



# Equal Partners in Development



Swami Vivekananda  
Youth Movement

Financial Report 2022-23







## SWAMI VIVEKANANDA YOUTH MOVEMENT

Swami Vivekananda Youth Movement (SVYM) is a development organization, engaged in building a new civil society in India through its grassroots to policy level action in Health, Education, Socio Economic Empowerment and Training & Research sectors since 1984.

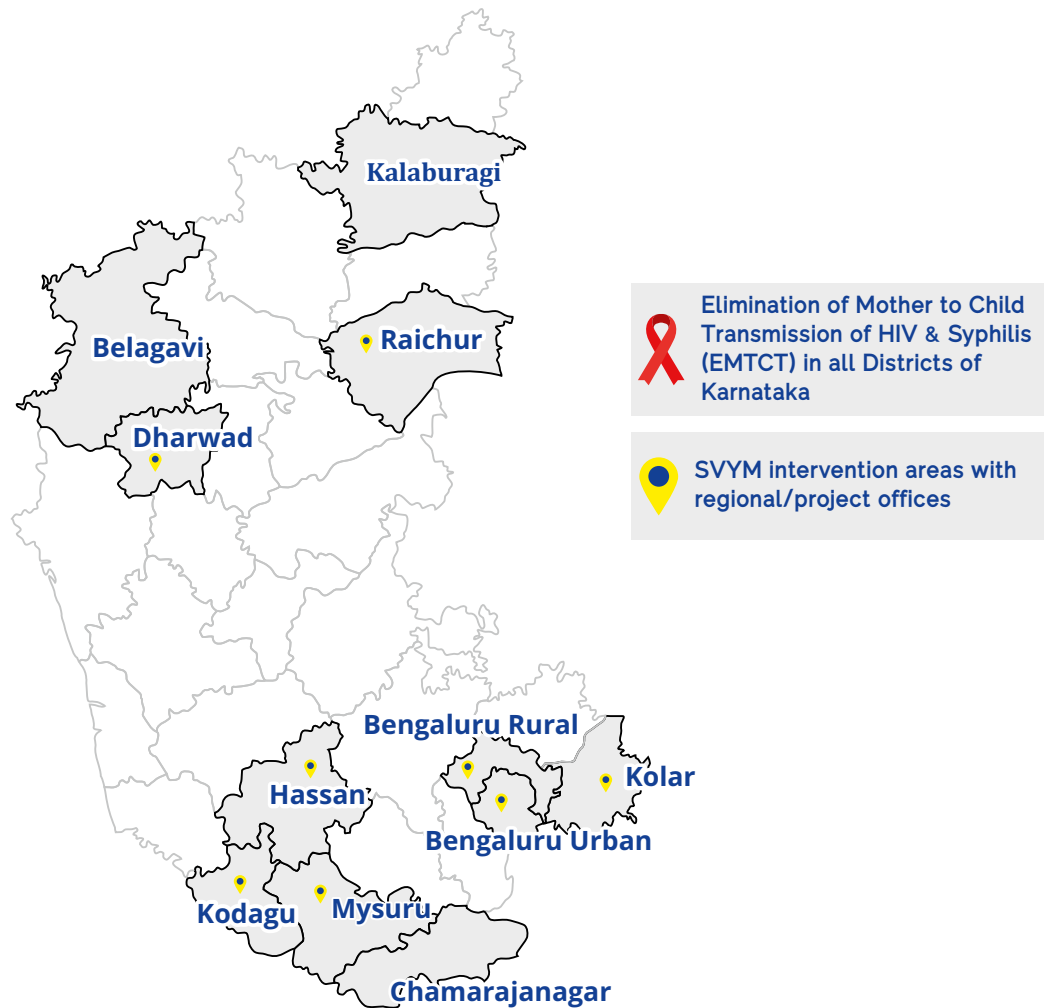
SVYM has its headquarters in Mysuru district of Karnataka state in Southern India. Acting as a key promoter-facilitator in the community's efforts towards self-reliance and empowerment, SVYM is developing local, innovative and cost-effective solutions to sustain community-driven progress. SVYM believes that building human and social capital will result in economic consequences and all of SVYM's programs are driven by this development paradigm.



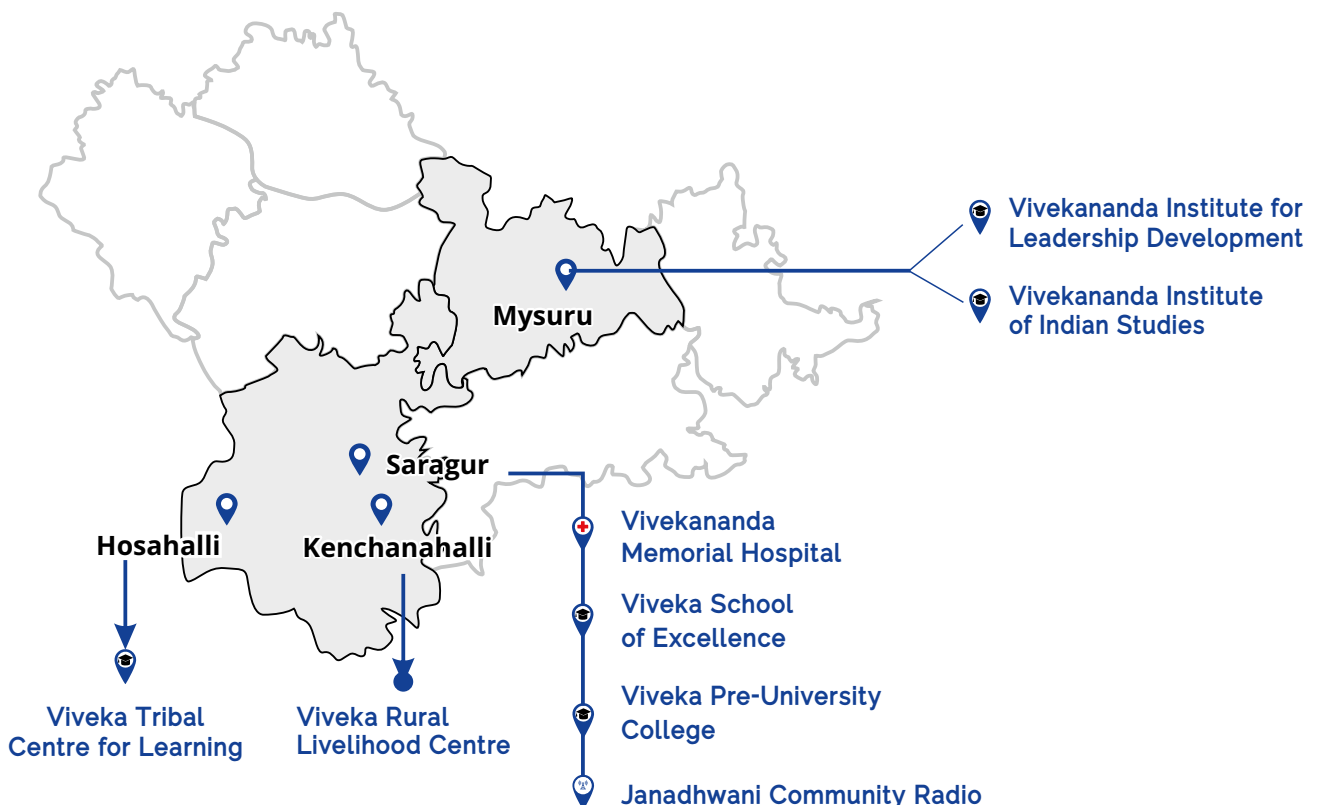




## Our Reach in Karnataka



## Our Institutions in Mysuru District







**39**

Years of Service

**31**

Districts of  
Karnataka

**3.5**

Million People  
Being Served

**40+**

Projects

**33**

Awards  
So Far

**800+**

Work Force

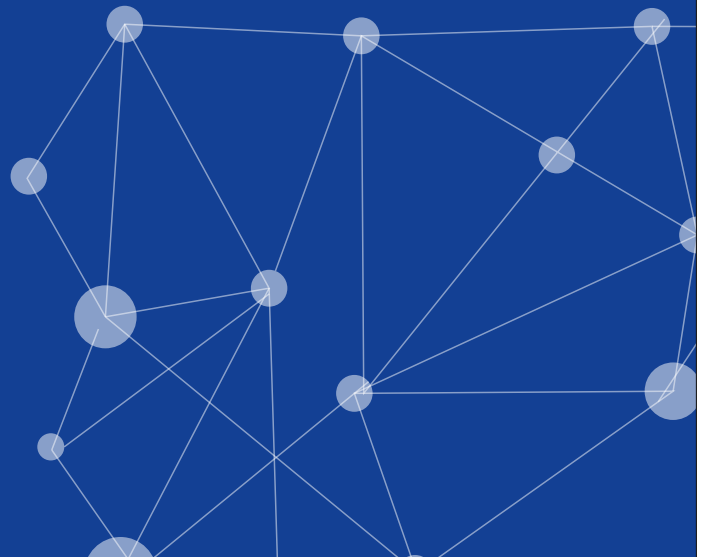
**100+**

Partners



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## Organization

Swami Vivekananda Youth Movement (SVYM) is a Development Organization, engaged in building a new civil society in India through its grassroots to policy level action in Health, Education, Socio Economic Empowerment and Training and Research Sectors. SVYM has its headquarters in Mysuru district of Karnataka State in Southern India.

Acting as a key promoter-facilitator in the community's efforts for self-reliance and empowerment, SVYM is developing local, innovative and cost-effective solutions.

SVYM is also rooted to its values of Satya - Truthfulness, Ahimsa - Non Violence, Seva - Service and Tyaga - Sacrifice, which is reflected in its program design and delivery, transactions with its stakeholders, resource utilization, disclosures and openness to public scrutiny. Buying in support from the community, working in healthy partnership with the government and corporate sectors & sharing its experiences with like-minded Organisations have been the hallmark of SVYM's evolution over the past 39 years.

SVYM envisions a caring and equitable society free of deprivation and strife. Its stated Mission is to facilitate and develop processes that improve the quality of life of people.

To sustain it and to make it community-driven SVYM focuses on building human and social capital which will result in favourable economic consequences and all of SVYM's programs are driven by this development paradigm. Human Capital is defined as the set of physical, intellectual, emotional and spiritual capabilities that an individual possesses that affords him or her the agency to lead and sustain their life. Social Capital is the benefits an individual receives from his/her social networks. All the program & projects of SVYM are carefully designed with this principle of building Human & Social Capital.

The organization is further redefining the indicators to measure impacts created with specific activities focusing on contributing towards human & social capital enhancement.

Towards fulfilling this, all the developmental efforts of SVYM were strategically realigned in 1997-98, in 2003 and again in 2018. From 2018 onwards for the better management of the projects & the operations of the organization we adopted a focused approach by creating Program Focus Areas (PFA) - Health, Education, SEEP (Socio-Economic Empowerment Program) and Training & Research.

Another was an overarching Organization Management Area (OMA) with Development Support Team (DST), Finance and Accounting, Internal Auditing, Human Resource, Procurement, Resource & Faculty Management and General Administration are different functional areas operating under the Development Support Team.

Program Focus Areas provide Institution Based Services through Schools, Hospitals, Community Health Centres & Training Centres and Community Based Services through a network of grass root level workers. Project is a set of time-defined activities taken up by Programs to achieve a specific objective.

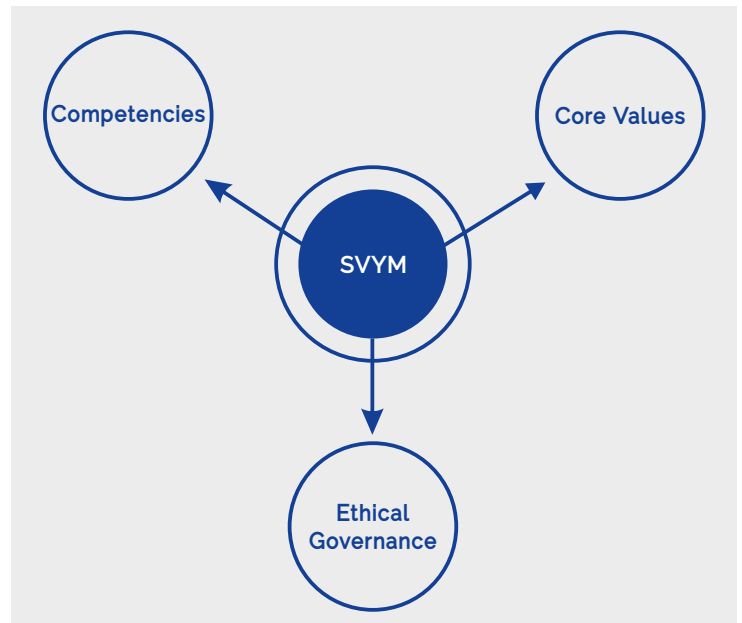
## SVYM Chapters in US & UK

SVYM of NA (Swami Vivekananda Youth Movement of North America) is an independent not-for-profit public charity registered in the United States of America and SYVM of UK (Swami Vivekananda Youth Movement of United Kingdom) is an independent not-for-profit public charitable association registered in the United Kingdom.



## SVYM & Ethical Governance

Good governance of SVYM is reflected through ethical practices and processes that are efficient, transparent, accountable and responsive to the needs of the people. SVYM also believes in fulfilling all statutory obligations and following all the relevant laws of the land. The interventions of the Organization reflect in the spirit of core values-Truth (Satya), Non Violence (Ahimsa), Service (Seva) & Renunciation (Tyaga). The Management and employee of SVYM are encouraged to focus and emphasise transparency, accountability, integrity, mutual respect, justice (including gender justice) and participatory practices in their personal and professional lives. We understand that ensuring the practice of these values across the Organization is not easy and requires a considerable range of technical expertise, skill and commitment of resources.



## Human Resource & Management Staff Details

In line with its philosophy of developing Human and Social Capital, Swami Vivekananda Youth Movement continuously strives for excellence through adoption of on-going staff training, focusing on technical and managerial skills along with inputs for emotional and spiritual growth and well-being. During the year SVYM conducted 83 training programs on various topics including communication, motivation, Organization values, Development practices, Leadership, Life skills, Lean management & health & hygienic related awareness programs.

### No. of staffs from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023

Gender	Paid full time	Paid Honorarium	Paid professional	Total
Male	398	18	12	428
Female	320	58	4	382
<b>Total</b>	<b>718</b>	<b>76</b>	<b>16</b>	<b>810</b>

#### Remuneration of highest paid staff members

Average Salary Rs. 20,586/-

Median Salary Rs. 15,564/-

Name	Designation	Remuneration in Rs.,
Dr. Seetharam M R	Consultant Orthopedic Surgeon Vivekananda Memorial Hospital	22,31,715
Dr. Shankar H K	Obstetrician & Gynecologist Vivekananda Memorial Hospital	15,01,934
Dr. Deepak Murthy H J	Technical Director - Community Health	14,39,944
Dr. Abhilash N	General Physician Vivekananda Memorial Hospital	14,27,114
Dr. Chandrashekara M N	General Physician Vivekananda Memorial Hospital	13,24,063

#### Distribution of Staffs according to salary levels

Staff salary	Men	Women	Total
Less than Rs.25,000	335	341	676
Rs.25,001 - Rs.50,000	65	33	98
Above Rs.50,000	28	8	36
Total	428	382	810

#### International Air Travel by employees & Board members

Name	Designation	Purpose of Travel	Cost Incurred	Sponsored By
Dr Kumar G S	Chief Executive Officer	For Attending DOHAD World Congress-2022	Sponsored	Sinai Health System, Toronto, Canada



# Governing Body Report for 2022-23

## To The Stakeholders

Your organisation's members are pleased to present the Annual report of the 39th Year of the organisation along with audited accounts for the Financial Year ended 31st March 2023.

## Composition of Governing Body

Your organisation is governed by a 7 member annually elected Governing Body. The Governing body for the year 2022-23 was constituted after a duly notified process done during March, 2022. The Governing body took charge on the combined meeting held on 20th March 2022. The details of Governing body members and the Governing body held in the year 2022-23 are as below:

Name	Designation	Employed in SVYM
Dr. R Balasubramaniam	President	NO
Dr. Sudeer B Bangalore	Vice President	NO
Dr. Vivek M B	Secretary	NO
Dr. Sowmya H R	Joint Secretary	NO
Dr. Chandrashekar K N	Treasurer	NO
Dr. Rashmi Dennis Chauhan	Executive Member	NO
Ms. Swathi R	Executive Member	NO

Type of Meeting	Date of GB meeting	No of members attended
GB	July 3, 2022	6
GB	August 14, 2022	6
GB	Nov 13, 2022	5
AGM	December 4, 2022	22
GB	Feb 19, 2023	5
GB	March 12, 2023	5

## Other Information:

None of the members are related to each other and they are elected annually from amongst the General Body of active members (there is no system of rotation of members). The Governing Body approves programs, budgets, annual activity reports and audited financial statements. The Governing Body also ensures compliance with all applicable laws and statutory regulations.

## Governing Body Members Responsibility:

Your Governing Body members, based on the representations from the management confirm that:

- The financial statements prepared in accordance with the significant accounting policies described in notes to accounts & significant accounting policies to the financial statements prepared under the Indian GAAP and there are no material departures;
- In selection of accounting policies we consulted the statutory auditors and applied these policies consistently, making judgements & estimates that are reasonable & prudent, so as to give a true & fair view of the state of affairs of the Organization as on March 31, 2023 & the Income and Expenditure account of the Organization for the year ended March 31, 2023;
- We have taken proper & sufficient care to the best of our knowledge & ability, for the maintenance of adequate accounting records for safeguarding the assets of the Organization & for preventing & detecting fraud & other irregularities;
- We have prepared the financial statements on a going concern basis;

## Governing Body Management:

The Governing Body members' Discussion and Analysis Report forms part of the Financial Report. No material transaction has been entered into by the organization with the Governing body members or the Management, their relatives etc. that may have a potential conflict with the interest of the Organization.

The Governing body met 5 times during 2022-23 and conducted one General Body meeting during the year to strengthen the Governance and enhance the participation of the members in the activities.

## Governance and Operations:

At SVYM we have improved our governance and operations through constant learning and practicing them in core areas of Process, Collaboration and People.

## Process: Priorities and Practices:

In the area of process our major priorities and practices are enlisted and described in subsections.

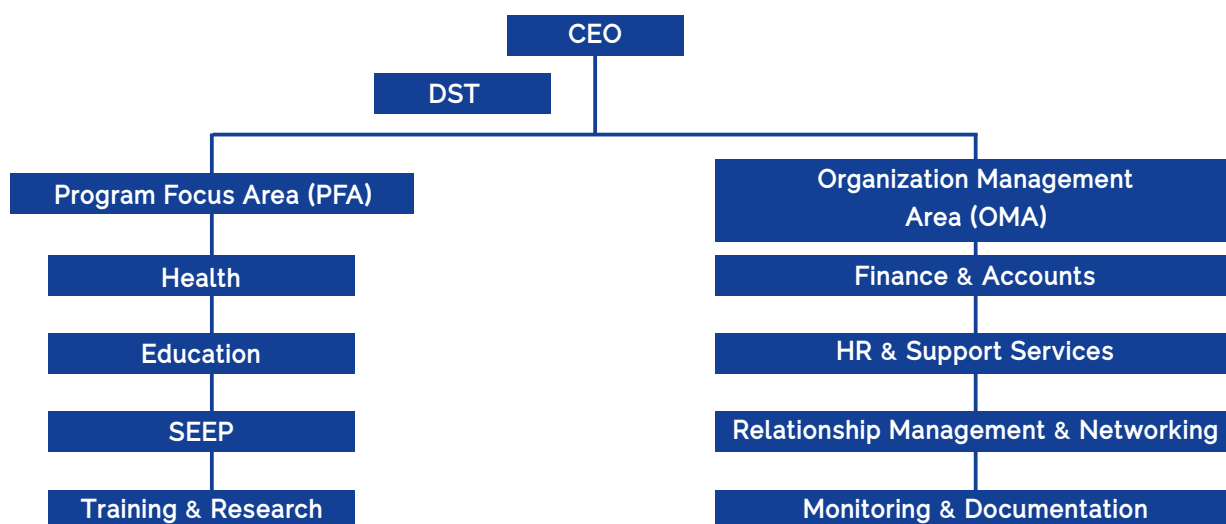
- Delineating Governance and management structure and functions as far as possible
- Better management process financial management, accounting and budgeting systems; clear distinction between personal conveniences and Organizational resources.
- Better means by which both the Organization & its projects, services and activities are monitored, evaluated & reviewed.
- Adopting technology enabled applications in major operational areas like SAP for Finance & Logistics Management, HRMS for Human Resource Management, and Hospital Management System & School Management Systems in our Hospital & schools enabling effective management of our processes

# Functions of Management Team and delegation of Powers

## Our Structure

The management is headed by the Chief Executive Officer who is appointed by the Governing body. He / She is the trustee of the resource made available to the Organization. The Management serves the needs of the community under the guidance of the Governing Body.

All managerial discussions are taken on a participatory basis by the Chief Executive officer (CEO). The CEO is supported by the core team of young members holding key management roles. The core team members and the CEO were part of Strategy Delivery Group exercise initiated in the year 2015. This young team is guided by a consultative and facilitative body called DST (Development Support Team).





(Development Support Team) comprises people in the senior Management. The set of external experts advice the core team on effective and efficient operational management, developing appropriate strategies and building relationships and networking facilitating smoother transition of core management functions. This process enables initiation, support, guidance and synergy of Organizational efforts towards achieving Strategic goals and objectives.

For convenience and efficiency of the management, the Organization activities are divided into Organization Management Area (OMA) which reflect the internal functions like Finance and Accounts, HR, Support Service, Relationship Management, Monitoring and Documentation function on one side and Program Focus Area (PFA) namely Health, Education, Socio Economic Empowerment Program and Training & Research which reflect the external functions of the Organization.

Each of the OMA's and PFAs are headed by a Core Team member/ Director / Team leader. The OMAs Relationship Management, Networking, Human Resource, PR & Publicity, legal affairs, Monitoring & Evaluation and documentation are directly managed by the CEO. It is however recognized that the personal qualities of the special group of persons need to be supplemented and complimented by the possession of knowledge and skills relevant to our activities, the communities that we work with, and to the tasks involved in the management of the Organization as a whole.

