



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 :

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 Statement of Affairs as at March 31, 2024, and the Income and Expenditure Account and the 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, 2024, 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

Place: Anantapur
Date:

**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 31.03.2024

Receipts	Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
To Opening Balances:					
Cash in Hand			General Account		
- Child Line Programme 1098	815.00		By Expenditure:		
- APDMP - FA	560.00		-Bank Charges	578.70	
- General Account Programme	4,940.00		-Formationa and Capacity Building Training	30,000.00	
- NABARD POPI	439.00	6,754.00	-Orientation to Parents	30,000.00	
Cash at Bank			-Printing & Stationery	1,007.00	
- Child Line Programme 1098	929.00		-Sweeper Salary	4,500.00	66,085.70
- Women Cell Programme	3,000.00				
- ZBNF-RYSS	4,641.00		By Advance Repaid to Narayana Swamy		
- General Account Programme	15,904.33		-DT: 14.09.2023 (APGB A/C NO:5182)	3,683.00	
- Covid 19 Relief to Migrants and Underprivileged	946.19		-DT: 06.10.2023 (APGB A/C NO:5182)	15,711.00	
- CSR Programme	318.25		-DT: 08.11.2023 (APGB A/C NO:5182)	9,260.00	
- APDMP - LFA	2,660.00		-DT: 11.12.2023 (APGB A/C NO:5182)	1,25,000.00	
- Say Trees -Five Layers	1,13,285.80		-DT: 11.12.2023 (APGB A/C NO:5182)	20,717.00	
- Tricycle for Physically Handicapped	7,899.25		-DT: 06.01.2024 (APGB A/C NO:5182)	17,799.00	
- Millets Gooty	250.00		-DT: 07.02.2024 (APGB A/C NO:5182)	19,698.00	
- Women Livelihood Supportive	0.00		-DT: 07.03.2024 (APGB A/C NO:5182)	1,800.00	
- APDMP - FA	24,901.76		-DT: 07.03.2024 (APGB A/C NO:5182)	27,432.00	2,41,100.00
-TI Dhone	8,68,841.46				
- TI Gooty	50,010.00		Millets-Gooty		
- TI Pattikonda	89,116.30		By Bank Charges		250.00
- TI Nandhikottukur	1,51,171.50	13,33,874.84			
			Operation Smile		
Covid 19 Relief to Migrants and Underprivileged			By Expenditure:		
To Interest On SB Account			-Cleft Lip & Cleft Palate Patient Identification Camp		79,488.00
-Canara Bank A/c No. 6611101001976		130.00	By TDS		8,832.00

**For Human And Natural resources
Development Society (HANDS)**

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



Tri Cycle for Physically Handicaps

By Interest On SB Account

-SBI New Delhi A/C No. 40119653721

Operation Smile

To Grants Received From Inga Health Foundation:

(APGB A/C No.: 19027515182)

-Dt:07.09.2023	16,830.00	
-Dt:07.09.2023	16,830.00	
-Dt:03.10.2023	21,000.00	
-Dt:03.11.2023	16,830.00	
-Dt:03.11.2023	16,830.00	88,320.00

CHILD LINE 1098

To Grant Received from ChildLine Foundation-India

-Dt. 03.10.2023, APG.Bank GTY A/c No. 19027579702

3,67,821.00

To Advances:

Advances Received Through Cash:

-Alivelamma	14,000.00	
-Chandamma (BOD Member)	10,000.00	
-Hanumanth Reddy	10,000.00	
-Nagarjuna (BOD Member)	10,000.00	
-Narayana Swamy	10,000.00	
Total----->	54,000.00	

Advances Received Through Bank (Narayana Swamy)

(APG.Bank GTY A/c No. 9702):

- DT 21.04.2023

80,000.00 1,34,000.00

To Interest on SB Account

-APG.Bank GTY A/c No. 19027579702

41.00

To Income Tax Refund

25,090.00

To Interest I T Refund

1,560.00

26,650.00

Sav Trees - Five Layers

By Expenditure:

-Audit Fee	67,200.00	
-Bank Charges	2,693.90	
-Facilitation Charges	42,267.00	
-Salary	1,11,000.00	
-Travel	11,249.00	2,34,409.90

By Transfer to General A/c No: 15182

1,73,500.00

By Advance Repaid to :

-Narayanaswamy	12,000.00	
-Shiva Shankar	1,19,560.00	1,31,560.00

By TDS

9,040.00

Revolving Fund STDH

By Expenses

- Honorarium	2,28,000.00	
- Travel Expenses	52,884.00	
- Bank Charges	15.00	
- Education Support to Children	44,262.00	
- Training Programme	17,926.00	3,43,087.00

