

## AUDITOR'S REPORT

To  
The Trustees of Cooperative Development Foundation

### Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of **COOPERATIVE DEVELOPMENT FOUNDATION**, which comprise the **Balance Sheet as at 31<sup>st</sup> March 2026**, and the **Income and Expenditure Account** and **Receipts and Payments Account** for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required and give a **true and fair view** in conformity with the accounting principles generally accepted in India:

- in the case of the **Balance Sheet**, of the state of affairs of the Trust as at 31st March 2026;
- in the case of the **Income and Expenditure Account**, of the **surplus/deficit** for the year ended on that date; and
- in the case of the **Receipts and Payments Account**, of the receipts and payments for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the **Standards on Auditing (SAs)** issued by the Institute of Chartered Accountants of India (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 the ICAI, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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**

The Trust's management is responsible for the preparation of the financial statements that give a true and fair view 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 of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust'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.

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.
- 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.

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.





## Report on Other Legal and Regulatory Requirements

As per the information and explanations given to us, the Trust is registered under **section 12A/12AB** of the Income Tax Act, 1961, and is also eligible for exemption under **section 80G**, where applicable.

We report that:

- The accounts are maintained regularly and in accordance with the applicable laws.
- No material misstatements have been observed during the course of audit.
- No violations of provisions of law applicable to the Trust have come to our notice.
- Proper records of income, expenditure, assets, and liabilities have been maintained.
- The funds have been applied for the purposes for which they were received.

