



S. Sahoo & Co.

Chartered Accountants

To
The Board of Trustees
CAP FOUNDATION,
101 & 102 PHASE-3 GOWRI SHANKAR RESIDENCY PLOTS NO. 53/54
KAMLAPURI COLONY, SRINAGAR COLONY ROAD HYDERABAD - 500073

We have examined the attached Balance Sheet of "CAP FOUNDATION" (PAN: AAATC5728R) as at 31st March 2013 & the related Income & Expenditure Account on the said date.

These financial statements are the responsibility of the CAP FOUNDATION's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework and are free of material misstatements. An audit includes, examining the evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements. We believe that our audit provides a reasonable basis for our opinion.

On the basis of the information and explanation given to us, we are of the opinion that:

- (a) The Balance Sheet gives a true and fair view of the state of affairs of CAP FOUNDATION, as at **31st March, 2013**;
- (b) The Income & Expenditure Account gives a true and fair view of the results of operation of CAP FOUNDATION for the year ended on the date stated above.

For and on behalf of:

S. SAHOO & CO
Chartered Accountants



CA. Subhajit Sahoo, FCA

Partner

MM NO: 057426

FRN:- 322952E

Place: New Delhi
Dated: 06.07.2013

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of CAP FOUNDATION, AAATC5728R [name and PAN of the trust or institution] as at 31/03/2013 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named trust as at 31/03/2013 and
(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2013

The prescribed particulars are annexed hereto.

Place NEW DELHI

Date 01/08/2013

Name

Membership Number

FRN (Firm Registration Number)

Address



CA. SUBHAJIT SAH
CO. FCA
057426
S.SAHOO & CO. CH
ARTERED ACCOUN
TANTS 107,
LAXMAN SINGH C
OMPLEX-I, MUNIR
KA, NEW DELHI-11
0067

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	166444446
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	Yes 24966667
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No

(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	Yes
Details		Amount(₹)
Dr. Nalini Gangadharan		3200000
C. R. NAIDU		700000
PROF. RAVINDRA		450000
JAYANDERSEN		450000
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total			0	0	

Place **NEW DELHI**
Date **01/08/2013**

Name

Membership Number

FRN (Firm Registration Number)

Address



CA. SUBHAJIT SAH

00, FCA

057426

S.SAHOO & CO. CH

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TANTS 107,

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Form Filing Details

Revision/Original	Original
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CAP FOUNDATION

101 & 102 PHASE - 3 GOWRI SHANKAR RESIDENCY. PLOT NO. 53/54
KAMALAPURI COLONY, SRINAGAR COLONY ROAD
HYDERABAD - 500073

BALANCE SHEET AS AT 31ST, MARCH, 2013			
		Amount (Rs)	
	SCHEDULE	F.Y.2012-13	F.Y.2011-12
SOURCES OF FUNDS			
I.FUND BALANCES:			
a.General Fund	[01]	438,52,425	423,63,248
b.Corporus Fund		1,001	1,001
c.Asset Fund	[02]	103,59,410	112,15,849
		542,12,836	535,80,098
II.LOAN FUNDS:			
a.Secured Loans		-	-
b.Unsecured Loans		-	-
		-	-
TOTAL Rs.	[I + II]	542,12,836	535,80,098
APPLICATION OF FUNDS			
I.FIXED ASSETS			
Gross Block	[03]	436,10,589	332,48,781
Less: Accumulated Depreciation		174,97,240	157,82,233
Net Block		261,13,349	174,66,548
II.INVESTMENTS			
	[04]	242,46,334	130,50,000
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advances	[05]	48,20,801	46,73,560
b.Other Current assets	[06]	324,39,056	356,65,927
c.Cash & Bank Balance	[07]	331,79,966	1358,39,049
	A	704,39,824	1761,78,536
Less:CURRENT LIABILITIES & PROVISIONS:			
a.Other Current Liabilities	[08]	348,29,994	403,99,510
b.Unspent Grant Balance	[09]	317,56,676	1127,15,476
	B	665,86,670	1531,14,986
NET CURRENT ASSETS	[A - B]	38,53,153	230,63,550
TOTAL Rs.	[I+II+III]	542,12,836	535,80,098
Significant Accounting Policies and Notes to Accounts	[32]		

The schedules referred to above form an integral part of the Balance Sheet.