Revolving Fund

By R F Support

1,33,105.00

By Staff Salaries & Admin Expenses

-Awareness Meetings to Women	7,108.00	
-Cordinator Travel	5,350.00	
-Field Officer Honorarium - Gooty	33,000.00	
-Field Officer Honorarium - Guntakal	33,000.00	
-Field Officer Honorarium- Kalyandurg	33,000.00	
-Field Travel - Gooty	5,400.00	
-Field Travel - Guntakal	5,500.00	
-Field Travel - Kalyandurg	5,400.00	
-Printing & Stationary	1,504.00	
-Program Cordinator Honorarium	33,000.00	
-Staff Review Meeting	4,400.00	
-Tailoring Teacher Fee	33,000.00	1,99,662.00

**For Human And Natural resources
Development Society (HANDS)**

**M. Narayana Swamy
Executive Secretary**



To HSS Amount

-DT: 18.12.2023

To Interest on SB Accounts

To Advance Received

TI PROJECT - GOOTY

To Grant Received from APSACS

- 29.07.2023

- 11.10.2023

- 18.12.2023

- 25.01.2024

- 19.02.2024

To HSS Amount

-State Bank of India A/C: 41913515941

- 18.12.2023

To Advances

- 15.05.2023 - PD

To Interest on SB Accounts

-Union Bank of India A/C: 017010100040023

-State Bank of India A/C: 41913515941

TI PROJECT - PATHIKONDA

To Grant Received from APSACS

DT: 01.09.2023

DT: 19.10.2023

DT: 20.12.2023

DT: 26.01.2024

DT: 20.02.2024

7,31,406.00

7,31,406.00

2,37,927.00

7,24,427.00

3,62,985.00

2,019.00

1.00

5,89,723.00

5,89,723.00

1,90,783.00

5,74,655.00

2,31,151.00

27,88,151.00

30,000.00

2,000.00

2,020.00

21,76,035.00

By Outstanding Payables Paid

15,000.00

- Programme Manager

- M & E Assistant cum Accountant

4,095.00

- ANM

- ORW

15,470.25

- Honorarium to PEs

- Honorarium to PD

- Travel for programme manager

- Travel for MEA Officer

- Travel for ANM

- Travel for ORW

- Travel for PE

- Consultation fee for Dr's

- Service related expenses

By HSS Expenses

By Remittance to AP SACS (22-23)

By Remittance to AP SACS (At PFMS return)

By Infrastructure and administration

- Rent for Office cum DIC

- Office Expenses

- Insurance of Staff

- Documentation Expenses

By Human Resource Cost

- Honourarium to Project Director

- Project Manager

- M&E cum Accounts Officer

- ANM

- ORW

- Honorarium to PE's

15,000.00

12,000.00

9,000.00

1,46,250.00

3,45,000.00

3,333.00

1,000.00

0.00

600.00

10,500.00

27,900.00

1,18,500.00

64,680.00

7,53,763.00

40,000.00

90,078.00

9.00

1,80,000.00

1,17,405.00

4,500.00

2,100.00

3,04,005.00

48,000.00

2,52,000.00

1,92,000.00

1,50,000.00

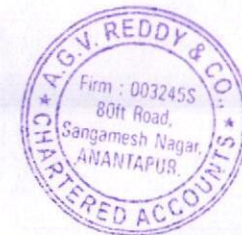
7,24,500.00

6,72,000.00

20,38,500.00

For Human And Natural resources
Development Society (HANDS)

M. Narayana Swamy
Executive Secretary



To Interest on SB Accounts

Union Bank of India A/C: 8427

TI Nandhikottukur

To Grant Received From APSACS

DT: 29.07.2023	6,55,956.00
DT: 12.10.2023	6,55,956.00
DT: 22.12.2023	2,12,819.00
DT: 26.01.2024	6,42,736.00
DT: 20.02.2024	2,56,121.00

To Interest On SB Account

Union Bank of India A/C : 03902010000073

1,957.00

By Travel Cost

- Travel cost for admin purposes	8,400.00
- Travel for Program Manager	16,800.00
- Travel for M&E cum Account Officer	7,200.00
- Travel for ANM/Counsellor	14,400.00
- Travel for ORW	1,03,500.00
- Travel for PEs	1,00,800.00
- Travel for Navigator	6,205.00

