



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 COOPERATIVE DEVELOPMENT FOUNDATION, Regd. No.547 of 1985, for the year ended 31st March 2019, and the Income and Expenditure Account and Receipts & Payments accounts for the period 01-04-2018 to 31-03-2019, 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:

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



(CA RAJUKOYYALA)

Partner

M.No.223305

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

Balance Sheet : 31.03.2019

(Amounts in rupees)

31.03.2018	Liabilities	31.03.2019	31.03.2018	Assets	31.03.2019
1	2	3	4	5	6
5,11,19,047	1. Capital Fund (CF)	5,34,59,766	2,35,14,866	1. Fixed Assets	2,36,74,422
	1,47,53,727 Opening balance	1,47,53,727			
	- Add: Excess of Income over Expenditure	-	4,84,46,452	2. Investments & Deposits in Cooperatives	4,81,71,452
	28,72,703 Deduct: Excess of Expenditure over Income	66,30,347		4,84,46,452 Associations of Women's Dairy Cooperatives (AWDCs)	4,81,71,452
	3,92,38,023 Add: Group Fund Scheme	4,53,36,386			
			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	6,32,95,375	4. Investments & deposits in Banks & other Financial Institutions	7,42,95,375
1,68,00,000	3. Cooperative Education and Advocacy Fund (CEAF)	1,68,00,000		95,57,875 Andhra Bank, Warangal	63,57,875
81,75,234	4. Information and Communication Technology Fund (ICTF)	81,75,234		1,00,00,000 Group Fund Scheme-Men, Andhra Bank, Warangal	1,10,00,000
				70,00,000 Group Fund Scheme-Men II, Andhra Bank, Warangal	90,00,000
				7,50,000 Group Fund Scheme-Men III, Andhra Bank, Warangal	12,00,000
				1,71,37,500 State Bank Of India, Warangal	2,44,37,500
7,00,000	5. Employees Leave Encashment Fund (ELEF)	7,00,000		95,00,000 Group Fund Scheme-women, Andhra Bank, Warangal	1,00,00,000
				87,00,000 Group Fund Scheme-women-II, Andhra Bank, Warangal	1,11,00,000
				6,50,000 Group Fund Scheme-women-III, Andhra Bank, Warangal	12,00,000
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	31,74,042	5. Receivables	35,46,101
				28,29,942 TDS Receivable	32,01,665
1,60,95,307	8. Depreciation Fund (DF)	1,64,42,634		3,44,100 Other Advances	3,44,436
				- Staff Advances	-
74,194	9. Payables	76,55,447	30,828	6. Security deposits	30,828
74,194	Salaries	1,54,894			
-	Others	75,00,553		7. Cash balances	
				- Cash	-
23,77,875	10. Corpous Fund (CF)	23,77,875	28,69,931	8. Bank balances	18,82,615
				1,29,334 Andhra Bank, Nayeem Nagar, Warangal	1,79,958
				17,401 Kotak Mahindra Bank, Warangal	18,809
				7,55,166 Andhra Bank, GFS Women 76763, Warangal	2,58,668
				2,75,455 Andhra Bank, GFS Men 76781, Warangal	2,87,499
				5,11,834 Andhra Bank, GFS Men-II 191433, Warangal	3,57,601
				98,339 State Bank Of India, Warangal	111,594
				7,72,045 Andhra Bank, GFS Women-II 07585, Warangal	5,12,222
				79,558 Andhra Bank, GFS Women-III 264933, Warangal	27,975
				2,30,800 Andhra Bank, GFS Men-III 264942, Warangal	1,28,290
16,49,99,202	Total	17,52,68,501	16,49,99,202	Total	17,52,68,501

K. Jayaprada
President



A. Revathi

A Revathi
Treasurer



Place Warangal
Date 14.06.2019



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: 2018-19 (01.04.2018 to 31.03.2019)

