



S. Sahoo & Co.

Chartered Accountants

To
The Board of Trustees
CAP FOUNDATION
PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, KAUVRI HILLS
JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

We have examined the attached Balance Sheet of **CAP FOUNDATION**" (PAN: **AAATC5728R**) as at 31st March 2014 & 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, 2014**;
- (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
F.R.N.: - 322952E




CA. Subhajit Sahoo, FCA, LLB
Partner
M.M. NO: 057426

.Place: New Delhi
Dated: 10.09.2014

	referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	
(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(₹)
	NALINI GANGADHARAN	2400000
	K R GANGADHRAN	522000
	JAYA INDERSEN	450000
	RAVINDRA PRASAD	144000
	SANJIB PUHAN	2519820
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
			0	0	
	Total		0	0	

Place **NEW DELHI**
Date **10/09/2014**

Name

Membership Number
FRN (Firm Registration Number)
Address



CA SUBHAJIT SAH
QQ
057426
322952E
107, LAXMAN SINGH
H COMPLEX-1 MUNIRKA,
NEW DELHI
110067

Form Filing Details	
Revision/Original	Original

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**, **AAATCS728R** [name and PAN of the trust or institution] as at **31/03/2014** 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 **31/03/2014** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2014**

The prescribed particulars are annexed hereto.

Place **NEW DELHI**
Date **10/09/2014**

Name

Membership Number

FRN (Firm Registration Number)

Address



CA SUBHAJIT SAH
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057426

322952E

107, LAXMAN SINGH

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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 (₹)	244881994
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 finally 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 37924419
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 (₹)	Not Applicable
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	No

CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, ABHI'S HIRANYA, KAVURI HILLS
JUBILEE HILLS, HYDERABAD - 500033, TELANGANA STATE

BALANCE SHEET AS AT 31ST, MARCH, 2014

		Amount (Rs)	
SCHEDULE	F.Y.2013-14	F.Y.2012-13	
SOURCES OF FUND			
I.FUND BALANCES:			
a.General Fund	[01]	55,928,733	43,852,425
b.Corporus Fund		1,001	1,001
c.Asset Fund	[02]	12,222,036	10,359,410
		<u>68,151,770</u>	<u>54,212,836</u>
II.LOAN FUND:			
a.Secured Loans		-	-
b.Unsecured Loans		-	-
		<u>-</u>	<u>-</u>
TOTAL Rs.	[I + II]	<u>68,151,770</u>	<u>54,212,836</u>
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[03]	49,871,126	43,610,589
Less: Accumulated Depreciation		19,766,313	17,497,240
Net Block		<u>30,104,813</u>	<u>26,113,349</u>
II.INVESTMENTS			
	[04]	12,117,031	22,605,742
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advances	[05]	6,078,237	6,488,335
b.Other Current assets	[06]	44,645,147	32,439,056
c.Cash & Bank Balance	[07]	122,941,233	33,179,966
	A	<u>173,664,617</u>	<u>72,107,357</u>
Less:CURRENT LIABILITIES & PROVISIONS:			
a.Other Current Liabilities	[08]	32,609,262	34,856,936
b.Unspent Grant Balance	[09]	115,125,429	31,756,676
	B	<u>147,734,691</u>	<u>66,613,612</u>
NET CURRENT ASSETS	[A - B]	<u>25,929,926</u>	<u>5,493,745</u>
TOTAL Rs.	[I+II+III]	<u>68,151,770</u>	<u>54,212,836</u>
Significant Accounting Policies and Notes to Accounts	[24]		

The schedules referred to above form an
Integral part of the Balance Sheet.
As per our report of even date form 10B attached

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



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

For & on behalf of :
CAP FOUNDATION



Dr. Nalini Gangadharan
[Dr. Nalini Gangadharan]
Chairperson

Place : New Delhi
Date : 10.09.2014

CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, ABHI'S HIRANYA, KAVURI HILLS
JUBILEE HILLS, HYDERABAD - 500033, TELANGANA STATE