2,57,305.00

24,23,588.00

By Program Delivery

- DIC Level Meetings	5,300.00
- D G Activities	20,270.00
- Review Meetings	8,600.00
- Advocacy Activities	2,510.00
- Community Events	8,435.00
- SOA Expenses	13,806.00
- Consumables for CBS & BMW	5,130.00

64,051.00

2,012.00

By Clinic Service: STI

-Syphilis testing (60% HRGs two times - rest to be done at ICTC)

61,344.00

By Commodities

- Lubricating substance

50,310.00

By Bank Charges

-Union Bank of India A/C: 017010100040023

0.59

-State Bank of India A/C: 41913515941

2,001.00

2,001.59

By Unspent Grant Repaid to APSACS

12,636.00

By HSS Amount

- 22.12.2023

30,000.00

- 26.12.2023

30,940.50

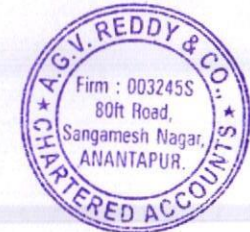
- 12.01.2024

19,059.50

80,000.00

**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	1,80,000.00	
- Office Expenses	1,16,807.00	
- Insurance of Staff	3,500.00	3,00,307.00

By Human Resource Cost

- Honourarium to Project Director	48,000.00	
- Project Manager	2,52,000.00	
- M&E cum Accounts Officer	1,92,000.00	
- ANM	1,50,000.00	
- ORW	4,39,600.00	
- Honourarium to PE's	4,55,450.00	15,37,050.00

By Travel Cost

- Travel cost for admin purposes	5,650.00	
- Travel for Program Manager	16,800.00	
- Travel for M&E cum Account Officer	7,200.00	
- Travel for ANM/Counsellor	14,400.00	
- Travel for ORW	62,500.00	
- Travel for PEs	68,400.00	1,74,950.00

By Program Delivery

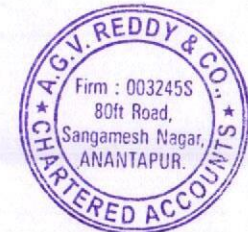
- DIC level meetings	7,200.00	
- Demand generation activities	22,500.00	
- Review meetings - weekly and monthly	9,000.00	
- Advocacy activities	10,500.00	
- Crisis response	6,100.00	
- Strengthen outreach activities	21,000.00	
- Consumables for CBS & BMW	2,703.00	79,003.00

By Clinic Service: STI

- Syphilis testing (60% HRGs two times - rest to be done at ICTC)		44,388.00
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**For Human And Natural resources
Development Society (HANDS)**

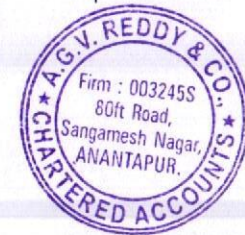
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



By Commodities		
- Lubricating substance		27,105.00
By Unspent Grant Repaid to APSACS		13,232.00
By Unspent Grant Repaid to APSACS		87,121.61
TI Nandhikottukur		
By Infrastructure and administration		
Rent for office cum DIC	1,80,000.00	
Office expenses	1,06,203.00	
Recruitment cost	4,000.00	2,90,203.00
By Human Resource Cost		
Honourarium to Project Director	48,000.00	
Project Manager	2,52,000.00	
M&E cum Accounts officer	1,92,000.00	
ANM	1,50,000.00	
ORW	5,67,000.00	
Honourarium to PE's	5,76,000.00	17,85,000.00
By Travel Cost		
Travel cost for admin purposes	4,485.00	
Travel for Program Manager	16,800.00	
Travel for M&E cum Account Officer	7,200.00	
Travel for ANM/Counsellor	14,400.00	
Travel for ORW	81,000.00	
Travel for PEs	86,400.00	2,10,285.00
By Program Delivery		
DIC level meetings	7,200.00	
Demand generation activities	22,500.00	
Review meetings - weekly and monthly	9,000.00	
Advocacy activities	9,000.00	
Community events	5,000.00	
Crisis response	2,800.00	
Consumables for CBS & BMW	870.00	56,370.00

For Human And Natural resources
Development Society (HANDS)

