CA KRISHNAMURTHY DESHPANDE, CHARTERED ACCOUNTANT PHONE: (0836) 2443286

"HANNIEL" 3rd MAIN, SHANTINAGAR, BASEL MISSION COMPOUND DHARWAD - 580001

To,
The Chairman & other members
Society for Community Participation and empowerment (SCOPE)
Dharwad

AUDIT REPORT - FY 2015-16

I have audited the annexed combined Balance Sheet as on 31st March 2016 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.

Following are my comments and observations:

- 1. There are three units in the accounts of **SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)**, viz., IFS, ARGHAYAM & 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 three units are also audited.
- 2. During the year under audit, following grants are received for different projects

Grant from Give 2 Asia

Rs. 8,66,264/-

ii) Arghyam Project Grant

Rs. 43,25,475/-

iii) E-Vidyalok Grant

Rs.2,48,767/-

Further the unit has received donation of Rs. 86,965/- from different donees. There was a grant unspent balance of Rs. 1,06,714/- from Give 2 Asia and Rs.24,285/- from Mr. Raghu Murthgudde and Arghyam cycle of Rs. 13,76,247/- these grants have been utilized during the year for different projects and hence these are treated as income of the unit for the year under audir.

The unit also received Bank interest from FD & SB A/c amounting to Rs.1,33,400/-.

- 3. The deprecation is charged on WDV method only for "SCOPE" section assets.

 The deprecation is not claimed for Assets shown in the Arghyam project and IFS 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 Hyderabad, Dharwad have been reconciled properly and shown in the books.
- 5. Donation collected from each type of fund should be listed in a separate register along with complete postal address and PAN of the donors & the purpose of donation collected.
- 6. Designated funds in IFS section represents donation received from 3 persons viz., Danniel, Global Giving, Raghu Murthgudde in the FY 2013-14. The total amount received is Rs. 117,818.48 from all the three donors. Out of the three donations received, the amount received from Global giving of Rs. 40651/- is spent in the FY 2014-15. Further amount received from Raghu Murthgudde of Rs. 24285/- is spent for promoting objectives of SCOPE during FY 2015-16. Hence the same is treated as income during that year. The balancing donation of Rs. 52,856 received from Danniel is shown under the head "current liabilities" in the Balance sheet.

Subject to above comments, I report that:

- d) I have obtained all the information and explanation which to my best of knowledge and belief were necessary for the purpose of my audit.
- e) 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 above.
- f) In my opinion and to the best of my information and according to the Explanations given below to me, the said accounts give a true and fair view:
 - iii) In the case of Balance Sheet of the state of affairs of the entity as at 31.03.2016
 - iv) In the case of Income And Expenditure Accounts the surplus of the entity for the accounting year ending on 31.03.2016

Date: 01.07.2016

Place: DHARWAD

Charlered Accountant M. No. 27734 Ph

For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant

K. V. Deshpande)

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD **BALANCE SHEET AS ON 31.3.2016**

_			-	_			_		_	_					_		1		
TOTAL	Add: Surplus for the Year	AS Per Last B/s	INCOME & EXPENDITURE A/C		Salary Payable	Ranghnath Mulimani	Govindarai Shefty	Designated Fund From Individuals			2001 Francisco Para (INI C)	SCOPE Institute David OUEC	Branch/Division	Loans and Advances		Capitansed	Capital Grant Arghyam Project -	CAPITAL ACCOUNT	LIABILITES
493852.56	160295.04 426426.06	266131.02					0200.00	00 958C5			143/0.30	14570 50							IFS
1036886.00 390759.39 1921497.95	938788.00 113690.00 861886.00 364006.39	76902.00															175000.00		ARGHYAM
390759.39	<u>938788.00</u> <u>113690.00</u> <u>861886.00</u> <u>364006.39</u> 1652318.45	76902.00 250316.39			21000.00	3020.00	3101 00							542.00					NFC
1921497.95					21000.00	3020.00	2101.00				14570.50			542.00			175000.00		TOTAL
TOTAL	SBH Bank A/c 16512	SBH FC A/c	SBH A/c 62224852304	Bank Accounts	120(11 2010-10)	3020 00 TDS/FY 2015-16	32836.00 IFS (SCOPE) Receivable	Fixed Deposit		Powerzone Battery	14570.50 Telephone Deposit	Survey Equipment	Office Equipment	542.00 LCD- Projector	Furniture & Fixure	Digital Camera	175000.00 Computer & Laptop	FIXED ASSETS	ASSETS
493852.56		432272.28									500.00	6049.00	3078.00	9866.28	38775.00	2372,00	940.00		IFS
1036886.00			311968.00		9893.00	19317.00		500000.00								12868.00	182840.00		ARGHYAM
1036886.00 390759.39 1921497 95	19233.39				347.00		14570.00	330000.00		13285.00							3460.00		NFC
1921497 95	19233.39	432272.28	311968 00		10240.00	29181.00	14570.00	830000.00		13285.00	500.00	6049.00	3078.00	9866.28	38775.00	15240.00	187240.00		TOTAL