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2014			
		Amount (Rs)	
	SCHEDULE	F.Y.2013-14	F.Y.2012-13
I. INCOME			
Grants	[10]	221,364,783	149,450,950
Contribution Towards CSR Activities		-	2,036,684
Other Contribution	[11]	3,202,420	6,184,653
Interest Income	[12]	1,150,710	3,243,881
Donation		5,870,000	1,600,000
Other Income	[13]	21,241,550	3,928,278
TOTAL Rs.		252,829,463	166,444,446
II. EXPENDITURE			
Programme Related Expenses :-			
Workforce Development Employability Initiative	[14]	206,057,226	129,223,511
Teen Channel		-	6,684,841
Vocational Training Expenses		5,945,074	9,427,125
Other Programme Expenses	[15]	21,590,748	14,971,404
Corporate CSR Program Expenses		203,743	30,234
Office & Administrative Expenses		5,746,891	3,887,680
Depreciation	[03]	2,269,073	1,715,007
Less: Depreciation transferred to Asset Fund	[03]	1,059,599	984,534
TOTAL Rs.		240,753,156	164,955,269
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	12,076,307	1,489,177
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		12,076,307	1,489,177
Significant Accounting Policies and Notes to Accounts	[24]		

The schedules referred to above form an
Integral part of the Income & Expenditure Account.
As per our report of even date form 10B attached

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 : 10.09.2014

For & on behalf of :
CAP FOUNDATION

[Dr. Nalini Gangadharan]
Chairperson



CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, ABHI'S HIRANYA, KAVURI HILLS
JUBILEE HILLS, HYDERABAD - 500033, TELANGANA STATE

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2014

		Amount(Rs.)	
	SCHEDULE	F.Y.2013-14	F.Y.2012-13
RECEIPTS			
Opening Balance			
Cash in Hand		126,065	119,043
Cash at Bank		33,053,901	135,720,006
Fixed Deposits With Bank		24,259,884	13,063,550
TDS Receivable		2,622,057	2,282,010
		60,061,907	151,184,609
Grant in Aid Received	[16]	288,433,691	70,099,600
Contribution Towards CSR Activities		-	379,235
Other Contribution	[17]	4,178,563	6,184,653
Interest Income	[18]	5,261,156	6,730,594
Donation		5,870,000	1,600,000
Other Receipts	[19]	970,030	2,654,144
		304,713,440	87,648,226
Loans & advances	[20]	1,948,158	3,391,651
TOTAL Rs.		366,723,505	242,224,486
PAYMENT			
Workforce Development Employability Initiative	[21]	187,687,139	131,921,004
Teen Channel		-	10,526,428
Vocational Training Expenses		5,033,539	8,438,406
Other Programme Expenses	[22]	19,798,483	14,979,324
Corporate CSR Program Expenses		203,743	366,228
Office & Administrative Expenses		5,926,530	3,901,470
Loans & Advances Paid	[23]	1,503,403	1,796,005
Non Recurring Expenses		5,338,312	10,233,713
		225,491,149	182,162,579
Cash & Bank Balance c/d			
Cash in Hand		149,382	126,065
Cash at Bank		122,791,851	33,053,901
Fixed Deposits with Banks		13,804,249	24,259,884
TDS Receivable		4,486,874	2,622,057
		141,232,356	60,061,907
TOTAL Rs.		366,723,505	242,224,486
Significant Accounting Policies and Notes to Accounts	[24]	-	-

The schedules referred to above form an integral part of the Receipts & Payment Account. As per our report of even date form 10B attached

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 : 10.09.2014

For & on behalf of :
CAP FOUNDATION

[Dr. Nalini Gangadharan]
Chairperson



CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, ABHI'S HIRANYA, KAVURI HILLS
JUBILEE HILLS, HYDERABAD - 500033, TELANGANA STATE

Amount (Rs.)

