



A G V REDDY & CO

CHARTERED ACCOUNTANTS

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

D.No.28-818-2, 1st Floor,
A.G.V. Reddy's Falcon Crest,
80 Feet Road, Sangamesh Nagar,
ANANTAPURAMU - 515 005. (A.P.)

Ref. No. :

Date : 30/09/2025.....

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Human and Natural Resources Development Society (HANDS)
Anantapur Road, Gooty
Anantapur (District).

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of "Human and Natural Resources Development Society", which comprise the Consolidated Statement of Affairs as at March 31, 2025, 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, 2025, 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.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management of the Society is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Society's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- 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 : 25022554BMJKVY3271

Place: Anantapur
Date: 30-09-2025



Human and Natural Resources Development Society - (H.A.N.D.S)
Tadipatri Road., Gooty Anantapur District
ANANTAPUR-515001

Status: Resident / Society	Previous Year ended : 31.03.2025		
PAN NO:AAATH4257Q	Assessment Year : 2025-26		
	12A: AAATH4257QE20214		
COMPUTATION OF TOTAL INCOME			
I Income from other Sources:	Amount	Amount	Amount
	Rs.	Rs.	Rs.
A. Sources of Funds:			
1. Grant received			
- General Account Programme	1,252		
- APDMP-FA	3,91,094		
- Renew Agroforestry	20,95,275		
- Infosys Agroforestry	17,29,900		
- Operation Smile	1,37,750		
- Say Trees -Five Layers	75,000		
- TI Gooty	21,82,314		
- TI Dhone	21,81,365		
- TI Pattikonda	17,02,897		
- TI Nandikotkur	16,42,757	1,21,39,604	
2. Intrest On SB A/C			
- General Account Programme	1,948		
- APDMP - LFA -ANANTAPUR	7,010		
- APDMP-FA	974		
- Operation Smile	314		
- Say Trees -Five Layers	3,175		
- TI Gooty	70		
- TI Dhone	443		
- TI Pattikonda	128		
- TI Nandikotkur	91		
- Women Livelihood Supportive	8,177		
- Zero Budget Natural Farming (ZBNF)-RYSS	173		
- Covid 19 Relief to Migrants and Underprivileged	22		
- Tri Cycle for Physically Handicaps	266		
- Women Cell Programme	217		
- I T Refund	890	23,898	
3. Donations			
General Account Programme	4,20,000		
Member Contribution	17,63,500		
Service Charges	4,74,967		
Contribution Received from Members	500	26,58,967	
Total Funds (A)		1,48,22,469	
B. Application of Funds:			
Less: Amount applied to charitable purpose in India during previous year			
- Revenue Expenditure	1,44,77,856		
- Capital Expenditure	1,94,900		
Total Expenditure	1,46,72,756	1,46,72,756	98.99
Surplus		1,49,714	
Less: Whether the Trust has excersised the option under clause (2) of the explanation to section 11 (1) if so, the details of the amount of income deemed to have been applied to charitable or religious purpose in india during the previous year			
		1,49,714	1.01
Total Income		-	
Income Tax Thereon		Nil	
Tax Deducted at Source (TDS)		11,154	
Refund		11,150	

Accounting Policies:

- 1) All bank Accounts are tallied and Reconciled
- 2) Fixed Assets not Revalued during the Year
- 3) Depreciation Not Calculated on Fixed Assets



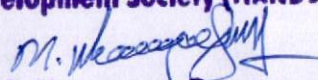
**For Human and Natural Resources
Development Society (HANDS)**

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary

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 31.03.2025

Receipts	Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
To Opening Balances:			General Account		
Cash in Hand			By Expenditure:		
- Child Line Programme 1098	287.00		-Asteya Services	68643.00	
- APDMP - FA	560.00		-Audit Fee	145140.00	
- General Account Programme	0.00		-Awareness Program on OCSE	420000.00	
- NABARD POPI	439.00	1,286.00	-Bank Charges	442.50	
Cash at Bank			-CFM Salary	60000.00	
- Child Line Programme 1098	0.00		-Cultural Program	15696.00	
- Women Cell Programme	3,000.00		-Driver Salary	22000.00	
- ZBNF-RYSS	4,777.00		-Printing & Stationary	49708.70	
- CSR Programme	318.25		-Program Co-ordinator Salary	120000.00	
- Tricycle for Physically Handicapped	8,019.25		-Program Manager	40000.00	
- Covid 19 Relief to Migrants and Underprivileged	1,076.19		-Salary	92000.00	
- General Account Programme	15,907.63		-Travel Expenses	23912.00	1057542.20
- Millets Gooty	0.00				
-Say Trees -Five Layers	28,875.90		By Advance ZBNF (Bank)	61390.00	
- APDMP - LFA	28,17,053.00		By Advance (Bank)	697675.69	
- Women Livelihood Supportive	1,88,549.40		By Advance Navadhanya Farm Producers (Bank)	52500.00	
- APDMP - FA	25,549.16		By Advance Corpus Fund (Bank)	10000.00	
-TI Dhone	19,552.13		By Advance Revolving Fund (Bank)	150000.00	
- TI Gooty	2,028.41		By Advance Agroforestry (Bank)	400000.00	
- TI Pattikonda	3,951.69		By Advance APDMP LFA (Bank)	79925.00	
- TI Nandhikottukur	3,280.00	31,21,938.01	By Advance Krishnaveni (Bank)	15000.00	
			By Advance Madhu, Dhone-TI (Bank)	100000.00	
			By Advance Shamshad (Bank)	15000.00	
			By Advance Narasimha (Bank)	100000.00	
			By Advance Ramana (Bank)	100000.00	
			By Advance Ramesh (Bank)	100000.00	
				1881490.69	
General Account					
To Selco Grant		1252.00			
To Interest on SB Accounts					
-APGB A/C No: 19027531873 (Old No. 5183) Gty		1948.00			

**For Human and Natural Resources
Development Society (H.A.N.D.S)**

M. Narayana Swamy
Executive Secretary



To Donations		
- 14.02.2025 (APGB A/C NO:1873)	200000.00	
- 14.02.2025 (APGB A/C NO:1873)	200000.00	
- 29.03.2025 (APGB A/C NO:1873)	20000.00	420000.00
To Advance (Bank)	162480.41	
To Advances Received from Narayana Swamy (Bank)		
- 04.04.2024 (APGB A/C NO:1873)	300000.00	
To Advance Revolving Fund (Bank)	150000.00	
To Advance Agroforestry (Bank)	400000.00	
To Advance APDMP FA (Bank)	201850.00	
To Advance APDMP LFA (Bank)	300000.00	
To Advance Child Line (Bank)	421246.00	
To Advance Krishnaveni (Bank)	15000.00	
To Advance Madhu, Dhone-TI (Bank)	100000.00	
To Advance Shamshad (Bank)	15000.00	
	2065576.41	
To Advance M N Swamy (Bank)		
- 29.03.2025 (APGB A/C NO:1873)	85994.00	
- 29.03.2025 (APGB A/C NO:1873)	704650.00	
- 29.03.2025 (APGB A/C NO:1873)	100000.00	
- 29.03.2025 (APGB A/C NO:1873)	54000.00	
- 29.03.2025 (APGB A/C NO:1873)	18000.00	
- 29.03.2025 (APGB A/C NO:1873)	103750.00	
- 29.03.2025 (APGB A/C NO:1873)	192500.00	
- 29.03.2025 (APGB A/C NO:1873)	10625.00	
	1269519.00	
To Advance Narasimha (Bank)	100000.00	
To Advance Ramana (Bank)	100000.00	
To Advance Ramesh (Bank)	100000.00	
	300000.00	
To Advance APDMP FA Programme (A/c closed)	3398.00	
To Advance APDMP FA Programme (A/c closed)	22716.66	
To Advance TI Pathikonda Programme (A/c closed)	4079.69	
	30194.35	

By Advance Repaid to Narayana Swamy (Bank)		
- 04.04.2024 (APGB A/C NO:1873)	109764.00	
- 04.04.2024 (APGB A/C NO:1873)	100000.00	
- 29.03.2025 (APGB A/C NO:1873)	90236.00	
	3,00,000.00	
By Advance M N Swamy (Bank)		
- 14.05.2024 (APGB A/C NO:1873)	30000.00	
- 03.06.2024 (APGB A/C NO:1873)	32000.00	
- 29.03.2025 (APGB A/C NO:1873)	236498.00	
- 29.03.2025 (APGB A/C NO:1873)	91218.31	
	389716.31	2571207.00
By Fixed Assets		
- Laptop		33000.00
APDMP - LFA -ANANTAPUR		
By Expenses		
- Bank Charges		3291.00
By FPO Trainings		
- Gramvikas FA	519654.00	
- HANDS FA	391094.00	
- IA & BWS	281626.00	
- RIDS FA	369632.00	1562006.00
By Outstanding Payables Paid		
- Salaries	615400.00	
- Travel & Communication	142122.00	
- Office Rent	40000.00	
- Honorarium	164021.00	
- Special Inventions	63365.00	1024908.00
By Advances Repaid		
- Advance (Narayana Swamy)	500.00	
- General Account	220075.00	220575.00

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

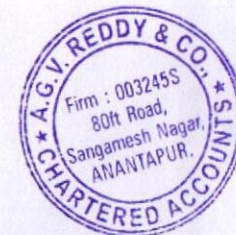
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



		APDMP - FA -ANANTAPUR			
To Advance M N Swamy (Bank)	254190.00	3919479.76	By Office Running Cost		195.10
To Income Tax Refund (Principle)	18990.00		By Out standing Payables Paid		
To Interest on IT Refund	890.00	19880.00	- Cluster Co-Ordinator Salary	43,200.00	
			- Water Mangement Facilitator & NRM-1 Salary	1,25,000.00	
			- Institution & Training Facilitator Salary	1,76,800.00	3,45,000.00
APDMP - LFA -ANANTAPUR					
To Interest On SB Account		7010.00	By Travel and Phone Out standing Payables Paid		
-Canara Bank A/c No. 6611101002060			- Institutions & Training Facilitator Travel Paya		40,000.00
APDMP - FA -ANANTAPUR					
To Grant Received		3,91,094.00	By Advance Repaid to		
- 05.04.2024			- General A/c		26,114.66
To Interest On SB Account			Renew Agroforestry		
-Union Bank of India A/C 090210100156351	431.00		By Capacity Building Trainings		
-APGB Bank A/C 19027579702	237.00	974.00	- Monthly Review Meetings	18000.00	
-APGB Bank A/C 19169523509	306.00		- Training on Post Plantation Mangement	103750.00	
			- Orientation on Carbon Markets & Consent Letters	10625.00	132375.00
Renew Agroforestry					
To Grants Received From Inga Health Foundation:			By HR Support		
-Dt:09.07.2024	739.00		- Project Director	720000.00	
-Dt:16.09.2024	457017.00		- Project Co-Ordinators	171000.00	
-Dt:12.02.2025	400000.00		- M & E Cum Accounts	75000.00	966000.00
-Dt:13.02.2025	499000.00	2095275.00			
-Dt:28.03.2025	738519.00		By Admin & Miscellaneous		
(APGB A/CNO:19027572627)			- Office Keeping and Maintenance	180000.00	
			- Office Rent	360000.00	
To Advance M N Swamy			- Formation of Road Nursery	35000.00	
-Dt:16.03.2025 (Bank)	100000.00	200000.00	- Project Team Travel	260000.00	835000.00
-Dt:17.03.2025 (Bank)	100000.00				