For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant
(CUAS COUNTY)

(K. V. Deshpande) J PROPRIETOR

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.3.2016

528109.00 7354212.00	5812984.00	1013119.00	By Bal c\d	74013.00 5801032.96 By Bal c\d	74013.00	4874196.00	852823.96	To Bal c\d
				73983.00	73983.00			Telephone charges
				231227.00		231227.00		SCOPE NFC
				17901.50		17901.50		Adminitrative Cost ARGM 1st Cycle
				47904.00		47904.00		Publication of Case Study AGM P-II
				92429.00		92429.00		AGM P-II
								Production of Documentary movie on Watsan
				20000.00		20000.00		Miscellaneous expenses
				49296.00		49296.00		Graduation event including visit to ARGM P-II
				10950.00		10950.00		Convyance for media Coverage AGM P-II
en et en little et land				13443.00		13443.00		Studies-AGM P-II
				744757.00		744757.00		Entry Point Activities AGM P-II
				3938.00		3938.00		Review of YPs-AGM PHASE II
				18500.00		18500.00		Mentoring Training and Exposure-AGM P II
				1782110.00		1782110.00		Fellowship for 12 YPs-AGM PHASE II
				241157.50		241157.50		Yp-AGM P-II
								Programme cost AGM PHASE II Convyance Communication & Stationary for
				600000.00		600000.00		Salaries of PL-AGM Phase-II
2859.00	19180.00	15856.00	85614.00 By Bank Interest-Savings	85614.00		85614.00		Phase-II
10211.00	92082.00		308667.00 By Bank Interest-FD	308667.00		308667.00		Salary of Fellowship Coordinator-AGM P-II Salary of MIS & Documentationist- AGM
179307.00			64500.00 By Arghyam Admin Cost	64500.00		64500.00		Office Rent-AGM PhaseII
248767.00			227003.00 By E-Vidyalok grant received	227003.00		227003.00		Honararium for Senior Yps-AGM Phase II
			158274.00 (unutilised PY)	158274.00		158274.00		Conveyance for Project Management-AGM P-II
1376247.00	1376247.00		156000.00 By Grants From Arghyam Cycle	156000.00		156000.00		Accounting and Auditing-AGM Phase-II
4325475.00	4325475.00		By Arghyam Project Grant					To Arghyam Project Expenses
86965.00		24285.00	2083.96 By Donation received	2083.96	30.00	525.00	1528.96	To Bank charges
		106714.00	23075.00 (Unspent)	23075.00			23075.00	To Field Guide Honorarium (RM)
			By Grants from Give 2 asia			-		
		866264.00	828220.00 By Grants from Give 2 asia	828220.00			828220.00	To Grant from give 2 asia(other)
NFC TOTAL	ARGHYAM	IFS	INCOME	TOTAL	NFC	ARGHYAM	IFS	EXPENDITURE



Contd.

Society for community participation and empowerment (scope), dharwad INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.3.2016 Contd.