Schedules forming part of Balance Sheet		F.Y.2013-14	F.Y.2012-13
<u>SCHEDULE [01] : GENERAL FUND</u>			
<u>National</u>			
Opening Balance		32,294,173	31,523,417
Add: Excess of Income Over Expenditure			
Transferred from Income & Expenditure Account		16,805,944	770,756
		49,100,117	32,294,173
<u>Foreign</u>			
Opening Balance		11,558,253	10,839,832
Add: Excess of Income Over Expenditure			
Transferred from Income & Expenditure Account		(4,729,637)	718,421
		6,828,616	11,558,253
TOTAL Rs.		55,928,733	43,852,425
<u>SCHEDULE [02] : ASSET FUND</u>			
Opening Balance		10,359,410	11,215,849
Add: Asset Purchased During the year		2,922,225	128,095
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account		1,059,599	984,534
		12,222,036	10,359,410
TOTAL Rs.		12,222,036	10,359,410
<u>SCHEDULE [04] : INVESTMENT</u>			
Fixed Deposits With Axis Bank		12,117,031	22,605,742
TOTAL Rs.		12,117,031	22,605,742
<u>SCHEDULE [05] : LOANS AND ADVANCES</u>			
Security Deposits Towards:-			
Rent		1,639,539	2,623,099
Telephone		51,186	51,186
Electricity		20,000	20,000
Other Deposits		380,200	75,200
Bank Guarantee (FDs) for Vocational College Courses		1,687,218	1,654,142
Field Advances with Staffs		739,985	1,703,002
Vendor/Other Advances		1,560,109	361,706
TOTAL Rs.		6,078,237	6,488,335
<u>SCHEDULE [06] : OTHER CURRENT ASSETS</u>			
Accrued Interest		448,084	731,131
Tax Deducted at Source		4,486,874	2,622,057
Receivable - Reimbursement of Expenses		-	48,810
Prepaid Expenses		-	1,580
Grant / Fund Receivable : -			
<u>National:-</u>			
Ministry of Rural Development:-			
Project - IAP (S)		25,350,663	-
Project - Healthcare		11,689,185	17,117,779



CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, ABHI'S HIRANYA, KAVURI HILLS
JUBILEE HILLS, HYDERABAD - 500033, TELANGANA STATE

Amount (Rs.)

Schedules forming part of Balance Sheet		
	F.Y.2013-14	F.Y.2012-13
UMEED Youth Employment Programme - GUDM	2,482,903	4,924,686
Haryana labour Welfare Board	-	624,882
Moserbear Trust	-	497,489
Ballarpur Industries	-	158,667
Christian Children's Fund	-	588,261
SSS Project	-	134,269
ITC	-	141,107
POSCO India	-	193,185
SUDA	125,447	-
Foreign:-		
Post Tsunami Livelihood	-	88,747
Delegation from EU	-	4,338,765
Plan Project - Saksham	61,991	1,071
Plan Bombaridia	-	23,700
Teen Channel, Ek Mauka Community Learning Initiative - MSDF	-	202,871
TOTAL Rs.	44,645,147	32,439,056
<u>SCHEDULE [07] : CASH & BANK BALANCE</u>		
Cash in Hand : -		
With Foreign Projects	21,690	19,401
With National Projects	127,692	106,664
	149,382	126,065
Cash at Bank : -		
With Foreign Projects	3,030,593	5,922,569
With National Projects	119,761,258	27,131,332
	122,791,851	33,053,901
TOTAL Rs.	122,941,233	33,179,966
<u>SCHEDULE [08] : CURRENT LIABILITIES</u>		
Statutory Dues : -		
Duty and Taxes	1,179,769	688,380
Other Dues : -		
Salary & Honorarium Payable	271,792	3,715,127
Expenses Payable	31,066,121	28,586,817
Other Liabilities	91,580	1,866,612
TOTAL Rs.	32,609,262	34,856,936
<u>SCHEDULE [09] : UNSPENT GRANT BALANCE</u>		
Ministry of Rural Development:-		
Project - IAP (N)	28,467,744	6,917,143
Project - Himayat	58,038,102	16,133,961
Project - UP	19,830,004	-
Project - IAP (S)	-	838,856
Ministry of Minority Affairs:-		
Project - Seekho aur Kamao	4,505,159	-
Mepma Project	683,610	-
Foreign:-		
Unlimited Potential Community Technology Skill Programme - Microsoft	-	5,625,828
Timken Foundation of Canton	-	2,240,888
Child Centered Community Development - Plan International	2,743,424	-
Intel Semiconductor Ltd.	857,386	-
TOTAL Rs.	115,125,429	31,756,676



CAP FOUNDATION

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JUBILEE HILLS, HYDERABAD - 500033, TELANGANA STATE

Amount (Rs.)

