



# 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 31<sup>st</sup> March 2022, and the Income and Expenditure Account and Receipts & Payments accounts for the period 01-04-2021 to 31-03-2022, 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: 20/07/2022  
UDIN: 22223305ANGYOM4588

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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**Cooperative Development Foundation  
(CDF/Sahavikasa)  
Balance Sheet : 2021 - 22**

2020 - 21	Liabilities	2021 - 22	2020 - 21	Assets	2021 - 22
8,75,09,163	1 Capital Fund (CF)	10,46,87,331	2,13,81,926	1. Fixed Assets	2,14,84,665
	1,65,48,301 Opening balance	1,65,48,301			
	23,031,187 Add: Excess of Income over Expenditure	2,44,27,937			
	- Deduct: Excess of Expenditure over Income	-			
	4,79,29,676 Add: Group Fund Scheme	6,37,11,093			
1,61,85,404	2 Cooperative Revolving Fund (CRF)	1,61,85,404	14,10,83,446	2. Investments & deposits in Banks & other Financial Institutions	15,38,83,446
1,68,00,000	3 Cooperative Education and Advocacy Fund (CEAF)	1,68,00,000		2,79,57,875 Andhra Bank, Warangal	2,85,57,875
81,75,234	4 Information and Communication Technology Fund (ICTF)	8,175,234		90,00,000 Group Fund Scheme-Men, Andhra Bank, Warangal	2,30,00,000
7,00,000	5 Employees Leave Encashment Fund (ELEF)	7,00,000		90,00,000 Group Fund Scheme-Men II, Andhra Bank, Warangal	1,80,00,000
19,00,000	6 Employees Gratuity Fund (EGF)	19,00,000		14,50,000 Group Fund Scheme-Men III, Andhra Bank,	16,50,000
1,07,57,545	7 CRF Reserve Fund (CRF-RF)	1,07,57,545	45,99,790	6,00,75,571 State Bank Of India, Warangal	5,97,75,571
1,72,46,489	8 Depreciation Fund (DF)	1,77,41,410		1,00,00,000 Group Fund Scheme-women, Andhra Bank,	60,00,000
25,01,173	9 Payables	4,51,205		1,23,00,000 Group Fund Scheme-women-II, Andhra Bank,	94,00,000
	5,01,173 Salaries	4,51,205		18,00,000 Group Fund Scheme-women-III, Andhra Bank,	15,00,000
	20,00,000 others	-		95,00,000 State Bank Of India, Warangal	60,00,000
23,77,875	10 Corpus Fund (CF)	23,77,875	84,660	3. Receivables	60,64,177
77,78,614	11 Loans	63,01,646	47,50,847	41,85,277 TDS Receivable	48,49,930
	77,78,614 Secured Loans	63,01,646		- Staff Advances	12,000
				4,14,513 Int Receivable on FD SBI	12,02,247
17,19,31,497	Total	18,60,77,650	17,19,31,497	4. Security deposits	30,828
				5. Cash balances	34,295
				84,660 Cash	34,295
				6. Bank balances	45,80,239
				2,04,500 Andhra Bank 5703, Nayeem Nagar, Warangal	2,48,244
				25,572 Kotak Mahindra Bank, Warangal	26,124
				8,92,988 Andhra Bank, GFS Women 76763, Warangal	12,38,249
				7,20,655 Andhra Bank, GFS Men 76781, Warangal	1,00,916
				7,19,889 Andhra Bank, GFS Men-II 191433, Warangal	10,80,394
				1,05,338 State Bank Of India, Warangal	85,985
				13,30,627 Andhra Bank, GFS Women-II 07585, Warangal	12,92,003
				1,01,583 Andhra Bank, GFS Women-III 264933, Warangal	55,229
				3,63,208 Andhra Bank, GFS Men-III 264942, Warangal	1,43,576
				2,86,486 State Bank Of India, Warangal	3,09,519
				Total	18,60,77,650

As per our report of even date  
M/s. RAJU KOYYALA & ASSOCIATES  
Chartered Accountants

K Jayaprada  
President



Place: Warangal  
Date :

Udin: 22223305 Andhra Pradesh 4588



CA RAJU KOYYALA  
Partner  
M.No: 223305



**Cooperative Development Foundation**

(CDF / Sahavikasa)

Income & Expenditure Statement: 2021-22 (01/04/2021 to 31/03/2022)

(Amounts in rupees)

