



# S. Sahoo & Co.

Chartered Accountants

## Auditors' Report

To

The Board of Trustees

CAP FOUNDATION

Plot No 60, Ext. Road No. 36, Survey No 41&42,

Kauvri Hills, Jubilee Hills, Hyderabad - 500033

### **Report on the Financial Statements**

We have audited the accompanying financial statements of CAP FOUNDATION (AAATC5728R), which comprises the Balance Sheet as at 31st March 2015, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safeguarding of the assets of the organization and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal controls, that were operating electively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.



We conducted our audit in accordance with the Standards on Auditing prescribed by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the organization's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the applicable laws in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the "CAP FOUNDATION" as at March 31st, 2015;
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date;

**For S. Sahoo & Co**  
**Chartered Accountants**  
FR NO.: 322952E



**CA. Subhajit Sahoo, FCA, LLB**  
Partner  
M. No: - 057426

Place: New Delhi  
Date: 13.07.2015



**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 31/03/2015 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 31/03/2015 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2015

The prescribed particulars are annexed hereto.

Place NEW DELHI  
Date 13/07/2015

Name	<u>CA SUBHAJIT SHAOO</u>
Membership Number	<u>057426</u>
FRN (Firm Registration Number)	<u>322952E</u>
Address	<u>S. SAHOO &amp; CO CHARTERED ACCOUNTANTS 107, LAXMA N SINGH COMPLEX-I MUNIR KA NEW DELHI 110067</u>

**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 ( ₹ )	292552521
2.	Whether the <u>trust</u> 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 <u>accumulated or set apart</u> 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 <u>wholly</u> for such purposes. ( ₹ )	47145015
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 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
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**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 part of the income or 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(₹)
	K.R.Ganagadhyan	217500
	Nalini Gangadhyan	2200000
	DR.Ravindra Prasad	150000
	Dr.C.R.Naidu	500000
	Prof.Jayaindersen	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
<b>Total</b>					

Place NEW DELHI  
Date 13/07/2015

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

CA SUBHAJIT SHAOO  
057426  
322952E  
S. SAHOO & CO CHARTERED  
ACCOUNTANTS 107, LAXMA  
N SINGH COMPLEX-I MUNIR  
KA NEW DELHI 110067

Form Filing Details	
Revision Original	Original



# CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, KAUVRI HILLS  
JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

BALANCE SHEET AS AT 31ST, MARCH, 2015			
		AMOUNT IN INR	
		F.Y.2014-15	F.Y.2013-14
<b>SOURCES OF FUND</b>			
<b>I.FUND BALANCES:</b>			
a.General Fund	[01]	75,828,287	55,928,733
b.Corporus Fund		1,001	1,001
c.Asset Fund	[02]	18,953,899	12,222,036
		94,783,187	68,151,770
<b>II.LOAN FUNDS:</b>			
a.Secured Loans		-	-
b.Unsecured Loans		-	-
		-	-
<b>TOTAL Rs.</b>	<b>[ I + II ]</b>	<b>94,783,187</b>	<b>68,151,770</b>
<b>APPLICATION OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Gross Block	[03]	67,623,474	49,871,126
Less: Accumulated Depreciation		24,292,255	19,766,313
Net Block		43,331,219	30,104,813
<b>II.INVESTMENTS</b>			
	[04]	21,067,031	12,117,031
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a.Loans & Advances	[05]	14,096,616	6,078,237
b.Other Current assets	[06]	103,265,144	44,645,147
c.Cash & Bank Balance	[07]	254,751,030	122,941,233
	<b>A</b>	372,112,790	173,664,617
<b>Less:CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a.Other Current Liabilities	[08]	96,085,835	32,609,262
b.Unspent Grant Balance	[09]	245,642,018	115,125,429
	<b>B</b>	341,727,853	147,734,691
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	30,384,937	25,929,926
<b>TOTAL Rs.</b>	<b>[I+II+III]</b>	<b>94,783,187</b>	<b>68,151,770</b>
<b>Significant Accounting Policies and Notes to Accounts</b>	[25]		

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  
M No. 057426  
FR No. - 322952E

Place : New Delhi  
Date : 13.07.2015



For & on behalf of:  
**CAP FOUNDATION**

[Dr. Nalini Gangadharan]  
Chairperson



# CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, KAUVRI HILLS  
JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2015