M. Narayana Swamy
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Executive Secretary

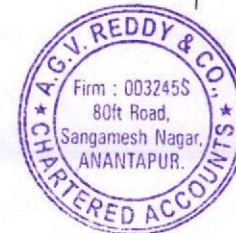


Consolidated Income and Expenditure Account for the year ending 31.03.2024

Expenditure	Amount Rs	Amount Rs	Income	Amount Rs	Amount Rs
General Account			Covid 19 Relief to Migrants and Underprivileged		
To Expenditure:			By Interest On SB Account		
-Bank Charges	578.70		-Canara Bank A/c No. 6611101001976		130.00
-Formationa and Capacity Building Training	30,000.00				
-Orientation to Parents	30,000.00		General Account		
-Printing & Stationery	1,007.00		By Donation Received from Golla Geetha		60,000.00
-Sweeper Salary	4,500.00	66,085.70			
			By Interest on SB Accounts		
Millets-Gooty			-APGB A/C No: 19027531873 (Old No. 5183) Gty	143.00	
To Bank Charges		250.00	-APGB A/C NO: 19027515182	152.00	
			-ADCC Bank A/c: 802001673355	210.00	
Operation Smile			-APGB A/c No: 19027579702 (Old No. 14686)	294.00	
To Expenditure:			-APGB - A/C No: Online No: 19027579713(Old No14687)	350.00	1,149.00
-Cleft Lip & Cleft Palate Patient Identification Camp		79,488.00			
			APDMP - LFA -ANANTAPUR		
CHILD LINE 1098			By Grant Received		
To Client related expenses:			-Dt. 16.03.2024 -C B A/c No.6611101002060		28,14,314.00
-Nutrition	4,100.00				
-Restoration	16,061.00	20,161.00	By Interest On SB Account		
			-Canara Bank A/c No. 6611101002060		79.00
To Administrative Cost:					
-Rent/Office Maintanance	3,600.00		Zero Budget Natural Farming (ZBNF)-RYSS -ANANTAPUR		
-Computer Maintanance	600.00		By Interest On SB Account		
-Printing/Stationary	2,218.00		-Canara Bank A/c No. 6611101001779		136.00
-Accountant Salary	3,600.00				
-Travel Coordinator	9,629.00		Tri Cycle for Physically Handicaps		
-Postage	450.00	20,097.00	By Interest On SB Account		
			-SBI New Delhi A/C No. 40119653721		120.00

For Human And Natural resources
Development Society (HANDS)

M. Narayana Swamy
Executive Secretary

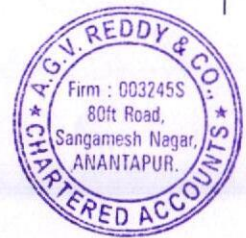


<u>Women Livelihood Supportive</u>			
To Expenditure:			
-Bank Charges		225.60	
To RF Support to Groups			
- Gooty	16,00,000.00		
- Guntakal	8,20,000.00		
- Kalyandurg	9,39,994.00	33,59,994.00	
<u>Agroforestry Climate Proofing Farm Livelihoods</u>			
To Expenses			
- Farm Management & Extension	20,81,120.00		
- Programme HR	2,84,000.00		
- Other Programme Expenses	1,00,000.00		
- Admin & Miscellaneous	60,000.00	25,25,120.00	
<u>APDMP - FA -ANANTAPUR</u>			
To Bank Charges			
-Union Bank of India A/C 090210100156351		141.60	
<u>TI PROJECT - DHONE</u>			
To Infrastructure and administration			
- Rent for Office cum DIC	1,80,000.00		
- Office Expenses	1,20,013.58		
- Insurance of Staff	4,500.00		
- Documentation Expenses	4,000.00	3,08,513.58	

<u>Revolving Fund STDH</u>			
By Grant			
- 03.04.2023			55,894.00
- 06.05.2023			60,000.00
- 03.06.2023			62,000.00
- 10.06.2023			65,000.00
- 03.08.2023			52,000.00
- 12.09.2023			48,101.00
			3,42,995.00
By Interest on SB Account			92.00
<u>Women Livelihood Supportive</u>			
By Revolving Fund			1,33,105.00
By Members Contribution			24,25,500.00
By Service Charges			3,68,340.00
By RF Support By Groups			
- Gooty			3,85,000.00
- Guntakal			2,15,000.00
- Kalyandurg			3,53,994.00
			9,53,994.00
By Interest on SB Account			
-APGB A/C NO:19027579713			597.00
<u>Agroforestry Climate Proofing Farm Livelihoods</u>			
By Grant Received			
- 28.03.2024			25,75,120.00
<u>APDMP - FA -ANANTAPUR</u>			
By Interest On SB Account			
-Union Bank of India A/C 090210100156351			604.00
-APGB Bank A/C 19169523509			185.00
			789.00

