



RAJU KOYYALA & ASSOCIATES

Chartered Accountants

8-5-49/4, Seetharama Complex, Station Road, Opp: Sunil Theatre, Warangal - 506002.

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AUDITOR REPORT

1. We have audited the enclosed Balance sheet of COOPRATIVE DEVELOPMENT FOUNDATION, Regd. No.547 of 1985, for the year ended 31st March 2018, and the Income and Expenditure Account and Receipts & Payments accounts for the period 01-04-2017 to 31-03-2018, 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: 07/06/2018

FOR RAJU KOYYALA & ASSOCIATES
Chartered Accountants
FR No. 015250S



(CA RAJUKOYYALA)
Partner
M.No.223305

**Cooperative Development Foundation
(CDF/Sahavikasa)
Balance Sheet : 31.03.2018**

(Amounts in rupees)

31.03.2017	Liabilities	31.03.2018	31.03.2017	Assets	31.03.2018
1	2	3	4	5	6
5,00,21,708	1. Capital Fund (CF)	5,11,19,047	2,34,88,016	1. Fixed Assets	2,35,14,866
	1,47,53,727 Opening balance	1,47,53,727			
	- Add: Excess of Income over Expenditure	-	5,34,21,452	2. Investments & Deposits in Cooperatives	4,84,46,452
	4,08,254 Deduct: Excess of Expenditure over Income	28,72,703		5,34,21,452 Associations of Women's Dairy Cooperatives (AWDCs)	4,84,46,452
	3,56,76,235 Add: Group Fund Scheme	3,92,38,023			
			2,36,67,708	3. Loans	2,36,67,708
				2,36,67,708 Secured Loans	2,36,67,708
5,70,00,000	2. Cooperative Revolving Fund (CRF)	5,70,00,000	5,72,05,375	4. Investments & deposits in Banks & other Financial Institutions	6,32,95,375
1,68,00,000	3. Cooperative Education and Advocacy Fund (CEAF)	1,68,00,000		1,14,17,875 Andhra Bank, Warangal	95,57,875
				95,00,000 Group Fund Scheme-Men, Andhra Bank, Warangal	1,00,00,000
81,75,234	4. Information and Communication Technology Fund (ICTF)	81,75,234		50,00,000 Group Fund Scheme-Men II, Andhra Bank, Warangal	70,00,000
				5,00,000 Group Fund Scheme-Men III, Andhra Bank, Warangal	7,50,000
7,00,000	5. Employees Leave Encashment Fund (ELEF)	7,00,000		1,26,37,500 State Bank Of India, Warangal	1,71,37,500
				1,05,00,000 Group Fund Scheme-women, Andhra Bank, Warangal	95,00,000
				72,00,000 Group Fund Scheme-women-II, Andhra Bank, Warangal	87,00,000
				4,50,000 Group Fund Scheme-women-III, Andhra Bank, Warangal	6,50,000
19,00,000	6. Employees Gratuity Fund (EGF)	19,00,000			
1,07,57,545	7. CRF Reserve Fund (CRF-RF)	1,07,57,545	26,58,470	5. Receivables	31,74,042
				24,93,270 TDS Receivable	28,29,942
1,57,19,530	8. Depreciation Fund (DF)	1,60,95,307		1,65,200 Other Advances	3,44,100
				- Staff Advances	-
44,762	9. Payables	74,194	30,828	6. Security deposits	30,828
	44,266 Personnel	74,194			
	496 Others	-		7. Cash balances	-
				- Cash	-
23,77,875	10. Corpous Fund (CF)	23,77,875			
			30,24,805	8. Bank balances	28,69,931
				3,42,411 Andhra Bank, Nayeem Nagar, Warangal	1,29,334
				16,558 Kotak Mahindra Bank, Warangal	17,401
				7,57,662 Andhra Bank, GFS Women 76763, Warangal	7,55,166
				2,03,929 Andhra Bank, GFS Men 76781, Warangal	2,75,455
				7,47,574 Andhra Bank, GFS Men-II 191433, Warangal	5,11,834
				1,39,542 State Bank Of India, Warangal	98,339
				6,49,485 Andhra Bank, GFS Women-II 07585, Warangal	7,72,045
				60,905 Andhra Bank, GFS Women-III 264933, Warangal	79,558
				1,06,740 Andhra Bank, GFS Men-III 264942, Warangal	2,30,800
16,34,96,654	Total	16,49,99,202	16,34,96,654	Total	16,49,99,202

