

OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES
GNCT OF DELHI, OLD COURT BUILDING
PARLIAMENT STREET, NEW DELHI-01

F.No. 3(14)/CEF/COOP./1995-96/PART-II /88
CD. NO.107292876

Dated:- 02/05/2025

To,

The Asstt. Registrar,
Computer Cell,
RCS Office,
New Delhi-110001

Sub: Upload on RCS website (audit report of Cooperative Education Fund financial Year 2022-23 and 2023-2024)

Sir,

Please find enclosed herewith audit reports of Cooperative Education Fund for the period from 2022-23 & 2023-2024 (Two year)

Kindly upload the same on the RCS website as earliest.

Enclosed: As above.

Yours Truly,



(A .C. CHOUDHARY)
AAO(CEF)

A.A.O.
Co-op. Education Fund
C/o Registrar Coop. Societies
Govt. of N.C.T. of Delhi
Parliament Street,
New Delhi-110001



MANISH MANOCHA & COMPANY

CHARTERED ACCOUNTANT

AUDITORS REPORT

To,

The RCS,
OFFICE OF THE COOPERATIVE SOCIETIES
COOPERATIVE EDUCATION FUND
PARLIAMENT STREET,
NEW DELHI-110001.

We have audited the attached Balance Sheet of **CO-OPERATIVE EDUCATION FUND** as at March 31ST, 2024 and also the Revenue Received & Expenditure incurred statement of the society for the year ended on that date. These financial statements are the responsibility of the society management. Our responsibility is to express an opinion on these financial statements based on our Audit.

We conducted our 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 the basis, evidence supporting the amounts 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 reasonable basis for our opinion.

We have obtained all information and explanation, which is to the best of our knowledge and belief were necessary for the purpose of Audit.

OPINION:

1. In our opinion proper books of Accounts (Including computerized books of accounts) as required by the act, the rules and bye-laws have been kept by the society, so far as appears from, our examination of the books.
2. The Balance sheet and Income & Expenditure account and receipt & payment account terms dealt with by the report are in agreement with books of accounts maintained by the society.

In our opinion and to the best of knowledge and according to the information given to us, the said accounts read along with notes to accounts, give true and fair view:-

- 1) In case of the Balance Sheet, of the state of the affairs of the **CO-OPERATIVE EDUCATION FUND** as at 31ST March 2024.
- 2) In case of Excess of Income over Expenditure of the Income & Expenditure of its accounting years ended on 31ST March 2024

DATE: 25.03.2025

Place: Delhi

UDIN NO: 25528520BMKOQQP3963

FOR MANISH MANOCHA & CO.
CHARTERED ACCOUNTANTS

(MANISH MANOCHA
(Prop.)
M. NO. 528520



ADD:- OFFICE NO-201, SECOND FLOOR, BUILDING NO-19, VEER SAVARKAR BLOCK, SHAKARPUR,
DELHI-110092

Mobile No. - 9899127929, 9212760601, Email Id: - manishkumar1004@gmail.com

455/LEF
69/04/2025

CO-OPERATIVE EDUCATION FUND, OFFICE OF RCS
REGISTRAR CO-OPERATIVE SOCIETIES, PARLIAMENT STREET NEW DELHI-110001
BALANCE SHEET AS AT 31ST MARCH 2024

