
CA KRISHNAMURTHY DESHPANDE, "JAYAWANTI" 3rd CROSS, SHANTINAGAR,
CHARTERED ACCOUNTANT MISSION COMPOUND
PHONE: (0836) 2443286 DHARWAD - 580001
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To,
The Chairman & other members
Society for Community Participation & Empowerment (SCOPE)
Dharwad

AUDIT REPORT – FY 2016-17

I have audited the annexed combined **Balance Sheet as on 31st March 2017** 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) Deshpande Foundation, Hubli Rs. 8,00,000/-
 - ii) NABARD, Bangalore Rs. 1,21,569/-
 - iii) E-Vidylok, Bangalore Rs. 52,966/-Further the unit has received donation of Rs. 2,37,000/- from different donees. Out of the grant received from Deshpande Foundation Hubli Rs 127301 has been unspent and same is shown under current liability in balance sheet. The unit also received Bank interest from FD & SB A/c amounting to Rs.55641/-.
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 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 in the balance sheet represents donation received from Danielle (Donor) as opening balance Rs 52856. During the FY 2016-17 out of the opening balance the amount of Rs 6132 is spent for promoting objectives of Society. Hence the same is treated as income during the year. The balance donation of Rs. 46,724 received from Danielle is shown under the head "current liabilities" in the Balance sheet as on 31.03.2017.

Subject to above comments, I report that:

- a) I have obtained all the information and explanation which of my best of knowledge and belief were necessary for the purpose of my audit.
- b) 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.
- c) 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:
 - i) In the case of Balance Sheet of the state of affairs of the society as at 31.03.2017
 - ii) In the case of Income And Expenditure Accounts the deficit of the society for the accounting year ending on 31.03.2017

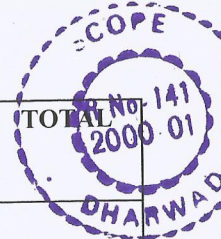
Date: 16.06.2017

Place: DHARWAD



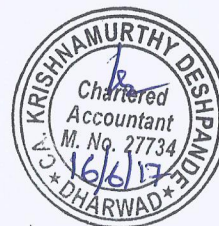
For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant
K. V. Deshpande
(K. V. Deshpande)
PROPRIETOR

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD
BALANCE SHEET AS ON 31.3.2017



LIABILITES	IFS	ARGHYAM	NFC	TOTAL	ASSETS	IFS	ARGHYAM	NFC	TOTAL
<u>CAPITAL ACCOUNT</u>					<u>FIXED ASSETS</u>				
Capital Grant Arghyam Project - Capitalised		175000.00		175000.00	Computer & Laptop	940.00	182840.00	1384.00	185164.00
					Digital Camera	2372.00	12868.00		15240.00
					Furniture & Fixure	38775.00			38775.00
<u>CURRENT LIABILITIES</u>					LCD- Projector	9866.00			9866.00
Designated Fund From Individuals	46724.00			46724.00	Office Equipment	3078.00			3078.00
Arghyam Project	10353.00			10353.00	Survey Equipment	6049.00			6049.00
NFC A/c	347.00			347.00	Powerzone Battery			11293.00	11293.00
Unspent Grand-Deshpande Foundation	127301.00			127301.00					
					<u>INVESTMENTS</u>				
					Fixed Deposit			410000.00	410000.00
					<u>CURRENT ASSETS</u>				
					Telephone Deposit	500.00			500.00
					IFS (SCOPE) Receivable		10353.00	347.00	10700.00
					Interest accrued but not due			30422.00	30422.00
					TDS(FY 2016-17)			3130.00	3130.00
<u>INCOME & EXPENDITURE A/C</u>					Advance for Agri Farm Ponds			60000.00	60000.00
As Per Last B/s	426426.00	861886.00	364006.00		<u>Bank Accounts</u>				
Add: Surplus/Deficit for the Year	-306185.00	-824931.00	205905.00		SBH A/c SCOPE-ARGHYAM - 62224852304		5894.00		5894.00
	120241.00	36955.00	569911.00	727107.00	SBH FC A/c SCOPE Dharwad - 52074716501	243386.00			243386.00
					SBH NFC A/c SCOPE Dharwad -52074716512			53335.00	53335.00
TOTAL	304966.00	211955.00	569911.00	1086832.00	TOTAL	304966.00	211955.00	569911.00	1086832.00

[Signature]
Secretary
SCOPE
Dharwad.