## **Our Style**

Work in SVYM has always been demanding and has traditionally attracted people having high ideals, boundless energy, creativity, commitment and resilience. The expansion of the activities over the recent past has not only been quantitative, but qualitative too. Today, SVYM simultaneously operates a number of activities, from service delivery to advocacy seeking funds from a wide range of sources and applying these funds in an effective and efficient manner. The teams constantly plan, review and monitor the work.

## **Our Skills**

We have been able to mobilize the creative energies of a team including members, volunteers, employees & community partners with whom we work. At SVYM, managers need to know how to work with people rather than administer unto them. We also understand that we need to work in insecure circumstances, by the virtue of having to rely on funding from external sources.

## **Our Staff**

This means that SVYM managers have to be a unique breed of men and women, who not only have to manage but also inspire. It is however recognized that the personal qualities of this special group of persons need to be supplemented and complimented by the possession of knowledge and skills relevant to our activities, the communities that we work with, and to the tasks involved in the management of the Organization as a whole.

## **Accountability**

SVYM ensures accountability by creating the conditions which allow for open expression of views, free dissemination of information and the rule of law.

We believe that we are accountable to the Government and the public through process of registration and regulation. We are accountable to our donors through agreed reporting arrangements. More importantly we are committed to being accountable to the communities that we work with and ensure that they are fully informed and are aware of our programs, budgets and reports.

We are also part (an accredited member, accreditation valid till the year 2025) of the Credibility Alliance & Guide Star India, a network of NGOs committed to ensuring the highest levels of probity, transparency & accountability amongst its members.

Our accountability also extends to the environment and SVYM promotes the use of non-conventional energy source at most of its locations. Single use of plastic across the organization is not allowed. Green technologies are consciously promoted in all the constructions undertaken at different locations of the Organization.

## Reviewing, Monitoring and Evaluation

We as an Organization are constantly changing and evolving. Thus monitoring and evaluation activities are of critical importance to us because they are the means by which change and evaluations can be guided, rather than be serendipitous or opportunistic. Monitoring and Evaluation are also valuable ways of capturing accumulated experience and expertise that is all too easily lost when rapid changes occur either within us or in the environments in which we operate.

We recognize the inherent value of objective internal monitoring and evaluation, wherein the findings are analyzed by the teams themselves, leading to greater acceptance and ownership of the suggested course corrections. We are therefore keen on having our own procedures in place for constant monitoring and regular evaluation.

The projects have a structured review and monitoring schedule. Regular project reviews are conducted by the DST to analyze the outputs in the light of the stated objectives of the projects.

Periodic external evaluations (Both activity and financial) lend an additional value to the process of monitoring and evaluations by bringing in fresh perspectives, which are adopted in a contextual manner. Such reviews are periodically undertaken by Donor agencies and Government, encompassing the activities and financial management.

## Information

We understand that information about us and our work is critical in ensuring that we are accountable to the people we serve. We are an open organization and this openness is reflected in the quantity and quality of information that we disseminate through our annual reports, website, media (Print, electronic and social media), newsletters, brochures and videos. We also provide mandated information to statutory agencies like the Income Tax Department (IT Returns), Registrar of Societies, Govt of Karnataka, Ministry of Home Affairs (For FCRA), Government of India GST law.

All key information including financial details like budgets is shared with the employees and the members.

## Collaboration: Priorities and Practices

In the area of collaboration our major priorities and practices are enlisted and described in subsections.

- Better networking and alliance – building amongst other federations and like-minded Development Organizations.
- Adopting best practices and norms set/ suggested for Development Organizations
- Better information provision by and about the Organization

SVYM believes in collaborating and working in partnership with the communities that it serves; Government agencies (Local, State & Central), Academic Institutions, Socially responsible corporates & other Development Organizations (NGOs & CSOs)

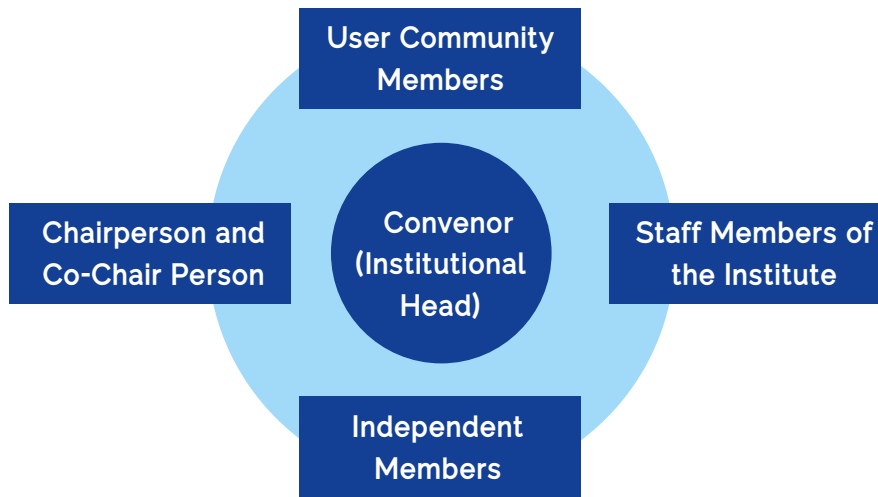
This paradigm has resulted in SVYM working with more than 100+ partners in the FY 2022-23

## Institutional Management Committee

SVYM comprises Institutionalized programs across each sector of Education and Health. Each of the Institutions run by the Organization in these sectors has an Institutional Management Committee (IMC). The IMC is comprised of members from the user community, staff, and also independent people with relevant sectoral expertise.

The head of the respective Institution is the member-convener of the IMC. This committee is responsible for all programmatic, administrative and financial aspects related to the efficient and effective functioning of the Institution. The IMC not only interfaces with the CEO of SVYM but also co-ordinates with other institutions of the Organization ensuring optimal functioning of the Institution it represents.





## Internal Complaints Committee

SVYM also ensures well-being of all the staffs and for the women's safety & security in workforce we have Internal Complaints Committee. This focuses on protection of women from sexual harassment at the work place across the organization including students. Sexual Harassment Prevention & Resolution policy is also made and all the male & female employees of SVYM are oriented on this policy and also guided on the process of reporting it if faced with such situation.

## Grievance Redressal Committee

To address the employee grievances there is a Grievance Redressal Committee formed across all the regional offices with committee members from various departments & regions. The committee is formed by Chief Executive Officer & HR department will coordinate with the respective regional committees so that careful observation on the issue is made with justice.

## Relationship Management and Resource Allocation

SVYM focuses on enabling the local community to organize undertake and monitor programs relevant to them and we largely employ local community. About 80% of our staff comes from the local communities. Localization of human resource has increased local stake holding, provides career opportunity for local people, has aided in local socio - economic empowerment and has been a tool for transparency and accountability.

The resource allocation is largely driven by community needs and also the donor preferences to the need. In case of unspecified donations received by the organization, allocation is based on the priorities of imminent needs, decided by the CEO in consultation with the sector chiefs and approved by the Governing Body.

Our Relationship Management efforts presently strive to

- Be need based, harmonize resource support from Government, Donors from Corporates & Traditional Trusts & Foundations and the Community. We also encourage community contribution in kind.
- Broad based resource mobilization efforts - The resource mobilization efforts through relationship management are broad based and include community, Government, Corporate, Individuals, Traditional Trusts & Foundations, National and International Donor Agencies. This is to avoid **Mission creep** due to donor pressures and to reduce the risk of dependency on anyone or group of donors.

## Network & Alliance Building

Through network and alliance-building SVYM identifies common interests and concerns, shares information, provides / receives support to other Development oriented Organizations and maximizes the use of available resources to achieve common goals. These are the manifestations of Co-operative strategies to improve the impact of our operations. We are part of many networks at local, regional and national levels. Details have been mentioned in the narrative annual reports.

## People: Priorities and Practices

In the area of people, our major priorities and practices are enlisted and described in subsections

Better human resource development and training of managers, administrators, project staff, Governing body members, Project community partners, members and volunteers within the organisation

Better Procedures to ensure that men and women have equal opportunities to participate effectively at all level of the organisation, from members to leaders.

## Human Resource Development (HRD)

SVYM undertakes projects of a very dominating scale and complexity with limited resources. The distinctive HRD and training needs of our Governing Body, Members, Volunteers and Employees are also being increasingly identified and responded to.

SVYM practices a 'Gender - just' policy in recruitment and career advancement. We also are compliant with the prevalent labour laws and are committed to statutory requirements like Provident fund and Gratuity for our employees.

In SVYM, as in other sectors, HRD begins with being able to attract and retain staff of the right caliber. In part this means being able to offer salaries and conditions of service that are as adequate and secure as possible. We are inevitably affected by trends in other sectors in society, by labour market forces and by prevailing social attitudes, which increasingly lean towards individualism. We however, endeavor to keep in mind the values and non-self-serving aims which drive us and express them in all aspects of our work. These values are a needed counter-force, especially in societies where self-serving individualism becomes extreme.

## Acknowledgement

We thank all the stakeholders for their assistance and co-operation received during the financial year. We place on record our appreciation of the contribution made by our employees at all levels. Our consistent growth was made possible by their dedication and continuous commitment to the society.

We thank all vendors, bankers, auditors, volunteers, advisors and well-wishers for their continued support during the year. For and on behalf of the Governing Body of Swami Vivekananda Youth Movement



**Dr. Sudheer B Bangalore**  
President



**Dr. Pushpalatha S**  
Secretary



## Statutory Registrations

SL No	Statutory Authority	Act and Section	Registration details	Date of Registration / Compliance
1	Registration of Societies, Karnataka State	Karnataka Societies Registration Act, 1960	122/84-85	December 1, 1984
2	Principal Commissioner of Income Tax / Commissioner of Income Tax	Indian Income Tax Act, 1961, U/s 12A	URN: AAATS5045FE20216 PAN: AAATS5045F	September 24, 2021
3	Ministry of Home Affairs, Govt of India	Foreign Contribution (Regulation) Act	Reg No. 094590102	April 04, 2021
4	Principal Commissioner of Income Tax / Commissioner of Income Tax	Indian Income Tax Act, 1961, U/s 80G	URN: AAATS5045FF19844	October 02, 2021
5	Office of Registrar of Companies, Ministry of Corporate Affairs, Govt of India	Registration of the entities for undertaking CSR Activities under Companies (CSR Policy) Amendment Rules, 2021	CSR00002215	April 14th 2021
6	The Professional Tax Officer, Mysore	Karnataka State Professional Tax Act, 1976	35015799 – A	March 1, 1993
7	NITI Aayog	NGO DARPAN ID No.	KA/2009/0002213	
8	The Commissioner of Provident Fund, Bangalore	U/s 1 (4) Employee Provident Fund & Miscellaneous Provisions Act, 1985	MYS / 18385	March 28, 1995
9	Employees State Insurance Corporation	Employees State Insurance Act, 1948	7300033984000139	August 5, 2014
10	Goods and Service Tax Network	Goods & Service Tax Act	29AAATS5045F1ZG	July 1, 2017

Our Auditor:

**M/s MSSV & Co.**

2nd Floor, 63/2, Railway Parallel Road,  
Kumara Park West, Bengaluru- 560 020, Karnataka, India

Legal Advisors:

**Sri Purushotham J**

Advocate,  
Mysuru

Our Bankers:

**Canara Bank Ltd**

Jayalakshmipuram Branch,  
Mysuru

## CEO AND MF CERTIFICATION

We, Savitha S, Chief Executive Officer and Shreeharsha M S, Manager - Finance are responsible for the Finance function, certify that :

- We have reviewed the Financial Statements of Swami Vivekananda Youth Movement for the year ended March 31, 2023 and to the best of our knowledge and belief:
  - these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - these statements together present a true and fair view of the Organization's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.
- To the best of our knowledge and belief, no transactions entered into by the Organization during the year ended March 31, 2023 are fraudulent, illegal or violate the Organization's code of conduct.
- We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of the internal control system of the Organization pertaining to financial reporting. Deficiencies in the design or operation of such internal controls, if any, of which we are aware, have been disclosed to the auditors and the Governing body and steps have been taken to rectify these deficiencies.
  - There has not been any significant change in internal control over financial reporting during the year under reference;
  - There has been no changes in accounting policies during the year requiring disclosure in the notes to the financial statements.
  - We are not aware of any instance during the year of significant fraud with involvement therein of the management of any employee having a significant role in the Organization's internal control system over financial reporting.



**Shreeharsha M S**  
Manager - Finance



**Savitha S**  
Chief Executive Officer

**Place:** Mysuru  
**Date:** 25<sup>th</sup> July, 2023

# MANAGEMENT'S DISCUSSION AND ANALYSIS

## 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'. Our Management accepts the responsibility for the integrity and objectivity of these financial statements.

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

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

## FINANCIAL INFORMATION

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

**INR 5,186 Lakhs** TOTAL INCOME FOR THE  
FINANCIAL YEAR 2022-23

\*Including a grant for Capital expenditure.

The total income for the year 2022-23 has increased to Rs.5,186 Lakhs compared to Rs.4,553 lakhs of FY 2021-22

Total Income for the year 2022-23 -has increased mainly due to increase in grants from Corporate, Government, UN agencies and Self-generated income.

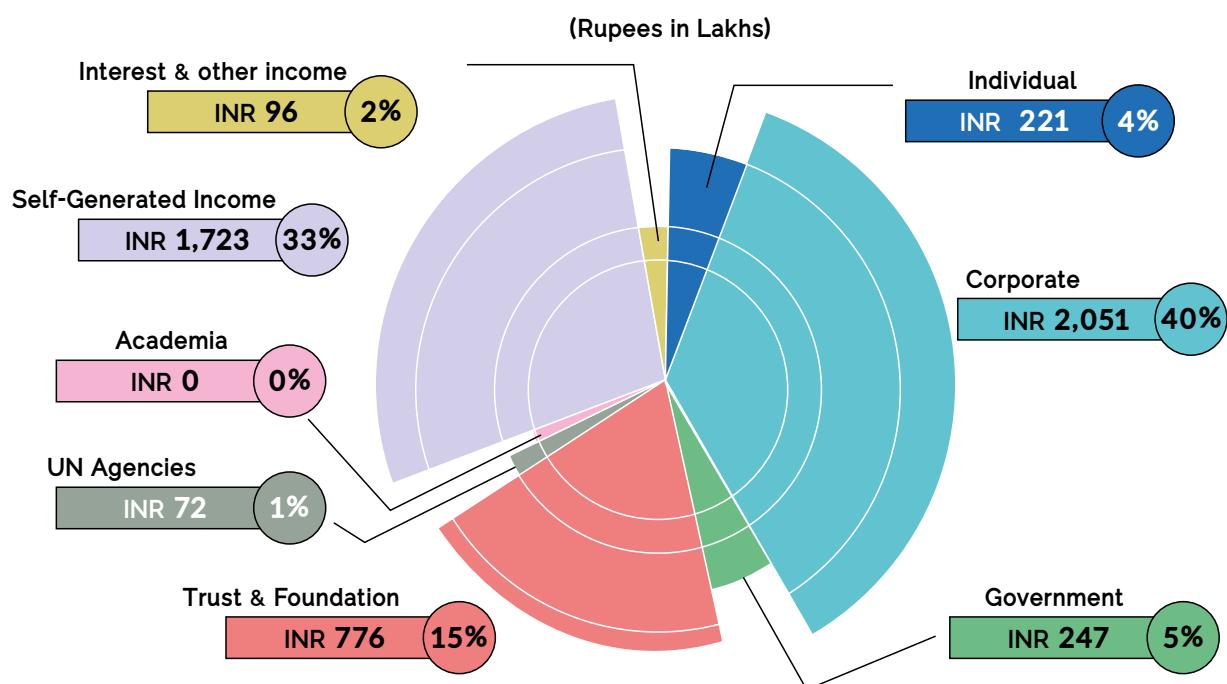
## Sources of income

### Composition of income

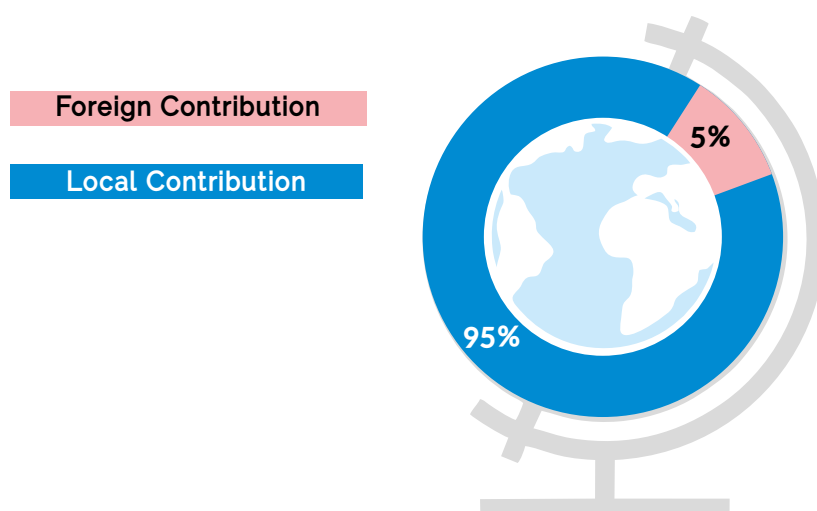
Income	INR in lakhs		% Change
	2022-23	2021-22	
Individual	221	229	-3%
Corporate	2,051	1,689	21%
Government	247	172	44%
Trust & Foundation	776	953	-19%
UN Agencies	72	64	13%
Academia	0	56	-100%
Self-Generated Income	1,723	1,290	34%
Interest & other income	96	100	4%
<b>Grand Total</b>	<b>5,186</b>	<b>4,553</b>	<b>14%</b>



## The composition of income for FY 2022-23



## Geographical Segmentation



Total Foreign contribution has decreased to 5% from 13% in the previous year.

## Grants for the year 2022-23 reflects that

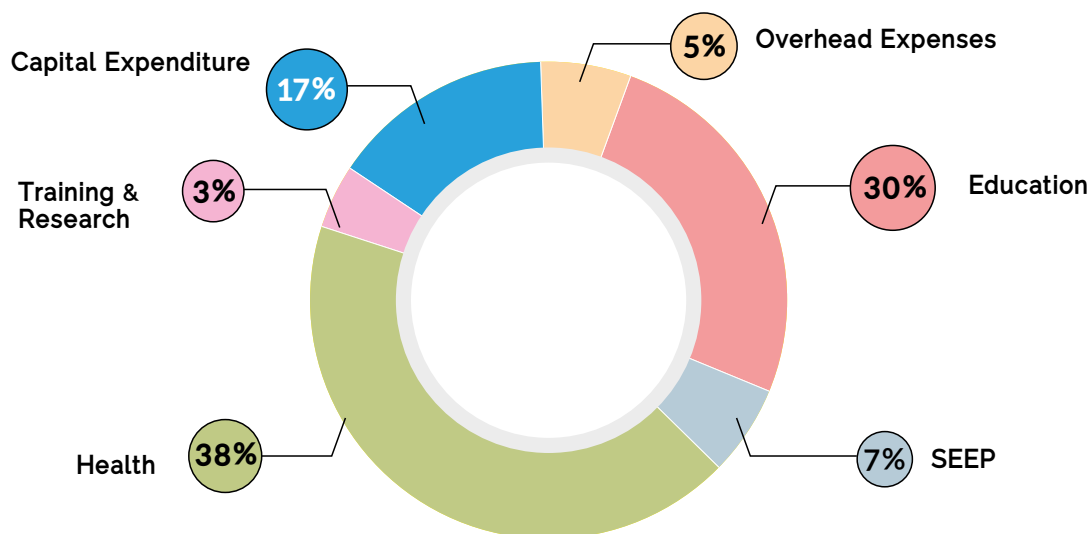
- During the year, SVYM has received corporate funding for new accommodation facility for socially challenged meritorious girl students, education of girl children, socio-economic empowerment of women and tribes, treatment towards chronically ill patients, water-shed development and tank rejuvenation. .
- Mobile health unit activities, post COVID-19 resumption of tribal school fully functional has increased the funding from Ministry of Tribal Affairs.
- UNICEF's support in creating awareness about Water, Sanitation, Hygiene and Environment has increased the share of support from UN agencies in the overall income.

Increased usage of facilities resulted in increase of self-generated income in the FY 2022-23.

## Thematic distribution of total expenditure

Income	INR in lakhs		% Change
	2022-23	2021-22	
Overhead Expenses	277	232	19%
Education	1,766	1,181	50%
SEEP	399	217	84%
Health	2,176	1,988	9%
Training & Research	196	149	31%
Capital Expenditure	1,000	713	40%
<b>Grand Total</b>	<b>5,814</b>	<b>4,480</b>	<b>30%</b>

- Overhead expenses include HR, finance, Information Technology & monitoring & evaluation, reporting & documentation & relationship management. SVYM is streamlining operations and making various programs efficient to cater to the needs of geographical expansion & amended statutory requirements related to Non-profit sector. Even though overall overhead expenses have increased by Rs.45 lakhs compared to previous year, it still remains at 5% of total expenditure.
- Expansion of "School Education Program" (SEP) activities at Kalburgi and Mysuru districts and full-fledged activities of "Equitable Education for Rural Communities" (EERC) result in increase of Education sector expenses by 50% compared to previous year & there is no major change in the program
- Increasing in the Economic empowerment activities for Tribal, women and youth has result in increase of SEEP sector expenses by 84% compared to previous year & there is no major change in the program.
- Health sector expenses have increased by 9% compared to previous year & there is no major change in the program.
- Resumption of youth training activities and "Vivekananda Institute of Indian Studies" (VIIS) activities post covid has resulted in the increase of total spending of Training and Research sector expenses by 31% compared to previous year & During the year 2022-23 there is no major change in the program structure or size of Training and Research sector.
- During the year 2022-23 major expenses incurred towards eco-friendly buildings, through which SVYM is continuing its legacy of protecting the environment.



- Overall overhead expenses of the Organization still remain at 5% of total expenses. The health sector remains the largest sector with a share of 38% of total expenses

# Balance Sheet

## Restricted Endowment Funds

Addition of Rs. 42.31 lakh & Rs.2.00 lakh for education and poor patient endowment respectively resulted in an increase in Restrict Endowment by 11% compared to previous year.

## Staff Benefit Funds

Utilisation of gratuity fund towards gratuity payment to relieved employees and increase in the discount rate for valuation of gratuity provision result in decrease in staff benefit fund by 8% compared to previous year.

## Earmarked Funds

Advance received for specific projects decreased by 28% compared to the previous year due to change in the provision related to CSR which restricts unspent grant other than 'on-going project'.

