



**A.G.V. REDDY & CO.,**  
**CHARTERED ACCOUNTANTS**

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**Dr. CA. A.G. VENUGOPAL REDDY**  
M.Com., LL.B., F.C.A., DISA (ICAI), Ph.D.,  
Chartered Accountant

A.G.V. Reddy's Falcon Crest.,  
80 Feet Road, Sangamesh Nagar  
ANANTAPURAMU - 515 001. (A.P.)

Ref. No. :

Date : .....

## INDEPENDENT AUDITOR'S REPORT

To  
The Members of  
**Human and Natural Resources Development Society (HANDS)**  
Anantapur Road, Gooty (Post & Mandal)  
Anantapur (A.P)

### Report on the Audit of the Financial Statements

We have audited the accompanying Consolidated financial statements of **Human and Natural Resources Development Society (H.A.N.D.S)**, which comprise the Consolidated Statement of Affairs as at March 31, 2023, and the Consolidated Income and Expenditure Account and the Consolidated Receipts and Payments Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, and subject to our observations annexed here with the aforesaid financial statements give the information in the manner so required, the accompanying financial statements give a true and fair view of the financial position of the Society as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI)

### Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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confusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For A G V Reddy & Co.,  
Chartered Accountants  
(Firm Registration No. 003245S)



**A G Venugopal Reddy**  
Partner  
Membership No.: 022554  
**UDIN: 23022554BGUTYV3529**

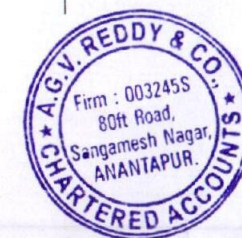
Place: Anantapur  
Date: 17.10.2023



**Human and Natural Resources Development Society - (H.A.N.D.S)  
Anantapur Road., Gooty Anantapur District**

**Consolidated Receipts and Payments Account for the year ending 31.03.2023**

Receipts	Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
<b>To Opening Balances:</b>			<b><u>APDMP - FA - ANANTPUR</u></b>		
Cash in Hand			By Programme Expenditure		
- Child Line Programme 1098	1,642.00		- Bank Charges		17.70
- APDMP - FA	560.00				
- GAA Programme	4,040.00		<b><u>General Programme</u></b>		
- NABARDA-POPI	439.00	6,681.00	By Advance to Child Line Programme (Bank)		4,22,000.00
Cash at Bank			By Expenditure:		
- Child Line Programme 1098	973.00		-Audit Fee	21,300.00	
- Women Cell Programme	3,000.00		-Bank Charges	495.60	
- ZBNF-RYSS	4,472.00		-Electrical Charges	1,570.00	
- APDMP - FA	24,318.46		-Dry Ration Kit Distribution	1,21,500.00	
-TI Dhone	1,62,236.93		-Educational Material Distribution	18,000.00	
- CSR Programme	318.25		-Frontline Health Workers Kits Distribution	1,87,000.00	
- TI Gooty	2,29,097.83		-Hygenic Kit Distribution	40,000.00	
- TI Pattikonda	84,416.99		-Uniforms Distribution	78,500.00	
- Tricycle for Physically Handicapped	7,783.25		-Printing & Stationery	16,019.00	4,84,384.60
- Covid 19 Relief to Migrants and Underprivileged	819.19				
- General Programme	16,749.65		<b><u>Say Trees -Five Layers</u></b>		
- TI Nandhikottukur	2,29,203.99		By Expenditure:		
- Millets Gooty	250.00		-Audit Fee	7,000.00	
-Say Trees -Five Layers	825.10		-Bank Charges	100.30	
- APDMP - LFA	2,098.00	7,66,562.64	-Salary	2,98,000.00	
			-Travel & Other Expenses	13,898.00	
<b><u>APDMP - FA - ANANTPUR</u></b>			-Training	1,28,929.00	
To Interest on Saving Bank A/c			-Pruning & Arranging Saplings	22,301.00	4,70,228.30
-Union Bank of India A/C 090210100156351		601.00			
			By Advance to General Account		10,000.00
<b><u>Covid 19 Relief to Migrants and Underprivileged</u></b>			By Advance Repaid to Narayana Swami		11,000.00
To Interest on SB Account		127.00	By Tds		12,236.00