For & on behalf of:
S.SAHOO & CO.
Chartered Accountants



[CA. Subhjit Sahoo, FCA, LLB]
Partner
MM No. 057426
Firm Regn No. - 322952E

Place : New Delhi
Date : 01.08.2013

For:
CAP FOUNDATION

(Handwritten Signature)

[Dr. Nalini Gangadharan]
Chairperson



CAP FOUNDATION

101 & 102 PHASE - 3 GOWRI SHANKAR RESIDENCY. PLOT NO. 53/54
KAMALAPURI COLONY, SRINAGAR COLONY ROAD
HYDERABAD - 500073

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2013

	SCHEDULE	Amount (Rs)	
		F.Y.2012-13	F.Y.2011-12
I. INCOME			
Grants	[10]	1494,50,950	1814,99,587
Contribution Towards CSR Activities	[11]	20,36,684	12,37,187
Other Contribution	[12]	77,84,653	135,90,936
Interest Income	[13]	32,43,881	45,67,097
Donation		-	11,38,830
Other Income	[14]	39,28,278	140,72,843
TOTAL Rs.		1664,44,446	2161,06,480
II. EXPENDITURE			
Programme Related Expenses :-			
Workforce Development Employability Initiative	[15]	1292,23,511	1319,91,201
Teen Channel	[16]	66,84,841	368,91,586
Vocational Training Expenses	[17]	94,27,125	77,50,625
Other Programme Expenses	[18]	149,71,404	194,15,092
Corporate CSR Program Expenses	[19]	30,234	12,37,187
Office & Administrative Expenses		38,87,680	106,67,967
Depreciation	[03]	17,15,007	18,50,642
Less: Depreciation transferred to Asset Fund	[03]	9,84,534	12,68,610
		7,30,473	5,82,032
TOTAL Rs.		1649,55,269	2085,35,691
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	14,89,177	75,70,790
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		14,89,177	75,70,790
Significant Accounting Policies and Notes to Accounts	[32]		

The schedules referred to above form an
Integral part of the Income & Expenditure Account.

For & on behalf :
S. SAHOO & CO.
Chartered Accountants



[CA Subhjit Sahoo, FCA, LLB]
Partner
MM No. 057426
Firm Regn No. - 322952E

Place : New Delhi
Date : 01.08.2013

For:
CAP FOUNDATION

[Dr. Nalini Gangadharan]
Chairperson



CAP FOUNDATION

101 & 102 PHASE - 3 GOWRI SHANKAR RESIDENCY. PLOT NO. 53/54
KAMALAPURI CLOLNY, SRINAGAR COLONY ROAD
HYDERABAD - 500073

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2013

		Amount(Rs.)	
SCHEDULE	F.Y.2012-13	F.Y.2011-12	
RECEIPTS			
Opening Balance			
Cash in Hand	1,19,043	80,348	
Cash at Bank	1357,20,006	604,67,295	
Fixed Deposits With Bank	130,50,000	74,50,000	
TDS Receivable	22,82,010	17,70,873	
	1511,71,059	697,68,515	
Grant in Aid Received	[20] 700,99,600	2345,94,227	
Contribution Towards CSR Activities	[21] 3,79,235	18,32,045	
Other Contribution	[22] 77,84,653	89,69,180	
Interest Income	[23] 67,30,594	39,78,982	
Donation	-	11,38,830	
Other Income	[24] 39,28,278	140,72,843	
Loans & advances	[25] 33,91,651	12,15,423	
	923,14,011	2658,01,530	
TOTAL Rs.	2434,85,070	3355,70,045	
PAYMENTS			
Workforce Development Employability Initiative	[26] 1331,95,138	1108,16,353	
Teen Channel	[27] 105,26,428	337,72,448	
Vocational Training Expenses	[28] 84,38,406	75,05,625	
Other Programme Expenses	[29] 149,79,324	193,25,947	
Corporate CSR Program Expenses	[30] 3,66,228	13,28,587	
Office & Administrative Expenses	39,01,470	66,65,588	
Loans & Advances Paid	[31] 17,96,005	36,81,815	
Non Recurring Expenses	102,33,713	13,02,623	
	1834,36,713	1843,98,986	
Cash & Bank Balance c/d			
Cash in Hand	1,26,065	1,19,043	
Cash at Bank	330,53,901	1357,20,006	
Fixed Deposits with Banks	242,46,334	130,50,000	
TDS Receivable	26,22,057	22,82,010	
	600,48,357	1511,71,059	
TOTAL Rs.	2434,85,070	3355,70,045	

Significant Accounting Policies and Notes to Accounts [32]

The schedules referred to above form an integral part of the Receipts & Payment Account.



