T. Tejeswara Rao, B.Com., F.C.A.
CHARTERED ACCOUNTANT

Off : 0891-2563407
Cell : 92466 23407

TEJESWARA RAO & CO.

CHARTERED ACCOUNTANTS

AUDITORS REPORT

I have examined the Receipts and Payments account, Income and Expenditure account, Balance Sheet of ACTION IN RURAL TECHNOLOGY AND SERVICE (ARTS), CHANDRAIAH PETA STREET, AMADALAVALASA, SRIKAKULAM DISTRICT which is in agreement with the books of accounts maintained at the head office at Amadalavalasa for the period 01-04-2024 to 31-03-2025.

I have obtained all the information and explanations which to the best of knowledge and belief were necessary for the purpose of audit. In my opinion proper books of accounts have been kept by the head office as far as appears from my examination of books, subject to the comments given below:

- NIL -

In my opinion and to the best of my information and according to explanation given to me the said accounts given true and fair view:

1. In the case of Receipts and Payments of the state of affairs of the Organization as per the period from 01-04-2024 to 31-03-2025.
2. In the case of Income and Expenditure of the state of affairs of the Organization as per the period from 01-04-2024 to 31-03-2025.
3. In the case of Balance sheet of the state of affairs of the Organization as on 31-03-2025.

FOR T.TEJESWARA RAO & CO.
CHARTERED ACCOUNTANTS
T.TEJESWARA RAO (PROPRIETOR)
M.NO. 022864
FRN NO. 004345S

Place: Visakhapatnam
Date: 30/09/2025
UDIN: 25022864BMLNXD1117

T. TEJESWARA RAO
CHARTERED ACCOUNTANT

Off : 30-10-10/1, Syamala Arcade, Pidaparthi Vari Street, Dabagardens, Visakhapatnam-530 020.
Res : Flat - GF - E, White Cubes Apartment, Near MGM High School, Dabagardens, Visakhapatnam-530 020.
E-mail : tejeswararaotangudu@yahoo.com

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ACTION IN RURAL TECHNOLOGY AND SERVICES (ARTS)
CHANDRAYYA PETA
AMADALAVALASA,
SRIKAKULAM DIST.

ARTS
PEDDAPETA
BURJA MANDAL
SRIKAKULAM DIST.

ARTS
Consolidated Receipts & Payments Statement
From : 01 -04 -2024 To 31 -03 -2025