Schedules forming part of Income & Expenditure Account		
	F.Y.2013-14	F.Y.2012-13
<u>SCHEDULE [10] : GRANTS</u>		
Ministry of Rural Development:-		
Project - IAP (S)	79,835,263	26,550,647
Project - IAP (N)	28,672,164	18,909,005
Project - Himayat	52,352,141	21,554,795
Project - Healthcare	9,552,923	6,235,073
Project - UP	8,835,532	-
Project - SGSY-I (NIRD)	-	467,800
Ministry of Minority Affairs:-		
Project - Seekho aur Kamao	7,075,690	-
UMEED Youth Employment Programme - GUDM	8,788,528	12,696,065
	195,112,241	86,413,385
Less: Grant Receivable Written off during the year	2,337,859	
Add : Current Liabilities Written off during the year	1,239,572	
	194,013,954	86,413,385
Foreign:-		
Child Centered Community Development - Plan International	17,954,576	14,447,000
Teen Channel, Ek Mauka Community Learning Initiative - MSDf	-	6,684,841
Unlimited Potential Community Technology Skill Programme - Microsoft	5,625,828	1,174,782
Delegation of The European Union	136,326	37,792,397
Plan Project - Saksham	129,920	2,078,845
Timken Foundation of Canton	2,240,888	
	10,300	859,700
Intel Semiconductor Ltd.	1,544,609	
	27,642,447	63,037,565
Less: Grant Receivable Written off during the year	291,618	
Add : Current Liabilities Written off during the year		
	27,350,829	63,037,565
TOTAL Rs.	221,364,783	149,450,950
<u>SCHEDULE [11] : OTHER CONTRIBUTION</u>		
Mepma Project	147,600	1,255,650
SUDA	125,447	
Reemap	299,800	
Contribution from Students:-		
Vocational Junior College	1,820,050	3,460,966
UMEED Project	809,198	740,934
Other Projects	325	727,103
TOTAL Rs.	3,202,420	6,184,653
<u>SCHEDULE [12] : INTEREST INCOME</u>		
Interest on Bank Balance	4,156,352	3,838,966
Less:- Interest Earned on Grant Funds	3,827,399	2,802,625
	328,953	1,036,341
Interest on Fixed Deposit	820,264	2,207,540
Interest on IT Refund	1,493	
TOTAL Rs.	1,150,710	3,243,881



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Amount (Rs.)

Schedules forming part of Income & Expenditure Account		
	F.Y.2013-14	F.Y.2012-13
SCHEDULE [13] : OTHER INCOME		
Contribution from Project	14,522,788	-
Overhead Charges Recovered From Projects	5,797,542	1,274,134
Reimbursement of Expenses	921,220	2,654,144
TOTAL Rs.	21,241,550	3,928,278
SCHEDULE [14] : WORKFORCE DEVELOPMENT EMPLOYABILITY INITIATIVE		
National:-		
Ministry of Rural Development:-		
Project - IAP (S)	79,835,263	26,550,647
Project - IAP (N)	28,672,164	18,909,005
Project - Himayat	52,352,141	21,554,795
Project - Healthcare	9,552,923	6,310,225
Project - UP	8,835,532	-
Project - SGSY-I (NIRD)	-	501,911
Ministry of Minority Affairs:-		
Project - Seekho aur Kamao	7,075,690	-
UMEED Youth Employment Programme - GUDM	9,597,726	13,491,205
Foreign:-		
Unlimited Potential Community Technology Skill Programme - Microsoft	8,351,958	1,174,782
Delegation of The European Union	99,000	37,792,396
Plan Project - Saksham	129,920	2,078,845
Plan Bombaridia	10,300	859,700
Intel Semiconductor Ltd.	1,544,609	
TOTAL Rs.	206,057,226	129,223,511
SCHEDULE [15] : OTHER PROGRAMME EXPENSES		
Child Centered Community Development - Plan International	18,804,016	14,091,425
Timken Foundation of Canton	2,240,888	
Mepma Project	147,600	879,979
SUDA	125,447	
Reemap	272,797	
TOTAL	21,590,748	14,971,404



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Amount (Rs.)