## Asset Funds

Asset fund reflects the written down value of the fixed assets. In case of asset purchased out of loan funds, assets are capitalized fully and transferred to the asset fund only to the extent of loan repayment. Disposal of assets is adjusted in the asset fund. It is increased by 12% due to construction of new hostel facility for girls and classroom facility at Tribal school.

## Designated Endowment Funds

Decrease in staff funds resulted in decrease of Designated Endowment Fund by 24% compared to previous year.

## Designated Earmarked Funds

During the year there is no changes in the Designated Earmarked Fund.

## Asset Replacement Fund

It is increased by 3% compared to the previous year on account of interest earned & addition of rent collected from staffs.

## General Operating Fund

This fund is designated by Governing Body to meet the working capital requirement of the organization. During the year there is no changes in General Operating Fund.

## Revolving Fund

Revolving fund is set aside towards staff loan and Education seed money. During the year there is no changes in the fund.

## Staff Support Fund

During the year Staff Support Fund is set aside for the welfare of the employees amounted to Rs.22.00 Lakhs.

## General Fund

There is an increase in the General Fund by 34% which is Rs. 367.59 Lakhs as on 31st March 2023.

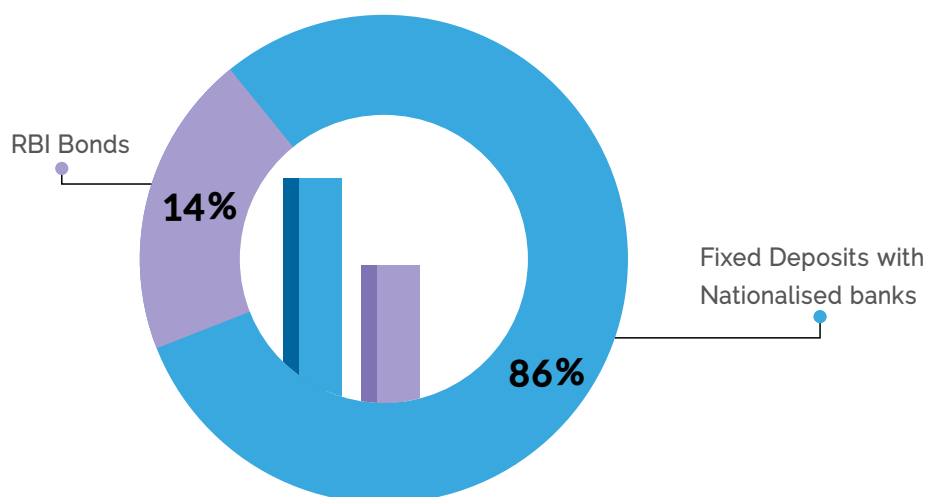
## Fixed Asset & Capital Work in Progress

Capital expenditure during the year is Rs.447.92 Lakhs. Out of which Rs.379.63 Lakhs (85%) is sourced from Earmarked Fund and Rs.68.29 Lakhs (15%) out of own funds. Depreciation of Rs.206.95 lakhs charged during the year.

## Investments

All investments are made as per sec 11 of Income Tax Act, 1961. There is an increase of 2% in the total investments as compared to FY 2021-22 due to increase in Endowment Funds.





## Deposits

Additional refundable deposit has increased the deposit by 12% compared to the previous year due to additional deposit given to Electricity Board & Milk union.

## Current Assets

Total current assets increased by 11% compared to the previous year.

- Earmarked fund receivable increased by Rs.133 Lakhs compared to previous.
- Other receivables reduced by 6% compared to the previous year & the Organization acted diligently in collecting other receivables.
- Loans and advances reduced by 28% because of repayment of vendor advances.
- Inventory has been reduced to Rs.46.00 lakhs which was Rs.46.62 lakhs in the previous year.
- Cash and bank balance decreased to Rs.377.60 Lakhs as on 31st March, 2023 from Rs.381.71 Lakhs as on 31st March, 2022.

## Long term liability

Decrease in long term liability is account of repayment of loans during the year.

## Current Liability

Total current liabilities have increased by 38% compared to previous year. Total sundry creditors represent 6 days of total expenditure.

## Short Term & Long Term Borrowing Summary

INR in lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
Short term borrowings -Overdraft from banks	INR 190	INR 98
Current maturity of long term debt	INR 37	INR 34
Term loan from banks for the acquisition of fixed assets	INR 111	INR 147
<b>Total</b>	<b>INR 338</b>	<b>INR 280</b>



## INDEPENDENT AUDITOR'S REPORT

To,  
The Members of Governing Body of  
**M/s. Swami Vivekananda Youth Movement**

### 1. Opinion

We have audited the Financial Statements of **M/s. Swami Vivekananda Youth Movement**, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023, the Statement of Income & Expenditure for the year then ended, the Receipts and Payments Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

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 31<sup>st</sup> March 2023;
- (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.

### 2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Telephone: 080 23565065, 080 23565068, 080 23565073 Fax: 080 23565076  
Branch Office: No. 58, 4<sup>th</sup> Floor, Railway Parallel Road, Kumara Park West, Bangalore – 560 020  
Telephone: 080 23469251, 080 23469252, 080 23565067

**3. Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and the results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

- In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
- Those charged with governance are responsible for overseeing the entity's financial reporting process.

**4. Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For MSSV & Co.,  
Chartered Accountants

Firm Registration No.: 001987S

  
D R Venkatesh

Partner

Membership No.: 025087

UDIN: 23025087B6UX009572

Date: July 25, 2023

Place: Bangalore

## 1 SIGNIFICANT ACCOUNTING POLICIES

### 1.1 PROGRAM HEADS

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

#### 1.1.1 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.

#### 1.1.2 Education

Goal is by 2025, adopting contextually relevant technology, realize lifelong learners\* and education development index of 0.9, in select districts of India, working sustainably in collaboration with all stakeholders. These services are provided through

- a) **Institution Based:** Semi-residential formal school for Tribal children and a Teacher Training Center at Hosahalli and a non-residential formal school and college for rural children at Saragur.
- b) **Community Based:** Network of grass root level workers handling the School Education Program, Scholar Program.

#### 1.1.3 SEEP – Social Economic Empowerment Program

Goal is Empower marginalized and vulnerable communities with special focus on women and youth, achieving 100% APL status by 2025 in select districts of India in collaboration with all stakeholders. Key result areas are Rehabilitation of displaced tribal 's in H.D.Kote, community empowerment, rural housing, sanitation and strengthening CBO's & youth groups and facilitating livelihood opportunities through rural livelihood center.

#### 1.1.4 Health

Goal is to achieve by 2025, India's SDG indicators of health, in SVYM's expanding geography, assuring equitable & Cost effective health & wellness with special focus on specially abled, geographically &/or socio-economically challenged people, working sustainably in collaboration with all stakeholders. Presently, key result areas are Tribal & Rural health, HIV/AIDS care & control, Reproductive & Child Health, Hygiene & Sanitation & Blindness control. These services are provide through

- a) **Institution Based:** 100 bed hospital offering multi-specialty secondary care at Saragur.
- b) **Community Based:** Mobile clinics, Health camps, network of grass root level workers handling projects in key result areas including primary care, water-sanitation, hygiene, environmental programs, Reproductive & Child Health and Community based rehabilitation.

#### 1.1.5 Training & Research

Goal is to assimilate & disseminate development sector knowledge, creating 1 development professionals per 10,000 by 2025 in selected districts of 10 states in India in collaboration with all stake holders. 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 two institutions -

- a) **Institution Bases:** Vivekananda Institute for Leadership Development (V-LEAD), Vivekananda Institute of Indian Studies (VIIS).



### 1.1.6 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, agricultural, office services & canteen.

## 1.2 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 (GAAP)' 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.

## 1.3 PRINCIPLES OF CONSOLIDATION

The consolidated financial statements of the Organization include accounts of foreign contribution and contributions under Section 80G of Income Tax Act, 1961.

## 1.4 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 & Unrestricted Fund.

### 1.4.1 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.

- a) **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.
- b) **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.

#### i) 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.





**ii) 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

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

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

**d) Asset Fund - (Created out of Specified Contribution and Loan Funds)**

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.

**1.4.2 Designated Funds**

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

**a) 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.

**b) Earmarked Funds** are expendable funds as per the purpose specified by the Governing body.

**c) 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.

**d) 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.

**e) 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.

**f) Staff support fund** - Organization has set aside Staff Support Fund for the welfare of the employees including but not restricted to Health Insurance & other staff benefits



### 1.4.3 Unrestricted Fund

- a) **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.

## 1.5 ACCOUNTING OF INCOME AND EXPENDITURE

### 1.5.1 Revenue Recognition

- a) 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.
- b) Interest on deployment of funds is recognized using the time proportion method, based on the underlying interest rates.
- c) Revenue from training is recognized on rendering of service or completion of training.
- d) Membership fees from members are accounted on actual receipt basis. Life membership fee is treated as a designated endowment fund.

**1.5.2 General Contribution** includes unspecified donations received in cash or kind.

**1.5.3 Earmarked Funds** received towards recurrent expenditure are credited to specific income accounts to the extent restrictions are satisfied.

**1.5.4 Income from activities** includes user charges, training & consultancy fees for the services rendered.

**1.5.5 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.

## 1.6 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 Statement of Income & Expenditure. 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 Statement of Income & Expenditure. Amounts realized on sale of assets to the extent of net book value are credited to the asset account. Profit or loss resultant to the sale is charged to the Statement of Income and Expenditure.



## 1.7 DEPRECIATION

Depreciation on Fixed Assets has been charged on Straight Line Method at the following rates:

SL No	Asset	Dep. Rate (in %)
1	<b>Building</b>	
	All type of building	3.33
	Asphalted roads	20
	Bore wells	20
2	<b>Furniture &amp; fixtures</b>	
	All type of furniture	14.29
3	<b>Equipment</b>	
	Medical Lab equipment	10
	General equipment	12.5
	Renewal energy devices	20
4	<b>Computer</b>	
	Server and Network	16.67
	End-user-systems	33.33
5	<b>Vehicle</b>	
	All types of motor Car, Bus & Jeep	20
	All kinds of two wheelers	10

## 1.8 INVENTORY

Medicines, reagents, groceries, stationeries & consumables have been valued at cost or net realizable value whichever is lower. The cost is determined based on the First-in-First-out (FIFO) method of valuation.

## 1.9 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.

## 1.10 INVESTMENTS

Investments are made in accordance with provisions under Section 11 of Income tax Act, 1961. 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

## 1.11 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.

## 1.12 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.

## 1.13 TAXATION

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





**Swami Vivekananda Youth Movement**  
**Balance Sheet as at March 31, 2023**

(Amount in Rs.)

	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	As at March 31, 2023	As at March 31, 2022
<b>SOURCE OF FUNDS</b>								
<b>Restricted funds</b>								
Endowment funds	2	14,28,484	3,03,75,286	49,284	90,32,691	26,17,627	4,35,03,372	3,90,70,265
Staff benefit funds	3	1,80,98,528	-	-	-	-	1,80,98,528	1,97,19,395
Earmarked funds	4	-	87,48,701	39,83,751	1,83,06,602	4,56,641	3,24,95,696	4,54,07,439
Asset funds	5	17,22,066	12,39,42,369	21,86,315	9,23,44,495	2,76,48,873	24,78,42,117	22,04,11,115
		<b>2,12,49,078</b>	<b>18,30,66,356</b>	<b>62,19,350</b>	<b>12,06,83,788</b>	<b>3,07,21,141</b>	<b>34,19,39,713</b>	<b>32,46,08,214</b>
<b>Designated funds</b>								
Endowment funds	6	20,08,082	-	-	-	-	20,08,082	26,26,823
Earmarked funds	7	-	17,54,624	15,80,754	66,24,246	-	99,59,624	99,59,624
Asset replacement fund	8	-	18,93,200	1,82,556	1,48,49,834	23,23,194	1,92,48,784	1,87,56,470
General operating fund	9	44,91,985	7,67,797	3,90,117	2,53,31,824	18,277	3,10,00,000	3,10,00,000
Revolving fund	10	10,00,000	11,41,338	-	-	-	21,41,338	21,41,338
Staff support fund	11	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000	-
		<b>80,00,067</b>	<b>60,56,959</b>	<b>26,53,427</b>	<b>4,73,05,904</b>	<b>25,41,471</b>	<b>6,65,57,828</b>	<b>6,44,84,255</b>
<b>Unrestricted Funds</b>								
General fund	12	21,76,693	1,73,10,152	20,54,940	1,29,58,081	22,59,127	3,67,58,993	2,74,77,182
		<b>3,14,25,838</b>	<b>18,64,33,467</b>	<b>1,09,27,718</b>	<b>18,09,47,773</b>	<b>3,55,21,739</b>	<b>44,52,56,534</b>	<b>41,65,69,651</b>
<b>TOTAL FUNDS</b>								
<b>APPLICATION OF FUNDS</b>								
<b>Property, plant and equipment</b>								
Tangible assets	13A	9,04,794	11,37,32,105	21,86,315	9,35,80,038	2,76,46,871	23,80,50,122	19,09,52,604
Intangible assets	13B	8,17,272	1	-	2,36,350	2	10,53,625	16,54,864
Capital work in progress	13C	-	2,32,37,725	-	3,10,088	-	2,35,47,812	4,59,77,090
<b>Investments</b>								
Long term investments	14	2,68,37,420	4,78,92,977	43,86,831	4,67,66,189	29,19,399	12,88,02,817	12,07,23,679
Current investments		2,11,713	3,54,943	17,68,310	76,16,830	41,01,165	1,40,52,961	1,91,00,307
Deposits	15	-	2,14,096	4,800	9,19,533	98,850	12,35,279	11,05,373
Current assets	16	2,02,96,588	2,86,99,167	44,12,967	3,79,57,521	8,53,952	9,22,20,195	8,27,54,639
<b>TOTAL ASSETS</b>		<b>4,90,67,787</b>	<b>21,41,31,013</b>	<b>1,27,59,224</b>	<b>18,73,86,549</b>	<b>3,66,18,239</b>	<b>49,89,62,812</b>	<b>46,22,68,556</b>
<b>Liabilities</b>								
<b>Long term liabilities</b>								
Long term borrowings	17	-	98,59,703	-	12,73,705	-	1,11,33,408	1,47,47,742
Other long term liabilities	18	32,54,428	18,39,043	5,000	10,602	15,000	51,24,073	37,68,263
<b>Current liabilities</b>								
Short term borrowings	19	1,14,25,891	69,67,759	10,00,000	33,08,277	-	2,27,01,927	1,32,80,686
Other current liabilities	20	29,61,830	90,31,042	8,26,506	18,48,192	81,500	1,47,46,870	1,39,22,214
<b>TOTAL LIABILITIES</b>		<b>1,76,41,949</b>	<b>2,76,97,547</b>	<b>18,31,506</b>	<b>64,38,776</b>	<b>96,500</b>	<b>5,37,06,278</b>	<b>4,56,98,905</b>
<b>NET ASSETS</b>		<b>3,14,25,838</b>	<b>18,64,33,467</b>	<b>1,09,27,718</b>	<b>18,09,47,773</b>	<b>3,55,21,739</b>	<b>44,52,56,534</b>	<b>41,65,69,651</b>

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

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

Mr. Shreeharsha M S

Finance Manager

Ms. Savitha S

Chief Executive Officer

Place: Bengaluru

Date: July 05, 2023

Dr. Chandrashekhar K N

Treasurer

Dr. S Pushpalatha

Secretary

Dr. Sudheer B Bangalore

President



**Swami Vivekananda Youth Movement**  
**Statement of Income and Expenditure for the year ended March 31, 2023**

							(Amount in Rs)	
	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2023	For the year ended March 31, 2022
<b>INCOME</b>								
<b>Unrestricted</b>								
Contribution	21	28,59,756	39,27,905	7,47,887	73,06,854	5,378	1,48,47,780	2,21,08,153
Income from activities - community contribution		18,43,188	3,02,73,211	86,45,336	4,76,71,582	1,15,38,961	9,97,72,258	8,07,97,978
Income from activities - support services		1,10,168	1,51,74,984	26,39,655	3,60,07,062	1,86,24,085	7,25,55,954	4,81,57,986
Interest income		35,98,905	13,14,015	2,06,286	19,05,670	1,24,792	71,49,688	70,40,231
Amount no longer payable		72	56,602	-	25	-	56,699	8,46,321
Interest on IT refund		1,12,859	-	-	-	-	1,12,859	26,643
<b>Designated</b>								
Interest income on endowments	6	1,70,981	-	-	-	-	1,70,981	1,12,358
Earmarked funds		-	-	-	-	-	-	-
<b>Restricted</b>								
Earmarked funds	22	1,55,48,617	13,24,42,777	2,80,76,403	10,77,86,621	-	28,38,54,417	22,63,47,868
Interest income on endowments	2	71,425	14,56,281	2,464	4,51,497	1,30,799	21,12,466	19,41,591
<b>TOTAL</b>		<b>2,41,15,950</b>	<b>18,48,45,774</b>	<b>4,03,18,031</b>	<b>20,11,29,311</b>	<b>3,04,24,015</b>	<b>48,06,33,082</b>	<b>38,73,79,129</b>
<b>EXPENDITURE</b>								
Development support	23	2,68,70,127	-	-	-	-	2,68,70,127	2,24,24,677
Institution based services	24	-	5,21,62,202	-	7,28,84,533	86,69,336	13,37,16,071	13,23,45,845
Community based services	25	-	10,06,67,734	3,57,11,278	9,81,92,517	-	23,45,71,528	15,59,02,933
Support services	26	-	1,46,45,745	38,91,353	3,59,88,801	85,54,350	6,30,78,049	4,54,82,513
Provision for doubtful receivable & amount no longer receivable	27	11,369	10,30,233	-	7,51,300	7,10,364	25,03,266	23,19,998
Depreciation	28	8,28,918	80,63,549	3,18,147	98,22,828	16,81,888	2,06,94,910	1,82,28,284
<b>TOTAL</b>		<b>2,77,10,414</b>	<b>17,65,09,463</b>	<b>3,99,20,778</b>	<b>21,76,37,579</b>	<b>1,95,95,718</b>	<b>48,14,33,952</b>	<b>37,67,04,230</b>
<b>Net movement in funds</b>	<b>29</b>	<b>(35,94,464)</b>	<b>80,76,311</b>	<b>3,97,254</b>	<b>(1,65,08,268)</b>	<b>1,08,28,297</b>	<b>(8,00,870)</b>	<b>1,06,74,899</b>

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:0019678

D.R.Venkatesh

Partner

Membership No. : 25087

Place: Bengaluru

Date: July 05, 2023

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

Mr. Shreeharsha M S

Finance Manager

Dr. Chandrashekhar K N

Treasurer

Dr. S Pushpalatha

Secretary

Ms. Savitha S

Chief Executive Officer

Dr. Sudheer B Bangalore

President

**Swami Vivekananda Youth Movement**  
**Receipts and Payments Account for the year ended March 31, 2023**


							(Amount in Rs.)	
	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2023	For the year ended March 31, 2022
<b>Opening balance</b>	<b>16E</b>							
Cash on hand							2,39,570	3,40,205
Cash at scheduled banks							3,74,48,154	3,42,75,702
Cheques on hand							3,82,946	42,113
							<b>3,80,70,670</b>	<b>3,46,58,020</b>
<b>Add: Receipts</b>								
Donations & grants	30	1,82,89,632	15,82,91,403	3,09,74,256	10,75,63,702	6,81,718	31,58,00,712	28,26,83,782
Receipts from activities	31	19,03,848	4,47,30,559	1,12,07,419	8,34,55,878	3,05,00,529	17,17,98,233	13,38,65,292
Other receipts	32	15,86,812	(1,97,207)	-	11,96,763	-	25,86,368	11,03,189
Interest on fixed deposit & others		47,07,067	25,07,804	1,83,270	21,96,416	2,40,429	98,34,786	91,20,646
<b>TOTAL</b>		<b>2,64,87,359</b>	<b>20,53,32,359</b>	<b>4,23,64,945</b>	<b>19,44,12,758</b>	<b>3,14,22,676</b>	<b>50,00,20,999</b>	<b>42,67,72,909</b>
<b>Less: Payments</b>								
Secured loan - net of repayment	33	(91,90,906)	28,97,818	-	4,66,181	-	(58,26,907)	7,66,286
Purchase of fixed assets & capital payments	34	7,50,157	3,44,86,591	9,84,053	80,34,653	83,898	4,43,19,352	7,33,61,366
Loans & advances and deposit	35	4,60,000	(47,174)	54,800	(5,000)	90,010	5,52,636	3,84,550
Expenses for the year and other utilities	36	2,98,43,818	16,81,52,701	3,91,24,213	20,47,28,919	1,72,08,773	45,90,58,423	36,20,23,866
		<b>2,18,63,069</b>	<b>20,54,89,936</b>	<b>4,01,63,066</b>	<b>21,32,24,753</b>	<b>1,73,82,681</b>	<b>49,81,03,504</b>	<b>43,65,36,067</b>
Investments in deposits/ Other investments - net		1,15,401	(6,08,091)	21,88,892	(27,48,380)	32,81,152	22,26,975	(1,31,75,808)
<b>Closing balance</b>							<b>3,77,60,290</b>	<b>3,80,70,670</b>
<b>Represented by</b>	<b>16E</b>							
Cash on hand							2,07,404	2,39,570
Cash at scheduled banks							3,74,15,888	3,74,48,154
Cheques on hand							1,37,000	3,82,946
<b>TOTAL</b>							<b>3,77,60,290</b>	<b>3,80,70,670</b>

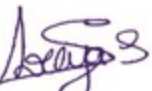
Significant accounting policies, notes referred to above form an integral part of receipts and payments account

This is the receipts and payments account referred to in our report of even date

For MSSV & Co,  
Chartered Accountants  
FRN:001987S

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


  
D.R. Venkatesh  
Partner  
Membership No. : 25087

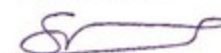
  
Mr. Shreeharsha M S  
Finance Manager

  
Ms. Savitha S  
Chief Executive Officer

Place: Bengaluru  
Date: July 05, 2023

  
Dr. Chandrashekhara K N  
Treasurer

  
Dr. S Pushpalatha  
Secretary

  
Dr. Sudheer B Bangalore  
President

## 2. ENDOWMENT FUNDS - RESTRICTED

	Opening balance	During the Year			Expended	Closing balance
		Contribution	Interest	Total		
Development support						
For 'development activities'	14,28,484	-	71,425	14,99,909	71,425	14,28,484
Sub total - I	14,28,484	-	71,425	14,99,909	71,425	14,28,484
Education						
For 'annadhanam'	12,000	-	600	12,600	600	12,000
For 'prizes & scholarship'	1,90,83,476	39,78,466	10,92,603	2,41,54,545	10,92,603	2,30,61,942
For 'other educational activities'	70,48,344	2,53,000	3,63,077	76,64,421	3,63,077	73,01,344
Sub total - II	2,61,43,820	42,31,466	14,56,281	3,18,31,567	14,56,281	3,03,75,286
Social economic empowerment program						
For 'SEEP activities'	49,284	-	2,464	51,748	2,464	49,284
Sub total - III	49,284	-	2,464	51,748	2,464	49,284
Health						
For water, sanitation, hygiene & environment	1,08,000	-	5,400	1,13,400	5,400	1,08,000
For 'VMH fund'	5,30,500	-	26,525	5,57,025	26,525	5,30,500
For 'prizes & scholarship'	26,298	-	1,415	29,713	1,415	26,298
For 'poor patient & palliative care'	81,65,893	2,00,000	4,18,157	87,84,050	4,18,157	83,65,893
Sub total - IV	88,32,691	2,00,000	4,51,497	94,84,188	4,51,497	90,32,691
Training & research	1,73,10,152					
For 'prizes & scholarship'	26,15,986	-	1,30,799	27,46,785	1,29,158	26,17,627
Sub total - V	26,15,986	-	1,30,799	27,46,785	1,29,158	26,17,627
Total (I+II+III+IV+V)	3,90,70,265	44,31,466	21,12,466	4,56,14,197	21,10,825	4,35,03,372

Note 2A : Total endowment of Rs. 4,35,03,372/- includes 87 number of endowments from individuals (Previous year Rs. 3,90,70,265/- includes 85 number of endowments received from individuals). The above endowments ranging from Rs.5,000/- to Rs.1,65,98,315/- depending on the purpose specified by the donor.