2017-18	Expenditure	2018-19	2017-18	Income	(Amounts in rupees)
1	2	3	4	5	2018-19
					6
2,87,430	1 Conferences, workshops, trainings	3,21,257	1,78,100	1 Contributions From visitors	88,579
-	2 Computer maintenance	-	13,78,808	2 Group Fund Scheme Contributions	14,51,809
86,700	3 Publications	94,367	-	3 Interest on Investments & Deposits in Cooperatives	-
35,93,001	4 Salaries	38,53,910	16,97,574	4 Interest on Investments & Deposits in Banks & others	17,70,303
6,03,200	5 AMC for TCs Computers	6,62,900	14,820	5 Interest on SB Accounts	17,464
3,94,764	6 Residential Training Facility expenses	3,23,787	2,09,266	6 Miscellaneous income	65,839
57,667	7 BoT Travel	62,564	10,10,889	7 Contributions From ATC's	10,30,494
7,85,095	8 Employees Travel	8,29,174	24,64,449	8 Excess of Expenditure over Income	37,57,644
21,000	9 Statutory audit fee	21,000			
4,000	10 Audit expenses	4,000			
-	11 Study visits	-			
1,15,881	12 Phones	92,984			
-	13 Registration Charges	3,40,320			
52,607	14 Stationery	45,847			
-	15 Miscellaneous articles	-			
2,83,215	16 Equipment maintenance	8,23,747			
27,539	17 Miscellaneous Expenses	11,979			
882	18 Postage	731			
1,77,939	19 Electricity Charges	2,14,991			
4,098	20 Bank charges	3,577			
83,111	21 Legal expenses	1,27,670			
3,75,777	22 Depreciation	3,47,327			
-	23 Excess of Income over Expenditure	-			
69,53,906	Total	81,82,132	69,53,906	Total	81,82,132

K. Jayaprada
President



A. Revathi

A Revathi
Treasurer



Place: Warangal
Date: 14.06.2019

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: 2018-19 (01.04.2018 to 31.03.2019)

(Amounts in rupees)

2017-18	Receipts	2018-19	2017-18	Payments	2018-19
1	2	3	4	5	6
	A Investments & Deposits in Cooperatives			A Investments & Deposits in Cooperatives	
49,75,000	1 Fixed deposits in AWDCs	2,75,000	-	1 Fixed deposits in AWDCs	-
	B Loans			B Loans	
-	1 Secured Loans	-	-	1 Secured Loans	-
-	2 Unsecured Loans	-	-	2 Unsecured Loans	-
	C Investments & Deposits in Banks & others			C Investments & Deposits in Banks & others	
49,37,875	1 Andhra Bank, Warangal	55,77,875	30,77,875	1 Andhra Bank, Warangal	23,77,875
-	2 State Bank of India, Warangal	2,00,000	45,00,000	2 State Bank of India, Warangal	75,00,000
1,05,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	1,00,00,000	1,10,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	1,10,00,000
70,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	55,00,000	60,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	60,00,000
40,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	50,00,000	60,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	70,00,000
25,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	26,00,000	40,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	50,00,000
2,50,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	1,50,000	5,00,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	6,00,000
5,00,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	4,50,000	7,00,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	10,00,000
	D Advances			D Advances	
1,92,200	1 Staff	50,900	1,92,200	1 Staff	50,900
-	2 TDS receivable	-	3,36,672	2 TDS receivable	3,71,723
10,000	3 Others	89,664	1,88,900	3 Others	90,000
	E Payables			E Payables	
37,02,730	1 Salaries	40,46,754	36,72,802	1 Salaries	39,66,054
76,93,571	2 Group Fund Scheme - Women	76,45,806	86,93,008	2 Group Fund Scheme - Women	74,99,122
1,27,51,791	3 Group Fund Scheme - Men	1,32,74,009	1,21,78,015	3 Group Fund Scheme - Men	1,22,61,965
68,65,160	4 Group Fund Scheme - Men-II	79,95,378	50,98,532	4 Group Fund Scheme - Men - II	61,49,611
55,17,815	5 Group Fund Scheme - Women-II	57,38,572	38,92,219	5 Group Fund Scheme - Women-II	34,90,610
6,25,233	6 Group Fund Scheme - Men-III	6,97,501	2,50,173	6 Group Fund Scheme - Men-III	3,50,011
9,40,855	7 Group Fund Scheme - Women-III	12,38,417	7,20,690	7 Group Fund Scheme - Women-III	7,40,000
8,35,737	8 Others	83,71,528	8,36,233	8 Others	8,70,975
	F Fixed Assets			F Fixed Assets	
4,000	1 Office Equipment	4,000	30,850	1 Office Equipment	1,63,556
	G Additions to Reserves & other Funds			G Thrift Cooperatives Network Division (TCND)	
3,75,777	1 Depreciation Fund (DF)	3,47,327	2,87,430	1 On-site Training Programmes	3,21,257
-	H Grant-in-aid	-	76,000	2 Computer maintenance	-
			24,56,106	3 Publications	75,494
			6,03,200	4 Salaries	27,22,497
	I Other Receipts			5 AMC for TCs Computers	6,62,900
1,78,100	1 Contributions from Visitors	88,579	7,03,232	6 Travel	7,71,742
16,97,574	2 Interest on Investments & Deposits in Banks & others	17,70,303	42,100	7 Stationery	36,678
14,820	3 Interest on SB Accounts	17,464	2,26,600	8 Equipment maintenance	6,58,998
2,09,266	4 Miscellaneous income	65,839	-	9 Postage	-
6,05,995	5 Contributions from - AWTCs	6,03,900	1,42,400	10 Electricity Charges	1,71,993
4,04,894	6 Contributions from - AWTCs	4,26,594			

