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CLIENT'S COPY

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

DECEMBER 31, 2013

Prepared for	AKSHAYA PATRA FOUNDATION (USA) 92 MONTVALE AVENUE NO. 2500 STONEHAM, MA 02180
Prepared by	MOODY, FAMIGLIETTI & ANDRONICO, LLP 1 HIGHWOOD DRIVE TEWKSBURY, MA 01876
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	NOT APPLICABLE
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY AUGUST 15, 2014.

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2013, or fiscal year beginning _____, 2013, and ending _____, 20____

2013

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo**

Department of the Treasury
Internal Revenue Service

Name of exempt organization

Employer identification number

AKSHAYA PATRA FOUNDATION (USA)

01-0574950

Name and title of officer

**EMILY ROSENBAUM
CEO**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>2997995</u>
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize **MOODY, FAMIGLIETTI & ANDRONICO, LLP** to enter my PIN **74950**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

04415348581
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So**

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2013

Department of the Treasury
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AKSHAYA PATRA FOUNDATION (USA) Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 92 MONTVALE AVENUE 2500 City or town, state or province, country, and ZIP or foreign postal code STONEHAM, MA 02180 F Name and address of principal officer: EMILY ROSENBAUM SAME AS C ABOVE	D Employer identification number 01-0574950 E Telephone number 781-438-3090 G Gross receipts \$ 3,040,095. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.FOODFOREUCATION.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2001
M State of legal domicile: MA		

Part I Summary

Part I	Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SIMULTANEOUSLY ADDRESS CHILDHOOD HUNGER AND MALNUTRITION AND TO PROMOTE EDUCATION FOR UNDERSERVED 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 4 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 4 5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) 5 6 6 Total number of volunteers (estimate if necessary) 6 0 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. b Net unrelated business taxable income from Form 990-T, line 34 7b 0.		
Revenue		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	5,683,009.	2,990,674.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,402.	7,321.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,687,411.	2,997,995.
Expenses			
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,484,438.	2,974,664.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	483,130.	268,655.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 454,984.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	396,798.	341,130.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,364,366.	3,584,449.
	19 Revenue less expenses. Subtract line 18 from line 12	2,323,045.	-586,454.
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	2,813,490.	2,221,487.
	21 Total liabilities (Part X, line 26)	0.	12,279.
	22 Net assets or fund balances. Subtract line 21 from line 20	2,813,490.	2,209,208.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer EMILY ROSENBAUM, CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name JOYCE RIPIANZI, CPA	Preparer's signature Date
	Firm's name ▶ MOODY, FAMIGLIETTI & ANDRONICO, LLP	Check if self-employed <input type="checkbox"/> PTIN P00548581
	Firm's address ▶ 1 HIGHWOOD DRIVE TEWKSBURY, MA 01876	Firm's EIN ▶ 04-3077056 Phone no. (978) 557-5300

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission: SIMULTANEOUSLY ADDRESS CHILDHOOD HUNGER AND MALNUTRITION AND TO PROMOTE EDUCATION FOR UNDERSERVED CHILDREN IN INDIA.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 3,022,082. including grants of \$ 2,974,664.) (Revenue \$) AKSHAYA PATRA USA RAISES FUNDS IN THE US FOR THE AKSHAYA PATRA FOUNDATION WHICH FEEDS OVER 1.3 MILLION CHILDREN IN OVER 10,500 GOVERNMENT SCHOOLS IN 10 STATES FROM 20 CENTRALIZED AND 2 DE-CENTRALIZED KITCHEN LOCATIONS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 3,022,082.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
25b			X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
26			X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
27			X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28a			X
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b			X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c			X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
29		X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
31			X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
32			X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
33			X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
34		X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35a			X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
35b			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
36		X	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
37			X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	
38		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Main form table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical input fields. Includes questions about Form 1096, Form W-2G, Form W-3, and various tax compliance requirements.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	X	
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		X
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15a	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **MA, AL, AK, AR, CA, CO, CT, DC, FL, HI, IL, KS**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **THE ORGANIZATION - 781-438-3090**
92 MONTVALE AVENUE, NO. 2500, STONEHAM, MA 02180

SEE SCHEDULE O FOR FULL LIST OF STATES

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c 1,339,100.				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,651,574.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		2,990,674.			
	Program Service Revenue	2 a _____	Business Code			
		b _____				
c _____						
d _____						
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		7,321.		7,321.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ 1,339,100. of contributions reported on line 1c). See Part IV, line 18	a 42,100.				
		b Less: direct expenses	b 42,100.			
c Net income or (loss) from fundraising events			0.			
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a _____						
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions.		2,997,995.	0.	0.	7,321.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	2,974,664.	2,974,664.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	63,500.	19,050.	6,350.	38,100.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	165,706.	22,393.	27,591.	115,722.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,854.			1,854.
9 Other employee benefits	16,520.	2,783.	2,938.	10,799.
10 Payroll taxes	21,075.	3,192.	3,370.	14,513.
11 Fees for services (non-employees):				
a Management				
b Legal	7,460.		7,460.	
c Accounting	9,000.		9,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	3,480.		3,480.	
12 Advertising and promotion	222.			222.
13 Office expenses	10,651.		8,164.	2,487.
14 Information technology	24,193.		21,538.	2,655.
15 Royalties				
16 Occupancy				
17 Travel	4,043.		4,017.	26.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	443.		443.	
23 Insurance	4,140.		4,140.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a EVENT EXPENSES	192,655.			192,655.
b UNCOLLECTIBLE PLEDGES	46,613.			46,613.
c BANK FEES	29,958.		620.	29,338.
d FILING FEES	8,272.		8,272.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,584,449.	3,022,082.	107,383.	454,984.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	2,799,124.	1	219,227.	
	2 Savings and temporary cash investments		2	1,984,513.	
	3 Pledges and grants receivable, net	6,000.	3	100.	
	4 Accounts receivable, net		4		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges		9	11,223.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,834.			
	b Less: accumulated depreciation	10b 443.	4,333.	10c	2,391.
	11 Investments - publicly traded securities		4,033.	11	4,033.
	12 Investments - other securities. See Part IV, line 11			12	
	13 Investments - program-related. See Part IV, line 11			13	
	14 Intangible assets			14	
	15 Other assets. See Part IV, line 11			15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		2,813,490.	16	2,221,487.	
Liabilities	17 Accounts payable and accrued expenses		17	9,779.	
	18 Grants payable		18		
	19 Deferred revenue		19	2,500.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25		0.	26	12,279.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	692,448.	27	982,041.	
	28 Temporarily restricted net assets	2,121,042.	28	1,227,167.	
	29 Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances		2,813,490.	33	2,209,208.	
34 Total liabilities and net assets/fund balances		2,813,490.	34	2,221,487.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,997,995.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,584,449.
3	Revenue less expenses. Subtract line 2 from line 1	3	-586,454.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,813,490.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-17,828.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,209,208.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization AKSHAYA PATRA FOUNDATION (USA)	Employer identification number 01-0574950
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)	
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1579483.	2133721.	2694653.	5683009.	2990674.	15081540.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1579483.	2133721.	2694653.	5683009.	2990674.	15081540.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1744927.
6 Public support. Subtract line 5 from line 4.						13336613.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	1579483.	2133721.	2694653.	5683009.	2990674.	15081540.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		1,387.	1,259.	4,402.	7,321.	14,369.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						15095909.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	88.35	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	99.89	%
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2013

