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

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

AUDIT REPORT - FY 2018-19

I have audited the annexed combined Balance Sheet as on 31st March 2019 and the Income and Expenditure account for the year ending 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 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 grant is received for the project:
 - i) Grant from NABARD Bangalore Rs. 3,59,000/-
3. The unspent balance of grant from Stichting Enabling Leadership Netherlands Rs. 13,58,292/- & Bright Funds USA Rs. 3,66,663/- as per last balance sheet is still remaining as unutilized balance which is shown under Current Liability in the balance sheet as on 31.03.2019.



4. During the year under audit, an amount of Rs. 1,50,000/- has been paid out of FCRA account as advance for the purpose of conducting a programme. The programme is not completed as on the yearend date due to which the payment is shown as an advance under Current Assets in the balance sheet as the FCRA grant is not yet utilized for the purpose for which it has been sanctioned.
5. The depreciation is charged on WDV method, only for "SCOPE" section assets. The depreciation is not claimed for Assets shown in the ARGHYAM project and the Foreign Contribution project as the assets are purchased out of specific grant.
6. 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.
7. During the year, the organization has collected donation of Rs. 1,37,550/- 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 31.03.2019
- ii) In the case of Income and Expenditure Account, of the consolidated surplus of the society for the accounting year ended on that date.

Date: 15.09.2019

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 31.3.2019

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL ACCOUNT			FIXED ASSETS:		
ARGHYAM:			ARGHYAM:		
Capital Grant Arghyam Project - Capitalised		1,75,000.00	Computer & Laptop		1,82,840.00
			Digital Camera		12,868.00
CURRENT LIABILITIES					
FC Project A/c:			FC Project A/c:		
Advance from Employees		12,000.00	Computer & Laptop		940.00
Designated Fund from Individuals		46,724.00	Digital Camera		2,372.00
Unspent Grant (2017-18): SEL		13,58,292.00	Furniture & Fixture		38,775.00
Unspent Grant (2017-18): BF		3,66,663.00	LCD- Projector		9,866.28
			Office Equipment		3,078.00
NFC A/c:			Survey Equipment		6,049.00
Security Deposits for Electronic Gadgets		5,000.00			
Jaykumar C Nidagundi		15,000.00	NFC A/c:		
			Computer & Laptop		498.00
CABES A/c:			Powerzone Battery		8,159.00
Security Deposits for Electronic Gadgets		2,00,000.00			
INCOME & EXPENDITURE A/c:					
Opening Balance		9,70,482.43			
Add: Surplus for the Year		2,59,519.72			
TOTAL C/F		34,08,681.15	TOTAL C/F		2,65,445.28

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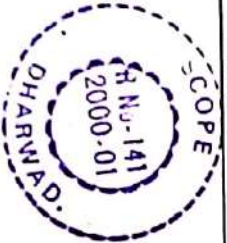
Secretary & CEO
SCOPE
Dharnad.



SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)
CONSOLIDATED BALANCE SHEET AS ON 31.3.2019 (...Continued)

TOTAL B/F	34,08,681.15	TOTAL B/F	2,65,445.28
CURRENT ASSETS			
Advance Receivable		10,000.00	1,27,364.00
Gangappa B Roti		10,000.00	
Malappa B Roti		40,000.00	
Advance for Agri form Ponds		30,422.00	
Interest accrued but not due		3,130.00	
TDS (FY 2016-17)		23,032.00	
TDS (FY 2017-18)		10,780.00	
Security Deposits for Electronic Gadgets			
FC Project Advance:		1,50,000.00	1,50,000.00
Dharwad Parag AHFPC-Ltd FPO			
INVESTMENTS:			
Fixed Deposit (FC)		17,58,792.00	21,68,792.00
Fixed Deposit (NFC)		4,10,000.00	
CABES			
Security Deposits with UAS Dharwad		2,10,688.00	
Bank Accounts			
SBI SCOPE Arghyam A/c 62224852304		17,346.00	4,86,391.87
SBI SCOPE FC A/c 52074716501		1,09,024.13	
SBI SCOPE NFC A/c 52074716512		3,28,547.88	
SBI SCOPE CABES A/c 62510298765		31,473.86	
TOTAL	34,08,681.15	TOTAL	34,08,681.15

Date: 15-09-2019
Place: Dharwad



[Signature]
Secretary & CEO
SCOPE
 Dharwad.



