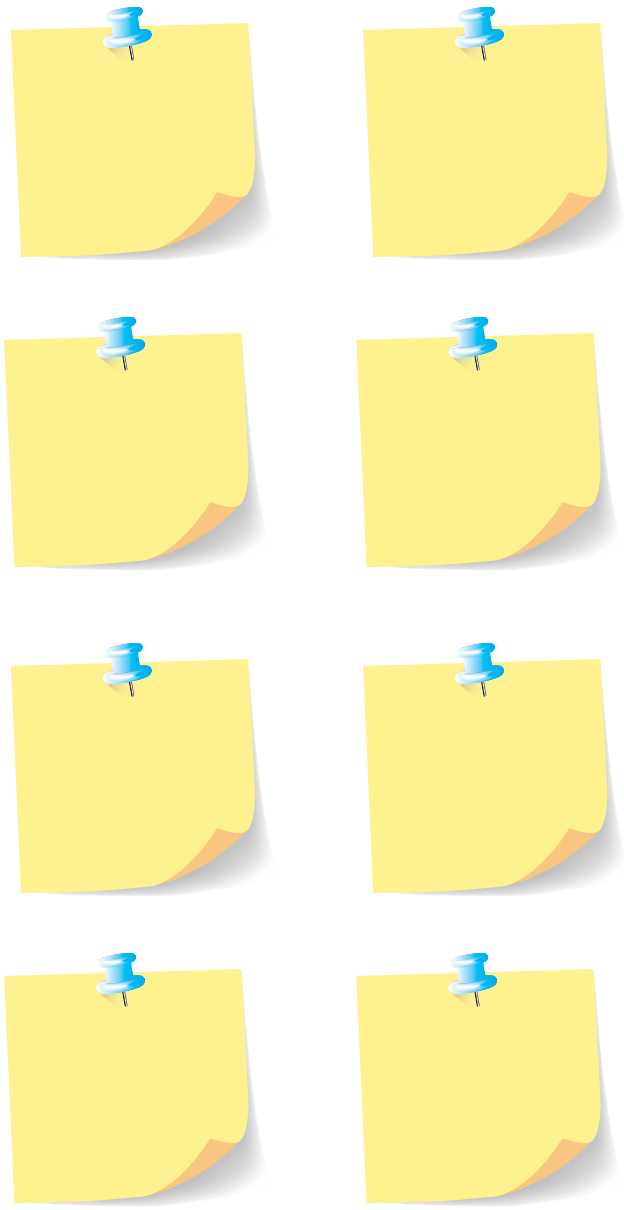
SWAMI VIVEKANANDA YOUTH MOVEMENT

www.svym.org

Financial Report 2016/17



2 Management Discussion and Analysis

FINANCIAL HIGHLIGHTS

Overview

The financial statements have been prepared in compliance with 'Generally Accepted Accounting Principles' (GAAP) in India. Financial statements are prepared on the basis of 'Fund Based Accounting System'. The management takes the responsibility for the integrity and objectivity of these financial statements.

The intention of this report is to supplement and augment information about SVYM's finances in its annual report and provide additional analysis.

The principle of ***"Allowability, Allocabality and Reasonableness"*** guides our accounting decisions. SVYM's guidelines are simple and rational, which allows easy operations and has robust mechanism to eliminate errors. SVYM's culture of ***'Transparency and Accountability'*** is well reflected in all our financial transactions & statements.

INCOME

Goal of the finance team – "To support the organization in achieving its mission by providing efficient, effective and professional financial & accounting services"

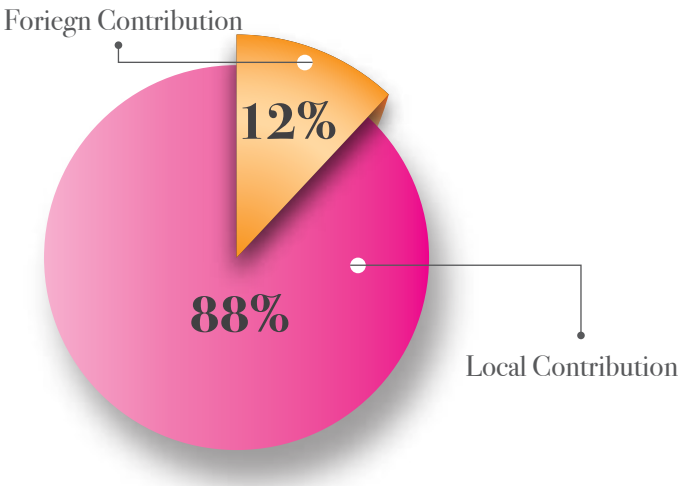
₹ 2,123.77 LAKHS

TOTAL INCOME IN FINANCIAL YEAR 2016-17

The total income for the year has increased by 18% to ₹ 2,2123.77 Lakhs in Financial Year FY 2016-17 from ₹ 1,798.57 Lakhs in FY 2015-16.

Total income for the financial year 2016-17 has increased primarily due to increase in Corporate & Individuals' contribution.

SOURCES OF INCOME



Total local contribution increased to 88% from 84% in the previous year

COMPOSITION OF INCOME

Income	Amount in lakhs		% change
	FY 2016-17	FY 2015-16	
Voluntary contribution	₹ 83.34	₹ 62.67	33%
Individuals contribution	₹ 124.31	₹ 54.96	126%
Corporate and Corporate foundations Grant	₹ 427.03	₹ 290.24	47%
Government Grant	₹ 65.33	₹ 144.18	-55%
Foundations & Trusts Grant	₹ 516.48	₹ 483.68	7%
Self-Generated Income	₹ 847.70	₹ 701.55	21%
Interest & other income	₹ 59.58	₹ 61.29	-3%
Grand Total*	**₹ 2,123.77**	**₹ 1,798.57**	**18%**

**The above table includes capital grants and net income of support service*

fundraising event was organized in Mysuru to support Palliative care program which enabled us to reach more individual donors. Corporate grants & engagements have increased due to new fundraising strategy adopted focusing on securing CSR grants.

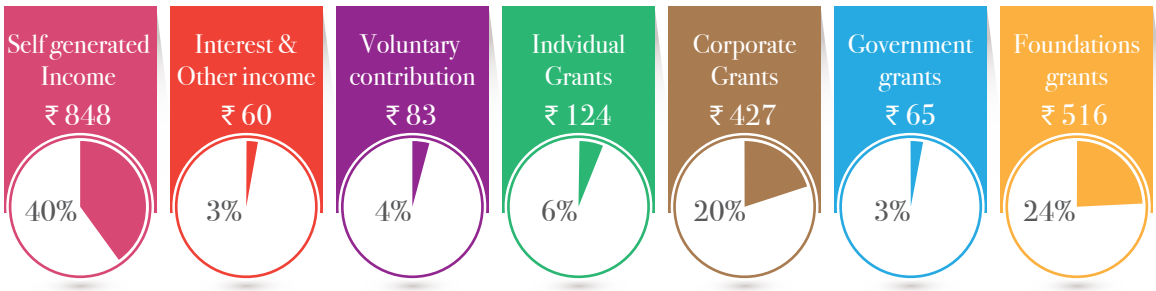
In the light of the Govt of India, Ministry of Tribal Affairs deciding not to directly fund any of the NGOs across India, we did not receive grant-in-Aid for tribal development activities which reduced our Govt funding share.

There is an increase in self–generated income as a result of increase in the International University partnerships at Vivekananda Institute of Indian Studies (VIIS), Mysuru.

During the year we encouraged Tribal community to enhance their contribution as a sustainability strategy & this is also one of the reasons for increase in self-generated income.

Decrease in interest income is due to reduction in rate of interest by banks & NBFCs on investment.

THE COMPOSITION OF INCOME FOR FY 2016-17



THEMATIC DISTRIBUTION OF TOTAL EXPENDITURE

Expenditure	Amount in lakhs		% Change
	FY 2016-17	FY 2015-16	
Admin & Overheads	₹114	₹98	16%
Education	₹785	₹662	19%
SEEP	₹63	₹40	57%
Health	₹891	₹806	11%
Training & Research	₹272	₹247	10%
Grand Total*	**₹2,124**	**₹1,853**	**15%**

** The above table includes capital expenditure and net expenses of support service*

Admin & overheads expenditure consists of expenses towards Administration, HR, Finance, Monitoring & Evaluation & Fund raising team. Increase in admin & overheads expenses is due to expansion of fund raising activities along with Eco System Management.

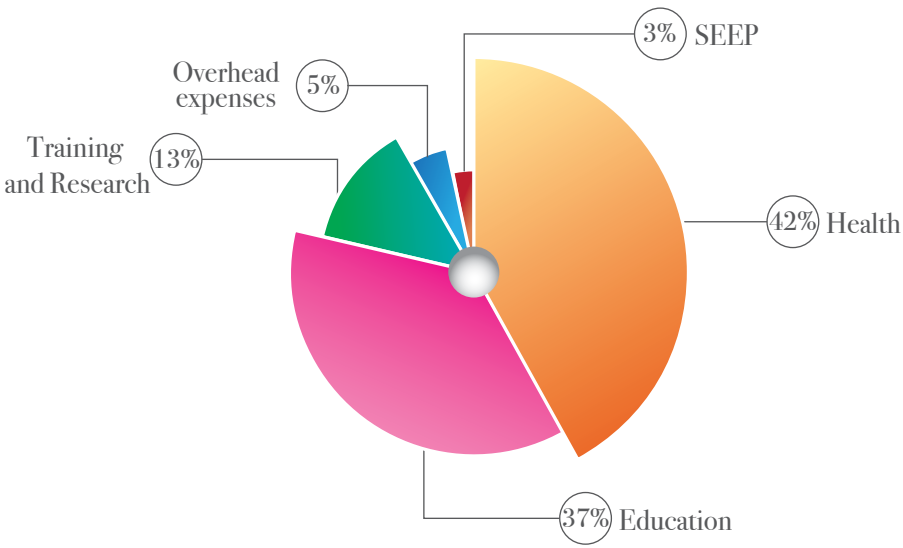
Increase in Education sector expenses by 19% is due to of cost inflation & starting of Viveka Pre-University College (VPUC).

During the year new program for Slum Development - Prerepana started under SEEP sector which resulted in increase in expenses of SEEP sector.

The increase in Health sector expenses is primarily due to expansion of WASH program in Bengaluru district.

The increase in Training & Research sector expenses are in line with income from University programs of VIIS.

THE COMPOSITION OF INCOME FOR FY 2016-17



Overall overhead expenses of the Organisation still remains at 5% of total expenses. In the year 2016-17 Health sector still remains as largest sector by having share of 42% of total expenses. Education sector's overall share increased to 37% from 36%, Training & Research sector expenses remains at 13% & SEEP sector expenses overall share increased by 1% from 2% compared to previous year.

THEMATIC DISTRIBUTION OF PROGRAM EXPENSES AS PER SUSTAINABLE DEVELOPMENT GOALS OF UNITED NATIONS

CASH EXPENSES

The demonetization action by the Government of India is aimed at encouraging and promoting a digital India by making payments through digital means and thereby creating a cashless economy to enhance transparency for all transactions throughout India. SVYM has been following cashless payments from initial days limiting the cash payments to ₹500 per transaction. In spite of project implementation predominantly in rural India, SVYM is able to promote digital India.

Only 0.4% of payments, including purchase of fixed asset is done through cash.

BALANCE SHEET

Restricted Endowment Funds - Addition of ₹18.31 lakhs to Viveka Scholar Program endowment and ₹8.4 lakhs to 'Development Activities endowment' resulted in increase of Restricted Endowment by 19%.

Staff Benefit Funds - The reduction of discount rate from 8.03% to 7.25% of Gratuity valuation has resulted in increase of Staff benefit fund by 33% compared to previous year.

Earmarked Funds - Advance received for projects resulted in increase of Earmarked Fund by 115% compared to previous year.

Asset Funds - Asset fund reflects the written down value of the fixed assets. In case of assets purchased out of loan fund, assets are capitalized fully and transferred to the Asset Fund only to the extent of loan repayment. Disposal of assets are adjusted in the Asset fund.

Designated Endowment Funds - Increase in Life Memberships resulted in increase of designated Endowment Fund.

Asset Replacement Fund - From the FY 2016-17 onwards organization decided to designate 10% of hostel fee collected at Mysuru centre towards Asset replacement fund which resulted in increase of Asset Replacement Fund by 17%.

General Operating Fund - To meet the working capital requirement, during the year 2016-17 ₹52 lakhs designated towards General Operating Fund.

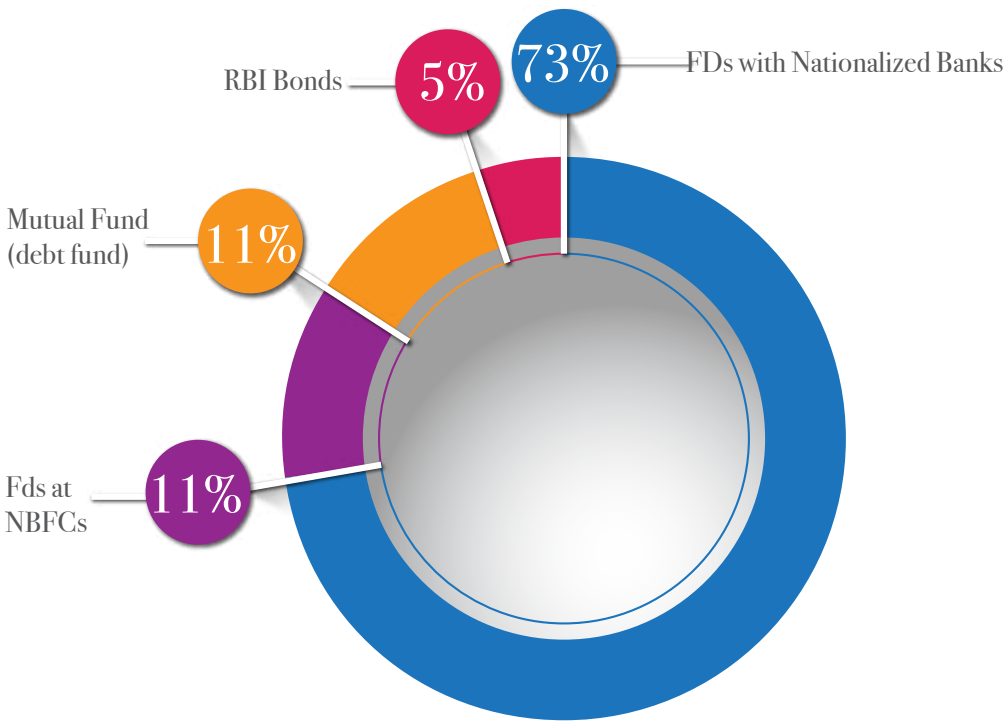
Revolving Fund - Revolving fund marginally increased by 4% on account of interest earned.

General Fund -There is increase in the General Fund by 27% which is ₹127 lakhs as on 31st March, 2017. Increase in Self-generated income increased the General Fund.

Fixed Assets & Capital Work in Progress - Capital expenditure during the year is ₹214.40 Lakhs. Out of which ₹160.61 Lakhs (75%) is sourced from Earmarked Fund, ₹8 Lakhs (4%) from borrowed funds and ₹45.83 Lakhs (21%) out of own funds. Depreciation of ₹120.81 lakhs charged during the year as per Income Tax Act, 1961.

Investments - All investments are made as per Sec 11 of Income Tax Act, 1961. There is an increase of 42% in the total investment as compared to FY 2015-16 due to increase in Endowment Fund and receipt of Earmarked Fund advance.

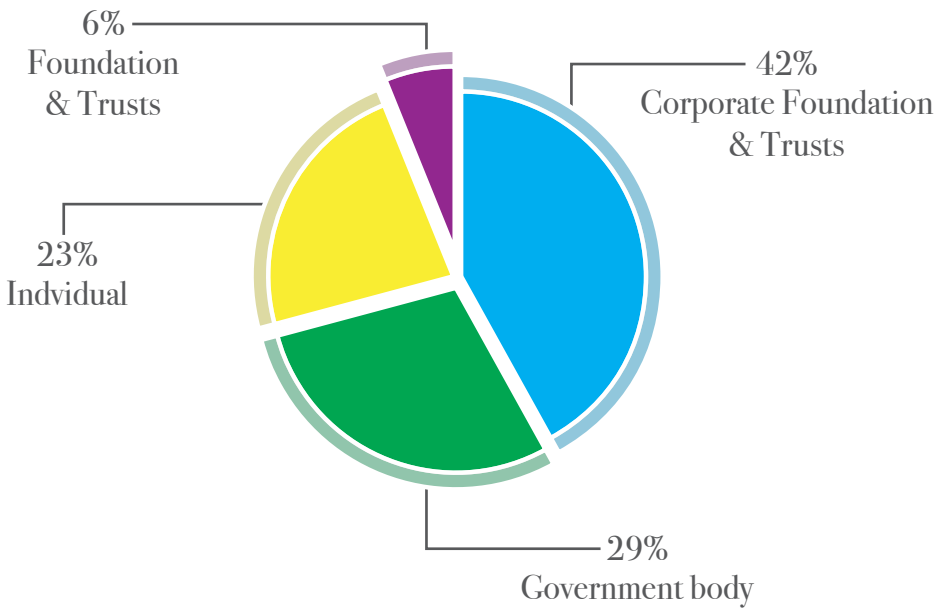
PORTFOLIO OF INVESTMENT



Deposits - 17% of the deposits which are not receivable written off during the year.