Note 2B : During the year governing body has allocated interest of Rs.5% p.a. after considering related expenditure in maintaining the endowment fund

## 3. STAFF BENEFIT FUND

	Opening balance	During the Year			Closing Balance
		Contribution	Total	Expended	
Gratuity fund	1,78,44,039	28,02,032	2,06,46,071	44,20,093	1,62,25,978
Leave encashment fund	17,16,857	3,17,422	20,34,279	2,78,738	17,55,541
Staff recreation fund	1,58,499	3,600	1,62,099	45,090	1,17,009
Total	1,97,19,395	31,23,054	2,28,42,449	47,43,921	1,80,98,528

## 4. EARMARKED FUNDS

## A. Based on sources

	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
Educational activity							
Government body	3,51,243	3,65,259	82,67,160	89,83,662	86,30,696	79,824	2,73,140
Trusts & foundations	32,93,539	1,28,88,876	-	1,61,82,415	1,40,75,859	-	21,06,556
Corporates	84,75,901	12,66,55,293	81,31,559	14,32,62,753	13,71,93,747	-	60,69,006
Individuals	12,91,119	3,60,000	-	16,51,119	13,51,119	-	3,00,000
Total education - I	1,34,11,802	14,02,69,428	1,63,98,719	17,00,79,949	16,12,51,423	79,824	87,48,701



**Social economic empowerment program**

Trusts & foundations	1,70,062	-	-	1,70,062	1,22,742	-	47,320
Corporates	28,86,370	3,27,03,159	-	3,55,89,529	3,16,53,098	-	39,36,431
<b>Total SEEP - II</b>	<b>30,56,432</b>	<b>3,27,03,159</b>	<b>-</b>	<b>3,57,59,591</b>	<b>3,17,75,840</b>	<b>-</b>	<b>39,83,751</b>
<b>Health</b>							
Government body	1,32,178	24,95,688	1,28,96,785	1,53,24,651	1,52,45,668	76,666	2,317
Trusts & foundations	1,63,71,291	5,88,38,786	-	7,52,10,077	6,06,16,697	-	1,45,93,380
Corporates	1,22,02,413	2,84,44,599	16,10,716	4,02,57,728	3,57,40,947	-	45,16,781
UN agencies	-	68,32,600	3,27,000	71,59,600	71,59,600	-	-
Individuals	1,69,125	81,19,133	4,26,007	87,14,265	85,20,140	-	1,94,125
<b>Total health - III</b>	<b>2,88,75,006</b>	<b>10,27,30,806</b>	<b>1,50,60,508</b>	<b>14,66,66,320</b>	<b>12,72,83,052</b>	<b>76,666</b>	<b>1,93,06,602</b>
<b>Training &amp; research</b>							
Government body	-	7,10,127	-	7,10,127	7,10,127	-	-
Trusts & foundations	-	11,88,962	-	11,88,962	7,96,520	-	3,92,442
Individuals	64,199	-	-	64,199	-	-	64,199
<b>Total training &amp; research - IV</b>	<b>64,199</b>	<b>18,99,089</b>	<b>-</b>	<b>19,63,288</b>	<b>15,06,647</b>	<b>-</b>	<b>4,56,641</b>
<b>Total ( I + II + III + IV )</b>	<b>4,54,07,439</b>	<b>27,76,02,482</b>	<b>3,14,59,227</b>	<b>35,44,69,148</b>	<b>32,18,16,961</b>	<b>1,56,490</b>	<b>3,24,95,696</b>

Note 4A: Refer note 44 to this financial statements

**B. Based on programs**
**I. Educational activity**

	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
<b>Government body</b>							
Viveka tribal centre for learning	2,71,419	3,15,259	82,67,160	88,53,838	85,80,698	-	2,73,140
Student education & teacher empowerment	79,824	50,000	-	1,29,824	50,000	79,824	-
	<b>3,51,243</b>	<b>3,65,259</b>	<b>82,67,160</b>	<b>89,83,662</b>	<b>86,30,698</b>	<b>79,824</b>	<b>2,73,140</b>
<b>Trusts &amp; foundations</b>							
Viveka tribal centre for learning	13,49,726	20,31,683	-	33,81,409	30,56,808	-	3,24,601
Vivekananda teachers training and research centre	11,48,202	11,09,000	-	22,57,202	4,75,247	-	17,81,955
Student education & teacher empowerment	7,95,611	97,48,193	-	1,05,43,804	1,05,43,804	-	-
	<b>32,93,539</b>	<b>1,28,88,876</b>	<b>-</b>	<b>1,61,82,415</b>	<b>1,40,75,859</b>	<b>-</b>	<b>21,06,556</b>
<b>Corporates</b>							
Viveka tribal centre for learning	15,13,372	1,79,41,478	6,83,579	2,01,38,429	1,95,11,269	-	6,27,160
Vivekananda teachers training and research centre	6,96,149	-	-	6,96,149	-	-	6,96,149
Student education & teacher empowerment	62,66,380	10,87,13,815	74,47,980	12,24,28,175	11,76,82,478	-	47,45,697
	<b>84,75,901</b>	<b>12,66,55,293</b>	<b>81,31,559</b>	<b>14,32,62,753</b>	<b>13,71,93,747</b>	<b>-</b>	<b>80,69,006</b>
<b>Individuals</b>							
Viveka tribal centre for learning	12,91,119	3,60,000	-	16,51,119	13,51,119	-	3,00,000
Student education & teacher empowerment	-	-	-	-	-	-	-
	<b>12,91,119</b>	<b>3,60,000</b>	<b>-</b>	<b>16,51,119</b>	<b>13,51,119</b>	<b>-</b>	<b>3,00,000</b>
<b>Total education - I</b>	<b>1,34,11,802</b>	<b>14,02,69,428</b>	<b>1,63,98,719</b>	<b>17,00,79,949</b>	<b>16,12,51,423</b>	<b>79,824</b>	<b>87,48,701</b>





## II. Social economic empowerment program

### Trusts & foundations

Pandemic & disaster relief	1,70,062	-	-	1,70,062	1,22,742	-	47,320
	<b>1,70,062</b>	<b>-</b>	<b>-</b>	<b>1,70,062</b>	<b>1,22,742</b>	<b>-</b>	<b>47,320</b>
<b>Corporates</b>							
Tribal, women & youth socio economic empowerment program	24,32,268	3,27,03,159	-	3,51,35,427	3,16,53,098	-	34,82,329
Disaster relief	4,54,102	-	-	4,54,102	-	-	4,54,102
	<b>28,86,370</b>	<b>3,27,03,159</b>	<b>-</b>	<b>3,55,89,529</b>	<b>3,16,53,098</b>	<b>-</b>	<b>39,36,431</b>
<b>Total SEEP - II</b>	<b>30,56,432</b>	<b>3,27,03,159</b>	<b>-</b>	<b>3,57,59,591</b>	<b>3,17,75,840</b>	<b>-</b>	<b>39,83,751</b>

## III. Health

### Government body

Vivekananda memorial hospital	-	-	32,13,040	32,13,040	32,13,040	-	-
Academic & medical research	-	-	78,20,145	78,20,145	78,20,145	-	-
Medical care & rehabilitation	1,750	7,16,000	14,97,800	22,15,350	22,13,800	-	1,750
HIV/AIDS - care & control	1,30,428	17,79,688	1,66,000	20,76,116	19,98,883	76,666	567
	<b>1,32,178</b>	<b>24,95,688</b>	<b>1,26,96,785</b>	<b>1,53,24,651</b>	<b>1,52,45,668</b>	<b>76,666</b>	<b>2,317</b>

### Trusts & foundations

Vivekananda memorial hospital	77,34,833	-	-	77,34,833	27,92,188	-	49,42,645
HIV/AIDS & TB - care & control	3,83,146	2,50,73,652	-	2,54,56,798	2,42,06,167	-	12,50,631
Slum development program	-	18,76,659	-	18,76,659	2,77,978	-	15,98,681
Care & rehabilitation	8,55,954	-	-	8,55,954	2,40,000	-	6,15,954
Medical care & rehabilitation	50,00,000	2,27,00,037	-	2,77,00,037	2,17,91,421	-	59,08,616
Water, sanitation, hygiene & environment	23,97,358	91,88,438	-	1,15,85,796	1,13,08,943	-	2,76,853
	<b>1,63,71,291</b>	<b>5,88,38,786</b>	<b>-</b>	<b>7,52,10,077</b>	<b>6,06,16,697</b>	<b>-</b>	<b>1,45,93,390</b>

### Corporates

Vivekananda memorial hospital	44,17,221	86,15,501	-	1,30,32,722	1,25,72,253	-	4,80,469
Medical care & rehabilitation	68,89,926	1,66,23,964	6,45,000	2,41,58,890	2,01,02,578	-	40,56,312
Care & rehabilitation	8,95,266	-	-	8,95,266	8,95,266	-	-
Water, sanitation, hygiene & environment	-	12,05,134	9,65,716	21,70,850	21,70,850	-	-
	<b>1,22,02,413</b>	<b>2,64,44,599</b>	<b>16,10,716</b>	<b>4,02,57,728</b>	<b>3,57,40,947</b>	<b>-</b>	<b>45,16,781</b>

### World bodies

Water, sanitation, hygiene & environment	-	68,32,800	3,27,000	71,59,600	71,59,600	-	-
	<b>-</b>	<b>68,32,800</b>	<b>3,27,000</b>	<b>71,59,600</b>	<b>71,59,600</b>	<b>-</b>	<b>-</b>

### Individuals

Academic & research	96,540	-	-	96,540	-	-	96,540
Medical care & rehabilitation - CCST	72,585	81,19,133	4,26,007	86,17,725	85,20,140	-	97,585
Vivekananda memorial hospital	-	-	-	-	-	-	-
	<b>1,69,125</b>	<b>81,19,133</b>	<b>4,26,007</b>	<b>87,14,265</b>	<b>85,20,140</b>	<b>-</b>	<b>1,94,125</b>
<b>Total health - III</b>	<b>2,88,75,006</b>	<b>10,27,30,806</b>	<b>1,50,60,508</b>	<b>14,66,66,320</b>	<b>12,72,83,052</b>	<b>76,666</b>	<b>1,93,06,602</b>



#### IV. Training & research

##### Government body

##### Capacity building

-	7,10,127	-	7,10,127	7,10,127	-	-
-	7,10,127	-	7,10,127	7,10,127	-	-

##### Trusts & foundations

##### Capacity building

-	11,88,962	-	11,88,962	7,96,520	-	3,92,442
-	11,88,962	-	11,88,962	7,96,520	-	3,92,442

##### Individuals

##### Academic & research

64,199	-	-	64,199	-	-	64,199
64,199	-	-	64,199	-	-	64,199

##### Total training & research - IV

64,199	18,99,089	-	19,63,288	15,06,647	-	4,56,641
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##### Total ( I + II + III + IV )

4,54,07,439	27,76,02,482	3,14,59,227	35,44,69,148	32,18,16,961	1,56,490	3,24,95,696
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#### 5. ASSET FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	18,00,827	9,42,04,560	15,20,409	9,36,80,687	2,92,24,643	22,04,11,115
ADD: Additions during the year	7,50,157	3,49,03,549	9,84,053	80,40,255	83,898	4,47,61,912
Less: Transfer from general fund - repayment of loan	-	28,97,818	-	4,66,181	-	33,63,999
ADD / (LESS): Transfer from / (to) statement of income & expenditure	(8,28,918)	(80,83,549)	(3,18,147)	(98,22,628)	(16,61,668)	(2,06,94,910)
Closing balance	17,22,066	12,39,42,369	21,86,315	9,23,44,495	2,76,46,873	24,78,42,116

#### 6. ENDOWMENT FUNDS - DESIGNATED

	Opening Balance	During the Year				Closing Balance
		Contribution	Interest	Total	Expended	
Development support						
Staff fund	23,04,323	15,76,269	1,54,731	40,35,313	23,54,731	16,80,582
Life membership fee fund	3,22,500	5,000	16,250	3,43,750	16,250	3,27,500
Total	26,26,823	15,81,269	1,70,981	43,79,063	23,70,981	20,08,082

#### 7. EARMARKED FUNDS - DESIGNATED

	Opening Balance	Transferred from Corpus	Total	Expended during the year	Balance
I Education					
Tribal education fund	17,54,824	-	17,54,824	-	17,54,824
Total education - I	17,54,824	-	17,54,824	-	17,54,824
II SEEP					
SEEP fund	7,84,974	-	7,84,974	-	7,84,974
Flood relief fund	5,45,461	-	5,45,461	-	5,45,461
Tribal development fund - SEEP	2,50,319	-	2,50,319	-	2,50,319
Total SEEP - II	15,80,754	-	15,80,754	-	15,80,754



### III Health

Paramedical scholarship & research fund	94,587	-	94,587	-	94,587
Medical speciality fund - OBG	3,44,419	-	3,44,419	-	3,44,419
Medical speciality fund - ortho	22,500	-	22,500	-	22,500
Poor patient fund	10,78,816	-	10,78,816	-	10,78,816
Tribal mobile health unit fund	14,04,561	-	14,04,561	-	14,04,561
Community development fund - health	36,79,363	-	36,79,363	-	36,79,363
<b>Total health - III</b>	<b>66,24,246</b>	<b>-</b>	<b>66,24,246</b>	<b>-</b>	<b>66,24,246</b>
<b>Total (I+II+III)</b>	<b>99,59,624</b>	<b>-</b>	<b>99,59,624</b>	<b>-</b>	<b>99,59,624</b>

### 8. ASSET REPLACEMENT FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	-	21,02,121	1,37,768	1,42,52,321	22,84,260	1,87,56,470
ADD: Sale of asset	-	-	-	-	-	-
ADD / (LESS): Transfer from / (to) statement of income & expenditure	-	(2,08,921)	-	21,385	-	(1,87,536)
(LESS): Utilised during the year	-	-	44,788	5,76,128	58,934	6,79,850
<b>Closing balance</b>	<b>-</b>	<b>18,93,200</b>	<b>1,82,556</b>	<b>1,48,49,834</b>	<b>23,23,194</b>	<b>1,92,48,784</b>

### 9. GENERAL OPERATING FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	44,91,985	7,67,797	3,90,117	2,53,31,824	18,277	3,10,00,000
ADD: Amount transferred from general fund	-	-	-	-	-	-
ADD / (LESS): Fund movement	-	-	-	-	-	-
<b>Closing balance</b>	<b>44,91,985</b>	<b>7,67,797</b>	<b>3,90,117</b>	<b>2,53,31,824</b>	<b>18,277</b>	<b>3,10,00,000</b>

**Note 9A :** This fund serves the working capital needs of the entire organization. Based on the needs, this fund is allocated to different sectors.

### 10. REVOLVING FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Statement of	10,00,000	11,41,338	-	-	-	21,41,338
ADD / (LESS): Transfer from / (to) statement of income & expenditure	-	-	-	-	-	-
Add: Addition during the year	-	-	-	-	-	-
Less: Utilized during the year	-	-	-	-	-	-
<b>Closing balance</b>	<b>10,00,000</b>	<b>11,41,338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,41,338</b>



**11. STAFF SUPPORT FUND**

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	-	-	-	-	-	-
ADD / (LESS): Transfer from / (to) statement of income & expenditure	-	-	-	-	-	-
Add: Addition during the year	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000
Less: Utilized during the year	-	-	-	-	-	-
<b>Closing balance</b>	<b>5,00,000</b>	<b>5,00,000</b>	<b>5,00,000</b>	<b>5,00,000</b>	<b>2,00,000</b>	<b>22,00,000</b>

**12. GENERAL FUND**

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	14,72,790	76,50,099	32,30,908	1,18,38,739	32,84,847	2,74,77,182
ADD / (LESS): Transfer from / (to) statement of income & expenditure	(27,65,546)	1,63,48,781	6,70,613	(72,83,153)	1,24,74,480	1,94,45,175
ADD/(LESS): Transfer of general fund	42,19,605	14,18,637	(15,85,173)	94,46,931	(1,35,00,000)	-
LESS: Capital payments	7,50,156	52,09,547	2,61,406	5,78,256	-	67,99,365
LESS: Repayment of loan	-	28,97,818	-	4,66,181	-	33,63,999
<b>Closing balance</b>	<b>21,76,693</b>	<b>1,73,10,152</b>	<b>20,54,940</b>	<b>1,29,58,081</b>	<b>22,59,127</b>	<b>3,57,58,993</b>





### 13A Property, plant and equipment

#### A. Based on Asset

	Land	Building	Vehicles	Plant & Equipment	Computers	Furniture & fittings	Total
<b>Gross carrying amount</b>							
As at 31 March 2021	52,33,866	15,90,10,690	1,58,17,504	5,07,53,415	96,50,152	97,88,049	25,02,53,676
Additions	-	85,07,831	36,16,485	2,12,92,418	9,78,306	39,65,650	3,83,60,670
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	52,33,866	16,75,18,521	1,94,33,989	7,20,45,833	1,06,28,458	1,37,53,699	28,86,14,348
Additions	-	4,80,02,903	30,97,969	1,30,90,014	20,38,018	9,57,842	6,71,84,748
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	52,33,866	21,55,21,425	2,25,31,938	8,51,35,847	1,26,64,475	1,47,11,541	35,57,99,091
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	3,54,51,720	96,37,333	2,09,08,112	81,34,876	59,15,366	8,00,47,408
Depreciation charge during the year	-	63,17,257	18,11,967	72,16,367	11,66,866	11,01,878	1,76,14,335
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	4,17,68,977	1,14,49,300	2,81,24,479	93,01,742	70,17,244	9,76,61,743
Depreciation charge during the year	-	67,07,431	20,43,524	89,24,327	9,15,455	14,96,490	2,00,87,227
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	4,84,76,408	1,34,92,824	3,70,48,808	1,02,17,197	85,13,734	11,77,48,969
<b>Net carrying amount</b>							
Balance as at 31 March 2022	52,33,866	12,57,49,544	79,84,688	4,39,21,354	13,26,716	67,36,455	19,09,52,604
Balance as at 31 March 2023	52,33,866	16,70,45,016	90,39,114	4,80,87,040	24,47,279	61,97,807	23,80,50,122

#### B. Based on Sector

	Land	Building	Vehicles	Plant & Equipment	Computers	Furniture & fittings	Total
<b>I. Development support</b>							
<b>Gross carrying amount</b>							
As at 31 March 2021	-	-	-	1,00,890	8,70,850	61,888	10,33,628
Additions	-	-	-	14,950	1	5	14,956
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	-	-	-	1,15,840	8,70,851	61,893	10,48,584
Additions	-	-	1	7,201	7,42,955	0	7,50,157
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	-	-	1	1,23,041	16,13,806	61,893	17,98,741
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	-	-	3,153	2,93,811	18,821	3,15,785
Depreciation charge during the year	-	-	-	12,768	2,58,056	9,977	2,80,801
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	-	-	15,921	5,51,867	28,798	5,96,586
Depreciation charge during the year	-	-	-	15,159	2,72,187	10,015	2,97,361
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	-	-	31,080	8,24,054	38,813	8,93,947
<b>Net carrying amount</b>							
Balance as at 31 March 2022	-	-	-	99,919	3,18,984	33,095	4,51,998
Balance as at 31 March 2023	-	-	1	91,961	7,89,752	23,080	9,04,794