<u>General Programme</u>			<u>CHILD LINE 1098</u>	
To Interest on SB Account	1,406.00		By Client related expenses:	
To Membership fee	900.00	2,306.00	-Nutrition	23,977.00
			-Restoration	51,023.00
<b>To Advances</b>				
-Programme Advance on 25.05.2022 (Bank)	40,000.00		By Administrative Cost:	
-Programme Advance on 09.06.2022 (Bank)	29,995.28		-Program Activity	18,103.00
-Programme Advance on 29.08.2022 (Bank)	22,384.00		-Rent/Office Maintanance	14,400.00
-Programme Advance on 22.09.2022 (Bank)	3,00,000.00		-Postage	480.00
-Programme Advance on 27.09.2022 (Bank)	18,000.00	4,10,379.28	-Printing/Stationary	10,465.00
			-Accountant Salary	14,400.00
To Advance from Navadhanya Farm Products		8,000.00	-Awareness Materials	4,000.00
To Advance from Corups Fund		10,000.00	-Travel Coordinator	12,852.00
To Advance From Child Line Programme (Bank)		4,75,754.00	-Computer Maintanance	300.00
				75,000.00
			By Facilitation Cost:	
<b>APDMP - LFA</b>			-Travel-Team Members	71,027.00
To Interest On SB Account		62.00	-Meeting	3,973.00
-Canara Bank A/c No. 6611101002060				75,000.00
To Advance Received		500.00	By Expenditure:	
			-Co-Ordinator	90,000.00
			-Team Members	2,88,000.00
				3,78,000.00
<b>Zero Budget Natural Farming ( ZBNF )</b>			By Advance Repaid to General Account:	
To Interest On SB Account		169.00	-Dt. 11.04.2022, APG.Bank GTY A/c No. 19	1,00,000.00
-Canara Bank A/c No. 6611101001779			-Dt. 16.04.2022, APG.Bank GTY A/c No. 19	60,000.00
			-Dt. 07.05.2022, APG.Bank GTY A/c No. 19	2,91,500.00
			-Dt. 13.02.2022, APG.Bank GTY A/c No. 19	2,35,000.00
				6,86,500.00
			<b>Revolving Fund -STDH</b>	
<b>CHILD LINE 1098</b>			By Programme Expenditure	
To Grant Received from ChildLine Foundation-India			- Administrative Cost	
-Dt.:08.04.2022, APG.Bank GTY A/c No. 19027579702	1,60,750.00		- Hanorarium	1,93,000.00
-Dt.:06.05.2022, APG.Bank GTY A/c No. 19027579702	2,91,500.00		- Travel - Coordinator	74,500.00
-Dt.:09.02.2023, APG.Bank GTY A/c No. 19027579702	2,35,179.00		- Printing & Statinery	3,982.00
	6,87,429.00		- Education support to Children Tution Cent	67,518.00
Less:Receivable Received	4,52,250.00	2,35,179.00		3,39,000.00
To Advances:				
Advances Received Through Cash:				
-Praveen Kumar (President)	10,000.00			
-Nagarjuna (BOD Member)	6,000.00			

-Chandamma (BOD Member)	10,000.00	
-Narayana Swami	10,000.00	
-Hanumanth Reddy	10,000.00	
	46,000.00	
Advances Received Through Bank (APG.Bank GTY A/c No. 9702):		
-General Account	1,33,200.00	
-General Account	4,22,000.00	
	5,55,200.00	6,01,200.00
To Grant Receivable Received		4,52,250.00
<b><u>Say Trees -Five Layers</u></b>		
To Grant Received from Say Trees Environmental Trust Bangalore:		
-Dt.:02.04.2022, APG Bank A/c No.19027572627	1,00,990.00	
-Dt.:21.06.2022, APG Bank A/c No.19027572627	29,990.00	
-Dt.:09.07.2022, APG Bank A/c No.19027572627	22,540.00	
-Dt.:04.08.2022, APG Bank A/c No.19027572627	14,994.00	
-Dt.:09.09.2022, APG Bank A/c No.19027572627	15,143.00	
-Dt.:19.10.2022, APG Bank A/c No.19027572627	27,280.00	
-Dt.:03.11.2022, APG Bank A/c No.19027572627	15,147.00	
-Dt.:08.12.2022, APG Bank A/c No.19027572627	15,147.00	
-Dt.:26.12.2022, APG Bank A/c No.19027572627	2,01,990.00	
-Dt.:05.01.2023, APG Bank A/c No.19027572627	15,147.00	
-Dt.:05.02.2023, APG Bank A/c No.19027572627	14,998.00	
-Dt.:05.03.2023, APG Bank A/c No.19027572627	27,314.00	
-Dt.:29.03.2023, APG Bank A/c No.19027572627	64,990.00	
-Dt.:31.03.2023, APG Bank A/c No.19027572627	49,980.00	6,15,650.00
To Interest on SB Account		275.00
-APG Bank S.B. A/c No.19027572627		