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Schedule A Identification of Excess Contributions Included on Part II, Line 5 2013

**** Do Not File **
 *** Not Open to Public Inspection *****

Contributor's Name	Total Contributions	Excess Contributions
CATERPILLAR	2,046,845.	1,744,927.
Total Excess Contributions to Schedule A, Part II, Line 5		1,744,927.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990**

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization AKSHAYA PATRA FOUNDATION (USA) **Employer identification number** 01-0574950

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items

(check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Temporarily restricted endowment _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations

	Yes	No
3a(i)		
- (ii) related organizations

	Yes	No
3a(ii)		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		2,834.	443.	2,391.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,391.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	3,068,895.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b	28,800.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	28,800.	
3	Subtract line 2e from line 1		3	3,040,095.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-42,100.	
c	Add lines 4a and 4b	4c	-42,100.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,997,995.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	3,655,349.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	28,800.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	42,100.	
e	Add lines 2a through 2d	2e	70,900.	
3	Subtract line 2e from line 1		3	3,584,449.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,584,449.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

EXPLANATION: THE FOUNDATION IS A NONPROFIT ORGANIZATION AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES ON TRADE OR BUSINESS PROFITS GENERATED BY ACTIVITIES RELATED TO THE FOUNDATION'S EXEMPT FUNCTION. AS A RESULT, NO PROVISION FOR INCOME TAXES IS PRESENTED IN THESE FINANCIAL STATEMENTS. HOWEVER, IN CERTAIN CIRCUMSTANCES, THE FOUNDATION MAY BE SUBJECT TO FEDERAL AND STATE INCOME TAXES FOR PROFITS GENERATED FROM UNRELATED TRADE OR BUSINESS INCOME. AS DECEMBER 31, 2013, MANAGEMENT HAS DETERMINED THAT THE FOUNDATION DOES NOT HAVE ANY LIABILITIES ASSOCIATED WITH UNRELATED TRADE OR BUSINESS INCOME.

Part XIII Supplemental Information (continued)

THE FOUNDATION ASSESSES THE RECORDING OF UNCERTAIN TAX POSITIONS BY EVALUATING THE MINIMUM RECOGNITION THRESHOLD AND MEASUREMENT REQUIREMENTS A TAX POSITION MUST MEET BEFORE BEING RECOGNIZED AS A BENEFIT IN THE FINANCIAL STATEMENTS.

THE FOUNDATION'S POLICY IS TO RECOGNIZE INTEREST AND PENALTIES ACCRUED ON ANY UNCERTAIN TAX POSITIONS AS A COMPONENT OF INCOME TAX EXPENSE, IF ANY, IN ITS STATEMENT OF ACTIVITIES.

THE FOUNDATION HAS NOT RECOGNIZED ANY LIABILITIES FOR UNCERTAIN TAX POSITIONS OR UNRECOGNIZED BENEFITS AS DECEMBER 31, 2013. THE FOUNDATION DOES NOT EXPECT ANY MATERIAL CHANGE IN UNCERTAIN TAX BENEFITS WITHIN THE NEXT TWELVE MONTHS.

AS OF DECEMBER 31, 2013, THE FOUNDATION IS NOT CURRENTLY UNDER EXAMINATION BY ANY TAXING AUTHORITY AND IS GENERALLY OPEN TO EXAMINATION FOR THREE YEARS FROM THE DATE OF FILING.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DIRECT FUNDRAISING EXPENSE -42,100.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DIRECT FUNDRAISING EXPENSE 42,100.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization AKSHAYA PATRA FOUNDATION (USA)	Employer identification number 01-0574950
---	---

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
SOUTH ASIA	0	0	PROGRAM SERVICE	GRANTS TO NGO THAT PROVIDES FOOD FOR CHILDREN.	2,974,664.
3 a Sub-total	0	0			2,974,664.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			2,974,664.

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH ASIA	TO CONSTRUCT FACILITIES, PURCHASE EQUIPMENT AND FOOD IN ORDER TO FEED	2974664.	WIRE TRANSFER	0.		FMV

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **1**

3 Enter total number of other organizations or entities **1**

SEE PART V FOR COLUMN (D) DESCRIPTIONS

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* Yes No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions for Form 5713)* Yes No

Schedule F (Form 990) 2013

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

PART II, COLUMN (D):

REGION: SOUTH ASIA

(D) PURPOSE OF GRANT: TO CONSTRUCT FACILITIES, PURCHASE EQUIPMENT AND FOOD IN ORDER TO FEED CHILDREN.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		BOSTON GALA	ATLANTA GALA	10	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	323,947.	288,047.	769,206.	1,381,200.
	2 Less: Contributions	297,611.	272,283.	769,206.	1,339,100.
	3 Gross income (line 1 minus line 2)	26,336.	15,764.		42,100.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	24,093.	7,965.		32,058.
	8 Entertainment		250.		250.
	9 Other direct expenses	2,243.	7,549.		9,792.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				42,100.
	11 Net income summary. Subtract line 10 from line 3, column (d)				0.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization operates gaming activities: _____
a Is the organization licensed to operate gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
b If "Yes," explain: _____

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990

Name of the organization **AKSHAYA PATRA FOUNDATION (USA)** Employer identification number **01-0574950**

Part I		Types of Property			
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (<u>STOCK</u>)	X	18	34,820.	FMV
26	Other ▶ (_____)				
27	Other ▶ (_____)				
28	Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

AKSHAYA PATRA FOUNDATION (USA)

Employer identification number

01-0574950

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

CHILDREN IN INDIA.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: COPIES OF FORM 990 ARE PROVIDED TO THE ENTIRE BOARD OF
DIRECTORS BEFORE SUBMISSION TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 15A:

EXPLANATION: THE BOARD REVIEWS AND APPROVES THE CEO'S SALARY AND BENEFITS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

MA, AL, AK, AR, CA, CO, CT, DC, FL, HI, IL, KS, KY, ME, MD, MN, MS, NH, NJ, NM, NY, NC, ND, OH, OK
OR, PA, RI, SC, TN, UT, VA, WA, WV, WI

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990; PART XII; LINE 2C:

EXPLANATION: THE FOUNDATION HAS A COMMITTEE THAT IS RESPONSIBLE FOR THE
AUDIT OF ITS FINANCIAL STATEMENTS AND THE SELECTION OF THE INDEPENDENT
ACCOUNTANTS. THIS PROCESS HAS NOT CHANGED DURING THE YEAR.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

AKSHAYA PATRA FOUNDATION (USA)

Employer identification number

01-0574950

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
AKSHAYA PATRA FOUNDATION - INDIA YESWANTPUR INDUSTRIAL SUBURB, RAJAJINAGAR WA , BANGALORE, INDIA	FEEDING CHILDREN IN INDIA.	INDIA	501(C)(3)		N/A		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2013

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) AKSHAYA PATRA FOUNDATION - INDIA	B	2,974,664.FMV	
(2)			
(3)			
(4)			
(5)			
(6)			

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Information about Form 8868 and its instructions is at** www.irs.gov/form8868 .

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file) . You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. AKSHAYA PATRA FOUNDATION (USA)	Employer identification number (EIN) or 01-0574950
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 92 MONTVALE AVENUE, NO. 2500	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. STONEHAM, MA 02180	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

THE ORGANIZATION

- The books are in the care of ▶ **92 MONTVALE AVENUE, NO. 2500 - STONEHAM, MA 02180**
Telephone No. ▶ **781-438-3090** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2014**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2013** or
▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

TAX RETURN FILING INSTRUCTIONS

MASSACHUSETTS FORM PC

FOR THE YEAR ENDING

DECEMBER 31, 2013

Prepared for	AKSHAYA PATRA FOUNDATION (USA) 92 MONTVALE AVENUE NO. 2500 STONEHAM, MA 02180
Prepared by	MOODY, FAMIGLIETTI & ANDRONICO, LLP 1 HIGHWOOD DRIVE TEWKSBURY, MA 01876
Mail tax return to	NON-PROFIT ORGANIZATIONS/PUBLIC CHARITIES DIV OFFICE OF THE ATTORNEY GENERAL ONE ASHBURTON PLACE BOSTON, MA 02108
Return must be mailed on or before	PLEASE MAIL AS SOON AS POSSIBLE.
Special Instructions	FORM PC MUST BE SIGNED AND DATED BY THE AUTHORIZED INDIVIDUAL(S). ALSO BE SURE THAT ALL THE NECESSARY ATTACHMENTS ARE INCLUDED WITH FORM PC BEFORE FILING. ENCLOSE A CHECK FOR \$500 MADE PAYABLE TO COMMONWEALTH OF MASSACHUSETTS. INCLUDE THE ORGANIZATION'S MASSACHUSETTS ATTORNEY GENERAL SIX-DIGIT ACCOUNT NUMBER AND "2013 FORM PC" ON THE REMITTANCE. ALSO INCLUDE THE ORGANIZATION'S FISCAL YEAR END DATE IN THIS FORMAT (12/13).

The Commonwealth of Massachusetts
OFFICE OF THE ATTORNEY GENERAL
NON-PROFIT ORGANIZATIONS/PUBLIC CHARITIES DIVISION
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

(617) 727-2200, ext. 2101
www.mass.gov/ago/charities

Form PC

Report for the Fiscal Period: 01/01/13 to 12/31/13

Attorney General's Account #: 045971

Federal ID #: 01-0574950

When did the organization first engage in charitable work in Massachusetts? 07/15/2006

Has the organization applied for or been granted IRS tax exempt status? [X] Yes [] No

If yes, date of application OR date of determination letter: 06/18/2004

IRS Exemption under 501(c): 3

If exempt under 501(c), are contributions to the organization tax deductible as charitable contributions? [X] Yes [] No

Check all items attached (if applicable)
[X] Schedule A-1
[X] Schedule A-2
[X] Schedule RO
[] Probate Account
[X] Copy of IRS Return
[X] Audited Financial Statements/Review
[X] Filing Fee
[] Amended Articles/By-Laws

Organization Data

Name: AKSHAYA PATRA FOUNDATION (USA)

Mailing Address: 92 MONTVALE AVENUE, NO. 2500

City: STONEHAM State: MA ZIP: 02180

Phone Number: 781-438-3090 Fax Number:

Email: Website: WWW.FOODFOREUCATION.ORG

In the table below, please enter the appropriate codes from the corresponding tables found in the instructions. Enter up to 2 codes from Table 3 for your organization's main purpose(s)

Table with 4 columns: Category, Code, Category, Code. Rows include County (Table 1) with code 9, and Type of Organization (Table 2) with code 11. Organization Purpose Code 1 is 41 and Organization Purpose Code 2 is 21.

Please check box if final return prior to dissolution: []

All questions must be completed in their entirety whether or not similar questions are answered in an attached federal form. See instructions and definition section for guidance.

1. On what date was the organization created? 11/28/2001
2. Where was the organization created? STATE OF NEW YORK
3. What is the form of organization? (check one)

Corporation	<input checked="" type="checkbox"/>	Testamentary Trust	<input type="checkbox"/>
Unincorporated Association	<input type="checkbox"/>	Inter Vivos Trust	<input type="checkbox"/>

Other (please describe): _____

4. Was your organization related to any other organization(s) during the reporting year (see definition of "Related Organization")? If yes, please complete the Schedule RO on pages 13 and 14. Yes No
5. Enter your summary of financial data:

Financial Data		Amounts
A.	Contributions, gifts, grants, and similar amounts received	2,990,674.
B.	Gross support and revenue	2,997,995.
C.	Program services and similar amounts paid out	3,022,082.
D.	Fundraising expenses	454,984.
E.	Management and general expenses	107,383.
F.	Payments to affiliates	0.
G.	Total expenses	3,584,449.
H.	Net assets or fund balances at the end of the year	2,209,208.