For Human And Natural resources
Development Society (HANDS)

M. Narayana Swamy
M.Narayana Swamy
Executive Secretary



To Human Resource Cost

- Honorarium to Project Director	48,000.00
- Project Manager	2,52,000.00
- M&E cum Accounts Officer	1,92,000.00
- ANM/Counsellor	1,50,000.00
- ORW's	6,91,950.00
- Honorarium to PE's	7,20,000.00

To Travel Cost

- Travel cost for Admin purposes	8,400.00
- Travel for Programme Manager	16,800.00
- Travel for M&E cum Account Officer	7,200.00
- Travel for ANM/Counsellor	14,400.00
- Travel for ORW's	98,850.00
- Travel for PE's	1,08,000.00
- Travel for Navigator	3,200.00

To Program Delivery

- DIC Level Meetings	7,200.00
- D G Activities	22,490.00
- Review Meetings	9,000.00
- Advocacy Activities	11,400.00
- Community Events	5,000.00
- Crisis Response	7,170.00
- SOA Expenses	3,450.00
- Consumables for CBS & BMW	4,500.00

To Clinic Service: STI

- Syphilis testing (60% HRGs two times - rest to be done at ICTC)	63,864.00
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To Commodities

- Lubricating substance	49,284.00
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20,53,950.00

2,56,850.00

70,210.00

63,864.00

49,284.00

TI PROJECT - DHONE

By Grant Received from APSACS

Less: Unspent Grant Repaid to APSACS (22-23)

28,02,667.00

90,078.00

27,12,589.00

Less: Unspent Grant Repaid to APSACS

9.00

27,12,580.00

By HSS Amount

-DT: 18.12.2023

15,000.00

By Interest on SB Accounts

4,095.00

TI PROJECT - GOOTY

By Grant Received from APSACS

Less: Unspent Grant Repaid to APSACS

27,88,151.00

12,636.00

27,75,515.00

By HSS Amount

-State Bank of India A/C: 41913515941

- 18.12.2023

30,000.00

By Interest on SB Accounts

-Union Bank of India A/C: 017010100040023

2,019.00

-State Bank of India A/C: 41913515941

1.00

2,020.00

TI PROJECT - PATHIKONDA

By Grant Received from APSACS

Less: Unspent Grant Repaid to APSACS

21,76,035.00

13,232.00

Less: Unspent Grant Repaid to APSACS

21,62,803.00

87,121.61

20,75,681.39

By Interest on SB Accounts

-Union Bank of India A/C: 8427

1,957.00

**For Human And Natural resources
Development Society (HANS):**

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



To HSS Expenses

40,000.00

TI PROJECT - GOOTY

To Infrastructure and administration

- Rent for Office cum DIC
- Office Expenses
- Insurance of Staff
- Documentation Expenses

1,80,000.00
 1,17,405.00
 4,500.00
 2,100.00

3,04,005.00

To Human Resource Cost

- Honourarium to Project Director
- Project Manager
- M&E cum Accounts Officer
- ANM
- ORW
- Honourarium to PE's

48,000.00
 2,52,000.00
 1,92,000.00
 1,50,000.00
 7,24,500.00
 6,72,000.00

20,38,500.00

To Travel Cost

- Travel cost for admin purposes
- Travel for Program Manager
- Travel for M&E cum Account Officer
- Travel for ANM/Counsellor
- Travel for ORW
- Travel for PEs
- Travel for Navigator

8,400.00
 16,800.00
 7,200.00
 14,400.00
 1,03,500.00
 1,00,800.00
 6,205.00

2,57,305.00

To Program Delivery

- DIC Level Meetings
- D G Activities
- Review Meetings
- Advocacy Activities
- Community Events
- SOA Expenses
- Consumables for CBS & BMW

5,300.00
 20,270.00
 8,600.00
 2,510.00
 8,435.00
 13,806.00
 5,130.00

64,051.00

Nandhikottukur

By Grant Received from APSACS

Less: Unspent Grant Repaid to APSACS

24,23,588.00

1,49,903.50

22,73,684.50

Less: Unspent Grant Repaid to APSACS

15,316.00

22,58,368.50

By Interest on SB Accounts

2,012.00

**For Human And Natural resources
Development Society (HANDS)**

**M.Narayana Swamy
Executive Secretary**



To Clinic Service: STI

-Syphilis testing (60% HRGs two times - rest to be done at ICTC)