For & on behalf of:
S. SAHOO & CO.
Chartered Accountants
[CA Subhjit Sahoo, FCA, LLB]
Partner
MM No. 057426
Firm Regn No. - 322952E

For:
CAP FOUNDATION

[Dr. Nalini Gangadharani]
Chairperson



Place : New Delhi
Date : 01.08.2013

CAP FOUNDATION

101 & 102 PHASE - 3 GOWRI SHANKAR RESIDENCY. PLOT NO. 53/54
KAMALAPURI CLOLNY, SRINAGAR COLONY ROAD
HYDERABAD - 500073

Amount (Rs.)

Schedules forming part of Financial Statement		
	F.Y.2012-13	F.Y.2011-12
<u>SCHEDULE [01] : GENERAL FUND</u>		
<u>INDIAN</u>		
Opening Balance	315,23,417	225,12,466
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	7,70,756	90,10,951
<u>FCRA</u>		
Opening Balance	108,39,832	122,79,993
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	7,18,421	(14,40,161)
TOTAL Rs.	438,52,425	423,63,248
<u>SCHEDULE [02] : ASSET FUND</u>		
Opening Balance	112,15,849	124,05,159
Add: Asset Purchased During the year	1,28,095	79,300
Less : Assets Disposed off During The Year	-	-
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	9,84,534	12,68,610
TOTAL Rs.	103,59,410	112,15,849
<u>SCHEDULE [04] : INVESTMENT</u>		
<u>INDIAN</u>		
Axis Bank F.D - 008010401572708	47,13,923	35,00,000
Axis Bank F.D - 008010401573044	8,08,062	17,00,000
Axis Bank F.D - 030010400277303	2,92,578	6,00,000
SBI Bank F.D - 30203308546	2,49,905	2,00,000
SBI Bank F.D - 30827961983	2,48,109	10,00,000
Axis Bank F.D - 64411	19,87,414	2,00,000
Axis Bank F.D - 4844692	61,10,768	2,00,000
Axis Bank F.D - 349467	42,16,968	50,000
Axis Bank F.D - 57284	10,00,000	56,00,000
Axis Bank F.D - 632423	15,00,000	-
Axis Bank F.D - 5471791	10,00,000	-
SBI 32356816641	2,00,000	-
SBI 32356825533	2,00,000	-
SBI 32356816517	2,00,000	-
SBI 32356816379	2,00,000	-
<u>FCRA</u>		
Axis Bank F.D No. - 008010401583467	12,68,607	-
SBI Bank F.D No. - 30769974942	50,000	-
TOTAL Rs.	242,46,334	130,50,000
<u>SCHEDULE [05] : LOANS AND ADVANCES</u>		
Security Deposit for Rent	25,64,599	22,83,921
Security Deposit for Telephone	51,186	51,186
Security Deposit for Electricity	20,000	20,000
Other Deposits	38,750	38,750
Field Advance	18,80,043	20,28,480
Other Advance	2,66,223	2,51,223
TOTAL Rs.	48,20,801	46,73,560



SCHEDULE [06] : OTHER CURRENT ASSETS

Accrued Interest	7,31,131	15,95,813
Tax Deducted at Source	26,22,057	22,82,010
Sundry Debtors	48,810	
Prepaid Expenses	1,580	
Grant / Fund Receivable :-		
SGSY Healthcare Project - MORD	171,17,779	108,82,706
UMEED Youth Employment Programme - GUDM	49,24,686	39,55,476
Special Project Under Swaranjayanti Gram Swarozgar Yojana - MORD	-	141,48,615
Lafarge	-	-
Moserbear Trust	4,97,489	4,97,489
	F.Y.2012-13	F.Y.2011-12
Haryana labour Welfare Board	6,24,882	6,24,882
Ballarpur Industries	1,58,667	1,58,667
Christian Children's Fund	5,88,261	5,88,261
SSS Project	1,34,269	1,34,269
Plan Project - Saksham	1,071	4,32,726
ITC	1,41,107	87,084
POSCO India	1,93,185	1,89,183
Post Tsunami Livelihood	88,747	88,747
Deleigation from EU	43,38,765	-
Plan Bombardia	23,700	-
Teen Channel, Ek Mauka Community Learning Initiative - MSDF	2,02,871.32	-
TOTAL Rs.	324,39,056	356,65,927