<b><u>Operation Smile</u></b>		
By Expenditure:		
-Cleft Lip & Cleft Palate Patient Identification	1,21,068.00	
-Travel Expenses	27,440.00	1,48,508.00
By Advance Repaid to		
- Alivelamma	30,980.00	
- Bhagyalatha	29,608.00	
- Madhukumar	55,000.00	
- Yaseen	32,920.00	1,48,508.00
- Tds		14,012.00
<b>- TI Project Gooty</b>		
By Bank Charges		188.80
By Unspent grant repaid to APSACS		2,72,426.00
<b><u>Human Resource cost</u></b>		
- Honorarium to Project Director	43,334.00	
- Project Manager	1,98,500.00	
- M & E Cum Accounts officer	1,68,000.00	
- ANM	1,26,000.00	
- ORW	4,94,750.00	
- Honorarium to PE's	7,94,900.00	18,25,484.00
By Travel Cost		
- Travel for Admin Purpose	18,800.00	
-Travel for Program Manager	13,800.00	
-Travel for M&E Cum Account Officer	5,400.00	
-Travel for ANM /Counsellor	10,800.00	
-Travel for ORW	76,500.00	
-Travel for PE's	99,050.00	
- Travel for Navigator (PE's Or ORW's)	1,28,810.00	3,53,160.00







Dt :04.01.2022 APGB A/C No:19027515182  
Dt :03.02.2022 APGB A/C No:19027515182  
Dt :07.03.2022 APGB A/C No:19027515182

61,000.00  
48,000.00  
56,000.00

3,39,000.00

**Tri Cycle for Physically Handicaps**

To Interest On SB Account  
-SBI New Delhi A/C No. 40119653721

116.00

**Human Resource cost**

- Honourarium to Project Director 40,000.00  
-Project Manager 1,80,000.00  
- M&E Cum Accountsofficer 1,44,000.00  
- ANM 1,08,000.00  
-ORW 3,52,000.00  
-Honiurarium to Pees 5,76,000.00

14,00,000.00

**By Travel Cost**

- Travel for Admin Purpose 8,400.00  
-Trave for Program Manager 27,000.00  
-Travel for M&E Cum Account Officer 7,800.00  
-Travel for ANM /Counsellor 21,600.00  
-Travel for ORW 70,400.00  
-Travel for PE's 1,29,600.00  
- Travel for Navigator (PE's Or ORW's) 6,800.00

2,71,600.00

**By Programme Delivery Expenses**

-DIC Level Meetings 7,200.00  
- Demand Genaration Activities 21,250.00  
- Review Meeting - Weekly and Monthly 6,000.00  
- Advocacy Activities 6,060.00  
- Crisis Responses 10,470.00  
-Strengten Outreach Activities 13,900.00  
- Consunables for community Basad 3,370.00  
- Community Events 5,000.00

73,250.00

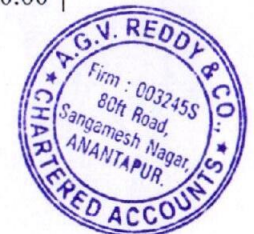
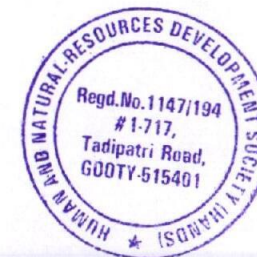
**By Commodities**

- Lubricating Substance

14,274.00

**By Administration and Infrastructure Expenses**

-Rent for office cum DIC 1,38,000.00  
-Miscellenous office Expenses 59,929.00  
-Documentation Cost 2,900.00

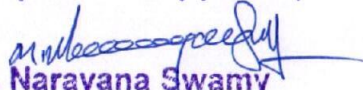


-Insurance to staff	3,500.00	2,04,329.00
<b><u>TI Nandhikottukur</u></b>		
By Bank Charges		37.82
By Unspent grant repaid to APSACS		2,37,934.00
By Programme Expenditure		
Human Resource cost		
- Honourarium to Project Director	57,996.00	
-Project Manager	1,75,000.00	
- M&E Cum Accounts officer	1,20,000.00	
- ANM	99,000.00	
-ORW	2,66,700.00	
-Honiurarium to PE's	4,43,800.00	11,62,496.00
By Travel Cost		
- Travel for Admin Purpose	4,330.00	
-Trave for Program Manager	28,200.00	
-Travel for M&E Cum Account Officer	4,550.00	
-Travel for ANM /Counsellor	19,800.00	
-Travel for ORW	53,440.00	
-Travel for PE's	80,325.00	1,90,645.00
By Programme Delivery Expenses		
-DIC Level Meetings	5,400.00	
- Demand Generation Activities	16,000.00	
- Review Meeting - Weekly and Monthly	2,000.00	
- Advocacy Activities	7,500.00	
- Crisis Responses	4,500.00	
-Strengten Outreach Activities	6,000.00	41,400.00
By Infrastructure & Administration		