For Human and Natural Resources
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Infosys Agroforestry	
To Grants Received From Inga Health Foundation:	
-Dt:16.09.2024	542244.00
-Dt:13.02.2025	101000.00
-Dt:28.03.2025	1086656.00
(APGB A/CNO:19027572627)	
To Advance (Narayana Swamy - Bank)	
Operation Smile	
To Grants Received From Inga Health Foundation:	
-Dt:10.12.2024	20800.00
-Dt:20.12.2024	20800.00
-Dt:09.01.2025	54550.00
-Dt:07.02.2025	20800.00
-Dt:07.02.2025	20800.00
(APGB A/C No.: 19027515182)	
To Interest On SB Account	
Say Trees - Five Layers	
To Grant Received from	
Say Trees Environmental Trust Bangalore:	
-Dt.:23.06.2024, APG Bank A/c No.19027572627	58661.00
-Dt.:20.08.2024, APG Bank A/c No.19027572627	15000.00
-Dt.:16.09.2024, APG Bank A/c No.19027572627	1339.00
To Interest on SB Account	
-APG Bank S.B. A/c No.19027572627	
To Advance Received From:	
- Smt Bhagya	

By Fixed Assets			
- CC Camera		21900.00	
- Solar Light		40000.00	
- Furniture		100000.00	161900.00
1729900.00			
By Advance M N Swamy			
-Dt:29.03.2025 (Bank)			200000.00
200000.00			
Infosys Agroforestry			
By Capacity Building Trainings			
- Farmer Mobilization Cum Stakeholders Meetings		225000.00	
- Village Level Committee Meetings		100000.00	
- Monthly Review Meetings		54000.00	
- Training on Post Plantation Mangement		192500.00	
- Orientation on Carbon Markets & Consent Letters		20400.00	591900.00
137750.00			
By HR Support			
- Cordinator		513000.00	
- M&E Cum Accounts		225000.00	
- Field Cordinator Nursery	314.00	120000.00	858000.00
By Admin & Miscellaneous			
- Stationary		180000.00	
- Project Team Travel		100000.00	280000.00
75000.00			
By Advance (Narayana Swamy - Bank)			200000.00
Operation Smile			
By Expenditure:			
- Bank Charges		17.70	
- Cleft Lip & Cleft Palate Patient Identification Camp		128635.30	128653.00
20000.00			
By TDS			9411.00

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
Executive Secretary



TI PROJECT - GOOTY	
To Grant Received from APSACS	
- 02.07.2024	796880.00
- 05.09.2024	705232.00
- 10.03.2025	751056.00
To Interest on SB Accounts	
-Union Bank of India A/C: 017010100040023	70.00
TI PROJECT - DHONE	
To Grant Received from APSACS	
-DT: 02.07.2024	853105.00
-DT: 05.09.2024	676405.00
-DT: 15.03.2025	764755.00
To Interest on SB Accounts	
-Union Bank of India A/C: 011110100036181	443.36
TI PROJECT - PATHIKONDA	
To Grant Received from APSACS	
-DT: 01.07.2024	858480.00
-DT: 05.09.2024	360267.00
-DT: 21.03.2025	609373.00
To Interest on SB Accounts	
-Union Bank of India A/C: 8427	128.00
TI PROJECT - NANDIKOTKUR	
To Grant Received from APSACS	
-DT: 02.07.2024	886580.00
-DT: 07.09.2024	464633.00
-DT: 20.03.2025	675606.00

Say Trees - Five Layers	
By Expenditure:	
-Bank Charges	295.00
-Pruning & Arranging Saplings	28519.00
-Salary	73000.00
-Stationary	334.00
	102148.00
By TDS	1500.00
TI PROJECT - GOOTY	
By Infrastructure and administration	
- Rent for Office cum DIC	165000.00
- Office Expenses	109819.00
- Insurance for Staff	4500.00
- Documentation Expenses	1300.00
	280619.00
By Human Resource Cost	
- Honorarium to Project Director	36000.00
- Project Manager	189000.00
- M&E cum Accounts Officer	144000.00
- ANM	112500.00
- ORW	535500.00
- Honorarium to PE's	504000.00
	1521000.00
By Travel Cost	
- Travel for Admin Purpose	5600.00
- Travel for Program Manager	12600.00
- Travel for M&E cum Account Officer	5400.00
- Travel for ANM/Counsellor	10800.00
- Travel for ORW	72000.00
- Travel for PEs	75600.00
- Travel for Navigator	10480.00
	192480.00

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

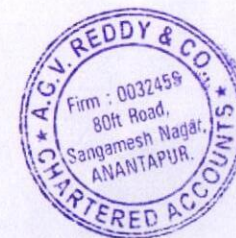
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



To Interest on SB Accounts					
-Union Bank of India A/C: 03902010000073			91.00	By Program Delivery	
				- DIC Level Meetings	6800.00
Women Livelihood Supportive				- D G Activities	20490.00
To Interest on SB Account				- Review Meetings	5265.00
-APGB A/C NO:19027579713			8177.00	- Advocacy Activities	8890.00
				- Community Events	8860.00
To Members Contribution			1763500.00	- Crisis Management	12000.00
				- SOA Expenses	22040.00
To Service Charges			474967.00	- CBS & BMW Management	11606.00
				- PMPSC	10000.00
To Advance M N Swamy				- Need Assessment	15184.00
- DT: 15.01.2025			204671.00		
				By Commodities	
To Advance Realised from General A/c			150000.00	- Lubricating Substance	67080.00
				By Unspent Grant Returned to APSACS	70854.00
To RF Support from Groups (Recovery of Loans)				By Advance Repaid to Project Director	2098.41
- Gooty	1604000.00				
- Guntakal	1423988.00				
- Kalyandurg	890000.00		3917988.00		
				TI PROJECT - DHONE	
Zero Budget Natural Farming (ZBNF)-RYSS -ANANTAPUR				By Infrastructure and administration	
To Interest On SB Account				- Rent for Office cum DIC	135000.00
-Canara Bank A/c No. 6611101001779			173.00	- Office Expenses	90150.00
				- Insurance for Staff	4500.00
To Contribution Received from Members			500.00		229650.00
				By Human Resource Cost	
Covid 19 Relief to Migrants and Underprivileged				- Honorarium to Project Director	32000.00
To Interest on SB Accounts				- Project Manager	189000.00
-Canara Bank A/c No. 6611101001976			22.00	- M&E cum Accounts Officer	144000.00
				- ANM/Counsellor	112500.00
Tri Cycle for Physically Handicaps				- ORW's	556339.00
To Interest On SB Account				- Honorarium to PE's	495000.00
- Canara Bank A/c No.6611101001976	142.00				1528839.00
- SBI New Delhi A/c No.53721	124.00		266.00		

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



To Advance Received from Narayana Swamy				
Women Cell Programme				
To Interest on SB A/c				
		By Travel Cost		
	500.00	- Travel cost for Admin purposes	6300.00	
		- Travel for Programme Manager	12600.00	
		- Travel for M&E cum Account Officer	5400.00	
	217.00	- Travel for ANM/Counsellor	10800.00	
		- Travel for ORW's	81000.00	
		- Travel for PE's	81000.00	
		- Travel for Navigator	400.00	197500.00
		By Program Delivery		
		- DIC Level Meetings	6300.00	
		- D G Activities	20250.00	
		- Review Meetings	6750.00	
		- Advocacy Activities	8500.00	
		- Crisis Response	8650.00	
		- SOA Expenses	26000.00	
		- Consumables for CBS & BMW	6610.00	
		- Population Size Estimation /mapping	10000.00	
		- Need Assessment	10000.00	103060.00
		By Commodities		
		- Lubricating substance		32466.00
		By Unspent Grant Returned to APSACS		112900.00
		By Bank Charges		2.96
		By HSS Amount (Advance)		15470.25
		By Out Standing Expenses Payable Paid		72850.00
		By Advances (Bank)		17000.00

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



TI PROJECT - PATHIKONDA

By Infrastructure and administration		
- Rent for Office cum DIC	180000.00	
- Office Expenses	119954.00	
- Insurance of Staff	3500.00	303454.00
By Human Resource Cost		
- Honorarium to Project Director	36000.00	
- Project Manager	189000.00	
- M&E cum Accounts Officer	144000.00	
- ANM	92739.00	
- ORW's	378000.00	
- Honorarium to PE's	319354.00	1159093.00
By Travel Cost		
- Travel cost for Admin purposes	13185.00	
- Travel for Programme Manager	11200.00	
- Travel for M&E cum Account Officer	4800.00	
- Travel for ANM/Counsellor	7560.00	
- Travel for ORW's	48000.00	
- Travel for PE's	48000.00	132745.00
By Program Delivery		
- DIC Level Meetings	4800.00	
- D G Activities	15000.00	
- Review Meetings	5750.00	
- Advocacy Activities	8950.00	
- Crisis Management	1950.00	
- SOA Expenses	19500.00	
- Consumables for CBS & BMW Management	4550.00	
- Population Size Estimation	20000.00	80500.00
By Commodities		
- Lubricating substance		27105.00

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



By Unspent Grant Returned to APSACS		125223.00
By Advance Repaid to General A/c		2000.00
By Advance to General A/c		2079.69
TI PROJECT - NANDIKOTKUR		
By Infrastructure and administration		
- Rent for Office and Administration	95000.00	
- Office Expenses	98857.00	193857.00
By Human Resource Cost		
- Honorarium to Project Director	32000.00	
- Project Manager	147000.00	
- M&E cum Accounts Officer	144000.00	
- ANM/Counsellor	81450.00	
- ORW's	462400.00	
- Honorarium to PE's	384000.00	1250850.00
By Travel Cost		
- Travel cost for Admin purposes	5600.00	
- Travel for Programme Manager	8400.00	
- Travel for M&E cum Account Officer	4800.00	
- Travel for ANM/Counsellor	6650.00	
- Travel for ORW's	60000.00	
- Travel for PE's	57600.00	143050.00
By Program Delivery		
- DIC Level Meetings	5775.00	
- D G Activities	16875.00	
- Review Meetings	6000.00	
- Advocacy Activities	7800.00	
- Crisis Management	6550.00	
- SOA Expenses	12000.00	55000.00
By Unspent Grant Returned to APSACS		384062.00

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



Women Livelihood Supportive

By Expenditure:

- Awareness Meetings	44545.00	
- Bank Charges	1015.30	
- FC Gooty Honorarium	24000.00	
- FC Guntakal Honorarium	24000.00	
- FC Kalyandurg	36482.00	
- FC Travel Gooty	7253.00	
- FC Travel Guntakal	12748.00	
- FC Travel Kalyandurg	7352.00	
- Program Coordinitor	40000.00	
- Staff Review Meeting	7401.00	
- Tailoring Teacher	42000.00	246796.30

By Advance Given to General A/c

150000.00

By Advance Repaid to M Narayana Swamy (Bank)

82000.00

By Bank Charges

106.20

By Staff Salaries & Admin Expenses

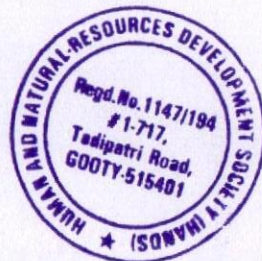
- Coordinator Travel	1239.00	
- Field Officer Honorarium - Guntakal	8000.00	
- Field Officer Honorarium- Kalyandurg	16000.00	
- Field Travel - Gooty	8000.00	
- Field Travel - Guntakal	8000.00	
- Field Travel - Kalyandurg	8000.00	
- Program Co-Ordinator Honorarium	24000.00	
- Staff Review Meeting	3000.00	
- Tailoring Teacher Fee	18000.00	94239.00

