



RAJU KOYYALA & ASSOCIATES

CHARTERED ACCOUNTANTS

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 2023, and the Income and Expenditure Account and Receipts & Payments accounts for the period 01-04-2022 to 31-03-2023, 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:-

- a) 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.
- b) In our opinion books of accounts have been kept by the Association so far as appears from our examination of the books.
- c) 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.
- d) 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: 12/07/2023
UDIN: 23223305BGTJAM6670

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




(CA RAJUKOYYALA)
Partner
M.No.223305

📍 : H.No.23-6-130/31, Road No.2, Durgadevi Colony,
Hunter Road, Hanamkonda - 506001. TS

☎ : 9848742124

✉ : rajkoyyala@gmail.com

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

Balance Sheet : 2022 - 23

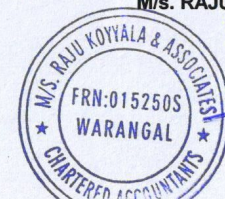
2021 - 22	Liabilities	2022 - 23	2021 - 22	Assets	2022 - 23
1	2	3	4	5	6
10,46,87,331	1 Capital Fund (CF) 1,65,48,301 Opening balance 1,67,99,026 2,44,27,937 Add: Excess of Income over Expenditure 2,44,27,937 - Deduct: Excess of Expenditure over Income 20,92,160 6,37,11,093 Add: Group Fund Scheme 7,61,54,283	11,94,73,406	2,14,84,665	1. Fixed Assets	2,14,78,665
1,61,85,404	2 Cooperative Revolving Fund (CRF)	1,61,85,404	15,38,83,446	2. Investments & deposits in Banks & other Financial Institutions	16,73,33,446
1,68,00,000	3 Cooperative Education and Advocacy Fund (CEAF)	1,68,00,000		2,85,57,875 Andhra Bank, Warangal 3,04,57,875	
81,75,234	4 Information and Communication Technology Fund (ICTF)	81,75,234		2,30,00,000 Group Fund Scheme-Men, Andhra Bank, Warangal 2,80,00,000	
7,00,000	5 Employees Leave Encashment Fund (ELEF)	7,00,000		1,80,00,000 Group Fund Scheme-Men II, Andhra Bank, Warangal 2,30,00,000	
19,00,000	6 Employees Gratuity Fund (EGF)	19,00,000		16,50,000 Group Fund Scheme-Men III, Andhra Bank, Warangal 16,50,000	
1,07,57,545	7 CRF Reserve Fund (CRF-RF)	1,07,57,545	60,64,177	5,97,75,571 State Bank Of India, Warangal 5,97,75,571	89,62,792
1,77,41,410	8 Depreciation Fund (DF)	1,81,70,455		60,00,000 Group Fund Scheme-women, Andhra Bank, Warangal 140,00,000	
4,51,205	9 Payables 4,51,205 Salaries 5,42,650 - others -	5,42,650	30,828	94,00,000 Group Fund Scheme-women-II, Andhra Bank, 40,00,000	
23,77,875	10 Corpous Fund (CF)	43,77,875	34,295	15,00,000 Group Fund Scheme-women-III, Andhra Bank, 13,00,000	
63,01,646	11 Loans 63,01,646 Secured Loans 51,50,957	51,50,957	45,80,239	60,00,000 State Bank Of India, Warangal 51,50,000	
18,60,77,650	Total	20,22,33,526	18,60,77,650	3. Receivables 48,49,930 TDS Receivable 55,95,154 12,000 Staff Advances 12,000 12,02,247 Int Receivable on FD SBI 16,89,019 Int Receivable on FD UBI 16,66,619	44,27,795
				4. Security deposits 30,828	30,828
				5. Cash balances 34,295 Cash -	-
				6. Bank balances	
				2,48,244 Andhra Bank 5703, Nayeem Nagar, Warangal 1,27,705	
				26,124 Kotak Mahindra Bank, Warangal 27,286	
				12,38,249 Andhra Bank, GFS Women 76763, Warangal 8,87,954	
				1,00,916 Andhra Bank, GFS Men 76781, Warangal 9,72,526	
				10,80,394 Andhra Bank, GFS Men-II 191433, Warangal 11,40,555	
				85,985 State Bank Of India, Warangal 59,693	
				12,92,003 Andhra Bank, GFS Women-II 07585, Warangal 7,49,733	
				55,229 Andhra Bank, GFS Women-III 264933, Warangal 210,170	
				1,43,576 Andhra Bank, GFS Men-III 264942, Warangal 2,43,345	
				3,09,519 State Bank Of India, Warangal 8,829	
				Total	20,22,33,526