6. List the total compensation you provided to your five highest paid employees:

	Name/Title	Hrs/Week	Salary and Other Income	Benefit Plans	Other Compensation
1.	PIYALI DUTTA DIRECTOR OF DONOR RELATIONS	40.00	66,950.	3,818.	0.
2.	HOLLY JEAN CONNOR FINANCE MANAGER	40.00	46,728.	0.	0.
3.	KRISTA MCCARTHY MANAGER OF DONOR RELATIONS	40.00	45,000.	1,732.	0.
4.	EMILY ROSENBAUM CEO	40.00	40,596.	4,722.	0.
5.	MADHU SRIHDAR FORMER CEO	40.00	18,182.	0.	0.

7. Was any compensation provided to any of the individuals listed in question 6 above which was not quantified in your response to 6? If yes, please provide explanation (attach separate sheet). Yes No

8. List the name, amount of compensation paid, and the nature of services rendered by each of the organization's five highest paid consultants providing professional services (e.g. attorneys, architects, accountants, management companies, investment advisors, professional solicitors, professional fundraising counsel).

	Name/Title	Amount of Compensation	Type(s) of Service
1.	TIMOTHY CRAVEN, CPA	9,000.	ACCOUNTING
2.	ANIL DHAKAL	2,000.	ENTERTAINMENT
3.	EDWARDS WILDMAN PALMER LLP	7,460.	LEGAL
4.			
5.			

9. Bank(s) in which the organization's funds are deposited (include bank addresses and phone numbers):

Bank	Address	Phone Number
BANK OF AMERICA	328 STONEHAM ST., STONEHAM, MA 01801	781-436-4200
LEADER BANK	1800 MASSACHUSETTS AVE ARLINGTON MA 02474	781-646-3900

10. What is the organization's accounting method? Cash Accrual

Other (specify): _____

11. If organization's mailing address is a P.O. Box, list the organization's full street address:

Address: _____

City: _____ State: _____ ZIP Code: _____

12. Contact Person Name: _____

Street Address: _____

City: _____ State: _____ ZIP Code: _____

Phone Number: _____

13. During the fiscal year reported here, did your organization solicit contributions or have funds solicited on its behalf? Yes No
14. At any time during the fiscal year following the year reported here, will your organization, or others acting on its behalf, solicit contributions? Yes No

If you answered yes to Question 13 or 14, you must complete Schedule A-1 and/or Schedule A-2 unless you are exempt from the solicitation certificate requirement.

15. If you are claiming an exemption from the solicitation certificate requirement, please indicate by checking the box to the right to identify which exemption applies to your organization.

a religious organization	<input type="checkbox"/>
an organization which: (a) does not raise more than \$5,000 during a calendar year OR does not receive contributions from more than ten persons during a calendar year; AND (b) carries out all of its activities, including fundraising, through unpaid volunteers. <i>(The conditions at both (a) and (b) must be met for your organization to qualify for this exemption.)</i>	<input type="checkbox"/>

16. Attach a list of names, addresses (street and/or mailing), and telephone numbers of other offices/chapters/branches/affiliates.
17. Attach a list of names, titles, and addresses (street and/or mailing) of officers, directors, trustees, and the principal salaried executives of organization.

STATEMENT 1

18. Attach a list of names, titles, and addresses (street and/or mailing) of any individual(s) authorized to sign checks, and any individual(s) responsible for: custody of funds; distribution of funds; fundraising; and custody of financial records.

STATEMENT 2

19. Has this organization or any of its officers, directors, employees or fundraisers solicited funds in any other state? Yes No

STATEMENT 3

If you attach list of states where solicitation was conducted, including registered agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc.) of the solicitation conducted.

FORM PC OFFICERS, DIRECTORS, TRUSTEES AND EXECUTIVES STATEMENT 1

NAME AND ADDRESS	TITLE
EMILY ROSENBAUM 92 MONTVALE AVENUE, NO. 2500 STONEHAM, MA 02180	CEO (SINCE 9/1/13)

NAME AND ADDRESS	TITLE
MADHU SRIDHAR 92 MONTVALE AVENUE, NO. 2500 STONEHAM, MA 02180	CEO (THRU 3/1/13)