For CA. KRISHNA MURTHY DESHPANDE
 Chartered Accountant
[Signature]
(K. V. Deshpande)
 PROPRIETOR

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To FC Project - A/c	2,12,644.60	By FC Project - A/c	3,22,289.00
To Leadership Development Programme Exps	2,00,000.00	By Unspent Grant (FY 2017-18)	2,00,000.00
Leadership through Music & Sports Programme	4,248.00	By Bank Interest - FD	98,597.00
SCOPE Tally Renewal Charges	8,023.00	By Bank Interest - Savings	23,692.00
SCOPE Website Charges	350.00	By ARGHYAM A/c	594.00
Misc Expenses	23.60	By Bank Interest - Savings	594.00
Bank Charges			
To CABES A/c	57,707.14	By CABES A/c	11,745.00
Project Office Rent & Printing & Stationery	10,840.00	By Bank Interest-FD	11,745.00
Transport Expenses for Visit to Project Villages	1,995.00		
Unspent Grant Returned to UAS, Dharwad	44,220.00	By NFC A/c	8,56,242.00
Bank Charges	652.14	By CABES Project	14,749.00
		By LDP Project Cost Received	1,00,000.00
To NABARD FPO Expenses	4,15,671.50	By Professional Fees - NABCONS	5,138.00
FPO Office Expenses (Furniture, Postage etc.)	29,177.00	By Miscellaneous Receipts	3,296.00
Revolving Fund Assistant	21,470.00	By Donation received	1,37,550.00
Other expenses (MIS, Audit, DPR etc (LS))	21,600.00	By Grants from NABARD (FPO)	3,59,000.00
Salary expenses of CEO	1,79,000.00	By Bank Interest-Savings	20,511.00
Salary of POP1 resource person	76,000.00	By Bank Interest-FD	29,588.00
Training & exposure visit to farmers	36,175.00	By Office Rent Recd	7,000.00
Training to CEO of PO	18,495.00	By CABES Project Accountant Salary	56,000.00
Training to PO directors	33,754.50	By Catalyst Management Service Pvt Ltd	82,170.00
		By Sameerwadi - Workshop Conduct	28,600.00
		By SCOPE - Samste	12,640.00
TOTAL C/F	6,86,023.24	TOTAL C/F	11,90,870.00

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Secretary & CEO
SCOPE
Dharwad



SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.3.2019 (...CONTINUED)

TOTAL B/F		TOTAL B/F	TOTAL B/F
To NEC A/c		6,86,023.24	11,90,870.00
Staff Honorarium, Rent, Office Exps etc.	1,18,980.04		
Senior Consultant Service Charges	98,990.00	2,45,327.04	
CMS Expenses Under Deshpande Rudeseti Study	15,852.00		
Accountant Professional Fees	8,000.00		
Other expenses (Project & Land work)	1,733.00		
To Depreciation A/c	1,772.00		
To Excess of Income over Expenditure	2,59,519.72		
TOTAL	11,90,870.00	TOTAL	11,90,870.00

Date: 15-09-2019

Place: Dharwad



Secretary & CEO
SCOPE
Dharwad.



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

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2019

EXPENDITURE	FC	ARGHYAM	NFC	CABES	TOTAL	INCOME	FC	ARGHYAM	NFC	CABES	TOTAL
FC: Leadership Development Programme Expenses - Leadership through Music & Sports Programme - SCOPE Tally Renewal Charges - SCOPE Website Charges - Misc. Expenses - Bank Charges	2,00,000.00 4,248.00 8,023.00 350.00 23.60				2,00,000.00 4,248.00 8,023.00 350.00 675.74	FC: Unspent Grant (FY 2017-18) By Bank Interest-FD By Bank Interest-Savings By Office Rent Recd By CABES Project By LDP Project Cost Recd By Professional Fees (NABCONS)	2,00,000.00 98,597.00 23,692.00 594.00		29,588.00 20,511.00 7,000.00 14,749.00 1,00,000.00 5,138.00 3,296.00	11,745.00	2,00,000.00 1,39,930.00 44,797.00 7,000.00 14,749.00 1,00,000.00
CABES: Project Office Rent & Printing & Stationery - Transport Expenses for Visit to Project Villages - Unspent Grant Returned to UAS, Dharwad NFC: Staff Honourarium, Rent, Office Exps etc.			1,18,980.04		1,18,980.04	By Miscellaneous Receipts By Donation Received By Grants From NABARD (FPO) By CABES Project Accountant Salary By Catalyst Management Service Pvt. Ltd By Sameerwadi - Workshop Conduct By SCOPE - Samste			8,37,550.00 3,59,000.00 56,000.00 82,170.00 28,600.00 12,640.00		1,37,550.00 3,59,000.00 56,000.00 82,170.00 28,600.00 12,640.00
NABARD PFO Exps: - PFO Office Exps - Revolving Fund Assistant - Other Expenses - Salary Expenses of CEO - Salary of PPOPI Resource Person - Training & Exposure Visit to Farmers - Training to CEO of PO - Training to PO Directors - Senior Consultant Service Charges - CMS Expenses Under Deshpande Rudraei Study - Accountant Professional Fees - Other Expenses (Project & Land Work) - Depreciation To Excess of Income over Expenditure			29,177.00 21,470.00 21,600.00 1,79,000.00 76,000.00 36,175.00 18,495.00 33,754.50 98,990.00 15,852.00 8,000.00 1,733.00 1,772.00		29,177.00 21,470.00 21,600.00 1,79,000.00 76,000.00 36,175.00 18,495.00 33,754.50 98,990.00 15,852.00 8,000.00 1,733.00 1,772.00						
TOTAL C/F	1,09,644.40 3,22,289.00	594.00 594.00	1,95,243.46 8,56,242.00	-45,962.14 11,745.00	2,59,519.72 11,90,870.00	TOTAL C/F	3,22,289.00	594.00	8,56,242.00	11,745.00	11,90,870.00