	Land	Building	Vehicles	Plant & Equipment	Computers	Furniture & fittings	Total
<b>II. Educational activity</b>							
<b>Gross carrying amount</b>							
As at 31 March 2021	24,96,877	6,53,54,178	1,14,25,111	1,23,88,732	33,14,773	56,84,457	10,06,64,128
Additions	-	35,85,514	25,53,600	15,51,203	1,94,742	33,96,185	1,12,81,244
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	24,96,877	6,89,39,692	1,39,78,711	1,39,39,935	35,09,515	90,80,642	11,19,45,372
Additions	-	4,03,94,309	24,75,000	33,55,870	7,30,294	5,40,434	4,74,95,907
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	24,96,877	10,93,34,001	1,64,53,711	1,72,95,805	42,39,809	96,21,076	15,94,41,279
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	1,28,68,221	63,65,146	49,31,104	30,65,427	33,18,655	3,05,48,554
Depreciation charge during the year	-	24,42,484	14,34,894	24,04,421	1,44,700	6,70,573	70,97,072
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	1,53,10,705	78,00,040	73,35,525	32,10,127	39,89,228	3,76,45,625
Depreciation charge during the year	-	26,42,981	15,92,323	25,02,033	2,78,363	10,47,849	80,63,549
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	1,79,53,686	93,92,363	98,37,558	34,88,490	50,37,077	4,57,09,174
<b>Net carrying amount</b>							
Balance as at 31 March 2022	24,96,877	5,36,28,987	61,78,671	66,04,410	2,99,388	50,91,414	7,42,99,747
Balance as at 31 March 2023	24,96,877	9,13,80,315	70,61,348	74,58,247	7,51,319	45,83,999	11,37,32,105
<b>III. Socio economic empowerment program</b>							
<b>Gross carrying amount</b>							
As at 31 March 2021	-	1,62,480	-	17,55,020	3,43,248	39,350	23,00,098
Additions	-	-	1	1,63,055	-	33,058	1,96,114
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	-	1,62,480	1	19,18,075	3,43,246	72,408	24,96,210
Additions	-	-	-	4,70,556	2,31,250	2,82,247	9,84,053
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	-	1,62,480	1	23,88,631	5,74,496	3,54,655	34,80,263
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	8,124	-	3,37,554	2,56,961	9,096	6,11,735
Depreciation charge during the year	-	5,416	-	2,70,080	81,360	7,210	3,64,066
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	13,540	-	6,07,634	3,38,321	16,306	9,75,801
Depreciation charge during the year	-	5,416	-	2,80,460	15,804	16,467	3,18,147
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	18,956	-	8,88,094	3,54,125	32,773	12,93,948
<b>Net carrying amount</b>							
Balance as at 31 March 2022	-	1,48,940	1	13,10,441	4,925	56,102	15,20,409
Balance as at 31 March 2023	-	1,43,524	1	15,00,537	2,20,371	3,21,882	21,86,315



	Land	Building	Vehicles	Plant & Equipment	Computers	Furniture & fittings	Total
<b>IV. Health</b>							
<b>Gross carrying amount</b>							
As at 31 March 2021	22,71,089	5,53,68,751	33,95,165	3,35,00,279	37,82,770	28,34,132	10,11,52,186
Additions	-	49,22,317	10,62,864	1,95,63,210	7,83,563	5,36,402	2,68,68,356
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	22,71,089	6,02,91,068	44,58,029	5,30,63,489	45,66,333	33,70,534	12,80,20,542
Additions	-	76,08,594	8,22,968	92,56,386	2,95,529	87,253	1,78,70,731
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	22,71,089	6,78,99,662	50,80,997	6,23,19,875	48,61,862	34,57,788	14,58,91,273
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	1,36,84,943	23,74,682	1,36,93,888	31,80,222	14,46,400	3,43,80,135
Depreciation charge during the year	-	24,24,497	3,77,073	43,10,402	6,82,750	3,89,876	81,84,598
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	1,81,09,440	27,51,755	1,80,04,290	38,62,972	18,36,276	4,25,84,733
Depreciation charge during the year	-	26,14,174	4,51,201	59,24,277	3,45,101	4,11,749	97,46,502
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	1,87,23,814	32,02,956	2,39,28,567	42,08,073	22,48,025	5,23,11,235
<b>Net carrying amount</b>							
Balance as at 31 March 2022	22,71,089	4,41,81,628	17,06,274	3,50,59,199	7,03,361	15,34,258	8,54,55,809
Balance as at 31 March 2023	22,71,089	4,91,76,048	18,78,041	3,83,91,308	6,53,789	12,09,762	9,35,80,038
<b>V. Training &amp; research</b>							
<b>Gross carrying amount</b>							
As at 31 March 2021	4,65,900	3,81,25,281	9,97,228	30,08,494	13,38,513	11,68,222	4,51,03,638
Additions	-	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	4,65,900	3,81,25,281	9,97,228	30,08,494	13,38,513	11,68,222	4,51,03,638
Additions	-	-	-	-	35,990	47,908	83,898
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	4,65,900	3,81,25,281	9,97,228	30,08,494	13,74,503	12,16,130	4,51,87,536
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	88,90,432	8,97,505	19,42,413	13,38,455	11,22,394	1,41,91,199
Depreciation charge during the year	-	14,44,860	-	2,18,696	-	24,242	16,87,798
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	1,03,35,292	8,97,505	21,61,109	13,38,455	11,46,636	1,58,78,997
Depreciation charge during the year	-	14,44,860	-	2,02,398	4,000	10,410	16,61,868
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	1,17,80,152	8,97,505	23,63,507	13,42,455	11,57,046	1,75,40,665
<b>Net carrying amount</b>							
Balance as at 31 March 2022	4,65,900	2,77,89,989	99,723	8,47,385	58	21,586	2,92,24,641
Balance as at 31 March 2023	4,65,900	2,63,45,129	99,723	6,44,987	32,048	59,084	2,76,46,871



# 13B INTANGIBLE ASSETS

## A Based on Asset

	Software	Total
<b>Gross carrying amount</b>		
As at 31 March 2021	30,25,237	30,25,237
Additions	2,99,037	2,99,037
Deletions/ transfer	-	-
As at 31 March 2022	33,24,273	33,24,273
Additions	6,444	6,444
Deletions/ transfer	-	-
As at 31 March 2023	33,30,717	33,30,717
<b>Accumulated depreciation</b>		
Upto 31 March 2021	10,55,480	10,55,480
Depreciation charge during the year	6,13,930	6,13,930
Deletions/ transfer	-	-
Upto 31 March 2022	16,69,409	16,69,409
Depreciation charge during the year	6,07,683	6,07,683
Deletions/ transfer	-	-
Upto 31 March 2023	22,77,092	22,77,092
<b>Net carrying amount</b>		
Balance as at 31 March 2022	16,54,864	16,54,864
Balance as at 31 March 2023	10,53,625	10,53,625

## B Based on sector

	Software	Total
<b>I. Development support</b>		
<b>Gross carrying amount</b>		
As at 31 March 2021	25,72,943	25,72,943
Additions	2,17,928	2,17,928
Deletions/ transfer	-	-
As at 31 March 2022	27,90,871	27,90,871
Additions	-	-
Deletions/ transfer	-	-
As at 31 March 2023	27,90,871	27,90,871
<b>Accumulated depreciation</b>		
Upto 31 March 2021	9,02,987	9,02,987
Depreciation charge during the year	5,39,055	5,39,055
Deletions/ transfer	-	-
Upto 31 March 2022	14,42,042	14,42,042
Depreciation charge during the year	5,31,557	5,31,557
Deletions/ transfer	-	-
Upto 31 March 2023	19,73,599	19,73,599
<b>Net carrying amount</b>		
Balance as at 31 March 2022	13,48,829	13,48,829
Balance as at 31 March 2023	8,17,272	8,17,272





**II. Educational activity****Gross carrying amount****As at 31 March 2021**

Additions

Deletions/ transfer

**As at 31 March 2022**

Additions

Deletions/ transfer

**As at 31 March 2023****Accumulated depreciation****Upto 31 March 2021**

Depreciation charge during the year

Deletions/ transfer

**Upto 31 March 2022**

Depreciation charge during the year

Deletions/ transfer

**Upto 31 March 2023****Net carrying amount****Balance as at 31 March 2022****Balance as at 31 March 2023**

Software	Total
35,000	35,000
-	-
-	-
35,000	35,000
-	-
-	-
35,000	35,000

34,999	34,999
-	-
-	-
34,999	34,999
-	-
-	-
34,999	34,999

1	1
1	1

**III. Socio Economic Empowerment Program****Gross carrying amount****As at 31 March 2021**

Additions

Deletions/ transfer

**As at 31 March 2022**

Additions

Deletions/ transfer

**As at 31 March 2023****Accumulated depreciation****Upto 31 March 2021**

Depreciation charge during the year

Deletions/ transfer

**Upto 31 March 2022**

Depreciation charge during the year

Deletions/ transfer

**Upto 31 March 2023****Net carrying amount****Balance as at 31 March 2022****Balance as at 31 March 2023**

Software	Total
-	-
-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-



**IV. Health****Gross carrying amount****As at 31 March 2021**

Additions

Deletions/ transfer

**As at 31 March 2022**

Additions

Deletions/ transfer

**As at 31 March 2023****Accumulated depreciation****Upto 31 March 2021**

Depreciation charge during the year

Deletions/ transfer

**Upto 31 March 2022**

Depreciation charge during the year

Deletions/ transfer

**Upto 31 March 2023****Net carrying amount****Balance as at 31 March 2022****Balance as at 31 March 2023**

Software	Total
3,68,094	3,68,094
81,109	81,109
-	-
4,49,202	4,49,202
6,444	6,444
-	-
4,55,646	4,55,646
68,296	68,296
74,875	74,875
-	-
1,43,170	1,43,170
76,126	76,126
-	-
2,19,296	2,19,296
3,06,032	3,06,032
2,36,350	2,36,350

**V. Training & research****Gross carrying amount****As at 31 March 2021**

Additions

Deletions/ transfer

**As at 31 March 2022**

Additions

Deletions/ transfer

**As at 31 March 2023****Accumulated depreciation****Upto 31 March 2021**

Depreciation charge during the year

Deletions/ transfer

**Upto 31 March 2022**

Depreciation charge during the year

Deletions/ transfer

**Upto 31 March 2023****Net carrying amount****Balance as at 31 March 2022****Balance as at 31 March 2023**

Software	Total
49,200	49,200
-	-
-	-
49,200	49,200
-	-
-	-
49,200	49,200
49,198	49,198
-	-
-	-
49,198	49,198
-	-
-	-
49,198	49,198
2	2
2	2



**13C CAPITAL WORK-IN-PROGRESS**

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	-	3,58,30,082	-	1,01,47,008	-	4,59,77,090
Add: Additions	-	2,78,01,952	-	49,90,739	-	3,27,92,691
Less: Capitalisation	-	(4,03,94,309)	-	(1,48,27,659)	-	(5,52,21,968)
<b>Closing balance</b>	<b>-</b>	<b>2,32,37,725</b>	<b>-</b>	<b>3,10,088</b>	<b>-</b>	<b>2,35,47,812</b>

**I. Ageing Schedule**

Amounts in capital work - In progress for the period of

Less than 1 year	-	1,45,50,960	-	2,108	-	1,45,53,068
More than 1 year and less than 2 years	-	86,86,765	-	-	-	86,86,765
More than 2 year and less than 3 years	-	-	-	3,07,980	-	3,07,980
More than 3 years	-	-	-	-	-	-
	-	<b>2,32,37,725</b>	-	<b>3,10,088</b>	-	<b>2,35,47,812</b>

II. There are no projects under capital work-in-progress where activities has been suspended as at 31st March, 2023.

**14. INVESTMENT**
**A. Classification based on maturity**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
<b>Long term investments</b>							
Term deposits	2,68,37,420	4,78,92,977	43,86,831	4,67,66,189	29,19,399	12,88,02,817	12,07,23,679
<b>Current investments</b>							
Short term deposits	2,11,713	3,54,943	17,68,310	76,16,830	41,01,165	1,40,52,961	1,91,00,307
<b>Total</b>	<b>2,70,49,133</b>	<b>4,82,47,920</b>	<b>61,55,141</b>	<b>5,43,83,019</b>	<b>70,20,564</b>	<b>14,28,55,778</b>	<b>13,98,23,986</b>

**B. Fund wise allocation**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Restricted endowment funds	14,28,484	3,03,75,286	49,284	90,32,691	26,17,627	4,35,03,372	3,90,70,265
Designated endowment funds	20,08,082	-	-	-	-	20,08,082	26,26,823
Designated earmarked fund	-	10,22,423	15,80,754	51,24,246	-	77,27,423	77,27,423
Revolving fund	-	11,41,338	-	-	-	11,41,338	10,41,818
Staff support fund	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000	-
Staff benefit fund	1,80,98,528	-	-	-	-	1,80,98,528	1,97,19,395
Earmarked funds	-	59,38,701	33,08,818	1,54,75,840	4,56,641	2,51,78,001	4,08,28,995
Asset replacement fund	-	18,93,200	1,82,556	1,35,76,131	23,23,194	1,79,75,081	1,73,79,756
General funds	15,47,898	55,39,929	3,58,612	93,95,408	14,08,102	1,82,49,949	75,61,728
Long term liability	32,54,428	18,39,043	5,000	12,78,703	15,000	63,92,174	37,68,263
General operating fund	2,11,713	-	1,70,117	-	-	3,81,830	99,520
<b>Total</b>	<b>2,70,49,133</b>	<b>4,82,47,920</b>	<b>61,55,141</b>	<b>5,43,83,019</b>	<b>70,20,564</b>	<b>14,28,55,778</b>	<b>13,98,23,986</b>

**15. DEPOSITS**

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	-	1,74,000	-	9,24,533	6,840	11,05,373
Add/(Less): deposit given/ (received back)	-	40,096	4,800	(5,000)	90,010	1,29,906
<b>Closing balance</b>	<b>-</b>	<b>2,14,096</b>	<b>4,800</b>	<b>9,19,533</b>	<b>96,850</b>	<b>12,35,279</b>

**Note 14A :** Deposits represent deposits with electricity board, district milk union & telecom department



# 16. CURRENT ASSETS

## A. Earmarked fund receivable (Considered good)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Government body	-	83,17,210	-	1,62,29,968	-	2,45,47,178	1,41,91,573
Corporates	-	80,81,509	-	20,36,723	-	1,01,18,232	49,41,328
Non profit institution donors	-	-	-	-	-	-	19,83,039
Individuals	-	-	-	3,27,000	-	3,27,000	5,49,036
Sub total - A	-	1,63,98,719	-	1,85,93,691	-	3,49,92,410	2,16,64,974

## B. Other receivables

Receivable from govt body	5,89,607	-	-	-	-	5,89,607	16,68,953
Other receivables	6,46,714	42,35,719	3,54,364	8,43,300	1,48,517	62,28,615	55,64,669
Sub total - B	12,36,322	42,35,719	3,54,364	8,43,300	1,48,517	68,18,223	72,33,622

## C. Loans & advances

Capital advance	20,61,656	-	-	-	-	20,61,656	20,61,656
Rental advance	4,80,000	3,85,000	1,50,000	3,00,000	-	12,95,000	8,72,270
Vendor & staff advances	8,19,808	15,88,546	1,70,000	86,280	-	26,64,634	62,60,682
Other loans & advances	16,59,857	3,67,521	-	-	-	20,27,378	19,28,776
Sub total - C	50,01,321	23,41,067	3,20,000	3,86,280	-	80,48,667	1,11,23,384

## D. Inventory

Inventory	-	7,62,484	-	38,38,122	-	46,00,606	46,61,989
Sub total - D	-	7,62,484	-	38,38,122	-	46,00,606	46,61,989

## E. Cash & bank balances

Cash on hand	-	8,946	-	1,81,968	18,492	2,07,404	2,39,570
Cash at scheduled banks	1,40,58,945	49,54,232	37,38,803	1,39,77,163	6,86,943	3,74,15,886	3,74,48,154
Cheque on hand	-	-	-	1,37,000	-	1,37,000	3,82,946
Sub total - E	1,40,58,945	49,61,178	37,38,803	1,42,96,129	7,05,435	3,77,60,290	3,80,70,670

Total (A+B+C+D+E)	2,02,96,588	2,86,99,167	44,12,967	3,79,57,521	8,53,952	9,22,20,195	8,27,54,639
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# 17. LONG TERM BORROWINGS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Term loan from banks for acquisition of fixed assets	-	98,59,703	-	12,73,705	-	1,11,33,408	1,47,47,742
Total	-	98,59,703	-	12,73,705	-	1,11,33,408	1,47,47,742

Note 17A : Default in repayment of borrowings:

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





Note 17B: Terms and conditions:

SL No.	Particulars	Nature of security	Opening Balance as on 1/04/2022	Repaid during the year	Closing Balance as on 31/03/2023	Terms of repayment
1	Name of the bank - Canara bank Purpose - Construction of building, purchase of furniture etc at Saragur - doctors' block	Hypothecation of asset created out of term loan Equitable mortgage of land & existing building at CA-2 Mysore	22,48,163	4,66,181	17,81,982	93 monthly instalment of Rs.55,447 starting from November 2018
2	Name of the bank - Canara bank Purpose - Construction of building, purchase of furniture etc at Saragur - teachers' block	Hypothecation of asset created out of term loan Equitable mortgage of land & existing building at CA-2 Mysore	73,09,785	14,94,517	58,15,268	97 monthly instalment of Rs.1,83,218 starting from November 2018
3	Name of the bank - Canara bank Purpose - Construction of building, purchase of furniture etc at Saragur - Viveka school of excellence	Hypothecation of asset created out of term loan Equitable mortgage of land & existing building at CA-2 Mysore	86,15,495	14,03,301	72,12,194	77 monthly instalment of Rs.1,84,868 starting from October 2020
<b>Total</b>			<b>1,81,73,443</b>	<b>33,63,999</b>	<b>1,48,09,444</b>	
Less : Current maturities of long term debt					36,76,036	
<b>Closing balance of long term loans</b>					<b>1,11,33,408</b>	

18. OTHER LONG TERM LIABILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Caution deposit							
- Staff	25,00,428	-	-	-	-	25,00,428	18,96,428
- Contractors	-	1,21,873	-	5,000	-	1,26,873	1,90,048
- Honorary worker	4,66,500	-	-	-	-	4,66,500	5,22,500
- Customers	2,87,500	4,12,787	5,000	-	15,000	7,20,287	5,20,287
- VSP students	-	8,04,250	-	-	-	8,04,250	8,39,000
Retention money	-	5,00,133	-	5,602	-	5,05,735	-
<b>Total</b>	<b>32,54,428</b>	<b>18,38,043</b>	<b>5,000</b>	<b>10,602</b>	<b>15,000</b>	<b>51,24,073</b>	<b>37,68,263</b>

19. SHORT TERM BORROWINGS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Current maturity of long term debt *	-	31,67,759	-	5,06,277	-	36,76,036	34,25,701
Canara bank credit card	21,843	-	-	-	-	21,843	44,190
Short term loan from bank	1,14,04,048	38,00,000	10,00,000	28,00,000	-	1,90,04,048	97,90,795
<b>Total</b>	<b>1,14,25,891</b>	<b>69,67,759</b>	<b>10,00,000</b>	<b>33,06,277</b>	<b>-</b>	<b>2,27,01,827</b>	<b>1,32,60,686</b>

\* Refer note no 17B for other terms & conditions of loan

Note 19A : Terms and conditions:

	Particulars	Nature of security	Opening Balance as on 01/04/2022	Debits during the year	Credits during the year	Closing Balance as on 31/03/2023
1	Name of the bank - Canara bank Overdraft account number: 0566257000007	There are 4 investments pledged and the face value of the investment is Rs. 2,22,07,385/-	97,90,795	3,22,81,980	4,14,95,233	1,90,04,048

20. OTHER CURRENT LIABILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Unspent specified contribution returnable	-	2,28,577	1,00,000	1,10,000	-	4,38,577	4,38,577
Sundry creditors for purchases & services	3,19,779	65,08,254	6,83,412	17,01,794	-	91,93,238	1,11,56,775
Statutory payables	26,38,744	-	-	-	-	26,38,744	20,03,576
Advance received	3,108	22,94,211	63,094	34,398	81,500	24,76,311	3,23,286
<b>Total</b>	<b>29,61,630</b>	<b>90,31,042</b>	<b>8,26,506</b>	<b>18,46,192</b>	<b>81,500</b>	<b>1,47,46,870</b>	<b>1,39,22,214</b>



<b>21. CONTRIBUTION</b>							
	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Indian contribution	18,76,938	39,05,146	4,28,714	71,94,923	5,378	1,34,11,099	2,12,67,504
Foreign contribution	9,82,818	22,759	3,19,173	1,11,931	-	14,36,681	8,40,649
<b>Total</b>	<b>28,59,756</b>	<b>39,27,905</b>	<b>7,47,887</b>	<b>73,06,854</b>	<b>5,378</b>	<b>1,48,47,780</b>	<b>2,21,08,153</b>

<b>22. EARMARKED FUNDS - INCOME</b>							
	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	64,38,256	9,99,61,335	-	1,22,922	-	10,65,22,513	6,23,01,545
Care & rehabilitation	50,17,427	81,53,534	5,65,931	3,71,26,073	-	5,08,61,965	7,55,80,411
HIV/AIDS - care & control	38,162	-	13,332	2,77,76,538	-	2,78,28,032	1,78,64,407
Patient care & treatment	3,17,572	54,267	-	88,23,570	-	91,95,409	1,45,02,302
Slum development program	-	-	-	2,37,778	-	2,37,778	-
Water, sanitation, hygiene & environment programs	11,000	10,298	-	2,06,18,096	-	2,06,39,394	1,28,81,108
Tribal development programs	13,62,124	2,42,63,343	89,00,038	49,00,853	-	3,94,26,357	2,21,92,806
Youth empowerment & community awareness program	23,64,076	-	1,85,97,102	4,11,206	-	2,13,72,384	1,57,37,301
Academic & research	-	-	-	77,70,585	-	77,70,585	53,07,988
<b>Total</b>	<b>1,55,48,617</b>	<b>13,24,42,777</b>	<b>2,80,76,403</b>	<b>10,77,86,621</b>	<b>-</b>	<b>28,38,54,417</b>	<b>22,63,47,868</b>

**Note 22A :** These are earmarked funds released from restrictions as specified activities are performed and qualifying expenditure incurred during the year

<b>23. DEVELOPMENT SUPPORT</b>							
	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Accounting & monitoring	64,11,265	-	-	-	-	64,11,265	46,33,409
HR expenses	71,72,887	-	-	-	-	71,72,887	57,57,572
Monitoring & evaluation	57,82,197	-	-	-	-	57,82,197	76,29,473
Fundraising & promotional expenses	75,03,778	-	-	-	-	75,03,778	44,04,223
<b>Total</b>	<b>2,68,70,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,68,70,127</b>	<b>2,24,24,677</b>

<b>24. INSTITUTION BASED SERVICES EXPENSES</b>							
	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Vivekananda memorial hospital at Saragur	-	-	-	7,28,84,533	-	7,28,84,533	8,68,97,188
Viveka tribal centre for learning at Hosahalli	-	2,37,89,531	-	-	-	2,37,89,531	1,55,37,550
Viveka school of excellence at Saragur	-	2,14,20,199	-	-	-	2,14,20,199	1,21,64,634
Vivekananda teachers training and research centre	-	4,95,299	-	-	-	4,95,299	24,94,445
Viveka pre-university college	-	64,57,173	-	-	-	64,57,173	95,85,189
Vivekananda institute of Indian studies	-	-	-	-	36,24,413	36,24,413	16,04,957
Vivekananda Institute of leadership development	-	-	-	-	50,44,923	50,44,923	40,81,883
<b>Total</b>	<b>-</b>	<b>5,21,62,202</b>	<b>-</b>	<b>7,28,84,533</b>	<b>86,69,336</b>	<b>13,37,16,071</b>	<b>13,23,45,845</b>