NAME AND ADDRESS	TITLE
DESH DESHPANDE 92 MONTVALE AVENUE, NO. 2500 STONEHAM, MA 02180	CHAIRMAN/SECRETARY

NAME AND ADDRESS	TITLE
MADHU PANDIT DASA 92 MONTVALE AVENUE, NO. 2500 STONEHAM, MA 02180	DIRECTOR

NAME AND ADDRESS	TITLE
C.C. DAS 92 MONTVALE AVENUE, NO. 2500 STONEHAM, MA 02180	DIRECTOR

NAME AND ADDRESS	TITLE
PRABHAKAR KALAVACHERLA 92 MONTVALE AVENUE, NO. 2500 STONEHAM, MA 02180	TREASURER

FORM PC

PAGE 4 LINE 18

STATEMENT 2

NAME

AREA OF RESPONSIBILITY

EMILY ROSENBAUM

AUTHORIZED TO SIGN CHECKS

ADDRESS

92 MONTVALE AVE STONEHAM, MA 02180

NAME

AREA OF RESPONSIBILITY

EMILY ROSENBAUM

RESPONSIBLE FOR DISTRIBUTION OF FUNDS

ADDRESS

92 MONTVALE AVE STONEHAM, MA 02180

NAME

AREA OF RESPONSIBILITY

EMILY ROSENBAUM

RESPONSIBLE FOR CUSTODY OF FUNDS

ADDRESS

92 MONTVALE AVE STONEHAM, MA 02180

NAME

AREA OF RESPONSIBILITY

PIYALI DUTTA

RESPONSIBLE FOR FUNDRAISING

ADDRESS

92 MONTVALE AVE STONEHAM, MA 02180

NAME

AREA OF RESPONSIBILITY

ADRIANA SANCHEZ

CUSTODY OF FINANCIAL RECORDS

ADDRESS

92 MONTVALE AVE STONEHAM, MA 02180

FORM PC

PAGE 4 LINE 19

STATEMENT 3

STATE REG AGENCY

ALABAMA

DATE OF REG REG NUMBER OTHER NAMES USED

03/31/14 AL12-361

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

ALASKA

DATE OF REG REG NUMBER OTHER NAMES USED

03/14/11

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

CALIFORNIA

DATE OF REG REG NUMBER OTHER NAMES USED

06/15/09 CT0153924

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

COLORADO

SEARCH COMPANY INTERNATIONAL

DATE OF REG REG NUMBER OTHER NAMES USED

2011301239

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

CONNECTICUT

DATE OF REG REG NUMBER OTHER NAMES USED
 CHR.005536

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

DISTRICT OF COLUMBIA

DATE OF REG REG NUMBER OTHER NAMES USED
 03/24/11 4002120000

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

FLORIDA

DATE OF REG REG NUMBER OTHER NAMES USED
 CH34149

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

HAWAII

DATE OF REG REG NUMBER OTHER NAMES USED

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

ILLINOIS

DATE OF REG REG NUMBER OTHER NAMES USED
 04/23/13 01-058-403

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

KANSAS

DATE OF REG REG NUMBER OTHER NAMES USED
 449-544-6

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

KENTUCKY

DATE OF REG REG NUMBER OTHER NAMES USED
 7957

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

MAINE

DATE OF REG REG NUMBER OTHER NAMES USED
 03/14/11 CO8932

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

MARYLAND

DATE OF REG REG NUMBER OTHER NAMES USED

2225

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

MINNESOTA

DATE OF REG REG NUMBER OTHER NAMES USED

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

MICHIGAN

MICHAEL ANDERSON COMPANY, INC

DATE OF REG REG NUMBER OTHER NAMES USED

100017165

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

NEW HAMPSHIRE

DATE OF REG REG NUMBER OTHER NAMES USED

19200

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

NEW JERSEY

DATE OF REG REG NUMBER OTHER NAMES USED

CH-CH33844

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

NEW MEXICO

DATE OF REG REG NUMBER OTHER NAMES USED

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

NEW YORK

DATE OF REG REG NUMBER OTHER NAMES USED

41-62-92

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

NORTH CAROLINA

DATE OF REG REG NUMBER OTHER NAMES USED

SL006548

SOLICIT DATE TYPE OF SOLICITATION

<u>STATE</u>	<u>REG AGENCY</u>
NORTH DAKOTA	SEARCH COMPANY OF NORTH DAKOTA LLC

<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>
	10504	

<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>

<u>STATE</u>	<u>REG AGENCY</u>
OHIO	

<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>

<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>

<u>STATE</u>	<u>REG AGENCY</u>
OKLAHOMA	

<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>
	4321307526	

<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>

<u>STATE</u>	<u>REG AGENCY</u>
OREGON	

<u>DATE OF REG</u>	<u>REG NUMBER</u>	<u>OTHER NAMES USED</u>
	42399	

<u>SOLICIT DATE</u>	<u>TYPE OF SOLICITATION</u>

STATE REG AGENCY

PENNSYLVANIA

DATE OF REG REG NUMBER OTHER NAMES USED

40003

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

RHODE ISLAND

DATE OF REG REG NUMBER OTHER NAMES USED

CO.9704473

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

SOUTH CAROLINA

DATE OF REG REG NUMBER OTHER NAMES USED

P20222

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

TENNESSEE

DATE OF REG REG NUMBER OTHER NAMES USED

CO16350

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

UTAH

DATE OF REG REG NUMBER OTHER NAMES USED

7966979-CH

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

VIRGINIA

DATE OF REG REG NUMBER OTHER NAMES USED

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

WASHINGTON

DATE OF REG REG NUMBER OTHER NAMES USED

30237

SOLICIT DATE TYPE OF SOLICITATION

STATE REG AGENCY

WEST VIRGINIA

DATE OF REG REG NUMBER OTHER NAMES USED

SOLICIT DATE TYPE OF SOLICITATION

STATE

REG AGENCY

WISCONSIN

DATE OF REG

REG NUMBER

OTHER NAMES USED

13593-800

SOLICIT DATE

TYPE OF SOLICITATION

20. Has this organization or any of its officers, directors, or employees:

If yes, please attach an explanation.

- (a) Been enjoined or otherwise prohibited by a government agency/court from operating or soliciting contributions? Yes No
- (b) Ever been refused registration or had its registration or tax exemption denied, suspended, modified or revoked by a governmental agency? Yes No
- (c) Been the subject of a proceeding regarding any solicitation or registration? Yes No
- (d) Entered into a voluntary agreement of compliance or consent judgment with any government agency or in a case before a court or administrative agency? Yes No

21. Have any restrictions been removed during the year from donor-restricted funds?

If yes, please attach an explanation.

Yes No

22. Have donor-restricted funds been loaned to unrestricted funds?

If yes, please attach an explanation.

Yes No

23. This question involves "Termination of Employment or Changes of Control Compensatory Arrangements" with certain "Related Parties" (see *instructions and definition sections*). Report only if payments made or promised to any individual are in excess of four months salary or \$100,000, whichever dollar amount is less.

- (a) Did you make actual payments or otherwise transfer value under such an arrangement to any individual described in Related Party definition, sections (a) or (b), which payments are not reported in Question 6 or 7 above? Yes No
- (b) Do you have an agreement with any individual described in Related Party definition, sections (a) or (b), containing such an agreement? Yes No

*If you answered **yes** for Question 23(a) or 23(b) above, please attach an explanation identifying the individual(s) involved, stating the amount of any payments made or value transferred, and describing the terms of each agreement.*

24. This question applies to related party transactions, which include transactions with officers, directors, trustees, certain employees, relative, and organizations they own or control. Please consult the instructions and definition sections for the definition of a "Related Party" and "Indebtedness" before answering. Note that transactions involving related parties must be reported even when there is no accounting recognition (e.g. in-kind gifts, waiver of interest not otherwise reported).

If the answer to any part of Question 24 is **yes**, attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.

During the year:			
A.	Has your organization sold or transferred assets to or purchased assets from or exchanged assets with a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
B.	Has your organization leased assets to or leased assets from a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
C.	Has your organization been indebted to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
D.	Has your organization allowed a related party to be indebted to it?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
E.	Has your organization made or held an investment in a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
F.	Has your organization furnished goods, services, or facilities to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
G.	Has your organization acquired goods, services, or facilities from a related party who received compensation or other value in return?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
H.	Has your organization paid or became obligated to pay wages, salary, or other compensation to a related party?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
I.	Has your organization transferred income or assets to or for use by a related party?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
J.	Was your organization a party to any transaction in which any of its officers, directors, or trustees has a material financial interest, or did any officer, director, or trustee receive anything of value not reported as compensation?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
K.	Has your organization invested in any corporate stock of a company in which any officer, director, or trustee owns more than 10% of the outstanding shares?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
L.	Is any property of the organization held in the name of or commingled with the property of any other person or organization?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
M.	Did your organization make a grant award or contribution to any other organization in which any of this organization's officers, directors, or trustees has a relationship?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

STATEMENT 4

FORM PC

PAGE 6 LINE 24

STATEMENT 4

NAME

AKSHAYA PATRA FOUNDATION - INDIA

ADDRESS

YESWANTPUR INDUSTRIAL SUBURB, RA BANGALORE, INDIA

NATURE OF TRANSACTION

AMOUNT INVOLVED

GRANT IN ORDER TO HELP FEED CHILDREN IN INDIA.