SCHEDULE [07] : CASH & BANK BALANCE

Cash in Hand :-		
With Foreign Projects	19,401	36,080
With National Projects	1,06,664	82,963
	1,26,065	1,19,043
Cash at Bank :-		
With Foreign Projects	59,22,569	274,35,275
With National Projects	271,31,332	1082,84,731
	330,53,901	1357,20,006
TOTAL Rs.	331,79,966	1358,39,049

SCHEDULE [08] : CURRENT LIABILITIES

Statutory Dues :-		
Duty and Taxes	6,88,380	9,33,844
Other Dues :-		
Salary & Honorarium Payable	37,15,127	20,54,559
Expenses Payable	285,59,875	374,11,107
Other Liabilities	18,66,612	
TOTAL Rs.	348,29,994	403,99,510

SCHEDULE [09] : UNSPENT GRANT BALANCE

Teen Channel, Ek Mauka Community Learning Initiative - MSDF	-	5,40,640
Unlimited Potential Community Technology Skill Programme - Microsoft	56,25,828	68,00,610
Delegation of The European Union	-	115,52,713
Timken Foundation of Canton	22,40,888	22,40,888
Himayat Project - MORD	149,99,734	365,54,529
SGSY - IAP (N) - MORD	60,90,295	249,99,300
SGSY - IAP (S) - MORD	45,338	265,95,985
Mahindra World City	-	12,56,086
M+V Marketing Pvt. Ltd	-	2,64,710
Lafarge	-	-
ITC	-	78,628
Interest Reported to Funders During The Year		
Delegation of The European Union	-	11,03,324



Teen Channel, Ek Mauka Community Learning Initiative - MSDF	-	6,79,553
Himayat Project - MORD	11,34,227	20,238
SGSY - IAP (N) - MORD	8,26,848	13,698
SGSY - IAP (S) - MORD	7,93,518	14,573

TOTAL Rs.	317,56,676	1127,15,476
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SCHEDULE [10] : GRANTS

Child Centered Community Development - Plan International	144,47,000	143,79,000
Teen Channel, Ek Mauka Community Learning Initiative - MSDF	66,84,841	368,91,586
Unlimited Potential Community Technology Skill Programme - Microsoft	11,74,782	26,69,986
UMEED Youth Employment Programme - GUDM	126,96,065	134,65,725
Special Project Under Swarnajayanti Gram Swarozgar Yojana - MORD	4,67,800	229,15,737
SGSY Healthcare Project - MORD	62,35,073	701,17,393
Delegation of The European Union	377,92,396	171,73,640
English Access Micro scholarship Program - Embassy of USA	-	9,18,332
Madrasa Teachers Training Program in Andhra Pradesh	-	11,36,431
Himayat Project - MORD	215,54,795	3,79,031
Plan Project - Saksham	20,78,845	14,52,726
SGSY IAP North MORD	189,09,005	
SGSY IAP SOUTH MORD	265,50,647	
Plan Bombaridia	8,59,700	

TOTAL Rs.	1494,50,950	1814,99,587
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SCHEDULE [11] : CONTRIBUTION TOWARDS CSR ACTIVITIES

POSCO India	4,002	3,62,052
ITC	3,91,886	5,17,632
Tata Consultancy Services	-	-
Mahindra World City	12,56,086	1,80,725
Lafarge	3,84,710	26,778
M+V Marketing Pvt. Ltd	-	1,50,000

TOTAL Rs.	20,36,684	12,37,187
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SCHEDULE [12] : OTHER CONTRIBUTION

Employment Skill Development Programme - Plan Egypt	-	6,21,756
Mepma Project	12,55,650	3,22,800
Plan - Support Service	-	9,69,500
Mejia Project	-	1,20,000
Sriam Labs Private Limited	16,00,000	
Facilitation Fees :-		
Vocational Junior College	24,73,216	21,32,050
Degree College	-	61,150
Hotel Management	10,000	56,250
Teen Channels Receipts	36,900	10,36,500
UMEED Project	7,40,934	12,34,956
Other Projects	4,84,543	5,99,802
Community College	1,95,660	53,74,962
Scholarship From Govt	9,87,750	10,61,210