By RF Support to Groups (Loan given to Members)

- Gooty	1150000.00	
- Guntakal	2584988.00	
- Kalyandurg	1530000.00	5264988.00

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

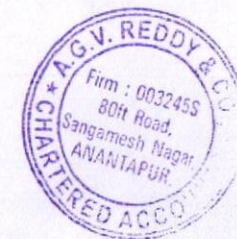
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



Tri Cycle for Physically Handicaps		
By Bank Charges		118.00
By Closing Balances:		
<u>Cash in Hand</u>		
- General Account Programme	0.00	
- APDMP - LFA	0.00	
- APDMP - FA	560.00	
- Renew Agroforestry	0.00	
- Infosys Agroforestry	0.00	
- Operation Smile	0.00	
- Say Trees -Five Layers	0.00	
- TI Project Gooty	0.00	
- TI Project Dhone	0.00	
- TI Project Pathikonda	0.00	
- TI Project Nandikotkur	0.00	
- Women Livelihood Supportive	0.00	
- ZBNF-RYSS	0.00	
- Millets Gooty	0.00	
- Child Line Programme 1098	287.00	
- Covid 19 Relief to Migrants and Underprivileged	0.00	
- Tricycle for Physically Handicapped	0.00	
- CSR Programme	0.00	
- Women Cell Programme	0.00	
- NABARD POPI PROJECT-ANANTPUR	439.00	
- Agroforestry Climate Proofing Farm Livelihoods	0.00	
		1,286.00

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



			<u>Cash at Bank</u>		
			- General Account Programme	7,16,718.19	
			- APDMP - LFA	13283.00	
			- APDMP - FA	6,307.40	
			- Renew Agroforestry	0.00	
			- Infosys Agroforestry	0.00	
			- Operation Smile	0.00	
			- Say Trees -Five Layers	23402.90	
			- TI Project Gooty	0.00	
			- TI Project Dhone	4522.28	
			- TI Project Pathikonda	0.00	
			- TI Project Nandikotkur	3371.00	
			- Women Livelihood Supportive	869722.90	
			- ZBNF-RYSS	5450.00	
			- Millets Gooty	0.00	
			- Child Line Programme 1098	0.00	
			- Covid 19 Relief to Migrants and Underprivileged	1098.19	
			- Tricycle for Physically Handicapped	8,667.25	
			- CSR Programme	318.25	
			- Women Cell Programme	3,217.00	
			- NABARD POPI PROJECT-ANANTPUR	0.00	
			- Agroforestry Climate Proofing Farm Livelihoods	0.00	16.56,078.36
		2,72,70,361.13			2,72,70,361.13

For A.G.V. Reddy & Co.;

Chartered Accountants
Firm Regn : 003245S

(Signature)
A.G. Venugopal Reddy
Partner
Mem.No.022554

UDIN: 25022554/BMIKVY3271

Place: Anantapur, Date: 30/09/25

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

(Signature)
M. Narayana Swamy
Executive Secretary



**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 31.03.2025

Expenditure	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
General Account			General Account		
To Expenditure:			By Selco Grant		1252.00
-Asteya Services	68643.00		By Donations		
-Audit Fee	145140.00		- 14.02.2025 (APGB A/C NO:1873)	200000.00	
-Awareness Program on OCSE	420000.00		- 14.02.2025 (APGB A/C NO:1873)	200000.00	
-Bank Charges	442.50		- 29.03.2025 (APGB A/C NO:1873)	20000.00	420000.00
-CFM Salary	60000.00		By Interest on SB Accounts		
-Cultural Program	15696.00		-APGB A/C No: 19027531873 (Old No. 5183) Gty		1948.00
-Driver Salary	22000.00		By Interest on IT Refund		890.00
-Printing & Stationary	49708.70		APDMP - LFA -ANANTAPUR		
-Program Co-ordinator Salary	120000.00	1057542.20	By Interest On SB Account		
-Program Manager	40000.00		-Canara Bank A/c No. 6611101002060		7010.00
-Salary	92000.00		APDMP - FA -ANANTAPUR		
-Travel Expenses	23912.00		By Grant Received		
APDMP - LFA -ANANTAPUR			- 05.04.2024		3,91,094.00
To Expenses		3291.00	By Interest On SB Account		
- Bank Charges			-Union Bank of India A/C 090210100156351	431.00	
To FPO Trainings			-APGB Bank A/C 19027579702	237.00	
- Gramvikas FA	519654.00		-APGB Bank A/C 19169523509	306.00	974.00
- HANDS FA	391094.00	1562006.00			
- IA & BWS	281626.00				
- RIDS FA	369632.00				
APDMP - FA -ANANTAPUR					
To Office Running Cost		195.10			

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

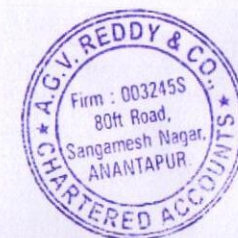
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



<u>Operation Smile</u>				<u>TI PROJECT - GOOTY</u>			
To Expenditure:				To Grant Received from APSACS			
- Bank Charges	17.70			- 02.07.2024	796880.00		
- Cleft Lip & Cleft Palate Patient Identification Camp	128635.30	128653.00		- 05.09.2024	705232.00		
				- 10.03.2025	751056.00		
					2253168.00		
Sav Trees - Five Layers				Less: Unspent Grant Returned to APSACS	-70854.00		2182314.00
To Expenditure:				By Interest on SB Accounts			
-Bank Charges	295.00			-Union Bank of India A/C: 017010100040023			70.00
-Pruning & Arranging Saplings	28519.00						
-Salary	73000.00	102148.00					
-Stationary	334.00						
TI PROJECT - GOOTY				TI PROJECT - DHONE			
To Infrastructure and administration				By Grant Received from APSACS			
- Rent for Office cum DIC	165000.00			-DT: 02.07.2024	853105.00		
- Office Expenses	109819.00			-DT: 05.09.2024	676405.00		
- Insurance for Staff	4500.00			-DT: 15.03.2025	764755.00		
- Documentation Expenses	1300.00	280619.00			2294265.00		
				Less: Unspent Grant Returned to APSACS	112900.00		2181365.00
To Human Resource Cost				By Interest on SB Accounts			
- Honorarium to Project Director	36000.00			-Union Bank of India A/C: 011110100036181			443.36
- Project Manager	189000.00						
- M&E cum Accounts Officer	144000.00						
- ANM	112500.00						
- ORW	535500.00	1521000.00					
- Honorarium to PE's	504000.00						
To Travel Cost				TI PROJECT - PATHIKONDA			
- Travel for Admin Purpose	5600.00			By Grant Received from APSACS			
- Travel for Program Manager	12600.00			-DT: 01.07.2024	858480.00		
- Travel for M&E cum Account Officer	5400.00			-DT: 05.09.2024	360267.00		
- Travel for ANM/Counsellor	10800.00			-DT: 21.03.2025	609373.00		
- Travel for ORW	72000.00				1828120.00		
- Travel for PEs	75600.00			Less: Unspent Grant Returned to APSACS	125223.00		1702897.00
- Travel for Navigator	10480.00	192480.00		By Interest on SB Accounts			
				-Union Bank of India A/C: 8427			128.00
				TI PROJECT - NANDIKOTKUR			
				To Grant Received from APSACS			
				-DT: 02.07.2024	886580.00		

For Human and Natural Resources
Development Society (HANDS)

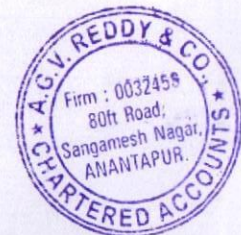
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



- Travel for ORW's	81000.00	
- Travel for PE's	81000.00	
- Travel for Navigator	400.00	197500.00
To Program Delivery		
- DIC Level Meetings	6300.00	
- D G Activities	20250.00	
- Review Meetings	6750.00	
- Advocacy Activities	8500.00	
- Crisis Response	8650.00	
- SOA Expenses	26000.00	
- Consumables for CBS & BMW	6610.00	
- Population Size Estimation /mapping	10000.00	
- Need Assessment	10000.00	103060.00
To Commodities		
- Lubricating substance		32466.00
To Bank Charges		2.96
TI PROJECT - PATHIKONDA		
To Infrastructure and administration		
- Rent for Office cum DIC	180000.00	
- Office Expenses	119954.00	
- Insurance of Staff	3500.00	303454.00
To Human Resource Cost		
- Honorarium to Project Director	36000.00	
- Project Manager	189000.00	
- M&E cum Accounts Officer	144000.00	
- ANM	92739.00	
- ORW's	378000.00	
- Honorarium to PE's	319354.00	1159093.00

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



To Travel Cost				
- Travel cost for Admin purposes	13185.00			
- Travel for Programme Manager	11200.00			
- Travel for M&E cum Account Officer	4800.00			
- Travel for ANM/Counsellor	7560.00			
- Travel for ORW's	48000.00			
- Travel for PE's	48000.00	132745.00		
To Program Delivery				
- DIC Level Meetings	4800.00			
- D G Activities	15000.00			
- Review Meetings	5750.00			
- Advocacy Activities	8950.00			
- Crisis Management	1950.00			
- SOA Expenses	19500.00			
- Consumables for CBS & BMW Management	4550.00			
- Population Size Estimation	20000.00	80500.00		
To Commodities				
- Lubricating substance			27105.00	
TI PROJECT - NANDIKOTKUR				
To Infrastructure and administration				
- Rent for Office and Administration	95000.00			
- Office Expenses	98857.00	193857.00		
To Human Resource Cost				
- Honorarium to Project Director	32000.00			
- Project Manager	147000.00			
- M&E cum Accounts Officer	144000.00			

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



- ANM/Counsellor	81450.00	
- ORW's	462400.00	
- Honorarium to PE's	384000.00	1250850.00
To Travel Cost		
- Travel cost for Admin purposes	5600.00	
- Travel for Programme Manager	8400.00	
- Travel for M&E cum Account Officer	4800.00	
- Travel for ANM/Counsellor	6650.00	
- Travel for ORW's	60000.00	
- Travel for PE's	57600.00	143050.00
To Program Delivery		
- DIC Level Meetings	5775.00	
- D G Activities	16875.00	
- Review Meetings	6000.00	
- Advocacy Activities	7800.00	
- Crisis Management	6550.00	
- SOA Expenses	12000.00	55000.00
Women Livelihood Supportive		
To Expenditure:		
- Awareness Meetings	44545.00	
- Bank Charges	1015.30	
- FC Gooty Honorarium	24000.00	
- FC Guntakal Honorarium	24000.00	
- FC Kalyandurg	36482.00	
- FC Travel Gooty	7253.00	
- FC Travel Guntakal	12748.00	
- FC Travel Kalyandurg	7352.00	
- Program Coordinor	40000.00	
- Staff Review Meeting	7401.00	
- Tailoring Teacher	42000.00	246796.30
To Bank Charges		106.20

For Human and Natural Resources
Development Society (HANDS)

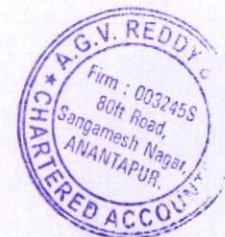
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