	SCHEDULE	AMOUNT IN INR	
		F.Y.2014-15	F.Y.2013-14
<b><u>I. INCOME</u></b>			
Grants	[10]	286,006,993	221,364,783
Contribution Towards CSR Activities	[11]	1,182,500	-
Other Contribution	[12]	1,091,340	3,202,420
Interest Income	[13]	554,160	1,150,710
Donation		3,507,500	5,870,000
Other Income	[14]	21,957,607	21,241,550
<b>TOTAL Rs.</b>		<b>314,300,100</b>	<b>252,829,463</b>
<b><u>II. EXPENDITURE</u></b>			
<b>Programme Related Expenses :-</b>			
Employability Skill Training Programme	[15]	271,627,114	206,057,226
Teen Channel		-	-
Vocational Training Expenses		2,931,801	5,945,074
Other Programme Expenses	[16]	14,379,879	21,590,748
Corporate CSR Program Expenses		-	203,743
Office & Administrative Expenses		3,613,727	5,746,891
Depreciation	[03]	4,525,942	2,269,073
Less: Depreciation transferred to Asset Fund	[03]	2,677,917	1,059,599
		1,848,025	1,209,474
<b>TOTAL Rs.</b>		<b>294,400,546</b>	<b>240,753,156</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	[I - II]	<b>19,899,554</b>	<b>12,076,307</b>
<b>IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND</b>		<b>19,899,554</b>	<b>12,076,307</b>
<b>Significant Accounting Policies and Notes to Accounts</b>	[25]		

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

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

[CA.Subhjit Sahoo, FCA,LLB]  
Partner  
M No. 057426  
FR No. - 322952E

Place : New Delhi  
Date : 13.07.2015



For & on behalf of:  
**CAP FOUNDATION**

[Dr. Nalini Gangadharan]  
Chairperson





# CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, KAUVRI HILLS  
JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2015			
		AMOUNT IN INR	
	SCHEDULE	F.Y.2014-15	F.Y.2013-14
<b>RECEIPTS</b>			
<b>Opening Balance</b>			
Cash in Hand		149,382	126,065
Cash at Bank		122,791,851	33,053,901
Fixed Deposits With Bank		13,804,249	24,259,884
TDS Receivable		4,486,874	2,622,057
		141,232,356	60,061,907
Grant in Aid Received	[17]	354,166,648	288,433,691
Contribution Towards CSR Activities		1,182,500	-
Other Contribution	[18]	1,091,340	4,178,563
Interest Income	[19]	8,643,613	5,261,156
Donation		3,507,500	5,870,000
Other Receipts	[20]	21,957,607	970,030
		390,549,208	304,713,440
Loans & advances	[21]	2,516,360	1,948,158
<b>TOTAL Rs.</b>		<b>534,297,924</b>	<b>366,723,505</b>
<b>PAYMENT</b>			
Employability Skill Training Programme	[22]	208,050,068	187,687,139
Teen Channel		-	-
Vocational Training Expenses		1,908,938	5,033,539
Other Programme Expenses	[23]	14,379,879	19,798,483
Corporate CSR Program Expenses		-	203,743
Office & Administrative Expenses		3,613,727	5,926,530
Loans & Advances Paid	[24]	9,743,092	1,503,403
Non Recurring Expenses		8,342,568	5,338,312
		246,038,272	225,491,149
<b>Cash &amp; Bank Balance c/d</b>			
Cash in Hand		548,323	149,382
Cash at Bank		254,202,707	122,791,851
Fixed Deposits with Banks		22,754,249	13,804,249
TDS Receivable		10,754,373	4,486,874
		288,259,652	141,232,356
<b>TOTAL Rs.</b>		<b>534,297,924</b>	<b>366,723,505</b>
Significant Accounting Policies and Notes to Accounts	[25]		

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  
M No. 057426  
FR No. - 322952E



For & on behalf of:  
**CAP FOUNDATION**

[Dr. Nalini Gangadharan]  
Chairperson



Place : New Delhi  
Date : 13.07.2015

# CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, KAUVRI HILLS  
JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