Current Assets - Total current assets declined by 36% compared to previous year. The outstanding of Earmarked Fund represents 40 days of Earmarked Grant income. For the year ended 31st March, 2017 total earmarked fund receivables is ₹123.14 lakhs which has reduced by 49% compared to FY 2015-16.

COMPOSITION OF EARMARKED FUND RECEIVABLE FOR 2016-17



Other receivables (?) increased by ₹5.61 lakhs. Program advance (?) declined by 20% compared to previous year 2015-16. Closing balance of the inventory is increased by ₹9.35 lakhs. Either mention Rs or %. Cash and bank balance (?) decreased by 46% compared to FY 2015-16.

Long term liability - The decrease in long term loans is on account of repayment of loan.

Current liability - Total current liabilities decreased by 51% compared to previous year. This is due to better management of receivables thereby reducing the overdraft. The outstanding Payables represents 26 days of total expenses.

SUMMARY OF SHORT TERM AND LONG TERM BORROWING

	As at 31st March, 2017	As at 31st March, 2016
Short term borrowing - Overdraft from banks	₹66	₹307
Current maturity of long term debt	₹48	₹46
Term Loan from banks for acquisition of fixed assets	₹129	₹170
Total	**₹242**	**₹522**

TECHNOLOGY UPGRADATION

Started implementation of SAP, HR and Hospital Management systems to improve the process. This is expected to yield results in the next year with improved and timely reports & information.

FUTURE FUNDING

Management recognized the need to find new sources of revenue several years ago and has been taking steps to address this issue, including an aggressive donor acquisition program, a corporate partner recruiting program, self-generation of resources, user-fees and other revenue enhancing programs. The total revenue for the first half of the subsequent fiscal year has shown a substantial improvement. Apart from streamlining operations and making various programs efficient, user fees are also proportionately increased keeping in mind the paying capacity of the community partners. Models of working together with other online portals supporting NGOs is being explored with a trial run having been initiated. Concerted attempts are being made to reach out to the members of SVYM living across the world and encouraging them to pledge a specific amount as donation for each year. The Indian diaspora across UK, USA and Singapore are being reached out and this is expected to become a steady revenue channel in the years to come. The experience and knowledge embedded within SVYM is now being offered to other development partners and NGOs on a consulting fee basis and this is expected to marginally enhance the revenues. Exclusive fund raising events, especially for programs like palliative care and other education programs will now become regular annual events. SVYM is also exploring promoting and setting up of a Social Business, and this is expected to ensure steady streams of revenue within the next 3-5 years.

MSSV & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To,

The Members of Governing Body of

Swami Vivekananda Youth Movement

1. Report on the Financial Statements

We have audited the accompanying Financial Statements of **Swami Vivekananda Youth Movement,** which comprises the Balance Sheet as at 31st March, 2017, the Statement of Income & Expenditure for the year then ended, the Receipts and Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements

The Management of the institution is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Institution in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

3.1 Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement.

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

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

4. Opinion

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

(a) In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March 2017;

(b) In the case of the Statement of Income & Expenditure, of the Excess of Income over Expenditure for the year ended on that date; and

(c) In the case of Receipts and Payment Accounts, of the cash flows for the year ended on that date.

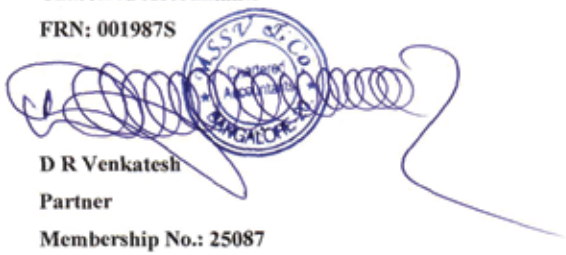
5. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

6. In our opinion, proper books of accounts as required by law have been kept by the company so far as appears from our examination of those books;

7. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts;

8. In our opinion, the Balance Sheet, the Income and Expenditure Account and Receipts and Payments Account comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.

For **MSSV & Co,**
Chartered Accountants
FRN: 001987S



D R Venkatesh
Partner
Membership No.: 25087

Place: Bangalore
Date: 12th July, 2017

SIGNIFICANT ACCOUNTING POLICIES

1. PROGRAM HEADS:

The accounts are managed and presented under the following heads: DST, Education, SEEP, Health and Training & Research.

1.1 DST - DEVELOPMENT SUPPORT TEAM

Goal is to initiate, support, guide & synergize entire Organizational efforts towards achieving strategic goals & objectives. Key result areas are Program & Projects management, Fund mobilization, Fund management, Financial accounting, Donor & Public relations management, and meeting statutory obligations.

1.2 EDUCATION

Goal is *to provide joyful, experiential & child centered learning, focusing on Values, Literacy, Numeracy & appropriate Vocational Training.* Presently, key result areas are Tribal education, Rural education, Enrollment & retention of children, Empowering communities and SDMCs, Child rights, Providing scholarship support and Promotion of teaching methodology & curriculum that are culturally sensitive & contextually relevant. These services are provided through

1.2.1 **Institution Based:** *Semi-residential formal school for Tribal children and a Teacher Training Center at Hosahalli and a non-residential formal school for rural children at Saragur*

1.2.2 **Community Based:** *Network of grass root level workers handling the PremaVidya, VijnanaVahinini and Vidyakiran projects.*

1.3 SEEP – Social Economic Empowerment Program

Goal is *to initiate & develop processes that create community awareness & develop Community Based Organizations (CBOs).* Key result areas are Rehabilitation of displaced tribals in H.D.Kote, Micro-credit, Community empowerment, Rural housing, Sanitation and Strengthening CBOs & Youth groups and facilitating livelihood opportunities.

1.4 HEALTH:

Goal is *to Sustaining quality of health care by providing equitable care with involvement of community and in alignment with the Organizational interpretation of the core values.* Presently, key result areas are Tribal & Rural health, HIV/AIDS control, Reproductive & Child Health, Hygiene & Sanitation & Blindness control. These services are provide through

1.4.1 **Institution Based:** 90 bed hospital offering multi-specialty secondary careat Saragur, 10 bed primary care along with options for Ayurveda chikitsa at Kenchanahalli, and PPTCT centers in Mysore, Dakshina Kannada and Hassan districts.

1.4.2 **Community Based:** Mobile clinics, Health camps, network of grass root level workers handling projects in key result areas including primary care, Water-sanitation, Reproductive & Child Health and Community based rehabilitation.

1.5 Training & Research

Goal is *to improve the capacities of Organizations and individuals working in development in India and to synergize their efforts to enable overall development of the country.* Key Result Areas are Influencing public policy, Training & Capacity building of people in the Government, NGO and Corporate sector, Innovative programmatic models and to synergize the efforts of Government, NGOs & the Corporates in the social sector. Training & Research services are provided through three institutions -

1.5.1 **Institution Bases:** Vivekananda Institute for Leadership Development (V-LEAD), Vivekananda Institute of Indian Studies (VIIS) and Grassroot Research and Advocacy Movement (GRAAM).

1.6 SUPPORT SERVICES

Support Services are a set of auxiliary services provided at the campuses of the Organization. These services include Maintenance of fixed assets, Facility management, Transport, Central material store, Office services & Canteen.

2. BASIS OF PRESENTATION

Organization presents its accounts in accordance with the Fund Based Accounting System. All the figures reported in Financial Statements are in Indian Rupee. 'Generally Accepted Accounting Principles' applicable in India are followed. Accounts have been prepared on going concern basis under historical cost convention. Organization follows accrual system of accounting unless stated otherwise. The preparation of financial statements requires Organization to make estimates and assumptions that affect the figures reported in Balance Sheet and Income & Expenditure Account. The actual results could differ from these estimates.

3. PRINCIPLES OF CONSOLIDATION

The consolidated financial statements of the Organization include accounts of foreign contribution and contributions under Section 80G of Income Tax Act. All significant inter-account balances and transactions are eliminated in consolidation.

4. FUND ACCOUNTING

Organization has followed the principle of having separate funds for each of the Program Focus Areas. Funds available under each Program Focus Area are classified into three categories pursuant to donor-imposed restrictions, Organizational policies & applicable law – Restricted Funds, Designated Funds & General Fund.

4.1 Restricted Funds

Restricted funds are funds whose use has been limited by donors or applicable law to a specific time period and/or for a specific purpose. As & when the restrictions are satisfied, funds to that extent are transferred to Income & Expenditure Account in case of revenue expenditure and Asset Fund in case of capital expenditure.

4.1.1 **Endowment Funds** are non-expendable funds subject to stipulation that the principal is maintained and invested in perpetuity and earnings on investment are to be used for specified purposes. Governing Body of the Organization recommends the interest rate that needs to be allocated to Endowment at the end of each financial year taking into consideration average earning on investment and other administrative expenses. Any unutilized earning at the end of the year is added back to the endowment principal.

4.1.2 **Staff Benefit Funds** are funds set aside as per applicable law and Organization's policy, to provide for retirement benefits and other welfare measures to the employees of the Organization.

4.1.2.1 **Defined Contribution Plans: - Provident Fund**

Organization has defined contribution plans for post-employment benefits in the form of Provident Fund for all the employees which is administered by Regional Provident Fund Commissioner. Contribution to Provident Fund is charged to Income and Expenditure account. Organization has no obligation (both formal and informal) over and above the contribution made to the fund.

4.1.2.2 **Defined Benefit Plan: - Gratuity Fund**

The Organization provides for gratuity, a defined benefit plan covering all eligible employees. The plan provides lump sum payment to eligible employees at retirement or termination of employment based on the salary of respective employee and years of employment with the Organization.

The Organization invests the Gratuity Fund contribution in approved Bonds and term deposits. The amount of contribution is determined based upon actuarial valuation at the balance sheet date, carried out by an independent actuary. This contribution is charged off to the Income and Expenditure account. Projected Unit Credit Method is used for valuation of gratuity for actuarial valuation.

4.1.2.3 **Leave Encashment fund** represents the accrued liability provided in accordance with the Organization's policy.

4.1.3 **Earmarked Funds** are expendable funds, uses of which are specified by the donors or applicable law.

4.1.4 **Asset Fund**

Asset Funds represent non-expendable funds invested in fixed assets (Net Block) for use by Organization's activities and it is not available for any other purpose. Funds utilized for capital expenditure are transferred from their sources (source may be of specified contribution, general contribution) to Asset fund at the time of capitalization. In case of assets financed by loan funds an amount equal to the actual loan repaid during the year is transferred to the Asset fund. Annually, the amount equal to the reduction in gross block of fixed assets on account of depreciation is transferred from Asset fund to Income and expenditure account.

4.2 Designated Funds

These are unrestricted funds set aside by the Governing Body for specific purposes and to meet future needs of the present commitments

4.2.1 **Endowment Funds** are non-expendable funds subject to stipulation that the principal is maintained and invested in perpetuity and earnings on investment are to be used for specified purposes. Governing Body of the Organization recommends the interest rate that needs to be allocated to Endowment at the end of each financial year taking into consideration average earning on investment and other administrative expenses. Any unutilized earning at the end of the year is added back to the endowment principal.

4.2.2 **Asset Replacement Fund** is an expendable fund used for the major repairs & replacement of the fixed assets. When an asset is sold, retired or transferred, the equivalent amount is transferred from Asset fund to this fund. The rent collected from the facilities owned by the Organization is credited to this fund.

4.2.3 **General Operating Fund** is used to meet the working capital needs of the Organization. This fund is also used to meet the expenses incurred during the time gap between commencement of an externally funded project and actual receipt of funds; on reimbursable basis.

4.2.4 **Revolving Fund** it is a revolving fund which is used to meet seed money/ initial deposit / working capital for entrepreneurial initiatives identified through structured selection process as detailed in the fund guidelines.

4.3 Unrestricted Fund

4.3.1 **General Fund:** These are unconditional expendable funds available for use at the discretion of Governing Body for furtherance of Organization's objectives. These funds are neither restricted by donor nor designated for specific purpose by the Governing Body. All unrestricted unutilized donations are credited to General Fund. Surplus or deficit arising out of the operations in each of the Program Focus Areas is adjusted against their respective general fund. It is assumed that at times fluctuations will occur in projected income and expenditure; which cannot be fully anticipated during the planning process. In the light of such circumstances, it is the policy of the Organization to maintain a prudent level of General Fund to provide stability and flexibility.

5. ACCOUNTING OF INCOME AND EXPENDITURE

- **Revenue Recognition**
  - All the incomes are recognized when Organization is legally entitled to collect it and amount can be quantified with reasonable accuracy, on an accrual basis.
  - Interest on deployment of funds is recognized using the time proportion method, based on the underlying interest rates.
  - Revenue from Training and Consulting is recognized on rendering of service or completion of training.
  - Membership fees from members are accounted on actual receipt basis. Life membership fee is treated as a designated endowment fund.
- **General Contribution** includes unspecified donations received in cash or kind.
- **Earmarked Funds** received towards recurrent expenditure are credited to specific income accounts to the extent restrictions are satisfied.
- **Income from activities** includes user charges, training & consultancy fees for the services rendered.
- **Net Movement in Funds** represents the surplus/deficit arising from operations under each of the Program Focus Area during the year and is adjusted against the respective fund balances.

6. FIXED ASSETS

Fixed Assets are shown at cost and donations in kind are capitalized at nominal value. Maintenance, repairs and investment in minor asset are charged off to Income & Expenditure Account. That expenditure which will materially increase the value of the asset or extend its useful life is capitalized. The assets which have fulfilled their useful life are retired at the book value and is charged to the Income & Expenditure Account. Amounts realized on sale of assets to the extent of written down value are credited to the asset account. Profit or loss resultant to the sale is charged to the Statement of Income and Expenditure.

7. DEPRECIATION

Depreciation for fixed assets is provided on written down value basis at the following rates:

Building	-	10%
Computers	-	60%
Equipment	-	15%

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Furniture and fixture	-	10%
Vehicle	-	15%

8. INVENTORY

Medicines, reagents, groceries, stationeries & consumables have been valued at cost on weighted average method.

9. FOREIGN EXCHANGE TRANSACTIONS

Transactions denominated in foreign currency are converted to Indian rupees and recorded as per the exchange rates prevalent on the date of transaction.

10. INVESTMENTS

Investments are made in accordance with provisions under Section 11 of Income Tax Act. Investments of all the funds are pooled together. Each participating fund enters & withdraws from the pool based on fund movement. Investments are stated at cost with accrued interest.

11. BORROWING COST

Borrowing cost that is specifically attributable to the acquisition, construction or production of qualifying assets is capitalized as part of the cost of such asset. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. Other borrowing costs are recognized as an expense in the period in which they are incurred.

12. ACCOUNTING OF LEASE

Leases where the lessor effectively retains substantially all the risks and benefits of the ownership over the lease term are classified as operating lease. Operating lease payments are recognized as expenses in the statement of Income and Expenditure.

13. TAXATION

Organization is registered under Section 12A of Income Tax Act and as such is exempt from taxation of its income and gains.

Swami Vivekananda Youth Movement
Balance Sheet as at March 31, 2017

(Amount in Rs.)