By Staff Salaries & Admin Expenses			
- Coordinator Travel	1239.00		
- Field Officer Honorarium - Guntakal	8000.00		
- Field Officer Honorarium- Kalyandurg	16000.00		
- Field Travel - Gooty	8000.00		
- Field Travel - Guntakal	8000.00		
- Field Travel - Kalyandurg	8000.00		
- Program Co-Ordinator Honorarium	24000.00		
- Staff Review Meeting	3000.00		
- Tailoring Teacher Fee	18000.00	94239.00	
Tri Cycle for Physically Handicaps			
To Bank Charges		118.00	
To Depreciation on Fixed Asset			
General Account	13,200.00		
Renew Agroforestry	29,285.00		
TI PROJECT - GOOTY	16,000.00		
TI PROJECT - DHONE	16,000.00		
TI PROJECT - PATHIKONDA	16,000.00		
Agroforestry Climate Proofing Farm Livelihoods	20,000.00	1,10,485.00	
To Excess of Income Over Expenditure			
General Account	(6,46,652.20)		
APDMP - LFA -ANANTAPUR	(15,58,287.00)		
APDMP - FA -ANANTAPUR	3,91,872.90		
Renew Agroforestry	1,32,615.00		
Infosys Agroforestry	-		
Operation Smile	9,411.00		
Say Trees - Five Layers	(23,973.00)		
TI PROJECT - GOOTY	(15,930.00)		
TI PROJECT - DHONE	74290.40		
TI PROJECT - PATHIKONDA	(15,872.00)		

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



TI PROJECT - NANDIKOTKUR	91.00			
Women Livelihood Supportive	1905502.50			
Zero Budget Natural Farming (ZBNF)-RYSS -ANANTAPUR	673.00			
Tri Cycle for Physically Handicaps	148.00			
Covid 19 Relief to Migrants and Underprivileged	22.00			
WOMEN CELL Programme	217.00			
Millets-Gooty	-			
CHILD LINE 1098	-			
CSR Programme	-			
POPI NABARD Programme	-			
Agroforestry Climate Proofing Farm Livelihoods	(20,000.00)			
Revolving Fund - STDH	-	2,34,128.60		
		1,48,22,469.36		
			0.00	1,48,22,469.36

For A.G.V. Reddy & Co.,

Chartered Accountants
Firm Regn : 003245S

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

UDIN : 25022554BMJKVY3271

Place: Anantapur, Date: 30/09/25

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



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

Consolidated Statement of Affairs as on 31.03.2025

Liabilities	Amount Rs	Amount Rs	Assets	Amount Rs	Amount Rs
General Account			General Account		
Capital Fund - O.B	-280199.65		Transfer to Seed Bank (OB)		2145.00
Less : Excess of Expenditure over Income	-646652.20		Advance to Child Line Programme (Bank)(O.B)		354246.00
	-926851.85		Fixed Assets		
Add: Income Tax Refund (Principle)	18990.00	-907861.85	- Laptop	33000.00	
			Less: Depreciation	13200.00	19800.00
Corpus Fund - O B		10000.00			
TDS APDMP - LFA (O.B)		155263.00	Renew Agroforestry		
Advances (O.B)	313735.28		Fixed Assets		
Add: Received During the Year	3919479.76		- Furniture	100000.00	
Less: Repaid Duingr the Year	2571207.00	1662008.04	Less: Depreciation @ 10%	10000.00	90000.00
Transfer from Say Trees Programme - O.B			- CC Camera	21900.00	
- 11.12.2023 (APGB A/C NO:5182)	146000.00		Less: Depreciation @ 15%	3285.00	18615.00
- 06.01.2024 (APGB A/C NO:5182)	17500.00		- Solar Light	40000.00	
- 07.03.2024 (APGB A/C NO:5182)	10000.00	173500.00	Less: Depreciation @ 40%	16000.00	24000.00
APDMP - LFA -ANANTAPUR			Operation Smile		
Capital Fund (O.B)	1175265.00		TDS OB	22844.00	
Less: Excess of Expenditure Over Income	-1558287.00	-383022.00	Add: During the year	9411.00	
				32255.00	
			Less: Transfer to Capital A/c	22844.00	9411.00
Advances from General Account (O.B)	220665.00		Say Trees - Five Layers		
Less: Repaid during the year	-220575.00	90.00	Grant Transfeered to General A/c (O.B)		288500.00

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



Outstanding Payables (O.B)	1328523.00		Advances Given to :		
Less: Repaid during the year	-1024908.00	303615.00	-Childline (O.B)		22000.00
TDS Payable (O.B)		92600.00	-Bhagya (O.B)	53000.00	33000.00
			Less: Received	20000.00	
APDMP - FA -ANANTAPUR			Grant Receivable (O.B)		15000.00
Capital Fund (O.B)	(5,99,575.84)		TDS - O B	21276.00	
Add: Excess of Income Over Expenditure	3,91,872.90	(2,07,702.94)	Add: During the Year	1500.00	
Advances Payable (O.B)	45,010.00	18,895.34	Less: Transfer to Capital A/c	22776.00	1500.00
Less: Repaid during the year	26,114.66			21276.00	
Outstanding Payables (O.B)	5,80,675.00	1,95,675.00	TI PROJECT - GOOTY		
Less: Repaid during the year	3,85,000.00		Fixed Assets - O B		
Renew Agroforestry			-Computer and Peripheral	40000.00	24000.00
Capital Fund: OB	0.00	132615.00	Less: Depreciation	16000.00	
Add: Excess of Income Over Expenditure	132615.00		TI PROJECT - DHONE.		
Advances:			Fixed Assets - O B		
Add: Received During the year	200000.00	0.00	-Computer and Peripheral	40000.00	24000.00
Less: Repaid During the year	200000.00		Less: Depreciation @ 40%	16000.00	
Infosys Agroforestry			TI PROJECT - PATHIKONDA		
Capital Fund: OB		0.00	Fixed Assets - O B		
Advances:			-Computer and Peripheral	40000.00	24000.00
Add: Received During the year	200000.00	0.00	Less: Depreciation @ 40%	16000.00	
Less: Repaid During the year	200000.00		Advance given to General A/c		2079.69
Operation Smile			Women Livelihood Supportive		
Capital Fund: OB	22844.00		Partner's Share As FC @ 12% (Transfer to RF A/c) - O.B	199662.00	
Add: Excess of Income Over Expenditure	9411.00		Less: Transfer to Capital Fund A/c	199662.00	0.00
	32255.00	9411.00	Service Charges @8% (Transfer to RF A/c) - O.B	133105.00	
Less: TDS (Transfer from Asset side)	22844.00		Less: Transfer to Capital Fund A/c	133105.00	0.00

For Human and Natural Resources
Development Society (HANIDS)

M. Narayana Swamy
M. Narayana Swamy,
Executive Secretary



Advances Payable - O B	2000.00								
Less: Advance Repaid	2000.00	0.00							
TI PROJECT - NANDIKOTKUR									
Capital Fund - O.B	1280.00								
Add: Excess of Income Over Expenditure	91.00	1371.00							
Advance Received from PD - O B		2000.00							
Women Livelihood Supportive									
Capital Fund - O.B	188549.40								
Add : Excess of Income over Expenditure	1905502.50								
	2094051.90								
Add: Transfer to RF Support to Groups (1215000+605000+586000)	2406000.00								
	4500051.90								
Less: Partner's Share As FC	199662.00								
	4300389.90								
Less: Service Charges	133105.00								
	4167284.90								
Add: Service Charges	332767.00	4500051.90							
Advances									
Advance from General A/c									
Add: Received During the Year	150000.00								
Less: Repaid During the Year	150000.00	0.00							
Advance M N Swamy									
- DT: 15.01.2025	204671.00								
Less: Repaid During the year	82000.00	122671.00							
Service Charges Received from Programme (Transfer from Women Livelihood Supportive) - O B	332767.00								
Less: Transfer to Capital Fund A/c	332767.00	0.00							
CSR Programme									
Advance (OB)									
-ZBNF									30000.00
NABARDA-POPI PROJECT-ANANTPUR									
Advance From Sunkamma (O.B)									7970.00
Agroforestry Climate Proofing Farm Livelihoods									
Fixed Asset									
Procurement of Desktop & Printer							50000.00		
Less: Depreciation @ 40%							20000.00		30000.00
Millets - Penukonda									
Fixed Assets (OB)									6,000.00
Avahan - Phase-I Gooty									
Fixed Assets (OB)									5,52,468.00
Community Managed Seed System (CMSS)									
Fixed Assets									
Furniture (OB)							69,600.00		
Computer (OB)							31,000.00		
Ceiling Fans (OB)							12,150.00		1,12,750.00
Closing Balances:									
Cash in Hand									
- General Account Programme							0.00		
- APDMP - LFA							0.00		
- APDMP - FA							560.00		
- Renew Agroforestry							0.00		
- Infosys Agroforestry							0.00		
- Operation Smile							0.00		

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



<u>Zero Budget Natural Farming (ZBNF)-RYSS -ANANTAPUR</u>						
Capital Fund (O.B)	3137.00			- Say Trees -Five Layers	0.00	
Add: Excess of Income Over Expenditure	673.00	3810.00		- TI Project Gooty	0.00	
Advances (O.B)		171640.00		- TI Project Dhone	0.00	
<u>Tri Cycle for Physically Handicaps</u>				- TI Project Pathikonda	0.00	
Capital Fund (OB)	8019.25			- TI Project Nandikotkur	0.00	
Add: Excess of Income Over Expenditure	148.00	8167.25		- Women Livelihood Supportive	0.00	
Advance Received from Narayana Swamy		500.00		- ZBNF-RYSS	0.00	
<u>Covid 19 Relief to Migrants and Underprivileged</u>				- Millets Gooty	287.00	
Capital Fund (O.B)	1076.19			- Child Line Programme 1098	0.00	
Add: Excess of Income Over Expenditure	22.00	1098.19		- Covid 19 Relief to Migrants and Underprivileged	0.00	
<u>Women Cell Programme</u>				- Tricycle for Physically Handicapped	0.00	
Capital Fund (OB)	3000.00			- CSR Programme	0.00	
Add: Excess of Income Over Expenditure	217.00	3217.00		- Women Cell Programme	439.00	
<u>Millets-Gooty</u>				- NABARD POPI PROJECT-ANANTPUR	0.00	1,286.00
Capital Fund (OB)		-368555.00		- Agroforestry Climate Proofing Farm Livelihoods	0.00	
Advances (OB)				<u>Cash at Bank</u>	7,16,718.19	
Narayana Swamy		380555.00		- General Account Programme	13283.00	
<u>CHILD LINE 1098</u>				- APDMP - LFA	6,307.40	
Capital Fund - (O.B)		167609.00		- APDMP - FA	0.00	
Advances (O.B)		200499.00		- Renew Agroforestry	0.00	
<u>CSR Programme</u>				- Infosys Agroforestry	0.00	
Capital Fund - O.B		30318.25		- Operation Smile	23402.90	
				- Say Trees -Five Layers	0.00	
				- TI Project Gooty	4522.28	
				- TI Project Dhone	0.00	
				- TI Project Pathikonda	3371.00	
				- TI Project Nandikotkur	869722.90	
				- Women Livelihood Supportive	5450.00	
				- ZBNF-RYSS	0.00	
				- Millets Gooty	0.00	
				- Child Line Programme 1098	0.00	
				- Covid 19 Relief to Migrants and Underprivileged	1098.19	

