

AUDITOR REPORT

1. We have audited the enclosed Balance sheet of **COOPERATIVE DEVELOPMENT FOUNDATION**, Regd. No.547 of 1985, for the year ended 31st March 2024, and the Income and Expenditure Account and Receipts & Payments accounts for the period 01-04-2023 to 31-03-2024, annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these Financial Statements based on our Audit.

2. We have conducted the Audit in accordance with Auditing Standards Generally Accepted in India. These Standards require that we plan and perform the Audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatements. An Audit includes examining, on a test basis, evidence supporting the amount and disclosures in the Financial Statements. An Audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall Financial Statement presentation. We believe that our Audit provides a reasonable basis for our opinion.

We further report that:-

- We have obtained all the information regarding to the explanations with to the best of our knowledge and belief were necessary for the purpose of our audit.
- In our opinion books of accounts have been kept by the Association so far as appears from our examination of the books.
- The Balance Sheet, Income and Expenditure Account and Receipts and Payment Account dealt with by this Report are in agreement with the books of account.
- In our opinion and to the best of our information and according to the explanations given to us, the statements give a true and fair view.

PLACE: Hanamkonda
DATE: 27/06/2024
UDIN: 24243305BKQCXB7502

For: RAJU KOYYALA & ASSOCIATES
Chartered Accountants
FR No. 015250S




(CA RAJUKOYYALA)
Partner
M.No.223305

**Cooperative Development Foundation
(CDF/Sahavikasa)**

Balance Sheet : 2023-24

2022-23	Liabilities	2023-24	2022-23	Assets	2023-24
11,94,73,406	1 Capital Fund (CF) 4,12,26,963 Opening balance 20,62,160 Add: Excess of Income over Expenditure - Deduct: Excess of Expenditure over Income 7,61,54,263 Add: Group Fund Scheme	12,90,27,899	2,14,78,665	1. Fixed Assets	2,17,45,665
1,61,85,404	2 Cooperative Revolving Fund (CRF)	1,61,85,404	16,73,33,446	2. Investments & deposits in Banks & other Financial Institutions	17,21,33,446
1,68,00,000	3 Cooperative Education and Advocacy Fund (CEAF)	1,68,00,000		3,04,57,875 Union Bank of India, Warangal	3,09,57,875
81,75,234	4 Information and Communication Technology Fund (ICTF)	81,75,234		2,80,00,000 Group Fund Scheme-Men, UBI Bank, Warangal	3,00,00,000
7,00,000	5 Employees Leave Encashment Fund (ELEF)	7,00,000		2,30,00,000 Group Fund Scheme-Men II, UBI Bank, Warangal	2,60,00,000
19,00,000	6 Employees Gratuity Fund (EGF)	19,00,000		16,50,000 Group Fund Scheme-Men III, UBI, Warangal	17,00,000
1,07,57,545	7 CRF Reserve Fund (CRF-RF)	1,07,57,545		5,97,75,571 State Bank Of India, Warangal (SB)	6,12,75,571
1,81,70,455	8 Depreciation Fund (DF)	1,86,22,435		140,00,000 Group Fund Scheme-women, UBI Bank, Warangal	165,00,000
5,42,650	9 Payables 5,42,650 Salaries - others	5,92,949		40,00,000 Group Fund Scheme-women-II, UBI Bank, Warangal	-
43,77,875	10 Corpus Fund (CF)	43,77,875		13,00,000 Group Fund Scheme-women-III, UBI Bank, Warangal	16,00,000
51,50,957	11 Loans 51,50,957 Secured Loans	43,22,616		51,50,000 State Bank Of India, Warangal	41,00,000
20,22,33,526	Total	21,14,61,957	20,22,33,526	3. Receivables	95,56,676
				55,95,154 TDS Receivable	65,20,657
				12,000 Staff Advances	-
				16,89,019 Int Receivable on FD SBI	8,88,200
				16,66,619 Int Receivable on FD UBI	21,47,819
				4. Security deposits	30,828
				5. Cash balances	40,293
				Cash	40,293
				6. Bank balances	79,55,049
				1,27,705 Union Bank of India 5703, Warangal	2,28,536
				27,206 Kotak Mahindra Bank, Warangal	28,248
				8,87,954 Union Bank of India, GFS Women 76763, Warangal	22,30,995
				9,72,526 Union Bank of India, GFS Men 76781, Warangal	22,06,656
				11,40,555 Union Bank of India, GFS Men-II 191433, Warangal	14,04,789
				59,693 State Bank Of India, Warangal (SB)	5,68,274
				7,49,733 Union Bank of India, GFS Women-II 07585, Warangal	3,67,875
				2,10,170 Union Bank of India, GFS Women-III 264933, Warangal	3,22,842
				2,43,345 Union Bank of India, GFS Men-III 264942, Warangal	3,74,219
				8,829 State Bank Of India, Warangal (CA)	2,22,515