	Note	Development Support	Educational Activity	SEEP	Health	Training & Research	As at March 31, 2017	As at March 31, 2016
SOURCE OF FUNDS								
Restricted Funds								
Endowment Funds	1	1,403,484	19,245,699	49,284	7,787,191	2,532,279	**31,017,937**	**26,101,130**
Staff Benefit Funds	2	11,407,133	-	-	-	-	**11,407,133**	**8,592,474**
Earmarked Funds	3	-	12,551,048	291,218	16,132,356	652,997	**29,627,619**	**13,810,670**
Asset Funds	4	1,644,811	32,027,302	102,648	34,726,265	18,956,477	**87,459,503**	**75,001,271**
		14,455,428	**63,824,049**	**443,150**	**58,647,812**	**22,141,753**	**159,512,192**	**123,505,545**
Designated Funds								
Endowment Funds	5	486,929	-	-	-	-	**486,929**	**269,610**
Asset Replacement Fund	6	-	1,012,763	-	8,340,989	1,072,308	**10,426,060**	**8,890,165**
General Operating Fund	7	900,744	1,367,797	387,904	4,431,413	2,912,142	**10,000,000**	**4,800,000**
Revolving Fund	8	500,000	-	784,974	-	200,000	**1,484,974**	**1,433,621**
		1,887,673	**2,380,560**	**1,172,878**	**12,772,402**	**4,184,450**	**22,397,963**	**15,393,396**
Unrestricted Funds								
General Fund	9	3,125,554	2,406,760	355,883	4,182,936	2,661,492	**12,732,625**	**10,008,572**
TOTAL FUNDS		**19,468,655**	**68,611,369**	**1,971,911**	**75,603,150**	**28,987,695**	**194,642,780**	**148,907,513**
APPLICATION OF FUNDS								
Fixed Assets & Capital Work in Progress	10	1,644,811	39,247,197	102,648	35,312,650	29,577,175	**105,884,481**	**96,525,672**
Investments								
Long Term Investments	11	15,665,711	16,045,011	500,050	19,516,058	5,312,357	**57,039,187**	**31,151,603**
Current Investments		383,467	15,866,756	490,487	14,765,779	3,084,837	**34,591,326**	**33,468,454**
Deposits	12	-	106,812	-	373,925	1,400	**482,137**	**565,317**
Current Assets	13	3,769,602	11,773,700	3,695,348	13,421,895	3,889,768	**36,550,313**	**57,479,254**
TOTAL ASSETS		**21,463,591**	**83,039,476**	**4,788,533**	**83,390,307**	**41,865,537**	**234,547,444**	**219,190,300**
Liabilities								
Current Liabilities	14	1,994,936	9,411,847	2,816,622	6,824,800	4,697,982	**25,746,187**	**52,235,187**
Long Term Liabilities	15	-	5,016,260	-	962,357	8,179,860	**14,158,477**	**18,047,600**
TOTAL LIABILITIES		**1,994,936**	**14,428,107**	**2,816,622**	**7,787,157**	**12,877,842**	**39,904,664**	**70,282,787**
NET ASSETS		**19,468,655**	**68,611,369**	**1,971,911**	**75,603,150**	**28,987,695**	**194,642,780**	**148,907,513**

Significant Accounting Policies, Notes referred to above form an integral part of Balance Sheet

This is the Balance Sheet referred to in our report of even date

For MSSV & Co,
Chartered Accountants
FRN:001987S

D.R.Venkatesh
Partner
Membership No. : 25087

Place: Bengaluru
Date: July 12, 2017

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

Ms.Savitha S
Director Finance

Dr.Dennis Chauhan
Treasurer

Dr.(Flt.Lt) M A Balasubramanya
Secretary & Chief Executive Officer

Dr. R Balasubramaniam
President

Swami Vivekananda Youth Movement

Statement of Income and Expenditure for the year ended March 31, 2017

(Amount in Rs)

	Note	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2017	For the year ended March 31, 2016
INCOME								
Unrestricted								
Contribution	16	1,602,095	1,134,609	614,100	4,977,261	5,599	**8,333,664**	**6,266,580**
Income from activities - community contribution	17	577,618	16,771,434	1,169,242	29,624,110	31,883,062	**80,025,466**	**66,248,286**
Income from activities - support services	17	-	13,742,395	-	25,514,350	12,878,442	**52,135,187**	**47,834,277**
Interest income		1,663,878	504,003	82,752	1,091,022	58,300	**3,399,955**	**3,931,177**
Profit on sale of vehicle		-	-	-	-	-	-	42,932
Amount no longer payable		-	74,083	-	3,717	-	**77,800**	**314,442**
Interest on IT Refund		419,080	-	-	16,614	-	**435,694**	**125,814**
Designated								
Interest income on Endowments	5	20,979	-	-	-	-	**20,979**	**15,451**
Restricted								
Earmarked Funds	18	2,008,583	44,936,060	4,165,737	43,961,957	257,673	**95,330,010**	**86,547,048**
Interest income on Endowments	1	95,263	1,261,156	3,450	503,907	159,727	**2,023,502**	**1,698,937**
TOTAL		**6,387,496**	**78,423,740**	**6,035,281**	**105,692,938**	**45,242,803**	**241,782,258**	**213,024,944**
EXPENDITURE								
Development Support	19	9,530,433	-	-	-	-	**9,530,433**	**9,824,101**
Institution Based Services	20	-	32,515,558	-	40,741,279	22,109,749	**95,366,586**	**85,224,006**
Community Based Services	21	-	28,298,027	6,114,394	36,012,107	-	**70,424,528**	**65,922,431**
Support Services	22	-	13,424,801	-	24,373,397	9,592,646	**47,390,844**	**43,927,300**
Loss on sale of Asset		-	-	-	-	-	-	**124,304**
Amount no longer receivable		9,373	492,361	-	99,208	213,147	**814,089**	**469,513**
Depreciation	23	98,631	3,901,124	61,398	4,537,677	3,482,392	**12,081,222**	**11,332,381**
TOTAL		**9,638,437**	**78,631,871**	**6,175,792**	**105,763,668**	**35,397,934**	**235,607,702**	**216,824,036**
Net Movement in Funds	24	**(3,250,941)**	**(208,132)**	**(140,511)**	**(70,730)**	**9,844,869**	**6,174,556**	**(3,799,092)**

Significant Accounting Policies, Notes referred to above form an integral part of Statement of Income and Expenditure

This is the Statement of Income and Expenditure referred to in our report of even date

For MSSV & Co,
Chartered Accountants
FRN:001987S

D.R.Venkatesh
Partner
Membership No. : 25087

Place: Bangalore
Date: July 12, 2017

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

Ms.Savitha S
Director Finance

Dr.Dennis Chauhan
Treasurer

Dr.(Flt.lt) M A Balasubramanya
Secretary & Chief Executive Officer

Dr. R Balasubramaniam
President

Swami Vivekananda Youth Movement

Receipts and Payments Account for the year ended March 31, 2017

(Amount in Rs.)

	SCH	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2017	For the year ended March 31, 2016
Opening Balance	13E							
Cash on hand							332,039	212,795
Cash at scheduled banks							16,853,600	7,131,324
Cheques on hand							4,149,105	1,625,800
							21,334,744	8,969,919
Add: Receipts								
Donations & grants	25	4,667,997	63,170,393	4,441,504	77,860,583	3,395,012	153,535,489	112,271,517
Receipts from activities	26	525,716	30,047,294	1,077,506	53,984,286	43,501,193	129,135,995	112,761,584
Sale of fixed assets	27	-	4,500	-	-	-	4,500	700,854
Other receipts	28	2,669,633	(22,500)	51,353	50,000	15,000	2,763,486	1,553,477
Secured loan - net	29	(5,308,041)	(12,105,637)	(409,415)	(5,710,609)	(4,456,516)	(27,990,218)	1,018,091
Interest on fixed deposit & others		1,019,157	1,618,851	65,800	1,303,511	193,757	4,201,076	4,005,651
TOTAL		3,574,462	82,712,901	5,226,748	127,487,771	42,648,446	261,650,328	232,311,174
Less: Payments								
Purchase of fixed assets & capital payments	30	2,524,042	9,593,563	92,000	7,505,943	1,372,748	21,088,296	12,344,486
Loans & advances and deposit	31	(695,406)	230,246	11,208	163,472	(95,149)	(385,629)	976,009
Expenses for the year and other utilities	32	9,451,081	75,717,730	5,939,277	99,100,262	34,364,667	224,573,016	206,682,878
		11,279,717	85,541,539	6,042,485	106,769,677	35,642,266	245,275,683	220,003,373
Investments in deposits - net		5,637,717	3,000,870	(154,579)	15,814,901	1,790,144	26,089,054	(57,023)
Closing Balance							11,620,336	21,334,744
Represented by	13E							
Cash on hand							174,076	332,039
Cash at scheduled banks							11,235,686	16,853,600
Cheques on hand							210,574	4,149,105
TOTAL							11,620,336	21,334,744

Significant Accounting Policies, Notes referred to above form an integral part of Receipts and Payments Account

This is the Receipts and Payments Account referred to in our report of even date

For MSSV & Co,
Chartered Accountants
FRN:001987S

D.R.Venkatesh
Partner
Membership No. : 25087

Place: Bengaluru
Date: July 12, 2017

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

Mr.Savitha S
Director Finance

Dr.Dennis Chauhan
Treasurer

Dr.(Flt.lt) M A Balasubramaniya
Secretary & Chief Executive Officer

Dr. R Balasubramaniam
President

SCHEDULE TO FINANCIAL STATEMENTS (Amount in Rs.)

1. ENDOWMENT FUNDS - RESTRICTED

Development Support		Opening Balance	During the Year				Balance
			Contribution	Interest	Total	Expended	
For 'Development activities'		5,63,484	8,40,000	95,263	14,98,747	95,263	14,03,484
	Sub Total - I	**5,63,484**	**8,40,000**	**95,263**	**14,98,747**	**95,263**	**14,03,484**
Education							
For 'Annadhanam'		12,000	-	840	12,840	840	12,000
For 'Prizes & Scholarship'		1,51,85,699	18,31,656	11,27,108	1,81,44,462	11,27,108	1,70,17,355
For 'Other Educational Activities'		17,06,414	4,50,000	1,33,208	22,89,622	73,278	22,16,344
	Sub Total - II	**1,69,04,113**	**22,81,656**	**12,61,156**	**2,04,46,924**	**12,01,226**	**1,92,45,699**
Social Economic Empowerment Program							
For 'SEEP Activities'		49,284	-	3,450	52,734	3,450	49,284
	Sub Total - III	**49,284**	**-**	**3,450**	**52,734**	**3,450**	**49,284**
Health							
For Water, Sanitation, Hygiene & Environment		1,08,000	-	7,560	1,15,560	7,560	1,08,000
For 'VMH Fund'		-	2,00,000	8,898	2,08,898	8,898	2,00,000
For 'Prizes & Scholarship'		28,298	-	1,981	30,279	1,981	28,298
For 'Poor patient & Palliative care'		62,44,030	8,35,000	4,59,438	75,38,468	4,59,438	70,79,030
For 'Training And Research'		3,71,863	-	26,030	3,97,893	26,030	3,71,863
	Sub Total - IV	**67,52,191**	**10,35,000**	**5,03,907**	**82,91,098**	**5,03,907**	**77,87,191**
Training & Research							
For 'Prizes & Scholarship'		18,32,058	7,00,221	1,59,727	26,92,006	1,59,727	25,32,279
	Sub Total - V	**18,32,058**	**7,00,221**	**1,59,727**	**26,92,006**	**1,59,727**	**25,32,279**
	Total (I+II+III+IV+V)	**2,61,01,130**	**48,56,877**	**20,23,502**	**3,29,81,509**	**19,63,572**	**3,10,17,937**

Note 1A : Total endowment of **Rs.3,10,17,937/-** includes 69 number of endowments from individuals (Previous Year **Rs.2,61,01,130/-** incudes 67 number of endowments received from individuals. The above endowments ranging from Rs.5,000/- to Rs.1,51,41,095/- depending on the purpose specified by the donor.

Note 1B : During the year Governing body has allocated interest of Rs.7% p.a. after considering related expenditure in maintaining the endowment fund

2. STAFF BENEFIT FUND

	Opening Balance	During the Year			Closing Balance
		Contribution	Total	Expended	
Gratuity Fund	76,85,961	31,63,013	1,08,48,974	6,64,601	**1,01,84,373**
Leave Encashment Fund	8,00,682	4,22,579	12,23,260	1,27,071	**10,96,189**
Staff Recreation Fund	1,06,831	73,525	1,79,356	52,785	**1,26,571**
Total	**85,92,474**	**36,59,116**	**1,22,51,590**	**8,44,457**	**1,14,07,133**

3. EARMARKED FUNDS

A. Based on Sources

	Opening Balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
Educational Activity							
Government Body	5,21,071	54,84,869	-	60,05,940	19,85,338	-	40,20,602
Foundations & Trusts	61,59,462	1,20,66,048	-	1,82,25,510	1,58,48,101	-	23,77,409
Corporate Foundation & Trusts	19,93,335	2,81,43,548	51,99,784	3,53,36,667	3,07,02,019	-	46,34,648
Individuals	14,15,544	66,26,215	6,00,000	78,41,759	63,23,370	-	15,18,389
Total Education - I	**1,00,89,411**	**5,13,20,680**	**58,99,784**	**6,74,09,875**	**5,48,58,828**	**-**	**1,25,51,048**
Socio Economic Empowerment Program							
Government Body	-	-	2,600	2,600	2,600	-	-
Foundations & Trusts	2,91,218	3,04,399	-	5,95,617	3,04,399	-	2,91,218
Corporate Foundation & Trusts	-	20,94,527	4,69,736	25,64,263	25,64,263	-	-
Individuals	-	16,05,765	-	16,05,765	16,05,765	-	-
Total SEEP - II	**2,91,218**	**40,04,691**	**4,72,336**	**47,68,245**	**44,77,027**	**-**	**2,91,218**
Health							
Government Body	3,15,923	38,81,761	6,70,195	48,67,879	45,45,503	-	3,22,376
Foundations & Trusts	8,86,732	3,77,85,621	2,13,785	3,88,86,138	3,28,57,346	-	60,28,792
Corporate Foundation & Trusts	-	1,33,17,024	-	1,33,17,024	1,00,22,066	-	32,94,958
Individuals	15,15,306	74,56,267	20,00,000	1,09,71,573	44,85,343	-	64,86,230
Total Health - III	**27,17,961**	**6,24,40,673**	**28,83,980**	**6,80,42,614**	**5,19,10,258**	**-**	**1,61,32,356**
Training & Research							
Government Body	29,630	-	-	29,630	-	-	29,630
Foundations & Trusts	5,29,243	2,72,013	3,10,820	11,12,076	6,31,653	-	4,80,423
Corporate Foundation & Trusts	-	14,29,000	-	14,29,000	14,29,000	-	-
Individuals	1,53,207	6,000	-	1,59,207	16,263	-	1,42,944
Total Training & Research - IV	**7,12,080**	**17,07,013**	**3,10,820**	**27,29,913**	**20,76,916**	**-**	**6,52,997**
TOTAL (I + II + III + IV)	**1,38,10,670**	**11,94,72,057**	**96,66,920**	**14,29,50,647**	**11,33,23,029**	**-**	**2,96,27,619**

