



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 2021, and the Income and Expenditure Account and Receipts & Payments accounts for the period 01-04-2020 to 31-03-2021, 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: 05/02/2022

UDIN: 22223305AAMTHV9165

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

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✉ : rajkoyyala@gmail.com

Cooperative Development Foundation
(CDF/Sahavikasa)

Balance Sheet : 2020 - 21

2019 - 20	Liabilities	2020 - 21	2019 - 20	Assets	2020 - 21
8,95,99,402	1. Capital Fund (CF)	1,47,53,727	1,65,48,301	1. Fixed Assets	2,13,91,926
	2.28,31,603 Add: Excess of Income over Expenditure		2,30,31,187	2. Investment for Land	"
	5,22,14,073 Deduct: Excess of Expenditure over Income		4,79,29,576		
5,70,00,000	2. Cooperative Revolving Fund (CRF)		1,61,85,404	3. Investments & deposits in Banks & other Financial Institutions	14,10,83,446
1,68,00,000	3. Cooperative Education and Advocacy Fund (CEAF)		1,68,00,000	69,57,875 Andhra Bank, Warangal	275,57,875
81,75,234	4. Information and Communication Technology Fund (ICTF)		81,75,234	1,10,00,000 Group Fund Scheme-Men, Andhra Bank, Warangal	90,00,000
7,00,000	5. Employees Leave Encashment Fund (ELEF)		7,00,000	1,15,00,000 Group Fund Scheme-Men II, Andhra Bank, Warangal	90,00,000
19,00,000	6. Employees Gratuity Fund (EGF)		18,00,000	4,80,75,571 State Bank Of India, Warangal	6,00,75,571
1,07,57,545	7. CRF Reserve Fund (CRF-RF)		1,07,57,545	1,00,00,000 Group Fund Scheme-women, Andhra Bank, Warangal	1,00,00,000
1,67,78,017	8. Depreciation Fund (DF)		1,72,46,489	1,30,00,000 Group Fund Scheme-women-II, Andhra Bank, Warangal	1,23,00,000
4,45,960	9. Payables		25,01,173	16,00,000 Group Fund Scheme-women-III, Andhra Bank, Warangal	18,00,000
4,38,960	Salaries		5,01,173	State Bank Of India, Warangal	95,00,000
7,000	others		20,00,000		
23,77,875	10. Corpus Fund (CF)		23,77,875	37,10,787 TDS Receivable	41,85,277
16,75,505	11. Loans		77,78,614	20,200 Staff Advances	-
16,75,505	Secured Loans		77,78,614	3,44,436 Other Advances	-
				4,14,513 Int Receivable on FD SBI	4,14,513
				4,63,000 Amount receivable from Sheelam Satyanarayana (Land Buyer)	-
				30,828 5. Security deposits	30,828
				6. Cash balances	84,660
				40,634 40,634 Cash	84,660
				56,72,408 7. Bank balances	47,50,847
				2,09,075 Andhra Bank 5703, Nayeem Nagar, Warangal	2,04,500
				24,811 Kotak Mahindra Bank, Warangal	25,572
				6,18,565 Andhra Bank, GFS Women 76763, Warangal	8,92,988
				54,204 Andhra Bank, GFS Men 76781, Warangal	720,655
				2,17,164 Andhra Bank, GFS Men-II 191433, Warangal	7,19,889
				20,98,559 State Bank Of India, Warangal	1,05,338
				5,26,328 Andhra Bank, GFS Women-II 07585, Warangal	13,30,627
				1,54,597 Andhra Bank, GFS Women-III 264933, Warangal	1,01,583
				84,857 Andhra Bank, GFS Men-III 264942, Warangal	363,208
				16,84,249 State Bank Of India, Warangal	2,85,485
20,62,09,538	Total	17,19,31,497	20,62,09,538	Total	17,19,31,497

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)
Income & Expenditure Statement: 2020-21 (01/04/2020 to 31/03/2021)

(Amounts in rupees)

2019-20	Expenditure	2020-21	2019-20	Income	2020-21
1	2	3	4	5	6
3,21,234	1 Conferences, workshops, trainings	11,500	2,33,993	1 Contributions From visitors	-
22,000	2 Professional Charges	22,500	21,39,917	2 Group Fund Scheme Contributions	22,75,900
77,523	3 Publications	1,00,800	42,61,772	3 Interest on Investments & Deposits in Banks & others	62,15,046
41,47,434	4 Salaries	43,35,515	26,542	4 Interest on SB Accounts	14,990
6,32,500	5 AMC for TCs Computers	-	25,862	5 Miscellaneous income	12,654
3,04,800	6 Residential Training Facility expenses	2,03,704	13,56,250	6 Contributions From ATC's	14,56,495
55,545	7 BoT Travel	34,326	3,39,63,000	7 Profit on sale of Agri Land	-
7,83,947	8 Employees Travel	8,74,509			
21,000	9 Statutory audit fee	23,000			
-	10 Audit expenses	2,000			
17,94,562	11 Group Fund Scheme Expenses	25,31,096			
78,361	12 Telephone Expenses	82,489			
48,630	13 Stationery	35,170			
11,736	14 Interest Penalty on TDS	-			
2,78,117	15 Equipment maintenance	5,72,570			
8,950	16 Miscellaneous Expenses	2,320			
836	17 Postage	490			
2,70,277	18 Electricity Charges	2,68,620			
4,270	19 Bank charges	1,221			
2,270	20 Legal expenses	5,200			
3,37,773	21 Depreciation	4,44,216			
3,28,05,571	22 Excess of Income over Expenditure	4,23,840			
4,20,07,336	Total	99,75,085	4,20,07,336	Total	99,75,085

