



# Together,

Investing in Building  
Human & Social Capital



Swami Vivekananda  
Youth Movement

Annual Governance & Financial Report 2024-25



## 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.

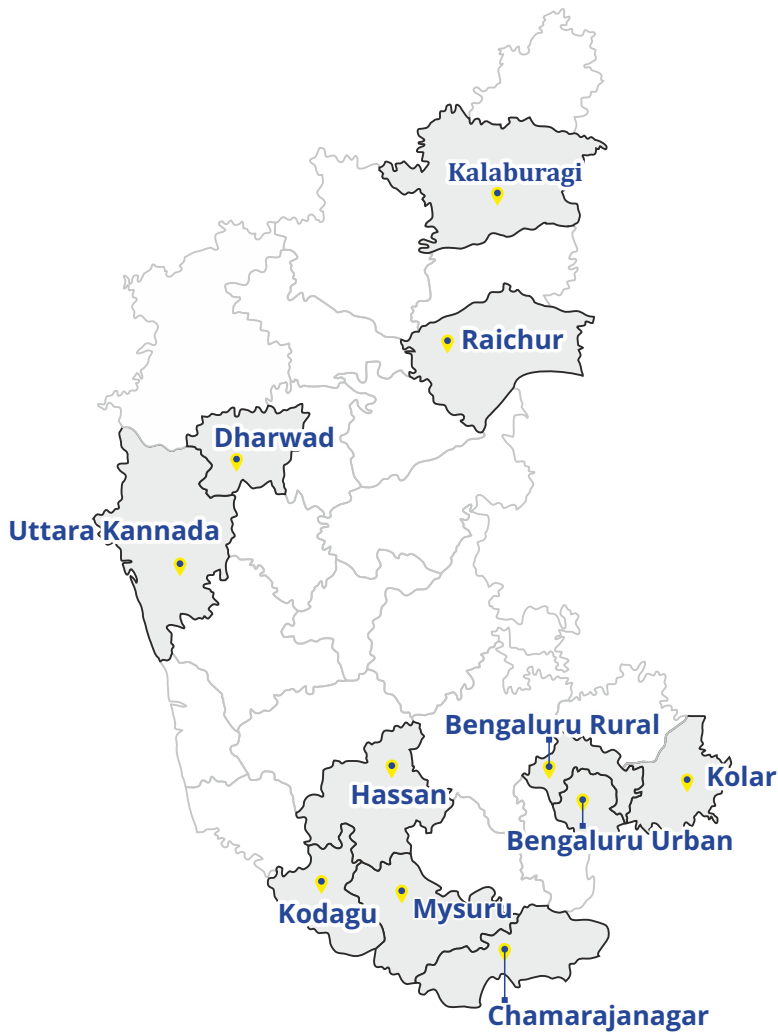
SVYM is headquartered in the Southern Indian state of Karnataka's Mysuru district. SVYM helps catalyze and facilitate self-reliance and empowerment of the communities it works with. SVYM emphasizes local, grassroots, innovative, and cost-effective solutions that are community-embedded, community-owned and community-driven - SVYM's solutions are therefore cost-effective and sustainable.

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.