Receipts	Amount (INR)		Payments	Amount (INR)	
Opening Balance			**Expenditure**		
Cash in Hand			Aide et Action-Strengthening of Tribal Children Education Programmne	11,14,298.00	
ARTS- L.C.Amadalavalasa	302.50		ARTS-Aide et Action -Balika Vikas programme	10,93,600.00	
ARTS- L.C.Kurupam	303.00		ARTS-CBBO-NABARAD-AXIS Bank	6,95,500.00	
ARTS- L.C.Burja	881.00		PPC Facilitation Cost	45,86,934.00	
ARTS - L.C-Srikakulam	1,036.00		ARTS - Local Contribution-Kurupam	303.00	
ARTS- L.C- Local Donations	732.00		ARTS-NABARD- NCDC -CBBO -SBI Seethamapeta	32,93,172.00	
ARTS-NABARD-Farmer Producer Organisation	229.00	3,483.50	ARTS-Staff Welafare	1,15,896.00	
			ARTS -NABARD - OFPO - Admin Cost	5,09,433.00	
Cash at Bank			ARTS - L.C - Amadalavalasa	17,44,373.50	
ARTS - APF -Ensuring Entitlements and Natural Farming & Altenative Livelihoods	33,38,385.84		ARTS-JIVA-NABARD Programme Cost	2,65,768.00	
ARTS- Srikakulam LC Account No.1808	6,403.96		ARTS- JIVA-NABARD Admn. Cost	1,78,524.00	
ARTS- LC 5939	20,590.21		ARTS - APF -Ensuring Entitlements and Natural Farming & Altenative Livelihoods	99,33,840.83	
ARTS-NCDC-CBBO-SBI SEETHAMPETA	8,81,818.20		L.C-Burja	20,881.00	
ARTS- L.C.Amadalavalasa	2,51,340.10		ARTS-LC-IDBI	1,036.00	
ARTS- L.C.Kurupam	26,266.20		ARTS-NABARD-Livelihood Enterprise Development Programme	7,70,644.00	
ARTS - JIVA-NABARD -Adiministration Cost	1,27,668.10		ARTS-KVK - Programme	6,71,937.00	2,49,96,140.33
ARTS- JIVA-NABARD -Programme Cost	6,410.00				
ARTS- L.C.Kurupam	33,586.17		Local Donations - Exp-12293		14,50,044.00
ARTS-CBBO-NABARAD-AXIS Bank	76,561.92				
ARTS- L.C.Burja	9,698.00		**Capital Account**		
ARTS-Staff Welfare	1,73,392.00		Purchase of S Type Small Chairs	70,800.00	
ARTS -NABARD - OFPO - Admin Cost	56,545.44		Purchase of S Type Big Chairs	94,220.00	
ARTS-NABARD-Livelihood Enterprise Development Programme	4,86,859.00		Purchase of Steel Almirah	43,660.00	
ARTS- Water Security Programme Maintenance Cost	2,225.10		Purchase of Steel Rack	16,520.00	
ARTS-Aide et Action -Balika Vikas programme	2,026.63		Purchase of Folding Beds	12,744.00	
ARTS L.C - Donatations	2,408.00		Purchase of Stiching Machines	61,000.00	
ARTS- KVK-Amadalavalasa	11,677.23	55,13,862.10	Purchase of Computers	1,94,000.00	
			Solar Energy for Arts Office	4,00,000.00	
Grants Received - 2024 - 25					
Aide et Action-Strengthening of Tribal Children Education Programmne	11,14,298.00		Purchase of AC -2 Nos	93,000.00	
Aide et Action-Balika Vikas programme	10,93,606.80		Purchase of Agricultural Materials	2,70,000.00	11,95,944.00
ARTS - L.C - Amadalavalasa	20,36,299.00				
ARTS-NABARD -OFPO Admn.Cost	4,10,000.00		**Other Payments**		
Received PPC facilitation cost from Andhrapradesh State Civil Supplies Corporation Limited	78,76,635.00		Current Libilities	1,50,895.00	
ARTS-NCDC-CBBO-SBI Seethampet	30,73,700.00		Child Line Advance Repayment	60,046.00	
Grant Received From JIVA -NABARD	9,81,380.00		APF Staff Advance Repayment	20,000.00	
Grant Received From JIVA-NABARD - Administration Cost	1,69,474.00		Advance Repayment to varahalama	2,000.00	
ARTS-NABARD-Livelihood Enterprise Development Programme	4,70,000.00		Loan Payment to Sikkolu Weares Company	50,000.00	
ARTS-KVK -Amadalavalasa	6,71,690.00		Advance Repayment to Mr Shanmukha Rao	5,000.00	2,87,941.00
Grant Received From Mahitha -Hyd	20,000.00				
ARTS-CBBO-NABARAD-AXIS BANK	23,33,143.00		Paybles to Staff Salaries (CBBO-NABARD)		73,555.00