H. Sushil
A. Reddy



2017-18	Receipts	2018-19	2017-18	Payments	2018-19
1	2	3	4	5	6
	J Contributions from Group Fund Scheme			H Dairy Cooperatives Network Division (DCND)	
3,52,039	1 Group Fund Scheme - Women	3,57,953	-	1 Salaries	-
4,97,679	2 Group Fund Scheme - Men	5,15,819	10,280	2 Travel	-
2,67,842	3 Group Fund Scheme - Men-II	3,08,578		3 Miscellaneous Expenses	-
2,61,248	4 Group Fund Scheme - Women-II	2,69,459			
	K Corpus Fund			I Residential Training Facility (RTF)	
-	Shashi Rajgopalan's Own Contribution	-	41,479	1 Salaries	45,536
			1,31,216	2 Maintenance	1,12,094
			2,63,548	3 Catering Charges	2,11,693
				J Administration & Finance Division (AFD)	
			-	1 Computer maintenance	-
			10,700	2 Publications	18,873
			10,95,416	3 Salaries	10,85,877
			81,863	4 Travel	57,432
			57,667	5 BoT Travel	62,564
			1,15,881	6 Phones	92,984
			21,000	7 Statutory Audit Fee	21,000
			10,507	8 Stationery	9,169
			-	9 Miscellaneous articles	-
			56,615	10 Equipment maintenance	1,64,749
			17,259	11 Miscellaneous Expenses	11,979
			882	12 Postage	731
			35,539	13 Electricity Charges	42,998
			4,098	14 Bank charges	3,577
			4,000	15 Audit expenses	4,000
			83,111	16 Legal expenses	1,27,670
			-	17 Registration Charges	3,40,320
			3,75,777	K Depreciation	3,47,327
	L Opening Balance:			L Closing Balance:	
	Cash			Cash	
	Banks			Banks	
3,42,411	1 Andhra Bank, Nayeem Nagar, Warangal	1,29,334	1,29,334	1 Andhra Bank, Nayeem Nagar, Warangal	1,79,958
16,558	2 Kotak Mahindra Bank, Warangal	17,401	17,401	2 Kotak Mahindra Bank, Warangal	18,809
7,57,662	3 Andhra Bank, GFS Women 76763 (CDF), Warangal	7,55,166	7,55,166	3 Andhra Bank, GFS Women 76763 (CDF), Warangal	2,58,668
2,03,929	4 Andhra Bank, GFS Men 76781 (CDF), Warangal	2,75,455	2,75,455	4 Andhra Bank, GFS Men 76781 (CDF), Warangal	2,87,499
7,47,574	5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal	5,11,834	5,11,834	5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal	3,57,601
6,49,485	6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal	7,72,045	7,72,045	6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal	5,12,222
1,06,740	7 Andhra Bank, GFS Men-III 264942(CDF), Warangal	2,30,800	2,30,800	7 Andhra Bank, GFS Men-III 264942(CDF), Warangal	1,28,290
60,905	8 Andhra Bank, GFS Women-III 264933 (CDF), Warangal	79,558	79,558	8 Andhra Bank, GFS Women-III 264933 (CDF), Warangal	27,975
1,39,542	9 State Bank of India, Warangal	98,339	98,339	9 State Bank of India, Warangal	1,11,594
8,16,92,006	Total	8,65,47,149	8,16,92,006	Total	8,65,47,149



