



# RAJU KOYYALA & ASSOCIATES

## Chartered Accountants

# 8-5-49/4, Seetharama Complex, Station Road, Opp: Sunil Theatre, Warangal-506 002.  
Email: rajkoyyala@gmail.com Ph: 0870-2422428, 2977424 ☎ : +91 9848742124

### AUDITOR REPORT

1. We have audited the enclosed Balance sheet of COOPERATIVE DEVELOPMENT FOUNDATION, Regd. No.547 of 1985, for the year ended 31<sup>st</sup> March 2020, and the Income and Expenditure Account and Receipts & Payments accounts for the period 01-04-2019 to 31-03-2020, 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:

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



(CA RAJUKOYYALA)  
Partner  
M.No.223305

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

**Balance Sheet : 2019 - 20**

2018 - 19	Liabilities	2019 - 20	2018 - 19	Assets	2019 - 20
1	2	3	4	5	6
5,38,76,669	1. Capital Fund (CF)	8,95,75,146	2,36,74,422	1. Fixed Assets	2,01,40,126
	1,47,53,727 Opening balance	1,47,53,727			
	- Add: Excess of Income over Expenditure	2,88,20,791	7,18,39,160	2. Investment for Land	7,18,39,160
	62,13,444 Deduct: Excess of Expenditure over Income	62,13,444			
	4,53,36,386 Add: Group Fund Scheme	5,22,14,073			
5,70,00,000	2. Cooperative Revolving Fund (CRF)	5,70,00,000	7,42,95,375	3. Investments & deposits in Banks & other Financial Institutions	10,35,33,446
				63,57,875 Andhra Bank, Warangal	69,57,875
1,68,00,000	3. Cooperative Education and Advocacy Fund (CEAF)	1,68,00,000		1,10,00,000 Group Fund Scheme-Men, Andhra Bank, Warangal	1,10,00,000
				90,00,000 Group Fund Scheme-Men II, Andhra Bank, Warangal	115,00,000
81,75,234	4. Information and Communication Technology Fund (ICTF)	81,75,234		12,00,000 Group Fund Scheme-Men III, Andhra Bank, Warangal	14,00,000
				2,44,37,500 State Bank Of India, Warangal	4,80,75,571
7,00,000	5. Employees Leave Encashment Fund (ELEF)	7,00,000		1,00,00,000 Group Fund Scheme-women, Andhra Bank, Warangal	1,00,00,000
				1,11,00,000 Group Fund Scheme-women-II, Andhra Bank, Warangal	1,30,00,000
				12,00,000 Group Fund Scheme-women-III, Andhra Bank, Warangal	16,00,000
19,00,000	6. Employees Gratuity Fund (EGF)	19,00,000			
			39,60,614	4. Receivables	49,52,936
1,07,57,545	7. CRF Reserve Fund (CRF-RF)	1,07,57,545		32,01,665 TDS Receivable	37,10,787
				- Staff Advances	20,200
				3,44,436 Other Advances	3,44,436
1,64,40,244	8. Depreciation Fund (DF)	1,68,02,273		4,14,513 Int Receivable on FD SBI	4,14,513
				- Amount receivable from Sheelam Satyanarayana (Land Buyer)	4,63,000
76,55,447	9. Payables	4,45,960	30,828	5. Security deposits	30,828
	1,54,894 Salaries	4,38,960			
	75,00,000 Advance for sale land	-		6. Cash balances	
	553 others	7,000		- Cash	40,634
23,77,875	10. Corpus Fund (CF)	23,77,875			40,634
			18,82,615	7. Bank balances	56,72,408
	11. Loans	16,75,505		1,79,958 Andhra Bank, Nayeem Nagar, Warangal	2,09,075
	- Secured Loans	16,75,505		18,809 Kotak Mahindra Bank, Warangal	24,811
				2,58,668 Andhra Bank, GFS Women 76763, Warangal	6,18,565
				2,87,499 Andhra Bank, GFS Men 76781, Warangal	54,204
				3,57,601 Andhra Bank, GFS Men-II 191433, Warangal	2,17,164
				1,11,594 State Bank Of India, Warangal	20,98,559
				5,12,222 Andhra Bank, GFS Women-II 07585, Warangal	5,26,328
				27,975 Andhra Bank, GFS Women-III 264933, Warangal	1,54,597
				1,28,290 Andhra Bank, GFS Men-III 264942, Warangal	84,857
				- State Bank Of India, Warangal	16,84,249
17,56,83,014	Total	20,62,09,538	17,56,83,014	Total	20,62,09,538