**For M/s. RAJU KOYYALA & ASSOCIATES**

Chartered Accountants

Firm Registration No.015250S



**CA RAJU KOYYALA**

Partner

Membership No. 223305

UDIN: 26223305INWTZB4446

Place: Hanamkonda

Date: 23/07/2026



**Cooperative Development Foundation  
(CDF/Sahavikasa)  
Balance Sheet : 31.03.2026**

| as on<br>31.03.2025 | LIABILITIES                                                        | as on<br>31.03.2026 | as on<br>31.03.2025 | ASSETS                                                            | as on<br>31.03.2026 |
|---------------------|--------------------------------------------------------------------|---------------------|---------------------|-------------------------------------------------------------------|---------------------|
| 10,18,02,080        | 1 Capital Fund (CF)                                                | 10,45,21,560        | 2,17,81,863         | 1. Fixed Assets (At cost)                                         | 2,17,76,363         |
|                     | 4,63,20,521 Opening balance                                        | 10,19,06,481        |                     |                                                                   |                     |
|                     | 13,33,128 Add: Excess of Income over Expenditure                   | 26,15,079           | 19,08,04,997        | 2. Investments & deposits in Banks & other Financial Institutions | 19,24,92,646        |
|                     | 1,61,85,404 (a) Cooperative Revolving Fund (CRF)                   | -                   |                     | 3,40,30,000 Union Bank of India, Warangal                         | 3,50,00,000         |
|                     | 1,68,00,000 (b) Cooperative Education and Advocacy Fund (CEAF)     | -                   |                     | 3,20,00,000 Group Fund Scheme-Men, UBI Bank, Warangal             | 3,22,00,000         |
|                     | 81,75,234 (c) Information and Communication Technology Fund (ICTF) | -                   |                     | 2,50,00,000 Group Fund Scheme-Men II, UBI Bank, Warangal          | 2,54,00,000         |
|                     | 1,07,57,545 (d) CRF Reserve Fund (CRF-RF)                          | -                   |                     | 19,00,000 Group Fund Scheme-Men III, UBI, Warangal                | 20,00,000           |
|                     | 19,00,000 (e) Employees Gratuity Fund (EGF)                        | -                   |                     | 6,06,75,571 State Bank Of India, Warangal (SB)                    | 6,01,75,571         |
|                     | 3,30,248 (f) Employees Leave Encashment Fund (ELEF)                | -                   |                     | 2,24,00,000 Group Fund Scheme-Women, UBI Bank, Warangal           | 2,24,00,000         |
|                     |                                                                    |                     |                     | 17,00,000 Group Fund Scheme-Women-III, UBI Bank, Warangal         | 15,00,000           |
| 8,96,75,036         | 2 Group Fund Scheme (GFS)                                          | 8,81,55,793         |                     | 1,14,50,000 State Bank Of India, Warangal (CA)                    | 1,20,00,000         |
|                     |                                                                    |                     |                     | 16,49,426 Gratuity Fund with LIC                                  | 18,17,075           |
| 3,69,752            | 3 Employees Leave Encashment Fund (ELEF)                           | 4,13,193            | 99,37,192           | 3. Receivables                                                    | 1,25,20,542         |
|                     |                                                                    |                     |                     | 75,45,843 TDS Receivable                                          | 86,72,890           |
| 16,49,426           | 4 Employees Gratuity Fund (EGF)                                    | 18,17,075           |                     | 10,000 Staff Advances                                             | -                   |
|                     |                                                                    |                     |                     | -39,504 Int Receivable on FD SBI                                  | 9,56,598            |
| 1,27,48,037         | 5 Software Development Fund (SDF)                                  | 1,20,50,142         |                     | 24,20,853 Int Receivable on FD UBI                                | 28,91,054           |
|                     |                                                                    |                     |                     |                                                                   |                     |
| 47,50,000           | 6 Corpus Fund                                                      | 47,50,000           | 30,828              | 4. Security deposits                                              | 30,828              |
|                     | 25,00,000 Smt Shashirajagopalan                                    | 25,00,000           |                     |                                                                   |                     |
|                     | 22,50,000 Shri Indirasevasadan Trust                               | 22,50,000           |                     | 5. Cash balances                                                  | 364                 |
| 1,90,00,532         | 7 Depreciation Fund (DF)                                           | 1,93,19,339         | 82,80,006           | 6. Bank balances                                                  | 48,69,260           |
|                     |                                                                    |                     |                     | 1,24,457 Union Bank of India 5703, Warangal                       | 99,534              |
| 8,40,023            | 8 Payables                                                         | 6,62,901            |                     | 29,173 Kotak Mahindra Bank, Warangal                              | -                   |
|                     | 6,90,023 Salaries                                                  | 6,62,901            |                     | 11,28,463 Union Bank of India, GFS Women 76763, Warangal          | 16,54,512           |
|                     | 1,50,000 Other expences payable                                    | -                   |                     | 17,33,111 Union Bank of India, GFS Men 76781, Warangal            | 5,16,779            |
|                     |                                                                    |                     |                     | 33,55,142 Union Bank of India, GFS Men-II 191433, Warangal        | 21,45,588           |
|                     |                                                                    |                     |                     | 2,57,704 State Bank Of India, Warangal (SB)                       | 63,792              |
|                     |                                                                    |                     |                     | 3,431 Union Bank of India, GFS Women-II 07585, Warangal           | 5,884               |
|                     |                                                                    |                     |                     | 2,36,889 Union Bank of India, GFS Women-III 264933, Warangal      | 1,59,244            |
|                     |                                                                    |                     |                     | 2,17,998 Union Bank of India, GFS Men-III 264942, Warangal        | 1,73,785            |
|                     |                                                                    |                     |                     | 11,93,637 State Bank Of India, Warangal (CA)                      | 50,142              |
| 23,08,34,886        | Total                                                              | 23,16,90,003        | 23,08,34,886        | Total                                                             | 23,16,90,003        |

*K. Jayaprada*  
K Jayaprada  
President



*A. Revathi*  
A Revathi  
Treasurer

Place: Warangal  
Date : 23/07/2026  
UDIN:26223305INWTZB4446



As per our report of even date  
M/s. RAJU KOYYALA & ASSOCIATES  
Chartered Accountants  
*[Signature]*  
CA RAJU KOYYALA  
Partner  
M.No: 223305