Place: Warangal
Date :14.06.2019



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 31.03.2019

(Amounts in rupees)

S No	Particulars	Gross block at cost				Depreciation block					Net block	
		As on 31.03.18	Additions during the year	Deductions during the year	As on 31.03.19 (3+4-5)	Rate %	As on 31.03.18	Reduced/ Adjusted during the year	Added during the year (3-5-8+4+9)*7	As on 31.03.19 (8-9+5)	As on 31.03.18	As on 31.03.19 (6+11)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Vehicles	17,84,025	-	4,000	17,80,025	15.00%	15,78,424	-	30,240	16,08,664	2,05,601	1,71,361
	below 180 days					7.50%	-		-	-	-	-
2	Furniture & Fixtures	23,06,092	11,000	-	23,17,092	10.00%	19,51,620	-	36,547	19,88,167	3,54,472	3,28,925
									-			
3	Office equipment	29,13,563	13,497	-	29,27,060	15.00%	26,48,491	-	41,785	26,90,276	2,64,022	2,36,784
	below 180 days		57,595	-	57,595	7.50%	-		4,320	4,320	-	53,275
									-			
4	Training Equipments	12,36,187	-	-	12,36,187	15.00%	11,55,155	-	12,155	11,67,310	81,032	68,877
	below 180 days		-	-	-		-	-	-	-	-	-
									-			
5	Computer	25,19,165	-	-	25,19,165	60.00%	25,18,113	-	631	25,18,744	1,052	421
	below 180 days		21,800	-	21,800	30.00%	-	-	6,540	6,540	-	15,260
6	Training Centre	83,93,544	-	-	83,93,544	10.00%	62,42,454	-	2,15,109	64,57,563	21,51,090	19,35,981
	below 180 days		-	-	-	5.00%	-	-	-	-	-	-
7	Land	43,62,290	-	-	43,62,290	-	-	-	-	-	43,62,290	43,62,290
	Total	2,35,14,866	1,03,892	4,000	2,36,14,758	-	1,60,94,257	-	3,47,327	1,64,41,584	74,19,559	71,73,174
	Previous year 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

As per our report of even date

M/s. RAJU KOYYALA & ASSOCIATES

Chartered Accountants

K. Jayaprada
President



A Revathi
Treasurer



Place: Warangal
Date : 14.06.2019



CA RAJU KOYYALA
Partner
M.No: 223305

Allocation made various divisions in 2018-19

S No	Particulars	TCND (80%)		F&A (20%)		Total
1	2	3	4	5	6	7
1	Publications	75,494	75,500	18,873	18,900	94,367
2	Premises	1,71,993	1,72,000	42,998	43,000	2,14,991
3	Equipment Maintenance	6,58,998	6,59,000	1,64,749	1,64,700	8,23,747
4	Stationery	36,678	36,700	9,169	9,200	45,847
Total		9,43,162	9,43,200	2,35,790	2,35,800	11,78,952



A. R. R. R.



Payables from 01.04.2018 to 31.03.2019

S No	Particulars	As on 01.04.2018	Amount Paid	Amount to be Payable	As on 31.03.2019
1	2	3	4	5	6
1	F&A Salaries	9,935	31,82,098	32,61,752	89,589
2	Provident Fund	50,286	6,17,142	6,17,744	50,888
3	Professional Tax	350	4,200	4,200	350
4	E S I	13,623	1,62,614	1,63,058	14,067
5	Praveen agarwal	-	6,56,271	6,56,271	-
6	Catering Expenses	-	2,05,515	2,05,515	-
7	TDS(Praveen Agarwal)	-	9,189	9,742	553
8	TDS(Aruna Sri)	-	-	-	-
9	Advance Received on Sale of Land	-	-	75,00,000	75,00,000
Total		74,194	48,37,029	124,18,282	76,55,447



A. Ravi