B. Based on Programs

	Opening Balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
I. Educational Activity							
Government							
Viveka Tribal Centre for Learning	87,071	2,42,654	-	3,29,725	2,07,933	-	1,21,792
Science Education	4,34,000	52,42,215	-	56,76,215	17,77,405	-	38,98,810
	5,21,071	**54,84,869**	**-**	**60,05,940**	**19,85,338**	**-**	**40,20,602**
Foundations & Trusts							
Viveka School Of Excellence	17,52,248	-	-	17,52,248	17,52,248	-	-
Viveka Tribal Centre for Learning	9,860	13,11,866	-	13,21,726	10,73,860	-	2,47,866
Viveka Teachers Training and Research Centre	-	14,14,000	-	14,14,000	14,14,000	-	-
School Education Program	24,70,602	41,28,454	-	65,99,056	58,27,200	-	7,71,856
Scholar Program	14,75,377	1,00,000	-	15,75,377	15,75,377	-	-
Science Education	4,51,375	42,36,950	-	46,88,325	42,05,416	-	4,82,909
Community Development Program - Education	-	8,74,778	-	8,74,778	-	-	8,74,778
	61,59,462	**1,20,66,048**	**-**	**1,82,25,510**	**1,58,48,101**	**-**	**23,77,409**
Corporate Foundation & Trusts							
Viveka Tribal Centre for Learning	49,841	1,07,26,125	9,00,404	1,16,76,370	1,12,06,526	-	4,69,844
Viveka Teachers Training and Research Centre	-	18,54,000	3,21,000	21,75,000	21,75,000	-	-
School Education Program	10,18,799	99,94,253	17,58,796	1,27,71,848	1,03,03,717	-	24,68,131
Scholar Program	9,24,695	35,97,770	22,19,584	67,42,049	51,67,241	-	15,74,808
Science Education	-	19,71,400	-	19,71,400	18,49,535	-	1,21,865
	19,93,335	**2,81,43,548**	**51,99,784**	**3,53,36,667**	**3,07,02,019**	**-**	**46,34,648**
Individuals							
Viveka Tribal Centre for Learning	7,90,556	26,50,000	-	34,40,556	27,90,556	-	6,50,000
Viveka PU College	-	7,00,000	8,00,000	15,00,000	15,00,000	-	-
School Education Program	5,35,513	2,63,481	-	7,98,994	6,92,444	-	1,06,550
Scholar Program	-	18,65,089	-	18,65,089	13,03,370	-	5,61,719
Community Development Program - Education	89,475	1,47,645	-	2,37,120	37,000	-	2,00,120
	14,15,544	**56,26,215**	**8,00,000**	**78,41,759**	**63,23,370**	**-**	**15,18,389**
Total Education - I	**1,00,89,411**	**5,13,20,680**	**59,99,784**	**6,74,09,875**	**5,48,58,828**	**-**	**1,25,51,048**
II. Socio Economic Empowerment Program							
Government							
Tribal,women & youth socio economic empowerment program	-	-	2,600	2,600	2,600	-	-
	-	**-**	**2,600**	**2,600**	**2,600**	**-**	**-**
Foundations & Trusts							
Disaster Relief	2,11,518	-	-	2,11,518	-	-	2,11,518
Tribal, women & youth socio economic empowerment program	79,700	3,04,399	-	3,84,099	3,04,399	-	79,700
	2,91,218	**3,04,399**	**-**	**5,95,617**	**3,04,399**	**-**	**2,91,218**
Corporate Foundation & Trusts							
Tribal, women & youth socio economic empowerment program	-	5,50,000	-	5,50,000	5,50,000	-	-
Slum Development	-	15,44,527	4,69,736	20,14,263	20,14,263	-	-
	-	**20,94,527**	**4,69,736**	**25,64,263**	**25,64,263**	**-**	**-**
Individuals							
Tribal Development Activities	-	16,05,765	-	16,05,765	16,05,765	-	-
	-	**16,05,765**	**-**	**16,05,765**	**16,05,765**	**-**	**-**
Total SEEP - II	**2,91,218**	**40,04,691**	**4,72,336**	**47,68,245**	**44,77,027**	**-**	**2,91,218**
III. Health							
Government							
Community Health Activities	1,750	1,50,000	-	1,51,750	1,50,000	-	1,750
HIV/AIDS - Care & Control	3,14,173	37,31,761	6,70,195	47,16,129	43,95,503	-	3,20,626
	3,15,923	**38,81,761**	**6,70,195**	**48,67,879**	**45,45,503**	**-**	**3,22,376**
Foundations & Trusts							
Vivekananda Memorial Hospital	-	88,24,157	-	88,24,157	81,43,090	-	6,81,067
HIV/AIDS - Care & Control	3,09,071	83,38,422	24,843	86,72,336	84,64,201	-	2,08,135
Training,Research & Consultancy	1,69,513	29,325	-	1,98,838	29,325	-	1,69,513
Care & Rehabilitation	4,08,148	15,65,598	-	19,73,746	14,83,674	-	4,90,072
Community Development Program - Health	-	39,29,094	-	39,29,094	-	-	39,29,094
Tribal Development	-	14,00,000	20,00,000	34,00,000	34,00,000	-	-
Water, Sanitation, Hygiene & Environment	-	1,50,99,025	1,88,942	1,52,87,967	1,47,37,056	-	5,50,911
	8,86,732	**3,91,85,621**	**22,13,785**	**4,22,86,138**	**3,62,57,346**	**-**	**60,28,792**
Corporate Foundation & Trusts							
Vivekananda Memorial Hospital	-	73,97,800	-	73,97,800	61,67,800	-	12,30,000
Water, Sanitation, Hygiene & Environment	-	39,99,400	-	39,99,400	25,23,680	-	14,75,720
Mobile Health Unit	-	8,57,040	-	8,57,040	2,67,802	-	5,89,238
Care & Rehabilitation	-	10,62,784	-	10,62,784	10,62,784	-	-
	-	**1,33,17,024**	**-**	**1,33,17,024**	**1,00,22,066**	**-**	**32,94,958**

Individuals							
Vivekananda Memorial Hospital	3,06,169	10,48,067	-	13,54,236	7,25,593	-	6,28,643
Training, Research & Consultancy	69,276	10,446	-	99,722	29,000	-	70,722
Care & Rehabilitation	11,19,861	3,36,600	-	14,56,461	3,30,750	-	11,25,711
Community Development Activities - Health	-	44,41,540	-	44,41,540	-	-	44,41,540
Tribal Mobile Health Unit	-	2,19,614	-	2,19,614	-	-	2,19,614
	15,15,306	**60,56,267**	**-**	**75,71,573**	**10,85,343**	**-**	**64,86,230**
Total Health - III	**27,17,961**	**6,24,40,673**	**28,83,980**	**6,80,42,614**	**5,19,10,258**	**-**	**1,61,32,356**
IV. Training & Research							
Government							
Capacity Building	29,630	-	-	29,630	-	-	29,630
	29,630	**-**	**-**	**29,630**	**-**	**-**	**29,630**
Foundations & Trusts							
Academics	5,29,243	94,400	3,10,820	9,34,463	4,54,040	-	4,80,423
Training & consultancy	-	1,77,613	-	1,77,613	1,77,613	-	-
	5,29,243	**2,72,013**	**3,10,820**	**11,12,076**	**6,31,653**	**-**	**4,80,423**
Corporate Foundation & Trusts	-	-	-	-	-	-	-
Academics	-	14,29,000	-	14,29,000	14,29,000	-	-
	-	**14,29,000**	**-**	**14,29,000**	**14,29,000**	**-**	**-**
Individuals							
Academics	1,03,535	-	-	1,03,535	9,800	-	93,735
Other Training & Research programs	49,672	6,000	-	55,672	6,463	-	49,209
	1,53,207	**6,000**	**-**	**1,59,207**	**16,263**	**-**	**1,42,944**
Total Training & Research - IV	**7,12,080**	**17,07,013**	**3,10,820**	**27,29,913**	**20,76,916**	**-**	**6,52,997**
TOTAL (I + II + III + IV)	**1,38,10,670**	**11,94,73,057**	**96,66,920**	**14,29,50,647**	**11,33,23,029**	**-**	**2,96,27,619**
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

4. ASSET FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	2,44,71,292	72,046	3,12,54,500	1,92,03,434	**7,50,01,272**
ADD: Additions during the year	17,43,442	97,46,594	92,000	76,87,215	5,84,768	**1,98,54,019**
ADD: Trans from General Fund - Repayment of Loan	-	17,15,040	-	3,24,227	26,50,667	**46,89,934**
(LESS): Transfer of sale of Asset to Asset Replacement Fund	-	(4,500)	-	-	-	**(4,500)**
ADD / (LESS): Transfer from / (to) Inc & Exp a/c	(98,631)	(38,01,124)	(61,398)	(45,37,677)	(34,82,392)	**(1,20,81,222)**
Closing Balance	**16,44,811**	**3,20,27,302**	**1,02,648**	**3,47,28,265**	**1,89,56,477**	**8,74,59,503**

5. ENDOWMENT FUNDS - DESIGNATED

	Opening Balance	During the Year				Closing Balance
		Contribution	Interest	Total	Expended	
Development Support						
Staff Fund	1,42,110	1,57,319	9,948	3,09,377	9,948	2,99,429
Life membership Fee Fund	1,27,500	60,000	11,031	1,98,531	11,031	1,87,500
Total	**2,69,610**	**2,17,319**	**20,979**	**5,07,908**	**20,979**	**4,86,929**

6. ASSET REPLACEMENT FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	8,00,314	-	74,54,058	6,35,793	**88,90,165**
ADD: Sale of Asset	-	4,500	-	-	-	**4,500**
ADD / (LESS): Trans from / (to) I & E A/c	-	2,07,949	-	8,86,931	4,36,515	**15,31,395**
(LESS): Utilised during the year	-	-	-	-	-	-
Closing Balance	**-**	**10,12,763**	**-**	**83,40,989**	**10,72,308**	**1,04,26,060**

7. GENERAL OPERATING FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	5,73,766	9,18,832	2,59,973	24,02,669	6,44,760	48,00,000
ADD: Amount transferred from General Fund	-	-	-	25,00,000	27,00,000	52,00,000
ADD / (LESS): Fund movement	3,26,978	4,48,965	1,27,931	(4,71,256)	(4,32,618)	-
Closing Balance	**9,00,744**	**13,67,797**	**3,87,904**	**44,31,413**	**29,12,142**	**1,00,00,000**

Note 7A : This fund serves the working capital needs of the entire organization. Based on the needs, this fund is allocated to different sectors.

8. **REVOLVING FUND**

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	5,00,000	-	7,33,621	-	2,00,000	**14,33,621**
ADD / (LESS): Transferred from / (to) Income & Expenditure A/c	-	-	51,353	-	-	**51,353**
Add: Addition during the year	-	-	-	-	-	-
ADD: Amount transferred from General Fund	-	-	-	-	-	-
Less: Utilized during the year	-	-	-	-	-	-
Total	**5,00,000**	-	**7,84,974**	-	**2,00,000**	**14,84,974**

9. **GENERAL FUND**

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	5,21,306	17,36,836	4,86,349	39,10,255	33,53,826	**1,00,08,572**
ADD / (LESS): Transfer from / (to) Statement of Income and Exp.	(31,52,310)	33,84,891	(1,30,466)	35,61,817	1,27,43,101	**1,64,07,033**
ADD/(LESS): Transfer from General Fund	75,00,000	-	-	-	(75,00,000)	-
ADD/(LESS): Transfer to General operating fundFund	-	-	-	25,00,000	27,00,000	**52,00,000**
LESS: Capital Payments	17,43,442	9,99,927	-	4,64,509	5,84,768	**37,93,046**
LESS: Repayment of Loan	-	17,15,040	-	3,24,227	26,50,667	**46,89,934**
Closing Balance	**31,25,554**	**24,06,760**	**3,55,883**	**41,82,936**	**26,61,492**	**1,27,32,625**

10. **FIXED ASSETS AND CAPITAL WORK IN PROGRESS**

	Opening Balance	Additions	Deletions	Total	Depreciation	Closing Balance
Development Support						
Computer	-	3,23,310	-	3,23,310	96,993	2,26,317
Furniture & Fixtures	-	16,376	-	16,376	1,638	14,738
Capital Work In Progress	-	14,03,756	-	14,03,756	-	14,03,756
Sub Total - I	**-**	**17,43,442**	**-**	**17,43,442**	**98,631**	**16,44,811**
Education						
Land	23,05,340	-	-	23,05,340	-	23,05,340
Building	2,25,11,158	34,24,109	-	2,59,35,267	24,22,322	2,35,12,945
Computer	2,24,232	2,66,077	-	4,90,309	2,32,944	2,57,365
Equipment	26,79,744	11,69,213	4,500	38,44,457	5,25,602	33,18,855
Furniture & Fixtures	28,82,065	9,05,044	-	37,87,109	3,41,381	34,45,728
Vehicles	7,73,586	17,52,248	-	25,25,834	3,78,875	21,46,959
Capital Work In Progress	12,35,570	57,75,972	27,51,538	42,60,004	-	42,60,004
Sub Total - II	**3,26,11,695**	**1,32,92,663**	**27,56,038**	**4,31,48,321**	**39,01,124**	**3,92,47,197**
SEEP						
Computer	1,980	82,100	-	84,080	50,448	33,632
Equipment	49,182	9,900	-	59,082	8,862	50,220
Furniture & fixtures	20,884	-	-	20,884	2,088	18,796
Sub Total - III	**72,046**	**92,000**	**-**	**1,64,046**	**61,398**	**1,02,648**
Health						
Fixed Assets in Kind	5	-	-	5	-	5
Land	22,71,089	-	-	22,71,089	-	22,71,089
Building	1,58,25,724	-	-	1,58,25,724	15,82,572	1,42,43,152
Computer	5,15,022	1,67,576	-	6,82,598	3,81,409	3,01,189
Equipment	1,02,61,950	70,49,957	-	1,73,11,907	21,46,574	1,51,65,333
Furniture & Fixtures	15,38,829	1,06,653	-	16,45,482	1,64,548	14,80,934
Vehicles	17,50,493	-	-	17,50,493	2,62,574	14,87,919
Capital Work In Progress	-	3,63,029	-	3,63,029	-	3,63,029
Sub Total - IV	**3,21,63,112**	**76,87,215**	**-**	**3,98,50,327**	**45,37,677**	**3,53,12,650**
Training & Research						
Land	6,57,437	-	-	6,57,437	-	6,57,437
Building	2,64,36,278	-	-	2,64,36,278	26,43,628	2,37,92,650
Computer	1,64,814	1,11,966	-	2,76,780	1,32,478	1,44,302
Equipment	16,19,600	2,71,554	-	18,91,154	2,73,149	16,18,005
Furniture & Fixtures	27,30,999	-	-	27,30,999	2,73,100	24,57,899
Vehicles	89,691	9,97,228	-	10,86,919	1,80,037	9,06,882
Sub Total - V	**3,16,76,819**	**13,80,748**	**-**	**3,30,59,567**	**34,82,392**	**2,95,77,175**
Total (I+II+III+IV+V)	**9,65,25,672**	**2,41,96,068**	**27,56,038**	**11,79,65,703**	**1,20,81,222**	**10,58,84,481**

11. INVESTMENT

A.Fund wise Allocation

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Restricted Endowment Funds	14,03,484	1,92,45,699	49,284	77,87,191	25,32,279	**3,10,17,937**	**2,61,01,130**
Designated Endowment Funds	4,86,929	-	-	-	-	**4,86,929**	**2,69,610**
Revolving fund	3,19,139	-	7,84,974	-	2,00,000	**13,04,113**	**14,33,621**
Staff Benefit Fund	1,14,07,133	-	-	-	-	**1,14,07,133**	**85,92,474**
Earmarked Funds	-	1,08,93,174	1,12,472	1,61,24,356	6,45,906	**2,77,75,908**	**1,24,01,716**
Asset Replacement Func	-	10,12,763	-	83,40,969	10,72,308	**1,04,26,040**	**88,90,165**
General Operating Fund	-	-	-	-	13,61,105	**13,61,105**	-
General Funds	24,32,493	4,54,194	43,807	6,15,647	23,11,596	**58,57,737**	**46,82,852**
Long term Liability	-	3,05,937	-	7,02,500	2,74,000	**12,82,437**	**10,95,867**
Total	**1,60,49,178**	**3,19,11,767**	**9,90,537**	**3,35,70,663**	**83,97,194**	**9,09,19,359**	**6,34,67,435**

B.Classification based on Maturity

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Long Term investments							
Term Deposits	1,56,65,711	1,60,45,011	5,00,050	1,95,16,058	53,12,357	**5,70,39,187**	**3,11,51,603**
Current investments							
Short term Deposits	3,83,467	1,58,66,756	4,90,487	1,47,65,779	30,84,837	**3,45,91,326**	**3,34,68,454**
Total	**1,60,49,178**	**3,19,11,767**	**9,90,537**	**3,42,81,837**	**83,97,194**	**9,16,30,513**	**6,46,20,057**

12. DEPOSITS

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	1,35,341	-	4,25,120	4,856	**5,65,317**
Add: Deposit given	-	-	-	2,310	-	**2,310**
Less: Deposit returned	-	-	-	-	-	-
Less: Deposit written off	-	28,529	-	53,505	3,456	**85,490**
Closing Balance	**-**	**1,06,812**	**-**	**3,73,925**	**1,400**	**4,82,137**

13. CURRENT ASSETS

A. Earmarked Fund Receivable (Considered good)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Government body	-	-	27,94,235	8,30,741	-	**36,24,976**	**2,27,10,960**
Corporate Foundation & Trusts	-	51,99,784	-	-	-	**51,99,784**	**5,83,132**
Foundations & Trusts	-	-	4,69,736	2,13,785	-	**6,83,521**	**8,61,848**
Individuals	-	8,00,000	-	20,05,765	-	**28,05,765**	-
Sub Total - A	**-**	**59,99,784**	**32,63,971**	**30,50,291**	**-**	**1,23,14,046**	**2,41,55,940**
B. Other Receivables							
IT Refund receivable	9,00,981	-	-	-	-	**9,00,981**	**27,76,549**
VAT input credit	6,62,807	-	-	-	-	**6,62,807**	**6,10,905**
Other Receivables	-	7,68,349	1,67,513	22,32,914	20,98,368	**52,67,144**	**28,81,938**
Sub Total - B	**15,63,788**	**7,68,349**	**1,67,513**	**22,32,914**	**20,98,368**	**68,30,932**	**62,69,392**
C. Loans & Advances							
Capital Advance	7,80,600	9,68,130	-	-	-	**17,48,730**	-
Rental Advance	-	7,57,770	-	4,85,547	54,230	**12,97,547**	**11,54,710**
Other Loans & Advances:	-	-	-	-	-	-	-
With Staff	1,80,861	35,219	11,208	1,50,615	621	**3,78,524**	**9,09,300**
Program Advane	-	22,718	-	450	52,494	**75,662**	**23,05,844**
Sub Total - C	**9,61,461**	**17,83,837**	**11,208**	**6,36,612**	**1,07,345**	**35,00,463**	**43,69,854**
D. Inventory							
Inventory	3,26,978	5,73,266	-	13,17,777	66,515	**22,84,536**	**13,49,324**
Sub Total - D	**3,26,978**	**5,73,266**	**-**	**13,17,777**	**66,515**	**22,84,536**	**13,49,324**
E. Cash & Bank Balances							
Cash on Hand	2,085	12,221	-	1,42,972	16,798	**1,74,076**	**3,32,039**
Cash at Scheduled Banks	9,15,290	26,36,243	1,95,653	56,87,758	16,00,742	**1,12,35,686**	**1,68,53,600**
Cheque on Hand	-	-	57,003	1,53,571	-	**2,10,574**	**41,49,105**
Sub Total - E	**9,17,375**	**26,48,464**	**2,52,656**	**61,84,301**	**16,17,540**	**1,16,20,336**	**2,13,34,744**
Total (A+B+C+D+E)	**37,69,602**	**1,17,73,700**	**36,95,348**	**1,34,21,895**	**38,89,768**	**3,65,50,313**	**5,74,79,254**