PREVIOUS YEAR	LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS	CURRENT YEAR
105,368,829.90	CORPUS FUND				FIXED ASSETS	
	OPENING BALANCE	105,368,829.90		3,736.54	(AS PER DEPRECIATION SCHEDULE)	3,191.17
	ADD: SURPLUS FOR THE YEAR	6,010,634.62	111,379,464.52		NON CURRENT INVESTMENT	
	CURRENT LIABILITIES			138,262,833.00	FIXED DEPOSITS	146,123,216.00
136,708.00	AUDIT FEE PAYABLE	165,397.00			CURRENT ASSETS	
22,360.00	T D S	26,000.00		4,598,114.00	ACCRUED INTEREST	5,946,342.00
327,056.00	SALARY RELATED PAYABLE	351,156.00	542,948.00	26,790,040.00	SURBHI DEPOSIT	27,624,030.00
395.00	TELEPHONE EXP. PAYABLE	395.00		201,824.36	BANK	107,075.35
	PROVISION FOR CONTINGENT LIABILITY					
38,212,633.00	PRINCIPAL AMT. (193)	38,212,633.00				
23,250,442.00	ADD: INTEREST UP TO LAST YEAR	25,788,566.00				
2,538,124.00	ADD: INTEREST UP TO CURRENT YEAR	3,880,243.00	67,881,442.00			
169,856,547.90	TOTAL		179,803,854.52	169,856,547.90	TOTAL	179,803,854.52

AUDITOR'S REPORT
AS PER OUR EVEN DATE REPORT ATTACHED
FOR MANISH MANOCHA & CO.
CHARTERED ACCOUNTANT

CA MANISH MANOCHA
(Prop.)
M. NO. 528520



PLACE: DELHI
DATE: 25.03.2025
UDIN : 25528520BMKQQP3963

CO-OPERATIVE EDUCATION FUND, OFFICE OF RCS
REGISTRAR CO-OPERATIVE SOCIETIES, PARLIAMENT STREET NEW DELHI-110001
INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2023-24

PREVIOUS YEAR	EXPENDITURE	CURRENT YEAR	PREVIOUS YEAR	INCOME	CURRENT YEAR
4,688,000.00	DSCCTC	5,150,000.00	17,625,382.00	STATUTORY CONTRIBUTION FROM	15,676,153.27
4,769,334.00	DSCCT LTD	4,765,952.00		CO-OPERATIVE SOCIETIES	
6,333,031.00	SALARY & WAGES	4,924,429.00			
7,830.16	ADMINISTRATIVE EXP,	48,158.28		INTEREST	2,925.00
653.67	DEPRECIATION	545.37	3,129.00	ON SAVING A/C	
337,403.00	OTHER EXPENSES	1,371,292.00	5,531,384.00	ON FDR	8,881,388.00
27,480.00	AUDIT FEES	28,689.00	1,525,029.00	ON SURBHI	1,619,477.00
2,538,124.00	INTEREST PROVISION CONTINGENCY	3,880,243.00	15,100.00	SCRAP SALE	
5,998,168.17	SURPLUS	6,010,634.62			
24,700,024.00	TOTAL	26,179,943.27	24,700,024.00	TOTAL	26,179,943.27

AUDITOR'S REPORT
AS PER OUR EVEN DATE REPORT ATTACHED
FOR MANISH MANOCHA & CO.
CHARTERED ACCOUNTANT



(Prop.)
M. NO-528520

PLACE: DELHI
DATE: 25.03.2025
UDIN : 25528520BMKQGP3963

REGISTRAR CO-OPERATIVE SOCIETIES, PARLIAMENT STREET NEW DELHI-110001
DEPARTMENT OF BANKING & CO-OPERATION

PREVIOUS YEAR	RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR
24,127,188.00	<u>OPENING BALANCES</u>	26,790,040.00		<u>GRAND IN AID</u>	5,150,000.00
164,764.52	SURBH FD A/C	201,824.36	4,688,000.00	DSC TC	4,765,952.00
	BANK ACCOUNT		4,769,334.00	DSC TU LTD	
17,625,382.00	STATUTORY CONTRIBUTION	15,676,153.27		<u>EXPENSES</u>	
	<u>INVESTMENT</u>		6,394,110.00	SALARY & WAGES	4,896,689.00
3,132.00	INTEREST FROM SAVING BANK	2,923.00	7,830.16	ADMINISTRATIVE EXP.	47,763.28
5,418,171.00	INTEREST FROM FDR/FDR MATURE	7,860,383.00	337,008.00	OTHER EXPENSES	1,371,292.00
1,243,066.00	INTEREST ON SURBH FD	1,293,254.00		<u>INVESTMENT</u>	
13,727,884.00	SURBH FD MATURE	13,113,435.00	5,418,171.00	INVESTMENT IN FDR	7,860,383.00
	<u>OTHERS</u>		13,727,884.00	SURBH INVEST	13,113,435.00
9,880.00	TDS DEDUCTION	-		<u>OTHERS</u>	
15,100.00	SCRAP SALE	-	366	TELEPHONE EXP. PAYABLE	395.00
				<u>CLOSING BALANCES</u>	
			201,824.36	BANK	107,075.35
			26,790,040.00	SURBH FD A/C	27,625,028.00
62,334,567.52	TOTAL	64,938,012.63	62,334,567.52	TOTAL	64,938,012.63