**Cooperative Development Foundation**  
(CDF / Sahavikasa)  
Income & Expenditure Statement: 2025-26 (01/04/2025 to 31/03/2026)

| for the year<br>2024-25 | EXPENDITURE                              | for the year<br>2025-26 | for the year<br>2024-25 | INCOME                                        | (Amounts in rupees)<br>for the year<br>2025-26 |
|-------------------------|------------------------------------------|-------------------------|-------------------------|-----------------------------------------------|------------------------------------------------|
| 1                       | 2                                        | 3                       | 4                       | 5                                             | 6                                              |
| 6,64,646                | 1 Conferences, workshops, trainings      | 4,88,218                | 22,300                  | 1 Contributions From visitors                 | 92,919                                         |
| 88,000                  | 2 Professional Charges                   | 22,500                  | 44,27,430               | 2 Group Fund Scheme Contributions             | 45,31,763                                      |
| 2,08,800                | 3 Publications                           | 80,950                  | 1,00,80,054             | 3 Interest on Investments & Deposits in Banks | 1,12,68,685                                    |
| 67,66,045               | 4 Salaries                               | 69,16,601               | 13,474                  | 4 Interest on SB Accounts                     | 1,85,173                                       |
| 3,91,514                | 5 Residential Training Facility expenses | 2,52,917                | 34,459                  | 5 Miscellaneous income                        | 42,197                                         |
| 1,03,395                | 6 BoT Travel                             | 1,56,676                | 14,51,997               | 6 Contributions From ATC's                    | 14,97,492                                      |
| 10,43,224               | 7 Employees Travel                       | 11,60,978               | 5,000                   | 7 Donations                                   | -                                              |
| 23,000                  | 8 Statutory audit fee                    | 23,000                  |                         |                                               |                                                |
| 31,60,159               | 9 Group Fund Scheme Expenses             | 38,33,270               |                         |                                               |                                                |
| 1,16,798                | 10 Telephone Expenses                    | 1,20,259                |                         |                                               |                                                |
| 39,020                  | 11 Stationery                            | 37,395                  |                         |                                               |                                                |
| 12,58,990               | 12 Equipment maintenance                 | 3,87,100                |                         |                                               |                                                |
| 5,753                   | 13 Miscellaneous Expenses                | 5,744                   |                         |                                               |                                                |
| 1,932                   | 14 Postage                               | 1,580                   |                         |                                               |                                                |
| 2,35,478                | 15 Electricity Charges                   | 1,65,226                |                         |                                               |                                                |
| 2,12,530                | 16 Software Expenses                     | 1,21,362                |                         |                                               |                                                |
| 1,605                   | 17 Bank charges                          | 542                     |                         |                                               |                                                |
| 2,600                   | 18 A&F Library                           | 400                     |                         |                                               |                                                |
| 3,78,097                | 19 Depreciation                          | 3,18,807                |                         |                                               |                                                |
| -                       | 20 Santhapasaba MRR                      | 2,82,817                |                         |                                               |                                                |
| -                       | 21 Health Insurances                     | 1,31,146                |                         |                                               |                                                |
| -                       | 22 Interest penalty on TDS               | 2,340                   |                         |                                               |                                                |
| -                       | 23 Golden Jubilee 1975-2025              | 4,93,322                |                         |                                               |                                                |
| 13,33,128               | 24 Excess of Income over expenditure     | 26,15,079               |                         |                                               |                                                |
| 1,60,34,714             | <b>TOTAL</b>                             | 1,76,18,229             | 1,60,34,714             | <b>TOTAL</b>                                  | 1,76,18,229                                    |

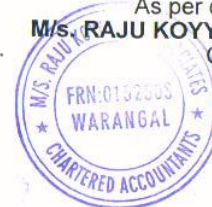
*K. Jayaprada*  
K Jayaprada  
President



*A. Revathi*  
A Revathi  
Treasurer

Place: Warangal  
Date : 23/07/2026  
UDIN:26223305INWTZB4446

As per our report of even date  
**M/s. RAJU KOYYALA & ASSOCIATES**  
Chartered Accountants  
*[Signature]*  
**CA RAJU KOYYALA**  
Partner  
M.No: 223305