## SVYM's Reach in Karnataka



SVYM intervention areas with regional/project offices

- 3.5 Million people being served
- 40+ Programs
- 31 Districts of Karnataka

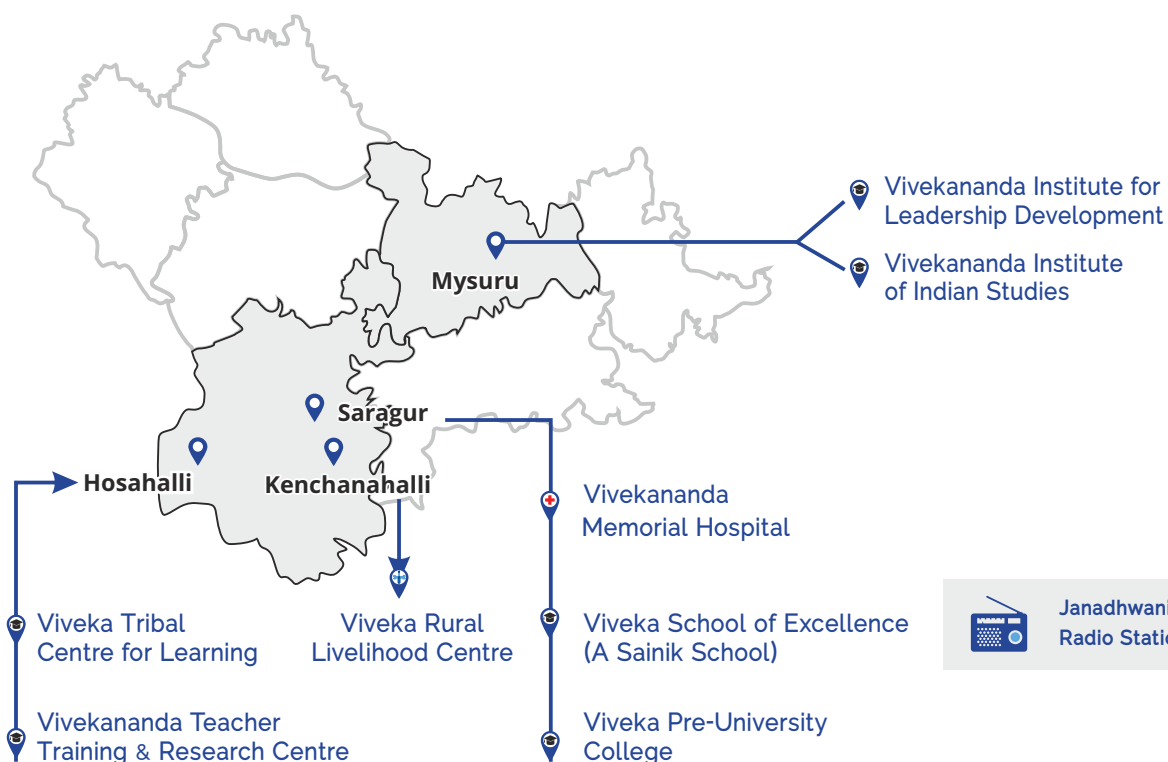


Care & Support Centre (CSCs) 2.0 (HIV) across Karnataka



Eliminating TB through decentralizing pediatric TB services & Innovative ACF in Karnataka (Intense, lite & TA)

## SVYM's Institutions in Mysuru District



Janadhwani 90.8 Community Radio Station run by VSOE

# SVYM's Development Narrative

## Development Paradigm

Developing Human & Social Capital to build a resurgent India

### Vision

A caring and equitable society, free of deprivation and strife

### Mission

To facilitate and develop processes that improve the quality of life of people

Our core values of Satya, Ahimsa, Seva, and Tyaga are manifested in all our actions

## Satya



Transparency in action, disclosures & accounting procedures



We work with ethical & socially conscious partners



Listed in NGO-DARPAN of NITI Aayog, GuideStar India & Credibility Alliance

## Ahimsa



Energy sufficiency through focus on low-cost & green alternatives



Environmental consciousness - zero plastic, zero waste, & reducing paper



All SVYM events strive to be plastic free

## Seva & Tyaga



Ensuring dignity in development  
Dignity in development



Non-transactional relationships with all partners and stakeholders



Service before self

# SVYM's Principles



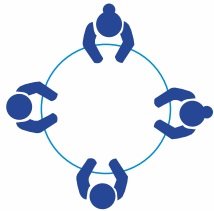
## Building Human & Social Capital

SVYM's development initiatives are aligned to the organizational vision of building and growing Human & Social Capital that can lead to positive economic consequences



## Local, innovative & replicable solutions

SVYM's bottom-up approach ensures solutions that are lean, contextually relevant, and culturally appropriate



## Collaborations and Partnerships

SVYM's collaborations span government, corporates, CSOs, and Academia



## Community centric partnership

SVYM is a facilitator, catalyst, and partner, not merely a service provider. SVYM "works-with" community partners treating them as equals and valuing their contribution to achieve developmental goals

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## Our Approach

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## Complementing Institution & Community-based interventions

SVYM's blended intervention model ensures complementary synergy of Institutional and community-based interventions for seamless service delivery to the community



## Grassroot action

Grassroot action that directs development from the local, regional to national level



## Family centric approach

Our interventions engage, involve & strengthen families by looking at family as the fundamental unit of development



## Low transactional cost of less than 5%

Our operational overheads are less than 5% offering more CSR mileage per rupee



## Employ local people to encourage ownership

We encourage diversity and inclusion & consciously promote employment of local people



## Identify local Role Models who become agents of change

We promote role models from within the community to become the 'agents of change' & participate in the development of their community

The background of the infographic features a young boy with dark skin and hair, wearing a light blue and white striped school shirt with a dark collar. He is smiling and looking towards the camera, holding a piece of white chalk in his right hand. Behind him is a chalkboard with the number '5' written multiple times in white chalk. The top left corner of the image has a decorative graphic consisting of overlapping blue and orange curved shapes. The background also shows a blurred aerial view of a green forested area with some buildings visible in the distance.