AUDITOR'S REPORT
AS PER OUR EVEN DATE REPORT ATTACHED
FOR MANISH MANOCHA & CO.
CHARTERED ACCOUNTANT

CA MANISH MANOCHA
(Prop.)
M.NO. 528520



PLACE: DELHI
DATE: 25.03.2025
UDIN : 25528520BMMKQQQP3963

CO-OPERATIVE EDUCATION FUND, OFFICE OF RCS
REGISTRAR CO-OPERATIVE SOCIETIES, PARLIAMENT STREET NEW DELHI-110001
SCHEDULE OF FIXED ASSETS AS ON 31-03-2024

PARTICULARS	RATE OF W.D.V. AS ON		ADDITION		DEDUCTION	TOTAL AS ON	DEPRECIATION	W.D.V. AS ON
	DEP.	01.04.2023	BEFORE SEP.	AFTER SEP.		31.03.2023	31.03.2024	31.03.2024
FURNITURE & FIXTURE	10%	2,019.69	-	-	-	2,019.69	201.93	1,817.76
CAR	20%	1,717.52	-	-	-	1,717.52	343.44	1,374.08
TOTAL		3,737.21	-			3,737.21	545.37	3,191.84

As per our report even date attached
FOR MANISH MANOCHA & CO.

Chartered Accountants)

CA MANISH MANOCHA

(Prop.)

M.L. NO-528520



PLACE: DELHI
DATE: 25.03.2025
UDIN : 25528520BMKQGF3963

CO-OPERATIVE EDUCATION FUND, OFFICE OF RCS
REGISTRAR CO-OPERATIVE SOCIETIES, PARLIAMENT STREET NEW DELHI-110001
SCHEDULE 2023-2024

SCHEDULE NO. 1

SALARY AND WAGES

SALARY	4,038,042.00	
ADD: PAYABLE FOR THE YEAR	348,167.00	
LESS: PAYABLE AS AT 31/03/2023	(330,732.00)	4,055,477.00
ADMIN CHARGES P F		16,021.00
ARREARS OF D. A		63880
LTC		11,050.00
BOUNS		28,816.00
DRESS ALLOWANCE		15,000.00
EMPLOYER CONTRIBUTION TO P.F		320,425.00
EPFO PAYMENT		132.00
INSURANCE (EMPLOYEE)		3,600.00
LEAVE ENCASHMENT & GRATUITY		42,686.00
SALARY & WAGES (CONTR. SHYAM KUMAR)		367,342.00
		4,924,429.00

SCHEDULE NO. 2

ADMINISTRATIVE EXP

TELEPHONE EXP.	4,346.00	
ADD: PAYABLE FOR THE YEAR	395.00	
LESS: PAYABLE AS AT 31/03/2022	-	4,741.00
BANK CHARGES		14,568.28
SITTING ALLOWANCE		21,000.00
PRINTING & STATIONARY		7,849.00
		48,158.28

SCHEDULE NO. 3

OTHER EXP.