14. CURRENT LIABILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Current maturity of long term debt *	-	17,15,040	-	3,24,528	27,18,858	**47,58,426**	**45,72,666**
Unspent specified contribution returnable	-	1,65,000	-	57,500	70,000	**2,92,500**	**2,92,500**
Sundry creditors for purchases & services	13,99,220	34,38,956	3,16,622	44,96,500	7,14,712	**1,03,66,010**	**1,63,24,021**
Sundry creditors - Others	-	18,64,621	-	86,272	-	**19,60,893**	-
Advance received	-	7,28,230	-	-	6,94,412	**14,22,642**	-
Short term borrowings							
Overdrawn bank balances	5,95,716	15,00,000	25,00,000	15,00,000	5,00,000	**65,95,716**	**3,06,96,000**
Rural Sanitary Mart - Working Capital - ZP	-	-	-	3,50,000	-	**3,50,000**	**3,50,000**
Total	**19,94,936**	**94,11,847**	**28,16,622**	**68,24,800**	**46,97,982**	**2,57,46,187**	**5,22,35,187**

** Refer note no 15B for other terms & conditions of loan*

15. LONG TERM LIABILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Term Loan from banks for acquisition of fixed assets	-	47,10,323	-	2,59,857	79,05,860	**1,28,76,040**	**1,69,51,734**
Caution deposit from						-	
- Staff	-	1,56,500	-	6,17,500	2,66,000	**10,40,000**	**9,97,500**
- Contractors	-	1,49,437	-	85,000	8,000	**2,42,437**	**98,366**
Total	**-**	**50,16,260**	**-**	**9,62,357**	**81,79,860**	**1,41,58,477**	**1,80,47,600**

Note 15 A : Default in repayment of borrowings:

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Note 15 B : Terms and conditions:

	Particulars	Nature of security	Amt of loan sanctioned	Amt of loan utilised	Closing balance as on 31.03.2017	Terms of repayment
1	Name of the bank - Canara Bank Purpose - Construction of School at VSOE	Hypothecation of asset created out of Term loan Equitable mortgage of land & existing building at no 167/2b Saragur	1,20,00,000	1,18,71,753	64,25,363	96 monthly instalment of Rs.1,42,857 + interest starting from January 2014
2	Name of the bank - Canara Bank Purpose - Construction of building, purchase of furniture etc at Mysore	Hypothecation of asset created out of Term loan Hypothecation of Swaraj Mazda vehicle Equitable mortgage of land & existing building at CA-2 Mysore	2,25,00,000	1,50,46,732	73,41,834	96 monthly instalment of Rs.2,53,472 starting from June 2013
3	Name of the bank - Canara Bank Purpose - Purchase of vehicle - Maruti Eeco	Hypothecation of Maruti Eeco vehicle	3,90,000	3,90,000	2,16,481	36 monthly instalment of Rs.10,833 + interest starting from December 2015
4	Name of the bank - Toyota Financial Services India Ltd Purpose - Purchase of vehicle - Toyota Liva	Hypothecation of Toyota Liva vehicle	6,26,244	6,26,244	3,03,392	36 monthly instalment of Rs.19,408 starting from December 2015
5	Name of the bank - HDFC Bank Ltd Purpose - Purchase of vehicle - Maruti Breeza	Hypothecation of Maruti Breeza vehicle	8,00,000	8,00,000	7,03,885	60 monthly instalment of Rs.17,002 starting from July 2016

16. CONTRIBUTION

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Indian Contribution	14,83,559	11,17,958	6,14,100	47,56,683	5,599	**79,80,099**	**58,54,601**
Foreign Contribution	1,18,536	16,651	-	2,18,378	-	**3,53,565**	**4,11,979**
Total	**16,02,095**	**11,34,609**	**6,14,100**	**49,77,261**	**5,599**	**83,33,664**	**62,66,580**

17. Income From Activities - Community Contribution

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Community Contribution	5,77,618	1,67,71,434	11,69,242	2,96,24,110	3,18,83,062	**8,00,25,466**	**6,62,48,286**
Support Services	-	1,37,42,395	-	2,55,14,350	1,28,78,442	**5,21,35,187**	**4,78,34,277**
Total	**5,77,618**	**3,05,13,829**	**11,69,242**	**5,51,38,460**	**4,47,61,504**	**13,21,60,653**	**11,40,82,563**

18. EARMARKED FUNDS - INCOME

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	10,49,102	3,04,63,420	-	90,000	-	**3,16,02,522**	**2,68,76,257**
Care & rehabilitation	-	-	-	26,26,975	-	**26,26,975**	**81,51,266**
Community Radio Station	-	-	-	-	-	**-**	**4,98,985**
HIV/AIDS - Care & Control	3,41,193	-	-	1,24,64,846	-	**1,28,06,039**	**1,18,69,639**
Patient Care & treatment	-	-	-	79,85,632	-	**79,85,632**	**10,76,889**
Slum Development Program	1,82,290	-	17,02,973	-	37,000	**19,22,263**	**-**
Water, Sanitation, Hygiene & Environment Programs	4,35,998	-	-	1,66,81,442	-	**1,71,17,440**	**1,39,54,339**
Tribal Development Programs	-	1,44,72,640	24,62,764	41,13,062	-	**2,10,48,466**	**2,41,19,673**
Youth Empowerment & Community Awareness program	-	-	-	-	2,20,673	**2,20,673**	**-**
Total	**20,08,583**	**4,49,36,060**	**41,65,737**	**4,39,61,957**	**2,57,673**	**9,53,30,010**	**8,65,47,048**

Note 18A : These are Earmarked funds released from restrictions as specified activities are performed and qualifying expenditure incurred during the year

19. DEVELOPMENT SUPPORT

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Accounting & Auditing & monitoring	3,72,667	-	-	-	-	**3,72,667**	**6,61,811**
Gratuity & Leave Encashment	2,58,927	-	-	-	-	**2,58,927**	**11,17,158**
HR Expenses	3,41,767	-	-	-	-	**3,41,767**	**3,52,038**
Monitoring & Evaluation	9,87,857	-	-	-	-	**9,87,857**	**-**
Operational Cost	5,86,322	-	-	-	-	**5,86,322**	**13,30,608**
Fundraising & promotional expenses	26,43,519	-	-	-	-	**26,43,519**	**9,65,147**
Personnel Cost	43,39,374	-	-	-	-	**43,39,374**	**53,97,339**
Total	**95,30,433**	**-**	**-**	**-**	**-**	**95,30,433**	**98,24,101**

20. INSTITUTION BASED SERVICES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
10 Bed Vivekananda Memorial Hospital at Kenchanahalli							
Academics & Research	-	-	-	1,00,184	-	**1,00,184**	**2,43,731**
Admin Expenses	-	-	-	1,85,158	-	**1,85,158**	**7,30,637**
Diagnostic Services	-	-	-	3,68,765	-	**3,68,765**	**3,02,742**
Patient care & treatment	-	-	-	21,95,877	-	**21,95,877**	**20,78,248**
Pharmacy	-	-	-	8,02,540	-	**8,02,540**	**10,13,552**
Total - I	**-**	**-**	**-**	**36,52,524**	**-**	**36,52,524**	**43,68,910**
80 Bed Vivekananda Memorial Hospital at Saragur							
Academics & Research	-	-	-	25,22,356	-	**25,22,356**	**15,34,399**
Admin Expenses	-	-	-	47,64,946	-	**47,64,946**	**43,72,399**
Diagnostic Services	-	-	-	22,31,650	-	**22,31,650**	**23,12,556**
Patient care & treatment	-	-	-	2,10,80,044	-	**2,10,80,044**	**1,73,41,229**
Pharmacy	-	-	-	64,89,759	-	**64,89,759**	**61,39,346**
Total - II	**-**	**-**	**-**	**3,70,88,755**	**-**	**3,70,88,755**	**3,16,99,929**
Viveka Tribal Centre for Learning at Hosahalli							
Awareness & Training	-	4,74,497	-	-	-	**4,74,497**	**5,42,228**
Curricular & Co-curricular Cost	-	25,65,492	-	-	-	**25,65,492**	**26,79,431**
Operational Cost	-	16,36,253	-	-	-	**16,36,253**	**13,64,724**
Personnel Cost	-	46,76,384	-	-	-	**46,76,384**	**33,31,601**
Student Care Cost	-	47,83,482	-	-	-	**47,83,482**	**58,99,655**
Total - III	**-**	**1,41,36,108**	**-**	**-**	**-**	**1,41,36,108**	**1,38,17,639**
Viveka School of Excellence at Saragur							
Awareness & Training	-	1,06,529	-	-	-	**1,06,529**	-
Curricular & Co-curricular Cost	-	18,98,480	-	-	-	**18,98,480**	**18,48,702**
Operational Cost	-	16,23,749	-	-	-	**16,23,749**	**16,62,530**
Teachers Personnel Cost	-	62,68,402	-	-	-	**62,68,402**	**54,44,898**
Student Care Cost	-	15,32,443	-	-	-	**15,32,443**	**16,58,564**
Total - IV	**-**	**1,14,29,603**	**-**	**-**	**-**	**1,14,29,603**	**1,06,14,694**
Viveka Teachers Training and Research Centre							
Awareness & Training	-	14,56,291	-	-	-	14,56,291	**1,40,850**
Curricular & Co-curricular Cost	-	6,42,903	-	-	-	6,42,903	**6,04,467**
Operational Cost	-	4,71,125	-	-	-	4,71,125	**6,10,255**
Faculty Personnel Cost	-	16,28,975	-	-	-	16,28,975	**20,14,450**
Student Care Services	-	8,83,459	-	-	-	8,83,459	**7,34,491**
Total - V	**-**	**50,82,753**	**-**	**-**	**-**	**50,82,753**	**41,04,533**
Viveka Pre-University College							
Awareness & Training	-	1,89,765	-	-	-	1,89,765	-
Curricular & Co-curricular Cost	-	1,84,815	-	-	-	1,84,815	-
Operational Cost	-	12,761	-	-	-	12,761	-
Faculty Personnel Cost	-	14,79,753	-	-	-	14,79,753	-
Total VI	**-**	**18,67,094**	**-**	**-**	**-**	**18,67,094**	**-**
Vivekananda Institute of Indian Studies							
Operational Cost	-	-	-	-	9,05,029	**9,05,029**	**13,02,175**
Personnel Cost	-	-	-	-	18,26,261	**18,26,261**	**16,38,025**
Project / program Cost	-	-	-	-	63,75,912	**63,75,912**	**47,82,066**
Total - VII	**-**	**-**	**-**	**-**	**91,07,202**	**91,07,202**	**77,22,266**
Vivekananda Institute of Leadership Development at Mysore							
Academic, Training & Research Division	-	-	-	-	74,28,764	**74,28,764**	**88,76,114**
Operational Cost	-	-	-	-	28,31,796	**28,31,796**	**17,28,707**
Personnel Cost	-	-	-	-	27,41,987	**27,41,987**	**22,91,214**
Total - VIII	**-**	**-**	**-**	**-**	**1,30,02,547**	**1,30,02,547**	**1,28,96,035**
Total (I+II+III+IV+V+VI+VII+VIII)	**-**	**3,25,15,558**	**-**	**4,07,41,279**	**2,21,09,749**	**9,53,66,586**	**8,52,24,006**

21. COMMUNITY BASED SERVICES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	2,82,98,027	-	-	-	**2,82,98,027**	**3,07,49,509**
Care & rehabilitation	-	-	-	63,84,971	-	**63,84,971**	**54,94,954**
Community Radio Station	-	-	10,70,474	-	-	**10,70,474**	**12,68,896**
HIV/AIDS - Care & Control	-	-	-	1,25,91,056	-	**1,25,91,056**	**1,17,32,558**
Water, Sanitation, Hygiene & Environment Programs	-	-	-	1,65,82,401	-	**1,65,82,401**	**1,40,28,492**
Tribal Development Programs	-	-	27,43,096	4,53,679	-	**31,96,775**	**26,48,022**
Slum Development Program	-	-	17,00,824	-	-	**17,00,824**	-
Youth Empowerment & Community Awareness program	-	-	6,00,000	-	-	**6,00,000**	-
Total	**-**	**2,82,98,027**	**61,14,394**	**3,60,12,107**	**-**	**7,04,24,528**	**6,59,22,431**

22. SUPPORT SERVICES

	Education	Health			Training & Research	Total	Previous Year
	Hosahalli	Bangalore	Kenchanahalli	Saragur	Mysore		
Agricultural Activities	3,05,679	-	37,991	97,360	-	**4,40,930**	**1,81,452**
Canteen	51,05,526	-	6,14,182	43,96,864	32,23,611	**1,33,40,183**	**1,18,62,424**
Central Stores	10,31,007	34,07,540	-	98,79,887	6,33,869	**1,49,52,303**	**1,47,49,730**
Hostel	-	-	-	-	18,27,360	**18,27,360**	**18,84,062**
Campus & Office Services	13,46,641	19,40,336	11,07,797	52,74,761	35,44,260	**1,32,13,795**	**1,22,36,280**
Others	-	-	2,06,909	-	-	**2,06,909**	**1,26,025**
Transport Services	2,88,172	-	1,54,394	26,03,252	3,63,546	**34,09,364**	**28,85,327**
Total	**80,76,925**	**53,47,876**	**21,21,273**	**2,22,52,124**	**95,92,646**	**4,73,90,844**	**4,39,27,300**

23. DEPRECIATION

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Foreign Section	-	11,17,483	1,483	16,63,489	4,96,416	**32,78,871**	**30,99,476**
General Section	98,631	27,83,641	59,915	28,74,188	29,85,976	**88,02,351**	**82,32,905**
Total	**98,631**	**39,01,124**	**61,398**	**45,37,677**	**34,82,392**	**1,20,81,222**	**1,13,32,381**

24. NET MOVEMENT IN FUNDS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Transferred from Statement of Income & Exp							
To General Fund	-	33,84,891	-	35,61,817	1,27,43,101	**1,96,89,808**	**1,18,27,297**
To Asset Replacement Fund	-	2,07,949	-	8,86,931	4,36,515	**15,31,395**	**11,06,584**
To Revolving Fund	-	-	51,353	-	-	**51,353**	**54,342**
To Earmarked project interest	-	40,223	-	7,753	-	**47,976**	-
To Restricted Endowment Fund	-	59,930	-	-	-	**59,930**	**7,01,034**
To Meera - Research fund	-	-	-	10,446	-	**10,446**	**17,426**
To Ravi Swaralayam TDA fund	-	-	-	-	1,47,645	**1,47,645**	-
Sub Total - I	**-**	**36,92,993**	**51,353**	**44,66,947**	**1,33,27,261**	**2,15,38,553**	**1,37,06,683**
Transferred from Statement of Income & Exp							
From General Fund	31,52,311	-	1,30,466	-	-	**32,82,777**	**61,73,394**
From Asset Fund	98,631	39,01,124	61,398	45,37,677	34,82,392	**1,20,81,222**	**1,13,32,381**
From Asset Replacement Fund	-	-	-	-	-	-	-
Sub Total - II	**32,50,942**	**39,01,124**	**1,91,864**	**45,37,677**	**34,82,392**	**1,53,63,999**	**1,75,05,775**
Total (I - II)	**(32,50,941)**	**(2,08,132)**	**(1,40,511)**	**(70,730)**	**98,44,869**	**61,74,556**	**(37,99,092)**