K. Jayaprada
President



A. Revathi
Treasurer

Place: Warangal
Date :07.06.2018



Cooperative Development Foundation
(CDF/Sahavikasa)
Income & Expenditure Statement: 2017-18 (01.04.2017 to 31.03.2018)

(Amounts in rupees)

2016-17	Expenditure	2017-18	2016-17	Income	2017-18
1	2	3	4	5	6
2,77,276	1 Conferences, workshops, trainings	2,87,430	6,00,422	1 Contributions From visitors	1,78,100
45,378	2 Computer maintenance	-	12,77,420	2 Group Fund Scheme Contributions	13,78,808
71,454	3 Publications	86,700	-	3 Interest on Investments & Deposits in Cooperatives	-
33,16,994	4 Personnel	35,93,001	20,37,302	4 Interest on Investments & Deposits in Banks & others	16,97,574
5,71,000	5 AMC for TCs Computers	6,03,200	560	5 Interest on SB Accounts	14,820
3,85,227	6 Residential Training Facility expenses	3,94,764	6,44,091	6 Miscellaneous income	2,09,266
67,225	7 BoT Travel	57,667	9,02,800	7 Contributions From ATC's	10,10,889
7,99,684	8 Employees Travel	7,85,095	11,81,021	8 Excess of Expenditure over Income	24,64,449
21,000	9 Statutory audit fee	21,000			
-	10 Audit expenses	4,000			
-	11 Study visits	-			
1,35,814	12 Phones	1,15,881			
-	13 Website	-			
37,238	14 Stationery	52,607			
-	15 Miscellaneous articles	-			
1,47,872	16 Equipment maintenance	2,83,215			
23,505	17 Miscellaneous Expenses	27,539			
646	18 Postage	882			
2,72,317	19 Premises	1,77,939			
2,897	20 Bank charges	4,098			
45,474	21 Legal expenses	83,111			
4,22,615	22 Depreciation	3,75,777			
-	23 Excess of Income over Expenditure	-			
66,43,616	Total	69,53,906	66,43,616	Total	69,53,906

K. Jayaprada
K Jayaprada
President



A. Revathi
A Revathi
Treasurer

Place: Warangal
Date :07.06.2018

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



Cooperative Development Foundation
(CDF/Sahavikasa)
Receipts & Payments Statement: 2017-18 (01.04.2017 to 31.03.2018)

(Amounts in rupees)

2016-17	Receipts	2017-18	2016-17	Payments	2017-18
1	2	3	4	5	6
	A Investments & Deposits in Cooperatives			A Investments & Deposits in Cooperatives	
50,00,000	1 Fixed deposits in AWDCs	49,75,000	-	1 Fixed deposits in AWDCs	-
	Loans			Loans	
-	Secured Loans	-	-	Secured Loans	-
-	Unsecured Loans	-	-	Unsecured Loans	-
	B Investments & Deposits in Banks & others			B Investments & Deposits in Banks & others	
16,93,000	1 Andhra Bank, Warangal	49,37,875	6,00,000	1 Andhra Bank, Warangal	30,77,875
-	2 State Bank of Hyderabad, Warangal	-	55,00,000	2 State Bank of Hyderabad, Warangal	45,00,000
1,03,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	1,05,00,000	1,05,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	1,10,00,000
60,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	70,00,000	60,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	60,00,000
35,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	40,00,000	55,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	60,00,000
24,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	25,00,000	43,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	40,00,000
30,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	2,50,000	5,00,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	5,00,000
80,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	5,00,000	5,00,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	7,00,000
5,00,000	9 NSC Certificates	-			
	C Advances			C Advances	
57,800	1 Staff	1,92,200	57,800	1 Staff	1,92,200
4,55,650	2 TDS receivable	-	2,99,852	2 TDS receivable	3,36,672
4,76,000	3 Others	10,000	6,41,200	3 Others	1,88,900
	D Security Deposits			D Security Deposits	
-	1 Phone Deposits	-	-	1 Phone Deposits	-
	E Payables			E Payables	
33,79,013	1 Personnel	37,02,730	33,74,133	1 Personnel	36,72,802
75,57,689	2 Group Fund Scheme - Women	76,93,571	80,58,827	2 Group Fund Scheme - Women	86,93,008
1,22,75,475	3 Group Fund Scheme - Men	1,27,51,791	1,26,48,898	3 Group Fund Scheme - Men	1,21,78,015
58,74,871	4 Group Fund Scheme - Men-II	68,65,160	35,48,854	4 Group Fund Scheme - Men - II	50,98,532
49,40,450	5 Group Fund Scheme - Women-II	55,17,815	30,17,190	5 Group Fund Scheme - Women-II	38,92,219
8,44,108	6 Group Fund Scheme - Men-III	6,25,233	3,20,173	6 Group Fund Scheme - Men-III	2,50,173
7,95,508	7 Group Fund Scheme - Women-III	9,40,855	4,00,173	7 Group Fund Scheme - Women-III	7,20,690
7,52,621	8 Others	8,35,737	11,52,723	8 Others	8,36,233
			7,87,069	9 Group Fund Scheme - Women (Interest)	-
			3,58,624	10 Group Fund Scheme - Men (Interest)	-
			1,53,528	11 Group Fund Scheme - Men - II (Interest)	-
			1,86,650	12 Group Fund Scheme - Women-II (Interest)	-
			5,608	13 Group Fund Scheme - Men-III (Interest)	-
			5,758	14 Group Fund Scheme - Women-III (Interest)	-