**Cooperative Development Foundation**  
(CDF/Sahavikasa)  
Receipts & Payments Statement: 2025-26 ( 01/04/2025 to 31/03/2026)

| for the year<br>2024-25 | Receipts                                                       | for the year<br>2025-26 | for the year<br>2024-25 | Payments                                                       | (Amounts in rupees)<br>for the year<br>2025-26 |
|-------------------------|----------------------------------------------------------------|-------------------------|-------------------------|----------------------------------------------------------------|------------------------------------------------|
| 1                       | 2                                                              | 3                       | 4                       | 5                                                              | 6                                              |
| 1,05,22,789             | <b>A Software Development Fund</b>                             | 31,20,662               | 20,97,367               | <b>A Software Development Fund</b>                             | 38,18,557                                      |
|                         | <b>B Investments &amp; Deposits in Banks &amp; others</b>      |                         |                         | <b>B Investments &amp; Deposits in Banks &amp; others</b>      |                                                |
| 88,55,750               | 1 Union Bank of India, Warangal                                | 29,30,000               | 1,19,27,875             | 1 Union Bank of India, Warangal                                | 39,00,000                                      |
| 50,00,000               | 2 State Bank of India, Warangal                                | 5,00,000                | 44,00,000               | 2 State Bank of India, Warangal                                | -                                              |
| 2,00,00,000             | 3 Group Fund Scheme - Men, Union Bank of India, Warangal       | 2,25,00,000             | 2,20,00,000             | 3 Group Fund Scheme - Men, Union Bank of India, Warangal       | 2,27,00,000                                    |
| 1,65,00,000             | 4 Group Fund Scheme - Women, Union Bank of India, Warangal     | 2,24,00,000             | 2,24,00,000             | 4 Group Fund Scheme - Women, Union Bank of India, Warangal     | 2,24,00,000                                    |
| 2,05,00,000             | 5 Group Fund Scheme - Men-II, Union Bank of India, Warangal    | 2,05,00,000             | 1,95,00,000             | 5 Group Fund Scheme - Men-II, Union Bank of India, Warangal    | 2,09,00,000                                    |
| 4,00,000                | 6 Group Fund Scheme - Men-III, Union Bank of India, Warangal   | 6,00,000                | 6,00,000                | 6 Group Fund Scheme - Men-III, Union Bank of India, Warangal   | 7,00,000                                       |
| 14,00,000               | 7 Group Fund Scheme - Women-III, Union Bank of India, Warangal | 17,00,000               | 15,00,000               | 7 Group Fund Scheme - Women-III, Union Bank of India, Warangal | 15,00,000                                      |
| 17,50,000               | 8 Software Development Fund                                    | 27,50,000               | 91,00,000               | 8 Software Development Fund                                    | 33,00,000                                      |
| 1,08,300                | 9 Gratuity Fund with LIC                                       | -                       | 17,57,726               | 9 Gratuity Fund with LIC                                       | 1,67,649                                       |
|                         | <b>C Advances</b>                                              |                         |                         | <b>C Advances</b>                                              |                                                |
| 31,000                  | 1 Staff                                                        | 58,000                  | 41,000                  | 1 Staff                                                        | 48,000                                         |
| -                       | 2 Others                                                       | 16,000                  | 10,25,186               | 2 TDS receivable                                               | 11,27,047                                      |
| 10,43,704               | 3 Interest receivable SBI FD's                                 | -                       | -                       | 3 Others                                                       | 16,000                                         |
|                         |                                                                |                         | 1,16,000                | 4 Interest receivable SBI FD's                                 | 9,96,102                                       |
|                         |                                                                |                         | 2,73,034                | 5 Interest receivable UBI FD's                                 | 4,70,201                                       |
|                         | <b>D Payables</b>                                              |                         |                         | <b>D Payables</b>                                              |                                                |
| 70,90,134               | 1 Salaries                                                     | 73,94,052               |                         | 1 Salaries                                                     | 74,21,174                                      |
| 2,56,05,243             | 2 Group Fund Scheme - Women                                    | 2,57,19,794             |                         | 2 Group Fund Scheme - Women                                    | 2,51,93,745                                    |