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



NABARDA-POPI PROJECT-ANANTPUR					
Capital Fund - O.B		8409.00	- Tricycle for Physically Handicapped	8,667.25	
			- CSR Programme	318.25	
			- Women Cell Programme	3,217.00	
			- NABARD POPI PROJECT-ANANTPUR	0.00	
			- Agroforestry Climate Proofing Farm Livelihoods	0.00	16,56,078.36
Agroforestry Climate Proofing Farm Livelihoods					
Capital Fund (OB)	50000.00				
Less: Excess of Expenditure Over Income	20000.00	30000.00			
Millets - Penukonda					
Capital Fund (OB)		30,130.00			
Advance Received (OB)		-24,130.00			
Avahan - Phase-I Gooty					
Capital Fund (OB)		5,52,468.00			
Community Managed Seed System (CMSS)					
Capital Fund (OB)		1,12,750.00			
Navadhanya					
Capital Fund (OB)		-2,14,201.00			
Advances - OB		2,14,201.00			
RRA					
Capital Fund (OB)		-4,23,500.00			
Advances - OB		4,23,500.00			
RRA					
Capital Fund (OB)		-54,000.00			
Advances - OB		54,000.00			
		76,51,670.05			76,51,670.05

For A.G.V. Reddy & Co.,

Chartered Accountants
Firm Regn : 003245S

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

UDIN: 25022554BMIKVY3271
Place: Anantapur, Date: 30/09/25

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
Executive Secretary



Audit Report TOBB

**Human and Natural Resources Development Society - (H.A.N.D.S)
Tadipatri Road., Gooty Anantapur District
ANANTAPUR-515001**

Status: Resident / Society	Previous Year ended : 31.03.2025		
PAN NO:AAATH4257Q	Assessment Year : 2025-26		
	12A: AAATH4257QE20214		
COMPUTATION OF TOTAL INCOME			
I Income from other Sources:	Amount Rs.	Amount Rs.	Amount Rs.
A. Sources of Funds:			
1. Grant received			
- General Account Programme	1,252		
- APDMP-FA	3,91,094		
- Renew Agroforestry	20,95,275		
- Infosys Agroforestry	17,29,900		
- Operation Smile	1,37,750		
- Say Trees -Five Layers	75,000		
- TI Gooty	21,82,314		
- TI Dhone	21,81,365		
- TI Pattikonda	17,02,897		
- TI Nandikotkur	16,42,757	1,21,39,604	
2. Interest On SB A/C			
- General Account Programme	1,948		
- APDMP - LFA -ANANTAPUR	7,010		
- APDMP-FA	974		
- Operation Smile	314		
- Say Trees -Five Layers	3,175		
- TI Gooty	70		
- TI Dhone	443		
- TI Pattikonda	128		
- TI Nandikotkur	91		
- Women Livelihood Supportive	8,177		
- Zero Budget Natural Farming (ZBNF)-RYSS	173		
- Covid 19 Relief to Migrants and Underprivileged	22		
- Tri Cycle for Physically Handicaps	266		
- Women Cell Programme	217		
- I T Refund	890	23,898	
3. Donations			
General Account Programme	4,20,000		
Member Contribution	17,63,500		
Service Charges	4,74,967		
Contribution Received from Members	500	26,58,967	
Total Funds (A)		1,48,22,469	
B. Application of Funds:			
Less: Amount applied to charitable purpose in India during previous year			
- Revenue Expenditure	1,44,77,856		
- Capital Expenditure	1,94,900		
Total Expenditure	1,46,72,756	1,46,72,756	98.99
Surplus		1,49,714	
Less: Whether the Trust has exercised the option under clause (2) of the explanation to section 11 (1) if so, the details of the amount of income deemed to have been applied to charitable or religious purpose in india during the previous year			
Total Income		1,49,714	1.01
Income Tax Thereon		Nil	
Tax Deducted at Source (TDS)		11,154	
Refund		11,150	

Accounting Policies:

- 1) All bank Accounts are tallied and Reconciled
- 2) Fixed Assets not Revalued during the year
- 3) Depreciation Not Calculated on Fixed Assets.



**For Human and Natural Resources
Development Society (H.A.N.D.S.)**

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary

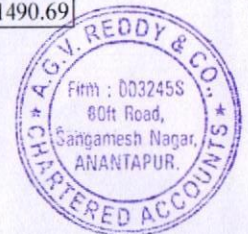
Human and Natural Resources Development Society - (H.A.N.D.S)
Anantapur Road., Gooty Anantapur District

Consolidated Receipts and Payments Account for the year ending 31.03.2025

Receipts	Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
To Opening Balances:			General Account		
<u>Cash in Hand</u>			By Expenditure:		
- Child Line Programme 1098	287.00		-Asteya Services	68643.00	
- APDMP - FA	560.00		-Audit Fee	145140.00	
- General Account Programme	0.00		-Awareness Program on OCSE	420000.00	
- NABARD POPI	439.00	1,286.00	-Bank Charges	442.50	
<u>Cash at Bank</u>			-CFM Salary	60000.00	
- Child Line Programme 1098	0.00		-Cultural Program	15696.00	
- Women Cell Programme	3,000.00		-Driver Salary	22000.00	
- ZBNF-RYSS	4,777.00		-Printing & Stationary	49708.70	
- CSR Programme	318.25		-Program Co-ordinator Salary	120000.00	
- Tricycle for Physically Handicapped	8,019.25		-Program Manager	40000.00	
- Covid 19 Relief to Migrants and Underprivileged	1,076.19		-Salary	92000.00	
- General Account Programme	15,907.63		-Travel Expenses	23912.00	1057542.20
- Millets Gooty	0.00				
-Say Trees -Five Layers	28,875.90		By Advance ZBNF (Bank)	61390.00	
- APDMP - LFA	28,17,053.00		By Advance (Bank)	697675.69	
- Women Livelihood Supportive	1,88,549.40		By Advance Navadhanya Farm Producers (Bank)	52500.00	
- APDMP - FA	25,549.16		By Advance Corpus Fund (Bank)	10000.00	
-TI Dhone	19,552.13		By Advance Revolving Fund (Bank)	150000.00	
- TI Gooty	2,028.41		By Advance Agroforestry (Bank)	400000.00	
- TI Pattikonda	3,951.69		By Advance APDMP LFA (Bank)	79925.00	
- TI Nandhikottukur	3,280.00	31,21,938.01	By Advance Krishnaveni (Bank)	15000.00	
			By Advance Madhu, Dhone-TI (Bank)	100000.00	
General Account			By Advance Shamshad (Bank)	15000.00	
To Selco Grant		1252.00	By Advance Narasimha (Bank)	100000.00	
			By Advance Ramana (Bank)	100000.00	
To Interest on SB Accounts			By Advance Ramesh (Bank)	100000.00	
-APGB A/C No: 19027531873 (Old No. 5183) Gty		1948.00		1881490.69	

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



		APDMP - FA -ANANTAPUR			
To Advance M N Swamy (Bank)	254190.00	3919479.76	By Office Running Cost		195.10
To Income Tax Refund (Principle)	18990.00		By Out standing Payables Paid		
To Interest on IT Refund	890.00	19880.00	- Cluster Co-Ordinator Salary	43,200.00	
			- Water Mangement Facilitator & NRM-1 Salary	1,25,000.00	
			- Institution & Training Facilitator Salary	1,76,800.00	3,45,000.00
APDMP - LFA -ANANTAPUR					
To Interest On SB Account			By Travel and Phone Out standing Payables Paid		
-Canara Bank A/c No. 6611101002060		7010.00	- Institutions & Training Facilitator Travel Paya		40,000.00
APDMP - FA -ANANTAPUR					
To Grant Received			By Advance Repaid to		
- 05.04.2024		3,91,094.00	- General A/c		26,114.66
To Interest On SB Account					
-Union Bank of India A/C 090210100156351	431.00		Renew Agroforestry		
-APGB Bank A/C 19027579702	237.00		By Capacity Building Trainings		
-APGB Bank A/C 19169523509	306.00	974.00	- Monthly Review Meetings	18000.00	
			- Training on Post Plantation Mangement	103750.00	
			- Orientation on Carbon Markets & Consent Letters	10625.00	132375.00
* Renew Agroforestry					
To Grants Received From Inga Health Foundation:			By HR Support		
-Dt:09.07.2024	739.00		- Project Director	720000.00	
-Dt:16.09.2024	457017.00		- Project Co-Ordinators	171000.00	
-Dt:12.02.2025	400000.00		- M & E Cum Accounts	75000.00	966000.00
-Dt:13.02.2025	499000.00				
-Dt:28.03.2025	738519.00	2095275.00	By Admin & Miscellaneous		
(APGB A/CNO:19027572627)			- Office Keeping and Maintenance	180000.00	
			- Office Rent	360000.00	
			- Formation of Road Nursery	35000.00	
			- Project Team Travel	260000.00	835000.00
To Advance M N Swamy					
-Dt:16.03.2025 (Bank)	100000.00				
-Dt:17.03.2025 (Bank)	100000.00	200000.00			

For Human and Natural Resources
Development Society (HANDS)

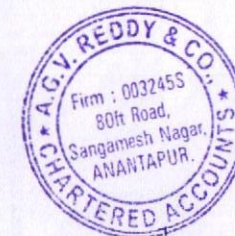
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



<u>Infosys Agroforestry</u>						
To Grants Received From Inga Health Foundation:						
-Dt:16.09.2024	542244.00					
-Dt:13.02.2025	101000.00					
-Dt:28.03.2025	1086656.00	1729900.00				
(APGB A/CNO:19027572627)						
To Advance (Narayana Swamy - Bank)		200000.00				
<u>Operation Smile</u>						
To Grants Received From Inga Health Foundation:						
-Dt:10.12.2024	20800.00					
-Dt:20.12.2024	20800.00					
-Dt:09.01.2025	54550.00					
-Dt:07.02.2025	20800.00					
-Dt:07.02.2025	20800.00	137750.00				
(APGB A/C No.: 19027515182)						
To Interest On SB Account		314.00				
<u>Say Trees - Five Layers</u>						
To Grant Received from						
Say Trees Environmental Trust Bangalore:						
-Dt.:23.06.2024, APG Bank A/c No.19027572627	58661.00					
-Dt.:20.08.2024, APG Bank A/c No.19027572627	15000.00					
-Dt.:16.09.2024, APG Bank A/c No.19027572627	1339.00	75000.00				
To Interest on SB Account						
-APG Bank S.B. A/c No.19027572627		3175.00				
To Advance Received From:						
- Smt Bhagya		20000.00				
By Fixed Assets						
- CC Camera	21900.00					
- Solar Light	40000.00					
- Furniture	100000.00					161900.00
By Advance M N Swamy						
-Dt:29.03.2025 (Bank)						200000.00
<u>Infosys Agroforestry</u>						
By Capacity Building Trainings						
- Farmer Mobilization Cum Stakeholders Meetings	225000.00					
- Village Level Committee Meetings	100000.00					
- Monthly Review Meetings	54000.00					
- Training on Post Plantation Mangement	192500.00					
- Orientation on Carbon Markets & Consent Letters	20400.00					591900.00
By HR Support						
- Cordinator	513000.00					
- M&E Cum Accounts	225000.00					
- Field Cordinator Nursery	120000.00					858000.00
By Admin & Miscellaneous						
- Stationary	180000.00					
- Project Team Travel	100000.00					280000.00
By Advance (Narayana Swamy - Bank)						200000.00
<u>Operation Smile</u>						
By Expenditure:						
- Bank Charges	17.70					
- Cleft Lip & Cleft Palate Patient Identification Camp	128635.30					128653.00
By TDS						9411.00