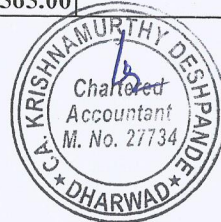
For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant
[Signature]
(K. V. Deshpande)
PROPRIETOR

SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.3.2017

SCOPE
 No-14
 2000 0
 DHARWAD

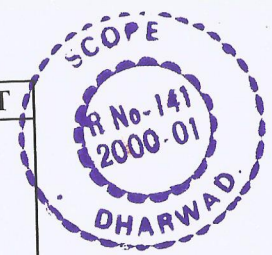
EXPENDITURE	IFS	ARGHYAM	NFC	TOTAL	INCOME	IFS	ARGHYAM	NFC	TOTAL
To IFS Project - A/c Expenses					By Grants from Deshpande Foundation	672699.00			672699.00
Donation Amount Expenditure	6132.00			6132.00	By Arghyam Admin Cost			72982.00	72982.00
Nursery Equipments	46748.00			46748.00	By Donation received	6132.00		237000.00	243132.00
Training Expenditure	15634.00			15634.00	By E-Vidyalok Grant Received			52966.00	52966.00
Rent, Tree Purchase Etc (Unspent Grants Exps)	202713.00			202713.00	By Grants from NABARD (FPO)			105000.00	105000.00
Accounts Asst Partial	36000.00			36000.00	By NABARD Grant for WL&WC Workshop			16569.00	16569.00
Accounts and Audit Fees	5000.00			5000.00	By Bank Interest-FD			23688.00	23688.00
Field Officer Salary	43500.00			43500.00	By Bank Interest-Savings	19246.00	9239.00	3468.00	31953.00
Office rent	32500.00			32500.00	By Interest on IT Refund		460.00		460.00
Programme Leader Partial -CEO	180000.00			180000.00					
Programme Officer	252000.00			252000.00	By Net Deficit for the Year	306185.00	824931.00		1131116.00
Telephone Bill	11357.00			11357.00					
Traing & Exposure to Particupants on IFS	4200.00			4200.00					
Travel for Field Officer & Field Guide	22314.00			22314.00					
Travel for Programme Coordinator & CEO	13760.00			13760.00					
Water, Electricity Bill Etc(Unforseen Exps)	9686.00			9686.00					
Bank Charges	268.00			268.00					
Development Dailog Fees	3000.00			3000.00					
Labour&Vehicle Hire Charges(Old Savings Exps)	3100.00			3100.00					
Land Development Work (Old Savings Exps)	7150.00			7150.00					
Purchase of mango Grafts(Old Savings Exps)	109200.00			109200.00					
To ARGHYAM A/c Expenses									
Arghyam Project Grant 2nd Cycle		386318.00		386318.00					
Arghyam Project Phase II		421234.00		421234.00					
SCOPE NFC (ADM Cost) Payable to Scope		21217.00		21217.00					
Int on FD Excess Provision		5861.00		5861.00					
To NFC A/c				0.00					
Agi Habba Expenditure			65437.00	65437.00					
E Vidyaloka Wxpenses			52900.00	52900.00					
Land Development for Donation			4254.00	4254.00					
NABARD FPO Expenditure			7724.00	7724.00					
Honorarium, Office Exps Etc			144416.00	144416.00					
NABARD Work Shop Expenses			16569.00	16569.00					
Transportation Charges for Forestry Seedling			10400.00	10400.00					
To Depreciation A/c			4068.00	4068.00					
To Net Surplus for the year			205905.00	205905.00					
TOTAL	1004262.00	834630.00	511673.00	2350565.00	TOTAL	1004262.00	834630.00	511673.00	2350565.00

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Secretary
SCOPE
Dharwad.



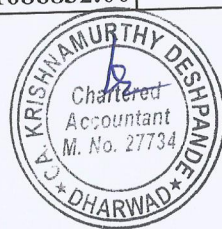
For CA. KRISHNAMURTHY DESHPANDE
 Chartered Accountant
[Signature]
(K. V. Deshpande)
 PROPRIETOR

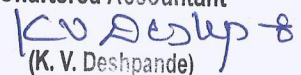
SOCIETY FOR COMMUNITY PARTICIPATION AND EMPOWERMENT (SCOPE), DHARWAD
CONSOLIDATED BALANCE SHEET AS ON 31.3.2017