25. COMMUNITY BASED SERVICES EXPENSES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	10,06,67,734	-	-	-	10,06,67,734	6,02,88,652
Medical care & rehabilitation	-	-	-	4,24,50,275	-	4,24,50,275	3,99,68,017
Community radio station	-	-	18,90,631	-	-	18,90,631	15,38,480
HIV/AIDS - care & control	-	-	-	2,76,09,038	-	2,76,09,038	1,96,09,363
Water, sanitation, hygiene & environment program	-	-	-	2,10,74,830	-	2,10,74,830	1,17,98,324
Tribal development program	-	-	1,30,45,536	51,81,716	-	1,82,27,252	85,40,133
Slum development program	-	-	-	18,76,658	-	18,76,658	-
Rural livelihood program	-	-	2,07,75,111	-	-	2,07,75,111	1,41,59,964
<b>Total</b>	<b>-</b>	<b>10,06,67,734</b>	<b>3,57,11,278</b>	<b>9,81,92,517</b>	<b>-</b>	<b>23,45,71,528</b>	<b>15,59,02,933</b>

26. SUPPORT SERVICES EXPENSES

	Education		SEEP	Health	Training & Research	Total	Previous Year
	Hosahalli	Bengaluru	Kenchanahalli	Saragur	Mysuru		
Agricultural activities	4,45,434	-	1,85,748	1,99,858	-	8,30,836	5,98,090
Canteen	84,11,748	-	11,22,067	99,79,133	28,40,006	2,23,52,954	1,56,23,377
Central stores	-	-	-	1,11,694	-	1,11,694	19,53,885
Hostel	-	-	-	1,15,32,242	15,20,299	1,30,52,541	31,76,920
Campus & office services	38,55,975	16,07,983	22,99,584	58,36,044	24,30,313	1,60,29,899	1,43,01,722
IT & other services	-	48,039	-	12,75,444	10,87,961	24,11,444	25,47,301
Ayurveda medicine preparation	-	-	2,83,956	-	-	2,83,956	2,62,202
Transport services	2,76,566	-	-	70,52,388	6,75,771	80,04,725	70,19,016
<b>Total</b>	<b>1,29,88,723</b>	<b>16,56,022</b>	<b>38,91,353</b>	<b>3,59,86,601</b>	<b>85,54,350</b>	<b>6,30,78,049</b>	<b>4,54,82,513</b>

27. PROVISION FOR DOUBTFUL RECEIVABLE & AMOUNT NO LONGER RECEIVABLE

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Government	758	10,02,558	-	6,82,070	7,00,575	23,85,961	11,37,495
Trusts & foundations	-	-	-	68,870	9,789	78,659	2,576
Corporate	-	-	-	-	-	-	3,48,668
Others	10,611	27,675	-	360	-	38,646	8,31,259
<b>Total</b>	<b>11,369</b>	<b>10,30,233</b>	<b>-</b>	<b>7,51,300</b>	<b>7,10,364</b>	<b>25,03,266</b>	<b>23,19,998</b>



**28. DEPRECIATION**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Foreign section	-	25,69,471	12,480	40,72,448	2,19,349	68,73,748	60,29,422
General section	8,28,918	54,94,078	3,05,667	57,50,180	14,42,319	1,38,21,162	1,21,88,843
<b>Total</b>	<b>8,28,918</b>	<b>80,63,549</b>	<b>3,18,147</b>	<b>98,22,628</b>	<b>16,61,668</b>	<b>2,06,94,910</b>	<b>1,82,28,264</b>

**29. NET MOVEMENT IN FUNDS**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
<b>Transferred from statement of Income &amp; exp</b>							
To general fund	13,23,773	1,63,48,781	6,70,613	5,66,654	1,24,74,480	3,13,84,300	4,24,13,254
To asset replacement fund	-	17,575	44,788	5,97,513	58,934	7,18,810	17,09,599
To restricted endowment fund	-	-	-	-	1,641	1,641	14,743
<b>Sub total - I</b>	<b>13,23,773</b>	<b>1,63,66,356</b>	<b>7,15,401</b>	<b>11,64,167</b>	<b>1,25,35,055</b>	<b>3,21,04,751</b>	<b>4,41,37,596</b>
<b>Transferred from statement of Income &amp; exp</b>							
From general fund	40,89,319	-	-	78,49,807	-	1,19,39,125	1,52,15,955
From asset fund	8,28,918	80,63,549	3,18,147	98,22,628	16,61,668	2,06,94,910	1,82,28,264
From asset replacement fund	-	2,26,496	-	-	-	2,26,496	-
From staff recreation fund	-	-	-	-	45,090	45,090	18,478
<b>Sub total - II</b>	<b>49,18,237</b>	<b>82,90,045</b>	<b>3,18,147</b>	<b>1,76,72,435</b>	<b>17,06,758</b>	<b>3,29,05,621</b>	<b>3,34,62,697</b>
<b>Total (I - II)</b>	<b>(35,94,464)</b>	<b>80,76,311</b>	<b>3,97,254</b>	<b>(1,65,08,268)</b>	<b>1,08,28,297</b>	<b>(8,00,870)</b>	<b>1,06,74,899</b>

Note 29A: Refer note no. 47 to financial statements





### 30. GRANTS AND DONATIONS

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
General contribution	28,59,758	39,27,905	7,47,887	73,08,854	5,378	1,48,47,780	2,21,08,153
Earmarked funds	1,55,48,617	13,24,42,777	2,80,76,403	10,77,86,621	-	28,38,54,417	22,63,47,868
Earmarked funds received for purchase of fixed asset	-	2,96,94,003	7,22,647	74,61,999	83,898	3,79,62,547	8,79,53,589
Change in earmarked fund receivable	-	(78,41,647)	-	(81,23,388)	-	(1,39,65,015)	(13,74,697)
Change in earmarked fund	-	(46,83,100)	9,27,319	(95,68,404)	3,92,442	(1,29,11,742)	(3,35,55,266)
Change in restricted endowment fund	-	42,31,466	-	2,00,000	-	44,31,466	4,36,000
Change in designated endowment fund	(6,18,741)	-	-	-	-	(6,18,741)	7,68,135
Change in staff support fund	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000	-
	1,82,89,632	15,82,91,403	3,09,74,256	10,75,63,782	8,81,718	31,58,00,712	28,26,83,782

### 31. INCOME FROM ACTIVITIES

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Community contributions	16,43,168	3,02,73,211	86,46,338	4,76,71,582	1,15,38,961	9,97,72,258	8,07,97,978
Support services	1,10,168	1,51,74,984	26,39,655	3,58,87,847	1,86,24,085	7,24,36,539	4,81,57,986
Change in income received in advance	2,319	22,65,948	83,094	(1,33,056)	(45,279)	21,53,025	2,87,528
Change in other receivable	1,48,194	(29,83,584)	(1,40,666)	29,705	3,82,762	(25,63,589)	46,11,800
	19,03,848	4,47,30,559	1,12,07,419	8,34,55,878	3,05,00,529	17,17,98,233	13,38,65,282

### 32. OTHER RECEIPTS

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Income tax refund	1,12,859	-	-	-	-	1,12,859	26,843
Caution deposit - customers	2,00,000	-	-	-	-	2,00,000	25,000
Caution deposit - VSP students	-	1,65,250	-	-	-	1,65,250	-
Others receipt	-	-	-	1,19,415	-	1,19,415	1,37,500
Loans & advances	7,25,953	(3,62,457)	-	10,77,348	-	14,40,844	9,86,046
Staff caution deposit repayment	5,48,000	-	-	-	-	5,48,000	(72,000)
	15,86,812	(1,97,207)	-	11,96,763	-	25,86,368	11,03,189

### 33. SECURED LOANS

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Opening Balance of Secured Loans							
Term Loan - construction of immovable property	-	1,59,25,280	-	22,48,163	-	1,81,73,443	2,12,78,115
Vehicle Loan	-	-	-	-	-	-	50,168
Overdraft & others	22,34,985	38,00,000	10,00,000	28,00,000	-	98,34,985	74,48,433
	22,34,985	1,97,25,280	10,00,000	50,48,163	-	2,80,08,428	2,87,74,714
Closing Balance of Secured Loan							
Term loan - construction of immovable property	-	1,30,27,462	-	17,81,982	-	1,48,09,444	1,81,73,443
Vehicle loan	-	-	-	-	-	-	-
Overdraft & others	1,14,25,891	38,00,000	10,00,000	28,00,000	-	1,90,25,891	98,34,985
	1,14,25,891	1,68,27,462	10,00,000	45,81,982	-	3,38,35,335	2,80,08,428
Change in secured loans	91,90,906	(28,97,818)	-	(4,66,181)	-	58,26,907	(7,66,286)



#### 34. PURCHASE OF FIXED ASSETS AND CAPITAL PAYMENTS

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Addition to fixed asset as per balance sheet	7,50,157	4,74,95,907	9,84,053	1,78,77,175	83,898	6,71,91,190	3,86,59,706
Change in capital work in progress	-	(1,25,92,358)	-	(98,36,920)	-	(2,24,29,278)	3,26,40,903
Change in caution deposit contractors	-	63,175	-	-	-	63,175	-
Change with contractors and capital advance	-	-	-	-	-	-	20,81,656
Change in retention money	-	(5,00,133)	-	(5,602)	-	(5,05,735)	-
	7,50,157	3,44,66,591	9,84,053	80,34,653	83,898	4,43,19,352	7,33,61,366

#### 35. LOANS AND ADVANCES

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Deposits	-	40,096	4,800	(5,000)	90,010	1,29,906	1,42,280
Rental advance	4,60,000	(87,270)	50,000	-	-	4,22,730	2,42,270
	4,60,000	(47,174)	54,800	(5,000)	90,010	5,52,636	3,84,550

#### 36. EXPENSES FOR THE YEAR AND OTHER UTILITIES

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Expenses for the year as per income and expenditure a/c							
Development support	2,68,70,127	-	-	-	-	2,68,70,127	2,24,24,673
Institution based services	-	5,21,62,199	-	7,28,84,533	86,69,336	13,37,16,068	13,23,45,845
Community based services	-	10,06,67,734	3,57,11,278	9,81,92,516	-	23,45,71,528	15,59,02,933
Support services	-	1,46,45,745	38,91,353	3,59,86,601	85,54,350	8,30,78,048	4,54,82,513
Changes in inventory	-	2,89,541	-	(3,50,924)	-	(61,383)	1,88,272
Change in staff benefit fund	16,20,867	-	-	-	(45,090)	15,75,777	(2,10,394)
Program advance - others	2,37,551	(4,00,685)	(7,000)	(18,86,470)	-	(20,56,605)	16,71,617
Changes in payables	10,22,078	7,88,167	(4,71,417)	(97,336)	30,177	12,71,669	(22,371)
Change in specified contribution returnable	-	-	-	-	-	-	(50,000)
Changes in other current liabilities	-	-	-	-	-	-	42,50,001
Change in other receipts	93,194	-	-	-	-	93,194	30,776
	2,98,43,818	16,81,52,701	3,91,24,213	20,47,28,919	1,72,08,773	45,90,58,423	36,20,23,866



### 37. 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. 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. There is financial reporting system which compares results 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.

### 38. INVESTMENTS

During the year Rs.34,91,408/- (Previous Year Rs. Rs.26,86,590/-) worth of interest has been accrued but not received on investments has been included in total investment of Rs.14,28,55,778/- (Previous Year Rs.13,98,23,986/-)

### 39. 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, 2023

### 40. OBLIGATION ON LONG TERM, NON-CANCELLABLE OPERATING LEASE

The Organization is obligated under non-cancellable leases for and office premises, chapter and branch activities. Rs.12,95,000/- has been paid as refundable security deposit to 13 lessors (Previous year 11 lessors Rs.8,72,270/-). The total rental expense under non-cancellable operating leases for the year amounted to Rs.21,72,798/- (Previous year Rs.22,21,975/-) has debited to the Income and Expenditure account for the year ending March 31, 2023. Future minimum lease payments due under non-cancellable operating leases are as follows:

For Office, branch and chapter Premises

Particulars	As at March 31, 2023	As at March 31, 2022
Not later than 1 year	14,98,351	5,47,433
Later than 1 year and not later than 5 years	-	50,000
Later than 5 years	-	-

### 41. 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, 2023.

	Particulars	Financial Year 2022 – 23	Financial Year 2021 – 22
I.	Change in Defined benefit Obligations:		
	Projected Defined Benefit obligations at the beginning of the year	1,78,44,039	1,74,51,386
	Current Service Cost	19,93,867	19,19,396
	Interest Cost	10,05,322	8,81,742
	Past Service Cost	-	-
	Actuarial Losses / (Gain)	(1,97,157)	1,38,076
	Benefits paid	(44,20,093)	(25,46,541)
	Projected Defined Benefit obligations at the end of the year	1,62,25,978	1,78,44,039
II.	Change in Plan Assets		
	Plan assets at the beginning of the year at Fair Value	-	-
	Contributions by the employer	44,20,093	25,46,541
	Benefits paid	(44,20,093)	(25,46,541)
	Plan assets at the end of the year at Fair Value	-	-



III.	<b>Present Value of Defined Benefit Obligation</b>	1,62,25,978	1,78,44,039
	Plan Assets at the end of the year at Fair Value *	-	-
	<b>Total Liability as at the end of the year **</b>	<b>1,62,25,978</b>	<b>1,78,44,039</b>
IV.	<b>Financial Assumptions at the Valuation Date</b>		
	Discount Rate (P.A)	7.30%	5.65%
	Salary Escalation Rate	6.00%	6.00%

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

\*\* Liability for gratuity shown under Gratuity Fund in Schedule No.3 as Gratuity Fund in financial statements.

#### 42. 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 sources. The geographic sectorwise financials as follows;





[illegible]

[illegible]

#### 43. 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 2022-23.

Sl No.	Name of the person	Relationship	Age	Qualification	Service rendered in SVYM	Specialization
1	Dr. R Balasubramaniam	Founder & President	58	MBBS, M.Phil, MPA (Harvard)	38 Years	Public Health
2	Dr. Sudeer B Bangalore	Vice President	55	MBBS, DCH	20 years	Pediatrician
3	Dr. Vivek M B	Secretary	47	MBBS, MD	20 Years	Ophthalmologist
4	Dr. Sowmya H R	Joint Secretary	48	MBBS, MS, FRCOG (UK)	4 Years	Fertility Specialist
5	Dr. Chandrashekhar K N	Treasurer	64	MBBS	1 Year	MBBS
6	Dr. Rashmi Dennis Chauhan	Executive Member	39	BAMS	16 years	Ayurveda Physician
7	Ms. Swathi R	Executive Member	34	M.Sc Micro Biology	3 Years	Educationalist
8	Dr. Dennis Chauhan D	Spouse of Executive Member	39	BAMS, MPH	16 Years	Sector Head Health & SEEP

Remuneration paid to related parties for services rendered to the organization for the financial year ending March 31, 2023 is as follows:

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Salary, Allowances and Professional Fees*	9,15,204	9,16,704
Total	9,15,204	9,16,704

- \* 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.

#### 44. EARMARKED FUNDS

Earmarked funds include both capital & recurring components. Expended column includes both recurring and capital expenditure. Rs.3,24,95,696/- (Previous year Rs.4,54,07,439/-) shown under balance are the funds meant for specified activities to be performed in the coming year.

#### 45. CAPITAL WORK:(Capital Commitments) remaining to be executed (net of Advance) Rs.8,20,00,000/- as at March 31, 2023 (Previous year Rs.6,00,00,000/-).

#### 46. PENDING LITIGATION

One of the donors has donated a land & building about 2400 sq ft in Bengaluru. The above said property is registered in the name of the Organization. However, one of the relatives of the donee claiming the title on the property. The matter is pending before the Hon'ble Karnataka High Court.

#### 47. 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.
- Unutilized interest earned on Staff Recreation Fund credited to Staff Recreation Fund.
- Depreciation charged during the year is transferred to asset fund through net movement of funds

#### 48. GENERAL

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

For MSSV & Co,  
Chartered Accountants  
FRN:001987S

D.R.Venkatesh  
Partner  
Membership No.: 025087

Place: Bengaluru  
Date: July 05, 2023

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

Mr. Shreeharsha M S  
Finance Manager

Dr. Chandrashekhar K N  
Treasurer

Dr. S Pushpalatha  
Secretary

Ms. Savitha S  
Chief Executive Officer

Dr. Sudheer B Bangalore  
President



## INDEPENDENT AUDITOR'S REPORT

To,  
The Members of Governing Body of  
**M/s. Swami Vivekananda Youth Movement**

### 1. Opinion

We have audited the Financial Statements of **M/s. Swami Vivekananda Youth Movement (Foreign Contribution Section)**, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023, the Statement of Income & Expenditure for the year then ended, the Receipts and Payments Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

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 31<sup>st</sup> March 2023;
- (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.

### 2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





**3. Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and the results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

- In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
- Those charged with governance are responsible for overseeing the entity's financial reporting process.

**4. Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For MSSV & Co.,

Chartered Accountants

Firm Registration No.: 001987S

  
D R Venkatesh

Partner

Membership No.: 025087

UDIN: 23025087B6UX0P6189

Date: July 25, 2023

Place: Bangalore

## 1 SIGNIFICANT ACCOUNTING POLICIES

### 1.1 PROGRAM HEADS

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

#### 1.1.1 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.

#### 1.1.2 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

- a) **Institution Based:** Semi-residential formal school for Tribal children and a Teacher Training Center at Hosahalli and a non-residential formal school and college for rural children at Saragur.
- b) **Community Based:** Network of grass root level workers handling the School Education Program, Scholar Program.

#### 1.1.3 SEEP – Social Economic Empowerment Program

Goal is to commence & develop processes that create community awareness & develop self-reliant 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 through livelihood center.

#### 1.1.4 HEALTH:

Goal is to promote a healthy community through promotion & sustenance of good health, prevention of disease, early diagnosis, treatment & rehabilitation. Presently, key result areas are tribal & rural health, HIV/AIDS control, reproductive & child health, hygiene & sanitation & blindness control. These services are provided through

- a) **Institution Based:** 100 bed hospital offering multi-specialty secondary care at Saragur.
- b) **Community Based:** Mobile clinics, Health camps, network of grass root level workers handling projects in key result areas including primary care, water-sanitation, hygiene, environmental programs, Reproductive & Child Health and Community based rehabilitation.

#### 1.1.5 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 and the corporates in the social sector.





### 1.1.6 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, agricultural, office services & canteen.

## 1.2 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 (GAAP) in India are followed. Accounts have been prepared on going concern basis under historical cost convention. Organization follows accrual system of accounting except 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.

## 1.3 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 organization policies & applicable law.

### 1.3.1 Restricted Funds

Restricted funds are funding 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 Statement Income & Expenditure in case of revenue expenditure and Asset Fund in case of capital expenditure.

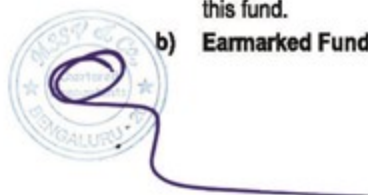
- a) **Endowment Funds** are non-expendable funds subject to stipulation that the principal is maintained and invested in perpetuity and earnings on investment are to be used for specified purposes. Investment earnings are arrived at based on the average rate of return on the principal amount as at the beginning of the year. Any unutilized earning at the end of the year is added back to the endowment principal.
- b) **Earmarked Funds** are expendable funds uses of which are specified by the donors or applicable Law.
- c) **Asset Fund - (Created out of Specified Contribution and Loan Funds)**

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.

### 1.3.2 Designated Funds

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

- a) **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.
- b) **Earmarked Funds** are expendable funds as per the purpose specified by the Governing Body.





### 1.3.3 Unrestricted Fund

- a) **General Fund** 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 on occasions 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 Organization to maintain a prudent level of General Fund to provide stability and flexibility.

## 1.4 ACCOUNTING OF INCOME AND EXPENDITURE

### 1.4.1 Revenue Recognition

- a) 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.
- b) Interest on deployment of funds is recognized using the time proportion method, based on the underlying interest rates.
- c) Revenue from training is recognized on rendering of service or completion of training.

**1.4.2 General Contribution** includes unspecified donations received in cash or kind.

**1.4.3 Earmarked Funds** received towards recurrent expenditure are credited to specific income accounts to the extent restrictions are satisfied.

**1.4.4 Income from activities** includes user charges, training & consultancy fees for the services rendered.

**1.4.5 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.

## 1.5 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 the Statement of Income & Expenditure. 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 Statement of Income & Expenditure. Amounts realized on sale of assets to the extent of net book value are credited to the asset account. Profit or loss resultant to the sale is charged to the Statement of Income and Expenditure.



## 1.6 DEPRECIATION

Depreciation on fixed asset was provided on Written Down Value Method in the earlier years. During the year the Organization has changed the depreciation method to Straight Line Method at the following rates:

SL No	Asset	Dep. Rate (in %)
1	<b>Building</b>	
	All type of building	3.33
	Asphalted roads	20
	Bore wells	20
2	<b>Furniture &amp; fixtures</b>	
	All type of furniture	14.29
3	<b>Equipment</b>	
	Medical Lab equipment	10
	General equipment	12.5
	Renewal energy devices	20
4	<b>Computer</b>	
	Server and Network	16.67
	End-user-systems	33.33
5	<b>Vehicle</b>	
	All types of motor Car, Bus & Jeep	20
	All kinds of two wheelers	10

## 1.7 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.

## 1.8 INVESTMENTS

Investments are made in accordance with provisions under Section 11 of Income tax Act, 1961. 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

## 1.9 TAXATION

Organization is registered under Section 12AB 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, 2023**  
**(Foreign Contribution Section)**

(Amount in Rs.)