			-Rent for office and Administration	70,000.00	
			-Office Expenses	93,536.00	1,63,536.00
			<b>By Closing Balances:</b>		
			Cash in Hand		
			- Child Line Programme 1098	815.00	
			- APDMP - FA	560.00	
			- GAA Programme	4,940.00	
				439.00	6,754.00
			Cash at Bank		
			- Child Line Programme 1098 ✓	929.00	
			- Women Cell Programme	3,000.00	
			- ZBNF-RYSS ✓	4,641.00	
			- APDMP - FA ✓	24,901.76	
			-TI Dhone	8,68,841.46	
			- CSR Programme ✓	318.25	
			- TI Gooty ✓	50,010.00	
			- TI Pattikonda	89,116.30	
			- Tricycle for Physically Handicapped	7,899.25	
			- Covid 19 Relief to Migrants and Underprivileged ✓	946.19	
			- General Programme ✓	15,904.33	
			- TI Nandhikottukur	1,51,171.50	
			- Millets Gooty	250.00	
			-Say Trees -Five Layers ✓	1,13,285.80	
			- APDMP - LFA ✓	2,660.00	13,33,874.84
		1,29,01,416.91		0.00	1,29,01,416.91

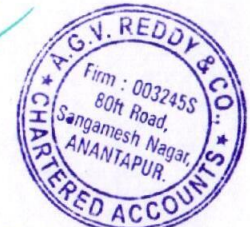
For Human and Natural Resources  
Development Society (HANDS)

  
M. Narayana Swamy  
Executive Secretary



For A.G.V. Reddy & Co.,  
Chartered Accountants  
Firm Regn. No. 003245S

  
A.G. Venugopal Reddy  
Partner  
Mem No. 022554



UDIN: 23 022554 B6UTYV 3529

**Human and Natural Resources Development Society - (H.A.N.D.S)**  
**Anantapur Road., Gooty Anantapur District**

**Consolidated Income and Expenditure Account for the year ending 31.03.2023**

<b>Expenditure</b>	<b>Amount Rs</b>	<b>Amount Rs</b>	<b>Income</b>	<b>Amount Rs</b>	<b>Amount Rs</b>
<b><u>APDMP - FA - ANANTPUR</u></b>			<b><u>APDMP - FA - ANANTPUR</u></b>		
To Programme Expenditure			By Interest on Saving Bank A/c		
To Bank Charges			-Union Bank of India A/C 090210100156351		601.00
-Union Bank of India A/C 090210100156351		17.70			
<b><u>General Programme</u></b>			<b><u>General Programme</u></b>		
To Expenditure			By Interest on SB Account	1,406.00	
-Audit Fee	21,300.00		By Member Ship Fee	900.00	2,306.00
-Bank Charges	495.60				
-Electrical Charges	1,570.00		<b><u>APDMP - LFA</u></b>		
-Dry Ration Kit Distribution	1,21,500.00		By Interest On SB Account		
-Educational Material Distribution	18,000.00		-Canara Bank A/c No. 6611101002060		62.00
-Frontline Health Workers Kits Distribution	1,87,000.00				
-Hygenic Kit Distribution	40,000.00		<b><u>Zero Budget Natural Farming ( ZBNF )</u></b>		
-Uniforms Distribution	78,500.00		By Interest On SB Account		
-Printing & Stationery	16,019.00	4,84,384.60	-Canara Bank A/c No. 6611101001779		169.00
<b><u>CHILD LINE 1098</u></b>			<b><u>Covid 19 Relief to Migrants and Underprivileged</u></b>		
To Client related expenses:			By Interest On SB Account		
-Nutrition	23,977.00		-Canara Bank A/c No. 6611101001976		127.00
-Restoration	51,023.00	75,000.00			
			<b><u>Tri Cycle for Physically Handicaps</u></b>		
To Administrative Cost:			By Interest On SB Account		
-Program Activity	18,103.00		-SBI New Delhi A/C No. 40119653721		116.00
-Rent/Office Maintanance	14,400.00				
-Postage	480.00		<b><u>CHILD LINE 1098</u></b>		
-Printing/Stationary	10,465.00		By Grant Received from ChildLine Foundation-India		
-Accountant Salary	14,400.00		-Dt.:08.04.2022, APG.Bank GTY A/c No. 19027579702	1,60,750.00	
-Awareness Materials	4,000.00		-Dt.:06.05.2022, APG.Bank GTY A/c No. 19027579702	2,91,500.00	
-Travel Coordinator	12,852.00		-Dt.:09.02.2023, APG.Bank GTY A/c No. 19027579702	2,35,179.00	
-Computer Maintanance	300.00	75,000.00		6,87,429.00	
			Less: Receivable Received	4,52,250.00	
To Facilitation Cost:				2,35,179.00	
-Travel-Team Members	71,027.00		Add Receivable During the year	3,67,821.00	6,03,000.00
-Meeting	3,973.00	75,000.00			