	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2017	For the year ended March 31, 2016
25. GRANTS AND DONATIONS							
Earmarked Funds	20,08,583	4,49,36,060	41,65,737	4,39,61,957	2,57,673	**9,53,30,010**	8,65,47,048
Earmarked fund interest & bank charges of project	-	63,976	-	(27,602)	-	**36,374**	-
Earmarked funds received for purchase of fixed asset	-	87,46,667	92,000	72,22,306	-	**1,60,60,973**	94,11,809
Change in Earmarked fund receivable	-	30,05,427	(4,30,333)	72,95,465	17,96,190	**1,16,66,749**	(3,73,313)
Change in Earmarked fund	-	22,73,768	-	1,33,96,196	(59,083)	**1,56,10,881**	(25,97,106)
General Contribution	16,02,095	11,34,609	6,14,100	49,77,261	5,599	**83,33,664**	63,75,063
Change in Restricted Endowment fund	8,40,000	22,81,656	-	10,35,000	7,00,221	**48,56,877**	1,27,50,886
Change in income received in advance	-	7,26,230	-	-	6,94,412	**14,22,642**	-
Change in Designated Endowment fund	2,17,319	-	-	-	-	**2,17,319**	1,57,110
	46,67,997	**6,31,70,393**	**44,41,504**	**7,78,60,583**	**33,95,012**	**15,35,35,489**	**11,22,71,517**
26. INCOME FROM ACTIVITIES							
Community contributions	5,77,618	1,67,71,434	11,69,242	2,96,24,110	3,18,83,062	**8,00,25,466**	6,58,54,476
Support services	-	1,37,42,395	-	2,55,14,350	1,28,78,442	**5,21,35,187**	4,78,34,277
Change in Other Receivable	(51,902)	(4,66,535)	(91,736)	(11,54,174)	(12,60,311)	**(30,24,658)**	(9,27,169)
	5,25,716	**3,00,47,294**	**10,77,506**	**5,39,84,286**	**4,35,01,193**	**12,91,35,995**	**11,27,61,584**
27. SALE OF ASSETS							
Book value of asset sold	-	4,500	-	-	-	**4,500**	7,82,226
Profit on sale of asset	-	-	-	-	-	**-**	42,932
Loss on sale of asset	-	-	-	-	-	**-**	(1,24,304)
	-	**4,500**	**-**	**-**	**-**	**4,500**	**7,00,854**
28. OTHER RECEIPTS							
Income tax refund -net	26,69,633	-	-	-	-	**26,69,633**	6,85,760
Caution deposit - Staff	-	(22,500)	-	50,000	15,000	**42,500**	(1,90,000)
Program advance	-	-	-	-	-	**-**	36,034
Rental Deposit received back	-	-	-	-	-	**-**	8,58,839
Others receipt	-	-	51,353	-	-	**51,353**	1,62,844
	26,69,633	**(22,500)**	**51,353**	**50,000**	**15,000**	**27,63,486**	**15,53,477**
29. SECURED LOANS							
Opening Balance of Secured Loans							
Term Loan - construction of immovable property	-	81,40,403	-	-	1,24,75,385	**2,06,15,788**	2,46,18,694
Vehicle Loan	-	-	-	9,06,612	-	**9,06,612**	-
Overdraft	59,03,757	1,18,90,597	29,09,415	68,86,382	31,05,849	**3,06,96,000**	2,65,83,615
	59,03,757	**2,00,31,000**	**29,09,415**	**77,94,994**	**1,55,81,234**	**5,22,20,400**	**5,12,02,309**
Closing Balance of Secured Loan							
Term Loan	-	64,25,363	-	-	99,20,833	**1,63,46,196**	2,06,15,788
Vehicle Loan	-	-	-	5,84,385	7,03,885	**12,88,270**	9,06,612
Overdraft	5,95,716	15,00,000	25,00,000	15,00,000	5,00,000	**65,95,716**	3,06,96,000
	5,95,716	79,25,363	25,00,000	20,84,385	1,11,24,718	2,42,30,182	5,22,20,400
Change in Secured Loans	**(53,08,041)**	**(1,21,05,637)**	**(4,09,415)**	**(57,10,609)**	**(44,56,516)**	**(2,79,90,218)**	**10,18,091**

30. PURCHASE OF FIXED ASSETS AND CAPITAL PAYMENTS

Addition to fixed asset as per Balance sheet	17,43,442	70,15,565	92,000	73,60,407	13,80,748	**1,75,92,162**	1,12,73,693
Change in Capital Work in Progress	-	35,25,560	-	3,26,808	-	**38,52,368**	12,35,570
Change in caution deposit contractors	-	(51,071)	-	(85,000)	(8,000)	**(1,44,071)**	5,95,013
Change in creditors for capital asset	-	(18,64,621)	-	(96,272)	-	**(19,60,893)**	-
Change with contractors and Capital Advance	7,80,600	9,88,130	-	-	-	**17,48,730**	(7,59,790)
	25,24,042	**95,93,563**	**92,000**	**75,05,943**	**13,72,748**	**2,10,88,296**	**1,23,44,486**

31. LOANS AND ADVANCES

Deposits	-	-	-	2,310	-	**2,310**	3,091
Loans & Advances with Staff	(6,95,406)	2,186	11,208	1,50,615	621	**(5,30,776)**	6,43,918
Rental Advance	-	2,28,060	-	10,547	(95,770)	**1,42,837**	3,29,000
	(6,95,406)	**2,30,246**	**11,208**	**1,63,472**	**(95,149)**	**(3,85,629)**	**9,76,009**

32. EXPENSES FOR THE YEAR AND OTHER UTILITIES

Expenses for the year as per Income and Expenditure A/c

Development Support	95,30,433	-	-	-	-	**95,30,433**	98,24,101
Institution based services	-	3,25,15,558	-	4,07,41,279	2,21,09,749	**9,53,66,586**	8,52,24,006
Community based services	-	2,82,98,027	61,14,394	3,60,12,107	-	**7,04,24,528**	6,59,22,431
Support Services	-	1,34,24,801	-	2,43,73,397	95,92,646	**4,73,90,844**	4,39,27,300
Bank charges charged directly to Proircts	-	63,976	-	8,810	-	**72,786**	-
Changes in Inventory	3,26,978	2,42,660	-	2,99,059	66,515	**9,35,212**	(2,26,769)
Change in Staff benefit fund	(28,14,659)	-	-	-	-	**(28,14,659)**	(3,48,358)
Program Advance - Others	-	(16,043)	(10,157)	(20,42,617)	17,338	**(20,51,479)**	19,45,452
Changes in Payables	37,07,484	11,49,249	(79,744)	1,88,980	10,59,851	**60,25,820**	16,28,558
Change in specified contribution returnable	-	-	-	-	-	-	(1,75,500)
Changes in other Current liabilities	(12,99,155)	39,502	(85,216)	(4,65,791)	15,18,568	**(2,92,092)**	(10,70,053)
Change in other receipts	-	-	-	(14,962)	-	**(14,962)**	-
Changes in Other Receivables	-	-	-	-	-	-	31,710
	94,51,081	**7,57,17,730**	**59,39,277**	**9,91,00,262**	**3,43,64,667**	**22,45,73,016**	**20,66,82,878**

NOTES TO ACCOUNTS

33. INTERNAL CONTROL AND RISK MANAGEMENT

The Governing Body has the overall responsibility for Organization's system of internal control. This system provides reasonable assurance against errors and frauds. There is a clear delegation of responsibility with adequate authority through the Chief Executive to the rest of the Organization. The Organization has a strategic planning process with three year review period and annual budgeting system approved by the Governing Body. Any significant deviations are subject to specific approval. Revised forecasts are undertaken during the year. Financial reporting system compares the actuals to the budget on a monthly basis. This planning process along with the policy to maintain prudent level of reserves in General Fund helps the Organization to monitor, mitigate and manage exposure to risks.

34. INVESTMENTS

During the year Rs.27,65,616/- (Previous Year Rs. 18,44,213/-) worth of interest has been accrued but not received on investments has been included in total investment of Rs.9,16,30,513/- (Previous Year Rs.6,46,20,057/-).

35. MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

Based on the information available with the Organization, there are no suppliers who are registered as Micro, Small or Medium Enterprises as per Micro, Small and Medium Enterprises Development Act, 2006 as at March 31, 2017.

36. OBLIGATION ON LONG TERM, NON-CANCELABLE OPERATING LEASE

The Organization is obligated under non-cancelable leases for and office premises, chapter and branch activities. Rs.12,89,617/- has been paid as refundable security deposit to 18 lessors (Previous year 16 lessors Rs. 11,54,710/-). The total rental expense under non-cancelable operating leases for the year amounted to Rs.20,22,540/- (Previous year Rs. 18,93,940/-) has debited to the Income and Expenditure account for the year ending March 31, 2017. Future minimum lease payments due under non-cancelable operating leases are as follows:

For Office, branch and chapter Premises (Amount In Rs)

Particulars	As at March 31, 2017	As at March 31, 2016
Not later than 1 year	10,14,068	7,07,920
Later than 1 year and not later than 5 years	2,33,333	75,390
Later than 5 years	Nil	Nil

37. STAFF BENEFIT FUND

The following Table provides the disclosure in accordance with Revised AS – 15 in respect of Gratuity for the year ended and as at March 31, 2017.

(Amount in Rs.)

	Particulars	Financial Year 2016 – 17	Financial Year 2015 – 16
I.	**Change in Defined benefit Obligations:**		
	Projected Defined Benefit obligations at the beginning of the year	76,95,861	74,96,532
	Current Service Cost	14,24,427	17,01,077
	Interest Cost	7,26,766	7,24,129
	Past Service Cost	-	-
	Actuarial Losses / (Gain)	10,12,859	(12,34,446)
	Benefits paid	6,65,640	(10,01,331)
	Projected Defined Benefit obligations at the end of the year	1,01,84,373	76,85,961
II.	**Change In Plan Assets**		
	Plan assets at the beginning of the year at Fair Value	Nil	Nil
	Contributions by the employer	Nil	Nil
	Benefits paid	Nil	Nil
	Plan assets at the end of the year at Fair Value	Nil	Nil
III.	Present Value of Defined Benefit Obligation	1,01,84,373	76,85,961
	Plan Assets at the end of the year at Fair Value *	Nil	Nil
	Total Liability as at the end of the year **	1,01,84,373	76,85,961
IV.	Financial Assumptions at the Valuation Date		
	Discount Rate (P.A)	7.25%	8.05%
	Salary Escalation Rate	6.50%	6.50%

* Plan Assets does not include the fixed deposit made by the Organization.

** Liability for gratuity shown under Gratuity Fund in Schedule No.2 as Gratuity Fund in financial statements.

38. SEGMENT REPORTING

i. Operating Segments

Financial Statements has been prepared based on the broad areas of operation by the Organization. Assets and liabilities for each area has been treated separately and disclosed in the Financial Statement.

ii. Geographical Segment

It is based on the geographical location of the donors and expenses incurred out of such source. Geographical segment is broadly classified into contribution received from Indian source and contribution received from Foreign source.

39. RELATED PARTY DISCLOSURE

As required under "Accounting Standard - 18", issued by Institute of Chartered Accountants of India, the Organization has disclosed the transaction with related parties effected during the financial year 2016-17.

Sl No.	Name of the person	Relationship	Age	Qualification	Service rendered in SVYM	Specialisation
1.	Dr. R Balasubramaniam	President	50	MBBS, M.Phil, MPA (Harvard)	32 Years	Public Health
2.	Dr. M.R. Seetharam	Vice President	48	MBBS, MS (Ortho)	32 Years	Orthopedician
3.	Dr.(Flt Lt). M.A.Balasubramanya	Secretary, Chief Executive Officer	48	MBBS, DA, DNB (Anesthesiology)	32 Years	Anesthetist
4.	Praveen Kumar S	Secretary	29	B.Tech	08 Years	Mechanical Engineer
5.	Dr. Dennis Chauhan D	Treasurer	31	BAMS, MPH	10 Years	Residential Medical Officer
6.	Dr. Sudheer B	Executive Member	48	MBBS, DCH	09 years	Pediatrician
7.	Dr. Raghu M P	Executive Member	53	MBBS, MS,DLO, FRCS - General Surgery	24 years	ENT/ Otorhinolaryngologist
8.	Dr. Bindu Balasubramaniam	Spouse of President	45	MBBS, DGO, MD (OBG)	28 years	Obstetrician & Gynecologist
9.	Dr. Sridevi Seetharam	Spouse of Vice President	45	MBBS, MD(Pathology), DNB (Pathology), MSc (Bio-ethics)	28 years	Pathologist
10.	Dr. Padmaja T.J.	Spouse of Secretary/ CEO	43	MBBS, DGO (DNB)	14 years	Obstetrician & Gynecologist
11.	Dr. Rashmi Dennis	Spouse of Treasurer	32	BAMS	10 years	Senior RMO

Remuneration paid to the related parties for services rendered to the Organization for the financial year ending March 31, 2017 is as follows:

(Amount In Rs)

Particulars	For the year ended March 31, 2017	For the year ended March 31, 2016
Salary, Allowances and Professional Fees*	37,54,527	32,31,898
Leave Encashment provided for the year	94,171	71,729
Total	**34,48,698**	**33,03,627**

* The above figures do not include provision for gratuity payable, as the same are actuarially determined for the Organization as a whole and separate figures for related parties are not available.

40. EARMARKED FUNDS

Earmarked funds include both capital & recurrent components. Expended column includes both recurrent and capital expenditure. Rs.2,96,27,619/- (Previous year Rs. 1,38,10,671/-) shown under balance are the funds meant for specified activities to be performed in the coming year.

41. CAPITAL WORK (Capital Commitments) remaining to be executed (net of Advance) Rs. Nil/- as at March 31, 2017 (Previous year –Rs.11,50,000/-).

42. NET MOVEMENT OF FUNDS

- Surplus or deficit arising out of operations, adjusted against the General Fund.
- Unutilized interest earned on Endowment Funds credited to Endowment principle.
- Unutilized interest earned on Asset Replacement Fund Credited to Asset Replacement Fund.

43. GENERAL

- Figures in bracket relates to previous year.
- Previous year's figures have been regrouped and reclassified wherever necessary to confirm with current year's presentation.

M.S.S.V. & CO. Chartered Accountants BANGALORE-20

MSSV & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To,
The Members of Governing Body of
Swami Vivekananda Youth Movement

1. Report on the Financial Statements

We have audited the accompanying Financial Statements of **Swami Vivekananda Youth Movement (Foreign Contribution Section),** which comprise the Balance Sheet as at 31st March, 2017, the Statement of Income & Expenditure Account for the year then ended, the Receipts and Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements

The Management of the institution is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Institution in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

3.1 Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

4. Opinion

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

(a) In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March 2017;

(b) In the case of the Statement of Income & Expenditure, of the Excess of Expenditure over Income for the year ended on that date; and

(c) In the case of Receipts and Payment Accounts, of the cash flows for the year ended on that date.

5. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

6. In our opinion, proper books of accounts as required by law have been kept by the company so far as appears from our examination of those books;

7. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts;

8. In our opinion, the Balance Sheet, the Income and Expenditure Account and Receipts and Payments Account comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.

For **MSSV & Co,**
Chartered Accountants
FRN: 001987S

D R Venkatesh
Partner
Membership No.: 25087

Place: Bangalore
Date: 12th July 2017

Swami Vivekananda Youth Movement

Balance Sheet as at March 31, 2017

(Foreign Contribution Section)

(Amount in Rs.)