	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	As at March 31, 2023	As at March 31, 2022
<b>SOURCE OF FUNDS</b>								
<b>Restricted funds</b>								
Endowment funds	2	4,57,334	2,44,15,736	-	15,91,732	26,04,205	2,90,69,007	2,50,88,900
Earmarked funds	3	-	26,00,422	5,01,422	59,31,992	-	90,33,836	1,56,96,586
Asset funds	4	-	3,51,84,801	64,332	3,83,84,122	35,10,593	7,71,43,848	7,83,77,975
		<b>4,57,334</b>	<b>6,22,00,959</b>	<b>5,65,754</b>	<b>4,59,07,846</b>	<b>61,14,798</b>	<b>11,52,46,691</b>	<b>11,91,63,461</b>
<b>Designated funds</b>								
Asset replacement fund	5	-	3,89,072	-	4,49,082	-	8,18,154	7,79,194
Earmarked fund	6	-	10,22,423	2,50,319	30,81,371	-	43,34,113	43,34,113
		-	<b>13,91,495</b>	<b>2,50,319</b>	<b>35,10,453</b>	-	<b>51,52,267</b>	<b>51,13,307</b>
<b>Unrestricted funds</b>								
General fund	7	17,30,154	68,37,519	4,32,104	69,72,851	1,69,780	1,61,42,409	1,38,02,118
<b>TOTAL FUNDS</b>		<b>21,87,488</b>	<b>7,04,29,973</b>	<b>12,48,178</b>	<b>5,63,91,150</b>	<b>62,84,578</b>	<b>13,65,41,367</b>	<b>13,80,78,886</b>
<b>APPLICATION OF FUNDS</b>								
<b>Property, plant and equipment</b>								
Tangible assets	8A	-	3,51,84,801	64,332	3,83,84,122	35,10,593	7,71,43,848	5,42,61,860
Capital work in progress	8B	-	-	-	-	-	-	2,41,16,115
<b>Investments</b>								
Long term investments	9	20,05,232	3,38,70,939	8,60,034	1,24,91,371	26,04,205	5,16,31,781	5,03,07,024
Current investments		-	2,53,512	2,50,319	49,57,724	1,47,636	56,09,191	14,24,319
Current assets	10	3,54,017	20,06,883	1,73,493	9,52,111	22,144	35,08,447	92,16,688
<b>TOTAL ASSETS</b>		<b>23,59,249</b>	<b>7,11,15,935</b>	<b>13,48,178</b>	<b>5,67,85,328</b>	<b>62,84,578</b>	<b>13,78,93,268</b>	<b>13,93,26,006</b>
<b>Liabilities</b>								
Long term liabilities	11	-	5,00,133	-	5,602	-	5,05,735	63,175
Current liabilities	12	1,71,761	1,85,828	1,00,000	3,88,577	-	8,46,166	11,83,945
<b>TOTAL LIABILITIES</b>		<b>1,71,761</b>	<b>6,85,961</b>	<b>1,00,000</b>	<b>3,94,179</b>	-	<b>13,51,901</b>	<b>12,47,120</b>
<b>NET ASSETS</b>		<b>21,87,488</b>	<b>7,04,29,973</b>	<b>12,48,178</b>	<b>5,63,91,150</b>	<b>62,84,578</b>	<b>13,65,41,367</b>	<b>13,80,78,886</b>

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:0019878

D R Venkatesh  
Partner  
Membership No. : 025087  
Place: Bengaluru  
Date: July 05, 2023

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

Mr. Shreeharaha M S  
Finance Manager

Dr. Chandrashekhar K N  
Treasurer

Dr. S Pushpalatha  
Secretary

Ms. Savitha S  
Chief Executive Officer

Dr. Sudheer B Bangalore  
President

**Swami Vivekananda Youth Movement**  
**Statement of Income and Expenditure for the year ended March 31, 2023**  
**(Foreign Contribution Section)**

								(Amount in Rs.)
	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2023	For the year ended March 31, 2022
<b>INCOME</b>								
<b>Unrestricted</b>								
Contribution	13	9,82,818	22,759	3,19,173	1,11,931	-	14,36,681	8,40,649
Interest income		10,11,320	4,06,195	-	6,44,091	-	20,61,606	27,23,642
Others income		-	-	-	1,19,415	-	1,19,415	-
Amount no longer payable		-	-	-	-	-	-	1,00,049
<b>Restricted</b>								
Earmarked funds	14	-	27,89,099	1,80,973	1,32,79,638	-	1,62,49,710	2,12,14,965
Interest income on endowment funds	2	22,867	11,60,293	-	79,586	1,30,128	13,92,874	12,53,730
<b>Total</b>		<b>20,17,005</b>	<b>43,78,346</b>	<b>5,00,146</b>	<b>1,42,34,661</b>	<b>1,30,128</b>	<b>2,12,60,286</b>	<b>2,61,33,035</b>
<b>EXPENDITURE</b>								
Development support	15	6,93,232	-	-	-	-	6,93,232	4,15,212
Institution based services	16	-	23,51,259	-	9,68,345	1,21,202	34,40,806	91,85,555
Community based services	17	-	14,52,287	3,11,000	1,26,78,277	-	1,44,41,564	1,30,01,642
Amount no longer receivable	18	-	-	-	-	-	-	6,53,615
Depreciation	19	-	25,69,471	12,480	40,72,448	2,19,349	68,73,748	60,29,422
<b>Total</b>		<b>6,93,232</b>	<b>63,73,017</b>	<b>3,23,480</b>	<b>1,77,19,070</b>	<b>3,40,551</b>	<b>2,54,49,351</b>	<b>2,92,85,445</b>
<b>Net movement in funds</b>	<b>20</b>	<b>13,23,773</b>	<b>(19,94,671)</b>	<b>1,76,666</b>	<b>(34,84,409)</b>	<b>(2,10,423)</b>	<b>(41,89,065)</b>	<b>(31,52,410)</b>

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

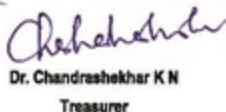
Membership No. : 025087

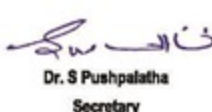
Place: Bengaluru

Date: July 05, 2023

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

  
Mr. Shreeharsha M S  
Finance Manager

  
Dr. Chandrashekhar K N  
Treasurer

  
Dr. S Pushpalatha  
Secretary

  
Ms. Savitha S  
Chief Executive Officer

  
Dr. Sudheer B Bangalore  
President



**Swami Vivekananda Youth Movement**  
**Receipts and Payments Account for the year ended March 31, 2023**

							(Amount in Rs.)	
	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2023	For the year ended March 31, 2022
<b>Opening balance</b>	<b>16E</b>							
Cash on hand							2,39,570	3,40,205
Cash at scheduled banks							3,74,48,154	3,42,75,702
Cheques on hand							3,82,946	42,113
							<b>3,80,70,670</b>	<b>3,46,58,020</b>
<b>Add: Receipts</b>								
Donations & grants	30	1,82,89,632	15,82,91,403	3,09,74,256	10,75,63,702	6,81,718	31,58,00,712	28,26,83,782
Receipts from activities	31	19,03,848	4,47,30,559	1,12,07,419	8,34,55,878	3,05,00,529	17,17,98,233	13,38,65,292
Other receipts	32	15,86,812	(1,97,207)	-	11,96,763	-	25,86,368	11,03,189
Interest on fixed deposit & others		47,07,067	25,07,604	1,83,270	21,96,416	2,40,429	98,34,786	91,20,646
<b>TOTAL</b>		<b>2,64,87,359</b>	<b>20,53,32,359</b>	<b>4,23,64,945</b>	<b>19,44,12,759</b>	<b>3,14,22,676</b>	<b>50,00,20,099</b>	<b>42,67,72,909</b>
<b>Less: Payments</b>								
Secured loan - net of repayment	33	(91,90,906)	28,97,818	-	4,66,181	-	(58,26,907)	7,66,286
Purchase of fixed assets & capital payments	34	7,50,157	3,44,66,591	9,84,053	80,34,653	83,898	4,43,19,352	7,33,61,366
Loans & advances and deposit	35	4,60,000	(47,174)	54,800	(5,000)	90,010	5,52,636	3,84,550
Expenses for the year and other utilities	36	2,98,43,818	18,81,52,701	3,91,24,213	20,47,28,919	1,72,08,773	45,90,58,423	36,20,23,866
		<b>2,18,63,069</b>	<b>20,54,69,936</b>	<b>4,01,63,066</b>	<b>21,32,24,753</b>	<b>1,73,82,681</b>	<b>49,81,03,504</b>	<b>43,65,36,067</b>
Investments in deposits/ Other investments - net		1,15,401	(6,08,091)	21,86,892	(27,48,380)	32,81,152	22,26,975	(1,31,75,808)
<b>Closing balance</b>							<b>3,77,60,290</b>	<b>3,80,70,670</b>
<b>Represented by</b>	<b>16E</b>							
Cash on hand							2,07,404	2,39,570
Cash at scheduled banks							3,74,15,886	3,74,48,154
Cheques on hand							1,37,000	3,82,946
<b>TOTAL</b>							<b>3,77,60,290</b>	<b>3,80,70,670</b>

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

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

D.R.Venkatesh  
Partner  
Membership No. : 25087

Mr. Shreeharsha M S  
Finance Manager

Ms. Savitha S  
Chief Executive Officer

Place: Bengaluru  
Date: July 25, 2023

Dr. Chandrashekhar K N  
Treasurer

Dr. S Pushpalatha  
Secretary

Dr. Sudheer B Bangalore  
President

## 2. ENDOWMENT FUNDS - RESTRICTED

	Opening balance	During the year				Balance
		Contribution	Interest	Total	Expended	
Development support						
For 'development activities'	4,57,334	-	22,867	4,80,201	22,867	4,57,334
<b>Total development support - I</b>	<b>4,57,334</b>	<b>-</b>	<b>22,867</b>	<b>4,80,201</b>	<b>22,867</b>	<b>4,57,334</b>
Education						
For 'prizes & scholarship'	1,88,02,326	39,78,466	10,78,546	2,38,59,338	10,78,546	2,27,80,792
For 'other educational activities'	16,34,944	-	81,747	17,16,691	81,747	16,34,944
<b>Total education - II</b>	<b>2,04,37,270</b>	<b>39,78,466</b>	<b>11,60,293</b>	<b>2,55,76,029</b>	<b>11,60,293</b>	<b>2,44,15,736</b>
Health						
For 'poor patient fund'	13,61,232	-	68,061	14,29,293	68,061	13,61,232
For 'VMH fund'	2,30,500	-	11,525	2,42,025	11,525	2,30,500
<b>Total health - III</b>	<b>15,91,732</b>	<b>-</b>	<b>79,586</b>	<b>16,71,318</b>	<b>79,586</b>	<b>15,91,732</b>
Training & research						
For 'prizes & scholarship'	26,02,564	-	1,30,128	27,32,692	1,28,487	26,04,205
<b>Total training &amp; research - IV</b>	<b>26,02,564</b>	<b>-</b>	<b>1,30,128</b>	<b>27,32,692</b>	<b>1,28,487</b>	<b>26,04,205</b>
<b>Total (I + II + III + IV)</b>	<b>2,50,88,900</b>	<b>39,78,466</b>	<b>13,92,874</b>	<b>3,04,60,240</b>	<b>13,91,233</b>	<b>2,90,69,007</b>

## 3. EARMARKED FUNDS

## A. Based on sources

	Opening Balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
I. Educational activity							
Trusts & foundations	30,34,239	38,51,240	-	68,85,479	47,78,923	-	21,06,556
Corporate	-	18,83,112	-	18,83,112	13,89,246	-	4,93,866
<b>Total education - I</b>	<b>30,34,239</b>	<b>57,34,352</b>	<b>-</b>	<b>87,68,591</b>	<b>61,68,169</b>	<b>-</b>	<b>26,00,422</b>
II. Social economic empowerment program							
Trusts & foundations	6,82,396	-	-	6,82,396	1,80,974	-	5,01,422
<b>Total SEEP - II</b>	<b>6,82,396</b>	<b>-</b>	<b>-</b>	<b>6,82,396</b>	<b>1,80,974</b>	<b>-</b>	<b>5,01,422</b>
III. Health							
Trusts & foundations	1,09,88,145	91,68,438	-	2,01,76,583	1,43,41,131	-	58,35,452
Corporate	8,95,266	-	-	8,95,266	8,95,266	-	-
Individuals	96,540	-	-	96,540	-	-	96,540
<b>Total health - III</b>	<b>1,19,79,951</b>	<b>91,68,438</b>	<b>-</b>	<b>2,11,68,389</b>	<b>1,52,36,397</b>	<b>-</b>	<b>59,31,992</b>
<b>Total (I+II+III)</b>	<b>1,56,96,586</b>	<b>1,49,22,790</b>	<b>-</b>	<b>3,06,19,376</b>	<b>2,15,85,540</b>	<b>-</b>	<b>90,33,836</b>

Note 3A: Refer note 30 to this financial statements



**B. Based on programs**

**I. Educational activity**

**Trusts & foundations**

Viveka tribal centre for learning	13,49,726	8,61,683	-	22,31,409	19,06,808	-	3,24,601
Viveka teachers training and research centre	11,48,202	11,09,000	-	22,57,202	4,75,247	-	17,81,955
Students' education & teacher empowerment	5,36,311	18,60,557	-	23,96,868	23,96,868	-	-
<b>Sub total</b>	<b>30,34,239</b>	<b>38,51,240</b>	<b>-</b>	<b>68,85,479</b>	<b>47,78,923</b>	<b>-</b>	<b>21,06,556</b>

**Corporate**

Students' education & teacher empowerment	-	18,83,112	-	18,83,112	13,89,246	-	4,93,866
<b>Sub total</b>	<b>-</b>	<b>18,83,112</b>	<b>-</b>	<b>18,83,112</b>	<b>13,89,246</b>	<b>-</b>	<b>4,93,866</b>
<b>Total education - I</b>	<b>30,34,239</b>	<b>57,34,352</b>	<b>-</b>	<b>87,68,591</b>	<b>61,68,169</b>	<b>-</b>	<b>26,00,422</b>

Opening Balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
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**II. Socio economic empowerment program**

**Trusts & foundations**

Disaster relief	1,70,062	-	-	1,70,062	1,22,742	-	47,320
<b>Sub total</b>	<b>1,70,062</b>	<b>-</b>	<b>-</b>	<b>1,70,062</b>	<b>1,22,742</b>	<b>-</b>	<b>47,320</b>

**Corporate**

Disaster relief	4,54,102	-	-	4,54,102	-	-	4,54,102
Tribal, women & youth socio economic empowerment program	58,232	-	-	58,232	58,232	-	0
<b>Sub total</b>	<b>5,12,334</b>	<b>-</b>	<b>-</b>	<b>5,12,334</b>	<b>58,232</b>	<b>-</b>	<b>4,54,102</b>
<b>Total SEEP - II</b>	<b>6,82,396</b>	<b>-</b>	<b>-</b>	<b>6,82,396</b>	<b>1,80,974</b>	<b>-</b>	<b>5,01,422</b>

**III. Health**

**Trusts & foundations**

Vivekananda memorial hospital	77,34,833	-	-	77,34,833	27,92,188	-	49,42,645
Care & rehabilitation	8,55,954	-	-	8,55,954	2,40,000	-	6,15,954
Water, sanitation, hygiene & environment	23,97,358	91,88,438	-	1,15,85,796	1,13,08,943	-	2,76,853
	<b>1,08,88,145</b>	<b>91,88,438</b>	<b>-</b>	<b>2,01,76,583</b>	<b>1,43,41,131</b>	<b>-</b>	<b>58,35,452</b>

**Corporate**

Care & rehabilitation	8,95,266	-	-	8,95,266	8,95,266	-	-
	<b>8,95,266</b>	<b>-</b>	<b>-</b>	<b>8,95,266</b>	<b>8,95,266</b>	<b>-</b>	<b>-</b>

**Individuals**

Academic & research	96,540	-	-	96,540	-	-	96,540
	<b>96,540</b>	<b>-</b>	<b>-</b>	<b>96,540</b>	<b>-</b>	<b>-</b>	<b>96,540</b>

<b>Total health - III</b>	<b>1,19,78,951</b>	<b>91,88,438</b>	<b>-</b>	<b>2,11,68,389</b>	<b>1,52,36,397</b>	<b>-</b>	<b>59,31,992</b>
<b>TOTAL ( I + II + III)</b>	<b>1,56,98,586</b>	<b>1,49,22,790</b>	<b>-</b>	<b>3,08,19,378</b>	<b>2,15,85,540</b>	<b>-</b>	<b>90,33,838</b>



#### 4. ASSET FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	-	3,40,71,411	78,812	4,04,99,810	37,29,942	7,83,77,975
ADD: Additions during the year	-	36,82,861	-	19,56,760	-	56,39,621
(LESS): Transfer of sale of asset to asset replacement fund	-	-	-	-	-	-
ADD / (LESS): Transfer from / (to) statement of income & exp	-	(25,69,471)	(12,480)	(40,72,448)	(2,19,349)	(68,73,748)
<b>Closing Balance</b>	<b>-</b>	<b>3,51,84,801</b>	<b>64,332</b>	<b>3,83,84,122</b>	<b>35,10,593</b>	<b>7,71,43,848</b>

#### 5. ASSET REPLACEMENT FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	-	3,51,497	-	4,27,697	-	7,79,194
ADD: Sale of asset	-	-	-	-	-	-
ADD / (LESS): Transfer from / (to) income & exp statement	-	17,575	-	21,385	-	38,960
(LESS): Utilised during the year	-	-	-	-	-	-
<b>Closing balance</b>	<b>-</b>	<b>3,69,072</b>	<b>-</b>	<b>4,49,082</b>	<b>-</b>	<b>8,18,154</b>

#### 6. EARMARKED FUND - DESIGNATED

	Opening Balance	Addition during the year	Total	Expended	Closing Balance
<b>I Education</b>					
Community development fund - education	10,22,423	-	10,22,423	-	10,22,423
<b>Total education - I</b>	<b>10,22,423</b>	<b>-</b>	<b>10,22,423</b>	<b>-</b>	<b>10,22,423</b>
<b>II Social Economic Empowerment Program</b>					
Community development fund - SEEP	2,50,319	-	2,50,319	-	2,50,319
<b>Total SEEP - II</b>	<b>2,50,319</b>	<b>-</b>	<b>2,50,319</b>	<b>-</b>	<b>2,50,319</b>
<b>III Health</b>					
Paramedical & research fund	3,587	-	3,587	-	3,587
Mobile health unit fund	9,77,774	-	9,77,774	-	9,77,774
Community development fund - health	20,80,010	-	20,80,010	-	20,80,010
<b>Total health - III</b>	<b>30,61,371</b>	<b>-</b>	<b>30,61,371</b>	<b>-</b>	<b>30,61,371</b>
<b>Total ( I + II + III)</b>	<b>43,34,113</b>	<b>-</b>	<b>43,34,113</b>	<b>-</b>	<b>43,34,113</b>

#### 7. GENERAL FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	3,89,042	65,62,129	2,42,958	64,45,494	1,62,495	1,38,02,118
ADD/(LESS): Transfer from/to statement of income & exp	13,23,773	5,57,225	1,89,146	5,68,654	7,285	26,44,082
ADD/(LESS): Transfer from/to general fund	17,340	21,957	-	(39,297)	-	-
LESS: Capital payments	-	3,03,791	-	-	-	3,03,791
<b>Closing balance</b>	<b>17,30,154</b>	<b>68,37,519</b>	<b>4,32,104</b>	<b>69,72,851</b>	<b>1,69,780</b>	<b>1,61,42,409</b>





# 8A PROPERTY, PLANT AND EQUIPMENT

## A Based on Asset

	Land	Building	Vehicles	Plant & equipment	Computers	Furniture & fittings	Total
<b>Gross carrying amount</b>							
As at 31 March 2021	14,27,292	3,78,73,782	89,37,703	1,72,18,716	37,72,854	28,61,824	7,20,92,171
Additions	-	-	-	1,48,85,616	-	5,98,260	1,54,83,876
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	14,27,292	3,78,73,782	89,37,703	3,21,04,332	37,72,854	34,60,084	8,75,76,047
Additions	-	2,77,30,591	-	19,04,773	15,493	1,04,879	2,97,55,736
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	14,27,292	6,56,04,373	89,37,703	3,40,09,105	37,88,347	35,64,963	11,73,31,783
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	1,11,65,212	46,77,534	65,71,176	35,85,633	12,85,210	2,72,84,765
Depreciation charge during the year	-	14,42,045	12,49,173	28,35,113	1,51,899	3,51,192	60,29,422
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	1,26,07,257	59,26,707	94,06,289	37,37,532	16,36,402	3,33,14,187
Depreciation charge during the year	-	15,21,659	9,75,219	39,64,425	37,263	3,75,182	68,73,748
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	1,41,28,916	69,01,925	1,33,70,714	37,74,795	20,11,584	4,01,87,935
<b>Net carrying amount</b>							
Balance as at 31 March 2022	14,27,292	2,52,66,525	30,10,996	2,26,98,043	35,322	18,23,682	5,42,61,860
Balance as at 31 March 2023	14,27,292	5,14,75,457	20,35,777	2,06,38,391	13,552	15,53,379	7,71,43,848

## B Based on sector

	Land	Building	Vehicles	Plant & equipment	Computers	Furniture & fittings	Total
<b>I. Development Support</b>							
<b>Gross carrying amount</b>							
As at 31 March 2021	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	-	-	-	-	-	-	-
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	-	-	-	-	-	-
Depreciation charge during the year	-	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	-	-	-	-	-	-
Depreciation charge during the year	-	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	-	-	-	-	-	-
<b>Net carrying amount</b>							
Balance as at 31 March 2022	-	-	-	-	-	-	-
Balance as at 31 March 2023	-	-	-	-	-	-	-



	Land	Building	Vehicles	Plant & equipment	Computers	Furniture & fittings	Total
<b>II. Educational Activity</b>							
<b>Gross carrying amount</b>							
As at 31 March 2021	9,19,110	1,10,53,173	77,96,471	61,81,927	25,22,706	20,27,263	3,05,00,649
Additions	-	-	-	1,51,140	-	3,50,460	5,01,600
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	9,19,110	1,10,53,173	77,96,471	63,33,067	25,22,706	23,77,723	3,10,02,249
Additions	-	2,31,37,373	-	-	-	64,475	2,32,01,848
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	9,19,110	3,41,90,546	77,96,471	63,33,067	25,22,706	24,42,198	5,42,04,097
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	36,77,844	43,92,226	22,42,531	24,43,065	7,85,186	1,35,40,852
Depreciation charge during the year	-	4,02,530	10,20,927	11,54,616	74,392	2,56,509	29,08,974
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	40,80,374	54,13,153	33,97,147	25,17,457	10,41,695	1,64,49,826
Depreciation charge during the year	-	4,66,801	7,46,973	10,81,831	5,141	2,68,725	25,69,471
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	45,47,175	61,60,125	44,78,978	25,22,598	13,10,420	1,90,19,296
<b>Net carrying amount</b>							
Balance as at 31 March 2022	9,19,110	69,72,799	23,83,318	29,35,920	5,249	13,36,028	1,45,52,424
Balance as at 31 March 2023	9,19,110	2,96,43,371	16,36,345	18,54,089	108	11,31,778	3,51,84,801