**41**

Years of  
Service

**31**

Districts of  
Karnataka

**100+**  
Partners

**900+**  
Workforce

**3.5**

Million People  
Being Served

**33**

Awards  
So Far

**40+**

Projects

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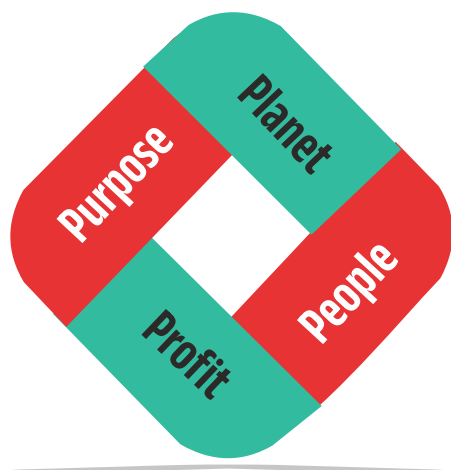
## About this report

This report provides information on the progress of SVYM's development vision and mission. The report forms the basis of SVYM's commitment to transparency, accountability, and ethical governance practices that shall serve as a model for the development sector.

Furthermore, the disclosures contained herein demonstrate the growing maturity of SVYM's sustainability practices and development paradigm while addressing the interests and expectations of our stakeholders and partners.

## SVYM's vision of ethical and responsible Governance

SVYM's development paradigm of building human and social capital is anchored to its commitment of balanced development that stands on the **4 pillars of purpose, planet, people, and profit**. SVYM's programs are informed by the purpose of its existence, planet consciousness, people orientation, and whether they are profitable to the communities being served.

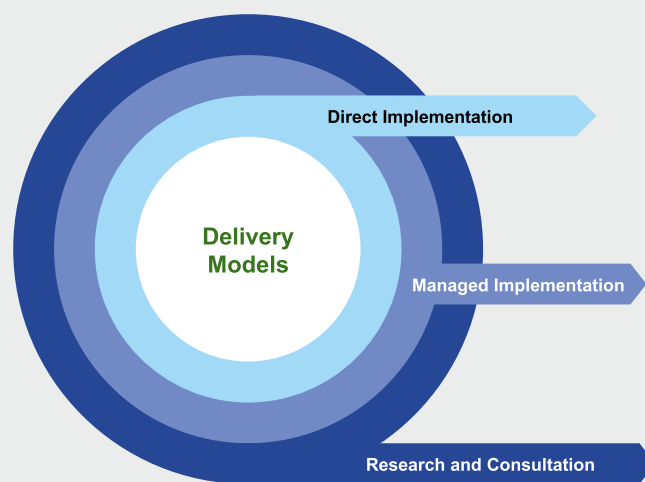


This is manifested in SVYM's growing emphasis on the following:

- 1 An overarching framework that tracks, measures, and reports the impact of grassroots-action in human and social capital terms at the community-level. In this context, SVYM has already set in motion an initiative to create a pool of certified Social Impact Assessors who will objectively assess and report the Social Return on Investment (SRoI) demonstrating its commitment to its donors and funding partners.
- 2 A gradual & steady commitment to an ESG framework of organizational governance where all our actions shall be inspired by the need to make the geographies and communities we work in and with, more sustainable, inclusive, diverse, and equitable. Starting this year, SVYM is committed to listing its ESG vision, goals, and commitments and including the progress made in the next governance report (2025-26)

- 3 Streamlining of SVYM's program implementation framework into three thematic approaches, while continuing to engage in its current activities and geographies:

- **Direct Implementation:** Work with partners who could provide last-mile delivery while SVYM continues to act as an umbrella organisation that guides implementation
- **Managed Implementation:** Identify projects which will be codified and serve as the starting point for delivery of identified levers and continue operating projects where SVYM has established credibility and stronghold
- **Research & Consultation:** Build knowledge and consulting products based on the wealth of SVYM's implementation expertise and provide research consultations



- 4 Robust M&E framework that serves as a key Management Information System (MIS) for continuous improvement and quality enhancements. The Monitoring and Evaluation framework covers both organizational as well as programmatic areas.