| 2,47,15,701             | 3 Group Fund Scheme - Men                                      | 2,54,58,231             | 69,93,060               | 3 Group Fund Scheme - Men                                      | 2,64,74,563                                    |
| 2,19,30,841             | 4 Group Fund Scheme - Men-II                                   | 2,32,63,819             | 2,08,07,775             | 4 Group Fund Scheme - Men - II                                 | 2,40,73,373                                    |
| 10,556                  | 5 Group Fund Scheme - Women-II                                 | 2,453                   | 2,31,89,246             | 5 Group Fund Scheme - Women-II                                 | -                                              |
| 7,44,646                | 6 Group Fund Scheme - Men-III                                  | 8,40,405                | 2,09,80,487             | 6 Group Fund Scheme - Men-III                                  | 7,84,619                                       |
| 15,94,665               | 7 Group Fund Scheme - Women-III                                | 16,95,431               | 3,75,000                | 7 Group Fund Scheme - Women-III                                | 19,73,076                                      |
| 24,62,555               | 8 Others                                                       | 42,70,960               | 6,98,732                | 8 Others                                                       | 44,20,960                                      |
|                         |                                                                |                         | 15,82,753               |                                                                |                                                |
|                         | <b>E Fixed Assets</b>                                          |                         |                         | <b>E Fixed Assets</b>                                          |                                                |
| -                       | 1 Vehicles                                                     | 15,500                  | 23,12,555               | 1 Office Equipment                                             | -                                              |
|                         |                                                                |                         |                         | 3 Batteries                                                    | 10,000                                         |
|                         | <b>F Endowment Fund</b>                                        |                         |                         | <b>F Thrift Cooperatives Network Division (TCND)</b>           |                                                |
| 2,50,000                | 1 Indira Seva Sadan Trust                                      | -                       | 31,950                  | 1 On-site Training Programmes                                  | 4,88,218                                       |
| 1,22,125                | 2 Smt Shashi Rajagopalan                                       | -                       | 4,248                   | 2 Publications                                                 | 64,760                                         |
|                         |                                                                |                         |                         | 3 Salaries                                                     | 52,65,501                                      |
|                         | <b>G Additions to Reserves &amp; other Funds</b>               |                         |                         | 4 Travel                                                       | 7,72,817                                       |
| 3,78,097                | 1 Depreciation                                                 | 3,18,807                | 6,64,646                | 5 Stationery                                                   | 29,916                                         |
|                         |                                                                |                         | 83,520                  | 6 Equipment maintenance                                        | 3,09,700                                       |
|                         | <b>H Other Receipts</b>                                        |                         |                         | 7 Electricity Charges                                          | 1,32,181                                       |
| 22,300                  | 1 Contributions from Visitors                                  | 92,919                  | 51,21,149               |                                                                |                                                |
| 1,00,80,054             | 2 Interest on Investments & Deposits in Banks                  | 1,12,68,685             | 7,91,827                |                                                                |                                                |
| 13,474                  | 3 Interest on SB Accounts                                      | 1,85,173                | 31,216                  |                                                                |                                                |
| 34,459                  | 4 Miscellaneous income                                         | 42,197                  | 8,55,592                |                                                                |                                                |
| 8,60,997                | 5 Contributions from - AWTCs                                   | 8,72,492                | 1,88,382                |                                                                |                                                |
| 5,91,000                | 6 Contributions from - AMTCs                                   | 6,25,000                |                         |                                                                |                                                |