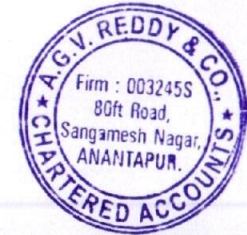
To Expenditure:									
-Co-Ordinator	90,000.00								
-Team Members	2,88,000.00	3,78,000.00							
<b><u>Say Trees -Five Layers</u></b>									
To Expenditure:									
-Audit Fee	7,000.00								
-Bank Charges	100.30								
-Salary	2,98,000.00								
-Travel & Other Expenses	13,898.00								
-Training	1,28,929.00								
-Pruning & Arranging Saplings	22,301.00	4,70,228.30							
<b><u>Operation Smile</u></b>									
To Expenditure:									
-Cleft Lip & Cleft Palate Patient Identification Cam	1,21,068.00								
-Travel Expenses	27,440.00	1,48,508.00							
<b><u>TI Project -Gooty</u></b>									
To Bank Charges		188.80							
To Programme Expenditure									
Human Resource cost									
- Honorarium to Project Director	43,334.00								
- Project Manager	1,98,500.00								
- M & E Cum Accounts officer	1,68,000.00								
- ANM	1,26,000.00								
- ORW	4,94,750.00								
- Honorarium to PE's	7,94,900.00	18,25,484.00							
To Travel Cost									
- Travel for Admin Purpose	18,800.00								
-Trave for Program Manager	13,800.00								
-Travel for M&E Cum Account Officer	5,400.00								
-Travel for ANM /Counsellor	10,800.00								
-Travel for ORW	76,500.00								
-Travel for PE's	99,050.00								
- Travel for Navigator (PE's Or ORW's)	1,28,810.00	3,53,160.00							
<b><u>Say Trees -Five Layers</u></b>									
By Interest on SB Account									275.00
-APG Bank S.B. A/c No.19027572627									
By Grant Received from Say Trees Environmental Trust Bangalore:									
-Dt.:02.04.2022, APG Bank A/c No.19027572627							1,00,990.00		
-Dt.:21.06.2022, APG Bank A/c No.19027572627							29,990.00		
-Dt.:09.07.2022, APG Bank A/c No.19027572627							22,540.00		
-Dt.:04.08.2022, APG Bank A/c No.19027572627							14,994.00		
-Dt.:09.09.2022, APG Bank A/c No.19027572627							15,143.00		
-Dt.:19.10.2022, APG Bank A/c No.19027572627							27,280.00		
-Dt.:03.11.2022, APG Bank A/c No.19027572627							15,147.00		
-Dt.:08.12.2022, APG Bank A/c No.19027572627							15,147.00		
-Dt.:26.12.2022, APG Bank A/c No.19027572627							2,01,990.00		
-Dt.:05.01.2023, APG Bank A/c No.19027572627							15,147.00		
-Dt.:05.02.2023, APG Bank A/c No.19027572627							14,998.00		
-Dt.:05.03.2023, APG Bank A/c No.19027572627							27,314.00		
-Dt.:29.03.2023, APG Bank A/c No.19027572627							64,990.00		
-Dt.:31.03.2023, APG Bank A/c No.19027572627							49,980.00		
<b><u>Operation Smile</u></b>									
By Grants Received From Inga Health Foundation:									
-Dt:19.04.2022							16,658.00		
-Dt:23.04.2022							16,658.00		
-Dt:27.05.2022							33,315.00		
-Dt:30.09.2022							33,262.00		
-Dt:02.11.2022							29,363.00		
-Dt:24.11.2022							33,264.00		
(APGB A/C No.: 19027515182)									1,62,520.00
<b><u>TI Project -Gooty</u></b>									
By Interest On SB Account									
Union Bank of India A/C :040023									7,768.00
By: Grant Received From APSACS							20,45,945.00		
Less: Upspent Grant Repaid to APSACS							2,72,426.00		17,73,519.00
By Grant Received From OS									4,34,769.00
By Hss Amount									50,000.00