61,344.00

To Commodities

- Lubricating substance

50,310.00

To Bank Charges

-Union Bank of India A/C: 017010100040023

0.59

-State Bank of India A/C: 41913515941

2,001.00

2,001.59

To HSS Amount

- 22.12.2023

30,000.00

- 26.12.2023

30,940.50

- 12.01.2024

19,059.50

80,000.00

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

- Rent for Office cum DIC

1,80,000.00

- Office Expenses

1,16,807.00

- Insurance of Staff

3,500.00

3,00,307.00

To Human Resource Cost

- Honourarium to Project Director

48,000.00

- Project Manager

2,52,000.00

- M&E cum Accounts Officer

1,92,000.00

- ANM

1,50,000.00

- ORW

4,39,600.00

- Honorarium to PE's

4,55,450.00

15,37,050.00

To Travel Cost

- Travel cost for admin purposes

5,650.00

- Travel for Program Manager

16,800.00

- Travel for M&E cum Account Officer

7,200.00

- Travel for ANM/Counsellor

14,400.00

- Travel for ORW

62,500.00

- Travel for PEs

68,400.00

1,74,950.00

For Human And Natural resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



To Program Delivery

- DIC level meetings	7,200.00	
- Demand generation activities	22,500.00	
- Review meetings - weekly and monthly	9,000.00	
- Advocacy activities	10,500.00	
- Crisis response	6,100.00	
- Strengthen outreach activities	21,000.00	
- Consumables for community based	2,703.00	79,003.00

To Clinic Service: STI

-Syphilis testing (60% HRGs two times - rest to be done at ICTC)		44,388.00
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To Commodities

- Lubricating substance		27,105.00
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TI Nandhikottukur**To Infrastructure and administration**

Rent for office cum DIC	1,80,000.00	
Office expenses	1,06,203.00	
Recruitment cost	4,000.00	2,90,203.00

To Human Resource Cost

Honourarium to Project Director	48,000.00	
Project Manager	2,52,000.00	
M&E cum Accounts officer	1,92,000.00	
ANM	1,50,000.00	
ORW	5,67,000.00	
Honorarium to PE's	5,76,000.00	17,85,000.00

To Travel Cost

Travel cost for admin purposes	4,485.00	
Travel for Program Manager	16,800.00	
Travel for M&E cum Account Officer	7,200.00	
Travel for ANM/Counsellor	14,400.00	
Travel for ORW	81,000.00	
Travel for PEs	86,400.00	2,10,285.00

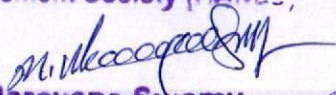
For Human And Natural resources
Development Society (HANDS)

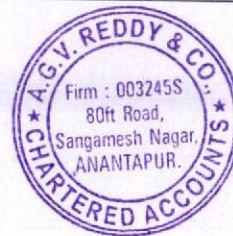
M. Narayana Swamy
M. Narayana Swamy
Executive Secretary



To Program Delivery					
DIC level meetings	7,200.00				
Demand generation activities	22,500.00				
Review meetings - weekly and monthly	9,000.00				
Advocacy activities	9,000.00				
Community events	5,000.00				
Crisis response	2,800.00				
Consumables for community based Screening and BMW management	870.00	56,370.00			
To Clinic Service: STI					
Syphilis testing (60% HRGs two times - rest to be done at ICTC)		51,300.00			
To Commodities					
Lubricating substance		15,114.00			
To Excess of Income Over Expenditure					
Covid 19 Relief to Migrants and Underprivileged	130.00				
Operation Smile	8,832.00				
APDMP - LFA -ANANTAPUR	28,14,393.00				
Zero Budget Natural Farming (ZBNF)-RYSS -ANANTAPUR	136.00				
Tri Cycle for Physically Handicaps	120.00				
CHILD LINE 1098	2,07,394.00				
Say Trees - Five Layers	2,32,690.10				
Women Livelihood Supportive	5,21,316.40				
Agroforestry Climate Proofing Farm Livelihoods	50,000.00				
APDMP - FA -ANANTAPUR	647.40				
General Account	-4,936.70				
Revolving Fund	-3,32,767.00				
Millets-Gooty	-250.00				
TI PROJECT - DHONE	-1,10,996.58				
TI PROJECT - GOOTY	-49,981.59				
TI PROJECT - PATHIKONDA	-85,164.61				
TI PROJECT - NANDIKOTKUR	-1,47,891.50	31,03,670.92			
		2,04,78,530.89		0.00	2,04,78,530.89