7354212.00	528109.00	1013119.00 5812984.00 528109.00 7354212.00	1013119.00	TOTAL	7354212.00	528109.00	1013119.00 5812984.00 528109.00 7354212.00	1013119.00	TOTAL
					THE POOL	2200000		101111111111111111111111111111111111111	TOTAL
					938788.00 113690.00 1212773.04	113690.00	938788.00	160295.04	To Net Surplus for the year
					8306.00	8306.00			Depreciation
					154131.00	154131.00			Arghyam Administrative cost
					76267.00	76267.00			Programme Coordinator
					17776.00	17776.00			Printing & Stationery exp Evidyaloka
					20955.00	20955.00			Local Conveyance
					1266.00	1266.00			Courier & Other charges
					5030.00	5030.00			Communication of PC-Evidyaloka
					56675.00	56675.00			Calss Assistant Honararium
7354212.00	528109.00	1013119.00 5812984.00 528109.00 7354212.00	1013119.00	To Bal b\d	4874196.00 74013.00 5801032.96 To Bal b\d	74013.00	4874196.00	852823.96	To Bal b\d
TOTAL	NFC	ARGHYAM	IFS	INCOME	TOTAL	NFC	ARGHYAM	IFS	EXPENDITURE
								-	





For CA. KRISHNAMURTHY DESHPANDE Chartered Accountant

(K. V. Deshpande)
PROPRIETOR

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.3.2016 SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)

