
C. A. KRISHNAMURTHY DESHPANDE
CHARTERED ACCOUNTANT
PHONE: (0836) 2443286
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“JAYAVANTI” 3RD CROSS,
SHANTI NAGAR, BASEL MISSION
COMPOUND DHARWAD – 580 001
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To,
The Chairman & Members,
Society for Community Participation and Empowerment (SCOPE)
Dharwad

AUDIT REPORT – FY 2019-20

I have audited the annexed combined **Balance Sheet** as on 31st March 2020 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:

There are four units in the accounts of **SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)**, viz., Leadership Development Programme (FC), ARGHYAM, CABES - UAS Dharwad & NRC. 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.

1. During the year under audit, following grant is received for the project:

- | | | |
|-----|-----------------------------|----------------|
| i) | Grant from NABARD Bangalore | Rs. 4,14,000/- |
| ii) | Grant from Sathi –Raichur | Rs. 2,00,000/- |

2. 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 31.03.2020.



3. During the previous year, 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.
4. The depreciation is charged on WDV method, for "SCOPE" section's assets including the assets which are transferred from ARGYAM project which is closed during the year of audit. The depreciation is not claimed for Assets shown in the Foreign Contribution project as the assets are purchased out of specific grant.
5. 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.
6. During the year, the organization has collected donation of Rs. 2,77,782/- 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.
7. During the year of Audit , the ARGYAM and CABES Projects are closed, and the all assets and liabilities of the said projects are transferred to "SCOPE – NFC A/c".

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 31.03.2020
- 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: 18.09.2020

Place: DHARWAD



For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant

K. V. Deshpande

(K. V. Deshpande)
PROPRIETOR
M. No: 027734

**SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2020**

EXPENDITURE	FC	ARCHYAM	NFC	CABES	TOTAL	INCOME	FC	ARCHYAM	NFC	CABES	TOTAL
FC: Leadership Development Programme Expenses											
- Bank Charges	118.00		265.50		383.50	By Bank Interest-FD By Bank Interest-Savings By Office Rent Recd From - Deshpande Foundation	3,397.00		1,07,394.00 9,246.00		1,07,394.00 12,643.00
NFC Project Expenses											
NFC: Staff Honorarium, Rent, Office Exps etc.			66,665.49		66,665.49	By Interest on IT Refund			1,353.00		1,353.00
NFC: Kundagol Block FPO Expenses			24,936.00		24,936.00	By Miscellaneous Receipts			10,000.00		10,000.00
NFC: Navalgunuda Block FPO Expenses			28,346.00		28,346.00	By Donation Received By Grants From NABARD (FPO) By Grants From NABARD			2,77,782.00 4,14,000.00		2,77,782.00 4,14,000.00
NABARD FPO Exps :											
- PFO Office Exps			88,338.00		88,338.00	-For Travelling Expenses			1,681.00		1,681.00
- Revolving Fund Assistant			6,899.00		6,899.00	By Irregation Impact Study			2,00,000.00		2,00,000.00
- Salary Expenses of CEO			1,80,000.00		1,80,000.00	- Sahi -Raichur By Work shop to help			28,600.00 85,250.00		28,600.00 85,250.00
- Salary of POP1 Resource Person			48,000.00		48,000.00						
- Mobilizing of Farmers (New FPO)			10,000.00		10,000.00						
- Training & Exposure Visit to Farmers			47,904.00		47,904.00	- Child Project					
- Training to CEO of PO			4,722.00		4,722.00	By SCOPE -Samsite					
- Training to PO Directors			4,771.00		4,771.00						
- Senior Consultant Service Charges			4,80,000.00		4,80,000.00						
- Samcetrwadi - Workshop Conduct			2,796.00		2,796.00						
- Other Expenses (Project & Land Work)			11,080.00		11,080.00						
- Depreciation			32,739.00		32,739.00						
To Excess of Income over Expenditure	3,279.00		1,41,419.01		1,44,698.01						
TOTAL C/F	3,397.00	-	11,78,881.00	-	11,82,278.00	TOTAL C/F	3,397.00	-	11,78,881.00	-	11,82,278.00

Date: 18-9-2020
Place: Dharwad

SCOPE
Dharwad.
[Signature]
Secretary & CEO



For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant
[Signature]
(K. V. Deshpande)
PROPRIETOR
M. No. 027734



SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2020



EXPENDITURE	AMOUNT	INCOME	AMOUNT
To FC Project - A/c	118.00	By FC Project - A/c	3,397.00
To Leadership Development Programme Exps		By Bank Interest - Savings	
Bank Charges	118.00	By NFC A/c	11,78,881.00
To NABARD FPO Expenses		By Irregation Impact Study Sathi	
FPO Office Expenses (Furniture, Postage etc.)	88,338.00	-Raichur	2,00,000.00
Revolving Fund Assistant	6,899.00	By Miscellaneous Receipts	10,000.00
Salary expenses of CEO	1,80,000.00	By Donation received	2,77,782.00
Salary of POP resource person	48,000.00	By Grants from NABARD (FPO)	4,14,000.00
Mobilizing of Farmers (New FPO)	10,000.00	By Bank Interest-Savings	9,246.00
Training & exposure visit to farmers	47,904.00	By Bank Interest-FD	1,07,394.00
Training to CEO of PO	4,722.00	By Office Rent Recd	43,575.00
Training to PO directors	4,771.00	By Grant From NABARD For Travelling expense	1,681.00
Bank Charges	265.50	By Interest On IT Refund	1,353.00
To NFC A/c		By Work shop to help -Child Project	28,600.00
Staff Honorarium, Rent, Office Exps etc.	66,665.49	By SCOPE -Samste	85,250.00
Senior Consultant Service Charges	4,80,000.00		
Kundagol Block FPO Expenses	24,936.00		
Navalgunda Block FPO Expenses	28,346.00		
Other expenses (Project & Land work)	11,080.00		
Sameerawadi-Workshop Conduct	2,796.00		
To Depreciation A/c	32,739.00		
To Excess of Income over Expenditure			
	1,44,698.01		
TOTAL C/F	11,82,278.00	TOTAL C/F	11,82,278.00

