
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

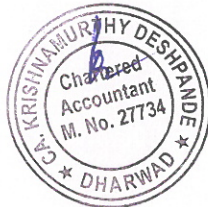
I have audited the annexed combined **Balance Sheet as on 31st March 2016** and the Income and Expenditure A/c for the year ending as on that date of **SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), Dharwad** and submit herewith my report.

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
 - i) 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 audit.

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



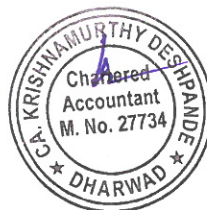
3. The depreciation is charged on WDV method only for "SCOPE" section assets.
The depreciation is not claimed for Assets shown in the Arghyam project and IFS Project as the assets are purchased out of specific grant.
4. All the Bank Accounts including foreign fund Bank a/c at State Bank of Hyderabad, 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., Danniell, Global Giving, Raghu Murthugudde 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 Murthugudde 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 Danniell 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



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

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

LIABILITIES	IFS	ARGHYAM	NFC	TOTAL	ASSETS	IFS	ARGHYAM	NFC	TOTAL
CAPITAL ACCOUNT					FIXED ASSETS				
Capital Grant Arghyam Project - Capitalised		175000.00		175000.00	Computer & Laptop	940.00	182840.00	3460.00	187240.00
					Digital Camera	2372.00	12868.00		15240.00
					Furniture & Fixture	38775.00			38775.00
					LCD- Projector	9866.28			9866.28
Loans and Advances			542.00	542.00	Office Equipment	3078.00			3078.00
Branch/Division					Survey Equipment	6049.00			6049.00
SCOPE Institute Dwd (NFC)	14570.50			14570.50	Telephone Deposit	500.00			500.00
					Powerzone Battery			13285.00	13285.00
CURRENT LIABILITIES					Fixed Deposit		500000.00	330000.00	830000.00
Designated Fund From Individuals	52856.00			52856.00	IFS (SCOPE) Receivable			14570.00	14570.00
Govindaraj Shetty			2191.00	2191.00	Interest accrued but not due			9864.00	29181.00
Rangnath Mulimani			3020.00	3020.00	TDS(FY 2015-16)			347.00	10240.00
Salary Payable			21000.00	21000.00	Bank Accounts				
					SBH A/c 62224852304		311968.00		311968.00
INCOME & EXPENDITURE A/C					SBH FC A/c	432272.28			432272.28
As Per Last B/s	266131.02	76902.00	250316.39	1652318.45	SBH Bank A/c 16512			19233.39	19233.39
Add: Surplus for the Year	160295.04	938788.00	113690.00	1652318.45					
	426426.06	861886.00	364006.39	1921497.95	TOTAL	493852.56	1036886.00	390759.39	1921497.95
TOTAL	493852.56	1036886.00	390759.39	1921497.95					

Dr. Prakash Bhat
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 31.3.2016

EXPENDITURE	IFS	ARGHYAM	NFC	TOTAL	INCOME	IFS	ARGHYAM	NFC	TOTAL
To Grant from give 2 asia(Other)	828220.00			828220.00	By Grants from Give 2 asia	866264.00			866264.00
To Field Guide Honorarium (RM)	23075.00			23075.00	By Grants from Give 2 asia (Unspent)	106714.00			106714.00
To Bank charges	1528.96	525.00	30.00	2083.96	By Donation received	24285.00			111250.00
To Arghyam Project Expenses					By Arghyam Project Grant	4325475.00			4325475.00
Accounting and Auditing-AGM Phase-II		156000.00		156000.00	By Grants From Arghyam Cycle (unutilised PY)	1376247.00			1376247.00
Conveyance for Project Management-AGM P-II		158274.00		158274.00					
Honorarium for Senior Yps-AGM Phase II		227003.00		227003.00	By E-Vidalok grant received			248767.00	248767.00
Office Rent-AGM PhaseII		64500.00		64500.00	By Arghyam Admin Cost			179307.00	179307.00
Salary of Fellowship Coordinator-AGM P-II		308667.00		308667.00	By Bank Interest-FD			10211.00	102293.00
Salary of MIS & Documentationist- AGM Phase-II		85614.00		85614.00	By Bank Interest-Savings	15856.00		2859.00	37895.00
Salaries of PL-AGM Phase-II		600000.00		600000.00		19180.00			
Programme cost AGM PHASE II									
Convyance Communication & Stationary for Yp-AGM P-II		241157.50		241157.50					
Fellowship for 12 YPs-AGM PHASE II		1782110.00		1782110.00					
Mentoring Training and Exposure-AGM P II		18500.00		18500.00					
Review of YPs-AGM PHASE II		3938.00		3938.00					
Entry Point Activities AGM P-II		744757.00		744757.00					
Studies-AGM P-II		13443.00		13443.00					
Convyance for media Coverage AGM P-II		10950.00		10950.00					
Graduation event including visit to ARGGM P-II		49296.00		49296.00					
Miscellaneous expenses		20000.00		20000.00					
Production of Documentary movie on Walsan AGM P-II		92429.00		92429.00					
Publication of Case Study AGM P-II		47904.00		47904.00					
Administrative Cost ARGGM 1st Cycle		17901.50		17901.50					
SCOPE NFC		231227.00		231227.00					
Telephone charges			73983.00	73983.00					
To Bal c/d	852823.96	4874196.00	74013.00	5801032.96	By Bal c/d	1013119.00	5812984.00	528109.00	7354212.00

Contd.



