
C. A. KRISHNAMURTHY DESHPANDE "JAYAVANTI" 3RD CROSS,
CHARTERED ACCOUNTANT SHANTI NAGAR, BASEL MISSION
PHONE: (0836) 2443286 COMPOUND DHARWAD – 580 001

To,
The Chairman & Members
Society for Community Participation and Empowerment (SCOPE)
Dharwad

AUDIT REPORT – FY 2017-18

I have audited the annexed combined Balance Sheet as on 31st March 2018 and the Income and Expenditure A/c for the year ending as on that date of SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), Dharwad and submit herewith my report.

I have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purpose of my audit. In my opinion proper books of accounts have been kept by the SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), so far as it appears from my examination of such books subject to the comments given below:

1. There are four units in the accounts of SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), viz., Leadership Development Programme (FC), ARGHYAM, CABES, UAS Dharwad & NFC. Separate Balance Sheet and Income and Expenditure accounts of each unit for the year have been prepared. Further, consolidated Balance Sheet and combined Income and Expenditure accounts of all the four units are also audited.
2. During the year under audit, following grants are received for different projects
 - i) Grant from NABARD Bangalore Rs. 2,10,000/-
 - ii) Grant from CABES, UAS Dharwad Rs. 37,96,713/-
 - iii) Grants from Bright Funds USA Rs. 3,80,480/-
 - iv) Grants from Stichting Enabling Leadership Netherlands Rs. 59,52,254/-

Out of the grant received from Stichting Enabling Leadership Netherlands Rs. 15,58,292/- & Bright Funds USA Rs. 3,66,663/- is remaining as unspent balance and the same is shown under current liability in balance sheet.



3. The depreciation is charged on WDV method only for "SCOPE" section assets. The depreciation is not claimed for Assets shown in the Arghyam project, Foreign Contribution project as the assets are purchased out of specific grant.
4. All the bank accounts including foreign fund Bank a/c at State Bank of India, Malamaddi Branch, Dharwad have been reconciled properly and shown in the books.
5. During the year, the organisation has collected donation of Rs. 57,993/- from different donors. Donation collected from each donor should be listed in a separate register along with complete postal address and PAN and the purpose of donation collected.

Subject to the above comments, in my opinion and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view:

- i) In the case of Balance Sheet, of the state of affairs of the society as at 31.03.2018
- ii) In the case of Income and Expenditure Account, of the surplus of the society for the accounting year ended on that date.

Date: 01.09.2018

Place: DHARWAD



For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant
K. V. Deshpande
(K. V. Deshpande)
PROPRIETOR

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)
CONSOLIDATED BALANCE SHEET AS ON 31.3.2018

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL ACCOUNT			FIXED ASSETS :		
ARGHYAM			ARGHYAM		
Capital Grant Arghyam Project-Capitalised		175,000.00	Computer & Laptop	182,840.00	
			Digital Camera	12,868.00	195,708.00
CURRENT LIABILITIES			FC		
FCA/c			Computer & Laptop	940.00	
Advance to Employees	12,584.00		Digital Camera	2,372.00	
Designated fund from individuals	46,724.00		Furniture & Fixure	38,775.00	
Unspent Grant (2017-18): SEL	1,558,292.00	1,984,263.00	LCD- Projector	9,866.00	
Unspent Grant (2017-18): BF	366,663.00		Office Equipment	3,078.00	
			Survey Equipment	6,049.00	61,080.00
NFC A/c			SCOPE (NFC)		
Project Fund - Nandan Nilekani	1,240,000.00		Computer & Laptop	830.00	
Security deposits for electronic gadgets	115,000.00	1,370,000.00	Powerzone Battery	9,599.00	10,429.00
Jaykumar C Nidagundi	15,000.00				
CABES A/c					
Security deposits for electronic gadgets		200,000.00			
INCOME & EXPENDITURE A/C					
As Per Last B/s	727,107.00				
Add: Excess of Income over Expenditure	243,375.00	970,482.00			
TOTAL C/F		4,699,745.00	TOTAL C/F		267,217.00

(Continued..)

[Signature]
 Secretary
 SCOPE
 Dharwad.



**SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)
CONSOLIDATED BALANCE SHEET AS ON 31.3.2018 (CONTINUED...)**

TOTAL B/F	4,699,745.00	TOTAL B/F	267,217.00
		CURRENT ASSETS	
		<u>Advance Receivable</u>	
		Basappa Y Betageri	7,500.00
		Ningappa M Betageri	7,500.00
		Vinayak Sardeshmukh	1,519.00
		Yallappa G Badad	7,000.00
		Interest accrued but not due	30,422.00
		TDS(FY 2016-17)	3,130.00
		Advance for Agri Farm Ponds	30,000.00
			87,071.00
		INVESTMENTS :	
		Fixed Deposit (FC)	2,000,000.00
		Telephone Deposit (FC)	500.00
		Fixed Deposit (NFC)	1,650,000.00
			3,650,500.00
		CABES	
		Security deposits to UAS Dharwad	200,000.00
		Bank Accounts	
		SBI SCOPE Arghyam A/c 62224852304	16,752.00
		SBI SCOPE FC A/c 52074716501	117,126.00
		SBI SCOPE NFC A/c 52074716512	271,898.00
		SBI SCOPE CABES A/c 62510298765	89,181.00
			494,957.00
TOTAL	4,699,745.00	TOTAL	4,699,745.00

K. V. Deshpande
Secretary
SCOPE
Dharwad.

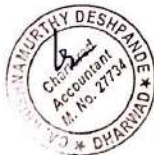


For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant
K. V. Deshpande
(K. V. Deshpande)
PROPRIETOR

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.3.2018

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To FC Project - A/c		By FC Project - A/c	
Leadership Development Programme Expenses		By Grants from Bright Funds USA	380,480.00
Leadership through music programme	577,017.00	By Grants from Stichting Enabling Leadership Netherlands	5,952,254.00
Leadership through sports programme	999,683.00	By Bank Interest-FD	52,915.00
Creativity through lego programme	90,228.00	By Bank Interest-Savings	23,818.00
Other programme expenses	1,056,112.00	By Unspent Grant (DF Hubli FY-16-17)	127,301.00
General programme expenses	176,305.00		
Programme staff salary expenses	1,183,267.00		
Miscellaneous expenses	35,999.00		
Programme equipment	35,351.00		
Fiscal partner institutional cost	240,000.00		
Unspent Grant (2017-18): SEL	1,558,292.00		
Unspent Grant (2017-18): BF	366,663.00		
Unspent Grant Expenses (DF Hubli 2016-17)			
Nursery Equipments	6,210.00		
Rent, sampling purchase etc	118,898.00		
Water, electricity bill etc	2,217.00		
Bright Funds expenses (USA)	13,817.00		
Bank Charges	2,507.00		
	6,462,566.00		
To ARGHYAM A/c		By ARGHYAM A/c	
To CABES A/c		By Bank Interest-Savings	505.00
Training to farmers	266,843.00	By CABES A/c	
Consultancy fees for Raita Mitra	2,857,759.00	By Grant From CABES, UAS Dharwad	3,796,713.00
Consultancy fees for Monitoring Officer	271,694.00	By Bank Interest-Savings	3,056.00
Project office rent printing & stationery	306,480.00	By Farmers contribution received	43,800.00
Transport expenses for visit to project villages	49,717.00		
Bank Charges	1,895.00		
	3,754,388.00		
TOTAL C/F	10,216,954.00	TOTAL C/F	10,380,842.00

[Signature]
 Secretary & CEO
 SCOPE
 Dharwad.



(Continued...)

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.3.2018 (CONTINUED...)

TOTAL B/F		10,216,954.00	TOTAL B/F		10,380,842.00
To NFC A/c			By NFC A/c		
Staff honorarium, rent, office exps Etc	292,292.00		By CABES Project	84,000.00	
NABARD FPO Expenses			By LDP Project Cost Received	180,000.00	
Establishment/Registration (New FPO only)	33,000.00		By Professional Fees - NABCONS	8,580.00	
FPO office expenses (Furniture, postage etc)	15,373.00		By Miscellaneous Receipts	90,839.00	
Mobilizing of farmers (New FPO only)	20,000.00		By Donation received	57,993.00	
Other expenses (MIS, Audit, DPR etc (LS))	8,227.00		By Grants from NABARD (FPO)	210,000.00	
Salary expenses of CEO	90,000.00		By Bank Interest-Savings	4,646.00	636,058.00
Salary of POPI resource person	48,000.00				
Training & exposure visit to farmers	27,200.00				
Training to CEO of PO	950.00				
Training to PO directors	13,645.00				
NABCONS expenses Bangalore	4,691.00				
Bank Charges	945.00				
To Depreciation A/c	2,248.00	556,571.00			
To Excess of Income over Expenditure		243,375.00			
TOTAL		11,016,900.00	TOTAL		11,016,900.00

(Signature)
 Secretary & CEO
SCOPE
 Dharwad.