# Governing Body Report

## 2024-25

### To SVYM's Stakeholders

SVYM's Governing Body is pleased to present the annual report on the 41st year of its operations. This report includes the audited accounts for the financial year ending on March 31, 2025.

### Composition of the Governing Body (GB):

SVYM's GB is made up of a quorum of 7 members who are elected annually through a duly notified process in the month of March. The new team for the year 2025-26 formally assumed office on March 25, 2025.

The details of the GB members and the core leadership team for the reporting year 2024-25 are provided in the table below.

## Governing Body Members & Key Leadership Team

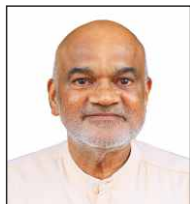


**Dr. Sudheer B Bangalore**

**President**

(Age 57 years, PAN: ABGPB7706B)

Dr. Sudheer B Bangalore is a paediatrician who completed his MBBS from Mysore Medical College. He has been actively associated with SVYM since 2004. He is also the convenor of SVYM's Hassan Chapter.



**Dr. Chandrashekar K N**

**Vice President**

(Age 65 years, PAN: ACYPC6803H)

Dr. Chandrashekar has been associated with SVYM since its inception. He has actively participated in promoting community-based health activities, besides being the convenor of SVYM's Kodagu Chapter.



**Dr. Pushpalatha S**

**Secretary**

(Age 60 years, PAN: AEDPS8590J)

Dr. Pushpalatha is a gynaecologist by profession and has been volunteering with SVYM since its inception.



**Dr. Dathathri H A**

**Joint Secretary**

(Age 46 years, PAN: AKIPD1667J)

Dr. Dathathri H A is an ENT specialist and a senior consultant at Manipal Hospital, Mysuru



**Dr. Sridevi Seetharam**

**Treasurer**

(Age 55 years, PAN: ACSPD0785B)

Dr. Sridevi Seetharam is a consultant pathologist at SIGMA Hospital. She has been associated with SVYM for nearly two decades.



**Dr. Prashanth C R**

**Executive Member**

(Age 49 years, PAN: AFHPC8855K)

Dr. Prashanth is an ophthalmologist and an active member, representing SVYM's activities in Kodagu Chapter since 2018.



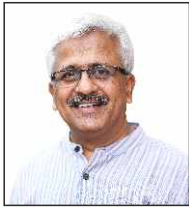
**Ms. Swathi R**

**Executive Member**

(Age 35 years, PAN: CXGPS8412R)

Ms. Swathi who holds a Masters in Microbiology has been associated with SVYM since 2015. She has a keen interest in supporting the higher education needs of children from the marginalized and underserved communities.

## Founder



### **Dr. R Balasubramaniam**

**(Age 60 years, PAN: AESCB399D)**

Dr. R. Balasubramaniam (Balu) is the Founder of SVYM. He is a development activist, social innovator, writer and a leadership trainer. He is a medical doctor by training, with specialization in public administration from Harvard University. He is currently a full time Member-HR in the Capacity Building Commission of the Government of India.

## Executive Core Team



### **Ms. Savitha Sulugodu**

**Chief Executive Officer**

**(Age 44 years, PAN: BNJPS5704G)**

Ms. Savitha Sulugodu is a chartered accountant by profession with special expertise in social sector finance and accounting. A result-oriented professional she has over 21 years of experience in finance management and with 14 of those years in the non-profit sector.



### **Mr. Praveen Kumar S**

**Deputy CEO & Head, Education Sector**

**(Age 38 years, PAN: CYMPS2662A)**

Mr. Praveen is a Mechanical Engineer from IIT Madras and an education enthusiast who designed & set-up the first block-level science-exploratory park of Karnataka state. He is closely associated with the Department of Education & Department of Science and Technology, Government of Karnataka. He has previously been a member of the Karnataka National Education Policy Task Force and the drafting committee of the Nava Karnataka Vision 2025.



### **Dr. Kumar G S**

**Head, Health Sector**

**(Age 41 years, PAN: AUYPK1910F)**

Dr. Kumar G S is a paediatrician by profession, with special interest in public health practice and research and led several research initiatives of public health importance including clinical trials. He currently leads a multi-country interventional cohort trial on the DOHAD principle. In 2014, he was the organising secretary for a national conference on converging paths of Allopathy and Ayurveda in 2014.