AMOUNT IN INR

Schedules forming part of Balance Sheet		
	F.Y.2014-15	F.Y.2013-14
<b><u>SCHEDULE [01] : GENERAL FUND</u></b>		
<b><u>National</u></b>		
Opening Balance	49,100,117	32,294,173
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	20,072,533	16,805,944
	69,172,650	49,100,117
<b><u>Foreign</u></b>		
Opening Balance	6,828,616	11,558,253
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	(172,979)	(4,729,637)
	6,655,637	6,828,616
<b>TOTAL Rs.</b>	<b>75,828,287</b>	<b>55,928,733</b>
<b><u>SCHEDULE [02] : ASSET FUND</u></b>		
Opening Balance	12,222,036	10,359,410
Add: Asset Purchased During the year	9,409,780	2,922,225
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	2,677,917	1,059,599
	18,953,899	12,222,036
<b>TOTAL Rs.</b>	<b>18,953,899</b>	<b>12,222,036</b>
<b><u>SCHEDULE [04] : INVESTMENT</u></b>		
Fixed Deposits With Bank	21,067,031	12,117,031
<b>TOTAL Rs.</b>	<b>21,067,031</b>	<b>12,117,031</b>
<b><u>SCHEDULE [05] : LOANS AND ADVANCES</u></b>		
<b>Security Deposits Towards:-</b>		
Rent	4,195,980	1,639,539
Telephone	51,186	51,186
Electricity	20,000	20,000
Other Deposits	275,200	380,200
Bank Guarantee (FDs) for Vocational College Courses	1,687,218	1,687,218
Bank Guarantee (FDs) BRLP	140,047	-
Programme Advances	4,999,760	739,985
Vendor/Other Advances	2,727,225	1,560,109
<b>TOTAL Rs.</b>	<b>14,096,616</b>	<b>6,078,237</b>
<b><u>SCHEDULE [06] : OTHER CURRENT ASSETS</u></b>		
Accrued Interest	523,344	448,084
Tax Deducted at Source	10,754,373	4,486,874
<b>Grant / Fund Receivable :-</b>		
<b><u>National:-</u></b>		
<b>Ministry of Rural Development:-</b>		
Project - IAP (S) SGSY	26,476,480	25,350,663
Project - SGSY Healthcare	3,210,622	11,689,185
UMEED Youth Employment Programme - GUDM	3,115,850	2,482,903
SGSY - IAP (N) SGSY	718,306	-
Seekho aur Kamao - Phase-2	2,105,811	-
Himayat Project - MORD	19,026,059	-
SGSY - UP Project	37,146,861	-
SUDA	125,447	125,447
<b><u>Foreign:-</u></b>		
Plan Project - Saksham	61,991	61,991
<b>TOTAL Rs.</b>	<b>103,265,144</b>	<b>44,645,147</b>





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AMOUNT IN INR

Schedules forming part of Balance Sheet		
	F.Y.2014-15	F.Y.2013-14
<b><u>SCHEDULE [07] : CASH &amp; BANK BALANCE</u></b>		
<b>Cash in Hand : -</b>		
With Foreign Projects	19,872	21,690
With National Projects	528,451	127,692
	548,323	149,382
<b>Cash at Bank : -</b>		
With Foreign Projects	9,102,986	3,030,593
With National Projects	245,099,721	119,761,258
	254,202,707	122,791,851
<b>TOTAL Rs.</b>	<b>254,751,030</b>	<b>122,941,233</b>
<b><u>SCHEDULE [08] : CURRENT LIABILITIES</u></b>		
<b>Statutory Dues : -</b>		
Duty and Taxes	2,211,597	1,179,769
<b>Other Dues : -</b>		
Salary & Honorarium Payable	5,615,441	271,792
Expenses Payable	34,312,972	31,066,121
Other Liabilities	53,945,825	91,580
<b>TOTAL Rs.</b>	<b>96,085,835</b>	<b>32,609,262</b>
<b><u>SCHEDULE [09] : UNSPENT GRANT BALANCE</u></b>		
<b>Ministry of Rural Development:-</b>		
Project - IAP (N) SGSY	-	28,467,744
Project - Himayat	-	58,038,102
Project - SGSY UP	-	19,830,004
Project - IAP (S) SGSY	-	-
Project - Aajeevika Jharkhand	55,375,464	-
Project - Aajeevika Bihar	1,550,357	-
Project - Aajeevika Odisha	190,317	-
Project - Aajeevika Chattisgarh	49,271,288	-
Project - Aajeevika GLPC	25,954,276	-
Project - Roshni Jharkhand	41,208,568	-
Project - Roshni Bihar	13,567,041	-
Project - Roshni Odisha	44,616,560	-
<b>Ministry of Minority Affairs:-</b>		
Project - MANAS E&DP	1,673,007	-
Project - Seekho aur Kamao	2,633,608	4,505,159
Mepma Project	18,728	683,610
<b>Foreign:-</b>		
Microsoft Global Services Centre (INDIA) Pvt. Ltd.	5,043,483	-
Child Centered Community Development - Plan International	3,464,427	2,743,424
Intel Semiconductor Ltd.	857,386	857,386
<b>TOTAL Rs.</b>	<b>245,642,018</b>	<b>115,125,429</b>



# CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, KAUVRI HILLS  
JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

AMOUNT IN INR

Schedules forming part of Balance Sheet		
	F.Y.2014-15	F.Y.2013-14
<b>SCHEDULE [10] : GRANTS</b>		
Ministry of Rural Development:-		
Project - IAP (S) SGSY	1,131,442	79,835,263
Project - IAP (N) SGSY	29,569,628	28,672,164
Project - Himayat	78,052,453	52,352,141
Project - SGSY Healthcare	336,914	9,552,923
Project - SGSY UP	66,906,603	8,835,532
Project - SGSY-I	-	-
Project-NWFD	664,882	
Project-Aajeevika Jharkhand	3,139,767	
Project-Aajeevika Bihar	4,103,686	
Project-Aajeevika Odisha	7,831,266	
Project-Aajeevika Chattisgarh	3,250,411	
Project- Aajeevika GLPC	1,923,312	
Project-Roshni Jharkhand	10,613,331	
Project-Roshni Bihar	3,258,485	
Project-Roshni Odisha	7,382,293	
Ministry of Minority Affairs:-		
Project-MANAS E&DP	892,274	
Project - Seekho aur Kamao	18,669,853	7,075,690
Project -Seekho aur Kamao - Phase-2	28,406,884	
UMEED Youth Employment Programme - GUDM	6,158,512	8,788,528
	272,291,996	195,112,241
Less: Grant Receivable Written off during the year	1,815,481	2,337,859
Add : Current Liabilities Written off during the year	1,815,481	1,239,572
	272,291,996	194,013,954
<b>Foreign:-</b>		
Child Centered Community Development - Plan International	13,714,997	17,954,576
Microsoft Global Services Centre (INDIA) Pvt. Ltd.	-	5,625,828
Delegation of The European Union	-	136,326
Plan Project - Saksham	-	129,920
Timken Foundation of Canton	-	2,240,888
Plan Bombaridia	-	10,300
Intel Semiconductor Ltd.	-	1,544,609
	13,714,997	27,642,447
Less: Grant Receivable Written off during the year	-	291,618
Add : Current Liabilities Written off during the year		
	13,714,997	27,350,829
<b>TOTAL Rs.</b>	<b>286,006,993</b>	<b>221,364,783</b>

## SCHEDULE [11] : CONTRIBUTION TOWARDS CSR ACTIVITIES

Mahindra World City	162,500	-
IGT Solution Private Limited	1,020,000	-
<b>TOTAL Rs.</b>	<b>1,182,500</b>	-





# CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, KAUVRI HILLS  
JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