2020-21	Expenditure	2021-22	2020-21	Income	2021-22
1	2	3	4	5	6
11,500	1 Conferences, workshops, trainings	68,340	-	1 Contributions From visitors	51,125
22,500	2 Professional Charges	27,000	22,75,900	2 Group Fund Scheme Contributions	29,73,023
1,00,800	3 Publications	68,034	62,15,046	3 Interest on Investments & Deposits in Banks & others	67,11,635
43,35,515	4 Salaries	45,55,893	14,990	4 Interest on SB Accounts	16,449
2,03,704	5 Residential Training Facility expenses	3,08,646	12,654	5 Miscellaneous income	84,402
34,326	6 BoT Travel	3,53,231	14,56,495	6 Contributions From ATC's	12,96,505
8,74,509	7 Employees Travel	5,56,239			
23,000	8 Statutory audit fee	23,000			
2,000	9 Audit expenses	2,000			
25,31,096	10 Group Fund Scheme Expenses	18,95,785			
82,489	11 Telephone Expenses	1,09,640			
35,170	12 Stationery	35,285			
-	13 Interest Penalty on TDS	2,336			
5,72,570	14 Equipment maintenance	8,46,749			
2,320	15 Miscellaneous Expenses	10,734			
490	16 Postage	3,100			
2,68,620	17 Electricity Charges	2,40,549			
-	18 Software Expenses	1,14,901			
1,221	19 Bank charges	1,004			
5,200	20 Legal expenses	19,000			
4,44,216	21 Depreciation	4,94,921			
4,23,840	22 Excess of Income over Expenditure	13,96,751			
99,75,085	<b>Total</b>	<b>1,11,33,139</b>	<b>99,75,085</b>	<b>Total</b>	<b>1,11,33,139</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

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

**Cooperative Development Foundation**  
(CDF/Sahavikasa)  
Receipts & Payments Statement: 2021-22 ( 01/04/2021 to 31/03/2022)

(Amounts in rupees)

2020-21	Receipts	2021-22	2020-21	Payments	2021-22
1	2	3	4	5	6
7,19,39,160	<b>A Investments &amp; Deposits in Cooperatives</b>			<b>A Investments &amp; Deposits in Cooperatives</b>	
	1 Fixed deposits in AWDCs	-	1,00,000	1 Fixed deposits in AWDCs	-
	<b>B Loans</b>			<b>B Loans</b>	
1,16,20,659	1 Software Development Fund	1,14,901	55,17,550	1 Software Development Fund	15,91,868
	<b>C Investments &amp; Deposits in Banks &amp; others</b>			<b>C Investments &amp; Deposits in Banks &amp; others</b>	
35,77,875	1 Andhra Bank, Warangal	18,00,000	2,45,77,875	1 Andhra Bank, Warangal	24,00,000
-	2 State Bank of India, Warangal	3,00,000	1,20,00,000	2 State Bank of India, Warangal	-
1,20,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	1,10,00,000	1,00,00,000	3 Group Fund Scheme - Men, Andhra Bank, Warangal	2,50,00,000
80,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	1,20,00,000	80,00,000	4 Group Fund Scheme - Women, Andhra Bank, Warangal	80,00,000
1,25,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	1,00,00,000	1,00,00,000	5 Group Fund Scheme - Men-II, Andhra Bank, Warangal	1,90,00,000
60,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	83,00,000	53,00,000	6 Group Fund Scheme - Women-II, Andhra Bank, Warangal	54,00,000
7,00,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	6,00,000	7,50,000	7 Group Fund Scheme - Men-III, Andhra Bank, Warangal	8,00,000
12,00,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	18,00,000	14,00,000	8 Group Fund Scheme - Women-III, Andhra Bank, Warangal	15,00,000
-	9 Software Development Fund	35,00,000	95,00,000	9 Software Development Fund	-
	<b>D Advances</b>			<b>D Advances</b>	
58,100	1 Staff	29,000	37,900	1 Staff	41,000
3,80,436	2 Others	-	4,74,490	2 TDS receivable	6,64,653
4,63,000	3 Land (Sheelam Sathyanarayana, Land Buyer)	-	36,000	3 Others	-
			-	4 Interest receivable SBI FD's	7,87,734
	<b>E Payables</b>			<b>E Payables</b>	
47,38,539	1 Salaries	48,71,767	46,76,326	1 Salaries	49,21,735
93,11,204	2 Group Fund Scheme - Women	92,87,075	95,22,666	2 Group Fund Scheme - Women	1,29,41,814
1,53,54,416	3 Group Fund Scheme - Men	3,62,23,015	1,67,48,050	3 Group Fund Scheme - Men	2,28,42,754
1,10,37,950	4 Group Fund Scheme - Men-II	2,83,22,571	1,33,66,871	4 Group Fund Scheme - Men - II	1,89,62,066
66,40,717	5 Group Fund Scheme - Women-II	65,91,519	70,64,342	5 Group Fund Scheme - Women-II	95,30,143
8,58,504	6 Group Fund Scheme - Men-III	8,90,486	8,86,520	6 Group Fund Scheme - Men-III	9,10,118
15,16,986	7 Group Fund Scheme - Women-III	16,54,885	14,15,723	7 Group Fund Scheme - Women-III	20,01,239
20,68,186	8 Others	2,89,016	75,186	8 Others	22,89,016
	<b>F Fixed Assets</b>			<b>F Fixed Assets</b>	
35,512	1 Vehicles	6,000	23,950	1 Office Equipment	87,640
			11,36,472	2 Vehicles	-
			76,200	3 Batteries	10,500
			40,690	4 Cell Phones	10,599
	<b>G Additions to Reserves &amp; other Funds</b>			<b>G Thrift Cooperatives Network Division (TCND)</b>	
4,44,216	1 Depreciation Fund (DF)	4,94,921	11,500	1 On-site Training Programmes	68,340
			91,000	2 Publications	54,400
			34,47,334	3 Salaries	34,29,126
			7,71,839	4 Travel	5,28,455
			28,100	5 Stationery	28,200
	<b>H Other Receipts</b>			6 Equipment maintenance	6,77,300
	1 Contributions from Visitors	51,125	4,58,100	7 Electricity Charges	1,92,400
62,15,046	2 Interest on Investments & Deposits in Banks & others	67,11,635	2,14,900		
14,990	3 Interest on SB Accounts	16,449			
12,654	4 Miscellaneous income	84,402			
8,58,495	5 Contributions from - AWTCs	7,65,500			
5,98,000	6 Contributions from - AMTCs	5,31,005			