A. R. R. R.



| for the year<br>2024-25 | Receipts |                                                     | for the year<br>2025-26 | for the year<br>2024-25 | Payments                                               | for the year<br>2025-26 |
|-------------------------|----------|-----------------------------------------------------|-------------------------|-------------------------|--------------------------------------------------------|-------------------------|
| 1                       | 2        |                                                     | 3                       | 4                       | 5                                                      | 6                       |
|                         | I        | Contributions from Group Fund Scheme                |                         | 96,800                  | G Residential Training Facility (RTF)                  |                         |
| 22,16,160               | 1        | Group Fund Scheme - Women                           | 22,31,654               | 18,762                  | 1 Salaries                                             | 97,200                  |
| 11,72,631               | 2        | Group Fund Scheme - Men                             | 11,98,176               | 2,75,952                | 2 Maintenance                                          | 16,562                  |
| 10,38,639               | 3        | Group Fund Scheme - Men-II                          | 11,01,933               |                         | 3 Catering Charges                                     | 1,39,155                |
| 5,000                   | J        | Donations                                           | -                       | 1,25,280                | H Administration & Finance Division (AFD)              |                         |
| 5,41,48,431             | K        | Capilal Fund                                        | 1,04,400                | 15,95,059               | 1 Publications                                         | 16,190                  |
|                         |          |                                                     |                         | 2,51,397                | 2 Salaries                                             | 16,01,100               |
|                         |          |                                                     |                         | 1,03,395                | 3 Travel                                               | 3,88,161                |
|                         |          |                                                     |                         | 1,16,798                | 4 BoT Travel                                           | 1,56,676                |
|                         |          |                                                     |                         | 23,000                  | 5 Phones                                               | 1,20,259                |
| 17,57,726               | L        | Employees Gratuity Fund (EGF)                       | 1,67,649                | 7,804                   | 6 Statutory Audit Fee                                  | 23,000                  |
|                         | M        | Employees Leave Encashment Fund (ELEF)              | 43,441                  | 31,60,159               | 7 Stationery                                           | 7,479                   |
|                         |          |                                                     |                         | 4,03,398                | 8 GFS Scheme expesnes                                  | 38,33,270               |
|                         |          |                                                     |                         | 5,753                   | 9 Equipment maintenance                                | 77,400                  |
|                         |          |                                                     |                         | 1,932                   | 10 Miscellaneous Expenses                              | 5,744                   |
|                         |          |                                                     |                         | 47,096                  | 11 Postage                                             | 1,580                   |
|                         |          |                                                     |                         | 1,605                   | 12 Electricity Charges                                 | 33,045                  |
|                         |          |                                                     |                         | 2,600                   | 13 Bank charges                                        | 542                     |
|                         |          |                                                     |                         | -                       | 14 Library                                             | 400                     |
|                         |          |                                                     |                         | 88,000                  | 15 Interest penalty on TDS                             | 2,340                   |
|                         |          |                                                     |                         | 2,12,530                | 16 Professional Charges                                | 22,500                  |
|                         |          |                                                     |                         | 49,837                  | 17 Software expenses                                   | 1,21,362                |
