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 01-04-2025 to 31-03-2026.

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 01-04-2025 to 31-03-2026.
2. In the case of Income and Expenditure of the state of affairs of the Organization as per the period from 01-04-2025 to 31-03-2026.
3. In the case of Balance sheet of the state of affairs of the Organization as on 31-03-2026.

FOR T.TEJESWARA RAO & CO.
CHARTERED ACCOUNTANTS

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

TEJESWARA RAO&CO * VISAKHAPATNAM * PH: 2563407

Place: Visakhapatnam
Date: 30/09/2026
UDIN: 26022864HMRSDY4871

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

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 -2025 To 31 -03 -2026

Receipts	Amount (INR)		Payments	Amount (INR)	
Opening Balance			**Expenditure**		
			Aide et Action-Strengthening of Tribal Children Education Programmne	11,32,292.00	
			Aranyika Empowerment And Capacity Building Programme	6,40,861.00	
Cash at Bank					
ARTS-Aide et Action -Balika Vikas programme	3,346.15		ARTS-CBBO-NABARAD-AXIS Bank	24,46,933.00	
ARTS- Local Contribution - Srikakulam-IDBI	26,996.20		ARTS- Srikakulam 5939 Expenditure	35,07,638.80	
ARTS - APF -Ensuring Entitlements and Natural Farming & Altenative Livelihoods	46,999.55		ARTS-NABARD- NCDC -CBBO -SBI Seethamapeta	11,16,104.28	
ARTS-NABARD-Livelihood Enterprise Development Programme	66,344.98		CCIL-Programme	29,55,104.00	
ARTS- KVK-Amadalavalasa	10,343.23		ARTS - L.C - Amadalavalasa	20,35,034.80	
ARTS - L.C.Amadalavalasa	1,63,950.10		ARTS-JIVA-NABARD Programme Cost	11,29,853.00	
ARTS - L.C.Kurupam	34,500.17		ARTS- JIVA-NABARD Admn. Cost	2,77,808.90	
ARTS-NCDC-CBBO-SBI Seethampet	6,89,207.94		ARTS - APF -Ensuring Entitlements and Natural Farming & Altenative Livelihoods	1,16,34,359.83	
ARTS - L.C.Burja	10,022.00		ARTS - L.C - Burja	2,94,165.70	
ARTS- JIVA-NABARD Programme . Cost	7,26,030.00		ARTS-KVK - Programme	8,36,887.00	
ARTS- JIVA-NABARD Admn. Cost	1,11,969.10		Local Donatations - Exp-12293	5,70,985.72	
ARTS- Local Donations	13,678.39		BALIKA VIKAS PROGRAMME	1,163.00	
ARTS-NABARD-CBBO -Programme	16,12,572.92		WATER SECURITY PROGRAMME - Mangement Cost	74.00	
ARTS - Staff Welfare	1,14,040.00		Livelihood Enterprise Development Programme	59.00	
ARTS- Srikakulam LC Account No.1808	7,134.96		ARTS-Staff Welafare Programme Expenditure	4,59,841.09	2,90,39,165.12
ARTS- Water Security Programme Management Cost	2,217.10				
ARTS-IOB-L.C	63,845.60		Fixed Deposit		13,50,000.00
ARTS-CCIL Programme	11,618.44	37,14,816.83			
			Advance to Tadikonda FPO		2,00,000.00
HDFC Bank New Account Advance		50,000.00	TDS		40,453.00
Grants Received - 2025 - 26			**Awareness Vehicle Loan Repayment**		
Aide et Action-Strengthening of Tribal Children Education Programmne	11,32,292.00		Interest	5,445.80	
ARTS - L.C - Amadalavalasa	18,32,147.00		Principle	45,074.20	50,520.00
ARTS-NCDC-CBBO-SBI SEETHAMPETA	26,95,100.00				
Grant Received From CCIL Programme	29,53,500.00		**Mobilisation Vehicle Loan Repayment**		
Received PPC facilitation cost from Andhrapradesh State Civil Supplies Corporation Limited	25,71,895.00		Interest	1,23,161.00	
ARTS-CBBO-NABARAD-AXIS BANK	8,52,535.00		Principle	2,86,419.00	4,09,580.00
Grant Received from RKVY (Polam Badi	66,000.00				
Samunthi Finance Privite Limited	12,000.00		**Awareness Vehicle Loan Repayment-LC payment -L.C Amadalavalasa**		
Grant Received From JIVA -NABARD	18,72,897.00		Interest	12,711.00	
Grant Received From JIVA-NABARD - Administration Cost	4,59,326.00		Principle	24,517.00	37,228.00
ARTS-NABARD-Livelihood Enterprise Development Programme	2,000.00				
Grant from MAHAITHA-Hyderabad	16,000.00		**Cash at Bank**		
ESAF Foundation	69,570.00		ARTS-Aide et Action -Balika Vikas programme	7,348.15	
Child Line india Foundation	68,907.00		ARTS- Local Contribution - Srikakulam-IDBI	26,996.20	
ARTS-KVK -Amadalavalasa	7,90,725.00		ARTS - APF-Ensuring Entitlements and Natural Farming & Altenative Livelihoods	540.72	
Grant Received From Aid Programme	6,57,000.00		ARTS-NABARD-Livelihood Enterprise Development Programme	70,286.98	