MISCELLANEOUS EXPENSES	271,292.00	
PROFESSIONAL FEES	1,100,000.00	1,371,292.00
		1,371,292.00

SCHEDULE NO. 4

EXPENSES PAYABLE

AUDIT FEE PAYABLE		165,397.00
TELEPHONE EXP. PAYABLE		395.00
SALARY RELATED		
ADMIN CHARGES PF PAYABLE	1,380.00	
EMPLOYEE CONTRIBUTION TO PF	27,609.00	
EPF(EMPLOYER CONTRIBUTION PAYABLE)	27,609.00	
SALARY & WAGES PAYABLE	294,558.00	351,156.00
		351,156.00

MANISH MANOCHA & COMPANY
CHARTERED ACCOUNTANT

AUDITORS REPORT

To,

The RCS,
OFFICE OF THE COOPERATIVE SOCIETIES
COOPERATIVE EDUCATION FUND
PARLIAMENT STREET,
NEW DELHI-110001.

We have audited the attached Balance Sheet of **CO-OPERATIVE EDUCATION FUND** as at March 31ST, 2023 and also the Revenue Received & Expenditure incurred statement of the society for the year ended on that date. These financial statements are the responsibility of the society management. Our responsibility is to express an opinion on these financial statements based on our Audit.

We conducted our 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 the basis, evidence supporting the amounts 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 reasonable basis for our opinion.

We have obtained all information and explanation, which is to the best of our knowledge and belief were necessary for the purpose of Audit.

OPINION:

1. In our opinion proper books of Accounts (Including computerized books of accounts) as required by the act, the rules and bye-laws have been kept by the society, so far as appears from, our examination of the books.
2. The Balance sheet and Income & Expenditure account and receipt & payment account terms dealt with by the report are in agreement with books of accounts maintained by the society.

In our opinion and to the best of knowledge and according to the information given to us, the said accounts read along with notes to accounts, give true and fair view:-

- 1) In case of the Balance Sheet, of the state of the affairs of the **CO-OPERATIVE EDUCATION FUND** as at 31ST March 2023.
- 2) In case of Excess of Income over Expenditure of the Income & Expenditure of its accounting years ended on 31ST March 2023.

DATE: 25.03.2025

Place : Delhi

UDIN NO :25528520BMKOQQO4532

FOR MANISH MANOCHA & CO.
CHARTERED ACCOUNTANTS

(MANISH MANOCHA)
(Prop.)
M. NO. 528520



ADD.: OFFICE NO-201, SECOND FLOOR, BUILDING NO-19, VEER SAVARKAR BLOCK, SHAKARPUR,
DELHI-110092

Mobile No. -- 9899127929, 9212760601, Email Id: - manishkumar1004@gmail.com

454/LEF
08/04/2025

CO-OPERATIVE EDUCATION FUND, OFFICE OF FCS
REGISTRAR CO-OPERATIVE SOCIETIES, PARLIAMENT STREET NEW DELHI-110001
BALANCE SHEET AS AT 31ST MARCH 2023

PREVIOUS YEAR	LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS	CURRENT YEAR
99,370,661.73	CORPUS FUND	99,370,661.73		4,390.21	FIXED ASSETS	3,736.54
	OPENING BALANCE	5,998,168.17	105,368,829.90		(AS PER DEPRECIATION SCHEDULE)	
	ADD: SURPLUS FOR THE YEAR				NON CURRENT INVESTMENT	
				132,844,662.00	FIXED DEPOSITS	138,262,833.00
109,228.00	CURRENT LIABILITIES	136,708.00			CURRENT ASSETS	4,598,111.00
388,135.00	AUDIT FEE PAYABLE	327,056.00		4,202,941.00	ACCURUD INTEREST	26,790,040.00
12,480.00	SALARY, WAGES, EPF PAYABLE	22,360.00		24,127,188.00	SURBHII DEPOSIT	201,821.36
366.00	TDS PAYABLE	395.00	486,519.00	164,764.52	BANK	
	TELEPHONE EXP. PAYABLE					
	PROVISION FOR CONTINGENT LIABILITY					
38,212,633.00	PRINCIPAL AMT. (193)	38,212,633.00				
21,424,651.00	ADD: INTEREST UP TO LAST YEAR	23,250,442.00	64,001,199.00			
1,825,791.00	ADD: INTEREST UP TO CURRENT YEAR	2,538,124.00				
161,343,945.73	TOTAL		169,856,547.90	161,343,945.73	TOTAL	169,856,547.90