### **Dr. Dennis D Chauhan**

**Head - Socio-Economic Empowerment Program (SEEP)**

**(Age 40 years, PAN: ARFPC6313G)**

Dr. Dennis Chauhan has more than 15 years of experience in public health, working with indigenous tribal communities on WASH initiatives in aspirational blocks of Karnataka. Additionally, he leads the planning and implementation of skill based programs for rural & tribal women, youth & farmers. Dr. Chauhan holds an Ayurveda degree besides a Masters in Public Health



### **Mr. Jayanth K S**

**Chapter Convenor for North Karnataka**

**(Age 62 years, PAN: BBVPS1676K)**

Mr. Jayanth K S has been associated with SVYM for over a decade and heads the health, education & socio-economic empowerment programs in North Karnataka, besides driving the public relations outreach activities of SVYM in North Karnataka

A summary of the GB meetings held during the year is given in the table below.

SL No	Type of Meeting	Date of GB meeting	No. of GB members attended	No. of executive core team members attended
1	Governing Body Meeting	26 <sup>th</sup> May, 2024	6	4
2	Annual General Body Meeting	18 <sup>th</sup> August, 2024	21	
3	Governing Body Meeting	18 <sup>th</sup> August, 2024	5	4
4	Governing Body Meeting	10 <sup>th</sup> November, 2024	5	4
5	Governing Body Meeting	25 <sup>th</sup> March, 2025	7	4

### The GB declares and confirms the following:

The GB members, based on the representations from the management confirm the following:

- 1 The financial statements have been prepared in accordance with the accounting policies described in notes to accounts & conform to the requirements of the Indian GAAP and there are no material departures.
- 2 The accounting policies have been selected in consultation with statutory auditors and applied consistently, while making judgements and estimates that are reasonable & prudent, so as to give a true and fair view of the state of affairs of the organization as on 2024-25 and the Income and Expenditure account of the organization for the year ended 2024-25.
- 3 To the best of our knowledge, proper and sufficient care has been taken towards the maintenance of adequate accounting records for safeguarding the assets of the Organization and for preventing and detecting fraud and other irregularities.
- 4 The financial statements have been prepared on a going concern basis.
- 5 No material transactions have been entered into by the organization with the governing body members or the management and their relatives, that may be construed as a potential conflict of interest.



Governing Body & Core Team: 2025-26

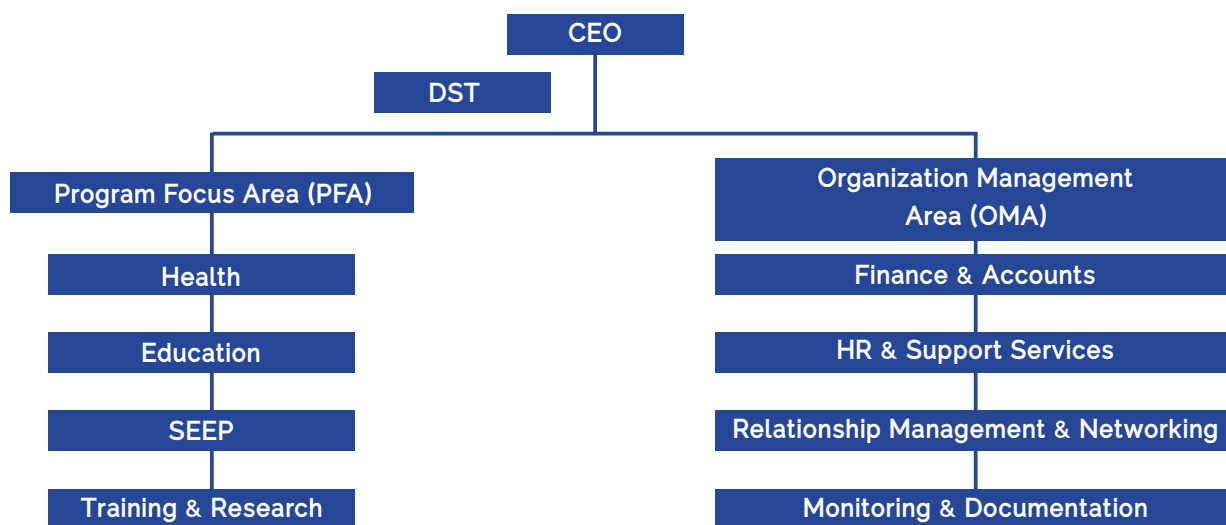
## Statutory Registrations

SVYM complies with all statutory registration guidelines under the law and they are listed below