K. Jayaprada
President

A. Revathi
Treasurer



Place: Warangal
Date : 27/06/2024

UDIN: 24-223305-BKCAXB7502

As per our report of even date
M/s. RAJU KOYYALA & ASSOCIATES
Chartered Accountants

FRN: 0152505
WARANGAL

RAJU KOYYALA
Partner
M.No: 223305



Cooperative Development Foundation

(GDF / Sahavikasa)

Income & Expenditure Statement: 2023-24 (01/04/2023 to 31/03/2024)

(Amounts in rupees)

2022-23	Expenditure	2023-24	2022-23	Income	2023-24
1	2	3	4	5	6
5,60,260	1 Conferences, workshops, trainings	6,80,743	10,600	1 Contributions From visitors	56,100
31,600	2 Professional Charges	22,336	32,53,972	2 Group Fund Scheme Contributions	36,82,792
86,400	3 Publications	86,050	74,46,264	3 Interest on Investments & Deposits in Banks	95,65,303
51,37,604	4 Salaries	58,59,504	2,89,321	4 Interest on SB Accounts	2,10,602
2,95,000	5 Residential Training Facility expenses	3,21,479	24,584	5 Miscellaneous income	10,068
85,930	6 BoT Travel	1,32,045	13,20,000	6 Contributions From ATC's	13,59,000
10,55,612	7 Employees Travel	9,31,731			
23,000	8 Statutory audit fee	23,000			
15,22,917	9 Group Fund Scheme Expenses	26,19,195			
1,16,346	10 Telephone Expenses	1,16,362			
38,110	11 Stationery	28,735			
-	12 Interest Penalty on TDS	12,385			
4,85,065	13 Equipment maintenance	2,35,716			
3,202	14 Miscellaneous Expenses	3,150			
1,770	15 Postage	970			
2,48,152	16 Electricity Charges	2,25,179			
1,06,895	17 Software Expenses	1,23,119			
972	18 Bank charges	915			
22,700	19 Legal expenses	-			
4,29,045	20 Depreciation	4,51,980			
20,92,161	21 Excess of Income over Expenditure	30,09,271			
1,23,44,741	Total	1,48,83,865	1,23,44,741	Total	1,48,83,865

K. Jayaprada
K Jayaprada
President



A. Revathi
A Revathi
Treasurer

Place: Warangal
Date: 27/06/2024

UDIN: 24223305BKCCQXB7502



As per our report of even date
M/s. RAJU KOYYALA & ASSOCIATES
Chartered Accountants

CA Raju
CA RAJU KOYYALA
Partner
M.No: 223305

Cooperative Development Foundation
(CDF/Sahavikasa)
Receipts & Payments Statement: 2023-24 (01/04/2023 to 31/03/2024)

(Amounts in rupees)