63414  
12236

6,15,650.00

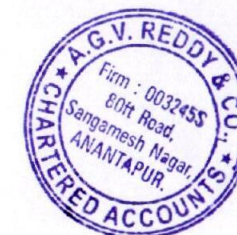
1,62,520.00

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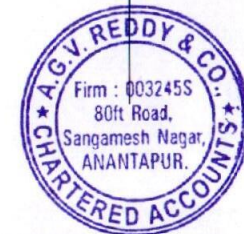
- Travel for Admin Purpose	7,710.00			
-Trave for Program Manager	15,750.00			
-Travel for M&E Cum Account Officer	7,150.00			
-Travel for ANM /Counsellor	21,520.00			
-Travel for ORW	35,600.00			
-Travel for PE's	63,450.00			
- Travel for Navigator (PE's Or ORW's)	7,720.00	1,58,900.00		
To Programme Delivery Expenses				
-DIC Level Meetings	7,000.00			
- Demand Generation Activities	18,000.00			
- Review Meeting - Weekly and Monthly	6,000.00			
- Advocacy Activities	9,100.00			
- Comunity Events	5,000.00			
-Strengten Outreach Activities	16,978.00			
- Comunity Based Screening & BMW Management	9,780.00	71,858.00		
To Commodities				
6.1 Lubricating Substance		3,237.00		
To Administration and Infrastructure Expenses				
-Rent for office cum DIC	64,000.00			
-Miscellenous office Expenses	58,981.00			
-Recruitment Cost	4,850.00	1,27,831.00		
<b>TI Project -Dhone</b>				
By Bank Charges		70.80		
By Programme Expenditure				
Human Resource cost				
- Honourarium to Project Director	40,000.00			
-Project Manager	1,80,000.00			
- M&E Cum Accountsofficer	1,44,000.00			
- ANM	1,08,000.00			
-ORW	3,52,000.00			
-Honiurarium to Pees	5,76,000.00	14,00,000.00		



By Travel Cost		
- Travel for Admin Purpose	8,400.00	
-Travel for Program Manager	27,000.00	
-Travel for M&E Cum Account Officer	7,800.00	
-Travel for ANM /Counsellor	21,600.00	
-Travel for ORW	70,400.00	
-Travel for PE's	1,29,600.00	
- Travel for Navigator (PE's Or ORW's)	6,800.00	2,71,600.00
By Programme Delivery Expenses		
-DIC Level Meetings	7,200.00	
- Demand Generation Activities	21,250.00	
- Review Meeting - Weekly and Monthly	6,000.00	
- Advocacy Activities	6,060.00	
- Crisis Responses	10,470.00	
-Strengten Outreach Activities	13,900.00	
- Consunables for community Basad	3,370.00	
- Community Events	5,000.00	73,250.00
By Commodities		
- Lubricating Substance		14,274.00
By Administration and Infrastructure Expenses		
-Rent for office cum DIC	1,38,000.00	
-Miscellenous office Expenses	59,929.00	
-Documentation Cost	2,900.00	
-Insurance to staff	3,500.00	2,04,329.00



<u>TI Project -Nandikotkur</u>		
To Bank Charges		37.82
To Programme Expenditure		
Human Resource cost		
- Honourarium to Project Director	57,996.00	
-Project Manager	1,75,000.00	
- M&E Cum Accountsofficer	1,20,000.00	
- ANM	99,000.00	
-ORW	2,66,700.00	
-Honiurarium to Pees	4,43,800.00	11,62,496.00
To Travel Cost		
- Travel for Admin Purpose	4,330.00	
-Trave for Program Manager	28,200.00	
-Travel for M&E Cum Account Officer	4,550.00	
-Travel for ANM /Counsellor	19,800.00	
-Travel for ORW	53,440.00	
-Travel for PE's	80,325.00	1,90,645.00
To Programme Delivery Expenses		
-DIC Level Meetings	5,400.00	
- Demand Generation Activities	16,000.00	
- Review Meeting - Weekly and Monthly	2,000.00	
- Advocacy Activities	7,500.00	
- Crisis Responses	4,500.00	
-Strengten Outreach Activities	6,000.00	41,400.00
To Administration and Infrastructure Expenses		
-Rent for office cum DIC	70,000.00	
-Miscellenous office Expenses	93,536.00	1,63,536.00
<u>Revolving Fund -STDH</u>		
By Programme Expenditure		
- Administrative Cost		
- Hanorarium	1,93,000.00	
- Travel - Coordinator	74,500.00	
- Printing & Statinery	3,982.00	
- Education support to Children Tution Centre	67,518.00	3,39,000.00



<b>To Excess of income over Expenditure</b>				
-APDMP - FA - ANANTPUR	583.30			
-General Programme	(4,82,078.60)			
-NABARDA-POPI PROJECT	-			
-APDMP - LFA	62.00			
-Zero Budget Natural Farming ( ZBNF )	169.00			
-CHILD LINE 1098	-			
-TI Gooty	(1,79,087.83)			
-TI Pattikonda	4,699.31			
-TI Nandhikottukur	(78,032.49)			
-Covid 19 Relief to Migrants and Underprivileged	127.00			
-TI Dhone	7,06,604.53			
-Tri Cycle for Physically Handicaps	116.00			
- Operation smile	14,012.00			
-Say Trees -Five Layers	1,45,696.70	1,32,870.92		
		94,63,837.32	0.00	94,63,837.32