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



TI PROJECT - GOOTY			Sav Trees - Five Layers		
To Grant Received from APSACS			By Expenditure:		
- 02.07.2024	796880.00		-Bank Charges	295.00	
- 05.09.2024	705232.00	2253168.00	-Pruning & Arranging Saplings	28519.00	
- 10.03.2025	751056.00		-Salary	73000.00	
			-Stationary	334.00	102148.00
To Interest on SB Accounts			By TDS		1500.00
-Union Bank of India A/C: 017010100040023		70.00			
TI PROJECT - DHONE			TI PROJECT - GOOTY		
To Grant Received from APSACS			By Infrastructure and administration		
-DT: 02.07.2024	853105.00		- Rent for Office cum DIC	165000.00	
-DT: 05.09.2024	676405.00	2294265.00	- Office Expenses	109819.00	
-DT: 15.03.2025	764755.00		- Insurance for Staff	4500.00	
			- Documentation Expenses	1300.00	280619.00
To Interest on SB Accounts					
-Union Bank of India A/C: 011110100036181		443.36			
TI PROJECT - PATHIKONDA			By Human Resource Cost		
To Grant Received from APSACS			- Honorarium to Project Director	36000.00	
-DT: 01.07.2024	858480.00		- Project Manager	189000.00	
-DT: 05.09.2024	360267.00	1828120.00	- M&E cum Accounts Officer	144000.00	
-DT: 21.03.2025	609373.00		- ANM	112500.00	
			- ORW	535500.00	
To Interest on SB Accounts			- Honorarium to PE's	504000.00	1521000.00
-Union Bank of India A/C: 8427		128.00			
TI PROJECT - NANDIKOTKUR			By Travel Cost		
To Grant Received from APSACS			- Travel for Admin Purpose	5600.00	
-DT: 02.07.2024	886580.00		- Travel for Program Manager	12600.00	
-DT: 07.09.2024	464633.00	2026819.00	- Travel for M&E cum Account Officer	5400.00	
-DT: 20.03.2025	675606.00		- Travel for ANM/Counsellor	10800.00	
			- Travel for ORW	72000.00	
			- Travel for PEs	75600.00	
			- Travel for Navigator	10480.00	192480.00

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



To Advance Received from Narayana Swamy

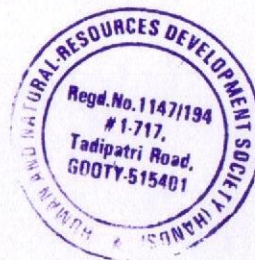
Women Cell Programme

To Interest on SB A/c

By Travel Cost			
500.00	- Travel cost for Admin purposes	6300.00	
	- Travel for Programme Manager	12600.00	
	- Travel for M&E cum Account Officer	5400.00	
217.00	- Travel for ANM/Counsellor	10800.00	
	- Travel for ORW's	81000.00	
	- Travel for PE's	81000.00	
	- Travel for Navigator	400.00	197500.00
By Program Delivery			
	- DIC Level Meetings	6300.00	
	- D G Activities	20250.00	
	- Review Meetings	6750.00	
	- Advocacy Activities	8500.00	
	- Crisis Response	8650.00	
	- SOA Expenses	26000.00	
	- Consumables for CBS & BMW	6610.00	
	- Population Size Estimation /mapping	10000.00	
	- Need Assessment	10000.00	103060.00
By Commodities			
	- Lubricating substance		32466.00
	By Unspent Grant Returned to APSACS		112900.00
	By Bank Charges		2.96
	By HSS Amount (Advance)		15470.25
	By Out Standing Expenses Payable Paid		72850.00
	By Advances (Bank)		17000.00

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



TI PROJECT - PATHIKONDA**By Infrastructure and administration**

- Rent for Office cum DIC	180000.00	
- Office Expenses	119954.00	
- Insurance of Staff	3500.00	303454.00

By Human Resource Cost

- Honorarium to Project Director	36000.00	
- Project Manager	189000.00	
- M&E cum Accounts Officer	144000.00	
- ANM	92739.00	
- ORW's	378000.00	
- Honorarium to PE's	319354.00	1159093.00

By Travel Cost

- Travel cost for Admin purposes	13185.00	
- Travel for Programme Manager	11200.00	
- Travel for M&E cum Account Officer	4800.00	
- Travel for ANM/Counsellor	7560.00	
- Travel for ORW's	48000.00	
- Travel for PE's	48000.00	132745.00

By Program Delivery

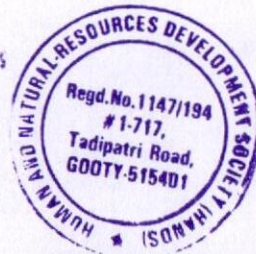
- DIC Level Meetings	4800.00	
- D G Activities	15000.00	
- Review Meetings	5750.00	
- Advocacy Activities	8950.00	
- Crisis Management	1950.00	
- SOA Expenses	19500.00	
- Consumables for CBS & BMW Management	4550.00	
- Population Size Estimation	20000.00	80500.00

By Commodities

- Lubricating substance		27105.00
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For Human and Natural Resources
Development Society (HANDS)

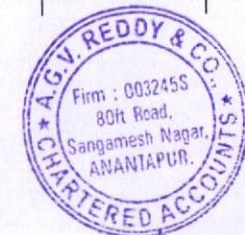
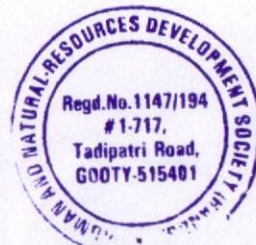
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



By Unspent Grant Returned to APSACS		125223.00
By Advance Repaid to General A/c		2000.00
By Advance to General A/c		2079.69
TI PROJECT - NANDIKOTKUR		
By Infrastructure and administration		
- Rent for Office and Administration	95000.00	
- Office Expenses	98857.00	193857.00
By Human Resource Cost		
- Honorarium to Project Director	32000.00	
- Project Manager	147000.00	
- M&E cum Accounts Officer	144000.00	
- ANM/Counsellor	81450.00	
- ORW's	462400.00	
- Honorarium to PE's	384000.00	1250850.00
By Travel Cost		
- Travel cost for Admin purposes	5600.00	
- Travel for Programme Manager	8400.00	
- Travel for M&E cum Account Officer	4800.00	
- Travel for ANM/Counsellor	6650.00	
- Travel for ORW's	60000.00	
- Travel for PE's	57600.00	143050.00
By Program Delivery		
- DIC Level Meetings	5775.00	
- D G Activities	16875.00	
- Review Meetings	6000.00	
- Advocacy Activities	7800.00	
- Crisis Management	6550.00	
- SOA Expenses	12000.00	55000.00
By Unspent Grant Returned to APSACS		384062.00

For Human and Natural Resources Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
 Executive Secretary



Women Livelihood Supportive

By Expenditure:

- Awareness Meetings	44545.00	
- Bank Charges	1015.30	
- FC Gooty Honorarium	24000.00	
- FC Guntakal Honorarium	24000.00	
- FC Kalyandurg	36482.00	
- FC Travel Gooty	7253.00	
- FC Travel Guntakal	12748.00	
- FC Travel Kalyandurg	7352.00	
- Program Coordinor	40000.00	
- Staff Review Meeting	7401.00	
- Tailoring Teacher	42000.00	246796.30

By Advance Given to General A/c 150000.00

By Advance Repaid to M Narayana Swamy (Bank) 82000.00

By Bank Charges 106.20

By Staff Salaries & Admin Expenses

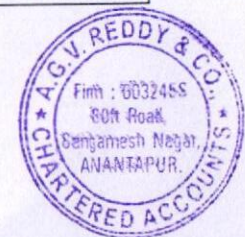
- Coordinator Travel	1239.00	
- Field Officer Honorarium - Guntakal	8000.00	
- Field Officer Honorarium- Kalyandurg	16000.00	
- Field Travel - Gooty	8000.00	
- Field Travel - Guntakal	8000.00	
- Field Travel - Kalyandurg	8000.00	
- Program Co-Ordinator Honorarium	24000.00	
- Staff Review Meeting	3000.00	
- Tailoring Teacher Fee	18000.00	94239.00

By RF Support to Groups (Loan given to Members)

- Gooty	1150000.00	
- Guntakal	2584988.00	
- Kalyandurg	1530000.00	5264988.00

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary

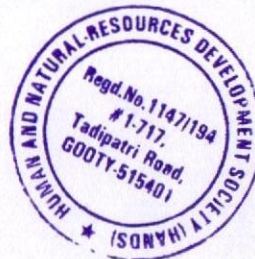


Tri Cycle for Physically Handicaps

By Bank Charges		118.00
By Closing Balances:		
Cash in Hand		
- General Account Programme		0.00
- APDMP - LFA		0.00
- APDMP - FA		560.00
- Renew Agroforestry		0.00
- Infosys Agroforestry		0.00
- Operation Smile		0.00
- Say Trees -Five Layers		0.00
- TI Project Gooty		0.00
- TI Project Dhone		0.00
- TI Project Pathikonda		0.00
- TI Project Nandikotkur		0.00
- Women Livelihood Supportive		0.00
- ZBNF-RYSS		0.00
- Millets Gooty		0.00
- Child Line Programme 1098		287.00
- Covid 19 Relief to Migrants and Underprivileged		0.00
- Tricycle for Physically Handicapped		0.00
- CSR Programme		0.00
- Women Cell Programme		0.00
- NABARD POPI PROJECT-ANANTPUR		439.00
- Agroforestry Climate Proofing Farm Livelihoods		0.00
		1,286.00

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



			<u>Cash at Bank</u>		
			- General Account Programme	7,16,718.19	
			- APDMP - LFA	13283.00	
			- APDMP - FA	6,307.40	
			- Renew Agroforestry	0.00	
			- Infosys Agroforestry	0.00	
			- Operation Smile	0.00	
			- Say Trees -Five Layers	23402.90	
			- TI Project Gooty	0.00	
			- TI Project Dhone	4522.28	
			- TI Project Pathikonda	0.00	
			- TI Project Nandikotkur	3371.00	
			- Women Livelihood Supportive	869722.90	
			- ZBNF-RYSS	5450.00	
			- Millets Gooty	0.00	
			- Child Line Programme 1098	0.00	
			- Covid 19 Relief to Migrants and Underprivileged	1098.19	
			- Tricycle for Physically Handicapped	8,667.25	
			- CSR Programme	318.25	
			- Women Cell Programme	3,217.00	
			- NABARD POPI PROJECT-ANANTPUR	0.00	
			- Agroforestry Climate Proofing Farm Livelihoods	0.00	16,56,078.36
		2,72,70,361.13			2,72,70,361.13

For A.G.V. Reddy & Co.,

Chartered Accountants
Firm Regn : 003245S

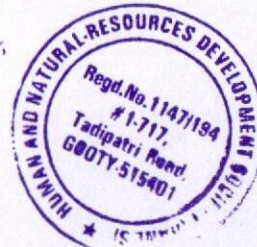
A.G. Venugopal Reddy
Partner

Mem.No.022554

UDIN : 25022554 BMIKVY3271

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



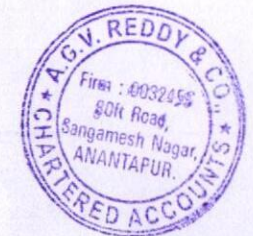
**Human and Natural Resources Development Society - (H.A.N.D.S)
Anantapur Road., Gooty Anantapur District**