ARTS 91/1993 SRIKAKULAM DIST.

TEJESWARA RAO & CO PH: 2563407 VISAKHAPATNAM

ARTS - APPI-Ensuring Entitlements and Natural Farming & Altenative Livelihoods	1,14,61,000.00	2,75,12,894.00	ARTS- KVK-Amadalavalasa	20,692.23	
			ARTS - L.C.Amadalavalasa	5,49,774.30	
Other Receipts			ARTS - L.C.Kurupam	35,387.17	
ARTS-APPI & ARTS AeA ,JIVA Project Office Rental Charges	7,14,159.00		ARTS-NCDC-CBBO- Programme	22,79,217.66	
ARTS-L.C-Burja-	2,91,840.00		HDFC -BANK	2,162.00	
ARTS- Local Contribution for Awareness and Mobilisation Vehicals	1,49,500.00		ARTS - L.C.Burja	77,346.30	
ARTS- Received Facilitation cost of LEDP,MEDP and JLGs	16,000.00		ARTS-JIVA-NABARD Programme Cost	14,72,095.00	
ARTS- Local Donations	6,68,500.00		ARTS- JIVA-NABARD Admn. Cost	2,93,486.20	
ARTS- Fpo Staff Salaries Advance Received	11,39,638.84		ARTS- Local Donations	2,42,454.67	
ARTS- HDFC-BANK Local Contribution	9,40,402.00	39,20,039.84	ARTS-NABARD-CBBO -Programme	14,013.92	
			ARTS- Staff Welfare	22,692.91	
ARTS -IT refund for A.Y.2024-2025		5,84,930.00	ARTS- Srikakulam LC Account No.1808	7,321.96	
ARTS -IT refund for A.Y.2023-24		26,010.00	ARTS- Water Security Programme Management Cost	-	
Received Membership Fee from Governing Body Members		15,000.00	Aranyika Empowerment And Capacity Building Programme	16,139.00	
FPO advances Received		4,20,000.00	ARTS-IOB-L.C-5939	1,93,140.64	
ARTS-APF Programme Interest on FD		93,778.00	CCIL-Programme	18,049.44	53,49,145.45
Advances		44,936.00			
Bank Interests					
ARTS-Aide et Action -Balika Vikas programme	5,165.00				
ARTS-NABARD-Livelihood Enterprise Development Programme	2,001.00				
ARTS CCIL-Programme	8,035.00				
ARTS- Water Security Programme Management Cost	92.90				
ARTS-APF Programme	42,501.00				
ARTS - L.C.Kurupam	887.00				
ARTS- Srikakulam LC Account No.1808	187.00				
ARTS- L.C - Burja	1,294.00				
ARTS- Staff Welfare	4,335.00				
ARTS-NABARD-CBBO	12,909.00				
ARTS- KVK-Amadalavalasa	826.00				
JIVA-NABARD -PROGRAMME COST	3,021.00				
ARTS-NCDC-CBBO-SBI Seethampet	11,014.00				
ARTS- Local Donations	1,419.00	93,686.90			
		3,64,76,091.57			**3,64,76,091.57**

For ARTS
N. Sanyasi Rao, B.Tech
SECRETARY

ARTS 91/1993 M.B. SRIKAKULAM (DIST.)