2020-21	Receipts	2021-22	2020-21	Payments	2021-22
1	2	3	4	5	6
	<b>I Contributions from Group Fund Scheme</b>			<b>H Residential Training Facility (RTF)</b>	
6,15,489	1 Group Fund Scheme - Women	6,20,516	80,925	1 Salaries	75,400
7,35,686	2 Group Fund Scheme - Men	10,65,620	50,943	2 Maintenance	42,885
5,19,582	3 Group Fund Scheme - Men-II	8,78,160	71,836	3 Catering Charges	1,90,361
4,05,143	4 Group Fund Scheme - Women-II	4,08,727			
17,94,574	<b>J Capital Fund</b>	-	9,800	<b>I Administration &amp; Finance Division (AFD)</b>	
			8,88,181	1 Publications	13,634
			1,02,670	2 Salaries	11,26,767
			34,326	3 Travel	27,784
			82,489	4 BoT Travel	353,231
			23,000	5 Phones	1,09,640
			7,070	6 Statutory Audit Fee	23,000
			25,31,096	7 Stationery	7,085
			1,14,470	8 GFS Scheme expenses	18,95,785
			2,320	9 Equipment maintenance	1,69,449
			490	10 Miscellaneous Expenses	10,734
			53,720	11 Postage	3,100
			1,221	12 Electricity Charges	48,149
			2,000	13 Bank charges	1,004
			5,200	14 Audit expenses	2,000
			-	15 Legal expenses	19,000
			22,500	16 Interest penalty on TDS	2,336
				17 Professional Charges	27,000
				18 Software expenses	1,14,901
			4,44,216	<b>J Depreciation</b>	4,94,921
			4,08,14,596	<b>K Co-operative Revolving Fund</b>	
	<b>K Opening Balance:</b>			<b>M Closing Balance:</b>	
40,634	Cash	84,660	84,660	Cash	34,295
	Banks			Banks	
2,09,075	1 Andhra Bank, Nayeem Nagar, Warangal	2,04,500	2,04,500	1 Andhra Bank, Nayeem Nagar, Warangal	2,48,244
24,811	2 Kotak Mahindra Bank, Warangal	25,572	25,572	2 Kotak Mahindra Bank, Warangal	26,124
6,18,565	3 Andhra Bank, GFS Women 76763 (CDF), Warangal	8,92,988	8,92,988	3 Andhra Bank, GFS Women 76763 (CDF), Warangal	12,38,249
54,204	4 Andhra Bank, GFS Men 76781 (CDF), Warangal	7,20,655	7,20,655	4 Andhra Bank, GFS Men 76781 (CDF), Warangal	1,00,916
2,17,164	5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal	7,19,889	7,19,889	5 Andhra Bank, GFS Men-II 191433 (CDF), Warangal	10,80,394
5,26,328	6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal	13,30,627	13,30,627	6 Andhra Bank, GFS Women-II 07585 (CDF), Warangal	12,92,003
84,857	7 Andhra Bank, GFS Men-III 264942(CDF), Warangal	3,63,208	3,63,208	7 Andhra Bank, GFS Men-III 264942(CDF), Warangal	1,43,576
1,54,597	8 Andhra Bank, GFS Women-III 264933 (CDF), Warangal	1,01,583	1,01,583	8 Andhra Bank, GFS Women-III 264933 (CDF), Warangal	55,229
20,98,559	9 State Bank of India, Warangal (SB)	1,05,338	1,05,338	9 State Bank of India, Warangal (SB)	85,985
16,84,249	10 State Bank of India, Warangal (C A)	2,86,486	2,86,486	10 State Bank of India, Warangal (C A)	3,09,519
19,79,28,161	<b>Total</b>	15,40,43,801	19,79,28,161	<b>Total</b>	15,40,43,801