Consolidated Income and Expenditure Account for the year ending 31.03.2025

Expenditure	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
General Account			General Account		
To Expenditure:			By Selco Grant		1252.00
-Asteya Services	68643.00		By Donations		
-Audit Fee	145140.00		- 14.02.2025 (APGB A/C NO:1873)	200000.00	
-Awareness Program on OCSE	420000.00		- 14.02.2025 (APGB A/C NO:1873)	200000.00	
-Bank Charges	442.50		- 29.03.2025 (APGB A/C NO:1873)	20000.00	420000.00
-CFM Salary	60000.00		By Interest on SB Accounts		
-Cultural Program	15696.00		-APGB A/C No: 19027531873 (Old No. 5183) Gty		1948.00
-Driver Salary	22000.00		By Interest on IT Refund		890.00
-Printing & Stationary	49708.70		APDMP - LFA -ANANTAPUR		
-Program Co-ordinator Salary	120000.00		By Interest On SB Account		
-Program Manager	40000.00		-Canara Bank A/c No. 6611101002060		7010.00
-Salary	92000.00	1057542.20	APDMP - FA -ANANTAPUR		
-Travel Expenses	23912.00		By Grant Received		
APDMP - LFA -ANANTAPUR			- 05.04.2024		3,91,094.00
To Expenses			By Interest On SB Account		
- Bank Charges		3291.00	-Union Bank of India A/C 090210100156351	431.00	
To FPO Trainings			-APGB Bank A/C 19027579702	237.00	
- Gramvikas FA	519654.00		-APGB Bank A/C 19169523509	306.00	974.00
- HANDS FA	391094.00				
- IA & BWS	281626.00	1562006.00			
- RIDS FA	369632.00				
APDMP - FA -ANANTAPUR					
To Office Running Cost		195.10			

For Human and Natural Resources
Development Society (H.A.N.D.S)

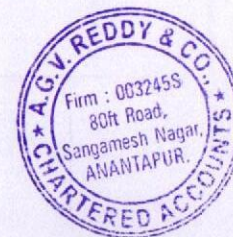
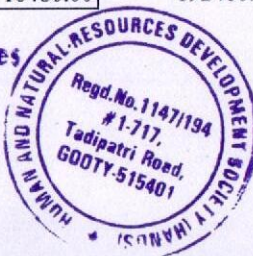
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



Operation Smile			TI PROJECT - GOOTY		
To Expenditure:			To Grant Received from APSACS		
- Bank Charges	17.70		- 02.07.2024	796880.00	
- Cleft Lip & Cleft Palate Patient Identification Camp	128635.30	128653.00	- 05.09.2024	705232.00	
			- 10.03.2025	751056.00	
				2253168.00	
Say Trees - Five Layers			Less: Unspent Grant Returned to APSACS	-70854.00	2182314.00
To Expenditure:			By Interest on SB Accounts		
-Bank Charges	295.00		-Union Bank of India A/C: 017010100040023		70.00
-Pruning & Arranging Saplings	28519.00				
-Salary	73000.00	102148.00			
-Stationary	334.00				
TI PROJECT - GOOTY			TI PROJECT - DHONE		
To Infrastructure and administration			By Grant Received from APSACS		
- Rent for Office cum DIC	165000.00		-DT: 02.07.2024	853105.00	
- Office Expenses	109819.00		-DT: 05.09.2024	676405.00	
- Insurance for Staff	4500.00		-DT: 15.03.2025	764755.00	
- Documentation Expenses	1300.00	280619.00		2294265.00	
			Less: Unspent Grant Returned to APSACS	112900.00	2181365.00
To Human Resource Cost			By Interest on SB Accounts		
- Honorarium to Project Director	36000.00		-Union Bank of India A/C: 011110100036181		443.36
- Project Manager	189000.00				
- M&E cum Accounts Officer	144000.00				
- ANM	112500.00				
- ORW	535500.00	1521000.00			
- Honorarium to PE's	504000.00				
To Travel Cost			TI PROJECT - PATHIKONDA		
- Travel for Admin Purpose	5600.00		By Grant Received from APSACS		
- Travel for Program Manager	12600.00		-DT: 01.07.2024	858480.00	
- Travel for M&E cum Account Officer	5400.00		-DT: 05.09.2024	360267.00	
- Travel for ANM/Counsellor	10800.00		-DT: 21.03.2025	609373.00	
- Travel for ORW	72000.00			1828120.00	
- Travel for PEs	75600.00		Less: Unspent Grant Returned to APSACS	125223.00	1702897.00
- Travel for Navigator	10480.00	192480.00			
			By Interest on SB Accounts		
			-Union Bank of India A/C: 8427		128.00
			TI PROJECT - NANDIKOTKUR		
			To Grant Received from APSACS		
			-DT: 02.07.2024	886580.00	

For Human and Natural Resources
Development Society (HANDS)

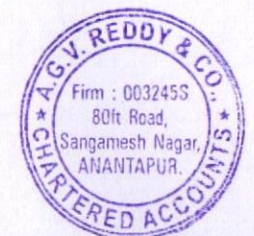
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



- Travel for ORW's	81000.00	
- Travel for PE's	81000.00	
- Travel for Navigator	400.00	197500.00
<u>To Program Delivery</u>		
- DIC Level Meetings	6300.00	
- D G Activities	20250.00	
- Review Meetings	6750.00	
- Advocacy Activities	8500.00	
- Crisis Response	8650.00	
- SOA Expenses	26000.00	
- Consumables for CBS & BMW	6610.00	
- Population Size Estimation /mapping	10000.00	
- Need Assessment	10000.00	103060.00
<u>To Commodities</u>		
- Lubricating substance		32466.00
To Bank Charges		2.96
<u>TI PROJECT - PATHIKONDA</u>		
<u>To Infrastructure and administration</u>		
- Rent for Office cum DIC	180000.00	
- Office Expenses	119954.00	
- Insurance of Staff	3500.00	303454.00
<u>To Human Resource Cost</u>		
- Honorarium to Project Director	36000.00	
- Project Manager	189000.00	
- M&E cum Accounts Officer	144000.00	
- ANM	92739.00	
- ORW's	378000.00	
- Honorarium to PE's	319354.00	1159093.00

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



<u>To Travel Cost</u>			
- Travel cost for Admin purposes	13185.00		
- Travel for Programme Manager	11200.00		
- Travel for M&E cum Account Officer	4800.00		
- Travel for ANM/Counsellor	7560.00		
- Travel for ORW's	48000.00		
- Travel for PE's	48000.00	132745.00	
<u>To Program Delivery</u>			
- DIC Level Meetings	4800.00		
- D G Activities	15000.00		
- Review Meetings	5750.00		
- Advocacy Activities	8950.00		
- Crisis Management	1950.00		
- SOA Expenses	19500.00		
- Consumables for CBS & BMW Management	4550.00		
- Population Size Estimation	20000.00	80500.00	
<u>To Commodities</u>			
- Lubricating substance		27105.00	
<u>TI PROJECT - NANDIKOTKUR</u>			
<u>To Infrastructure and administration</u>			
- Rent for Office and Administration	95000.00		
- Office Expenses	98857.00	193857.00	
<u>To Human Resource Cost</u>			
- Honorarium to Project Director	32000.00		
- Project Manager	147000.00		
- M&E cum Accounts Officer	144000.00		

For Human and Natural Resources
Development Society (HANDS)

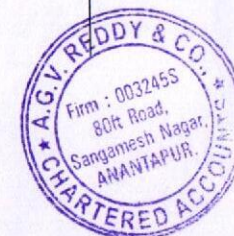
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



- ANM/Counsellor	81450.00	
- ORW's	462400.00	
- Honorarium to PE's	384000.00	1250850.00
To Travel Cost		
- Travel cost for Admin purposes	5600.00	
- Travel for Programme Manager	8400.00	
- Travel for M&E cum Account Officer	4800.00	
- Travel for ANM/Counsellor	6650.00	
- Travel for ORW's	60000.00	
- Travel for PE's	57600.00	143050.00
To Program Delivery		
- DIC Level Meetings	5775.00	
- D G Activities	16875.00	
- Review Meetings	6000.00	
- Advocacy Activities	7800.00	
- Crisis Management	6550.00	
- SOA Expenses	12000.00	55000.00
Women Livelihood Supportive		
To Expenditure:		
- Awareness Meetings	44545.00	
- Bank Charges	1015.30	
- FC Gooty Honorarium	24000.00	
- FC Guntakal Honorarium	24000.00	
- FC Kalyandurg	36482.00	
- FC Travel Gooty	7253.00	
- FC Travel Guntakal	12748.00	
- FC Travel Kalyandurg	7352.00	
- Program Coordinators	40000.00	
- Staff Review Meeting	7401.00	
- Tailoring Teacher	42000.00	246796.30
To Bank Charges		106.20

For Human and Natural Resources
Development Society (HANDS)

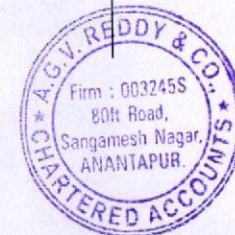
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



By Staff Salaries & Admin Expenses		
- Coordinator Travel	1239.00	
- Field Officer Honorarium - Guntakal	8000.00	
- Field Officer Honorarium- Kalyandurg	16000.00	
- Field Travel - Gooty	8000.00	
- Field Travel - Guntakal	8000.00	
- Field Travel - Kalyandurg	8000.00	
- Program Co-Ordinator Honorarium	24000.00	
- Staff Review Meeting	3000.00	
- Tailoring Teacher Fee	18000.00	94239.00
Tri Cycle for Physically Handicaps		
To Bank Charges		118.00
To Depreciation on Fixed Asset		
General Account	13,200.00	
Renew Agroforestry	29,285.00	
TI PROJECT - GOOTY	16,000.00	
TI PROJECT - DHONE	16,000.00	
TI PROJECT - PATHIKONDA	16,000.00	
Agroforestry Climate Proofing Farm Livelihoods	20,000.00	1,10,485.00
To Excess of Income Over Expenditure		
General Account	(6,46,652.20)	
APDMP - LFA -ANANTAPUR	(15,58,287.00)	
APDMP - FA -ANANTAPUR	3,91,872.90	
Renew Agroforestry	1,32,615.00	
Infosys Agroforestry	-	
Operation Smile	9,411.00	
Say Trees - Five Layers	(23,973.00)	
TI PROJECT - GOOTY	(15,930.00)	
TI PROJECT - DHONE	74290.40	
TI PROJECT - PATHIKONDA	(15,872.00)	

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

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



TI PROJECT - NANDIKOTKUR	91.00			
Women Livelihood Supportive	1905502.50			
Zero Budget Natural Farming (ZBNF)-RYSS -ANANTAPUR	673.00			
Tri Cycle for Physically Handicaps	148.00			
Covid 19 Relief to Migrants and Underprivileged	22.00			
WOMEN CELL Programme	217.00			
Millet-Gooty	-			
CHILD LINE 1098	-			
CSR Programme	-			
POPI NABARD Programme	-			
Agroforestry Climate Proofing Farm Livelihoods	(20,000.00)			
Revolving Fund - STDH	-	2,34,128.60		
		1,48,22,469.36	0.00	1,48,22,469.36