Action in Rural Technology & Services * Srikakulam * 91 of 1993

TEJESWARA RAO&CO * VISAKHAPATNAM * PH: 2563407

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Other Receipts				**FPOs Advances**		
ARTS - Staff Welfare	51,544.00			Advance to Angaralamma FPO	2,30,000.00	
Tractor Rental Charges -L.C-Burja-	20,000.00			Advance to Grameena Sahaja FPO	1,20,000.00	
Local Contribution for Awareness and Mobilisation Vehicles	5,00,000.00			Advance to Peddagedda FPO	70,000.00	**4,20,000.00**
Received Facilitation cost of LEDP,MEDP and JLGs	5,06,404.72			**Awareness Vehicle Loan Repayment**		
Local Contribution - IOB 5939(90000+12000+30000)	1,32,000.00			Interest	17,142.51	
ARTS- Local Donations	15,00,000.00	**27,09,948.72**		Principal	2,60,717.49	**2,77,860.00**
ARTS-APF Programme Interest on FD		**69,739.00**		**Mobilisation Vehicle Loan Repayment**		
Received Advance From ARTS POPI - Seethampeta		**50,000.00**		Interest	1,36,072.00	
Received Telephone deposit		**2,000.00**		Principal	3,10,936.00	**4,47,008.00**
TDS Refund Received for A.Y.2023-24		**36,130.00**		**Awareness Vehicle Loan Repayment-LC payment -L.C Amadalavalasa**		
Bank Interests				Interest	2,722.90	
ARTS-Aide et Action -Balika Vikas programme	4,913.00			Principal	22,537.10	**25,260.00**
ARTS-NABARD-Livelihood Enterprise Development Programme	4,951.00					
ARTS-NABARD -OFPO Admn.Cost	2,624.00			Bank Charges		**10,941.96**
ARTS- Water Security Programme	66.00			TDS		**5,54,438.00**
ARTS- Srikakulam LC Account No.1808	731.00			FPO Staff Salaries (CEO & Accountants)		**23,24,170.00**
ARTS-APF Programme	97,330.00			HDFC Bank New Account Advance		**50,000.00**
ARTS-JIVA-NABARD Programme	5,703.00					
ARTS- L.C - Kurupam	914.00			**Cash in Hand**		-
ARTS- L.C - Burja	396.00			**Cash at Bank**		
ARTS- Staff Welfare	5,018.00			ARTS-Aide et Action -Balika Vikas programme	3,346.15	
ARTS-NABARD-CBBO	11,038.00			ARTS- Local Contribution - Srikakulam-IDBI	26,996.20	
ARTS- KVK-Amadalavalasa	517.00			ARTS - APF-Ensuring Entitlements and Natural	46,999.55	
ARTS-NCDC-CBBO-SBI Seethampet	27,127.00			Development Programme	66,344.98	
ARTS- Local Donations	1,672.00			ARTS- KVK-Amadalavalasa	10,343.23	
ARTS- LC - Srikakulam-IDBI	730.00	**1,63,730.00**		ARTS - L.C.Amadalavalasa	1,63,950.10	
				ARTS - L.C.Kurupam	34,500.17	
				ARTS-NCDC-CBBO- Programme	6,89,207.94	
				ARTS - L.C.Burja	10,022.00	
				ARTS-JIVA-NABARD Programme Cost	7,26,030.00	
				ARTS- JIVA-NABARD Admn. Cost	1,11,969.10	
				ARTS- Local Donations	13,678.39	
				ARTS-NABARD-CBBO -Programme	16,12,572.92	
				ARTS- Staff Welfare	1,14,040.00	
				ARTS- Srikakulam LC Account No.1808	7,134.96	
				Management Cost	2,217.10	
				ARTS-IOB-L.C-5939	63,845.60	
				ARTS-NABARD -OFPO Admn.Cost	11,618.44	**37,14,816.83**
		3,58,28,119.12				**3,58,28,119.12**

For ARTS

N. Sanyasi Rao, B.Tech., M.B.A
SECRETARY

Act No. 91 of 1993 Society for Action in Rural Technology & Service Srikakulam

FOR T.TEJESWARA RAO & CO.
CHARTERED ACCOUNTANTS

T.TEJESWARA RAO (PROPRIETOR)
M.NO. 022864
F.R.NO. 004345S

TEJESWARA RAO&CO PH: 2563407 VISAKHAPATNAM

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ACTION IN RURAL TECHNOLOGY AND SERVICES (ARTS)
CHANDRAYYA PETA
AMADALAVALASA,
SRIKAKULAM DIST.

ARTS
PEDDAPETA
BURJA MANDAL
SRIKAKULAM DIST.

ARTS
Consolidated Income & Expenditure Statement
From : 01-04-2024 To 31-03-2025.