2016-17	Receipts	2017-18	2016-17	Payments	2017-18
1	2	3	4	5	6
-	F Fixed Assets			F Fixed Assets	
	1 Office Equipment	4,000		1 Office Equipment	30,850
4,22,615	G Additions to Reserves & other Funds			G Thrift Cooperatives Network Division (TCND)	
	1 Depreciation Fund (DF)	3,75,777	2,77,276	1 On-site Training Programmes	2,87,430
	H Grant-in-aid		38,334	2 Computer maintenance	-
			57,200	3 Publications	76,000
6,00,422	I Other Receipts		22,69,860	4 Personnel	24,56,106
	1 Contributions from Visitors	1,78,100	5,71,000	5 AMC for TCs Computers	6,03,200
35,34,539	2 Interest on Investments & Deposits in Banks & others	16,97,574	7,19,696	6 Travel	7,03,232
560	3 Interest on SB Accounts	14,820	29,800	7 Stationery	42,100
6,44,091	4 Miscellaneous income	2,09,266	1,18,300	8 Equipment maintenance	2,26,600
5,45,500	5 Contributions from - AWTCs	6,05,995	500	9 Postage	-
3,57,300	6 Contributions from - AMTCs	4,04,894	2,17,900	10 Premises	1,42,400
	J Contributions from Group Fund Scheme				
3,38,301	1 Group Fund Scheme - Women	3,52,039		H Paddy Cooperatives Network Division (PCND)	
4,73,075	2 Group Fund Scheme - Men	4,97,679	4,700	1 Computer maintenance	-
2,28,854	3 Group Fund Scheme - Men-II	2,67,842	7,100	2 Publications	-
2,37,190	4 Group Fund Scheme - Women-II	2,61,248	3,700	3 Stationery	-
	K Corpus Fund		14,800	4 Equipment maintenance	-
	Shashi Rajgopalan's Own Contribution		100	5 Postage	-
			27,200	6 Premises	-
				I Dairy Cooperatives Network Division (DCND)	
				1 Personnel	-
			436	2 Travel	-
				3 Miscellaneous Expenses	10,280
				J Residential Training Facility (RTF)	
			1,12,250	1 Personnel	41,479
			64,310	2 Maintenance	1,31,216
			2,52,167	3 Catering Charges	2,63,548