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

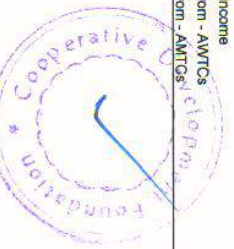


Cooperative Development Foundation
(CDF/Sahavikasa)

Receipts & Payments Statement: 2020-21 (01/04/2020 to 31/03/2021)

(Amounts in rupees)

2019-20	Receipts	2020-21	2019-20	Payments	2020-21
1	2	3	4	5	6
	A Investments & Deposits in Cooperatives		A Investments & Deposits in Cooperatives		
	1 Fixed deposits in AWDs	7,19,39,160		1 Fixed deposits in AWDs	1,00,000
	B Loans		B Loans		
16,75,505	1 Software Development Fund	1,16,20,659		1 Software Development Fund	55,17,550
	C Investments & Deposits in Banks & others		C Investments & Deposits in Banks & others		
29,77,875	1 Andhra Bank, Warangal	35,77,875	35,77,875	1 Andhra Bank, Warangal	2,45,77,875
71,37,500	2 State Bank of India, Warangal	-	3,07,75,571	2 State Bank of India, Warangal	1,20,00,000
1,20,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	1,20,00,000	1,20,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	1,00,00,000
70,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	80,00,000	70,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	80,00,000
55,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	1,25,00,000	80,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	1,00,00,000
31,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	60,00,000	50,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	53,00,000
5,00,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	7,00,000	7,00,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	7,50,000
8,00,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	12,00,000	12,00,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	14,00,000
	D Advances		D Advances		
17,000	1 Staff	58,100	37,200	1 Staff	37,900
90,000	2 Others	3,80,436	5,09,122	2 TDS receivable	4,74,480
-	3 Land (Sheelam Sathyanarayana, Land Buyer)	4,63,000	90,000	3 Others	36,000
	E Payables		E Payables		
44,37,963	1 Salaries	47,38,539	41,53,897	1 Salaries	46,76,326
96,69,890	2 Group Fund Scheme - Women	93,11,204	88,27,310	2 Group Fund Scheme - Women	95,22,696
1,38,58,272	3 Group Fund Scheme - Men	1,53,54,416	1,40,33,671	3 Group Fund Scheme - Men	1,67,48,050
1,02,22,076	4 Group Fund Scheme - Men-II	1,10,37,950	75,33,235	4 Group Fund Scheme - Men-II	1,33,66,871
68,79,750	5 Group Fund Scheme - Women-II	66,40,717	44,40,853	5 Group Fund Scheme - Women-II	70,64,342
8,71,934	6 Group Fund Scheme - Men-III	8,58,504	3,60,000	6 Group Fund Scheme - Men-III	8,86,520
14,60,922	7 Group Fund Scheme - Women-III	15,16,986	8,90,089	7 Group Fund Scheme - Women-III	14,15,723
2,72,66,087	8 Others	20,68,186	7,96,640	8 Others	75,196
	F Fixed Assets		F Fixed Assets		
48,000	1 Vehicles	35,512	4,74,228	1 Office Equipment	23,950
				2 Vehicles	11,36,472
				3 Batteries	76,200
				4 Cell Phones	40,690
	G Additions to Reserves & other Funds		G Thrift Cooperatives Network Division (TCND)		
3,37,773	1 Depreciation Fund (DF)	4,44,216	3,21,234	1 On-site Training Programmes	11,500
			67,540	2 Publications	91,000
			29,91,000	3 Salaries	34,47,334
			6,32,500	4 AMC for TCs Computers	-
			6,95,249	5 Travel	7,71,839
			38,900	6 Stationery	28,100
			2,22,500	7 Equipment maintenance	4,56,100
			2,16,200	8 Electricity Charges	2,14,900
	H Other Receipts				
2,33,993	1 Contributions from Visitors	-			
42,61,772	2 Interest on Investments & Deposits in Banks & others	62,15,046			
26,542	3 Interest on SB Accounts	14,990			
25,982	4 Miscellaneous Income	12,654			
8,05,290	5 Contributions from - AMTCs	8,58,495			
5,51,000	6 Contributions from - AMTCs	5,98,000			