	Note	Development Support	Educational Activity	SEEP	Health	Training & Research	As at March 31, 2017	As at March 31, 2016
SOURCE OF FUNDS								
Restricted Funds								
Endowment Funds	1	457,334	18,081,149	-	1,361,232	2,519,279	**22,418,994**	**19,740,187**
Earmarked Funds	2	-	5,383,850	112,472	9,198,755	480,423	**15,175,500**	**7,025,128**
Asset Funds	3	-	9,924,940	11,375	14,681,205	4,862,514	**29,480,034**	**24,029,472**
		457,334	**33,389,939**	**123,847**	**25,241,192**	**7,862,216**	**67,074,528**	**50,794,787**
Designated Funds								
Asset Replacement Fund	4	-	261,449	-	182,989	-	**444,438**	**415,363**
		-	**261,449**	-	**182,989**	-	**444,438**	**415,363**
Unrestricted Funds								
General Fund	5	383,467	1,586,235	42,294	721,636	178,688	**2,912,320**	**1,636,193**
TOTAL FUNDS		**840,801**	**35,237,623**	**166,141**	**26,145,817**	**8,040,904**	**70,431,286**	**52,846,343**
APPLICATION OF FUNDS								
Fixed Assets & Capital Work in Progress	6	-	9,924,940	11,375	14,681,205	4,862,514	**29,480,034**	**24,029,472**
Investments								
Long Term Investments	7	457,334	12,380,461	-	1,361,232	1,519,279	**15,718,306**	**6,500,000**
Current Investments		383,467	11,791,677	154,766	10,340,178	1,652,020	**24,322,108**	**22,321,076**
Deposits	8	-	-	-	-	-	-	**52,728**
Current Assets	9	-	2,319,669	-	1,108,479	7,091	**3,435,239**	**1,213,652**
TOTAL ASSETS		**840,801**	**36,416,747**	**166,141**	**27,491,094**	**8,040,904**	**72,955,687**	**54,116,928**
Liabilities								
Current Liabilities	10	-	1,179,124	-	1,345,277	-	**2,524,401**	**1,270,585**
TOTAL LIABILITIES		-	**1,179,124**	-	**1,345,277**	-	**2,524,401**	**1,270,585**
NET ASSETS		**840,801**	**35,237,623**	**166,141**	**26,145,817**	**8,040,904**	**70,431,286**	**52,846,343**

Significant Accounting Policies, Notes referred to above form an integral part of Balance Sheet

This is the Balance Sheet referred to in our report of even date

For MSSV & Co.,
Chartered Accountants
FRN:001987S

D R Venkatesh
Partner
Membership No. : 025087

Place: Bangalore
Date: July 12, 2017

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

Ms.Savitha S
Director Finance

Dr.Dennis Chauhan
Treasurer

Dr.(Eh.h) M A Balasubramanya
Secretary & Chief Executive Officer

Dr. R Balasubramaniam
President

Swami Vivekananda Youth Movement

Statement of Income and Expenditure for the year ended March 31, 2017

(Foreign Contribution Section)

(Amount in Rs.)

	Note	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2017	For the year ended March 31, 2016
INCOME								
Unrestricted								
Contribution	11	118,536	16,651	-	218,378	-	353,565	411,979
Income from activities - community contribution	12	-	-	-	-	-	-	108,503
Interest income		551,680	217,270	-	361,688	1,803	1,132,441	551,410
Amount no longer payable		-	48,239	-	-	-	48,239	196,918
Restricted								
Earmarked funds	13	1,195,594	17,659,050	-	19,374,229	177,613	38,406,486	30,606,783
Interest income on endowment funds	1	32,013	1,197,378	-	94,231	159,216	1,482,838	1,192,063
TOTAL		**1,897,823**	**19,138,588**	**-**	**20,048,526**	**338,632**	**41,423,569**	**33,067,656**
EXPENDITURE								
Development Support	14	1,563,489	-	-	-	-	1,563,489	728,564
Institution Based Services	15	-	3,651,652	-	1,130,970	189,458	4,972,080	2,570,701
Community Based Services	16	-	14,774,442	-	18,413,906	-	33,188,348	30,398,241
Amount no longer receivable		-	27,319	-	66,728	-	94,047	82,116
Depreciation	17	-	1,117,483	1,483	1,663,489	496,416	3,278,871	3,099,476
TOTAL		**1,563,489**	**19,570,896**	**1,483**	**21,275,093**	**685,874**	**43,096,835**	**36,879,098**
Net Movement in Funds	18	**334,334**	**(432,308)**	**(1,483)**	**(1,226,567)**	**(347,242)**	**(1,673,266)**	**(3,811,442)**

Significant Accounting Policies, Notes referred to above form an integral part of Statement of Income and Expenditure

This is the Statement of Income and Expenditure referred to in our report of even date

For MSSV & Co.,
Chartered Accountants
FRN:001987S

D R Venkatesh
Partner
Membership No. : 025087

Place: Bangalore
Date: July 12, 2017

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

Ms.Savitha S
Director Finance

Dr.Dennis Chauhan
Treasurer

Dr.(Prof.It) M A Balasubramanya
Secretary & Chief Executive Officer

Dr. R Balasubramaniam
President

Swami Vivekananda Youth Movement

Receipts and Payments Account for the year ended March 31, 2017

(Foreign Contribution Section)

(Amount in Rs)

	Note	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2017	For the year ended March 31, 2016
Opening Balance								
Cash on hand	9D						13,041	13,513
Cash at scheduled banks							146,367	350,559
Cheques on hand							-	-
							159,408	364,072
Add: Receipts								
Donations & Grants	19	1,314,130	21,128,225	-	34,341,642	864,834	57,648,831	43,056,836
Other Receipts	20	-	-	-	-	-	-	966,453
Interest on fixed deposit & others		580,022	1,351,291	-	421,371	150,235	2,502,919	1,732,415
TOTAL		1,894,152	22,479,516	-	34,763,013	1,015,069	60,151,750	45,755,704
Less: Payments								
Purchase of Fixed assets & Capital Payments	21	-	1,484,543	-	7,178,185	-	8,662,728	1,859,471
Loans & advances and deposit	22	-	73,060	-	-	-	73,060	240,000
Expenses for the year and other utilities	23	1,563,489	18,475,749	-	18,242,160	254,038	38,535,436	35,148,293
TOTAL		1,563,489	20,033,352	-	25,420,345	254,038	47,271,224	37,247,764
Investments in Deposits - net		339,796	1,419,355	-	8,630,824	680,591	11,070,566	8,712,604
Closing Balance							1,969,368	159,408
Represented by								
Cash on hand	9D						9,149	13,041
Cash at scheduled banks							1,814,648	146,367
Cheques on hand							145,571	-
TOTAL							1,969,368	159,408

Significant Accounting Policies, Notes referred to above form an integral part of Receipts and Payments Account

This is the Receipts and Payments Account referred to in our report of even date

For MSSV & Co.,
Chartered Accountants
FRN:001987S

D.R.Venkatesh
Partner
Membership No. : 25087

Place: Bengaluru
Date: July 12, 2017

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

Ms.Savitha S
Director Finance

Dr.Dennis Chauhan
Treasurer

Dr.(Eld) M A Balasubramanya
Secretary & Chief Executive Officer

Dr. R Balasubramaniam
President

SCHEDULE TO FINANCIAL STATEMENTS (Amount in Rs.)

1. ENDOWMENT FUNDS - RESTRICTED

Development Support	Opening Balance	During the Year				Balance
		Contribution	Interest	Total	Expended	
For 'Development activities'	4,57,334	-	32,013	4,89,347	32,013	4,57,334
Total Development Support - I	**4,57,334**	**-**	**32,013**	**4,89,347**	**32,013**	**4,57,334**
Education						
For 'Prizes & Scholarship'	1,51,14,549	18,31,656	11,22,127	1,80,68,332	11,22,127	1,69,46,205
For 'Other Educational Activities'	10,75,014	-	75,251	11,50,265	15,321	11,34,944
Total Education - II	**1,61,89,563**	**18,31,656**	**11,97,378**	**1,92,18,597**	**11,37,448**	**1,80,81,149**
Health						
For 'Poor patient fund'	8,89,369	1,00,000	68,201	10,57,570	68,201	9,89,369
For 'Training And Research'	3,71,863	-	26,030	3,97,893	26,030	3,71,863
Total Health - III	**12,61,232**	**1,00,000**	**94,231**	**14,55,463**	**94,231**	**13,61,232**
Training & Research						
For 'Prizes & Scholarship'	18,32,058	6,87,221	1,59,216	26,78,495	1,59,216	25,19,279
Total Training & Research - IV	**18,32,058**	**6,87,221**	**1,59,216**	**26,78,495**	**1,59,216**	**25,19,279**
TOTAL (I + II + III + IV)	**1,97,40,187**	**26,18,877**	**14,82,838**	**2,38,41,902**	**14,22,908**	**2,24,18,994**

2. EARMARKED FUNDS

A. Based on Sources

	Opening Balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
I. Educational Activity							
Foundations & Trusts	40,41,595	78,37,594	-	1,18,79,189	1,02,73,636	-	16,05,553
Corporate Foundations & Trusts	9,24,695	1,13,89,064	6,64,271	1,29,78,030	95,89,580	-	33,88,450
Individuals	-	4,86,924	-	4,86,924	97,077	-	3,89,847
Total Education - I	**49,66,290**	**1,97,13,582**	**6,64,271**	**2,53,44,143**	**1,99,60,293**	**-**	**53,83,850**
II. Social Economic Empowerment Program							
Foundations & Trusts	1,12,472	-	-	1,12,472	-	-	1,12,472
Total SEEP - II	**1,12,472**	**-**	**-**	**1,12,472**	**-**	**-**	**1,12,472**
III. Health							
Foundations & Trusts	3,00,000	2,82,61,051	2,13,785	2,87,74,842	2,38,00,252	-	49,74,590
Corporate Foundations & Trusts	-	48,56,440	-	48,56,440	27,91,482	-	20,64,958
Individuals	11,65,937	13,24,820	-	24,90,757	3,31,550	-	21,59,207
Total Health - III	**14,65,943**	**3,44,42,311**	**2,13,785**	**3,61,22,039**	**2,69,23,284**	**-**	**91,98,755**
IV. Training & Research							
Foundations & Trusts	4,80,423	1,77,613	-	6,58,036	1,77,613	-	4,80,423
Total Training & Research- IV	**4,80,423**	**1,77,613**	**-**	**6,58,036**	**1,77,613**	**-**	**4,80,423**
TOTAL (I+II+III+IV)	**70,25,128**	**5,43,33,506**	**8,78,056**	**6,22,36,690**	**4,70,61,190**	**-**	**1,51,75,500**

B. Based on Programs

	Opening Balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
I. Educational Activity							
Foundations & trusts							
Viveka Tribal Centre for Learning	9,860	13,11,866	-	13,21,726	10,73,860	-	2,47,866
Community Development Activities	-	8,74,778	-	8,74,778	-	-	8,74,778
Viveka Teachers Training and Research Centre	-	14,14,000	-	14,14,000	14,14,000	-	-
School Education Program	21,04,983	-	-	21,04,983	21,04,983	-	-
Scholar Program	14,75,377	-	-	14,75,377	14,75,377	-	-
Science Education Porgram	4,51,375	42,36,950	-	46,88,325	42,05,416	-	4,82,909
Sub Total	**40,41,595**	**78,37,594**	**-**	**1,18,79,189**	**1,02,73,636**	**-**	**16,05,553**
Corporates & Banks							
Science Education Porgram	-	19,71,400	-	19,71,400	18,49,535	-	1,21,865
School Education Program	-	74,11,789	6,64,271	80,76,060	63,84,283	-	16,91,777
Scholar Program	9,24,695	20,05,875	-	29,30,570	13,55,762	-	15,74,808
Sub Total	**9,24,695**	**1,13,89,064**	**6,64,271**	**1,29,78,030**	**95,89,580**	**-**	**33,88,450**
Individuals							
Community Development Activities	-	1,47,645	-	1,47,645	-	-	1,47,645
Scholar Program	-	3,39,279	-	3,39,279	97,077	-	2,42,202
Sub Total	**-**	**4,86,924**	**-**	**4,86,924**	**97,077**	**-**	**3,89,847**
Total Education - I	**49,66,290**	**1,97,13,582**	**6,64,271**	**2,53,44,143**	**1,99,60,293**	**-**	**53,83,850**

	Opening Balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
II. Socio Economic Empowerment Program							
Foundations & trusts							
Disaster Relief	1,12,472	-	-	1,12,472	-	-	1,12,472
Total SEEP - II	**1,12,472**	**-**	**-**	**1,12,472**	**-**	**-**	**1,12,472**
III. Health							
Foundations & Trusts							
Vivekananda Memorial Hospital	-	83,71,037	-	83,71,037	79,13,463	-	4,57,574
Community Development Activities	-	39,29,094	-	39,29,094	-	-	39,29,094
HIV/AIDS - Care & Control	53,665	2,16,297	24,843	2,94,805	2,94,805	-	-
Care & Rehabilitation	2,46,341	9,65,598	-	12,11,939	8,54,928	-	3,57,011
Water, Sanitation, Hygiene & Environment	-	1,47,79,025	1,88,942	1,49,67,967	1,47,37,056	-	2,30,911
	3,00,006	**2,82,61,051**	**2,13,785**	**2,87,74,842**	**2,38,00,252**	**-**	**49,74,590**
Corporates & Banks							
Mobile Health Unit	-	8,57,040	-	8,57,040	2,67,802	-	5,89,238
Water, Sanitation, Hygiene & Environment	-	39,99,400	-	39,99,400	25,23,680	-	14,75,720
	-	**48,56,440**	**-**	**48,56,440**	**27,91,482**	**-**	**20,64,958**
Individuals							
Training,Research & Consultancy	69,276	10,446	-	99,722	29,000	-	70,722
Tribal Mobile Health Unit	-	2,19,614	-	2,19,614	-	-	2,19,614
Community Development Activities - Health	-	7,58,160	-	7,58,160	-	-	7,58,160
Care & Rehabilitation	10,76,661	3,36,600	-	14,13,261	3,02,550	-	11,10,711
	11,65,937	**13,24,820**	**-**	**24,90,757**	**3,31,550**	**-**	**21,59,207**
Total Health - III	**14,65,943**	**3,44,42,311**	**2,13,785**	**3,61,22,039**	**2,69,23,284**	**-**	**91,98,755**
IV. Training & Research							
Foundations & Trusts							
Academics	4,80,423	-	-	4,80,423	-	-	4,80,423
Training & consultancy	-	1,77,613	-	1,77,613	1,77,613	-	-
Total Training & Research - IV	**4,80,423**	**1,77,613**	**-**	**6,58,036**	**1,77,513**	**-**	**4,80,423**
TOTAL (I + II + III + IV)	**70,25,128**	**5,43,33,506**	**8,78,656**	**6,22,36,690**	**4,70,61,190**	**-**	**1,51,75,500**

3. ASSET FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	94,91,175	12,858	91,96,509	53,58,930	**2,40,29,472**
ADD: Additions during the year	-	15,51,248	-	71,78,185	-	**87,29,433**
(LESS): Transfer of sale of Asset to Asset Replacement Fund	-	-	-	-	-	-
ADD / (LESS): Transfer from / (to) Statement of Income & Exp	-	(11,17,483)	(1,483)	(16,63,489)	(4,96,416)	**(32,78,871)**
Closing Balance	**-**	**99,24,940**	**11,375**	**1,46,81,205**	**48,62,514**	**2,94,80,034**

4. ASSET REPLACEMENT FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	2,44,345	-	1,71,018	-	**4,15,363**
ADD / (LESS): Transfer from / (to) Income & Exp Statement	-	17,104	-	11,971	-	**29,075**
(LESS): Utilised during the year	-	-	-	-	-	-
Closing Balance	**-**	**2,61,449**	**-**	**1,82,989**	**-**	**4,44,438**

5. GENERAL FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	49,133	9,78,094	42,294	3,89,513	1,77,159	**16,36,193**
ADD/(LESS): Transfer from/to Statement of Income & Exp	3,34,334	6,08,141	-	4,14,505	1,529	**13,58,509**
LESS: Capital payments	-	-	-	82,382	-	**82,382**
Closing Balance	**3,83,467**	**15,86,235**	**42,294**	**7,21,636**	**1,78,688**	**29,12,320**

6. FIXED ASSETS AND CAPITAL WORK IN PROGRESS

	Opening Balance	Additions	Deletions	Total	Depreciation	Closing Balance
Education:						
Land	9,19,110	-	-	9,19,110	-	9,19,110
Building	48,42,487	5,01,126	-	53,43,613	5,09,305	48,34,308
Computer	1,82,983	1,29,349	-	3,12,332	1,67,176	1,45,156
Equipment	14,84,192	1,44,169	-	16,28,361	2,34,574	13,93,787
Furniture & Fixtures	7,87,691	1,80,224	-	9,67,915	90,390	8,77,525
Vehicles	7,73,586	-	-	7,73,586	1,16,038	6,57,548
Capital Work In Progress	5,01,126	10,97,506	5,01,126	10,97,506	-	10,97,506
Total Education - I	**94,91,175**	**20,52,374**	**5,01,126**	**1,10,42,423**	**11,17,483**	**99,24,940**
SEEP:						
Computer	82	-	-	82	49	33
Equipment	3,142	-	-	3,142	471	2,671
Furniture & fixtures	9,634	-	-	9,634	963	8,671
Total SEEP - II	**12,858**	**-**	**-**	**12,858**	**1,483**	**11,375**
Health:						
Land	42,282	-	-	42,282	-	42,282
Building	64,16,804	-	-	64,16,804	6,41,680	57,75,124
Computer	84,302	81,754	-	1,66,056	84,918	81,138
Equipment	19,91,987	67,69,623	-	87,61,610	8,72,462	78,89,148
Furniture & Fixtures	6,04,823	-	-	6,04,823	60,482	5,44,341
Vehicles	26,311	-	-	26,311	3,947	22,364
Capital Work In Progress	-	3,26,808	-	3,26,808	-	3,26,808
Total Health - III	**91,66,509**	**71,78,185**	**-**	**1,63,44,694**	**16,63,489**	**1,46,81,205**
Training & Research:						
Land	4,65,900	-	-	4,65,900	-	4,65,900
Building	46,61,119	-	-	46,61,119	4,66,112	41,95,007
Computer	1,415	-	-	1,415	849	566
Equipment	1,28,116	-	-	1,28,116	19,217	1,08,899
Furniture & Fixtures	1,02,380	-	-	1,02,380	10,238	92,142
Total Training & Research - IV	**53,58,930**	**-**	**-**	**53,58,930**	**4,96,416**	**48,62,514**
TOTAL (I + II + III + IV)	**2,40,29,472**	**92,30,559**	**5,01,126**	**3,27,58,905**	**32,78,871**	**2,94,80,034**