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

T.TEJESWARA RAO & CO. PH: 2563407 VISAKHAPATNAM

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

ARTS
PEDDAPETA
BURJA MANDAL
SRIKAKULAM DIST.

ARTS
Consolidated Income & Expenditure Statement
From : 01-04-2025 To 31-03-2026.

Expenditure	Amount (INR)		Income	Amount (INR)	
Aide et Action-Strengthening of Tribal Children Education Programmne	11,32,292.00		Aide et Action-Strengthening of Tribal Children Education Programmne	11,32,292.00	
Aranyika Empowerment And Capacity Building Programme	6,40,861.00		CCIL-Programme	29,53,500.00	
ARTS-CBBO-NABARAD-AXIS Bank	24,46,933.00		L.C.Amadalavalasa	18,32,147.00	
ARTS- Srikakulam 5939 Expenditure	35,07,638.80		ARTS-NCDC-CBBO-SBI SEETHAMPETA	26,95,100.00	
ARTS-NABARD- NCDC -CBBO -SBI Seethamapeta	11,16,104.28		Grant Received From Aid Programme	6,57,000.00	
HDFC -BANK	29,55,104.00		ARTS-KVK -Amadalavalasa	7,90,725.00	
CCIL-Programme	20,35,034.80		Grant Received from RKVY (Polam Badi)	66,000.00	
ARTS - L.C - Amadalavalasa	11,29,853.00		ARTS - APPI-Ensuring Entitlements and Natural Farming & Altenative Livelihoods	1,14,61,000.00	
ARTS-JIVA-NABARD Programme Cost	2,77,808.90		ARTS-NABARD-Livelihood Enterprise Development Programme	2,000.00	
ARTS- JIVA-NABARD Admn. Cost	1,16,34,359.83		ARTS-CBBO-NABARAD-AXIS BANK	8,52,535.00	
ARTS - APF -Ensuring Entitlements and Natural Farming & Altenative Livelihoods	2,94,165.70		Received PPC facilitation cost from Andhrapradesh State Civil Supplies Corporation Limited	25,71,895.00	
ARTS - L.C - Burja	8,36,887.00		Grant Received From JIVA -NABARD	18,72,897.00	
ARTS-KVK - Programme	5,70,985.72		Grant Received From JIVA-NABARD - Administration Cost	4,59,326.00	
Local Donatations - Exp-12293	1,163.00		ARTS -Child Line India Foundation	68,907.00	
ARTS-Staff Welafare Programme Expenditure	74.00		Grant from MAHAITHA-Hyderabad	16,000.00	
Livelihood Enterprise Development Programme	59.00		ESAF Foundation	69,570.00	
ARTS-Staff Welafare Programme Expenditure	4,59,841.09	2,90,39,165.12	Samunthi Finance Privite Limited	12,000.00	2,75,12,894.00
Interests on Loan Vehicles			**Other Receipts**		
Interest on Mobilisation vehicle	5,445.80		Received Facilitation cost of LEDP,MEDP and JLGs	16,000.00	
Interest on Awareness vehicle	1,35,872.00	1,41,317.80	Local Contribution for Awareness and Mobilisation Vehicals	1,49,500.00	
			ARTS-Staff Welfare	7,14,159.00	
Depreciation		5,78,985.22	ARTS- Local Donations	6,68,500.00	
			L.C -Burja	2,91,840.00	
Excess Income Over Expenditure		7,66,783.76	ARTS- HDFC-BANK Local Contribution	9,40,402.00	27,80,401.00
			Received Membership Fee from Governing Body Members		15,000.00
			Interest on refund AY2025-26		30,492.00
			ARTS-APF Programme Interest on FD		93,778.00
			Bank Interests		
			ARTS-Aide et Action -Balika Vikas programme	5,165.00	
			ARTS-NABARD-Livelihood Enterprise Development Programme	2,001.00	
			ARTS CCIL-Programme	8,035.00	
			ARTS- Water Security Programme Management Cost	92.90	
			ARTS-APF Programme	42,501.00	
			ARTS - L.C.Kurupam	887.00	
			ARTS- Srikakulam LC Account No.1808	187.00	
			ARTS- L.C - Burja	1,294.00	
			ARTS- Staff Welfare	4,335.00	
			ARTS-NABARD-CBBO	12,909.00	
			ARTS- KVK-Amadalavalasa	826.00	
			JIVA-NABARD-PROGRAMME COST	3,021.00	
			ARTS-NCDC-CBBO-SBI Seethampet	11,014.00	
			ARTS- Local Donations	1,419.00	93,686.90
		3,05,26,251.90			**3,05,26,251.90**

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

ARTS 91/1993 SRIKAKULAM DIST.