As per our report of even date

**M/s. RAJU KOYYALA & ASSOCIATES**  
Chartered Accountants

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

**K. Jayaprada**  
K Jayaprada  
President



**A. Revathi**  
A Revathi  
Treasurer

Place: Warangal  
Date :





**Cooperative Development Foundation**  
(CDF / Sahavikasa)  
Income & Expenditure Statement: 2019-20 (01/04/2019 to 31/03/2020)

(Amounts in rupees)

2018-19	Expenditure	2019-20	2018-19	Income	2019-20
1	2	3	4	5	6
3,21,257	1 Conferences, workshops, trainings	3,21,234	88,579	1 Contributions From visitors	2,33,993
-	2 Professional Charges	22,000	14,51,809	2 Group Fund Scheme Contributions	21,39,917
94,367	3 Publications	77,523	37,23,985	3 Interest on Investments & Deposits in Banks & others	42,61,772
38,53,910	4 Salaries	41,47,434	17,464	4 Interest on SB Accounts	26,542
6,62,900	5 AMC for TCs Computers	6,32,500	65,839	5 Miscellaneous income	25,862
3,23,787	6 Residential Training Facility expenses	3,04,800	10,30,494	6 Contributions From ATC's	13,56,250
62,564	7 BoT Travel	55,545	33,40,741	7 Excess of Expenditure over Income	11,81,685
8,29,174	8 Employees Travel	7,83,947			
21,000	9 Statutory audit fee	21,000			
4,000	10 Audit expenses	-			
15,39,169	11 Group Fund Scheme Expenses	17,94,562			
92,984	12 Telephone Expenses	78,361			
3,40,320	13 Registration Charges	-			
45,847	14 Stationery	48,630			
-	15 Interest Penalty on TDS	11,736			
8,23,747	16 Equipment maintenance	2,78,117			
11,979	17 Miscellaneous Expenses	8,950			
731	18 Postage	836			
2,14,991	19 Electricity Charges	2,70,277			
3,577	20 Bank charges	4,270			
1,27,670	21 Legal expenses	2,270			
3,44,937	22 Depreciation	3,62,029			
<b>97,18,911</b>		<b>92,26,021</b>	<b>97,18,911</b>		<b>92,26,021</b>
33,40,741	1. Excess of expenditure over income (From Normal Opeartions)	11,81,685		Extra Ordinary Items:	
-	2. Excess of Income over Expenditure	2,88,20,791		- 1. Profit on sale of Agri Land	3,00,02,476
<b>33,40,741</b>	<b>Total</b>	<b>3,00,02,476</b>	<b>..</b>	<b>Total</b>	<b>3,00,02,476</b>

K Jayaprada  
President



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: 2019-20 ( 01/04/2019 to 31/03/2020)

(Amounts in rupees)