2016-17	Receipts	2017-18	2016-17	Payments	2017-18
1	2	3	4	5	6
				K Administration & Finance Division (AFD)	
			14,618	1 Computer maintenance	-
			5,120	2 Publications	10,700
			8,52,664	3 Personnel	10,95,416
			79,552	4 Travel	81,863
			67,225	5 BoT Travel	57,667
			1,35,814	6 Phones	1,15,881
			21,000	7 Statutory Audit Fee	21,000
			3,738	8 Stationery	10,507
			-	9 Miscellaneous articles	-
			14,772	10 Equipment maintenance	56,615
			23,505	11 Miscellaneous Expenses	17,259
			46	12 Postage	882
			27,217	13 Premises	35,539
			2,897	14 Bank charges	4,098
			-	15 Audit expenses	4,000
			45,474	16 Legal expenses	83,111
			1,50,970	17 Accidental & Mediclam Insurance	-
			4,22,615	L Depreciation	3,75,777
	L Opening Balance:			M Closing Balance:	
	Cash			Cash	
	Banks			Banks	
5,03,638	1 Andhra Bank, Nayeem Nagar, Warangal	3,42,411	3,42,411	1 Andhra Bank, Nayeem Nagar, Warangal	1,29,334
5,998	2 Kotak Mahindra Bank, Warangal	16,558	16,558	2 Kotak Mahindra Bank, Warangal	17,401
11,97,690	3 Andhra Bank, GFS Women 76763 (CDF), Warangal	7,57,662	7,57,662	3 Andhra Bank, GFS Women 76763 (CDF), Warangal	7,55,166
8,67,352	4 Andhra Bank, GFS Men 76781 (CDF), Warangal	2,03,929	2,03,929	4 Andhra Bank, GFS Men 76781 (CDF), Warangal	2,75,455
3,91,557	5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal	7,47,574	7,47,574	5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal	5,11,834
6,26,254	6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal	6,49,485	6,49,485	6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal	7,72,045
52,805	7 Andhra Bank, GFS Men-III 264942(CDF), Warangal	1,06,740	1,06,740	7 Andhra Bank, GFS Men-III 264942(CDF), Warangal	2,30,800
85,570	8 Andhra Bank, GFS Women-III 264933 (CDF), Warangal	60,905	60,905	8 Andhra Bank, GFS Women-III 264933 (CDF), Warangal	79,558
59,986	9 State Bank of Hyderabad, Warangal	1,39,542	1,39,542	9 State Bank of Hyderabad, Warangal	98,339
7,80,85,481	Total	8,16,92,006	7,80,85,481	Total	8,16,92,006

K Jayaprada

K Jayaprada
President



A Revathi

A Revathi
Treasurer

Place: Warangal
Date :07.06.2018

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 31.03.2018

(Amounts in rupees)

S No	Particulars	Gross block at cost				Depreciation block					Net block	
		As on 31.03.17	Additions during the year	Deductions during the year	As on 31.03.18 (3+4-5)	Rate %	As on 31.03.17	Reduced/ Adjusted during the year	Added during the year (3-5-8+4+9)*7	As on 31.03.18 (8-9+5)	As on 31.03.17	As on 31.03.18 (6+11)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Vehicles	17,88,025	-	4,000	17,84,025	15.00%	15,42,141	-	36,283	15,78,424	2,45,884	2,05,601
	below 180 days					7.50%	-		-	-	-	-
2	Furniture & Fixtures	23,06,092	-	-	23,06,092	10.00%	19,12,234	-	39,386	19,51,620	3,93,858	3,54,472
									-			
3	Office equipment	28,82,713	15,300	-	28,98,013	15.00%	26,04,321	-	44,054	26,48,375	2,78,392	2,49,638
	below 180 days	-	15,550	-	15,550	7.50%	-		1,166	1,166	-	14,384
									-			
4	Training Equipments	12,36,187	-	-	12,36,187	15.00%	11,40,855	-	14,300	11,55,155	,95,332	81,032
	below 180 days	-	-	-	-		-		-	-	-	-
									-			
5	Computer	25,19,165	-	-	25,19,165	60.00%	25,16,535	-	1,578	25,18,113	2,630	1,052
	below 180 days	-	-	-	-	30.00%	-		-	-	-	-
									-			
6	Training Centre	83,93,544	-	-	83,93,544	10.00%	60,03,444	-	2,39,010	62,42,454	23,90,100	21,51,090
	below 180 days	-	-	-	-	5.00%	-		-	-	-	-
									-			
7	Land	43,62,290	-	-	43,62,290	-	-	-	-	-	43,62,290	43,62,290
	Total	2,34,88,016	30,850	4,000	2,35,14,866	-	1,57,19,530	-	3,75,777	1,60,95,307	77,68,486	74,19,559
	Previous year total	2,34,88,016	-	-	2,34,88,016	-	1,52,96,915	-	4,22,615	1,57,19,530	86,29,703	77,68,486

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 :07.06.2018



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