Schedules forming part of Receipts & Payment Account		F.Y.2013-14	F.Y.2012-13
<u>SCHEDULE [16] : GRANTS RECEIVED DURING THE YEAR</u>			
National:-			
Ministry of Rural Development:-			
Project - IAP (S)		53,192,955	-
Project - IAP (N)		49,998,600	-
Project - Himayat		92,440,625	-
Project - Healthcare		14,734,935	-
Project - UP		27,701,155	-
Project - SGSY-I (NIRD)		-	14,616,415
Ministry of Minority Affairs:-			
Project - Seekho aur Kamao		11,520,000	-
UMEED Youth Employment Programme - GUDM			
		11,167,335	11,726,855
Foreign:-			
Child Centered Community Development - Plan International		20,698,000	14,447,000
Teen Channel, Ek Mauka Community Learning Initiative - MSDF		-	5,261,777
Delegation of The European Union		4,475,091	20,701,053
Intel Semiconductor Ltd.		2,401,995	
Plan Project - Saksham		69,000	2,510,500
Plan Bombaridia		34,000	836,000
TOTAL Rs.		288,433,691	70,099,600
<u>SCHEDULE [17] : OTHER CONTRIBUTION</u>			
Mepma Project		831,210	1,255,650
Reemap		299,800	
Facilitation Fees :-			
Vocational Junior College		1,820,050	3,460,966
GUDM Project		809,198	740,934
Other Projects		325	727,103
Scholarship From Govt			
		417,980	-
TOTAL Rs.		4,178,563	6,184,653
<u>SCHEDULE [18] : INTEREST INCOME</u>			
Interest on Bank Balance		4,156,352	3,838,966
Interest on Fixed Deposit		1,103,311	2,891,628
Interest on IT Refund		1,493	
TOTAL Rs.		5,261,156	6,730,594
<u>SCHEDULE [19] : OTHER INCOME</u>			
Reimbursement of Expenses		970,030	2,654,144
TOTAL Rs.		970,030	2,654,144
<u>SCHEDULE [20] : LOAN & ADVANCES RECEIVED</u>			
Field Advance		963,018	282,881
Vendor / other Advances		-	185,626
Advances Received		-	2,248,644
Rent Deposit Refunded		983,560	674,500
Prepaid Expenses		1,580	-
TOTAL Rs.		1,948,158	3,391,651



CAP FOUNDATION

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JUBILEE HILLS, HYDERABAD - 500033, TELANGANA STATE

Amount (Rs.)

Schedules forming part of Receipts & Payment Account

F.Y.2013-14

F.Y.2012-13

SCHEDULE [21] : WORKFORCE DEVELOPMENT EMPLOYABILITY INITIATIVE

Ministry of Rural Development:-		
Project - IAP (S)	58,696,083	23,780,309
Project - IAP (N)	30,825,935	16,523,918
Project - Himayat	52,854,682	20,438,843
Project - Healthcare	13,966,209	7,828,192
Project - UP	8,748,366	-
Project - SGSY-I (NIRD)	-	9,423,736
Ministry of Minority Affairs:-		
Project - Seekho aur Kamao	3,673,934	-
UMEED Youth Employment Programme - GUDM	11,432,107	11,862,554
Foreign:		
Unlimited Potential Community Technology Skill Programme - Microsoft	5,566,179	1,192,741
Delegation of The European Union	108,000	38,098,944
Plan Project - Saksham	334,126	2,071,965
Plan Bombaridia	20,024	699,802
Intel Semiconductor Ltd.	1,461,494	-
TOTAL Rs.	187,687,139	131,921,004

SCHEDULE [22] : OTHER PROGRAMME EXPENSES

Child Centered Community Development - Plan International	18,679,016	14,091,425
Timken Foundation of Canton	240,888	-
Mepma Project	153,935	887,899
SUDA	125,447	-
Reemap	272,797	-
Scholarship paid to Students	326,400	-
TOTAL	19,798,483	14,979,324

SCHEDULE [23] : LOAN & ADVANCES PAID

Field Advance	-	60,203
Rent Deposit	-	1,456,375
Other Deposit	305,000	-
Vendor/Other Advances	1,198,403	279,427
TOTAL Rs.	1,503,403	1,796,005