For A.G.V. Reddy & Co.,

Chartered Accountants
Firm Regn : 003245S

A.G. Venugopal Reddy
Partner

Mem.No.022554

UDIN: 25022554BMIKV43271

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



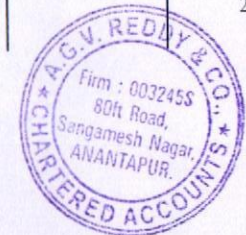
**Human and Natural Resources Development Society - (H.A.N.D.S)
Anantapur Road., Gooty Anantapur District**

Consolidated Statement of Affairs as on 31.03.2025

Liabilities	Amount Rs	Amount Rs	Assets	Amount Rs	Amount Rs
General Account			General Account		
Capital Fund - O.B	-280199.65		Transfer to Seed Bank (OB)		2145.00
Less : Excess of Expenditure over Income	-646652.20		Advance to Child Line Programme (Bank)(O.B)		354246.00
	-926851.85		Fixed Assets		
Add: Income Tax Refund (Principle)	18990.00	-907861.85	- Laptop	33000.00	
			Less: Depreciation	13200.00	19800.00
Corpus Fund - O B		10000.00			
TDS APDMP - LFA (O.B)		155263.00			
			Renew Agroforestry		
Advances (O.B)	313735.28		Fixed Assets		
Add: Received During the Year	3919479.76		- Furniture	100000.00	
Less: Repaid During the Year	2571207.00	1662008.04	Less: Depreciation @ 10%	10000.00	90000.00
Transfer from Say Trees Programme - O.B			- CC Camera	21900.00	
- 11.12.2023 (APGB A/C NO:5182)	146000.00		Less: Depreciation @ 15%	3285.00	18615.00
- 06.01.2024 (APGB A/C NO:5182)	17500.00				
- 07.03.2024 (APGB A/C NO:5182)	10000.00	173500.00	- Solar Light	40000.00	
			Less: Depreciation @ 40%	16000.00	24000.00
APDMP - LFA -ANANTAPUR					
Capital Fund (O.B)	1175265.00		Operation Smile		
Less: Excess of Expenditure Over Income	-1558287.00	-383022.00	TDS OB	22844.00	
			Add: During the year	9411.00	
				32255.00	
			Less: Transfer to Capital A/c	22844.00	9411.00
Advances from General Account (O.B)	220665.00		Say Trees - Five Layers		
Less: Repaid during the year	-220575.00	90.00	Grant Transferred to General A/c (O.B)		288500.00

**For Human and Natural Resources
Development Society (H.A.N.D.S)**

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



Outstanding Payables (O.B)	1328523.00		Advances Given to :		
Less: Repaid during the year	-1024908.00	303615.00	-Childline (O.B)		22000.00
TDS Payable (O.B)		92600.00	-Bhagya (O.B)	53000.00	33000.00
			Less: Received	20000.00	
APDMP - FA - ANANTAPUR					15000.00
Capital Fund (O.B)	(5,99,575.84)		Grant Receivable (O.B)		
Add: Excess of Income Over Expenditure	3,91,872.90	(2,07,702.94)	TDS - O B	21276.00	
			Add: During the Year	1500.00	
Advances Payable (O.B)	45,010.00	18,895.34	Less: Transfer to Capital A/c	22776.00	1500.00
Less: Repaid during the year	26,114.66			21276.00	
Outstanding Payables (O.B)	5,80,675.00	1,95,675.00	TI PROJECT - GOOTY		
Less: Repaid during the year	3,85,000.00		Fixed Assets - O B		
			-Computer and Peripheral	40000.00	24000.00
Renew Agroforestry			Less: Depreciation	16000.00	
Capital Fund: OB	0.00	132615.00	TI PROJECT - DHONE		
Add: Excess of Income Over Expenditure	132615.00		Fixed Assets - O B		
			-Computer and Peripheral	40000.00	24000.00
Advances:			Less: Depreciation @ 40%	16000.00	
Add: Received During the year	200000.00	0.00	TI PROJECT - PATHIKONDA		
Less: Repaid During the year	200000.00		Fixed Assets - O B		
			-Computer and Peripheral	40000.00	24000.00
Infosys Agroforestry			Less: Depreciation @ 40%	16000.00	
Capital Fund: OB		0.00	Advance given to General A/c		2079.69
Advances:			Women Livelihood Supportive		
Add: Received During the year	200000.00		Partner's Share As FC @ 12% (Transfer to RF A/c) - O.B	199662.00	0.00
Less: Repaid During the year	200000.00		Less: Transfer to Capital Fund A/c	199662.00	
Operation Smile			Service Charges @8% (Transfer to RF A/c) - O.B	133105.00	0.00
Capital Fund: OB	22844.00	9411.00	Less: Transfer to Capital Fund A/c	133105.00	
Add: Excess of Income Over Expenditure	9411.00				
	32255.00				
Less: TDS (Transfer from Asset side)	22844.00				

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
Executive Secretary



<u>Say Trees - Five Layers</u>					
Capital Fund - O.B	548211.90				
Less: Excess of Expenditure Over Income	-23973.00				
	524238.90				
Less: TDS (Transfer from Asset side)	21276.00	502962.90			
Advances - O.B		-119560.00			
<u>TI PROJECT - GOOTY</u>					
Capital Fund - O.B	34758.41				
Less: Excess of Expenditure Over Income	15930.00	18828.41			
Advances Payable - O B	4800.00				
Less: Repaid During the year	2098.41	2701.59			
Outstanding Payables - O B		2470.00			
<u>TI PROJECT - DHONE</u>					
Capital Fund - O.B	-45768.12				
Add: Excess of Income Over Expenditure	74290.40	28522.28			
Outstanding Expenses Payable - O B	72850.00				
Less: Repaid During the year	72850.00	0.00			
Advances - O B	32470.25				
Less: Repaid During the year	17000.00				
	15470.25				
Less: Repaid During the year	15470.25	0.00			
<u>TI PROJECT - PATHIKONDA</u>					
Capital Fund - O.B	41951.69				
Less: Excess of Expenditure Over Income	-15872.00	26079.69			
<u>RF Support to Groups</u>					
- Gooty					0.00
Add: Loans Given during the year				1150000.00	
				1150000.00	
Less: Received During the Year				1604000.00	
				-454000.00	
Add: Transfer from Capital Fund A/c				1215000.00	761000.00
- Guntakal					0.00
Add: Loans Given during the year				2584988.00	
				2584988.00	
Less: Received During the Year				1423988.00	
				1161000.00	
Add: Transfer from Capital Fund A/c				605000.00	1766000.00
- Kalvandurg					0.00
Add: Loans Given during the year				1530000.00	
				1530000.00	
Less: Received During the Year				890000.00	
				640000.00	
Add: Transfer from Capital Fund A/c				586000.00	1226000.00
<u>Zero Budget Natural Farming (ZBNF)-RYSS -ANANTAPUR</u>					
Advance Given to General Account (O.B)					170000.00
<u>Millet-Gooty</u>					
Fixed Assets					
Weighing Machine (OB)					12000.00
<u>CHILD LINE 1098</u>					
Grant Receivable (O.B)					367821.00

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary

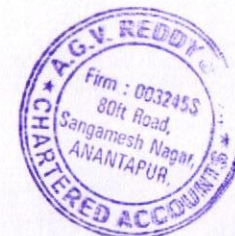


Advances Payable - O B	2000.00
Less: Advance Repaid	2000.00
TI PROJECT - NANDIKOTKUR	
Capital Fund - O.B	1280.00
Add: Excess of Income Over Expenditure	91.00
Advance Received from PD - O B	
Women Livelihood Supportive	
Capital Fund - O.B	188549.40
Add : Excess of Income over Expenditure	1905502.50
	2094051.90
Add: Transfer to RF Support to Groups (1215000+605000+586000)	2406000.00
	4500051.90
Less: Partner's Share As FC	199662.00
	4300389.90
Less: Service Charges	133105.00
	4167284.90
Add: Service Charges	332767.00
Advances	
Advance from General A/c	
Add: Received During the Year	150000.00
Less: Repaid During the Year	150000.00
Advance M N Swamy	
- DT: 15.01.2025	204671.00
Less: Repaid During the year	82000.00
Service Charges Received from Programme (Transfer from Women Livelihood Supportive) - O B	332767.00
Less: Transfer to Capital Fund A/c	332767.00

CSR Programme	
0.00	Advance (OB)
	-ZBNF
	30000.00
NABARDA-POPI PROJECT-ANANTPUR	
1371.00	Advance From Sunkamma (O.B)
	7970.00
Agroforestry Climate Proofing Farm Livelihoods	
2000.00	Fixed Asset
	Procurement of Desktop & Printer
	50000.00
	Less: Depreciation @ 40%
	20000.00
	30000.00
Millets - Penukonda	
	Fixed Assets (OB)
	6,000.00
Avahan - Phase-I Gooty	
	Fixed Assets (OB)
	5,52,468.00
Community Managed Seed System (CMSS)	
	Fixed Assets
4500051.90	Furniture (OB)
	69,600.00
	Computer (OB)
	31,000.00
	Ceiling Fans (OB)
	12,150.00
	1,12,750.00
Closing Balances:	
	Cash in Hand
	- General Account Programme
	0.00
	- APDMP - LFA
	0.00
	- APDMP - FA
	560.00
	- Renew Agroforestry
	0.00
	- Infosys Agroforestry
	0.00
	- Operation Smile
	0.00
122671.00	
0.00	

For Human and Natural Resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



NABARDA-POPI PROJECT-ANANTPUR					
Capital Fund - O.B		8409.00		- Tricycle for Physically Handicapped	8,667.25
				- CSR Programme	318.25
				- Women Cell Programme	3,217.00
				- NABARD POPI PROJECT-ANANTPUR	0.00
				- Agroforestry Climate Proofing Farm Livelihoods	0.00
					16,56,078.36
Agroforestry Climate Proofing Farm Livelihoods					
Capital Fund (OB)	50000.00				
Less: Excess of Expenditure Over Income	20000.00	30000.00			
Millets - Penukonda					
Capital Fund (OB)		30,130.00			
Advance Received (OB)		-24,130.00			
Avahan - Phase-I Gooty					
Capital Fund (OB)		5,52,468.00			
Community Managed Seed System (CMSS)					
Capital Fund (OB)		1,12,750.00			
Navadhanya					
Capital Fund (OB)		-2,14,201.00			
Advances - OB		2,14,201.00			
RRA					
Capital Fund (OB)		-4,23,500.00			
Advances - OB		4,23,500.00			
RRA					
Capital Fund (OB)		-54,000.00			
Advances - OB		54,000.00			
		76,51,670.05		0.00	76,51,670.05

**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 : 003245S

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



UDIN: 25022554BM2KV43271



A G V REDDY & CO

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

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A.G.V. Reddy's Falcon Crest,
80 Feet Road, Sangamesh Nagar,
ANANTAPURAMU - 515 005. (A.P.)

Ref. No. :

Date : 30.09.2025

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Human and Natural Resources Development Society (HANDS)
Anantapur Road, Gooty
Anantapur (District).

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of "**Human and Natural Resources Development Society**", which comprise the Consolidated Statement of Affairs as at March 31, 2025, 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, 2025, 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.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management of the Society is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Society's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- 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: 25022554BM I K V Y 3271

Place: Anantapur

Date: 30/09/2025