|                         |          |                                                     |                         | -                       | 18 Gratuity Provision                                  | 50,000                  |
|                         |          |                                                     |                         | -                       | 19 Golden Jubilee 1975-2025                            | 4,93,322                |
|                         |          |                                                     |                         | -                       | 20 Health insurance                                    | 1,31,146                |
|                         |          |                                                     |                         | -                       | 21 Santhapasaba MRR                                    | 2,82,817                |
|                         |          |                                                     |                         | 3,78,097                | I Depreciation                                         | 3,18,807                |
|                         |          |                                                     |                         | 1,61,85,404             | J Capital Fund                                         | -                       |
|                         |          |                                                     |                         | 1,68,00,000             | 1 Cooperative Revolving Fund (CRF)                     | -                       |
|                         |          |                                                     |                         | 81,75,234               | 2 Cooperative Education and Advocacy Fund (CEAF)       | -                       |
|                         |          |                                                     |                         | 1,07,57,545             | 3 Information and Communication Technology Fund (ICTF) | -                       |
|                         |          |                                                     |                         | 20,08,300               | 4 CRF Reserve Fund (CRF-RF)                            | -                       |
|                         |          |                                                     |                         | 3,30,248                | 5 Employees Gratuity Fund (EGF)                        | -                       |
|                         | N        | Opening Balance:                                    |                         |                         | 6 Employees Leave Encashment Fund (ELEF)               | -                       |
| 40,293                  |          | Cash                                                | -                       |                         | K Cash                                                 | 364                     |
|                         |          | Banks                                               |                         |                         |                                                        |                         |
| 2,28,536                | 1        | Union Bank of India 5703, Warangal                  | 1,24,457                | 1,24,457                | 1 Union Bank of India 5703, Warangal                   | 99,534                  |
| 28,248                  | 2        | Kotak Mahindra Bank, Warangal                       | 29,174                  | 29,174                  | 2 Kotak Mahindra Bank, Warangal                        | -                       |
| 22,30,995               | 3        | Union Bank of India, GFS Women 76763, Warangal      | 11,28,463               | 11,28,463               | 3 Union Bank of India, GFS Women 76763, Warangal       | 16,54,512               |
| 22,06,656               | 4        | Union Bank of India, GFS Men 76781, Warangal        | 17,33,111               | 17,33,111               | 4 Union Bank of India, GFS Men 76781, Warangal         | 5,16,779                |
| 14,04,789               | 5        | Union Bank of India, GFS Men-II 191433, Warangal    | 33,55,142               | 33,55,142               | 5 Union Bank of India, GFS Men-II 191433, Warangal     | 21,45,588               |
| 5,68,274                | 6        | State Bank Of India, Warangal (SB)                  | 2,57,704                | 2,57,704                | 6 State Bank Of India, Warangal (SB)                   | 63,792                  |
| 3,67,875                | 7        | Union Bank of India, GFS Women-II 07585, Warangal   | 3,431                   | 3,431                   | 7 Union Bank of India, GFS Women-II 07585, Warangal    | 5,884                   |
| 3,22,842                | 8        | Union Bank of India, GFS Women-III 264933, Warangal | 2,36,889                | 2,36,889                | 8 Union Bank of India, GFS Women-III 264933, Warangal  | 1,59,244                |
| 3,74,219                | 9        | Union Bank of India, GFS Men-III 264942, Warangal   | 2,17,998                | 2,17,998                | 9 Union Bank of India, GFS Men-III 264942, Warangal    | 1,73,785                |
| 2,22,615                | 10       | State Bank Of India, Warangal (CA)                  | 11,93,637               | 11,93,637               | 10 State Bank Of India, Warangal (CA)                  | 50,142                  |
| 25,09,52,320            | Total    |                                                     | 19,22,67,840            | 25,09,52,320            | Total                                                  | 19,22,67,840            |