K. Jayaprada

K Jayaprada
President



Place: Warangal
Date :



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)

Income & Expenditure Statement: 2022-23 (01/04/2022 to 31/03/2023)

(Amounts in rupees)

2021-22	Expenditure	2022-23	2021-22	Income	2022-23
1	2	3	4	5	6
68,340	1 Conferences, workshops, trainings	5,60,260	51,125	1 Contributions From visitors	10,600
27,000	2 Professional Charges	31,600	29,73,023	2 Group Fund Scheme Contributions	32,53,972
68,034	3 Publications	88,400	67,11,635	3 Interest on Investments & Deposits in Banks & others	74,46,264
45,55,893	4 Salaries	51,37,604	16,449	4 Interest on SB Accounts	2,89,321
3,08,646	5 Residential Training Facility expenses	2,95,000	84,402	5 Miscellaneous income	24,584
3,53,231	6 BoT Travel	85,930	12,96,505	6 Contributions From ATC's	13,20,000
5,56,239	7 Employees Travel	10,55,612			
23,000	8 Statutory audit fee	23,000			
2,000	9 Audit expenses	-			
18,95,785	10 Group Fund Scheme Expenses	15,22,917			
1,09,640	11 Telephone Expenses	1,16,346			
35,285	12 Stationery	38,110			
2,336	13 Interest Penalty on TDS	-			
8,46,749	14 Equipment maintenance	4,85,065			
10,734	15 Miscellaneous Expenses	3,202			
3,100	16 Postage	1,770			
2,40,549	17 Electricity Charges	2,48,152			
1,14,901	18 Software Expenses	1,06,895			
1,004	19 Bank charges	972			
19,000	20 Legal expenses	22,700			
4,94,921	21 Depreciation	4,29,045			
13,96,751	22 Excess of Income over Expenditure	20,92,161			
1,11,33,139	Total	1,23,44,741	1,11,33,139	Total	1,23,44,741

K. Jayaprada
K Jayaprada
President



A. Revathi
A Revathi
Treasurer

Place: Warangal
Date :



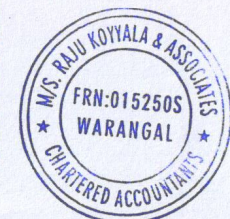
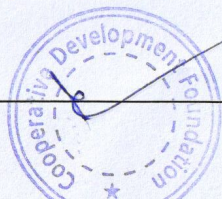
As per our report of even date
M/s. RAJU KOYYALA & ASSOCIATES
Chartered Accountants

CA RAJU KOYYALA
Partner
M.No: 223305

Cooperative Development Foundation
(CDF/Sahavikasa)
Receipts & Payments Statement: 2022-23 (01/04/2022 to 31/03/2023)

(Amounts in rupees)