2,974,664.

PROCEDURE FOLLOWED

TRANSACTION IS AUTHORIZED BY CEO.

Signature Required

Under penalty of perjury, I declare that the information furnished in this report, including all attachments, is true and correct to the best of my knowledge.

Signature: _____ Date: _____

Printed Name: EMILY ROSENBAUM

Title: CEO

Name of Preparer: MOODY, FAMIGLIETTI & ANDRONICO, LLP

Address 1 HIGHWOOD DRIVE

City TEWKSBURY State MA ZIP Code 01876

Phone Number (978) 557-5300

Schedule A-1

Solicitation Activities During Fiscal Year Covered By This Report

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Types of solicitation activities in which you expect to engage (*check all that apply*):

Mass Mailing	<input checked="" type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input checked="" type="checkbox"/>	Sale of goods other than by telephone	<input checked="" type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>

Other (*specify*): _____

Identify the method or methods you expect to use for the fundraising (*check all that apply*):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

* Provide applicable names and addresses:

Professional Solicitor Name: _____

Address _____

City _____ State _____ ZIP Code _____

Professional Fundraising Counsel Name: _____

Address _____

City _____ State _____ ZIP Code _____

Commercial Co-Venturer Name: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-1 ctd.

Solicitation Activities During Fiscal Year Covered By This Report

Identify the individuals who will have final responsibility for the charity's custody of contributions:

EMILY ROSENBAUM

Name and Title: CEO

Address 92 MONTVALE AVE

City STONEHAM State MA ZIP Code 02180

Name and Title:

Address

City State ZIP Code

Name and Title:

Address

City State ZIP Code

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

EMILY ROSENBAUM

Name and Title: CEO

Address 92 MONTVALUE AVE

City STONEHAM State MA ZIP Code 02180

Name and Title:

Address

City State ZIP Code

Name and Title:

Address

City State ZIP Code

Schedule A-2

Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Types of solicitation activities in which you expect to engage (*check all that apply*):

Mass Mailing	<input checked="" type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input checked="" type="checkbox"/>	Sale of goods other than by telephone	<input checked="" type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input checked="" type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>

Other (*specify*): _____

Identify the method or methods you expect to use for the fundraising (*check all that apply*):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input checked="" type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

* Provide applicable names and addresses:

Professional Solicitor Name: _____

Address _____

City _____ State _____ ZIP Code _____

Professional Fundraising Counsel Name: _____

Address _____

City _____ State _____ ZIP Code _____

Commercial Co-Venturer Name: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-2 ctd.

Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

Identify the individuals who will have final responsibility for the charity's custody of contributions:

EMILY ROSENBAUM

Name and Title: CEO

Address 92 MONTVALE AVE

City STONEHAM State MA ZIP Code 02180

Name and Title:

Address

City State ZIP Code

Name and Title:

Address

City State ZIP Code

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

EMILY ROSENBAUM

Name and Title: CEO

Address 92 MONTVALE AVE.

City STONEHAM State MA ZIP Code 02180

Name and Title:

Address

City State ZIP Code

Name and Title:

Address

City State ZIP Code

Certification by Organization

Two different signatures required. Signers must be organization president or other authorized officer or trustee.

Under penalty of perjury, we declare that the information furnished in this report, including all attachments, is true and correct to the best of our knowledge.

Signature: _____ Date: _____

Print Name: EMILY ROSENBAUM

Title: CEO

Signature: _____ Date: _____

Print Name: GURURAJ DESHPANDE

Title: BOARD CHAIRMAN

Schedule RO

1. Please read the instructions and definition of "Related Organization" carefully before completing this section. (If you have more than five Related Organizations, please attach a list)

AKSHAYA PATRA FOUNDATION		Name: INDIA		
FYE		Primary purpose or activity: TO FEED CHILDREN IN INDIA.		
03/31/13	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C) 20,367,845.

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Schedule RO ctd.

2. List the total compensation paid by your organization and/or any other related organization to your chief executive (e.g. executive director) and to the four other current or former directors, trustees, officers, or employees within the system of related organizations identified at question 1, above, receiving the highest aggregate compensation (see instructions). Use additional lines below to itemize by compensation source.

Name: PIYALI DUTTA		Title: DIRECTOR OF DONOR RECEIPTS	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation:
ORGANIZATION	66,950.	3,818.	

Name: HOLLY JEAN CONNOR		Title: FORMER FINANCE MANAGER	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation:
ORGANIZATION	46,728.		

Name: KRISTA MCCARTHY		Title: MANAGER OF DONOR RECEIPTS	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation:
ORGANIZATION	45,000.	1,732.	

Name: EMILY ROSENBAUM		Title: CEO	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation:
ORGANIZATION	40,596.	4,722.	

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation:

3. Is asset and/or compensation information for religious organizations and/or certain non-charitable entities related to foundations excluded pursuant to instructions? Yes No



MOODY, FAMIGLIETTI & ANDRONICO
Certified Public Accountants & Consultants

AKSHAYA PATRA FOUNDATION (USA)
FINANCIAL STATEMENTS
DECEMBER 31, 2013

To the Board of Directors
Akshaya Patra Foundation (USA)
Stoneham, Massachusetts

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the Akshaya Patra Foundation (USA), (the "Foundation") which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of 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 auditors' 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 auditors consider internal control relevant to the Foundation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Akshaya Patra Foundation (USA) as of December 31, 2013, and the results of its activities and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Akshaya Patra Foundation (USA)
Page 2

Emphasis of Matter

We also audited the prior period adjustments described in Note 10 that were applied to restate the 2012 financial statements. In our opinion, such adjustments are appropriate and have been properly applied.