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

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

Dr. Prakash Bhat
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Secretary & CEO
SCOPE - Dharwad.



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

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

EXPENDITURE	AMOUNT	INCOME		AMOUNT
		By IFS		
<u>To IFS</u> Grant from give 2 asia(other)	828220.00	By Grants from Give 2 asia	866264.00	
Field Guide Honorarium (RM)	23075.00	By Grants from Give 2 asia (Unspent)	106714.00	
Bank charges	<u>1528.96</u>	By Donation received	24285.00	
		By Bank Interest-Savings	<u>15856.00</u>	1013119.00
<u>To ARGHYAM</u>		<u>By ARGHYAM</u>		
Accounting and Auditing-AGM Phase-II	156000.00	By Arghyam Project Grant	4325475.00	
Conveyance for Project Management-AGM P-II	158274.00	By Grants From Arghyam Cycle (unutilised PY)	1376247.00	
Honorarium for Senior Yps-AGM Phase II	227003.00	By Bank Interest-FD	92082.00	
Office Rent-AGM PhaseII	64500.00	By Bank Interest-Savings	<u>19180.00</u>	5812984.00
Salary of Fellowship Coordinator-AGM P-II	308667.00			
Salary of MIS & Documentationist- AGM Phase-II	85614.00			
Salaries of PL-AGM Phase-II	600000.00			
Programme cost AGM PHASE II				
Convyance Communication & Stationary for Yp-AGM P-II	241157.50			
Fellowship for 12 YPs-AGM PHASE II	1782110.00			
Mentoring Training and Exposure-AGM P II	18500.00			
Review of YPs-AGM PHASE II	3938.00			
Entry Point Activities AGM P-II	744757.00			
Studies-AGM P-II	13443.00			
Convyance for media Coverage AGM P-II	10950.00			
Graduation event including visit to ARGM P-II	49296.00			
Miscellaneous expenses	20000.00			
Production of Documentary movie on Watsan AGM P-II	92429.00			
Publication of Case Study AGM P-II	47904.00			
Administrative Cost ARGM 1st Cycle	17901.50			
SCOPE NFC	231227.00			
Bank charges	<u>525.00</u>			
To Balance C/d		4874196.00		
	5727019.96	By Balance C/d		6826103.00

Continued...



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

EXPENDITURE	AMOUNT	INCOME		AMOUNT
		By Balance B/d	By NFC	
To NFC				6826103.00
Telephone charges	73983.00	By Donations received	86965.00	
Bank charges	30.00	E-Vidyalok grant received	248767.00	
Class Assistant Honorarium	56675.00	By Arghyam Admin Cost	179307.00	
Communication of PC-Evidyaloka	5030.00	By Bank Interest-Savings	2859.00	
Courier & Other charges	1266.00	By Bank Interest-FD	10211.00	528109.00
Local Conveyance	20955.00			
Printing & Stationery exp Evidyaloka	17776.00			
Programme Coordinator	76267.00			
Arghyam Administrative cost	154131.00			
Depreciation	8306.00			
	414419.00			
To Net Surplus for the year				
	1212773.04			
TOTAL	7354212.00	TOTAL	7354212.00	7354212.00

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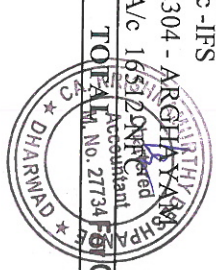


For CA. KRISHNAMURTHY DESHPANDE
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PROPRIETOR

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

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL ACCOUNT			FIXED ASSETS :		
Capital Grant Arghyam Project-Capitalised		175000.00	IFS		
			Computer & Laptop	940.00	
			Digital Camera	2372.00	
			Furniture & Fixture	38775.00	
LOANS AND ADVANCE (NFC)		542.00	LCD- Projector	9866.28	
			Office Equipment	3078.00	
			Survey Equipment	6049.00	
Branch/Division :		14570.50			61080.28
IFS					
CURRENT LIABILITIES			ARGHYAM		
UNSPENT GRANT :			Computer & Laptop	182840.00	
Designated Fund From Individuals(IFS)		52856.00	Digital Camera	12868.00	
Govindaraj Shetty		2191.00			195708.00
Ranghnath Mulimani		3020.00	SCOPE (NFC)		
Salary payable(NFC)		21000.00	Computer & Laptop	3460.00	
			Powerzone Battery	13285.00	
					16745.00
INCOME & EXPENDITURE A/C			INVESTMENTS :		
As Per Last B/s		439545.41	Telephone Deposit (IFS)	500.00	
Add: Net surplus for the year		1212773.04	Fixed Deposit (ARGHYAM)	500000.00	
			Fixed Deposit (NFC)	330000.00	
					830500.00
			CURRENT ASSETS		
			Interest accrued but not due	19317.00	
			(ARGHYAM)		
			TDS (FY 2015-16) (ARGHYAM)	9893.00	
			Interest accrued but not due	9864.00	
			(NFC)		
			TDS (FY 2015-16) (NFC)	347.00	
					10211.00
			Branch/Division :		
			SCOPE Division (IFS)		14570.00
			Bank Accounts :		
			SBH FC A/c - IFS	432272.28	
			SBH A/c 52304 - ARGHYAM	311968.00	
			SBH Bank A/c 1651299	19233.39	
			TOTAL	763473.67	
TOTAL		1921497.95	TOTAL		1921497.95

Dr. Prakash Bhat
Secretary & CEO
SCOPE - Dharwad.



CA. KRISHNAMURTHI SHETTY
 Chartered Accountant
 (K. V. Deshpande)