2021-22	Receipts	2022-23	2021-22	Payments	2022-23
1	2	3	4	5	6
	A Loans		A Loans		
1,14,901	1 Software Development Fund	1,06,895	15,91,868	1 Software Development Fund	12,57,584
	B Investments & Deposits in Banks & others		B Investments & Deposits in Banks & others		
18,00,000	1 Andhra Bank, Warangal	28,00,000	24,00,000	1 Andhra Bank, Warangal	47,00,000
3,00,000	2 State Bank of India, Warangal		-	2 State Bank of India, Warangal	-
1,10,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	1,50,00,000	2,50,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	2,00,00,000
1,20,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	70,00,000	80,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	1,50,00,000
1,00,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	1,20,00,000	1,90,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	1,70,00,000
83,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	54,00,000	54,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	-
6,00,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	8,00,000	8,00,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	8,00,000
18,00,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	15,00,000	15,00,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	13,00,000
35,00,000	9 Software Development Fund	12,00,000	-	9 Software Development Fund	3,50,000
	C Advances		C Advances		
29,000	1 Staff	31,000	41,000	1 Staff	31,000
-	2 Others	-	6,64,653	2 TDS receivable	7,45,224
-	3 Interest receivable SBI FD's	8,23,711	-	3 Others	-
			7,87,734	4 Interest receivable SBI FD's	13,10,483
			-	5 Interest receivable UBI FD's	16,66,619
	D Payables		D Payables		
48,71,767	1 Salaries	54,46,643	49,21,735	1 Salaries	53,55,198
92,87,075	2 Group Fund Scheme - Women	1,82,14,034	1,29,41,814	2 Group Fund Scheme - Women	1,07,07,367
3,62,23,015	3 Group Fund Scheme - Men	2,21,00,282	2,28,42,754	3 Group Fund Scheme - Men	1,62,28,672
2,83,22,571	4 Group Fund Scheme - Men-II	1,85,54,683	1,89,62,066	4 Group Fund Scheme - Men - II	1,34,94,523
65,91,519	5 Group Fund Scheme - Women-II	4,18,792	95,30,143	5 Group Fund Scheme - Women-II	64,68,749
8,90,486	6 Group Fund Scheme - Men-III	8,70,359	9,10,118	6 Group Fund Scheme - Men-III	7,70,590
16,54,885	7 Group Fund Scheme - Women-III	15,66,003	20,01,239	7 Group Fund Scheme - Women-III	16,11,062
2,89,016	8 Others	13,82,064	22,89,016	8 Others	13,82,064
	E Fixed Assets		E Fixed Assets		
6,000	1 Vehicles	6,000	87,640	1 Office Equipment	-
			-	2 Vehicles	-
	F Corpus Fund		10,500	3 Batteries	-
	1 Indira Seva Sadan Trust	20,00,000	10,599	4 Cell Phones	-
	G Additions to Reserves & other Funds			F Thrift Cooperatives Network Division (TCND)	
4,94,921	1 Depreciation Fund (DF)	4,29,045	68,340	1 On-site Training Programmes	5,60,260
			54,400	2 Publications	70,720
			34,29,126	3 Salaries	38,35,373
			5,28,455	4 Travel	9,72,117
			28,200	5 Stationery	30,500
	H Other Receipts			6 Equipment maintenance	3,48,100
51,125	1 Contributions from Visitors	10,600	6,77,300	7 Electricity Charges	1,98,500
67,11,635	2 Interest on Investments & Deposits in Banks & others	74,46,264	1,92,400		
16,449	3 Interest on SB Accounts	2,89,321			
84,402	4 Miscellaneous income	24,584			
7,65,500	5 Contributions from - AWTCs	7,77,000			
5,31,005	6 Contributions from - AMTCs	5,43,000			



2021-22	Receipts	2022-23	2021-22	Payments	2022-23
1	2	3	4	5	6
	I Contributions from Group Fund Scheme			G Residential Training Facility (RTF)	
6,20,516	1 Group Fund Scheme - Women	12,62,972	75,400	1 Salaries	86,600
10,65,620	2 Group Fund Scheme - Men	10,82,610	42,885	2 Maintenance	34,659
8,78,160	3 Group Fund Scheme - Men-II	9,08,390	1,90,361	3 Catering Charges	1,73,741
4,08,727	4 Group Fund Scheme - Women-II				
-	J Capilal Fund	2,50,725	13,634	H Administration & Finance Division (AFD)	
			11,26,767	1 Publications	17,680
			27,784	2 Salaries	13,02,231
			353,231	3 Travel	83,495
			1,09,640	4 BoT Travel	85,930
			23,000	5 Phones	1,16,347
			7,085	6 Statutory Audit Fee	23,000
			18,95,785	7 Stationery	7,610
			1,69,449	8 GFS Scheme expesnes	15,22,917
			10,734	9 Equipment maintenance	1,36,965
			3,100	10 Miscellaneous Expenses	3,202
			48,149	11 Postage	1,770
			1,004	12 Electricity Charges	49,652
			2,000	13 Bank charges	972
			19,000	14 Audit expenses	-
			2,336	15 Legal expenses	22,700
			27,000	16 Interest penalty on TDS	-
			1,14,901	17 Professional Charges	31,600
				18 Software expenses	1,06,895
			4,94,921	I Depreciation	4,29,045
	K Opening Balance:			J Coopetative Revolving Fund	
84,660	Cash	34,295	34,295	K Closing Balance:	
	Banks			Cash	-
2,04,500	1 Andhra Bank, Nayeem Nagar, Warangal	2,48,244	2,48,244	Banks	
25,572	2 Kotak Mahindra Bank, Warangal	26,124	26,124	1 Andhra Bank, Nayeem Nagar, Warangal	1,27,705
8,92,988	3 Andhra Bank, GFS Women 76763 (CDF), Warangal	12,38,249	12,38,249	2 Kotak Mahindra Bank, Warangal	27,286
720,655	4 Andhra Bank, GFS Men 76781 (CDF), Warangal	1,00,916	1,00,916	3 Andhra Bank, GFS Women 76763 (CDF), Warangal	8,87,954
7,19,889	5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal	10,80,394	10,80,394	4 Andhra Bank, GFS Men 76781 (CDF), Warangal	9,72,526
13,30,627	6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal	12,92,003	12,92,003	5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal	11,40,555
363,208	7 Andhra Bank, GFS Men-III 264942(CDF), Warangal	1,43,576	1,43,576	6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal	7,49,733
1,01,583	8 Andhra Bank, GFS Women-III 264933 (CDF), Warangal	,55,229	55,229	7 Andhra Bank, GFS Men-III 264942(CDF), Warangal	2,43,345
1,05,338	9 State Bank of India, Warangal (SB)	,85,985	85,985	8 Andhra Bank, GFS Women-III 264933 (CDF), Warangal	2,10,170
2,86,486	10 State Bank of India, Warangal (C A)	3,09,519	3,09,519	9 State Bank of India, Warangal (SB)	59,693
15,40,43,801	Total	13,48,59,511	15,40,43,801	Total	13,48,59,511