AMOUNT IN INR

Schedules forming part of Balance Sheet		
	F.Y.2014-15	F.Y.2013-14
<b>SCHEDULE [12] : OTHER CONTRIBUTION</b>		
Mepma Project	-	147,600
SUDA	-	125,447
Reemap	-	299,800
<b>Contribution from Students:-</b>		
Vocational Junior College	752,700	1,820,050
Teen Channels Receipts	-	325
UMEED Project	-	809,198
Other Projects	-	325
Scholarship From Govt	338,640	-
<b>TOTAL Rs.</b>	<b>1,091,340</b>	<b>3,202,420</b>
<b>SCHEDULE [13] : INTEREST INCOME</b>		
Interest on Bank Balance	8,478,900	4,156,352
Less:- Interest Earned on Grant Funds	8,164,713	3,827,399
	314,187	328,953
Interest on Fixed Deposit	239,973	820,264
Interest on IT Refund	-	1,493
<b>TOTAL Rs.</b>	<b>554,160</b>	<b>1,150,710</b>
<b>SCHEDULE [14] : OTHER INCOME</b>		
Contribution from Project	21,315,281	14,522,788
Overhead Charges Recovered From Projects	639,826	5,797,542
Reimbursement of Expenses	-	921,220
Sale of Scrap	2,500	-
<b>TOTAL Rs.</b>	<b>21,957,607</b>	<b>21,241,550</b>
<b>SCHEDULE [15] : WORKFORCE DEVELOPMENT EMPLOYABILITY INITIATIVE</b>		
<b>National:-</b>		
Ministry of Rural Development:-		
Project - IAP (S) SGSY	1,131,442	79,835,263
Project - IAP (N) SGSY	29,569,628	28,672,164
Project - Himayat	78,052,453	52,352,141
Project - SGSY Healthcare	336,914	9,552,923
Project - SGSY UP	66,906,603	8,835,532
Project - SGSY-I	-	-
Project - Aajeevika Jharkhand	3,139,767	-
Project -Aajeevika Bihar	4,103,686	-
Project - Aajeevika Odisha	7,831,266	-
Project - Aajeevika Chattisgarh	3,250,411	-
Project - Aajeevika GLPC	1,923,312	-
Project - Roshni Jharkhand	10,613,331	-
Project - Roshni Bihar	3,258,485	-
Project - Roshni Odisha	7,382,293	-
Ministry of Minority Affairs:-		
Project-MANAS E&DP	892,274	-
Project - Seekho aur Kamao	18,669,853	7,075,690
Project - Seekho aur Kamao - Phase-2	28,406,884	-
UMEED Youth Employment Programme - GUDM	6,158,512	9,597,726
<b>Foreign:-</b>		
Microsoft Global Services Centre (INDIA) Pvt. Ltd.	-	8,351,958
Delegation of The European Union	-	99,000
Plan Project - Saksham	-	129,920
Plan Bombaridia	-	10,300
Intel Semiconductor Ltd.	-	1,544,609
<b>TOTAL Rs.</b>	<b>271,627,114</b>	<b>206,057,226</b>



# CAP FOUNDATION

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JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

AMOUNT IN INR

Schedules forming part of Balance Sheet		
	F.Y.2014-15	F.Y.2013-14
<b><u>SCHEDULE [16] : OTHER PROGRAMME EXPENSES</u></b>		
Child Centered Community Development - Plan International	13,714,997	18,804,016
Timken Foundation of Canton	-	2,240,888
Mepma Project	664,882	147,600
SUDA	-	125,447
Reemap	-	272,797
<b>TOTAL</b>	<b>14,379,879</b>	<b>21,590,748</b>
<b><u>SCHEDULE [17] : GRANTS RECEIVED DURING THE YEAR</u></b>		
<b>National:-</b>		
Ministry of Rural Development:-		
Project - IAP (S) SGSY	-	53,192,955
Project - IAP (N) SGSY	-	49,998,600
Project - Himayat	-	92,440,625
Project - SGSY Healthcare	6,869,207	14,734,935
Project - SGSY UP	9,233,626	27,701,155
Project - SGSY-I (NIRD)	-	-
Project - Aajeevika Jharkhand	57,230,490	-
Project - Aajeevika Bihar	5,601,885	-
Project - Aajeevika Odisha	7,991,500	-
Project - Aajeevika Chattisgarh	51,888,500	-
Project - Aajeevika GLPC	27,579,753	-
Project - Roshni Jharkhand	50,479,819	-
Project - Roshni Bihar	16,492,850	-
Project - Roshni Odisha	50,479,819	-
Ministry of Minority Affairs:-		
Project - MANAS E&DP	2,565,000	-
Project - Seekho aur Kamao	16,859,151	11,520,000
Project - Seekho aur Kamao - Phase-2	25,890,000	-
UMEED Youth Employment Programme - GUDM	5,525,565	11,167,335
<b>Foreign:-</b>		
Child Centered Community Development - Plan International	14,436,000	20,698,000
Microsoft Global Services Centre (INDIA) Pvt. Ltd.	5,043,483	-
Delegation of The European Union	-	4,475,091
Intel Semiconductor Ltd.	-	2,401,995
Plan Project - Saksham	-	69,000
Plan Bombaridia	-	34,000
<b>TOTAL Rs.</b>	<b>354,166,648</b>	<b>288,433,691</b>
<b><u>SCHEDULE [18] : OTHER CONTRIBUTION</u></b>		
Mepma Project	-	831,210
Reemap	-	299,800
<b>Facilitation Fees : -</b>		
Vocational Junior College	752,700	1,820,050
GUDM Project	-	809,198
Other Projects	-	325
Scholarship From Govt	338,640	417,980
<b>TOTAL Rs.</b>	<b>1,091,340</b>	<b>4,178,563</b>





# CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, KAUVRI HILLS  
JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

AMOUNT IN INR

Schedules forming part of Balance Sheet		
	F.Y.2014-15	F.Y.2013-14
<b><u>SCHEDULE [19] : INTEREST INCOME</u></b>		
Interest on Bank Balance	8,478,900	4,156,352
Interest on Fixed Deposit	164,713	1,103,311
Interest on IT Refund	-	1,493
<b>TOTAL Rs.</b>	<b>8,643,613</b>	<b>5,261,156</b>
<b><u>SCHEDULE [20] : OTHER INCOME</u></b>		
Contribution from Project	21,315,281	-
Overhead Charges Recovered From Projects	639,826	-
Scrap Sale	2,500	-
Reimbursement of Expenses	-	970,030
<b>TOTAL Rs.</b>	<b>21,957,607</b>	<b>970,030</b>
<b><u>SCHEDULE [21] : LOAN &amp; ADVANCES RECEIVED</u></b>		
Field Advance	41,531	963,018
Vendor / other Advances	250,502	-
Advances Received	1,108,827	-
Rent Deposit Refunded	164,500	983,560
Prepaid Expenses	-	1,580
Loan From Bank	951,000	-
<b>TOTAL Rs.</b>	<b>2,516,360</b>	<b>1,948,158</b>
<b><u>SCHEDULE [22] : WORKFORCE DEVELOPMENT EMPLOYABILITY INITIATIVE</u></b>		
Ministry of Rural Development:-		
Project - IAP (S) SGSY	6,472,158	58,696,083
Project - IAP (N) SGSY	30,319,397	30,825,935
Project - Himayat	57,537,392	52,854,682
Project - SGSY Healthcare	4,442,300	13,966,209
Project - SGSY UP	26,652,501	8,748,366
Project - SGSY-I (NIRD)	-	-
Project - Aajeevika Jharkhand	2,827,392	-
Project - Aajeevika Bihar	3,878,149	-
Project - Aajeevika Odisha	6,319,716	-
Project - Aajeevika Chattisgarh	2,972,290	-
Project - Aajeevika GLPC	1,680,519	-
Project - Roshni Jharkhand	9,998,512	-
Project - Roshni Bihar	2,793,613	-
Project - Roshni Odisha	6,805,464	-
Ministry of Minority Affairs:-		
Project - Seekho aur Kamao	18,918,016	3,673,934
Project - Seekho aur Kamao - Phase-2	20,262,205	-
UMEED Youth Employment Programme - GUDM	6,170,444	11,432,107
<b>Foreign:</b>		
Microsoft Global Services Centre (INDIA) Pvt. Ltd.	-	5,566,179
Delegation of The European Union	-	108,000
Plan Project - Saksham	-	334,126
Plan Bombardida	-	20,024
Intel Semiconductor Ltd.	-	1,461,494
<b>TOTAL Rs.</b>	<b>208,050,068</b>	<b>187,687,139</b>



# CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, KAUVRI HILLS  
JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

AMOUNT IN INR

Schedules forming part of Balance Sheet		
	F.Y.2014-15	F.Y.2013-14
<b>SCHEDULE [23] : OTHER PROGRAMME EXPENSES</b>		
Child Centered Community Development - Plan International	13,714,997	18,679,016
Timken Foundation of Canton	-	240,888
Mepma Project	664,882	153,935
SUDA	-	125,447
Reemap	-	272,797
Scholarship paid to Students	-	326,400
<b>TOTAL</b>	<b>14,379,879</b>	<b>19,798,483</b>
<b>SCHEDULE [24] : LOAN &amp; ADVANCES PAID</b>		
Field Advance	4,459,091	-
Rent Deposit	2,815,480	-
Other Deposit	140,047	305,000
Vendor/Other Advances	2,328,474	1,198,403
<b>TOTAL Rs.</b>	<b>9,743,092</b>	<b>1,503,403</b>