Date: 15-09-2019
Place: Dharwad



Secretary & CEO
SCOPE
Dharwad.



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

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD
BALANCE SHEET AS ON 31.3.2019

LIABILITIES	FC	ARCHIVAM	NFC	CABES	TOTAL	ASSETS	FC	ARCHIVAM	NFC	CABES	TOTAL
CAPITAL ACCOUNT						FIXED ASSETS					
- Capital Grant Arghyam Project - Capitalised		1,75,000.00			1,75,000.00	Computer & Laptop	940.00	1,82,840.00	498.00		1,84,278.00
						Digital Camera	2,372.00	12,868.00			15,240.00
						Furniture & Fixture	38,775.00				38,775.00
						LCD- Projector	9,866.28				9,866.28
						Office Equipment	3,078.00				3,078.00
						Survey Equipment	6,049.00				6,049.00
						Powerzone Battery			8,159.00		8,159.00
CURRENT LIABILITIES						INVESTMENTS					
- Jaykumar C Nidagundi			15,000.00		15,000.00	Fixed Deposit	17,58,792.00		4,10,000.00		21,68,792.00
- Security Deposits for Electronic Gadgets			5,000.00		5,000.00						
- Security Deposits for Electronic Gadgets				2,00,000.00	2,00,000.00						
- Advance from Employees	12,000.00				12,000.00						
- Designated Fund From Individuals	46,724.00				46,724.00						
- Unspent Grant (2017-18):						CURRENT ASSETS					
- S.I.L. Netherlands	13,58,292.00				13,58,292.00	Advance Receivable			10,000.00		10,000.00
- Bright Funds, USA	3,66,663.00				3,66,663.00	- Gangappa B Roti			10,000.00		10,000.00
						- Malappa B Roti			40,000.00		40,000.00
						- Agri Form Ponds			30,422.00		30,422.00
						- Interest Accrued			3,130.00		3,130.00
						- TDS (FY 2016-17)			13,105.00		13,105.00
						- TDS (FY 2017-18)	8,870.00			1,057.00	23,032.00
						- Dharwad Parag					
						AIFPC Ltd-FPO	1,50,000.00				1,50,000.00
						- Security Deposits for Electronic Gadgets			10,780.00	2,10,688.00	2,21,468.00
INCOME & EXPENDITURE AC											
Opening Balance	1,94,443.01	37,460.00	6,49,398.42	89,181.00	9,70,482.43						
Add: Surplus for the year	1,09,644.40	594.00	1,95,243.46	-	3,05,481.86						
Less: Deficit for the year	-	-	-	-45,962.14	-45,962.14						
						Bank Accounts					
						SBI SCOPE Arghyam		17,346.00			17,346.00
						A/c 62224852304					
						SBI SCOPE FC					
						A/c 52074716501	1,09,024.13				1,09,024.13
						SBI SCOPE NFC					
						A/c 52074716512			3,28,547.88		3,28,547.88
						SBI SCOPE CABES					
						A/c 62510298765				31,473.86	31,473.86
TOTAL	20,87,766.41	2,13,054.00	8,64,641.88	2,43,218.86	34,08,681.15	TOTAL	20,87,766.41	2,13,054.00	8,64,641.88	2,43,218.86	34,08,681.15

Date: 15-09-2019
Place: Dharwad



Secretary & CEO
SCOPE
Dharwad.



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