7. **INVESTMENT**

A.Fund wise Allocation

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Endowment Funds	4,57,334	1,80,81,149	-	13,61,232	25,19,279	**2,24,18,994**	**1,97,40,187**
Earmarked Funds	-	53,75,346	1,12,472	91,98,755	4,73,332	**1,51,59,905**	**69,94,317**
Asset Replacement Fund	-	2,61,449	-	1,82,989	-	**4,44,438**	**4,15,363**
Current Liabilities	-	-	-	7,11,154	-	**7,11,154**	**11,52,622**
General Funds	3,83,467	4,54,194	42,294	2,47,280	1,78,688	**13,05,923**	**5,18,587**
Total	**8,40,801**	**2,41,72,138**	**1,54,766**	**1,17,01,410**	**31,71,299**	**4,00,40,414**	**2,88,21,076**

B.Classification based on Maturity

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Long Term investments							
Term deposits	4,57,334	1,23,80,461	-	13,61,232	15,19,279	**1,57,18,306**	**65,00,000**
Current investments							
Short term deposits	3,83,467	1,17,91,677	1,54,766	1,03,40,178	16,52,020	**2,43,22,108**	**2,23,21,076**
Total	**8,40,801**	**2,41,72,138**	**1,54,766**	**1,17,01,410**	**31,71,299**	**4,00,40,414**	**2,88,21,076**

8. **DEPOSITS**

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	1,000	-	51,728	-	52,728
Add: Deposit given	-	-	-	-	-	-
Less: Deposits written off	-	1,000	-	51,728	-	52,728
Closing Balance	**-**	**-**	**-**	**-**	**-**	**-**

9. **CURRENT ASSETS**

A. Earmarked Fund Receivable (Considered good)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Corporate Foundations & Trusts	-	6,64,271	-	-	-	**6,64,271**	-
Foundations & Trusts	-	-	-	2,13,785	-	**2,13,785**	**4,94,311**
Sub Total - I	**-**	**6,64,271**	**-**	**2,13,785**	**-**	**8,78,056**	**4,94,311**
							-
B. Other Receivables							
Other receivables	-	-	-	-	-	-	**29,962**
Sub Total - II	**-**	**-**	**-**	**-**	**-**	**-**	**29,962**
C. Loans & Advances							
Rental advance	-	4,67,770	-	1,15,000	-	**5,82,770**	**5,05,710**
Program advance	-	5,045	-	-	-	**5,045**	**20,261**
Sub Total - III	**-**	**4,72,815**	**-**	**1,15,000**	**-**	**5,87,815**	**5,25,971**
D. Cash & Bank Balances							
Cash on hand	-	7,199	-	1,950	-	**9,149**	**13,041**
Cash at Scheduled Banks	-	11,75,384	-	6,32,173	7,091	**18,14,648**	**1,46,367**
Cheque on Hand	-	-	-	1,45,571	-	**1,45,571**	-
Sub Total - IV	**-**	**11,82,583**	**-**	**7,79,694**	**7,091**	**19,69,368**	**1,59,408**
Total (I+II+III+IV)	**-**	**23,19,669**	**-**	**11,08,479**	**7,091**	**34,35,239**	**12,13,652**

7. **INVESTMENT**

A.Fund wise Allocation

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Endowment Funds	4,57,334	1,80,81,149	-	13,61,232	25,19,279	**2,24,18,994**	**1,97,40,187**
Earmarked Funds	-	53,75,346	1,12,472	91,98,755	4,73,332	**1,51,59,905**	**69,94,317**
Asset Replacement Fund	-	2,61,449	-	1,82,589	-	**4,44,438**	**4,15,363**
Current Liabilities	-	-	-	7,11,154	-	**7,11,154**	**11,52,622**
General Funds	3,83,467	4,54,194	42,294	2,47,280	1,78,688	**13,05,923**	**5,18,587**
Total	**8,40,801**	**2,41,72,138**	**1,54,766**	**1,17,01,410**	**31,71,299**	**4,00,40,414**	**2,88,21,076**

B.Classification based on Maturity

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Long Term investments							
Term deposits	4,57,334	1,23,80,461	-	13,61,232	15,19,279	**1,57,18,306**	**65,00,000**
Current investments							
Short term deposits	3,83,467	1,17,91,677	1,54,766	1,03,40,178	16,52,020	**2,43,22,108**	**2,23,21,076**
Total	**8,40,801**	**2,41,72,138**	**1,54,766**	**1,17,01,410**	**31,71,299**	**4,00,40,414**	**2,88,21,076**

8. **DEPOSITS**

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	1,000	-	51,728	-	52,728
Add: Deposit given	-	-	-	-	-	-
Less: Deposits written off	-	1,000	-	51,728	-	52,728
Closing Balance	**-**	**-**	**-**	**-**	**-**	**-**

9. **CURRENT ASSETS**

A. Earmarked Fund Receivable (Considered good)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Corporate Foundations & Trusts	-	6,64,271	-	-	-	**6,64,271**	-
Foundations & Trusts	-	-	-	2,13,785	-	**2,13,785**	**4,94,311**
Sub Total - I	**-**	**6,64,271**	**-**	**2,13,785**	**-**	**8,78,056**	**4,94,311**
							-

B. Other Receivables

Other receivables	-	-	-	-	-	-	**29,962**
Sub Total - II	**-**	**-**	**-**	**-**	**-**	**-**	**29,962**

C. Loans & Advances

Rental advance	-	4,67,770	-	1,15,000	-	**5,82,770**	**5,05,710**
Program advance	-	5,045	-	-	-	**5,045**	**20,261**
Sub Total - III	**-**	**4,72,815**	**-**	**1,15,000**	**-**	**5,87,815**	**5,25,971**

D. Cash & Bank Balances

Cash on hand	-	7,199	-	1,950	-	**9,149**	**13,041**
Cash at Scheduled Banks	-	11,75,384	-	6,32,173	7,091	**18,14,648**	**1,46,367**
Cheque on Hand	-	-	-	1,45,571	-	**1,45,571**	-
Sub Total - IV	**-**	**11,82,583**	**-**	**7,79,694**	**7,091**	**19,69,368**	**1,59,408**
Total (I+II+III+IV)	**-**	**23,19,669**	**-**	**11,08,479**	**7,091**	**34,35,239**	**12,13,652**

15. **INSTITUTION BASED SERVICES**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
10 Bed Vivekananda Memorial Hospital at Kenchanahalli:							
Administrative expenses	-	-	-	-	-	-	-
Patient care & treatment	-	-	-	91,000	-	**91,000**	82,000
Sub Total - I	-	-	-	**91,000**	-	**91,000**	**82,000**
80 Bed Vivekananda Memorial Hospital at Saragur:							
Academics & research	-	-	-	29,000	-	**29,000**	22,281
Administrative expenses	-	-	-	2,76,368	-	**2,76,368**	-
Diagnostic services	-	-	-	4,14,418	-	**4,14,418**	2,12,761
Patient care & treatment	-	-	-	3,20,184	-	**3,20,184**	3,18,253
Pharmacy	-	-	-	-	-	-	83,473
Sub Total - II	-	-	-	**10,39,970**	-	**10,39,970**	**6,36,768**
Viveka Tribal Centre for Learning at Hosahalli:							
Awareness & Training	-	-	-	-	-	-	-
Curricular & Co-curricular Cost	-	3,59,904	-	-	-	**3,59,904**	-
Operational Cost	-	3,65,338	-	-	-	**3,65,338**	-
Personnel Cost	-	5,15,000	-	-	-	**5,15,000**	4,80,422
Student Care Cost	-	1,01,400	-	-	-	**1,01,400**	-
Sub Total - III	-	**13,41,642**	-	-	-	**13,41,642**	**4,80,422**
Viveka School of Excellence at Saragur:							
Operational cost	-	-	-	-	-	-	-
Personnel cost	-	-	-	-	-	-	-
Sub Total - IV	-	-	-	-	-	-	-
Viveka Teachers Training and Research Centre:							
Awareness & Training	-	10,69,101	-	-	-	**10,69,101**	-
Curricular & Co-curricular Cost	-	53,570	-	-	-	**53,570**	-
Operational Cost	-	1,29,728	-	-	-	**1,29,728**	1,53,049
Personnel Cost	-	6,39,840	-	-	-	**6,39,840**	8,26,370
Student Care Services	-	4,17,771	-	-	-	**4,17,771**	-
Sub Total - V	-	**23,10,010**	-	-	-	**23,10,010**	**9,79,419**
Vivekananda Institute of Indian Studies							
Project / program Cost	-	-	-	-	9,383	**9,383**	1,17,592
Sub Total - VI	-	-	-	-	**9,383**	**9,383**	**1,17,592**
Vivekananda Institute of Leadership Development at Mysore							
Project / program Cost	-	-	-	-	1,79,801	**1,79,801**	**2,02,500**
Operational Cost	-	-	-	-	274	**274**	**72,000**
Personnel Cost	-	-	-	-	-	-	-
Sub Total - VII	-	-	-	-	**1,80,075**	**1,80,075**	**2,74,500**
Total (I+II+III+IV+V+VI+VII)	-	**36,51,652**	-	**11,30,970**	**1,89,458**	**49,72,080**	**25,70,701**

16. **COMMUNITY BASED SERVICES**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	1,47,74,442	-	-	-	1,47,74,442	1,25,45,974
Care & rehabilitation	-	-	-	11,88,898	-	11,88,898	16,97,432
HIV/AIDS - Care & Control	-	-	-	2,31,540	-	2,31,540	29,11,874
Water, Sanitation, Hygiene & Environment Programs	-	-	-	1,65,39,789	-	1,65,39,789	1,32,42,961
Tribal Developement Programs	-	-	-	4,53,679	-	4,53,679	-
Total	**-**	**1,47,74,442**	**-**	**1,84,13,906**	**-**	**3,31,88,348**	**3,03,98,241**

17. **DEPRECIATION**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Foreign section	-	11,17,483	1,483	16,63,489	4,96,416	32,78,871	30,99,476
Total	**-**	**11,17,483**	**1,483**	**16,63,489**	**4,96,416**	**32,78,871**	**30,99,476**

18. **NET MOVEMENT IN FUNDS**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Transferred from Statement of Income & Exp							
To General Fund	3,34,334	6,08,141	-	4,14,505	1,529	13,58,509	-
To Asset Replacement Fund	-	17,104	-	11,971	-	29,075	30,768
To Meera - Research fund	-	-	-	10,446	-	10,446	17,426
To Ravi Swaralayam TDA fund	-	-	-	-	1,47,645	1,47,645	-
To Restricted Endowment Fund	-	59,930	-	-	-	59,930	6,96,938
Sub Total - I	**3,34,334**	**6,85,175**	**-**	**4,36,922**	**1,49,174**	**16,05,605**	**7,47,132**
Transferred to Statement of Income & Exp							
From General Fund	-	-	-	-	-	-	14,59,098
From Asset Fund	-	11,17,483	1,483	16,63,489	4,96,416	32,78,871	30,99,476
From Asset Replacement Fund	-	-	-	-	-	-	-
Sub Total - II	**-**	**11,17,483**	**1,483**	**16,63,489**	**4,96,416**	**32,78,871**	**45,58,574**
Total (I - II)	**3,34,334**	**(4,32,308)**	**(1,483)**	**(12,26,567)**	**(3,47,242)**	**(16,73,266)**	**(38,11,442)**

	Developme nt Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2017	For the year ended March 31, 2016
19. GRANTS AND DONATIONS							
Earmarked Funds	1,195,594	17,659,050	-	19,374,229	177,613	38,406,486	30,606,783
Earmarked fund interest & bank charges of project	-	63,976	-	(27,602)	-	36,374	-
Earmarked funds received for purchase of fixed asset	-	1,551,248	-	7,095,803	-	8,647,051	1,857,851
Change in Earmarked fund receivable	-	(264,271)	-	(141,532)	-	(405,803)	646,194
Change in Earmarked fund	-	269,915	-	7,722,366	-	7,992,281	(3,205,360)
General Contribution	118,536	16,651	-	218,378	-	353,565	520,482
Contributions towards Restricted Endowment fund	-	1,831,656	-	100,000	687,221	2,618,877	12,630,886
	1,314,130	**21,128,225**	**-**	**34,341,642**	**864,834**	**57,648,831**	**43,056,836**
20. OTHER RECEIPTS							
Others	-	-	-	-	-	-	71,580
Program advance	-	-	-	-	-	-	36,034
Rental Advance	-	-	-	-	-	-	858,839
	-	**-**	**-**	**-**	**-**	**-**	**966,453**
21. PURCHASE OF FIXED ASSETS AND CAPITAL PAYMENTS							
Addition to fixed asset as per Balance sheet	-	453,742	-	6,851,377	-	7,305,119	1,358,345
Change in Capital Work in Progress	-	1,097,506	-	326,808	-	1,424,314	501,126
Changes in creditors for capital asset	-	(66,705)	-	-	-	(66,705)	-
	-	**1,484,543**	**-**	**7,178,185**	**-**	**8,662,728**	**1,859,471**
22. LOANS AND ADVANCES							
Rental Advance	-	73,060	-	-	-	73,060	240,000
	-	**73,060**	**-**	**-**	**-**	**73,060**	**240,000**
23. EXPENSES FOR THE YEAR AND OTHER UTILITIES							
Expenses for the year as per Income and Expenditure Statement							
Development support	1,563,489	-	-	-	-	1,563,489	728,564
Institution based services	-	3,651,652	-	1,130,970	189,458	4,972,080	2,570,701
Community based services	-	14,774,442	-	18,413,906	-	33,188,348	30,398,241
Bank charges charged directly to Projrcts	-	63,976	-	8,810	-	72,786	-
Changes in creditors for purchases	-	(3,366)	-	(1,296,564)	64,580	(1,235,350)	1,419,077
Change in other receipts	-	-	-	(14,962)	-	(14,962)	-
Program Advance - Others	-	(10,955)	-	-	-	(10,955)	-
Changes in Other Receivables	-	-	-	-	-	-	31,710
	1,563,489	**18,475,749**	**-**	**18,242,160**	**254,038**	**38,535,436**	**35,148,293**

NOTES TO ACCOUNTS

24. INVESTMENTS

During the year Rs.2,94,834/- (Previous Year Rs. 1,46,064/- worth of interest has been accrued but not received on investments. Same has been included in the total investment of Rs.4,00,40,414/- (Previous Year Rs. 2,88,21,076/-).

25. INTEREST RECEIVED

Interest Received includes –

a) Interest received on designated bank Accounts & all Utilization account is Rs. 1,31,170/- (Previous year Rs. 86,774//-).

b) Interest earned on investments Rs.24,84,109/- (Previous Year Rs. 16,56,709/-/-).

This has been allocated to all the programs based on the total income under each program as the allocation key.

26. MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

Based on the information available with the organization, there are no suppliers who are registered as Micro, Small or Medium Enterprises as per Micro, Small and Medium Enterprises Development Act, 2006 as at March 31, 2017.

27. EARMARKED FUNDS

Earmarked funds include both capital & recurrent components. Rs.1,51,75,500/- (Previous year Rs. 70,25,128//-) shown under balance are the funds meant for specified activities to be performed in the coming year. Expended column includes both recurrent and capital expenditure.

28. NET MOVEMENT OF FUNDS

- Surplus or deficit arising out of operations, adjusted against the General Fund.
- Unutilised interest earned on Endowment Funds credited to Endowment principle.
- Unutilized interest earned on Asset Replacement Fund credited to Asset Replacement Fund.

29. GENERAL

- Figures in bracket relates to previous year.
- Previous year's figures have been regrouped and reclassified wherever necessary to confirm with current year's presentation.

M.S.S.V & Co. Chartered Accountants BANGALORE-20

Don't look back - forward, infinite energy, infinite enthusiasm, infinite daring, and infinite patience - then alone can great deeds be accomplished

- *Swami Vivekananda*

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