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

T.TEJESWARA RAO & CO PH: VISAKHAPATNAM

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

ARTS
PEDDAPETA
BURJA MANDAL
SRIKAKULAM DIST.

ARTS
CONSOLIDATED BALANCE SHEET
From : 01-04-2025 To 31-03-2026.

Liabilities	Amount (INR)		Assets	Amount (INR)	
Capital Fund	1,85,82,715.55		Fixed Assets	1,09,45,264.39	
Add: Excess of income over expenditure	7,66,783.76	1,93,49,499.31	Less: Depreciation	5,78,985.22	1,03,66,279.17
Loan for Awareness Vehicle	49,920.93		TDS	21,68,608.00	
Add: Interest	5,445.80		Add:TDS for A.Y. 2026-2027	40,453.00	
	55,366.73			22,09,061.00	
Less: Repayment	50,520.00	4,846.73	Less: Received During This Year	5,54,438.00	
			Less: Received During This Year	26,010.00	16,28,613.00
Loan For Mobilisation Vehicle	9,60,222.74				
Add: Interest	1,35,872.00		**FPOs Advances**		
	10,96,094.74		Angaralamma FPO	2,30,000.00	
Less: Repayment	4,46,808.00	6,49,286.74	Grameena Sahaja FPO	1,20,000.00	
			Peddagedda FPO	70,000.00	
Advances		44,936.00	Total	4,20,000.00	
			Repayment to FPOs Advances	4,20,000.00	-
Received Advance From ARTS POPI - Seethampeta		50,000.00			
			ARTS - FPO Staff Salaries (CEO & Accountants)	23,24,170.00	-
			ARTS - FPO Staff Salaries (CEO & Accountants) Repayments	11,39,638.84	11,84,531.16
			APF Staff Advance		20,000.00
			Fixed Deposit		13,50,000.00
			Advance to Tadikonda FPO		2,00,000.00
			Cash in Hand		-
			Cash at Bank		
			ARTS-Aide et Action -Balika Vikas programme	7,348.15	
			ARTS- Local Contribution - Srikakulam-IDBI	26,996.20	
			ARTS - APF-Ensuring Entitlements and Natural Farming & Altenative Livelihoods	540.72	
			ARTS-NABARD-Livelihood Enterprise Development Programme	70,286.98	
			ARTS- KVK-Amadalavalasa	20,692.23	
			ARTS - L.C.Amadalavalasa	5,49,774.30	
			ARTS - L.C.Kurupam	35,387.17	
			ARTS-NCDC-CBBO- Programme	22,79,217.66	
			HDFC -BANK	2,162.00	
			ARTS - L.C.Burja	77,346.30	
			ARTS-JIVA-NABARD Programme Cost	14,72,095.00	
			ARTS-JIVA-NABARD Administration Cost	2,93,486.20	
			ARTS- Local Donations	2,42,454.67	
			ARTS-NABARD-CBBO -Programme	14,013.92	
			ARTS- Staff Welfare	22,692.91	
			No.1808	7,321.96	
			ARTS- Water Security Programme Management Cost	-	
			Aranyika Empowerment And Capacity Building Programme	16,139.00	
			ARTS-IOB-L.C-5939	1,93,140.64	
			CCIL-Programme	18,049.44	53,49,145.45
		2,00,98,568.78			**2,00,98,568.78**

For ARTS
N. Sanyasi Rao
N. Sanyasi Rao, B.Tech., M.Sc.
SECRETARY

ARTS 91/1993 SRIKAKULAM DIST.

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

T.TEJESWARA RAO&CO PH: 2563407 VISAKHAPATNAM