Moody, Famiglietti & Andronico, LLP

Moody, Famiglietti & Andronico, LLP
Tewksbury, Massachusetts
June 13, 2014

December 31	2013
Assets	
Current Assets:	
Cash and Equivalents	\$ 721,041
Restricted and Designated Cash	1,227,167
Certificate of Deposit	255,532
Prepaid Expenses	11,223
Investments	4,033
Contributions Receivable	100
Total Current Assets	2,219,096
Property and Equipment, Net of Accumulated Depreciation	2,391
Total Assets	\$ 2,221,487
Liabilities and Net Assets	
Current Liabilities:	
Accounts Payable	\$ 3,346
Accrued Expenses	6,433
Deferred Revenue	2,500
Total Current Liabilities	12,279
Net Assets:	
Unrestricted Net Assets	982,041
Temporarily Restricted Net Assets	1,227,167
Total Net Assets	2,209,208
Total Liabilities and Net Assets	\$ 2,221,487

For the Year Ended December 31

2013

	Unrestricted	Temporarily Restricted	Total
Revenue and Other Support:			
Contributions	\$ 2,798,199	\$ 263,375	\$ 3,061,574
Interest Income	7,321	-	7,321
Net Assets Released from Restrictions	1,362,236	(1,362,236)	-
Total Revenue and Other Support	4,167,756	(1,098,861)	3,068,895
Expenses:			
Program Services	3,022,082	-	3,022,082
Fundraising	511,484	-	511,484
General and Administrative	121,783	-	121,783
Total Expenses	3,655,349	-	3,655,349
Increase (Decrease) in Net Assets	512,407	(1,098,861)	(586,454)
Net Assets at Beginning of Year, as Previously Stated	692,448	2,121,042	2,813,490
Net Effect of Prior Period Adjustments	(222,814)	204,986	(17,828)
Net Assets at Beginning of Year, as Restated	469,634	2,326,028	2,795,662
Net Assets at End of Year	\$ 982,041	\$ 1,227,167	\$ 2,209,208

For the Year Ended December 31

2013

	Program Services		Fundraising		General and Administrative		Total
Grants to India	\$	2,974,664	\$	-	\$	-	\$ 2,974,664
Salaries and Related Expenses		47,418		180,988		40,249	268,655
Event Expense		-		234,755		-	234,755
Uncollectible Contributions Receivable		-		46,613		-	46,613
Bank Fees		-		29,338		620	29,958
Donated Rent		-		14,400		14,400	28,800
Information Technology		-		2,655		21,538	24,193
Professional Fees		-		-		19,940	19,940
Filing Fees		-		-		8,272	8,272
Telecommunications		-		2,487		2,540	5,027
Insurance		-		-		4,140	4,140
Travel		-		26		4,017	4,043
Printing and Postage		-		-		3,110	3,110
Office Expenses		-		-		2,514	2,514
Depreciation		-		-		443	443
Advertising		-		222		-	222
Total Expenses	\$	3,022,082	\$	511,484	\$	121,783	\$ 3,655,349

For the Year Ended December 31	2013
Cash Flows from Operating Activities:	
Decrease in Net Assets	\$ (586,454)
Adjustments to Reconcile Decrease in Net Assets to Net Cash Used in Operating Activities:	
Depreciation	443
Uncollectible Contributions Receivable	46,613
Increase in Prepaid Expenses	(3,271)
Increase in Contributions Receivable	(40,713)
Decrease in Accounts Payable	(7,634)
Increase in Accrued Expenses	5,335
Increase in Deferred Revenue	2,500
Net Cash Used In Operating Activities	(583,181)
Cash Flows from Investing Activities:	
Release of Restricted and Designated Cash	893,875
Net Purchases of Certificates of Deposit	(2,861)
Acquisitions of Property and Equipment	(2,834)
Net Cash Provided by Investing Activities	888,180
Net Increase in Cash and Equivalents	<u>304,999</u>
Cash and Equivalents, Beginning of Year, as Restated	<u>416,042</u>
Cash and Equivalents, End of Year	<u><u>\$ 721,041</u></u>

1. Organization and Summary of Significant Accounting Policies:

Nature of Organization: Founded in 2001, Akshaya Patra Foundation (USA) (the "Foundation") is a New York nonprofit corporation established to raise and distribute funds to organizations engaged in providing humanitarian aid and mid-day meal programs to children attending government schools in poorer neighborhoods in India.

Method of Accounting: The financial statements of the Foundation have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Fair Value: The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Classification and Reporting of Net Assets: The Foundation reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. A description of the three net asset classes follows:

- Unrestricted net assets represent the portion of net assets of the Foundation that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations. Unrestricted net assets include expendable funds available for support of the Foundation, and board designated net assets, if any.
- Temporarily restricted net assets represent contributions and other inflows of assets whose use by the Foundation is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Foundation pursuant to those stipulations.
- Permanently restricted net assets represent contributions and other inflows of assets whose use by the Foundation is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Foundation. As of December 31, 2013 there are no permanently restricted net assets.

Cash and Equivalents: The Foundation maintains its operating cash in bank deposit accounts which, at times, may exceed federally insured limits. The Foundation has not experienced any losses on such accounts and therefore believes it is not exposed to any significant risk on cash and equivalents. The Foundation has a cash management program which provides for the investment of excess operating cash balances in money market accounts and certificates of deposit, which are valued using Level 1 inputs. The Foundation considers such highly liquid investments with original maturities of three months or less when purchased to be cash equivalents.

1. Organization and Summary of Significant Accounting Policies (Continued):

Concentrations of Credit Risk: Financial instruments that potentially subject the Foundation to concentration of credit risk consist primarily of cash, cash equivalents, certificates of deposit, investments, and contributions receivable. The Foundation maintains its cash, cash equivalents, certificates of deposit and investments with high-credit quality financial institutions. Contributions receivable are carried at the outstanding principal balance, less an estimate made for doubtful receivables. Management determines the allowance for doubtful accounts by identifying troubled contributions receivable balances and by using an assessment of the donor credit worthiness. As of December 31, 2013, management has determined all contributions are collectible and an allowance for doubtful accounts is not necessary.

Restricted and Designated Cash: Restricted cash consists of donor-restricted contributions to be used on a specific project and is required by the donor to be maintained in a separate bank account. As of December 31, 2013, restricted cash amounted to \$1,106,801. Designated cash represents cash set aside by the Organization's board of directors to fulfill the purpose of donor-restricted contributions. As of December 31, 2013 designated cash amounted to \$120,366.

Investments and Investment Income: The Foundation's investments are reported at fair value at the statement of financial position date. Investment accounts held by the Foundation are for donations of securities, which have not yet been liquidated. Any donated securities are generally sold on the same date of the donation. Interest income is recorded when earned.

Certificate of Deposit: Certificate of deposit represents on certificate of deposit with an original maturity date of greater than three months and less than twelve months.

Property and Equipment: Property and equipment acquisitions are recorded at cost on the date of acquisition, or at the fair value at the date of donation. Depreciation is computed using the straight-line method over the following estimated useful lives of the related assets, 3-5 years.