AUDITOR'S REPORT
AS PER OUR EVEN DATE REPORT ATTACHED
FOR MANISH MANOCHA & CO.
CHARTERED ACCOUNTANT

CA MANISH MANOCHA
(Prep.)
M. NO-528520



PLACE: DELHI
DATE: 25.03.2025
UDIN : 25528520BMMK0004532

CO-OPERATIVE EDUCATION FUND, OFFICE OF RCS
REGISTRAR CO-OPERATIVE SOCIETIES, PARLIAMENT STREET NEW DELHI-110001
INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2022-23

PREVIOUS YEAR	EXPENDITURE	CURRENT YEAR	PREVIOUS YEAR	INCOME	CURRENT YEAR
4,413,644.00	GRANT IN AID	4,688,000.00	14,901,220.00	STATUTORY CONTRIBUTION FROM CO-OPERATIVE SOCIETIES	17,625,382.00
4,332,000.00	DSCCT DSCCT LTD	4,769,334.00			
5,019,293.00	SALARY & WAGES	6,333,031.00	3,033.00	INTEREST	3,129.00
9,622.88	ADMINISTRATIVE EXP.	7,830.16	6,443,692.00	ON SAVING A/C	5,531,381.00
785.93	DEPRECIATION	653.67	1,158,755.00	ON FDR	1,525,029.00
11,523.00	OTHER EXPENSES	337,403.00	0	ON SURBHI	15,100.00
24,236.00	AUDIT FEES	27,480.00	4.00	SCRAP SALE	
1,825,791.00	INTEREST PROVISION CONTINGENCY	2,538,124.00		BALANCE WRITTEN OFF/PRIOR PERIOD ADJ.	
6,869,808.19	SURPLUS	5,998,168.17			
22,506,704.00	TOTAL	24,700,024.00	22,506,704.00	TOTAL	24,700,024.00

AUDITOR'S REPORT
AS PER OUR EVEN DATE REPORT ATTACHED
FOR MANISH MANOCHA & CO.
CHARTERED ACCOUNTANT



(Prop.)
M. NO-528520

PLACE: DELHI
DATE: 25.03.2025
UDIN : 25528520BMK0904532

CO-OPERATIVE EDUCATION FUND, OFFICE OF RCS
REGISTRAR CO-OPERATIVE SOCIETIES, PARLIAMENT STREET NEW DELHI-110001
RECEIPTS & PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2022-23

PREVIOUS YEAR	RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR
21,747,477.00	OPENING BALANCES			GRAND IN AID	
255,715.40	SURBHI FD A/C	24,127,188.00	4,413,644.00	DSTC	4,688,000.00
	BANK ACCOUNT	164,764.52	4,332,000.00	DSTU LTD	4,769,334.00
14,901,220.00	STAFF FORY CONTRIBUTION	17,625,382.00		EXPENSES	
	INVESTMENT		4,978,784.00	SALARY & WAGES	6,394,110.00
3,046.00	INTEREST FROM SAVING BANK	3,132.00	9,256.88	ADMINISTRATIVE EXP.	7,830.16
5,069,508.00	INTEREST FROM FDR/FDR MATURE	5,418,171.00	11,523.00	OTHER EXPENSES	337,008.00
1,117,588.00	INTEREST ON SURBHI FD	1,243,066.00		INVESTMENT	
11,526,048.00	SURBHI FD MATURE	13,727,884.00	5,069,508.00	INVESTMENT IN FDR	5,418,171.00
	OTHERS		11,526,048.00	SURBHI INVEST	13,727,884.00
12,480.00	TDS DEDUCTION	9,880.00		OTHERS	
	SCRAP SALE	15,100.00	366.00	TELEPHONE EXP. PAYABLE	366.00
				CLOSING BALANCES	
				BANK	201,824.36
				SURBHI FD A/C	26,790,040.00
54,633,082.40	TOTAL	62,334,567.52	54,633,082.40	TOTAL	62,334,567.52