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 = 24029554BKAZPT9699

Consolidated Balance Sheet as on 31.03.2024

Liabilities	Amount Rs	Amount Rs	Assets	Amount Rs	Amount Rs
<u>Covid 19 Relief to Migrants and Underprivileged</u>			<u>General Account</u>		
Capital Fund (O.B)	946.19		Transfer to Seed Bank (OB)		2,145.00
Add: Excess of Income Over Expenditure	130.00	1,076.19	Advance to Child Line Programme (Bank)(O.B)		3,54,246.00
<u>General Account</u>			<u>Zero Budget Natural Farming (ZBNF)-RYSS -ANANTAPUR</u>		
Capital Fund - O.B	-2,75,262.95		Advance Given to General Account (O.B)		1,70,000.00
Less : Excess of Expenditure over Income	-4,936.70	-2,80,199.65			
Corpus Fund - O B		10,000.00	<u>Millets-Gooty</u>		
TDS APDMP - LFA (O.B)		1,55,263.00	<u>Fixed Assets</u>		
Advances (O.B)	4,87,235.28		Weighing Machine (OB)		12,000.00
Add: Received During the Year	67,600.00		<u>CSR Programme</u>		
Less: Repaid During the Year	2,41,100.00	3,13,735.28	Advance (OB)		30,000.00
			-ZBNF		
<u>APDMP - LFA -ANANTAPUR</u>			<u>NABARDA-POPI PROJECT-ANANTPUR</u>		
Capital Fund (O.B)	-16,39,128.00		Advance From Sunkamma (O.B)		7,970.00
Add: Excess of Income Over Expenditure	28,14,393.00	11,75,265.00	<u>Operation Smile</u>		
Advances from General Account (O.B)		2,20,665.00	TDS OB	14,012.00	
Outstanding Payables (O.B)		13,28,523.00	Add: During the year	8,832.00	22,844.00
TDS Payable (O.B)		92,600.00	<u>CHILD LINE 1098</u>		
			Grant Receivable (O.B)		3,67,821.00

For Human And Natural resources
Development Society (HANDS)

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Executive Secretary



Capital Fund - O.B	-64,875.00	
Add: Excess of Income over Expenditure	2,07,394.00	
	1,42,519.00	
Add: Income Tax Refund	25,090.00	1,67,609.00
Advances (O.B)	4,34,440.00	
Add: Received During the Year	1,34,000.00	
	5,68,440.00	
Less: Repaid During the Year		
-General Account	3,67,941.00	2,00,499.00
Say Trees - Five Layers		
Capital Fund - O.B	3,15,521.80	
Add : Excess of Income over Expenditure	2,32,690.10	5,48,211.90
Advances - O.B	0.00	
Add: Received During the Year	12,000.00	
Less: Repaid During the Year	-1,31,560.00	-1,19,560.00
Revolving Fund		
Capital Fund (OB)	0.00	
Less: Excess of Expenditure Over Income	-3,32,767.00	-3,32,767.00
Service Charges Received from Programme (Transfer from Women Livelihood Supportive)		3,32,767.00
Women Livelihood Supportive		
Capital Fund - O.B	0.00	
Add : Excess of Income over Expenditure	5,21,316.40	5,21,316.40
Partner's Share As FC @ 12% (Transfer to RF A/c)	1,99,662.00	
Service Charges @8% (Transfer to RF A/c)	1,33,105.00	-3,32,767.00

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

For Human And Natural resources
 Development Society (HANDS)

 M. Narayana Swamy
 Executive Secretary



<u>Zero Budget Natural Farming (ZBNF)-RYSS-ANANTAPUR</u>	
Capital Fund (O.B)	3,001.00
Add: Excess of Income Over Expenditure	136.00
Advances (O.B)	
<u>Millets-Gooty</u>	
Capital Fund (OB)	-3,68,305.00
Less: Excess of Expenditure Over Income	-250.00
Advances (OB)	
Narayana Swamy	
<u>Women Cell</u>	
Capital Fund (OB)	
<u>CSR Programme</u>	
Capital Fund (OB)	
<u>Tri Cycle for Physically Handicaps</u>	
Capital Fund (OB)	7,899.25
Add: Excess of Income Over Expenditure	120.00
<u>NABARDA-POPI PROJECT-ANANTPUR</u>	
Capital Fund - O.B	
<u>Operation Smile</u>	
Capital Fund: OB	14,012.00
Add: Excess of Income over Expenditure	8,832.00

