C. A. KRISHNAMURTHY DESHPANDE CHARTERED ACCOUNTANT PHONE: (0836) 2443286 "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 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 & 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.

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.
- 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)
PROPRIETOR
M. No: 027734

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

- 11,82,278.00	11,/0,001.00		3,357,000	TOTAL C/F	11,82,278.00	-	11,78,881.00		3,397.00	TOTAL CF
	11 70 001 00		207 00		1,44,698.01		1,41,419.01		3,279.00	Expenditure
					1 44 606 01					To Excess of Income over
					32,739.00	0	32,739.00			- Depreciation
					22,730.00		11,000.00			Land Work)
					11 080 00		11 000 0			- Other Expenses (Project &
					2,796.00	0	2,796.00			-Sameerawadi - Workshop Conduct
					4,80,000.00	0	4,80,000.00			Charges
						2				- Senior Consultant Service
					4,771.00	0	4,771.00			- Training to PO Directors
85,250.00	85,250.00			4,722.00 By SCOPE -Samste	4,722.00	0	4,722.00			- Training to CEO of PO
28,000.00	28,000.00			- Child Project	47,904.00	0	47,904.00			Farmers
	20 000			10,000.00 by work stop to trop	10,000.00		10,000,00			- Mobilizing of Farmers (New FPO) - Training & Exposure Visit to
-,00,000,00	2,00,000,00			- Saun -Kaichui	48,000.00	0	48,000.00			- Salary of POPI Resource Person
2 00 000 00	2 00 000 00			1,80,000.00 by mcganon impact oracly	1,80,000.00		1,80,000.00			- Salary Expenses of CEO
	- Consequence			-ror Havening Expenses	0,899.00	0 0	6,899.00			- Revolving Fund Assistant
1 681 00	1 681 00			To The House Property	00,000		88,338.00			- PHO Office Exps
				By Grants From NABARD			000000			1
	The standards			Manual (110)						NABARD PFO Exps:
4.14.000.00	4 14 000 00			NARARD (FPO)						
2,77,782.00	2,77,782.00			28,346.00 By Donation Received	28,346.00	8	28,346.00			Expenses
2 77 782 00					1		T			NFC: Navalgunda Block FPO
10,000.00	10,000.00			24,936.00 By Miscellaneous Receipts	24,936.00	0	24,936.00			NFC: Kundagol Block FPO Expenses
oorcect1	00.000,1			66,665.49 By Interest on 11 Kerund	66,665.49	9	66,665.49			Office Exps etc.
1 353 00	00 636 1									NFC: Staff Honorarium, Rent,
43,575.00	43,575.00			- Deshpande Foundation						NFC Project Expenses
				By Office Rent Recd From						
12,643.00	9,246.00		3,397.00	383.50 By Bank Interest-Savings	383.50	0	265.50		118.00	- Bank Charges
1,07,394.00	1,07,394.00			By Bank Interest-FD						Programme Expenses
1	+					Contraction		ON THE PARTY OF	FC	EXPENDITORE
CABIS OTAL	NFC C	ARGHYAM	Od	INCOME	TOTAL	CARES	Jan	ADCHVAM	5	EVPENDITIBE
1		3.2020	EAR ENDING 31.03.2020		ACCOUNT	INCOME AND EXPENDITURE ACCOUNT FOR THE	AND EX	INCOME		