TOTAL Rs.	77,84,653	135,90,936
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SCHEDULE [13] : INTEREST INCOME

Bank Interest	10,36,341	38,00,925
Interest on Fixed Deposit	22,07,540	7,66,172

TOTAL Rs.	32,43,881	45,67,097
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SCHEDULE [14] : OTHER INCOME

Certification Charges Recovered from Projects	-	98,68,975
Administration Charges Recovered From Projects	12,74,134	39,54,355
Reimbursement of Expenses & Misc Income	26,54,144	55,846
USAID Income	-	1,93,667
TOTAL Rs.	39,28,278	140,72,843

SCHEDULE [15] : WORKFORCE DEVELOPMENT EMPLOYABILITY INITIATIVE

Preparing Disadvantage Youth For The 21st Century Jobs - USAID	-	-
Unlimited Potential Community Technology Skill Programme - Microsoft	11,74,782	26,69,986
Delegation of The European Union	377,92,396	171,73,640
UMEED Youth Employment Programme - GUDM	134,91,205	147,45,225
Special Project Under Swaranjayanti Gram Swarozgar Yojana - MORD	5,01,911	230,03,769
SGSY Healthcare Project - MORD	63,10,225	725,66,824
Plan Project - Saksham	20,78,845	14,52,726
Plan Bombaridia	8,59,700	-
Himayat Project - MORD	215,54,795	3,79,031
CAP SGSY IAP North MORD	189,09,005	-
CAP SGSY IAP South MORD	265,50,647	-
TOTAL Rs.	1292,23,511	1319,91,201

SCHEDULE [16] : TEEN CHANNEL

Teen Channel, Ek Mauka Community Learning Initiative - MSDF	66,84,841	368,91,586
TOTAL	66,84,841	368,91,586

SCHEDULE [17] : VOCATIONAL TRAINING EXPENSES

Vocational Junior College	73,88,140	2,64,384
Degree College	1,20,000	1,23,015
Hotel Management	9,000	1,67,605
IGNOU Certification Fee	-	50,23,500
Community College Expenses	16,00,000	21,72,121
Teen Channel Exp.	3,09,985	-
TOTAL Rs.	94,27,125	77,50,625

SCHEDULE [18] : OTHER PROGRAMME EXPENSES

Madrassa Education Program in Andhra Pradesh - USAID	-	-
Child Centered Community Development - Plan International	140,91,425	143,14,491
English Access Micro scholarship Program - Embassy of USA	-	9,74,051
Madrassa Teachers Training Program in Andhra Pradesh	-	10,80,802
Employability Skill Development Programme - Plan Egypt	-	8,77,024
Mepma Project	8,79,979	5,35,655
Plan - Support Service	-	9,56,392
Mejia Project	-	4,02,347
Promotional Film for CAP	-	2,74,330
TOTAL	149,71,404	194,15,092

SCHEDULE [19] : EK-MAUKA CSR ACTIVITIES EXPENSES

Tata Consultancy Service	-	-
Ballarpur Industries	26,232	5,17,632
POSCO India	4,002	3,62,052
Mahindra World City	-	1,80,725
Lafarge	-	26,778
M+V Marketing Pvt. Ltd	-	1,50,000
TOTAL Rs.	30,234	12,37,187



SCHEDULE [20] : GRANTS RECEIVED DURING THE YEAR

Preparing Disadvantage Youth For The 21st Century Jobs - USAID	-	-
Madrasa Education Program in Andhra Pradesh - USAID	-	-
Child Centered Community Development - Plan International	144,47,000	143,79,000
Teen Channel, Ek Mauka Community Learning Initiative - MSDF	52,61,777	268,52,714
Delegation of The European Union	207,01,053	203,45,416
UMEED Youth Employment Programme - GUDM	117,26,855	166,25,680
Special Project Under Swaranjayanti Gram Swarozgar Yojana - MORD	146,16,415	102,38,090
SGSY Healthcare Project - MORD	-	553,93,445
Himayat Project - MORD	-	369,33,560
SGSY - IAP (N) - MORD	-	249,99,300
SGSY - IAP (S) - MORD	-	265,95,985
English Access Micro scholarship Program - Embassy of USA	-	4,88,206
Madrasa Teachers Training Program in Andhra Pradesh	-	7,22,832
Plan Project - Saksham	25,10,500	10,20,000
Plan Bombaridia	8,36,000	
TOTAL Rs.	700,99,600	2345,94,227