K. Jayaprada

President



A. Revathi

Treasurer Place: Warangal  
Date : 23/07/2026



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 31/03/2026**

(Amounts in rupees)

| (Amounts in rupees) |                      |                     |                           |                            |                        |                    |                |                                   |                                     |                        |                |                       |
|---------------------|----------------------|---------------------|---------------------------|----------------------------|------------------------|--------------------|----------------|-----------------------------------|-------------------------------------|------------------------|----------------|-----------------------|
| S No                | Particulars          | Gross block at cost |                           |                            |                        | Depreciation block |                |                                   |                                     |                        | Net block      |                       |
|                     |                      | As on 31/03/25      | Additions during the year | Deductions during the year | As on 31/03/26 (3+4-5) | Rate %             | As on 31/03/25 | Reduced/ Adjusted during the year | Added during the year (3-5-8+4+9)*7 | As on 31/03/26 (8-9+5) | As on 31/03/25 | As on 31/03/26 (6-11) |
| 1                   | 2                    | 3                   | 4                         | 5                          | 6                      | 7                  | 8              | 9                                 | 10                                  | 11                     | 12             | 13                    |
| 1                   | Vehicles             | 32,87,623           | -                         | 15,500                     | 32,72,123              | 15.00%             | 25,24,995      | -                                 | 1,12,069                            | 26,37,064              | 7,62,628       | 6,35,059              |
|                     | below 180 days       | -                   | -                         | -                          | -                      | 7.50%              | -              | -                                 | -                                   | -                      | -              | -                     |
| 2                   | Furniture & Fixtures | 23,11,592           | -                         | -                          | 23,11,592              | 10.00%             | 21,39,711      | -                                 | 17,188                              | 21,56,899              | 1,71,881       | 1,54,693              |
| 3                   | Office equipment     | 34,71,245           | -                         | -                          | 34,71,245              | 15.00%             | 31,36,763      | -                                 | 50,172                              | 31,86,935              | 3,35,172       | 2,84,310              |
|                     | below 180 days       |                     | 10,000                    | -                          | 10,000                 | 7.50%              | -              | -                                 | 750                                 | 750                    | -              | 9,250                 |
| 4                   | Training Equipments  | 12,36,187           | -                         | -                          | 12,36,187              | 15.00%             | 12,10,210      | -                                 | 3,897                               | 12,14,107              | 25,977         | 22,080                |
|                     | below 180 days       | -                   | -                         | -                          | -                      |                    | -              | -                                 | -                                   | -                      | -              | -                     |
| 5                   | Computer             | 27,39,805           | -                         | -                          | 27,39,805              | 40.00%             | 26,52,235      | -                                 | 35,028                              | 26,87,263              | 17,240         | 52,542                |
|                     | below 180 days       |                     | -                         | -                          | -                      | 20.00%             | -              | -                                 | -                                   | -                      | -              | -                     |
| 6                   | Training Centre      | 83,33,645           | -                         | -                          | 83,33,645              | 10.00%             | 73,36,618      | -                                 | 99,703                              | 74,36,321              | 9,97,027       | 8,97,324              |
|                     | below 180 days       | -                   | -                         | -                          | -                      | 5.00%              | -              | -                                 | -                                   | -                      | -              | -                     |
| 7                   | Land                 | 4,01,766            | -                         | -                          | 4,01,766               | -                  | -              | -                                 | -                                   | -                      | 4,01,766       | 4,01,766              |
|                     | Total                | 2,17,81,863         | 10,000                    | 15,500                     | 2,17,76,363            | -                  | 1,90,00,532    | -                                 | 3,18,807                            | 1,93,19,339            | 27,11,691      | 24,57,024             |
|                     | Previous year total  | 2,17,45,665         | 36,198                    | -                          | 2,17,81,863            | -                  | 1,86,22,435    | -                                 | 3,78,097                            | 1,90,00,532            | 30,06,703      | 27,11,691             |

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

*K Jayaprada*  
K Jayaprada  
President



*A Revathi*  
A Revathi  
Treasurer

Place: Warangal  
Date : 23/07/2026



*CA RAJU KOYYALA*  
CA RAJU KOYYALA  
Partner  
M.No: 223305



**Payables from 01/04/2025 to 31/03/2026**

| S No  | Particulars      | As on<br>01/04/2025 | Amount<br>Paid | Amount<br>to be<br>Payable | As on<br>31/03/2026 |
|-------|------------------|---------------------|----------------|----------------------------|---------------------|
| 1     | 2                | 3                   | 4              | 5                          | 6                   |
| 1     | Salaries         | 5,81,393            | 60,60,017      | 60,27,531                  | 5,48,907            |
| 2     | Provident Fund   | 90,754              | 11,53,264      | 11,63,120                  | 1,00,610            |
| 3     | Professional Tax | 2,750               | 35,100         | 35,450                     | 3,100               |
| 4     | E S I            | 15,126              | 1,72,793       | 1,67,951                   | 10,284              |
| Total |                  | 6,90,023            | 74,21,174      | 73,94,052                  | 6,62,901            |

*A. Reddy*



### Allocation made various divisions in 2025-26

| S No         | Particulars           | TCND (80%)      |                 | F&A (20%)       |                 | Total           |
|--------------|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1            | 2                     | 3               | 4               | 5               | 6               | 7               |
| 1            | Publications          | 64,760          | 64,800          | 16,190          | 16,200          | 80,950          |
| 2            | Electricity Charges   | 1,32,181        | 1,32,200        | 33,045          | 33,000          | 1,65,226        |
| 3            | Equipment Maintenance | 3,09,680        | 3,09,700        | 77,420          | 77,400          | 3,87,100        |
| 4            | A&F Stationery        | 29,916          | 29,900          | 7,479           | 7,500           | 37,395          |
| <b>Total</b> |                       | <b>5,36,537</b> | <b>5,36,600</b> | <b>1,34,134</b> | <b>1,34,100</b> | <b>6,70,671</b> |

*A. Ravi*