2019-20	Receipts	2020-21	2019-20	Payments	2020-21
1	2	3	4	5	6
6,06,488 1 Group Fund Scheme - Women 6,57,124 2 Group Fund Scheme - Men 4,78,176 3 Group Fund Scheme - Men-II 3,98,129 4 Group Fund Scheme - Women-II	I Contributions from Group Fund Scheme 1 Group Fund Scheme - Women 2 Group Fund Scheme - Men 3 Group Fund Scheme - Men-II 4 Group Fund Scheme - Women-II	6,15,489 7,35,886 5,19,582 4,05,143	33,324 1,21,770 1,83,030	H Residential Training Facility (RTF) 1 Salaries 2 Maintenance 3 Catering Charges	80,925 50,943 71,836
J Capital Fund	J Capital Fund	17,94,574	9,983 11,23,110 88,898 55,545 78,361 21,000 9,730 17,94,562 55,617 8,950 836 54,077 4,270 2,270 11,736 22,000	I Administration & Finance Division (AFD) 1 Publications 2 Salaries 3 Travel 4 Bot Travel 5 Phones 6 Statutory Audit Fee 7 Stationery 8 GFS Scheme expenses 9 Equipment maintenance 10 Miscellaneous Expenses 11 Postage 12 Electricity Charges 13 Bank charges 14 Audit expenses 15 Legal expenses 16 Interest penalty on TDS 17 Professional Charges	9,800 8,88,181 1,02,570 34,326 82,489 23,000 7,070 25,31,096 1,14,470 2,320 480 53,720 1,221 2,000 5,200 22,500
K Opening Balance:	K Opening Balance:	40,634	3,37,773	J Depreciation K Cooperative Revolving Fund M Closing Balance:	4,44,216 4,08,14,596 84,660
Cash	Cash	40,634	40,634	Cash	84,660
Banks	Banks	2,09,075 24,811 6,18,565 54,204 2,17,164 5,26,328 84,857 1,54,597 20,98,559 16,84,249	2,09,075 24,811 6,18,565 54,204 2,17,164 5,26,328 84,857 1,54,597 20,98,559 16,84,249	1 Andhra Bank, Nayeem Nagar, Warangal 2 Kotak Mahindra Bank, Warangal 3 Andhra Bank, GFS Women 76763 (CDF), Warangal 4 Andhra Bank, GFS Men 76761 (CDF), Warangal 5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal 6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal 7 Andhra Bank, GFS Men-II 264942 (CDF), Warangal 8 Andhra Bank, GFS Women-II 264933 (CDF), Warangal 9 State Bank of India, Warangal (SB) 10 State Bank of India, Warangal (CA)	2,04,500 25,572 8,92,988 7,20,655 7,19,889 13,30,627 3,63,208 1,01,583 1,05,338 2,86,486
12,57,77,498	Total	19,79,28,161	12,57,77,498	Total	19,79,28,161

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)

Schedule of Fixed Assets forming part of Balance Sheet as on 31/03/2021

(Amounts in rupees)

S No	Particulars	Gross block at cost					Depreciation block					Net block	
		As on 31/03/20	Additions during the year	Deductions during the year	As on 31/03/21 (3+4-5)	Rate %	As on 31/03/20	Reduced/ Adjusted during the year	Added during the year (3-5-8+4+9)*7	As on 31/03/21 (8-9+5)	As on 31/03/20	As on 31/03/21 (6-11)	
1	2	3	4	5	6	7	8	9	10	11	12	13	
1	Vehicles below 180 days	21,98,663	-	35,512	21,63,151	15.00%	16,65,766	-	74,608	17,40,374	5,32,897	4,22,777	
2	Furniture & Fixtures	23,11,592	11,36,472	-	11,36,472	7.50%	20,20,510	-	85,235	85,235	-	10,51,237	
3	Office equipment below 180 days	31,96,018	40,740	-	23,11,592	10.00%	20,20,510	-	29,108	20,49,618	2,91,082	2,61,974	
4	Training Equipments below 180 days	12,36,187	1,00,100	-	32,36,758	15.00%	27,69,240	-	70,128	28,39,368	4,26,778	3,97,390	
5	Computer below 180 days	-	-	-	1,00,100	7.50%	-	-	7,508	7,508	-	92,592	
6	Training Centre below 180 days	24,62,255	-	-	32,36,758	15.00%	27,69,240	-	7,508	28,39,368	4,26,778	3,97,390	
7	Land	24,62,255	-	-	1,00,100	7.50%	-	-	7,508	7,508	-	92,592	
	Total	83,33,645	-	-	32,36,758	15.00%	27,69,240	-	7,508	28,39,368	4,26,778	3,97,390	
	Previous year total	-	-	-	1,00,100	7.50%	-	-	7,508	7,508	-	92,592	
		4,01,766	-	-	4,01,766	-	-	-	-	-	4,01,766	4,01,766	
		2,01,40,126	12,77,312	35,512	2,13,81,926	-	1,68,01,223	-	4,44,216	1,72,45,439	33,99,542	41,97,126	
		2,36,74,422	4,74,228	40,08,524	2,01,40,126	-	1,64,39,194	-	3,37,773	1,67,76,967	71,75,564	33,63,159	

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