Date: 18-9-2020 Place: Dharwad



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	TOTAL OF		Earnings	Low Transferred to Retained	Loss Deficis for the year	Life Surghus for the west	Opening Balance		- ONFO ALC	Loss Transformed to SCOPE		Add Surplus for the year	Opening Balance	INCOME & EXPENDITURE AC		-SCOPE -FC	NORTH ON BUNKING		- Bright Funds, USA	- SEL Netherlands	- Unspect Grant (2017-18):	- Designated Fund From Individuals	- Advance from Employees	Electronic Gadgets	- Scounty Deposits for	- (NFC) Ale	Less Transferred to SCOPE	Electronic Gadgets	- Security Deposits for	CURSENTLIABILITIES			Retained Earning	-(NPC) Ale	Less Transferred to SCOPE	Project - Capitalised	- Capital Grant Arghyam	CARITAL ACCOUNT	SALTHWYT	
SCOPE	20,91,045.41				3,279,00	,	3,04,087.41												3,66,663.00	13,58,292.00		46,724.00	12,000.00																PC PC	
Ha							,		- No	-38,054.00	38,054,00	594.00	37,460.00																					NI	-1,75,000.00	1,75,000.00		*	ARGHYAM	
	14,92,912.38		8,44,641.88			1,41,419.01	8,44,641.88								١	45,905,49								2,05,000.00									11,00,587.88						NEC	
									Na EN	-89,181.00	89,181.00		89,181.00													Zi	-2,00,000.00		2,00,000.00										CABES	BALANC
	35,83,957.79		-8,44,641.88		3,279.00	1,41,419.01	11,48,729.29									45,905,49			3,66,663.00	13,58,292.00		46,724.00	12,000.00	2,05,000.00									11,00,587.88						TOTAL	E SHEET A
K Accountant 2		- Security	-(NFC) Ale		5	UAS Dharwad	- Security Deposits to -	Electronic Gadgets	- Security Deposits for	AHERC Lui-FPO	- Dharwad Parag	- TDS (FY 2017-18)	- (NFC) A/c	Less:Transferred to SCOPE	- TDS (FY 2017-18)	-TDS (FY 2019-20)	- Interest Accrued	- Agri Farm Ponds	- Malappa B Rotti	- Gangappa B Rotti	Advance Receivable	CURRENT ASSETS		-	INVESTMENTS	Powerzone Battery	Survey Equipment	Office Equipment	LCD- Projector	Furniture & Fixure	Digital Camera	Computer & Laptop	- (NFC) A/e	Less:Transferred to SCOPE		Digital Camera	Computer & Laptop	FIXED ASSETS	ASSETS	BALANCE SHEET AS ON 31.3.2020
	19,69,872.28									1,50,000.00														17,58,792.00			6,049.00	3,078.00	9,866.28	38,775.00	2,372.00	940.00							FC	
	*										T																						Z.	-1,95,708.00	1,95,708.00	12,868.00	1,82,840.00		ARGHYAM	
	10,26,955.00	2,10,688.00						10,780.00				6,045.00				30,744.00	1,27,072.00	40,000.00	10,000.00	10,000.00				4,10,000.00		6,935.00					1,59,688.00	5,003.00							NFC	
			N		-2,10,688.00		2,10,688.00						N	-1,057.00	1,057.00																						1	1	CARES	- 5
	29,96,827,28	2,10,688.00					,	10,780.00		1,50,000.00		6,045.00				30,744.00	1,27,072.00	40,000.00	10,000.00	10,000.00				21,68,792.00		6,935.00	6,049.00	3,078.00	9,866.28	38,775.00	1,62,060.00	5,943.00				1	2000	1000	TOTAL	600

TOTAL B/F 2091045.41 SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD 1492912.38 BALANCE SHEET AS ON 31.3.2020 (...Continued) 3583957.79 A/c 62510298765 SBI SCOPE FC Less:Transferred to SCOPE SBI SCOPE CABES A/c 52074716512 SBI SCOPE NFC A/c 52074716501 Less:Transferred to SCOPE A/c 62224852304 Bank Accounts
SBI SCOPE Arghyam -Scope Dharwad (NFC) BRANCH AND DIVISION - (NFC) A/c TOTAL B/F - (NFC) A/c 1969872.28 75,267.64 45,905.49



Place: Dharwad Date: 18-9-2020

SCOPT Dharwau.

Secretary & CEO

TOTAL

20,91,045.41

14,92,912.38

35,83,957.79

TOTAL

20,91,045.41

14,92,912.38

35,83,957.79

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)