**CAP FOUNDATION**  
 PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41842, KAVURI HILLS  
 JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

Schedule: 3 FIXED ASSETS

DESCRIPTION	As At 01.04.14	GROSS BLOCK		As at 31.03.2015	DEPRECIATION		WRITTEN DOWN		RATE OF DEPRN	
		ADDITIONS >180 Days	DELEIIONS <180 Days		UPTO 31.03.14	FOR THE YEAR	UPTO 31.03.15	AS AT 31.03.15		AS AT 31.03.14
<b>Asset out of Grant fund</b>										
Building	11,899,182.00	-	4,713,890.00	11,899,182.00	2,379,883.00	475,965.00	2,855,848.00	9,043,334.00	9,519,299.00	5%
Computers & Laptops	4,310,427.00	-	9,024,217.00	9,024,217.00	4,173,413.00	1,496,363.00	5,669,778.00	3,354,501.00	137,014.00	60%
Furniture & Fixture	1,157,518.00	-	1,157,518.00	1,157,518.00	528,200.00	62,933.00	591,133.00	566,385.00	629,318.00	10%
Electrical Equipment	3,780,488.00	-	4,695,930.00	8,476,418.00	1,844,083.00	642,656.00	2,486,739.00	5,989,679.00	1,936,405.00	15%
	21,147,615.00	-	9,409,780.00	30,557,395.00	8,925,579.00	2,677,917.00	11,603,496.00	18,953,899.00	12,222,036.00	
<b>Asset out of Own Fund</b>										
Land	1,128,840.00	-	-	1,128,840.00	1,089,957.00	732,957.00	1,822,914.00	13,926,198.00	14,659,155.00	5%
Building	15,749,112.00	-	-	15,749,112.00	6,876,837.00	145,620.00	7,022,457.00	97,080.00	69,765.00	60%
Computers & Laptops	6,946,602.00	172,935.00	-	7,119,537.00	4,908,750.00	322,835.00	813,710.00	3,792,648.00	339,359.00	10%
Furniture & Fixture	830,234.00	2,001,853.00	1,774,272.00	4,606,359.00	1,109,235.00	355,543.00	1,464,778.00	1,823,908.00	842,171.00	15%
Vehicles	1,951,406.00	875,905.00	461,375.00	3,288,686.00	87,484.00	5,725.00	93,209.00	3,088,689.00	38,166.00	15%
Air Conditioner	125,650.00	-	3,056,228.00	3,181,878.00	838,508.00	241,887.00	1,080,395.00	264,100.00	505,987.00	15%
Office Equipment	1,344,495.00	-	-	1,344,495.00	268,521.00	40,016.00	308,537.00	226,757.00	266,773.00	15%
Hotel Management Equipment	535,294.00	-	-	535,294.00	8,370.00	567.00	8,927.00	3,155.00	3,712.00	15%
Refrigerator	12,082.00	-	-	12,082.00	70,947.00	2,885.00	73,832.00	25,964.00	28,849.00	10%
Books & Periodicals	99,796.00	-	-	99,796.00	-	-	-	-	-	-
	28,723,511.00	3,050,693.00	5,291,875.00	37,066,079.00	10,840,734.00	1,848,025.00	12,688,759.00	24,377,320.00	17,882,777.00	
<b>TOTAL</b>	<b>49,871,126.00</b>	<b>3,050,693.00</b>	<b>14,701,655.00</b>	<b>67,623,474.00</b>	<b>19,766,313.00</b>	<b>4,525,942.00</b>	<b>24,292,255.00</b>	<b>43,331,219.00</b>	<b>30,104,813.00</b>	



## Schedule-25

### CAP FOUNDATION

PLOT NO 60, EXT. ROAD NO. 36, SURVEY NO 41&42, KAUVRI HILLS  
JUBILEE HILLS, HYDERABAD - 500033, TELENGANA STATE

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31<sup>st</sup> MARCH 2015.

### 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 1.4.2014 to 31.03.2015 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 31.03.2015 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 31.03.2015 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 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 ITR-7 with the Income Tax Authorities for the year 2013-14.
- 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 2013-14 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  
M No. 057426  
FR No: 322952E



For & on behalf:  
**CAP FOUNDATION**

Dr. Nalini Gangadharan  
Chairperson



Place: New Delhi  
Date: 13.07.2015