**For Human and Natural Resources  
Development Society (HANDS)**

*M. Narayana Swamy*  
**M. Narayana Swamy**  
Executive Secretary



**For A.G.V. Reddy & Co.,  
Chartered Accountants  
Firm Regn. No. 003245S**

*A.G. Venugopal Reddy*  
**A.G. Venugopal Reddy**  
Partner  
Mem No. 022554



UDIN: 23 022554 BGUTYV3529

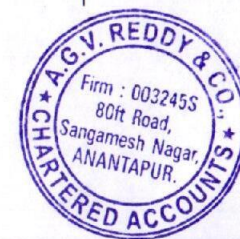
**Human and Natural Resources Development Society - (H.A.N.D.S)**  
**Anantapur Road., Gooty Anantapur District**

**Consolidated Balance Sheet as on 31.03.2023**

Liabilities	Amount Rs	Amount Rs	Assets	Amount Rs	Amount Rs
<b>APDMP - LFA</b>			<b>Zero Budget Natural Farming (ZBNF)-RYSS</b>		
Capital Fund (O.B)	(16,39,190.00)		Advance Given to General Account (O.B)		1,70,000.00
Add: Excess of Income Over Expenditure	62.00	(16,39,128.00)			
			<b>General Account</b>		
Advances from General Account (O.B)	2,20,165.00		Transfer to Seed Bank (OB)		2,145.00
Add: Received During the year	500.00	2,20,665.00			
Outstanding Payables (O.B)		13,28,523.00	Advance to Child Line Programme (Bank)(O.B)	4,08,000.00	
TDS Payable (O.B)		92,600.00	Add: Addition During the year	4,22,000.00	
				8,30,000.00	
			Less: Received During the Year	4,75,754.00	3,54,246.00
<b>APDMP - FA - ANANTPUR</b>					
Capital Fund (O.B)	(6,00,806.54)				
Add: Excess of Income Over Expenditure	583.30	(6,00,223.24)	<b>Say Trees - Five Layers</b>		
Advances Payable (O.B)		45,010.00	Grant Transfeered to General A/c (O.B)	1,05,000.00	
Outstanding Payables (O.B)		5,80,675.00	Add: Advance to General Account	10,000.00	1,15,000.00
			Advances Given to :		
			-Childline (O.B)	22,000.00	
			-Bhagya (O.B)	53,000.00	75,000.00
			Tds		12,236.00
<b>Zero Budget Natural Farming (ZBNF)-RYSS</b>					
Capital Fund (O.B)	2,832.00		<b>CHILD LINE 1098</b>		
Add: Excess of Income Over Expenditure	169.00	3,001.00	Grant Receivable (O.B)	4,52,250.00	
Advances (O.B)		1,71,640.00	Less: Received During the Year	4,52,250.00	
			Add Receivable During the year	3,67,821.00	3,67,821.00
<b>Covid 19 Relief to Migrants and Underprivileged</b>					
Capital Fund (O.B)	819.19				
Add: Excess of Income Over Expenditure	127.00	946.19			
<b>General Account</b>					
Capital Fund - O.B	2,06,815.65		<b>NABARDA-POPI PROJECT</b>		
Less : Excess of Expenditure over Income	(4,82,078.60)	(2,75,262.95)	Advance From Sunkamma		7,970.00



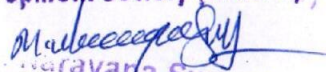
TDS APDMP - LFA (O.B)		1,55,263.00	<b>TI Project -Gooty</b>		
Corpus fund			Fixed Assets (OB)		
Advances (O.B)	68,856.00	10,000.00	-Computer and Peripheral		40,000.00
Additions during the Year:					
-Programme Advances	4,10,379.28		<b>TI Project -Pattikonda</b>		
-Navadhanya Farm Producers	8,000.00	4,87,235.28	Fixed Assets (OB)		
			-Computer and Peripheral		40,000.00
<b>Say Trees - Five Layers</b>					
Capital Fund - O.B	1,69,825.10		<b>TI Project -Dhone</b>		
Add : Excess of Income over Expenditure	1,45,696.70	3,15,521.80	Fixed Assets (OB)		
			-Computer and Peripheral		40,000.00
Advance Received from Narayana Swamy (O.B)	11,000.00				
Add: During the Year	15,000.00		<b>CSR Programme</b>		
Less:Repaid during the Year	26,000.00	-	Advance (OB)		
			-ZBNF		30,000.00
Advance Received From Shivashankar	1,34,048.00				
Less: Repaid During the Year	1,34,048.00	-	<b>MILLETS GOOTY</b>		
			Fixed Assests		
Advance Received From Bhagya	7,080.00		-Weighing Machine (OB)		12,000.00
Less: Repaid during the year	7,080.00	-			
			<b>MILLETS Penukonda</b>		
<b>CHILD LINE 1098</b>			Fixed Assests (OB)		6,000.00
Capital Fund - O.B		(64,875.00)	Avahan - Phase -I Gooty		
Advances (OB)	5,19,740.00		Fixed Assests OB		5,52,468.00
Add: Received During the Year	6,01,200.00				
	11,20,940.00		Community Managed Seed System (CMSS)		
Less: Repaid during the year	6,86,500.00	4,34,440.00	Fixed Assests		
			Furniture (OB)	69,600.00	
<b>TI Project -Gooty</b>			Computer (OB)	31,000.00	
Capital Fund (O.B)	2,63,827.83	84,740.00	Celling Fans (OB)	12,150.00	1,12,750.00
Less: Excess of Expenditure Over Income	(1,79,087.83)				
			<b>Operation Smile</b>		
Advances Payable (O.B)		2,800.00	Tds		14,012.00
Outstanding Payables (O.B)		2,470.00			