Expenditure	Amount (INR)			Income	Amount (INR)	
Aide et Action-Strengthening of Tribal Children Education Programmne	11,14,298.00			Aide et Action-Strengthening of Tribal Children Education Programmne	11,14,298.00	
ARTS-Aide et Action -Balika Vikas programme	10,93,600.00			ARTS-Aide et Action -Balika Vikas programme	10,93,606.80	
PPC Facilitation Cost	45,86,934.00			L.C.Amadalavalasa	20,36,299.00	
ARTS-NABARD-CBBO	32,93,172.00			ARTS -NABARD - OFPO - Admin Cost	4,10,000.00	
ARTS -L.C Burja	20,881.00			Grant Received From Mahitha -Hyd	20,000.00	
ARTS - L.C.Amadalavalasa	17,44,373.50			ARTS-KVK -Amadalavalasa	6,71,690.00	
ARTS-Staff Welafare	1,15,896.00			ARTS - APPI-Ensuring Entitlements and Natural Farming & Altenative Livelihoods	70,29,000.00	
ARTS -NABARD - OFPO - Admin Cost	5,09,433.00			ARTS-NABARD-Livelihood Enterprise Development Programme	4,70,000.00	
ARTS-JIVA-NABARD Programme Cost	2,65,768.00			ARTS-CBBO-NABARAD-AXIS BANK	23,33,143.00	
ARTS- JIVA-NABARD Admn. Cost	1,78,524.00			Received PPC facilitation cost from Andhrapradesh State Civil Supplies Corporation Limited	78,76,635.00	
ARTS-CBBO-NABARAD-AXIS BANK	6,95,500.00			Grant Received From JIVA -NABARD	9,81,380.00	
ARTS-LC-IDBI	1,036.00			Grant Received From JIVA-NABARD - Administration Cost	1,69,474.00	
ARTS- Local Donations	14,50,044.00			ARTS-NCDC-CBBO-SBI SEETHAMPETA	30,73,700.00	2,72,79,225.80
ARTS - Local Contribution-Kurupam	303.00					
ARTS - APF -Ensuring Entitlements and Natural Farming & Altenative Livelihoods	99,33,840.83			**Other Receipts**		
ARTS-NABARD-Livelihood Enterprise Development Programme	7,70,644.00			Received facilitation cost of LEDP,MEDP and JLGs	5,06,404.72	
ARTS- KVK-Amadalavalasa	6,71,937.00	2,64,46,184.33		Local Contribution for Awareness and Mobilisation Vehicals	5,00,000.00	
				Tractor Rental Charges-L.C-Burja-	20,000.00	
				ARTS-Staff Welfare	51,544.00	
Interests on Loan Vehicles				Indian Over Seas Bank 5939 Local Contribution (90000+12000+30000)	1,32,000.00	
Interest on Mobilisation vechile	1,36,072.00			ARTS- Local Donations	15,00,000.00	27,09,948.72
Interest on Awareness vechile	19,865.41	1,55,937.41				
Depreciation		7,11,492.07		ARTS-APF Programme Interest on FD		69,739.00
Bank Charges		10,941.96				
				Interest on refund of IT A.Y.2023-24		3,283.00
				Interest on refund of IT A.Y.2022-23		844.00
				Diff of A.Y.2017-18 TDS		1,996.00
				Bank interests		
				ARTS-NCDC-CBBO-SBI Seethampet	27,127.00	
				ARTS-Aide et Action -Balika Vikas programme	4,913.00	
				ARTS-NABARD -Livelihood Enterprise Development Programme	4,951.00	
				ARTS-NABARD -OFPO Admn.Cost	2,624.00	
				ARTS-Water Security Programme Maintenance Cost From EPS	66.00	
				ARTS - APF -Ensuring Entitlements and Natural Farming & Altenative Livelihoods	97,330.00	
				ARTS-JIVA-NABARD Programme	5,703.00	
				ARTS-NABARD-CBBO	11,038.00	
				ARTS- LC - Srikakulam-IDBI	730.00	
				ART- L.C.Kurupam	914.00	
				ARTS - L.C.Burja	396.00	
				ARTS - Staff Welfare	5,018.00	
				ARTS- KVK-Amadalavalasa	517.00	
				ARTS- Water Security Programme	731.00	
Excess Income Over Expenditure		**29,04,210.75**		ARTS- Local Donations	1,672.00	**1,63,730.00**
		3,02,28,766.52				**3,02,28,766.52**

FOR ARTS
N. Sanyasi Rao, B.Tech., MBA
SECRETARY

Action in Rural Technology & Services 91 of 1993 Srikakulam

FOR T.TEJESWARA RAO & CO.
CHARTERED ACCOUNTANTS
T.TEJESWARA RAO (PROPRIETOR)
M.NO. 022864
F.R NO.

TEJESWARA RAO&CO PH: 2563407 VISAKHAPATNAM

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ACTION IN RURAL TECHNOLOGY AND SERVICES (ARTS)
CHANDRAYYA PETA
AMADALAVALASA,
SRIKAKULAM DIST.

ARTS
PEDDAPETA
BURJA MANDAL
SRIKAKULAM DIST.

ARTS
CONSOLIDATED BALANCE SHEET
From : 01-04-2024 To 31-03-2025.