SL	Statutory Authority	Act and Section	Registration details
1	Registrar of Societies, Karnataka State	Karnataka Societies Registration Act 1960	122/84-85
2	Ministry of Home Affairs, Govt of India	U/s 6(1) (a), Foreign Contribution (Regulation) Act 1976	094590102
3	The Commissioner of Income Tax, Bangalore	U/s 12A (a), Income Tax Act 1961	AAATS5045FE20216
4	The Commissioner of Income Tax, Mysore	Income Tax exemption U/s 80G of the Income Tax Act 1961	AAATS5045FF19844
5	Permanent Account Number	Income-tax Act, 1961	AAATS5045F
6	Tax Deduction Account Number	U/s 203 A of Income-tax Act, 1961	BLRS09843B
7	NITI Aayog	NGO DARPAN ID No.	KA/2009/0002213
8	Organization GST #	GST REG - 06	29AAATS5045F1ZG
9	Office of Registrar of Companies, Ministry of Corporate Affairs, Gol	Registration of the entities for undertaking CSR Activities under Companies (CSR Policy) Amendment Rules, 2021	CSR00002215
10	Ministry of Labor and Employment, Gol	Employees' State Insurance Corporation Act 1948	73000339840001300

## Management Team and Delegation of Powers

The management is headed by the Chief Executive Officer (CEO) who is appointed by the governing body. He/she is the trustee of the resources made available to the organization. The management serves the needs of the community under the guidance of the Governing Body. All managerial decisions are taken on a participatory basis by the Chief Executive officer (CEO) who is supported by the core team members holding key management roles. The team in turn receives guidance & support from a consultative and facilitative body called DST (Development Support Team).

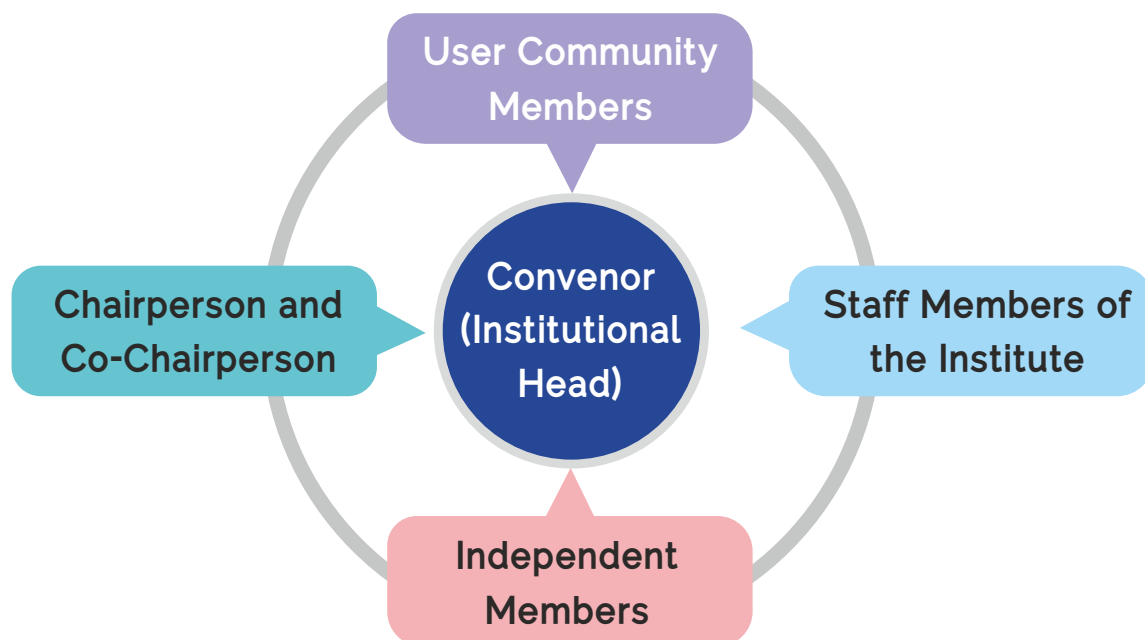


## SVYM's Approach

The Organizational activities are divided into Organization Management Area (OMA) spanning internal functions like Finance & Accounts, HR, Support Services, Relationship Management, Monitoring & Documentation and Program Focus Area (PFA) that includes Health, Education, Socio-Economic Empowerment (SEEP), and Training & Research which reflect the external functions of the Organization. Each of the OMA's and PFA's is headed by a core team member, director, or team leader.