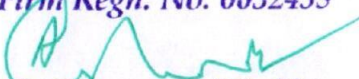
				<b>Closing Balances:</b>			
<b><u>TI Project -Pattikonda</u></b>				Cash in Hand			
Capital Fund (O.B)	1,22,416.99			- Child Line Programme 1098	815.00		
Add: Excess of Income over Expenditure	4,699.31	1,27,116.30		- APDMP - FA	560.00		
				- GAA Programme	4,940.00		
Advances Payable (O.B)		2,000.00			439.00	6,754.00	
<b><u>TI Project -Dhone</u></b>				Cash at Bank			
Capital Fund (O.B)	(6,41,376.07)			- Child Line Programme 1098	929.00		
Add: Excess of Expenditure Over Income	7,06,604.53	65,228.46		- Women Cell Programme	3,000.00		
				- ZBNF-RYSS	4,641.00		
Outstanding Expenses Payable (OB)	8,26,613.00			- APDMP - FA	24,901.76		
Less: Paid During the year	-	8,26,613.00		-TI Dhone	8,68,841.46		
Advance OB		17,000.00		- CSR Programme	318.25		
<b><u>TI Project -Nandikotkur</u></b>				- TI Gooty	50,010.00		
Capital Fund (O.B)	2,27,203.99			- TI Pattikonda	89,116.30		
Less: Excess of Expenditure Over Income	78,032.49	1,49,171.50		- Tricycle for Physically Handicapped	7,899.25		
				- Covid 19 Relief to Migrants and Underprivileged	946.19		
Advance Received from PD (OB)		2,000.00		- General Programme	15,904.33		
<b><u>CSR Programme</u></b>				- TI Nandikottukur	1,51,171.50		
Capital Fund (OB)		30,318.25		- Millets Gooty	250.00		
<b><u>NABARDA-POPI PROJECT</u></b>				-Say Trees -Five Layers	1,13,285.80		
Capital Fund - O.B		8,409.00		- APDMP - LFA	2,660.00	13,33,874.84	
<b><u>Tri Cycle for Physically Handicaps</u></b>							
Capital Fund (OB)	7,783.25						
Add: Excess of Income Over Expenditure	116.00	7,899.25					
<b><u>MILLETS GOOTY</u></b>							
Capital Fund (OB)		(3,68,305.00)					
Advance (OB)		3,80,555.00					
Narayana Swamy							



<b><u>Operation Smile</u></b>					
Capital Fund (OB)	-				
Add: Excess of Income Over Expenditure	14,012.00	14,012.00			
<b><u>Millet's Penukonda</u></b>					
Capital Fund : OB		30,130.00			
Advance received (OB)		(24,130.00)			
Avahan - Phase -I Gooty Capital Fund OB		5,52,468.00			
<b><u>WOMEN CELL</u></b>					
Capital Fund (OB )		3,000.00			
Community Managed Seed System (CMSS) Capital Fund (OB)		1,12,750.00			
Navadhanya Capital Fund (OB)		(2,14,201.00)			
Advances - O.B		2,14,201.00			
RRA Capital Fund (OB)		(4,23,500.00)			
Advances - O.B		4,23,500.00			
CPR Capital Fund (OB)		(54,000.00)			
Advances - O.B		54,000.00			
		32,92,276.84	0.00		32,92,276.84

For Human and Natural Resources  
Development Society (HANDS),  
  
**Mr. Narayana Swamy**  
 Executive Secretary



For **A.G.V. Reddy & Co.,**  
 Chartered Accountants  
 Firm Regn. No. 003245S  
  
**A.G. Venugopal Reddy**  
 Partner  
 Mem No. 022554