2018-19	Receipts	2019-20	2018-19	Payments	2019-20
1	2	3	4	5	6
	<b>A Investments &amp; Deposits in Cooperatives</b>			<b>A Investments &amp; Deposits in Cooperatives</b>	
2,75,000	1 Fixed deposits in AWDCs	-	-	1 Fixed deposits in AWDCs	-
	<b>B Loans</b>			<b>B Loans</b>	
-	1 Software Development Fund	16,75,505	-	1 Software Development Fund	-
	<b>C Investments &amp; Deposits in Banks &amp; others</b>			<b>C Investments &amp; Deposits in Banks &amp; others</b>	
55,77,875	1 Andhra Bank, Warangal	29,77,875	23,77,875	1 Andhra Bank, Warangal	35,77,875
2,00,000	2 State Bank of India, Warangal	71,37,500	75,00,000	2 State Bank of India, Warangal	3,07,75,571
1,00,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	1,20,00,000	1,10,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	1,20,00,000
55,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	70,00,000	60,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	70,00,000
50,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	55,00,000	70,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	80,00,000
26,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	31,00,000	50,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	50,00,000
1,50,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	5,00,000	6,00,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	7,00,000
4,50,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	8,00,000	10,00,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	12,00,000
	<b>D Advances</b>			<b>D Advances</b>	
50,900	1 Staff	17,000	50,900	1 Staff	37,200
89,664	2 Others	90,000	3,71,723	2 TDS receivable	5,09,122
			90,000	3 Others	90,000
			4,14,513	4 Interest receivable SBI FD's	-
	<b>E Payables</b>			<b>E Payables</b>	
40,46,754	1 Salaries	44,37,963	39,66,054	1 Salaries	41,53,897
76,45,806	2 Group Fund Scheme - Women	96,69,890	74,99,122	2 Group Fund Scheme - Women	88,27,310
1,32,74,009	3 Group Fund Scheme - Men	1,38,58,272	1,22,61,965	3 Group Fund Scheme - Men	1,40,33,671
79,95,378	4 Group Fund Scheme - Men-II	1,02,22,076	61,49,611	4 Group Fund Scheme - Men - II	75,33,235
57,38,572	5 Group Fund Scheme - Women-II	68,79,750	34,90,610	5 Group Fund Scheme - Women-II	44,40,853
6,97,501	6 Group Fund Scheme - Men-III	8,71,934	3,50,011	6 Group Fund Scheme - Men-III	3,60,000
12,38,417	7 Group Fund Scheme - Women-III	14,60,922	7,40,000	7 Group Fund Scheme - Women-III	8,90,089
83,71,528	8 Others	2,72,66,087	8,70,975	8 Others	7,96,640
	<b>F Fixed Assets</b>			<b>F Fixed Assets</b>	
4,000	1 Vehicles	48,000	1,63,556	1 Office Equipment	4,74,228
	2 Land	39,60,524			
	<b>G Additions to Reserves &amp; other Funds</b>			<b>G Thrift Cooperatives Network Division (TCND)</b>	
3,44,937	1 Depreciation Fund (DF)	3,62,029	3,21,257	1 On-site Training Programmes	3,21,234
			75,494	2 Publications	67,540
			27,22,497	3 Salaries	29,91,000
			6,62,900	4 AMC for TCs Computers	6,32,500
			7,71,742	5 Travel	6,95,249
88,579	1 Contributions from Visitors	2,33,993	36,678	6 Stationery	38,900
37,23,985	2 Interest on Investments & Deposits in Banks & others	42,61,772	6,58,998	7 Equipment maintenance	2,22,500
17,464	3 Interest on SB Accounts	26,542	1,71,993	8 Electricity Charges	2,16,200
65,839	4 Miscellaneous income	25,862			
6,03,900	5 Contributions from - AWTCs	8,05,250			
4,26,594	6 Contributions from - AMTCs	5,51,000			