LIABILITES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		FIXED ASSETS :	
Capital Grant Arghyam Project-Capitalised	175000.00	IFS	
		Computer & Laptop	940.00
		Digital Camera	2372.00
		Furniture & Fixure	38775.00
		LCD- Projector	9866.00
		Office Equipment	3078.00
		Survey Equipment	6049.00
			61080.00
CURRENT LIABILITIES		ARGHYAM	
UNSPENT GRANT :		Computer & Laptop	182840.00
Designated Fund From Individuals(IFS)	46724.00	Digital Camera	12868.00
Arghyam Project	10353.00		195708.00
NFC A/c	347.00		
Unspent Grand-Deshpande Foundation	127301.00		
	184725.00		
		SCOPE (NFC)	
		Computer & Laptop	1384.00
		Powerzone Battery	11293.00
			12677.00
INCOME & EXPENDITURE A/C		INVESTMENTS :	
As Per Last B/s	1652318.00	Telephone Deposit (IFS)	500.00
Less: Net Deficit for the year	925211.00	Fixed Deposit (NFC)	410000.00
	727107.00		410500.00
		CURRENT ASSETS	
		Interest accrued but not due (NFC)	30422.00
		TDS (FY 2016-17) (NFC)	3130.00
		IFS A/c (Receivable) (NFC)	347.00
		IFS A/c (Receivable) (Arghyam)	10353.00
		Advance for Agri Farm Ponds	60000.00
			104252.00
		Bank Accounts :	
		SBH A/c SCOPE-ARGHYAM - 62224852304	5894.00
		SBH FC A/c SCOPE Dharwad - 52074716501	243386.00
		SBH NFC A/c SCOPE Dharwad -52074716512	53335.00
			302615.00
TOTAL	1086832.00	TOTAL	1086832.00


Secretary
SCOPE
Dharwad.

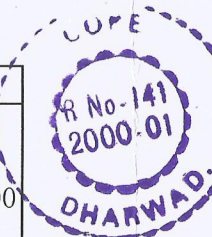


For CA. KRISHNAMURTHY DESHPANDE
Chartered Accountant

(K. V. Deshpande)
PROPRIETOR

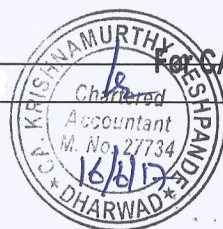
SOCIETY FOR COMMUNITY PARTICIPATION AND EMPLOYMENT (SCOPE), DHARWAD

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.3.2017

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To IFS Project - A/c		By IFS Project - A/c	
Donation Amount Expenditure	6132.00	Grants from Deshpande Foundation	672699.00
Nursery Equipments	46748.00	Donation received	6132.00
Training Expenditure	15634.00		678831.00
Rent, Tree Purchase Etc (Unspent Grants Exps)	202713.00	NFC A/c	
Accounts Asst Partial	36000.00	Arghyam Admin Cost	72982.00
Accounts and Audit Fees	5000.00	Donation received	237000.00
Field Officer Salary	43500.00	E-Vidyalok Grant Received	52966.00
Office rent	32500.00	Grants from NABARD (FPO)	105000.00
Programme Leader Partial -CEO	180000.00	NABARD Grant for WL&WC Workshop	16569.00
Programme Officer	252000.00	Bank Interest-FD	23688.00
Telephone Bill	11357.00	Bank Interest-Savings	31953.00
Traing & Exposure to Particupants on IFS	4200.00	Interest on IT Refund	460.00
Travel for Field Officer & Field Guide	22314.00		
Travel for Programme Coordinator & CEO	13760.00	By Net Deficit for the year	925211.00
Water, Electricity Bill Etc(Unforseen Exps)	9686.00		
Bank Charges	268.00		
Development Dailog Fees	3000.00		
Labour&Vehicle Hire Charges(Old Savings Exps)	3100.00		
Land Development Work (Old Savings Exps)	7150.00		
Purchase of mango Grafts(Old Savings Exps)	109200.00		
	1004262.00		
To ARGHYAM A/c			
Arghyam Project Grant 2nd Cycle	386318.00		
Arghyam Project Phase II	421234.00		
SCOPE NFC (ADM Cost) Payable to Scope	21217.00		
Int on FD Excess Provision	5861.00		834630.00
To NFC A/c			
Agi Habba Expenditure	65437.00		
E Vidyaloka Wxpenses	52900.00		
Land Development for Donation	4254.00		
NABARD FPO Expenditure	7724.00		
Honorarium, Office Exps Etc	144416.00		
NABARD Work Shop Expenses	16569.00		
Transportation Charges for Forestry Seedling	10400.00		301700.00
To Depreciation A/c			4068.00
TOTAL		TOTAL	
	2144660.00		2144660.00



Secretary
COPE
Dharwad.



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