Date: 18-9-2020
Place: Dharwad

SCOPE
Dharwad.
Secretary & CEO



For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant
KV Deshpande
(K. V. Deshpande)
PROPRIETOR
M. No: 027734

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)
CONSOLIDATED BALANCE SHEET AS ON 31.3.2020

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL ACCOUNT			FIXED ASSETS :		
<u>NFC A/c:</u>			<u>FC Project A/c:</u>		61,080.28
Retained Earning	11,00,587.88	11,00,587.88	Computer & Laptop	940.00	
			Digital Camera	2,372.00	
			Furniture & Fixture	38,775.00	
			LCD- Projector	9,866.28	
			Office Equipment	3,078.00	
			Survey Equipment	6,049.00	
CURRENT LIABILITIES					
<u>FC Project A/c:</u>		17,83,679.00			
Advance from Employees	12,000.00		<u>NFC A/c:</u>		1,71,626.00
Designated Fund from Individuals	46,724.00		Computer & Laptop	5,003.00	
Unspent Grant (2017-18): SEL	13,58,292.00		Digital Camera	1,59,688.00	
Unspent Grant (2017-18): BF	3,66,663.00		Powerzone Battery	6,935.00	
<u>NFC A/c:</u>		2,05,000.00	CURRENT ASSETS		
Security Deposits for Electronic Gadgets	2,05,000.00		<u>Advance Receivable</u>		4,45,329.00
			Gangappa B Roti	10,000.00	
BRANCH AND DIVISION			Malappa B Roti	10,000.00	
<u>NFC A/c:</u>		45,905.49	Advance for Agri farm Ponds	40,000.00	
<u>SCOPE-FC</u>		45,905.49	Interest accrued but not due	1,27,072.00	
			TDS (FY 2019-20)	30,744.00	
			TDS (FY 2017-18)	6,045.00	
			Security Deposits for Electronic Gadgets	10,780.00	
			Security Deposits to UAS Dharwad	2,10,688.00	
			<u>FC Project Advance:</u>		1,50,000.00
			Dharwad Parag AHFPC-Ltd FPO	1,50,000.00	
TOTAL C/F	31,35,172.37	31,35,172.37	TOTAL C/F	8,28,035.28	

Secretary & CEO



(Continued...)

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)
CONSOLIDATED BALANCE SHEET AS ON 31.3.2020 (...Continued)

	TOTAL B/F		TOTAL B/F		TOTAL B/F
INCOME & EXPENDITURE A/c:					
Opening Balance	11,48,729.29				
Add: Surplus for the Year	1,44,698.01				
Less : Transferred to Retained Earning (NFC)	<u>-8,44,641.88</u>				
TOTAL	31,35,172.37				
	4,48,785.42				
		INVESTMENTS :			
		Fixed Deposit (FC)	17,58,792.00		
		Fixed Deposit (NFC)	<u>4,10,000.00</u>		
		BRANCH AND DIVISION			
		FC Project A/c:			
		SCOPE-NFC	45,905.49		
		Bank Accounts			
		SBI SCOPE FC A/c 52074716501	75,267.64		
		SBI SCOPE NFC A/c 52074716512	<u>4,65,957.38</u>		
TOTAL	35,83,957.79	TOTAL			35,83,957.79



Date: 18-09-2020
 Place: Dharmad

SCOPE
 Dharmad,

 Secretary & CEO



For CA. KRISHNAMURTHY DESHPANDE
 Chartered Accountant

 (K. V. Deshpande)
 PROPRIETOR
 M. No. 027734

Bank Reconciliation Statement For FY-2019-20

State Bank Of india A/C No-6501

Closing balance as per pass Book			79515.64
Less: Chq Given but not Debited to Bank			
Date	Chq-No	Amount	
02/03/2020	423656	4248	4248.00
Closing balance as per Ladger			75267.64

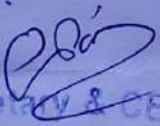


Bank Reconciliation Statement For FY-2019-20

State Bank Of india A/C No-6512

Closing balance as per pass Book			494958.38
Less: Chq Given but not Debited to Bank			
Date	Chq-No	Amount	
31/03/2020	198646	1900	
31/03/2020	198647	6500	
31/03/2020	198648	16944	
31/03/2020	198649	3657	29001.00
Closing balance as per Ladger			465957.38

SCOPE
Dharwad.


Secretary & CEO