SCHEDULE [21] : CONTRIBUTION TOWARDS CSR ACTIVITIES

POSCO India	-	1,72,869
Mahindra World City	-	10,00,000
M+V Marketing & Sales Pvt. Ltd	-	1,50,000
Lafarge	1,20,000	-
ITC	2,59,235	5,09,176
TOTAL Rs.	3,79,235	18,32,045

SCHEDULE [22] : OTHER CONTRIBUTION

Mepma Project	12,55,650	3,22,800
Plan - Support Service	-	9,69,500
Mejia Project	-	1,20,000
Sriam Labs Private Limited	16,00,000	
Facilitation Fees :-		
Vocational Junior College	24,73,216	21,32,050
Degree College	-	61,150
Hotel Management	10,000	56,250
GUDM Project	7,40,934	12,34,956
Other Projects	6,80,203	5,99,802
Teen Channels	36,900	10,36,500
Community College	-	13,74,962
Scholarship From Govt	9,87,750	10,61,210
TOTAL Rs.	77,84,653	89,69,180

SCHEDULE [23] : INTEREST INCOME

Bank Interest	38,38,966	38,90,584
Interest on Fixed Deposit	28,91,628	88,398
TOTAL Rs.	67,30,594	39,78,982

SCHEDULE [24] : OTHER INCOME

Certification Charges Recovered from Projects	-	98,68,975
Administration Charges Recovered From Projects	12,74,134	39,54,355
Reimbursement of Expenses & Misc Income	26,54,144	55,846
USAID Income	-	1,93,667
TOTAL Rs.	39,28,278	140,72,843



SCHEDULE [25] : LOAN & ADVANCES RECEIVED

Field Advance	2,82,881	-
Other Deposit	1,85,626	30,078
Advances Received	22,48,644	11,85,345
Rent Deposit Refund	6,74,500	-
TOTAL Rs.	33,91,651	12,15,423

SCHEDULE [26] : WORKFORCE DEVELOPMENT**EMPLOYABILITY INITIATIVE**

Preparing Disadvantage Youth For The 21st Century Jobs - USAID	-	4,35,784
Unlimited Potential Community Technology Skill Programme - Microsoft	11,92,741	30,36,940
Delegation of The European Union	380,98,944	176,25,327
Employability Skill Development Programme - BMSS	-	-
UMEED Youth Employment Programme - GUDM	131,36,688	162,16,449
Special Project Under Swaranjayanti Gram Swarozgar Yojana - MORD	94,23,736	150,99,725
SGSY Healthcare Project - MORD	78,28,192	568,29,200
Ek Mauka - Employability Skill Training Centers - HLWB	-	-
Plan Project - Saksham	20,71,965	13,93,897
Plan Bombaridia	6,99,802	-
Himayat Project - MORD	204,38,843	1,79,031
CAP SGSY North MORD	165,23,918	-
SGSY IAP South MORD	237,80,309	-
TOTAL Rs.	1331,95,138	1108,16,353

SCHEDULE [27] : TEEN CHANNEL

Teen Channel, Ek Mauka Community Learning Initiative - MSDF	105,26,428	337,72,448
TOTAL	105,26,428	337,72,448

SCHEDULE [28] : VOCATIONAL TRAINING EXPENSES

Vocational Junior College	63,99,421	2,64,384
Degree College	1,20,000	1,23,015
Hotel Management	9,000	1,67,605
Student Affiliation Fees - IGNOU	-	50,23,500
Community College Expenses	16,00,000	19,27,121
Teen Channel Exp.	3,09,985	-
TOTAL Rs.	84,38,406	75,05,625

SCHEDULE [29] : OTHER PROGRAMME EXPENSES

Madrassa Education Program in Andhra Pradesh - USAID	-	-
Child Centered Community Development - Plan International	140,91,425	143,14,491
Uk Support Service	-	-
English Access Micro scholarship Program - Embassy of USA	-	10,32,551
Madrassa Teachers Training Program in Andhra Pradesh	-	10,80,802
Employability Skill Development Programme - Plan Egypt	-	8,99,024
Promotional Film for CAP	-	2,74,330
Mepma Project	8,87,899	3,57,010
Plan - Support Service	-	9,56,392
Mejia Project	-	4,11,347
TOTAL	149,79,324	193,25,947