<u>Grants - Five Layers</u>	
Grant Transferred to General A/c (O.B)	1,15,000.00
3,137.00	
1,71,640.00	
Advances Given to :	
-Childline (O.B)	22,000.00
-Bhagya (O.B)	53,000.00
75,000.00	
Grant Receivable	15,000.00
TDS - O B	12,236.00
Add: During the year	9,040.00
380555.00	21,276.00
<u>Agroforestry Climate Proofing Farm Livelihoods</u>	
3,000.00	
Fixed Asset	
Procurement of Desktop & Printer	50,000.00
30,318.25	
<u>TI PROJECT - DHONE</u>	
Fixed Assets - O B	
-Computer and Peripheral	40,000.00
8,019.25	
<u>TI PROJECT - GOOTY</u>	
Fixed Assets - O B	
-Computer and Peripheral	40,000.00
8,409.00	
<u>TI PROJECT - PATHIKONDA</u>	
Fixed Assets - O B	
-Computer and Peripheral	40,000.00
22,844.00	

For Human And Natural resources
Development Society (HANDS)

M. Narayana Swamy
M. Narayana Swamy
Executive Secretary

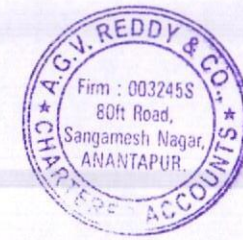


Agroforestry Climate Proofing Farm Livelihoods

Capital Fund (OB)	0.00	
Add: Excess of Income Over Expenditure	50,000.00	50,000.00
Advances		
Add: Received During the Year	8,00,000.00	
Less: Repayment of Advance	-8,00,000.00	0.00
APDMP - FA -ANANTAPUR		
Capital Fund (O.B)	-6,00,223.24	
Add: Excess of Income Over Expenditure	647.40	-5,99,575.84
Advances Payable (O.B)		45,010.00
Outstanding Payables (O.B)		5,80,675.00
TI PROJECT - DHONE		
Capital Fund - O.B	65,228.46	
Less : Excess of Expenditure over Income	1,10,996.58	-45,768.12
Outstanding Expenses Payable - O B	8,26,613.00	
Less: Repaid During the Year	-7,53,763.00	72,850.00
Advances - O B	17,000.00	
Add: Received During the Year	15,470.25	32,470.25
TI PROJECT - GOOTY		
Capital Fund - O.B	84,740.00	
Less : Excess of Expenditure over Income	49,981.59	34,758.41
Advances Payable - O B	2,800.00	
Add: Received During the Year	2,000.00	4,800.00
Outstanding Payables - O B		2,470.00
TI PROJECT - PATHIKONDA		
Capital Fund - O.B	1,27,116.30	
Less : Excess of Expenditure over Income	85,164.61	41,951.69
Advances Payable - O B		2,000.00

For Human And Natural resources
Development Society (HANRS)

M. Narayana Swamy
M.Narayana Swamy
Executive Secretary



TI Nandhikottukur

Capital Fund - O.B 1,49,171.50
 Less : Excess of Expenditure over Income 1,47,891.50

Advance Received from PD - O B

Millets - Penukonda

Capital Fund (OB)

Advance Received (OB)

Avahan - Phase-I Gooty

Capital Fund (OB)

Community Managed Seed System (CMSS)

Capital Fund (OB)

Navadhanya

Capital Fund (OB)

Advances - OB

RRA

Capital Fund (OB)

Advances - OB

RRA

Capital Fund (OB)

Advances - OB

Closing Balances:

Cash in Hand
 - Child Line Programme 1098 287.00
 - APDMP - FA 560.00
 - General Account Programme 0.00
 - NABARD POPI 439.00 1,286.00

Cash at Bank
 - Covid 19 Relief to Migrants and Underprivileged 1,076.19
 - General Account Programme 15,907.63
 - APDMP - LFA 28,17,053.00
 - ZBNF-RYSS 4,777.00
 - Millets Gooty 0.00
 - Women Cell Programme 3,000.00
 - CSR Programme 318.25
 - Tricycle for Physically Handicapped 8,019.25
 - Child Line Programme 1098 0.00
 - Say Trees -Five Layers 28,875.90
 - Women Livelihood Supportive 1,88,549.40
 - APDMP - FA 25,549.16
 - TI Dhone 19,552.13
 - TI Gooty 2,028.41
 - TI Pattikonda 3,951.69
 - TI Nandhikottukur 3,280.00 31,21,938.01

51,57,744.01

0.00

51,57,744.01

**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: 24022554BKA IPT 9699