11,82,278.00		TOTAL C/F	11,82,278.00		TOTAL C/F
			1,44,698.01		To Excess of Income over Expenditure
				32,739.00	To Depreciation A/c
				2,796.00	Sameerawadi-Workshop Conduct
				11,080.00	Other expenses (Project & Land work)
				28,346.00	Navalgunda Block FPO Expenses
				24,936.00	Kundagol Block FPO Expenses
				4,80,000.00	Senior Consultant Service Charges
				66,665.49	Staff Honorarium, Rent, Office Exps etc.
	85,250.00	By SCOPE -Samste	6,46,562.49		To NFC A/c
	28,600.00	By Work shop to help -Child Project		265.50	Bank Charges
	1,353.00	By Interest On IT Refund		4,771.00	Training to PO directors
	1,681.00	By Grant From NABARD For Travelling expense		4,722.00	Training to CEO of PO
	43,575.00	By Office Rent Recd		47,904.00	Training & exposure visit to farmers
	1,07,394.00	By Bank Interest-FD		10,000.00	Mobilizing of Farmers (New FPO)
	9,246.00	By Bank Interest-Savings		48,000.00	Salary of POPI resource person
	4,14,000.00	By Grants from NABARD (FPO)		1,80,000.00	Salary expenses of CEO
	2,77,782.00	By Donation received		6,899.00	Revolving Fund Assistant
	10,000.00	By Miscellaneous Receipts		88,338.00	FPO Office Expenses (Furniture, Postage etc.)
	2,00,000.00	-Raichur	3,90,899.50		To NABARD FPO Expenses
		By Irregation Impact Study Sathi			
11,78,881.00		By NFC A/c			
				118.00	Bank Charges
	3,397.00	By Bank Interest - Savings			To Leadership Development Programme Exps
3,397.00		118.00 By FC Project - A/c	00.811		To FC Project - A/c
AMOUNT		INCOME	AMOUNT		EXPENDITURE
100	G ON 31.03.2020	CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2020	NDITURE ACC	OME AND EXPE	CONSOLIDATED INC

Date: 18-9-2020 Place: Dharwad

Dharwad.

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)

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0,20,000,00		ST R ST TOTAL CIF	31,35,172.37		TOTAL CIP
2007570					
	1,50,000.00	Dharwad Parag AHFPC-Ltd FPO			
1,50,000.00		FC Project Advance:			
1 50 000 00					
	2,	Security Deposits to UAS Dharwad			
	ets 10,780.00	Security Deposits for Electronic Gadgets			
	6,045.00	TDS (FY 2017-18)			
	30,744.00	TDS (FY 2019-20)			
	1,27,072.00	Interest accrued but not due			
	40,000.00	Advance for Agri farm Ponds			
	10,000.00	Malappa B Rotti		45,905.49	SCOPE-FC
	10,000.00	Gangappa B Rotti	45,905.49		NFC A/c:
4,45,329.00		Advance Receivable			BRANCH AND DIVISION
		CURRENT ASSETS			
				2,05,000.00	Security Deposits for Electronic Gadgets
	6,935.00	2,05,000.00 Powerzone Battery	2,05,000.00		NFC A/c
	1,59,688.00	Digital Camera			
	5,003.00	Computer & Laptop		3,66,663.00	Unspent Grant (2017-18): BF
1,71,626.00		NFC A/c:		13,58,292.00	Unspent Grant (2017-18): SEL
				46,724.00	Designated Fund from Individuals
	6,049.00	Survey Equipment		12,000.00	Advance from Employees
	3,078.00	Office Equipment	17,83,679.00		FC Project A/c:
	9,866.28	LCD- Projector			CURRENT LIABILITIES
	38,775.00	Furniture & Fixure			
	2,372.00	Digital Camera			
	940.00	11,00,587.88 Computer & Laptop	11,00,587.88	11,00,587.88	Retained Earning
61,080.28		FC Project A/c:			NFC A/c
100		FIXED ASSETS:			CAPITAL ACCOUNT
AMOUNT		ASSETS	AMOUNT		LIABILITES
1 7000		SHEET AS ON 31.3.2020	ED BALANCE S	CONSOLIDATED BALANCE SHEET AS	

(conun

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

A,48,785.42 INVESTMENTS: Fixed Deposit (FC)



Date: 18-09-2020 Place: Dhanwad

SCOPE

Bank Reconcilation Statement For FY-2019-20 State Bank Of india A/C No-6501

	alance as per pa en but not Debi		79515.64
Date	Chq-No	Amount	
02/03/2020	423656	4248	4248.00
Closing	balance as per l	Ladger	75267.64



Bank Reconcilation Statement For FY-2019-20

State Bank Of india A/C No-6512

The second secon	alance as per pa en but not Debi		494958.38
Date	Chq-No	Amount	
31/03/2020	198646	1900	
31/03/2020	198647	6500	D 5, 719
31/03/2020	198648	16944	
31/03/2020	198649	3657	29001.00
Closing	balance as per l	Ladger	465957.38

SCOPE Dharwad.