CAP FOUNDATION

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Schedule: 3 FIXED ASSETS

DESCRIPTION	As At		GROSS BLOCK		DEPRECIATION		WRITTEN DOWN		RATE OF DEPRN	
	01.04.13	As At 31.03.2014	ADDITIONS	DELEIONS	UPTO 31.03.13	FOR THE YEAR	UPTO 31.03.14	VALUE		
			>180 Days	<180 Days				AS AT 31.03.14	AS AT 31.03.13	
Asset out of Grant fund										
Building	9,658,294.00	2,240,888.00			1,878,868.00	501,015.00	2,379,883.00	9,519,299.00	7,779,426.00	5%
Computers & Laptops	4,149,890.00	108,930.00	51,607.00		4,006,600.00	166,813.00	4,173,413.00	137,014.00	143,290.00	60%
Furniture & Fixture	1,157,518.00	-	-	-	458,275.00	69,925.00	528,200.00	629,318.00	699,243.00	10%
Electrical Equipment	3,259,688.00	295,575.00	225,225.00		1,522,237.00	321,846.00	1,844,083.00	1,936,405.00	1,737,451.00	15%
	18,225,390.00	2,645,393.00	276,832.00		7,865,980.00	1,059,599.00	8,925,579.00	12,222,036.00	10,359,410.00	
Asset out of Own Fund										
Land	1,128,840.00							1,128,840.00	1,128,840.00	
Building	10,490,000.00	5,259,112.00			318,423.00	771,534.00	1,089,957.00	14,659,155.00	10,171,577.00	5%
Computers & Laptops	6,867,402.00	79,200.00			6,772,189.00	104,548.00	6,876,837.00	69,765.00	95,213.00	60%
Furniture & Fixture	830,234.00				453,168.00	37,707.00	490,875.00	339,359.00	377,066.00	10%
Vehicles	1,951,406.00				960,616.00	148,619.00	1,109,235.00	842,171.00	990,790.00	15%
Air Conditioner	125,650.00				80,749.00	6,735.00	87,484.00	38,166.00	44,901.00	15%
Office Equipment	1,344,495.00				749,216.00	89,292.00	838,508.00	505,987.00	595,279.00	15%
Hotel Management Equipment	535,294.00				221,443.00	47,078.00	268,521.00	266,773.00	313,651.00	15%
Refrigerator	12,082.00				7,715.00	655.00	8,370.00	3,712.00	4,367.00	15%
Books & Periodicals	99,796.00				67,741.00	3,206.00	70,947.00	28,849.00	32,055.00	10%
Capital WIP	2,000,000.00			2,000,000.00					2,000,000.00	0%
	25,385,199.00	5,338,312.00			9,631,260.00	1,209,474.00	10,840,734.00	17,882,777.00	15,753,939.00	
TOTAL	43,610,589.00	7,983,705.00	276,832.00	2,000,000.00	17,497,240.00	2,269,073.00	19,766,313.00	30,104,813.00	26,113,349.00	



Schedule-24

CAP FOUNDATION

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JUBILEE HILLS, HYDERABAD - 500033, TELANGANA STATE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2014.

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 Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Trust is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.



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 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:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	60%
Building	05%
Office & electrical Equipment	15%
Furniture & Fixture	10%
Vehicle	15%

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. **Unspent Grant Balance:** The unutilized portion of the restricted grants are retained as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Unspent Grant Balance vide schedule No.-09 in the Balance Sheet.



7. *Revenue Recognition:* Restricted project grants were recognized as income on the basis of utilization towards such projects, whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
8. *Bank Interest:* Interest earned including the interest accrued on savings bank as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account after allocating such interest derived on unutilized donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 1.4.2013 to 31.03.2014 in the savings bank account as well as in the Fixed Deposit account.
9. *Foreign Contribution:* Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

B. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per allocated budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961.
3. Interest accrued on fixed deposits as on 31.03.2014 are classified under Current Assets as "accrued interest".
4. Employer Contribution to provident Fund is accounted on payment basis.
5. Current Liability comprises of statutory dues payable as on 31.03.2014 which were paid before the date of signing these Financial Statements. Current liability as stated in these financial statements 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.



6. Provisions pertaining to the previous year were written off during the year under audit were adjusted against the grant receivable from respective donor.
7. Salaries were paid to the trustee as required under various projects and the same was disclosed under the annexure to the auditor's report in form no. 10B.
8. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
9. **Pending Legal Case/Contingent Liabilities:** As informed to us by the management no case legal/criminal/ other are pending against the trust.

10. The Organization is registered under :

- a) Indian Trust Act vide registration No. 299 dated 19.11.2003 at Hyderabad.
- b) Section 12A of the Income Tax Act 1961 vide 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 ITR-7 with the Income Tax Authorities for the year 2012-13.
- c) FCRA,2010 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 submitting the Form FC-6 with the MHA for the financial year 2012-13 within the due dates.
- d) PAN of the Trust is AAATC5728R.
- e) 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: 10/09/2014

For & on behalf:
CAP FOUNDATION

Dr. Nalini Gangadharan
Chairperson