2018-19	Receipts	2019-20	2018-19	Payments	2019-20
1	2	3	4	5	6
	<b>I Contributions from Group Fund Scheme</b>			<b>H Residential Training Facility (RTF)</b>	
3,57,953	1 Group Fund Scheme - Women	6,06,488	45,536	1 Salaries	33,324
5,15,819	2 Group Fund Scheme - Men	6,57,124	1,12,094	2 Maintenance	1,21,770
3,08,578	3 Group Fund Scheme - Men-II	4,78,176	2,11,693	3 Catering Charges	1,83,030
2,69,459	4 Group Fund Scheme - Women-II	3,98,129			
				<b>I Administration &amp; Finance Division (AFD)</b>	
			18,873	1 Publications	9,983
			10,85,877	2 Salaries	11,23,110
			57,432	3 Travel	88,698
			62,564	4 BoT Travel	55,545
			92,984	5 Phones	78,361
			21,000	6 Statutory Audit Fee	21,000
			9,169	7 Stationery	9,730
			15,39,169	8 GFS Scheme expenses	17,94,562
			1,64,749	9 Equipment maintenance	55,617
			11,979	10 Miscellaneous Expenses	8,950
			731	11 Postage	836
			42,998	12 Electricity Charges	54,077
			3,577	13 Bank charges	4,270
			4,000	14 Audit expenses	-
			1,27,670	15 Legal expenses	2,270
			3,40,320	16 Registration Charges	-
			-	17 Interest penalty on TDS	11,736
			-	18 Professional Charges	22,000
			3,44,937	<b>J Depreciation</b>	3,62,029
	<b>J Opening Balance:</b>			<b>K Closing Balance:</b>	
	<b>Cash</b>			<b>Cash</b>	40,634
	<b>Banks</b>			<b>Banks</b>	
1,29,334	1 Andhra Bank, Nayeem Nagar, Warangal	1,79,958	1,79,958	1 Andhra Bank, Nayeem Nagar, Warangal	2,09,075
17,401	2 Kotak Mahindra Bank, Warangal	18,809	18,809	2 Kotak Mahindra Bank, Warangal	24,811
7,55,166	3 Andhra Bank, GFS Women 76763 (CDF), Warangal	2,58,668	2,58,668	3 Andhra Bank, GFS Women 76763 (CDF), Warangal	6,18,565
2,75,455	4 Andhra Bank, GFS Men 76781 (CDF), Warangal	2,87,499	2,87,499	4 Andhra Bank, GFS Men 76781 (CDF), Warangal	54,204
5,11,834	5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal	3,57,601	3,57,601	5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal	2,17,164
7,72,045	6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal	5,12,222	5,12,222	6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal	5,26,328
2,30,800	7 Andhra Bank, GFS Men-III 264942 (CDF), Warangal	1,28,290	1,28,290	7 Andhra Bank, GFS Men-III 264942 (CDF), Warangal	84,857
79,558	8 Andhra Bank, GFS Women-III 264933 (CDF), Warangal	27,975	27,975	8 Andhra Bank, GFS Women-III 264933 (CDF), Warangal	1,54,597
98,339	9 State Bank of India, Warangal (SB)	1,11,594	1,11,594	9 State Bank of India, Warangal (SB)	25,61,559
-	10 State Bank of India, Warangal (C A)	-	-	10 State Bank of India, Warangal (C A)	16,84,249
<b>8,84,98,441</b>	<b>Total</b>	<b>12,58,01,754</b>	<b>8,84,98,441</b>	<b>Total</b>	<b>12,58,01,754</b>

*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  
*[Signature]*  
CA RAJU KOYYALA  
Partner  
M.No: 223305



# Cooperative Development Foundation

(CDF/Sahavikasa)

## Schedule of Fixed Assets forming part of Balance Sheet as on 31/03/2020

(Amounts in rupees)

