154756.00	-	-	-	154756.00	5%	7738.00	147018.00
4	Cloth Drying Area	193446.00	-	-	-	193446.00	5%	9672.00	183774.00
5	Playground	733055.00	-	-	-	733055.00	5%	36653.00	696402.00
6	Disabled Friendly Park	1013684.00	-	-	-	1013684.00	5%	50684.00	963000.00
7	Cattle Shed	350442.00	-	-	-	350442.00	5%	17522.00	332920.00
8	Girls Hostel	471560.00	-	-	-	471560.00	5%	23578.00	447982.00
9	Sericulture Shed	228193.00	-	-	-	228193.00	5%	11410.00	216783.00
10	Building (VTC & Dairy Farm)	13503050.00	-	-	-	13503050	5%	675153.00	12827897.00
			ADDITIONS						
			BEFORE 30.09.2023	AFTER 30.09.2023					
11	Computer & Accessories	108156.44	-	19624.00	-	127780.44	40%	47187.00	80593.44
12	Equipments & Machineries	1107695.92	-	3000.00	-	1110695.92	15%	166379.00	944316.92
13	Furniture	1031942.80	-	394892.00	-	1426834.80	10%	122939.00	1303895.80
14	Hearing Aid Equipments	37230.35	-	-	-	37230.35	15%	5585.00	31645.35
15	Vehicle	3870950.74	-	-	-	3870950.74	15%	580643.00	3290307.74
16	Water Pump	216137.71	-	-	-	216137.71	15%	32421.00	183716.71
17	Books	20578.21	-	5894.00	-	26472.21	20%	4705.00	21767.21
18	Tractor	41609.73	-	-	-	41609.73	15%	6241.00	35368.73
19	Projector	141663.01	-	40625.00	-	182288.01	15%	24296.00	157992.01
20	Camera	3550.00	-	-	-	3550.00	15%	533.00	3017.00
21	Solar Light	665639.00	-	-	-	665639.00	15%	99846.00	565793.00
22	Mobile Phone	9250.00	-	-	-	9250.00	15%	1388.00	7862.00
23	Water Tank	-	30000.00	-	-	30000.00	15%	4500.00	25500.00
24	Laptop	-	-	62340.00	-	62340.00	40%	12468.00	49872.00
	<b>TOTAL</b>	<b>52049757.61</b>	<b>2298545.00</b>	<b>586375.00</b>		<b>54934677.61</b>		<b>3134811.00</b>	<b>51789866.61</b>