2022-23	Receipts	2023-24	2022-23	Payments	2023-24
1	2	3	4	5	6
	A Loans			A Loans	
1,06,895	1 Software Development Fund	5,71,999	12,57,584	1 Software Development Fund	14,00,340
	B Investments & Deposits in Banks & others			B Investments & Deposits in Banks & others	
28,00,000	1 Union Bank of India, Warangal	48,77,875	47,00,000	1 Union Bank of India, Warangal	53,77,875
-	2 State Bank of India, Warangal	1,30,00,000	-	2 State Bank of India, Warangal	1,45,00,000
1,50,00,000	3 Group Fund Scheme - Men, Union Bank of India, Warangal	1,80,00,000	2,00,00,000	3 Group Fund Scheme - Men, Union Bank of India, Warangal	2,00,00,000
70,00,000	4 Group Fund Scheme - Women, Union Bank of India, Warangal	1,40,00,000	150,00,000	4 Group Fund Scheme - Women, Union Bank of India, Warangal	1,65,00,000
1,20,00,000	5 Group Fund Scheme - Men-II, Union Bank of India, Warangal	1,50,00,000	1,70,00,000	5 Group Fund Scheme - Men-II, Union Bank of India, Warangal	1,80,00,000
54,00,000	6 Group Fund Scheme - Women-II, Union Bank of India, Warangal	40,00,000	"	6 Group Fund Scheme - Women-II, Union Bank of India, Warangal	-
8,00,000	7 Group Fund Scheme - Men-III, Union Bank of India, Warangal	6,50,000	8,00,000	7 Group Fund Scheme - Men-III, Union Bank of India, Warangal	7,00,000
15,00,000	8 Group Fund Scheme - Women-III, Union Bank of India, Warangal	13,00,000	13,00,000	8 Group Fund Scheme - Women-III, Union Bank of India, Warangal	16,00,000
12,00,000	9 Software Development Fund	21,50,000	350,000	9 Software Development Fund	11,00,000
	C Advances			C Advances	
31,000	1 Staff	44,000	31,000	1 Staff	32,000
-	2 Others	-	7,45,224	2 TDS receivable	9,25,503
8,23,711	3 Interest receivable SBI FD's	19,01,258	-	3 Others	-
	4 Interest receivable UBI FD's	17,65,478	13,10,483	4 Interest receivable SBI FD's	11,00,439
			1,666,619	5 Interest receivable UBI FD's	22,46,678
	D Payables			D Payables	
54,46,643	1 Salaries	62,19,328	53,55,198	1 Salaries	61,69,029
1,82,14,034	2 Group Fund Scheme - Women	2,27,02,856	1,07,07,367	2 Group Fund Scheme - Women	1,88,59,815
2,21,00,282	3 Group Fund Scheme - Men	2,28,69,216	1,62,28,672	3 Group Fund Scheme - Men	1,96,35,085
1,85,54,683	4 Group Fund Scheme - Men-II	1,96,51,776	1,34,94,523	4 Group Fund Scheme - Men - II	1,63,87,542
4,18,792	5 Group Fund Scheme - Women-II	3,53,150	64,68,749	5 Group Fund Scheme - Women-II	47,35,008
8,70,359	6 Group Fund Scheme - Men-III	8,30,896	7,70,590	6 Group Fund Scheme - Men-III	6,50,022
15,66,003	7 Group Fund Scheme - Women-III	19,73,308	16,11,062	7 Group Fund Scheme - Women-III	15,60,635
13,82,064	8 Others	15,49,271	13,82,064	8 Others	15,49,271
	E Fixed Assets			E Fixed Assets	
6,000	1 Vehicles	-	-	1 Office Equipment	2,56,000
				2 Vehicles	-
				3 Batteries	11,000
	F Corpus Fund			F Thrift Cooperatives Network Division (TCND)	
20,00,000	1 Indira Seva Sadan Trust	-	-	1 On-site Training Programmes	6,80,743
				2 Publications	68,840
				3 Salaries	44,34,389
				4 Travel	7,18,658
				5 Stationery	22,988
				6 Equipment maintenance	1,88,573
				7 Electricity Charges	1,80,143
	G Additions to Reserves & other Funds				
4,29,045	1 Depreciation Fund (DF)	4,51,980	560,260		
			70,720		
			38,35,373		
			9,72,117		
			30,500		
			3,48,100		
			1,98,500		
	H Other Receipts				
10,600	1 Contributions from Visitors	56,100			
74,46,264	2 Interest on Investments & Deposits in Banks	95,65,303			
2,89,321	3 Interest on SB Accounts	2,10,602			
24,584	4 Miscellaneous income	10,068			
7,77,000	5 Contributions from - AWTCs	8,04,000			
5,43,000	6 Contributions from - AMTCs	5,55,000			



[Handwritten Signature]