By ARGHY/ By Bank Interection By Bank	0.00000			A CONTRACTOR OF THE PARTY OF TH		
2 asia(other) 2 asia (Unspent) 2 by Grants from Give 2 asia (Unspent) 2 asia (Unspent) 2 by Grants from Give 2 asia (Unspent) 2 by Donation received 2 by Bank Interest-Savings 2 councentationist- AGM P-II 2 coordinator-AGM P-II 3 coverage AGM P-II 4 do 2000.00 1 chidney visit to ARGM P-II 1 application 2 accordinator AGM P-II 4 do 2000.00 1 a	6826103 00		By Balance C/d	5727019.96		To Balance C/d
give 2 asia(other) BY IFS BY Grants from Give 2 asia (Unspent) 23075.00 E Honorarium (RM) 23075.00 E Honorarium (RM) 23075.00 E Honorarium (RM) 23075.00 E Honorarium (RM) 23075.00 E Hy Grants from Give 2 asia (Unspent) 24285.00 By Grants from Give 2 asia (Unspent) 24285.00 By Grants from Give 2 asia (Unspent) 24285.00 By Bank Interest-Savings 24285.00 By ARGHYAM By Arghyam Project Grant 50 Project Management-AGM P-II 158074.00 E Hy Grants From Arghyam Cycle 1376247.00 By Grants From Arghyam Cycle 1376247.00 By Grants From Arghyam Cycle 1376247.00 Inutilized Py) AGM Phase-II 227003.00 By Bank Interest-FD 20825.00 By Bank Interest-Savings 241157.50 1782110.00 By Bank Interest-Savings 19180.00 178-AGM PHASE II 18800.00 241157.50 178-AGM PHASE II 19930.00 19980.00 19980.00 19443.00 2000.00 2000.00 2000.00 22500.00 22500.00 231227.00 241196.00 231227.00 241196.00 231227.00 241196.00 231227.00 241196.00 231227.00 241196.00 231227.00 241196.00 231227.00 241196.00 231227.00 241196.00 231227.00 241196.00						
Section (Control (C				4874196.00	525.00	Bank charges
give 2 asia (other) 828220.00 828220.00 828220.00 828220.00 828220.00 828220.00 828220.00 828220.00 828220.00 828220.00 829 Grants from Give 2 asia (Unspent) 106714.00 106714					231227.00	SCOPE NFC
By Fis By Grants from Give 2 asia (Unspent) 106714.00					17901.50	Adminitrative Cost ARGM 1st Cycle
LFS LANGUAGE AMOUNT INCOME LIFS By IFS By IFS By IFS By Grants from Give 2 asia 86264.00 and Guide Honorarium (RM) 23075.00 By Grants from Give 2 asia (Unspent) 106714.00 nk charges 1528.96 822823.96 By Donation received 24285.00 ARGHYAM 156000.00 By Bank Interest-Savings 15850.00 ARGHYAM 158274.00 By ARGHYAM 4325475.00 Incoming and Auditing-AGM Phase-II 158274.00 By ARGHYAM 4325475.00 Incoming and Auditing-AGM Phase-II 158274.00 By ARGHYAM 4325475.00 Incoming and Auditing-AGM Phase-II 158274.00 By Grants From Arghyam Cycle 1376247.00 Ite Rent-AGM Phase-II 227003.00 By Grants From Arghyam Cycle 1376247.00 Ite Rent-AGM Phase-II 38667.00 By Bank Interest-FD 92082.00 Ity of MIS & Documentationist- AGM Phase-II 85614.00 By Bank Interest-Savings 1980.00 WP JIT 1782110.00 By Bank Interest-Savings 1980.00 By Bank Interest-Savings					47904.00	Publication of Case Study AGM P-II
By IFS By Grants from Give 2 asia (Unspent) 106714.00 1528.96 852823.96 By Grants from Give 2 asia (Unspent) 1228.96 852823.96 By Donation received 128556.00 By Bank Interest-Savings 15856.00 By ARGHYAM 15807.00 By Grants From Arghyam Cycle 1376247.00 127003.00 Gunutilised PY) By Bank Interest-Savings 19180.00 18500.00 18500.00 18500.00 13443.00 10950.00	9				92429.00	P-II
ia(other) 828220.00 828220.00 828220.00 84 FY IFS By Grants from Give 2 asia By Grants from Give 2 asia (Unspent) 106714.00 11528.96 852823.96 84 Grants from Give 2 asia (Unspent) 106714.00 106714.					20000000	Production of Documentary movie on Watsan AGM
By IFS By IFS By IFS By IFS By Grants from Give 2 asia (Unspent) 106714.00 1238.96 852823.96 By Donation received 24285.00 By Bank Interest-Savings 158856.00 By ARGHYAM 156000.00 By ARGHYAM By Arghyam Project Grant 158274.00 By Grants From Arghyam Cycle (unutilised PY) By Bank Interest-Savings 19180.00 18500.00 By Bank Interest-Savings 19180.00 1782110.00 18500.00 13443.00 10950.00					49296.00	Wiscellaneous expenses
By IFS By Grants from Give 2 asia (Unspent) 106714.00					10950.00	Convyance for media Coverage AGM P-II
AMOUNI By IFS By Grants from Give 2 asia By Grants from Give 2 asia Unspent 106714.00					13443.00	Studies-AGM P-II
By IFS By Grants from Give 2 asia (Unspent) 106714.00					744757.00	Entry Point Activities AGM P-II
By IFS By Grants from Give 2 asia 866264.00					3938.00	Review of YPs-AGM PHASE II
By IFS By Grants from Give 2 asia (Unspent) 106714.00					18500.00	Mentoring Training and Exposure-AGM P II
By IFS By Grants from Give 2 asia Unspent 106714.00					1782110.00	Fellowship for 12 YPs-AGM PHASE II
By IFS By Grants from Give 2 asia (Unspent) 106714.00					241157.50	AGM P-II
By IFS By Grants from Give 2 asia By Grants from Give 2 asia Compent						Programme cost AGM PHASE II Convyance Communication & Stationary for Yp-
By IFS By Grants from Give 2 asia Wount 106714.00					600000.00	Salaries of PL-AGM Phase-II
By IFS By Grants from Give 2 asia 866264.00					85614.00	Salary of MIS & Documentationist- AGM Phase-II
By IFS By Grants from Give 2 asia 866264.00 23075.00	5812984.00	19180.00	By Bank Interest-Savings		308667.00	Salary of Fellowship Coordinator-AGM P-II
AINCOME By IFS By Grants from Give 2 asia 866264.00 AINCOME By IFS By Grants from Give 2 asia 866264.00 AINCOME By IFS By Grants from Give 2 asia 866264.00 AINCOME By Grants from Give 2 asia (Unspent) 106714.00 AINCOME By Grants from Give 2 asia (Unspent) 106714.00 AINCOME By Grants from Give 2 asia (Unspent) 106714.00 By Donation received 24285.00 By Bank Interest-Savings 15856.00 By ARGHYAM By ARGHYAM 4325475.00 By Grants From Arghyam Cycle 1376247.00 Cunutilised PY) 1376247.00 Cunutilised PY 1376247.00		92082.00	By Bank Interest-FD		64500.00	Office Rent-AGM PhaseII
By IFS			(unutilised PY)		227003.00	Honararium for Senior Yps-AGM Phase II
By IFS		1376247 00	By Grants From Arghyam Cycle		158274.00	Conveyance for Project Management-AGM P-II
ANIOUNI By IFS		4325475 00	By Arghyam Project Grant		156000.00	Accounting and Auditing-AGM Phase-II
No.			By ARGHYAM			To ARGHYAM
Name	1013119.00	15856.00	By Bank Interest-Savings			
AIVOUNT INCOME		24285.00	By Donation received	852823.96	1528.96	Bank charges
AMOUNT INCOME		106714.00	By Grants from Give 2 asia (Unspent)		23075.00	Field Guide Honorarium (RM)
AMOUNT INCOME By IFS		866264.00	By Grants from Give 2 asia		828220.00	Stant from Bive z asia(omet)
AMOUNT			By IFS			Grant from sive 3 scie (ather)
	AMOUNT		INCOME	AMOUNT		TO THE