K. Jayaprada
K Jayaprada
President

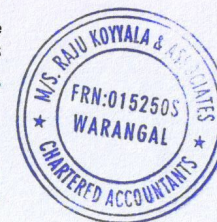


A. Revathi
A Revathi
Treasurer

Place: Warangal
Date :

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)

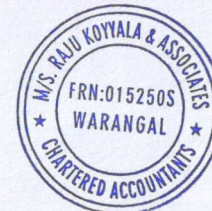
Schedule of Fixed Assets forming part of Balance Sheet as on 31/03/2023

(Amounts in rupees)

S No	Particulars	Gross block at cost				Depreciation block					Net block	
		As on 31/03/22	Additions during the year	Deductions during the year	As on 31/03/23 (3+4-5)	Rate %	As on 31/03/22	Reduced/ Adjusted during the year	Added during the year (3-5-8+4+9)*7	As on 31/03/23 (8-9+5)	As on 31/03/22	As on 31/03/23 (6-11)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Vehicles	32,93,623	-	6,000	32,87,623	15.00%	20,45,811	-	1,86,272	22,32,083	12,47,812	10,55,540
	below 180 days	-	-	-	-	7.50%	-	-	-	-	-	-
2	Furniture & Fixtures	23,11,592	-	-	23,11,592	10.00%	20,75,815	-	23,578	20,99,393	2,35,777	2,12,199
3	Office equipment	34,45,597	-	-	34,45,597	15.00%	29,35,971	-	76,444	30,12,415	5,09,626	4,33,182
	below 180 days	-	-	-	-	7.50%	-	-	-	-	-	-
4	Training Equipments	12,36,187	-	-	12,36,187	15.00%	11,93,888	-	6,345	12,00,233	42,299	35,954
	below 180 days	-	-	-	-	-	-	-	-	-	-	-
5	Computer	24,62,255	-	-	24,62,255	40.00%	25,22,894	-	-	25,22,894	-	-
	below 180 days	-	-	-	-	20.00%	-	-	-	-	-	-
6	Training Centre	83,33,645	-	-	83,33,645	10.00%	69,65,981	-	1,36,766	71,02,747	13,67,664	12,30,898
	below 180 days	-	-	-	-	5.00%	-	-	-	-	-	-
7	Land	4,01,766	-	-	4,01,766	-	-	-	-	-	4,01,766	4,01,766
	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
	Previous year total	2,13,81,926	1,08,739	6,000	2,14,84,665	-	1,72,45,439	-	4,94,921	1,77,40,360	41,97,126	38,04,944

As per our report of even date

M/s. RAJU KOYYALA & ASSOCIATES
Chartered Accountants



CA RAJU KOYYALA
Partner
M.No: 223305

K. Jayaprada
President



A. Revathi
Treasurer

Place: Warangal
Date :