S No	Particulars	Gross block at cost				Depreciation block					Net block	
		As on 31/03/19	Additions during the year	Deductions during the year	As on 31/03/20 (3+4-5)	Rate %	As on 31/03/19	Reduced/ Adjusted during the year	Added during the year (3-5-8+4+9)*7	As on 31/03/20 (8-9+5)	As on 31/03/19	As on 31/03/20 (6+11)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Vehicles	17,80,025	-	-	17,80,025	15.00%	16,08,664	-	25,704	16,34,368	1,71,361	1,45,657
	below 180 days		4,66,638	48,000	4,18,638	7.50%	-	-	31,398	31,398	-	3,87,240
2	Furniture & Fixtures	23,11,592	-	-	23,11,592	10.00%	19,88,167	-	32,343	20,20,510	3,28,925	2,91,082
3	Office equipment	31,88,428	-	-	31,88,428	15.00%	26,94,596	-	74,075	27,68,671	2,90,059	4,19,757
	below 180 days	-	7,590	-	7,590	7.50%	-	-	569	569	-	7,021
4	Training Equipments	12,36,187	-	-	12,36,187	15.00%	11,67,310	-	10,332	11,77,642	68,877	58,545
	below 180 days	-	-	-	-	-	-	-	-	-	-	-
5	Computer	24,62,255	-	-	24,62,255	40.00%	25,22,894	-	-	25,22,894	18,071	-
	below 180 days	-	-	-	-	20.00%	-	-	-	-	-	-
6	Training Centre	83,33,645	-	-	83,33,645	10.00%	64,57,563	-	1,87,608	66,45,171	19,35,981	16,88,474
	below 180 days	-	-	-	-	5.00%	-	-	-	-	-	-
7	Land	43,62,290	-	39,60,524	4,01,766	-	-	-	-	-	43,62,290	4,01,766
	Total	2,36,74,422	4,74,228	40,08,524	2,01,40,126	-	1,64,39,194	-	3,62,029	1,68,01,223	71,75,564	33,99,542
	Previous year total	2,35,74,530	1,03,892	4,000	2,36,74,422	-	1,60,94,257	-	3,44,937	1,64,39,194	74,19,559	71,75,564

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 :



CA RAJU KOYYALA  
Partner  
M.No: 223305

**Payables from 01/04/2019 to 31/03/2020**

S No	Particulars	As on 01/04/2019	Amount Paid	Amount to be Payable	As on 31/03/2020
1	2	3	4	5	6
1	F&A Salaries	89,589	33,33,977	36,11,937	3,67,549
2	Provident Fund	50,888	6,71,812	6,81,022	60,098
3	Professional Tax	350	14,450	15,400	1,300
4	E S I	14,067	1,33,658	1,29,604	10,013
5	Praveen agarwal	-	6,26,175	6,26,175	-
6	Catering Expenses	-	1,60,960	1,60,960	-
7	TDS( Praveen Agarwal)	553	9,505	8,952	-
8	TDS( Aruna Sri)	-	-	-	-
9	Advance Received on Sale of Land	75,00,000	3,39,63,000	2,64,63,000	-
10	payables others (visitor)	-	-	7,000	7,000
<b>Total</b>		<b>76,55,447</b>	<b>389,13,537</b>	<b>3,17,04,050</b>	<b>4,45,960</b>





### Income Tax Computation

Name & Address of the Assessee	: M/s.Cooperative Development Foundation 3-5-43/B, Ramkoti, Hyderabad - 500 001
Status	: Trust
Date of Incorporation	: 19.03.1985
Assessment year	: 2020-21
Previous Year	: Y.E.31st March, 2020
Jurisdiction	: IT Exemptions / DCIT
PAN	: AAATC2508H
Bank Account	: Saving A/C: 62251554676 IFSC : SBIN0021503
President Details	: Kasarla Jayapradha D/o. PAN - BUVPK7456C

#### **INCOME FROM BUSINESS:**

**Amount  
Rs.**

- Net Surplus as per Income & Expenditure A/c.	2,88,45,047
Less: Incomes Considered Separately:	
- Profit on Sale of Agricultural Land	3,00,02,476
Loss from activities	- 11,57,429
<b>BUSINESS INCOME</b>	<b>- 11,57,429</b>
Tax on above	0
Less: TDS on Interest Income	5,09,122
Balance Refundable	- 5,09,122

#### **Note:**

During the year under relevance, the trust has sold its agricultural land an extent of Ac.16.37 gnts at Laknepally Village, Narsampet, Warangal Rural for a consideration of Rs.3,39,63,000/- and the gain is of Rs.3,00,02,476/- is exempted under sec.10(1) since its a rural agricultural land.