Continued...

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.3.2016 Contd... SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE)

7354212.00		TOTAL	7354212.00		TOTAL
			1212773.04		To Net Surplus for the year
			414419.00	8306.00	Depreciation
				154131.00	Arghyam Administrative cost
				76267.00	Programme Coordinator
				17776.00	Printing & Stationery exp Evidyaloka
				20955.00	Local Conveyance
528109.00	10211.00	By Bank Interest-FD		1266.00	Courier & Other charges
	2859.00	By Bank Interest-Savings		5030.00	Communication of PC-Evidyaloka
	179307.00	By Arghyam Admin Cost		366/3.00	Communication of DC Total 1
	248767.00	E-Vidyalok grant received		30.00	Calco Assistant Honomaine
	86965.00	By Donations received		73983.00	Rank charges
		By NFC			o line
6826103.00		5/2/019.96 By Balance B/d	5/2/019.96		TONEC
AMOUNT		INCOME	TATOONI		





For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant
CO A COUP

(K. V. Deshpande)
PROPRIETOR

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE) CONSOLIDATED BALANCE SHEET AS ON 31.3.2016

HYDESHE!		TOTAL 27734 - FICA.	1921497.95		TOTAL	Dr Draka
763473.6	432272.28 311968.00 19233.39 763473.67	Bank Accounts: SBH FC A/c -IFS SBH A/c 52304 - ARGHA YANG SBH Bank A/c 1651204660			000	0
14570.00		Branch/Division: SCOPE Division (IFS)				
10211.00	347.00	TDS (FY 2015-16) (NFC)				
	9864.00	Interest accrued but not due				
29210.00	9893.00	TDS (FY 2015-16) (ARGHYAM)				
	19317.00	CURRENT ASSETS Interest accrued but not due				
830500.00	500.00 500000.00 330000.00	INVESTMENTS: Telephone Deposit (IFS) Fixed Deposit (ARGHYAM) Fixed Deposit (NFC)	1652318.45	439545.41 1212773.04	As Per Last B/s Add: Net surplus for the year	
16745.00	3460.00 13285.00	SCOPE (NFC) Computer & Laptop 79067.00 Powerzone Battery	79067.00	2191.00 3020.00 21000.00	Govindaraj Shetty Ranghnath Mulimani Salary payable(NFC)	
195708.00	182840.00 12868.00	ARGHYAM Computer & Laptop Digital Camera		52856.00	CURRENT LIABILITIES UNSPENT GRANT: Designated Fund From Individuals(IFS)	
61080.28	3078.00 6049.00	14570.50 Survey Equipment	14570.50		IFS	
	9866.28	LCD- Projector	242.00		Branch/Division:	
	940.00 2372.00	Computer & Laptop Digital Camera	66.00		LOANS AND ADVANCE (NEC)	
		IFS ASS	175000.00		Capital Grant Arghyam Project-Capitalised	
AMOUNT		ASSETS	AMOUNT		CABITAL ACCOUNT	

SCOPE - Dharwad.

(K. V. Deshpande)