2022-23	Receipts		2023-24	2022-23	Payments		2023-24
1	2		3	4	5		6
	I	Contributions from Group Fund Scheme			G	Residential Training Facility (RTF)	
12,62,972	1	Group Fund Scheme - Women	16,38,436	86,600	1	Salaries	92,000
10,82,610	2	Group Fund Scheme - Men	10,98,178	34,659	2	Maintenance	21,587
9,08,390	3	Group Fund Scheme - Men-II	9,46,178	1,73,741	3	Catering Charges	2,07,892
	J	Capilal Fund			H	Administration & Finance Division (AFD)	
2,50,725			2,127	17,680	1	Publications	17,210
				13,02,231	2	Salaries	14,25,115
				83,495	3	Travel	2,13,073
				85,930	4	BoT Travel	1,32,045
				1,16,347	5	Phones	1,16,362
				23,000	6	Statutory Audit Fee	23,000
				7,610	7	Stationery	5,747
				15,22,917	8	GFS Scheme expesnes	26,19,195
				1,36,965	9	Equipment maintenance	47,143
				3,202	10	Miscellaneous Expenses	3,150
				1,770	11	Postage	970
				49,652	12	Electricity Charges	45,036
				972	13	Bank charges	915
				-	14	Audit expenses	-
				22,700	15	Legal expenses	-
				-	16	Interest penalty on TDS	12,385
				31,600	17	Professional Charges	22,336
				1,06,895	18	Software expenses	1,23,119
				4,29,045	I	Depreciation	4,51,980
	K	Opening Balance:			J	Capilal Fund	10,000
34,295		Cash			K	Closing Balance:	
		Banks				Cash	40,293
2,48,244	1	Union Bank of India 5703, Warangal	1,27,705	1,27,705	1	Union Bank of India 5703, Warangal	2,28,536
26,124	2	Kotak Mahindra Bank, Warangal	27,286	27,286	2	Kotak Mahindra Bank, Warangal	28,248
12,38,249	3	Union Bank of India, GFS Women 76763, Warangal	8,87,954	8,87,954	3	Union Bank of India, GFS Women 76763, Warangal	22,30,995
100,916	4	Union Bank of India, GFS Men 76781, Warangal	9,72,526	9,72,526	4	Union Bank of India, GFS Men 76781, Warangal	22,06,656
10,80,394	5	Union Bank of India, GFS Men-II 191433, Warangal	11,40,555	11,40,555	5	Union Bank of India, GFS Men-II 191433, Warangal	14,04,789
12,92,003	6	State Bank Of India, Warangal (SB)	7,49,733	7,49,733	6	State Bank Of India, Warangal (SB)	5,68,274
143,576	7	Union Bank of India, GFS Women-II 07585, Warangal	2,43,345	2,43,345	7	Union Bank of India, GFS Women-II 07585, Warangal	3,67,875
,55,229	8	Union Bank of India, GFS Women-III 264933, Warangal	2,10,170	2,10,170	8	Union Bank of India, GFS Women-III 264933, Warangal	3,22,842
,85,965	9	Union Bank of India, GFS Men-III 264942, Warangal	59,693	59,693	9	Union Bank of India, GFS Men-III 264942, Warangal	3,74,219
3,09,519	10	State Bank Of India, Warangal (CA)	8,830	8,830	10	State Bank Of India, Warangal (CA)	2,22,615
13,48,59,511		Total	17,31,76,179	13,48,59,511		Total	17,31,76,178

K. Jayaprada

President



A-Revathi

Treasurer Place: Warangal
Date : 27/06/2024



As per our report of even date
M/s. RAJU KOYYALA & ASSOCIATES
Chartered Accountants

CA RAJU KOYYALA

Partner
M.No: 223305

**Cooperative Development Foundation
(CDF/Sahavikasa)**

Schedule of Fixed Assets forming part of Balance Sheet as on 31/03/2024

(Amounts in rupees)

S No	Particulars	Gross block at cost				Rate %	Depreciation block				Net block	
		As on 31/03/23	Additions during the year	Deductions during the year	As on 31/03/24 (3+4-5)		As on 31/03/23	Reduced/ Adjusted during the year	Added during the year (3-5-8+4+9)*7	As on 31/03/24 (8-9+5)	As on 31/03/23	As on 31/03/24 (6-11)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Vehicles below 180 days	32,87,623	-	-	32,87,623	15.00%	22,32,083	-	1,58,331	23,90,414	10,55,540	8,97,209
2	Furniture & Fixtures	23,11,592	-	-	23,11,592	7.50%	-	-	-	-	-	-
3	Office equipment below 180 days	34,45,597	-	-	34,45,597	15.00%	30,12,415	-	64,977	30,77,392	4,33,182	3,68,205
		-	11,000	-	11,000	7.50%	-	-	825	825	-	10,175
4	Training Equipments below 180 days	12,36,187	-	-	12,36,187	15.00%	12,00,233	-	5,393	12,05,626	35,954	30,561
5	Computer below 180 days	24,62,255	2,56,000	-	27,18,255	40.00%	25,22,894	-	78,144	26,01,038	-	-
		-	-	-	-	20.00%	-	-	-	-	-	-
6	Training Centre below 180 days	83,33,645	-	-	83,33,645	10.00%	71,02,747	-	1,23,090	72,25,837	12,30,898	11,07,808
		-	-	-	-	5.00%	-	-	-	-	-	-
7	Land	4,01,766	-	-	4,01,766	-	-	-	-	-	4,01,766	4,01,766
	Total	2,14,78,665	2,67,000	-	2,17,45,665	-	1,81,69,765	-	4,51,980	1,86,21,745	33,69,539	30,06,703
	Previous year total	2,14,84,665	-	6,000	2,14,78,665	-	1,77,40,360	-	4,29,405	1,81,69,765	38,04,944	33,69,539

As per our report of even date

M/s. RAJU KOYYALA & ASSOCIATES
Chartered Accountants



(Signature)
CA RAJU KOYYALA
Partner
M.No: 223305

(Signature)
K Jayaprada
President



(Signature)
A Revathi
Treasurer

Place: Warangal
Date : 27/06/2024