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

# Cooperative Development Foundation

(CDF/Sahavikasa)

## Schedule of Fixed Assets forming part of Balance Sheet as on 31/03/2022

(Amounts in rupees)

S No	Particulars	Gross block at cost				Depreciation block					Net block	
		As on 31/03/21	Additions during the year	Deductions during the year	As on 31/03/22 (3+4-5)	Rate %	As on 31/03/21	Reduced/ Adjusted during the year	Added during the year (3-5-8+4+9)*7	As on 31/03/22 (8-9+5)	As on 31/03/21	As on 31/03/22 (6-11)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Vehicles	32,99,623	-	6,000	32,93,623	15.00%	18,25,609	-	2,20,202	20,45,811	14,74,014	12,47,812
	below 180 days	-	-	-	-	7.50%	-	-	-	-	-	-
2	Furniture & Fixtures	23,11,592	-	-	23,11,592	10.00%	20,49,618	-	26,197	20,75,815	2,61,974	2,35,777
3	Office equipment	33,36,858	99,240	-	34,36,098	15.00%	28,46,876	-	88,383	29,35,259	4,89,982	5,00,839
	below 180 days	-	9,499	-	9,499	7.50%	-	-	712	712	-	8,787
4	Training Equipments	12,36,187	-	-	12,36,187	15.00%	11,86,424	-	7,464	11,93,888	49,763	42,299
	below 180 days	-	-	-	-	-	-	-	-	-	-	-
5	Computer	24,62,255	-	-	24,62,255	40.00%	25,22,894	-	-	25,22,894	-	-
	below 180 days	-	-	-	-	20.00%	-	-	-	-	-	-
6	Training Centre	83,33,645	-	-	83,33,645	10.00%	68,14,018	-	151,963	69,65,981	15,19,627	13,67,664
	below 180 days	-	-	-	-	5.00%	-	-	-	-	-	-
7	Land	4,01,766	-	-	4,01,766	-	-	-	-	-	4,01,766	4,01,766
	<b>Total</b>	<b>2,13,81,926</b>	<b>1,08,739</b>	<b>6,000</b>	<b>2,14,84,665</b>	-	<b>1,72,45,439</b>	-	<b>4,94,921</b>	<b>1,77,40,360</b>	<b>41,97,126</b>	<b>38,04,944</b>
	<b>Previous year total</b>	<b>2,01,40,126</b>	<b>1,277,312</b>	<b>35,512</b>	<b>2,13,81,926</b>	-	<b>1,68,01,223</b>	-	<b>4,44,216</b>	<b>1,72,45,439</b>	<b>33,99,542</b>	<b>41,97,126</b>

As per our report of even date  
M/s. RAJU KOYYALA & ASSOCIATES  
Chartered Accountants

K. Jayaprada  
President



A. Revathi  
Treasurer

Place: Warangal  
Date :



CA RAJU KOYYALA  
Partner  
M.No: 223305