Deferred Revenue: Deferred revenue consists of sponsorships received related to events that have not yet taken place.

Contributions and Contributions Receivable: Contributions, including unconditional promises to give, are recognized as revenues at fair value at the date the promise is received. Conditional promises to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met.

Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risk involved. Amortization of discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the statement of activities.

Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenues of the temporarily restricted net asset class. Contributions received with donor-imposed restrictions that are met subsequent to the year in which they are received are also reported as revenues of the temporarily restricted net asset class. A reclassification to unrestricted net assets is made to reflect the expiration of such restrictions in the year the restriction is met.

Contributions of land, buildings and equipment without donor stipulations concerning the use of such long-lived assets are reported as revenues of the unrestricted net asset class. Contributions of cash or other assets to be used to acquire land, buildings and equipment with donor stipulations are reported as revenues of the temporarily restricted net asset class; the restrictions are considered to be released at the time of acquisition of such long-lived assets.

Contributions of services are reported as revenue and expenses of the unrestricted net asset class at the fair value of the service received only if the services create or enhance a nonfinancial asset or would typically need to be purchased by the Foundation if they had not been provided by contribution, required specialized skills, and are provided by individuals

1. Organization and Summary of Significant Accounting Policies (Continued):

with those skills. Contributions of goods and space to be used in program operations are reported as revenue and expenses of the unrestricted net asset class at the time the goods or space is received.

Income Taxes: The Foundation is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes on trade or business profits generated by activities related to the Foundation's exempt function. As a result, no provision for income taxes is presented in these financial statements. However, in certain circumstances, the Foundation may be subject to federal and state income taxes for profits generated from unrelated trade or business income. As December 31, 2013, management has determined that the Foundation does not have any liabilities associated with unrelated trade or business income.

The Foundation assesses the recording of uncertain tax positions by evaluating the minimum recognition threshold and measurement requirements a tax position must meet before being recognized as a benefit in the financial statements.

The Foundation's policy is to recognize interest and penalties accrued on any uncertain tax positions as a component of income tax expense, if any, in its statement of activities.

The Foundation has not recognized any liabilities for uncertain tax positions or unrecognized benefits as December 31, 2013. The Foundation does not expect any material change in uncertain tax benefits within the next twelve months.

As of December 31, 2013, the Foundation is not currently under examination by any taxing authority and is generally open to examination for three years from the date of filing.

Use of Estimates: Management has used estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and

liabilities in its preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). Actual results experienced by the Foundation may differ from those estimates.

Subsequent Events: Management has evaluated subsequent events spanning the period from December 31, 2013 through June 13, 2014, the latter representing the issuance date of these financial statements.

2. Contributions Receivable:

Contributions receivable as of December 31, 2013 in the amount of \$100 consist of unconditional promises to give that are due within less than one year from the date of the statement of financial position.

3. Property and Equipment:

Property and equipment as of December 31, 2013 consists of the following computers with an original cost of \$2,834 and accumulated depreciation of \$443. Depreciation expense for the year ended December 31, 2013 amounted to \$443.

4. Donated Goods and Services

The Foundation receives donated rent. The estimated fair value of the rent is determined by the donor and management as the fair market value of the office space. For the year ended December 31, 2013, donated rent amounted to \$28,800.

5. Related Party Transactions:

The Foundation is related to The Akshaya Patra Foundation in Bangalore, India ("TAPF") through common board members. During the year ended December 31, 2013, the Foundation contributed \$2,974,664 to TAPF in the form of grants.

6. Temporarily Restricted Net Assets:

Temporarily restricted net assets consist of funds received as of December 31, 2013 that are restricted for use in a future period. As of December 31, 2013, temporarily restricted net assets consists of the following:

Lucknow Kitchen Project	\$ 1,091,280
Kitchen Equipment	70,795
Vehicles	31,600
Impact Measurement Study	25,000
Small and Medium Schools	7,956
Feeding Children Mid-Day Meals	536
	<u>\$ 1,227,167</u>

7. Net Assets Released From Restriction:

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes specified by donors. Net assets released from restriction during the year ended December 31, 2013 consist of the following:

Lucknow Kitchen Project	\$ 846,000
Kitchen Equipment	231,788
Vehicles	159,200
Administrative Fees	94,000
Small and Medium Schools	29,103
Feeding Children Mid-Day Meals	2,145
	<u>\$ 1,362,236</u>

8. Retirement Plan:

The Foundation sponsors a Simple IRA defined contribution retirement plan (the "Plan") covering substantially all of its employees who meet certain eligibility requirements. The Foundation will match employee contributions up to 3% of their gross salary. During the year ended December 31, 2013, the Foundation made contributions to the plan in the amount of \$2,651.

9. Indemnifications:

In the ordinary course of business, the Foundation enters into various agreements containing standard indemnification provisions. The Foundation's indemnification obligations under such provisions are typically in effect from the date of execution of the applicable statute of limitations. The aggregate maximum potential future liability of the Foundation under such indemnification provisions is uncertain. As of December 31, 2013, no amounts have been accrued related to such indemnification provisions.

10. Prior Period Reclassifications and Adjustments:

During the year ended December 31, 2013, the Foundation became aware of certain reclassifications and adjustments to the December 31, 2012 financial position of the Foundation. These reclassifications and adjustments are attributable to errors made in various accruals, classification of cash and equivalents, restricted cash, certificates of deposit and net assets at December 31, 2012, including a temporarily restricted contribution that had been misclassified as unrestricted. The effects of these prior period reclassifications and adjustments on the Foundation's financial position as of December 31, 2012 are as follows:

	Unrestricted	Temporarily Restricted	Total
Net Assets as of December 31, 2012, as Previously Stated	\$ 692,448	\$ 2,121,042	\$ 2,813,490
Prior Period Reclassifications:			
Change in:			
Certificates of Deposit	252,671	-	252,671
Cash and Equivalents	(252,671)	-	(252,671)
Net Effect of Prior Period Reclassifications	-	-	-
Prior Period Adjustments:			
Change in:			
Cash and Equivalents	(9,369)	-	(9,369)
Accounts Payable	(10,980)	-	(10,980)
Prepaid Expenses	7,952	-	7,952
Property and Equipment, Net	(4,333)	-	(4,333)
Accrued Expenses	(1,098)	-	(1,098)
Net Assets	(204,986)	204,986	-
Net Effect of Prior Period Adjustments	(222,814)	204,986	(17,828)
Net Assets as of December 31, 2012, as Restated	\$ 469,634	\$ 2,326,028	\$ 2,795,662