AUDITOR'S REPORT
AS PER OUR EVEN DATE REPORT ATTACHED
FOR MANISH MANOCHA & CO.
CHARTERED ACCOUNTANT



CA MANISH MANOCHA
(Prop.)
M. NO. 528520

PLACE: DELHI
DATE: 25.03.2025
UDIN : 25528520BMMKQ004532

CO-OPERATIVE EDUCATION FUND, OFFICE OF RCS
REGISTRAR CO-OPERATIVE SOCIETIES, PARLIAMENT STREET NEW DELHI-110001
SCHEDULE OF FIXED ASSETS AS ON 31-03-2023

PARTICULARS	RATE OF W.D.V. AS ON		ADDITION		DEDUCTION	TOTAL AS ON	DEPRECIATION	W.D.V. AS ON
	DEP.	01.04.2022	BEFORE SEP.	AFTER SEP.		31.03.2022		31.03.2023
FURNITURE & FIXTURE	10%	2,243.69	-	-	-	2,243.69	224.37	2,019.32
CAR	20%	2,146.52	-	-	-	2,146.52	429.30	1,717.22
TOTAL		4,390.21				4,390.21	653.67	3,736.54

As per our report even date attached
FOR MANISH MANOCHA & CO.
 (Chartered Accountants)

PLACE: DELHI
 DATE: 25.03.2025
 UDIN : 25528520BMK0004532

CA MANISH MANOCHA
 (Prop.)
 M. NO-528520



CO-OPERATIVE EDUCATION FUND, OFFICE OF RCS
REGISTRAR CO-OPERATIVE SOCIETIES, PARLIAMENT STREET NEW DELHI-110001
SCHEDULE 2022-2023

SCHEDULE NO. 1

SALARY AND WAGES

SALARY	3,819,291.00	
ADD: PAYABLE FOR THE YEAR	322,812.00	
LESS: PAYABLE AS AT 31/03/2022	(377,193.00)	3,764,910.00
ADMIN CHARGES P F		15,052.00
ARREARS OF D. A		43941
ARREARS OF SALARY		91,449.00
BOUNS		35,724.00
DRESS ALLOWANCE		15,000.00
EMPLOYER CONTRIBUTION TO P.F		301,050.00
EPFO PAYMENT		132.00
INSURANCE (EMPLOYEE)		3,375.00
LEAVE ENCASHMENT & GRATUITY		1,750,398.00
SALARY & WAGES (CONTR. SHYAM KUMAR)		312,000.00
		<u>6,333,031.00</u>

SCHEDULE NO. 2

ADMINISTRATIVE EXP

TELEPHONE EXP.	4,055.00	
ADD: PAYABLE FOR THE YEAR	395.00	
LESS: PAYABLE AS AT 31/03/2022	<u>0</u>	4,450.00
BANK CHARGES		1,194.16
MEETING EXP.		2,186.00
		<u>7,830.16</u>

SCHEDULE NO. 3

OTHER EXP.

TDS RETURN FILLING CHARGES	7,403.00	
PROFESSIONAL FEES	<u>330,000.00</u>	337,403.00
		<u>337,403.00</u>

SCHEDULE NO. 4

EXPENSES PAYABLE

AUDIT FEE PAYABLE		136,708.00
TELEPHONE EXP. PAYABLE		395.00

SALARIES RELATED

ADMIN CHARGES PF PAYABLE	1,267.00	
EMPLOYEE CONTRIBUTION TO PF	25,337.00	
EPF(EMPLOYER CONTRIBUTION PAYABLE)	25,337.00	
SALARY & WAGES PAYABLE	<u>275,115.00</u>	327,056.00
		<u>327,056.00</u>