Liabilities	Amount (INR)			Assets	Amount (INR)	
Capital Fund	1,56,78,504.80			**Fixed Assets**		
Add: Excess of income over expenditure	29,04,210.75	**1,85,82,715.55**		Total Assets	1,04,60,812.46	
				Add: Purchase during the year	11,95,944.00	
Capital Liabilities	1,50,895.00				1,16,56,756.46	
Capital Liabilities Repayment	1,50,895.00	-		Less: Depreciation	7,11,492.07	**1,09,45,264.39**
Cash received from Varahalu (Bank pass book opening amount)	2,000.00			Telephone Deposit	2,000.00	
Payment to Varalu	2,000.00	-		Less : Telephone deposit	2,000.00	-
Advance To Child Line India Foundation	60,046.00			TDS/TCS	16,44,177.00	
Add : This Year Received	-			Add:Interest for A.Y.2022-23 Refund	844.00	
	60,046.00			Add: Diff of A.Y.2017-18 TDS	1,996.00	
Less : This Year Repayment	60,046.00	-		Add:TDS for A.Y. 2025-2026	5,54,438.00	
					22,01,455.00	
JIVA Paybles	7,555.00			Less: Received During This Year	32,847.00	**21,68,608.00**
Less:- Repayment	7,555.00					
Loan Received Sikkolu Weares Company	50,000.00			**FPOs Advances**		
Less:- Repayment	50,000.00	-		Angaralamma FPO	2,30,000.00	
				Grameena Sahaja FPO	1,20,000.00	
Loan From Shanmukha Rao	5,000.00			Peddagedda FPO	70,000.00	**4,20,000.00**
Less : Repayment Loan From Shanmukha Rao	5,000.00	-		ARTS - FPO Staff Salaries (CEO & Accountants)		**23,24,170.00**
				HDFC Bank New Account opening Purpose Advance		**50,000.00**
Received Advance From ARTS POPI - Seethampeta		**50,000.00**		APF Staff Advance Repayment		**20,000.00**
Paybles to Staff Salaries	66,000.00			**Cash in Hand**		-
Less : Repayment to Staff Salaries	66,000.00	-		**Cash at Bank**		
				ARTS-Aide et Action -Balika Vikas programme	3,346.15	
Loan for Awareness Vehicle	3,33,175.52			ARTS- Local Contribution - Srikakulam-IDBI	26,996.20	
				ARTS - APF -Ensuring Entitlements and Natural Farming & Altenative Livelihoods	46,999.55	
Add: Interest	19,865.41					
	3,53,040.93			ARTS-NABARD-Livelihood Enterprise Development Programme	66,344.98	
Less: Repayment	3,03,120.00	**49,920.93**		ARTS- KVK-Amadalavalasa	10,343.23	
				ARTS - L.C.Amadalavalasa	1,63,950.10	
Loan For Mobilisation Vechile	12,71,158.78			ARTS - L.C.Kurupam	34,500.17	
Add: Interest	1,36,072.00			ARTS-NCDC-CBBO-SBI Seethampet	6,89,207.94	
	14,07,230.78			ARTS - L.C.Burja	10,022.00	
Less: Repayment	4,47,008.00	**9,60,222.74**		ARTS- JIVA-NABARD Programme . Cost	7,26,030.00	
				ARTS- JIVA-NABARD Admn. Cost	1,11,969.10	
				ARTS- Local Donations	13,678.39	
				ARTS-NABARD-CBBO -Programme	16,12,572.92	
				ARTS - Staff Welfare	1,14,040.00	
				ARTS- Srikakulam LC Account No.1808	7,134.96	
				ARTS- Water Security Programme Management Cost	2,217.10	
				ARTS-IOB-L.C	63,845.60	
				ARTS-NABARD -OFPO Admn.Cost	11,618.44	**37,14,816.83**
		1,96,42,859.22				**1,96,42,859.22**

For ARTS
N. Sanyasi Rao 28/9/2025
N. Sanyasi Rao, B.Tech.,M.B.A
SECRETARY

Action in Rural Technology & Services 91 of 1993 Srikakulam

FOR T.TEJESWARA RAO & CO.
CHARTERED ACCOUNTANTS
T.TEJESWARA RAO (PROPRIETOR)
M.NO. 022864
F.R NO. 004345S

TEJESWARA RAO&CO PH: 2563407 VISAKHAPATNAM

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