SCHEDULE [30] : CORPORATE CSR**PROGRAM EXPENSES**

POSCO India	28,985	3,92,052
M+V Marketing & Sales Pvt. Ltd	-	1,50,000
Tata Consultancy Service	-	-
Mahindra World City	10,800	1,80,725
TATA Joda	1,50,455	-
Lafarge	-	88,178
ITC Project	26,232	5,17,632
MOFP	1,49,756	-
TOTAL Rs.	3,66,228	13,28,587

SCHEDULE [31] : LOAN & ADVANCES PAID

Field Advance	60,203	3,27,617
Rent Deposit	14,56,375	7,10,200
Telephone Deposit	-	15,000
Other Advances	2,79,427	26,28,998
TOTAL Rs.	17,96,005	36,81,815



CAP FOUNDATION

101 & 102 PHASE - 3 GOWRI SHANKAR RESIDENCY. PLOT NO. 53/54
KAMALAPURI CLOLNY, SRINAGAR COLONY ROAD
HYDERABAD - 500073

Schedule: 3 FIXED ASSETS

DESCRIPTION	GROSS BLOCK		DEPRECIATION		WRITTEN DOWN		RATE OF DEPRN
	As At 01.04.12	As at 31.03.2013	UPTO 31.03.12	UPTO 31.03.13	VALUE AS AT 31.03.13	AS AT 31.03.12	
Asset out of Grant fund							
Building	96,58,294.00	96,58,294.00	14,69,425.00	18,78,868.00	77,79,426.00	81,88,869.00	5%
Computers & Laptops	41,22,390.00	41,49,890.00	38,12,291.00	1,94,309.00	40,05,600.00	3,10,099.00	60%
Furniture & Fixture	11,07,422.00	11,57,518.00	3,80,581.00	77,694.00	4,58,275.00	7,26,841.00	10%
Electrical Equipment	32,09,189.00	32,59,688.00	12,19,149.00	3,03,089.00	15,22,238.00	19,90,040.00	15%
	180,97,295.00	182,25,390.00	68,81,446.00	9,84,535.00	78,65,981.00	112,15,849.00	
Asset out of Own Fund							
Land	11,28,840.00	11,28,840.00	-	-	11,28,840.00	11,28,840.00	
Building	3,50,000.00	104,90,000.00	49,919.00	2,68,504.00	3,18,423.00	3,00,081.00	5%
Computers & Laptops	67,73,689.00	68,67,402.00	66,99,654.00	72,535.00	67,27,189.00	74,035.00	60%
Furniture & Fixture	8,30,234.00	8,30,234.00	4,11,272.00	41,896.00	4,53,168.00	4,18,962.00	10%
Vehicles	19,51,406.00	19,51,406.00	7,85,771.00	1,74,845.00	9,80,616.00	11,65,835.00	15%
Air Conditioner	1,25,650.00	1,25,650.00	72,825.00	7,924.00	80,749.00	44,901.00	15%
Office Equipment	13,44,495.00	13,44,495.00	6,44,166.00	1,05,049.00	7,49,215.00	5,95,280.00	15%
Hotel Management Equipment	5,35,294.00	5,35,294.00	1,66,057.00	55,386.00	2,21,443.00	3,13,851.00	15%
Refrigerator	12,082.00	12,082.00	6,944.00	771.00	7,715.00	4,367.00	15%
Books & Periodicals	99,796.00	99,796.00	64,179.00	3,562.00	67,741.00	35,617.00	10%
Capital WIP	20,00,000.00	20,00,000.00	-	-	20,00,000.00	20,00,000.00	0%
	151,51,486.00	253,85,199.00	89,00,787.00	7,30,472.00	96,31,259.00	157,53,940.00	
TOTAL	332,48,781.00	436,10,589.00	157,82,233.00	17,15,067.00	174,97,240.00	261,13,349.00	174,66,548.00



CAP FOUNDATION

101 & 102 PHASE-3 GOWRI SHANKAR RESIDENCY PLOTS NO. 53/54
KAMLAPURI COLONY, SRINAGAR COLONY ROAD
HYDERABAD - 500073

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2013

A. SIGNIFICANT NOTES ON ACTIVITIES

CAP Foundation is a registered trust and an innovative workforce development initiative demonstrating end-to-end solutions to link learning and livelihood for disadvantaged young people and women. CAP Foundation facilitates exchange of resources, opportunities and competencies between businesses, communities through public-private partnerships that contribute to long term sustainable livelihood development benefiting the difficult-to reach sections of young people.

B. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and expenses are accounted for an accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India FOR NGOs, wherever applicable, except where otherwise stated.
2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets purchased out of grant received are charged to Income & Expenditure Account under the head "COST INCURRED ON ASSETS ACQUISITION" under the concerned project expenses head.



Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.

- b) In case of Assets created out of own fund is shown under the head Fixed Assets.
- c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet
- d) No revaluation of fixed assets was made during the year.

3 Depreciation :

- a) Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under appendix 1 to Income tax rules 1962:

Rate of depreciation were as below: -

b) Building	05%
c) Computer & Laptop	60%
d) Equipment	15%
e) Furniture & Fixture	10%
f) Books	10%
g) Vehicle	15%

- h) As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4 **Investment:** All the investment are in fixed deposits of schedule of bank in compliance with section 11(5) of the Income Tax Act ,1961 and are stated at face value of the amount invested.

5 **Retirements Benefits:** Contribution to provident fund is made in accordance with provision of the Employees Provident Fund and Miscellaneous provision Act, 1962



- 6 **Income Recognition** : Restricted project grants were recognized as income on the basis of utilization where as unrestricted project grants and donation were recognized on the basis of receipt in accordance to the guidelines on "Not for profit Organization" issued by the Institute of chartered Accounts of India

C. NOTES TO ACCOUNTS

- a) Income and expenses incurred out of Foreign Grants are generally disclosed as per the requirements of the Rule 5 of Foreign Contribution Regulation Rule 2011.
- c) There is no such income which is of a business nature as defined under section 2(15) of the Income Tax Act.
- i) Previous year figures to the extent possible has been regrouped and rearranged wherever required.
- j) Interest accrued on fixed deposits as on 31.03.2013 are classified under Current Assets as "accrued interest".
- k) Employer Contribution to provident Fund is accounted on Payment Basis.
- l) Gratuity provision has been made i.r.o the employees enrolled under the USAID project.
- m) Current Liability comprises of statutory dues payable as on 31.03.2013 which were paid before the date of signing the accounts. Current liability also included outstanding expenses for services received or committed to be received.



Provisions are based on services received or statutory payment payable. The excess or deficit provision made will be known when actual liabilities are ascertained.

- n) Provisions pertaining to the previous year were written off during the year under audit were adjusted the expenses of the same projects during the year.
- o) Income for the year has been recognized and apportioned as per duration of the project during the year. The balance amount has been deferred to the subsequent financial years.
- p) As informed to us by the management no case legal/criminal/ other are pending against the trust.
- q) Salaries were paid to the trustee as required under various projects and the same was disclosed under the annexure to the auditor's report.
- r) Any payment made to any concern under. the same management was properly disclosed as annexure to the audit report.
- s) The organization is registered under:
- Indian Trust Act vide registration No. 299 dated 19.11.2003 at Hyderabad.
 - Section 12A of the Income Tax Act 1961 vides registration no. HYD/69(10)/12A/04-05 dated 19.11.2003. The organization has complied with the provisions of the act by timely filing of form 7 with the Income Tax Authorities for the year 2010-11.
 - Section 80G of Income Tax Act, 1961 which is valid till 31.03.2013



- FCRA with the Ministry of Home Affairs vide registration no. 010230592, dated 01.03.2004. The organization has complied with the provision of the Act by timing filing of Form FC-3 with the MHA for the year 2011-12.
- PAN of the Trust is AAATC5728R.
- TAN of the Trust is HYDC01543D.

For & on behalf:

S. SAHOO & CO.

Chartered Accountants

[CA Subhajit Sahoo, FCA, LLB]

Partner

MM No. 057426

FRN: 322952E

Place: New Delhi

Date: 01/08/2013

For & on behalf:

CAP FOUNDATION

Dr. Nalini Garigadharan

Chairperson