### Institutional Management Committees

SVYM's 'institutionalized-programs' across each sector comprises an Institutional Management Committee (IMC) with members drawn from the user community, staff, and independent experts with relevant sectoral expertise. The head of the respective Institution is the member-convenor 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 coordinates with other institutions of the organization ensuring optimal functioning of the Institution it represents.



*Institutional Management Committee Structure*

## SVYM's Human Capital

### The SVYM way: work and values

Work at SVYM while being demanding is at the same time enriching and fulfilling. SVYM has been successful in attracting and retaining a team that comprises individual with high ideals, boundless energy, creativity, commitment, and resilience. SVYM ensures accountability by creating the conditions which allow for open expression of views, free dissemination of information, and the rule of law. SVYM practices a 'Gender - just' policy in recruitment and career advancement while being compliant with the prevalent labor laws. SVYM is committed to statutory requirements like provident fund employees' state insurance scheme, leave encashment, and gratuity for our employees.

SVYM ensures that the staff have structured redressal platforms for filing complaints, and grievances that promote employee well-being, safety, and security.

In keeping with SVYM's commitment to transparency and inclusion, the staff breakup, median salary, and remuneration of the top 5 staff members is presented in the tables below

### SVYM workforce gender-wise breakup

Gender	Paid full time	Paid Honorarium	Paid professional contracts	Total Staff
Male	436	24	13	473
Female	400	32	4	436
Total	836	56	17	909

Average Salary ₹24,977 | Median Salary ₹18,000

### Remuneration of top six highest paid staff members

Name	Designation	Annual Salary ₹
Dr. Shankar H K	Obstetrician & Gynecologist	20,70,840
Dr. Deepak Murthy H J	Technical Director-Community Health	16,65,840
Dr. Gowthami P	Technical Director-Community Health	16,65,840
Dr. Kumar G S	Head - Health Sector	16,36,672
Ms. Savitha Sulugodu	CEO	15,90,000
Mr. Praveen Kumar S	Deputy CEO & Head - Education Sector	15,90,000

### Distribution of staff according to salary levels

Staff salary	Men	Women	Total
Less than ₹ 25,000	324	339	663
₹ 25,001 – ₹ 50,000	106	72	178
Above ₹ 50,000	45	23	68
Total	475	434	909

## Internal Complaints Committee:

SVYM ensures staff well-being and safety of women through its Internal Complaints Committee. The committee focuses on protecting women from sexual harassment at the workplace across the organization. The coverage includes students who are on campus temporarily for internships or Fellowships as well. A Sexual Harassment Prevention & Resolution policy is in place and all employees, regardless of gender are provided necessary orientation on this policy and process of reporting any events to the committee.

## Grievance Redressal Committee

The Grievance Redressal Committee addresses employee grievances that are reported from across all the regional offices of SVYM. The committee members are selected from across departments & regions.

The committee is formed by the Chief Executive Officer. The HR department is mandated to coordinate with the respective regional committees to ensure that the issue is handled with sensitivity and justice is served.

## Environmental Consciousness:

SVYM's accountability to the environment has led us to promote the use of non-conventional energy sources at most locations. Single use of plastic is banned across the organization and green technologies are consciously promoted in all the infrastructure development undertaken at different locations of the organization. As indicated earlier in this report, SVYM is committed to introducing an organization-wide ESG framework from the year 2025-26 to further the goal of environmental consciousness.

## Relationship Management and staffing practices

SVYM focuses on enabling and empowering local communities and talent to the maximum extent possible. 80% of SVYM staff are drawn from the local communities. Localization of human resources has increased local stakeholder confidence and greater ownership while providing career opportunities for local people. This policy has also ensured economic empowerment and has been a tool for transparency and accountability. At the same time care is taken to ensure that donor preferences and program imperatives are always kept in mind while allocating resources or recruiting staff for programs.

## Networking and Alliance building

Through network & alliance-building, SVYM identifies common interests & concerns, shares information & provides support to other development-oriented organizations while maximizing the use of available resources to achieve common goals.