	Land	Building	Vehicles	Plant & equipment	Computers	Furniture & fittings	Total
<b>III. Socio Economic Empowerment Program</b>							
<b>Gross carrying amount</b>							
As at 31 March 2021	-	-	-	99,691	35,806	-	1,35,497
Additions	-	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	-	-	-	99,691	35,806	-	1,35,497
Additions	-	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	-	-	-	99,691	35,806	-	1,35,497
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	-	-	10,400	35,805	-	46,205
Depreciation charge during the year	-	-	-	12,480	-	-	12,480
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	-	-	22,880	35,805	-	58,685
Depreciation charge during the year	-	-	-	12,480	-	-	12,480
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	-	-	35,360	35,805	-	71,165
<b>Net carrying amount</b>							
Balance as at 31 March 2022	-	-	-	76,811	1	-	76,812
Balance as at 31 March 2023	-	-	-	64,331	1	-	64,332



	Land	Building	Vehicles	Plant & equipment	Computers	Furniture & fittings	Total
<b>IV. Health</b>							
<b>Gross carrying amount</b>							
As at 31 March 2021	42,282	2,15,91,977	11,41,232	1,09,31,248	10,42,842	8,05,894	3,55,55,275
Additions	-	-	-	1,47,34,476	-	2,47,800	1,49,82,276
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	42,282	2,15,91,977	11,41,232	2,56,65,724	10,42,842	10,53,694	5,05,37,551
Additions	-	45,93,218	-	19,04,773	15,493	40,404	65,53,888
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	42,282	2,61,85,195	11,41,232	2,75,70,497	10,58,135	10,94,098	5,70,91,439
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	57,42,117	2,85,308	43,12,826	9,35,068	4,71,361	1,17,46,680
Depreciation charge during the year	-	8,20,166	2,28,246	16,67,587	77,507	94,683	28,88,189
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	65,62,283	5,13,554	59,80,413	10,12,575	5,66,044	1,46,34,869
Depreciation charge during the year	-	8,35,509	2,28,246	28,70,114	32,122	1,06,457	40,72,448
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	73,97,792	7,41,800	88,50,527	10,44,697	6,72,501	1,87,07,317
<b>Net carrying amount</b>							
Balance as at 31 March 2022	42,282	1,50,29,694	6,27,678	1,96,85,311	30,067	4,87,650	3,59,02,682
Balance as at 31 March 2023	42,282	1,87,87,403	3,99,432	1,87,19,970	13,438	4,21,597	3,83,84,122
	Land	Building	Vehicles	Plant & equipment	Computers	Furniture & fittings	Total
<b>V. Training &amp; Research</b>							
<b>Gross carrying amount</b>							
As at 31 March 2021	4,65,900	52,28,632	-	5,850	1,71,700	28,667	59,00,749
Additions	-	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2022	4,65,900	52,28,632	-	5,850	1,71,700	28,667	59,00,749
Additions	-	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 March 2023	4,65,900	52,28,632	-	5,850	1,71,700	28,667	59,00,749
<b>Accumulated depreciation</b>							
Upto 31 March 2021	-	17,45,251	-	5,419	1,71,695	28,663	19,51,028
Depreciation charge during the year	-	2,19,349	-	430	-	-	2,19,779
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2022	-	19,64,600	-	5,849	1,71,695	28,663	21,70,807
Depreciation charge during the year	-	2,19,349	-	-	-	-	2,19,349
Deletions/ transfer	-	-	-	-	-	-	-
Upto 31 March 2023	-	21,83,949	-	5,849	1,71,695	28,663	23,90,156
<b>Net carrying amount</b>							
Balance as at 31 March 2022	4,65,900	32,64,032	-	1	5	4	37,29,942
Balance as at 31 March 2023	4,65,900	30,44,683	-	1	5	4	35,10,593



**8B CAPITAL WORK-IN-PROGRESS**

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	-	1,95,18,987	-	45,97,128	-	2,41,16,115
Add: Additions	-	36,18,386	-	19,00,863	-	55,19,249
Less: Capitalisation	-	(2,31,37,373)	-	(64,97,991)	-	(2,96,35,364)
Closing balance	-	-	-	-	-	-

**I. Ageing Schedule**

Amounts in capital work - In progress for the period of

Less than 1 year	-	-	-	-	-	-
More than 1 year and less than 2 years	-	-	-	-	-	-
More than 2 year and less than 3 years	-	-	-	-	-	-
More than 3 years	-	-	-	-	-	-
	-	-	-	-	-	-

ii. There are no projects under capital work-in-progress where activities has been suspended as at 31st March, 2023.

**9. INVESTMENT**
**A. Classification based on maturity**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Long term investments							
Term deposits	20,05,232	3,36,70,939	8,60,034	1,24,91,371	26,04,205	5,16,31,781	5,03,07,024
Current investments							
Short term deposits	-	2,53,512	2,50,319	49,57,724	1,47,636	56,09,191	14,24,319
<b>Total</b>	<b>20,05,232</b>	<b>3,39,24,451</b>	<b>11,10,353</b>	<b>1,74,49,095</b>	<b>27,51,841</b>	<b>5,72,40,972</b>	<b>5,17,31,343</b>

**B. Fund wise allocation**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Endowment funds	4,57,334	2,44,15,736	-	15,91,732	26,04,205	2,90,69,007	2,50,88,900
Earmarked funds	-	26,00,422	5,01,422	59,31,991	-	90,33,835	1,40,28,941
Asset replacement fund	-	3,69,072	-	4,49,082	-	8,18,154	7,79,194
Designated earmarked fund	-	10,22,423	2,50,319	30,61,371	-	43,34,113	43,34,113
Long term liability	-	5,00,133	-	-	-	5,00,133	63,175
General funds	15,47,898	50,16,665	3,58,612	64,14,919	1,47,636	1,34,85,730	74,37,020
<b>Total</b>	<b>20,05,232</b>	<b>3,39,24,451</b>	<b>11,10,353</b>	<b>1,74,49,095</b>	<b>27,51,841</b>	<b>5,72,40,972</b>	<b>5,17,31,343</b>

**10. CURRENT ASSETS**
**A. Earmarked fund receivable (considered good)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Trusts & foundations	-	-	-	-	-	-	17,38,116
<b>Sub total - I</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,38,116</b>

**B. Other receivables**

Other receivables	1,23,970	-	-	-	-	1,23,970	30,776
<b>Sub total - II</b>	<b>1,23,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,23,970</b>	<b>30,776</b>





**C. Loans & advances**

Rental advance	-	2,30,000	1,00,000	30,000	-	3,60,000	3,40,000
Program advance	2,010	12,15,046	-	6,222	-	12,23,277	33,78,483
<b>Sub total - III</b>	<b>2,010</b>	<b>14,45,046</b>	<b>1,00,000</b>	<b>36,222</b>	<b>-</b>	<b>15,83,277</b>	<b>37,18,483</b>

**D. Cash & bank balances**

Cash on hand	-	28	-	-	-	28	28
Cash at scheduled banks	2,28,037	5,61,609	73,493	9,15,889	22,144	18,01,172	37,29,284
<b>Sub total - IV</b>	<b>2,28,037</b>	<b>5,61,637</b>	<b>73,493</b>	<b>9,15,889</b>	<b>22,144</b>	<b>18,01,200</b>	<b>37,29,312</b>

<b>Total (I+II+III+IV)</b>	<b>3,54,017</b>	<b>20,06,883</b>	<b>1,73,493</b>	<b>9,52,111</b>	<b>22,144</b>	<b>35,06,447</b>	<b>92,16,688</b>
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**11. LONG TERM LIABILITIES**

	Development Support	Education	SEEP	Health	T&R	Total	Previous Year
Caution deposit from vendors	-	-	-	-	-	-	63,175
Retention money	-	5,00,133	-	5,602	-	5,05,735	-
	-	5,00,133	-	5,602	-	5,05,735	63,175

**12. CURRENT LIABILITIES**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Sundry creditors for purchases & services	1,71,761	1,85,828	-	3,88,577	-	7,46,166	10,83,945
Earmarked fund returnable	-	-	1,00,000	-	-	1,00,000	1,00,000
<b>Total</b>	<b>1,71,761</b>	<b>1,85,828</b>	<b>1,00,000</b>	<b>3,88,577</b>	<b>-</b>	<b>8,46,166</b>	<b>11,83,945</b>



### 13. CONTRIBUTION

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Contribution	9,82,818	22,759	3,19,173	1,11,931	-	14,36,681	8,40,649
<b>Total</b>	<b>9,82,818</b>	<b>22,759</b>	<b>3,19,173</b>	<b>1,11,931</b>	<b>-</b>	<b>14,36,681</b>	<b>8,40,649</b>

### 14. EARMARKED FUNDS - INCOME

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	18,64,493	-	-	-	18,64,493	21,38,106
Care & rehabilitation	-	-	-	10,79,369	-	10,79,369	41,81,586
Patient care & treatment	-	-	-	8,91,325	-	8,91,325	51,86,819
Sanitation, hygiene & pollution control	-	-	-	1,13,08,944	-	1,13,08,944	50,71,138
Tribal development programs	-	9,24,606	-	-	-	9,24,606	18,02,657
Women , youth empowerment & awareness	-	-	1,80,973	-	-	1,80,973	27,27,046
Academic & research	-	-	-	-	-	-	1,07,613
<b>Total</b>	<b>-</b>	<b>27,89,099</b>	<b>1,80,973</b>	<b>1,32,79,638</b>	<b>-</b>	<b>1,62,49,710</b>	<b>2,12,14,965</b>

### 15. DEVELOPMENT SUPPORT

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Accounting & auditing	3,21,782	-	-	-	-	3,21,782	2,24,527
HR expenses	1,03,961	-	-	-	-	1,03,961	1,66,500
Monitoring & evaluation	17,633	-	-	-	-	17,633	24,185
Fundraising & promotional expenses	2,49,856	-	-	-	-	2,49,856	-
<b>Total</b>	<b>6,93,232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,93,232</b>	<b>4,15,212</b>

### 16. INSTITUTION BASED SERVICES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
100 bed vivekananda memorial hospital at Saragur	-	-	-	9,68,345	-	9,68,345	61,42,792
Viveka tribal centre for learning at Hosahalli	-	10,11,126	-	-	-	10,11,126	14,23,904
Viveka teachers training and research centre	-	4,75,247	-	-	-	4,75,247	14,09,199
Vivekananda Institute of Indian studies	-	-	-	-	1,21,202	1,21,202	1,15,092
Viveka PU college	-	8,64,886	-	-	-	8,64,886	94,569
<b>Total</b>	<b>-</b>	<b>23,51,259</b>	<b>-</b>	<b>9,68,345</b>	<b>1,21,202</b>	<b>34,40,806</b>	<b>91,85,555</b>

### 17. COMMUNITY BASED SERVICES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	14,52,287	-	-	-	14,52,287	15,49,545
Care & rehabilitation	-	-	-	8,28,123	-	8,28,123	28,62,396
Water, sanitation, hygiene & environment programs	-	-	-	1,18,50,155	-	1,18,50,155	52,09,026
Tribal development programs	-	-	3,04,000	-	-	3,04,000	5,74,467
Women , youth empowerment & awareness	-	-	7,000	-	-	7,000	28,06,208
<b>Total</b>	<b>-</b>	<b>14,52,287</b>	<b>3,11,000</b>	<b>1,26,78,277</b>	<b>-</b>	<b>1,44,41,564</b>	<b>1,30,01,642</b>



**18. AMOUNT NO LONGER RECEIVABLE**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Corporate	-	-	-	-	-	-	3,48,668
Others	-	-	-	-	-	-	3,04,947
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,53,615</b>

**19. DEPRECIATION**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Foreign section	-	25,69,471	12,480	40,72,448	2,19,349	68,73,748	60,29,422
<b>Total</b>	<b>-</b>	<b>25,69,471</b>	<b>12,480</b>	<b>40,72,448</b>	<b>2,19,349</b>	<b>68,73,748</b>	<b>60,29,422</b>

**20. NET MOVEMENT IN FUNDS**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
<b>Transferred from statement of income &amp; exp</b>							
To general fund	13,23,773	5,57,225	1,89,146	5,66,854	7,285	26,44,082	30,26,200
To asset replacement fund	-	17,575	-	21,385	-	38,960	37,105
To restricted endowment fund	-	-	-	-	1,641	1,641	14,321
<b>Sub total - I</b>	<b>13,23,773</b>	<b>5,74,800</b>	<b>1,89,146</b>	<b>5,88,039</b>	<b>8,926</b>	<b>26,84,683</b>	<b>30,77,626</b>
<b>Transferred to statement of income &amp; exp</b>							
From general fund	-	-	-	-	-	-	2,00,614
From asset fund	-	25,69,471	12,480	40,72,448	2,19,349	68,73,748	60,29,422
<b>Sub total - II</b>	<b>-</b>	<b>25,69,471</b>	<b>12,480</b>	<b>40,72,448</b>	<b>2,19,349</b>	<b>68,73,748</b>	<b>62,30,036</b>
<b>Total (I - II)</b>	<b>13,23,773</b>	<b>(19,94,671)</b>	<b>1,76,666</b>	<b>(34,84,409)</b>	<b>(2,10,423)</b>	<b>(41,89,065)</b>	<b>(31,52,410)</b>

Note 20A: Refer note 31 to financial statements



**21. GRANTS AND DONATIONS**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Earmarked funds for revenue expenses	-	27,89,099	1,80,973	1,32,79,838	-	1,82,49,710	2,12,14,865
Earmarked funds received for purchase of fixed asset	-	33,79,070	-	19,56,760	-	53,35,830	3,35,77,319
Change in earmarked fund receivable	-	-	-	17,38,116	-	17,38,116	(12,08,332)
Change in earmarked fund	-	(4,33,817)	(1,80,974)	(60,47,959)	-	(66,62,750)	(1,97,92,699)
Changes in earmarked fund returnable	-	-	-	-	-	-	-
General contribution	9,82,818	22,759	3,19,173	1,11,931	-	14,36,681	8,40,649
Contributions towards restricted endowment fund	-	39,78,466	-	-	-	39,78,466	-
	<b>9,82,818</b>	<b>97,35,577</b>	<b>3,19,172</b>	<b>1,10,38,486</b>	<b>-</b>	<b>2,20,76,053</b>	<b>3,46,31,902</b>

**22. OTHER RECEIPTS**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Rental advance	-	-	-	-	-	-	1,37,500
Income - others	-	-	-	1,19,415	-	1,19,415	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,19,415</b>	<b>-</b>	<b>1,19,415</b>	<b>1,37,500</b>

**23. PURCHASE OF FIXED ASSETS AND CAPITAL PAYMENTS**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Addition to fixed asset as per balance sheet	-	2,32,01,848	-	65,53,888	-	2,97,55,736	1,54,83,876
Change in capital work in progress	-	(1,95,18,987)	-	(45,97,128)	-	(2,41,16,115)	1,80,93,443
Change in caution deposit contractors	-	63,175	-	-	-	63,175	-
Change in retention money	-	(5,00,133)	-	(5,602)	-	(5,05,735)	-
	<b>-</b>	<b>32,45,903</b>	<b>-</b>	<b>19,51,158</b>	<b>-</b>	<b>51,97,061</b>	<b>3,35,77,319</b>

**24. LOANS AND ADVANCES**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Rental advance	-	20,000	-	-	-	20,000	-
	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>

**25. EXPENSES FOR THE YEAR AND OTHER UTILITIES**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
<b>Expenses for the year as per Income and Expenditure Statement</b>							
Development support	6,93,232	-	-	-	-	6,93,232	4,15,212
Institution based services	-	23,51,259	-	9,68,345	1,21,202	34,40,806	91,85,555
Community based services	-	14,52,287	3,11,000	1,26,78,277	-	1,44,41,564	1,30,01,642
Changes in creditors for purchases	(8,822)	4,59,560	-	(1,12,958)	-	3,37,779	1,90,418
Change in other receipts	93,194	-	-	-	-	93,194	30,776
Program advance - others	(0)	(8,18,685)	(7,000)	(15,29,520)	-	(21,55,206)	12,21,762
	<b>7,77,604</b>	<b>36,44,421</b>	<b>3,04,000</b>	<b>1,20,04,144</b>	<b>1,21,202</b>	<b>1,68,51,371</b>	<b>2,40,45,365</b>





## 26. 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. 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. There is financial reporting system which compares results 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.

## 27. INVESTMENTS

During the year Rs. 12,89,112/- (Previous Year Rs.11,35,583/-) worth of interest has been accrued but not received on investments and the same has been included in the total investment of Rs. 5,72,40,972/- (Previous Year Rs. 5,17,31,343/-)

## 28. INTEREST RECEIVED

Interest Received Includes –

- a) Interest received on designated bank Accounts & all Utilization account is Rs. 1,29,299/- (Previous year Rs. 1,56,639/-).
- b) Interest earned on investments Rs.22,59,850/- (Previous Year Rs.38,20,733/-).

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

## 29. 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, 2023.

## 30. EARMARKED FUNDS

Earmarked funds include both capital & recurrent components Rs. 90,33,836/- (Previous year Rs. 1,56,96,586/-) 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.

## 31. NET MOVEMENT OF FUNDS

- a) Surplus or deficit arising out of operations, adjusted against the General Fund.
- b) Unutilized interest earned on Endowment Funds credited to Endowment principle.
- c) Unutilized interest earned on Asset Replacement Fund credited to Asset Replacement Fund.
- d) Depreciation charged during the year is transferred to asset fund through net movement of funds

## 32. GENERAL

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

For MSSV & Co,  
Chartered Accountants  
FRN:001987S

D.R.Venkaresh  
Partner

Membership No.: 025087

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

Mr. Shreeharsha M S  
Finance Manager

Ms. Savitha S  
Chief Executive Officer

Place: Bengaluru

Date: July 05, 2023

Dr. Chandrashekhara K N  
Treasurer

Dr. S Pushpalatha  
Secretary

Dr. Sudheer B Bangalore  
President

## Governing Body 2023-24



**Dr. Sudheer B Bangalore**  
President



**Dr. Vivek M B**  
Vice President



**Dr. S Pushpalatha**  
Secretary



**Dr. Sowmya Dinesh**  
Joint Secretary



**Dr. Chandrashekar K N**  
Treasurer



**Dr. Prashanth C R**  
Executive Member



**Ms. Swathi R**  
Executive Member

## SVYM Executive Leadership



**Ms. Savitha S**  
Chief Executive Officer



**Mr. Praveen Kumar S**  
Head - Education



**Dr. Kumar G S**  
Head - Health



**Dr. Dennis D Chauhan**  
Head - Community Based  
Programs



**Mr. Jayanth K S**  
Head - North Karnataka  
Programs

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Creativity

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V-LEAD

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Rural Livelihood Centre (VRCL)

Kenchanahalli

Rural Tribal Hospital (VMH)

Saragur

Palliative Care Centre

Mysuru

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Many ways  
you can  
engage  
with us

### Join the movement



work/intern

with us

[jobs@svym.org.in](mailto:jobs@svym.org.in)

### Engage with



Palliative Care  
Centre, Mysore

Serve individuals with life  
limiting conditions

### Link Us

with your  
professional and  
social network to  
kickoff new  
partnerships for  
development

### Buy products



made by  
our rural/tribal  
partners

## You can make a difference by donating



INR 1,500 towards medical care for poor patient of Vivekananda Memorial Hospital



INR 46,000 to support residential education for one tribal child in VTCL for 1 year



INR 16, 000 towards cost of providing one person with Palliative Care for an year



Donate towards other development activities of SVYM

### For donors in India



The Cheques/DD may be sent in the name of "Swami Vivekananda Youth Movement" to our office: Swami Vivekananda Youth Movement CA-2, KIADB Industrial Housing Area, Ring Road, Hebbal, Mysuru - 570 016, Karnataka State, INDIA

**Account Name** Swami Vivekananda Youth Movement ,  
**Account No:** 0566101026241, **Bank Name:** Canara Bank, Branch - Jayalakshmi Puram, **Bank address** - #6, Ganga, Temple Road, Jayalakshmi Puram, Mysore - 570012, **IFSC** - CNRB0000566 , **SWIFT** - CNRBINBBJLM

Donate online <https://svym.org/donate>

Donations made to SVYM in India are exempt from Income Tax under Sec. 80 (G)



### For donors in USA



2832, Alderberry Court, Fullerton, California 92835, USA

**Account Name** Swami Vivekananda Youth Movement of North America, **Account No:** 00101158270, **Bank Name:** Orange County Credit Union, **Bank address** - P.O.Box 60097, CA 91716, **Routing/Transit Number:** - 322281989

SVYM NA is a registered 501(c)3 Organization.  
Your donations are tax-deductible to the extent allowed by law

### For donors in United Kingdom



38, Montmano Drive, Didsbury Point, Manchester M20 2EB

**Account Name** SVYM UK, **Account No:** 6523 2923, **Bank Name:** The Cooperative Bank P.L.C **Sort code:** 08-92-99

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Registered charity number: 1118678

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# शिव ज्ञाने जीव सेवा Serving God in Man

Featuring on SVYM's emblem and translating to 'Knowledge of God through service of man', in just four words 'Shiva Jnane Jeeva Seva' captures the essence of spirituality. It encourages us to pursue divinity in an experiential way by devoting ourselves in the service of the others, guiding us to see everyone as equal and serve them with equality, fairness and compassion to uphold their dignity.

We believe, SVYM is a platform for everyone to come and exercise spirituality by serving others.

## Administrative Office

**Swami Vivekananda Youth Movement**  
Hanchipura Road, Saragur, Saragur Taluk,  
Mysuru District - 571121, Karnataka State, INDIA  
Tel/Fax: (08228) 265877, 265412  
Mobile: +91 96866 66312

## Registered Office

**Swami Vivekananda Youth Movement**  
CA-2, KIADB Industrial Housing Area  
Ring Road, Hebbal, Mysuru - 570 016  
Karnataka State, INDIA  
Ph: +91 - 96866 66313