For CA. KRISHNAMURTHY DESHPANDE
 Chartered Accountant
(Signature)
 (K. V. Deshpande)
 PROPRIETOR

**SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.3.2018**

EXPENDITURE	FC	ARGHYAM	NFC	CABES	TOTAL	INCOME	FC	ARGHYAM	NFC	CABES	TOTAL
To FC Project - A/c Leadership Development Programme Expenses						By FC Project - A/c By Grants from Bright Funds USA	380,480.00				380,480.00
Leadership through music programme	577,017.00				577,017.00	By Grants from Stichting Enabling Leadership Netherlands	5,952,254.00				5,952,254.00
Leadership through sports programme	999,683.00				999,683.00	By Unspent grant (DF Hubli 16-17)	127,301.00				127,301.00
Creativity through lego programme	90,228.00				90,228.00	By Bank Interest-FD	52,915.00				52,915.00
Other programme expenses	1,056,112.00				1,056,112.00	By Bank Interest-Savings	23,818.00	505.00	4,646.00	3,056.00	32,025.00
General programme expenses	176,305.00				176,305.00						
Programme staff salary expenses	1,183,267.00				1,183,267.00						
Miscellaneous expenses	35,999.00				35,999.00						
Programme equipment	35,351.00				35,351.00						
Fiscal partner institutional cost	240,000.00				240,000.00						
Unspent grant expenses (DF Hubli 2016-2017)											
Nursery Equipments	6,210.00				6,210.00						
Rent, Saplings Purchase Etc	118,898.00				118,898.00						
Water, electricity bill etc	2,217.00				2,217.00						
Bright Fund Expenses	13,817.00				13,817.00						
SCOPE CABES Project UAS-Dharwad						SCOPE CABES Project UAS Dharwad By Grant From CABES UAS Dharwad By Farmers contribution received				3,796,713.00 43,800.00	3,796,713.00 43,800.00
Training to farmers				266,843.00	266,843.00						
Consultancy fees for Raita Mitra				2,857,759.00	2,857,759.00						
Consultancy fees for Monitoring Officer				271,694.00	271,694.00						
Project office rent				306,480.00	306,480.00						
printing & stationery											
Transport expenses for visit to project villages				49,717.00	49,717.00						
Bank Charges	2,507.00		945.00	1,895.00	5,347.00						
TOTAL of	4,537,611.00	-	945.00	3,754,388.00	8,292,944.00	TOTAL of	6,536,768.00	505.00	4,646.00	3,843,569.00	10,385,498.00

(Continued...)

[Signature]
Secretary & CEO
SCOPE
Dharwad.



**SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.3.2018 (CONTINUED...)**

TOTAL b/f	4,537,611.00	-	945.00	3,754,388.00	8,292,944.00	TOTAL b/f	6,536,768.00	505.00	4,646.00	3,843,569.00	10,385,488.00
To NFC A/c						By NFC SCOPE					
Staff honorarium, rent, office Exps Etc			292,292.00		292,292.00						
NABARD FPO Expenses Establishment/Registration (New FPO only)			33,000.00		33,000.00	By CABES Project By LDP Project Cost Received			84,000.00		84,000.00
FPO office expenses (Furniture, postage etc)			15,373.00		15,373.00	By Professional fees - NABCONS			180,000.00		180,000.00
Mobilizing of farmers (New FPO only)			20,000.00		20,000.00	By Miscellaneous Receipts			8,580.00		8,580.00
Other expenses (MIS, Audit, DPR etc (LS))			8,227.00		8,227.00	By Donation received By Grants from NABARD (FPO)			90,839.00		90,839.00
Salary expenses of CEO			90,000.00		90,000.00				57,993.00		57,993.00
Salary of POPI resource person			48,000.00		48,000.00				210,000.00		210,000.00
Training & exposure visit to farmers			27,200.00		27,200.00						
Training to CEO of PO			950.00		950.00						
Training to PO directors			13,645.00		13,645.00						
NABCONS expenses Bangalore			4,691.00		4,691.00						
To Depreciation A/c			2,248.00		2,248.00						
To Unspent Grant (2017-18)											
- SEL, Netherlands	1,558,292.00				1,558,292.00						
- Bright Funds, USA	366,663.00				366,663.00						
To Excess of Income over Expenditure	74,202.00	505.00	79,487.00	89,181.00	243,375.00						
TOTAL	6,536,768.00	505.00	636,058.00	3,843,569.00	11,016,900.00	TOTAL	6,536,768.00	505.00	636,058.00	3,843,569.00	11,016,900.00

(Signature)
Society & CEO
SCOPE
Dharwad.



For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant
K. V. Deshpande
(K. V. Deshpande)
PROPRIETOR