SVYM believes in the power of collaboration and cooperation and thus is a part of many networks at local, regional and national levels



## Risk Factors & Mitigation Policy

The following are the risks envisaged by the management and governing body of our Organisation. If any one of the following stated risks actually occur, our activities, financial conditions and results of operations could suffer. These risks and uncertainties are not the only issues that our organisation faces. Additional risks and uncertainties not presently known to our organisation or that our organisation currently believes to be immaterial may also have a material adverse effect on its financial condition or activities. Unless specified or quantified in the relevant risk factors, our organisation is not in a position to quantify the financial or other implications of any risk mentioned herein below.

In the table below, SVYM has listed the risks under and how the organization proposes to mitigate the risk.

### Risk description and mitigation table

#	Risk Category	Risk Description	Mitigation
1	Funding Uncertainty	Dependence on donations, grants, and external funding can lead to financial instability	Diversifying funding sources by exploring partnerships with corporate CSR initiatives, applying for government grants, and developing income-generating projects SVYM's registration on the Social Stock Exchange has opened up newer avenues of capital including blended financing structures that can help SVYM mitigate potential risks
2	Regulatory Changes	Changes in government policies and regulations can impact SVYM's operations, especially in healthcare and education sectors	Staying informed about policy changes, engaging in advocacy, and building strong relationships with regulatory bodies to ensure compliance and positively influence policies that are favorable to the organization, the sector, and the nation
3	Operational Challenges	Operating in remote and underserved areas poses logistical challenges and risks related to infrastructure, supply chain, and staff retention	Investing in local capacity building, improving infrastructure, and implementing robust logistics & supply chain management systems. Additionally, offering incentives and support to retain staff in remote locations
4	Reputation Management	Negative publicity or incidents of misconduct can harm SVYM's reputation and affect stakeholder trust	Maintaining high standards of transparency, accountability, and ethical conduct. Establishing a crisis management plan and a communication strategy to address any potential issues promptly and effectively
5	Program Sustainability	Ensuring the long-term sustainability of programs after initial funding or project duration ends	Developing exit strategies that include community ownership & local capacity building. Seeking long term partnerships & engaging in continuous monitoring & evaluation to demonstrate impact & attract ongoing support
6	Health and Safety Risks	Working in healthcare and community development projects involves health and safety risks for staff and beneficiaries	Implementing strict health and safety protocols, providing regular training for staff, and ensuring adequate insurance coverage. Establishing emergency response plans for unforeseen events

## SVYM's Presence

### Location of headquarters and location of operations

#### SVYM Registered Office

CA2, KIADB Industrial Housing Area, Ring Road,  
Hebbal, Mysuru, Karnataka, India 570016

#### Dharwad Regional Office

Tudayekar Compound, Near Govt. Press,  
Sadhanakeri, Dharwad, Karnataka, India 580008

#### SVYM Administrative Head Office

Hanchipura Road, Saragur Taluk, Mysuru District  
Karnataka, India 571121

#### Raichur Regional Office

1-12-61/13, Malappa Mali Patel House, Ganesh Colony,  
Behind Eshwara Temple, Raichur, Karnataka, India 584101

#### Kodagu Regional Office

29/1B, Bhishma Nilaya, 8th Block, Cauvery Layout,  
Madikeri Karnataka, India 571201

#### Bengaluru Regional Office

DVG Smaraka Bhavana, Ghokale Institute of  
Public Affairs, No. 2/86/1-A, 5th main,  
Bull Temple road, N. R. Colony,  
Bengaluru, Karnataka, India 560040

#### Chittapur Regional Office

Plot No. 1-160-7/8, Station Road,  
Chittapur District, Kalaburagi-585211

#### Hassan Regional Office

#163 LIG, Chennapatna Housing Board Colony,  
Near New KSRTC Bus-stop, Hassan, Karnataka,  
India - 573201

#### Joida Regional Office

No. 120/364, Near Primary school, Joida taluka,  
Joida District: Uttara Kannada, PIN-581186

#### Hanur Regional Office

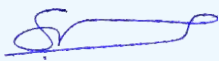
Gurunagara, Male Mahadeshwara Hills,  
Hanur Taluk, Chamarajanagar District PIN-571490

### 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 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, SVYM



**Dr. Prashanth C R**  
Secretary, SVYM

Legal Advisors:  
**Sri Purushotham J**  
Advocate, Mysuru

Our Auditor:  
**M/s MSSV & Co.**  
2nd Floor, 63/2, Railway Parallel Road,  
Kumara Park West, Bengaluru

Our Bankers:  
**Canara Bank Ltd**  
**State Bank of India**

# Chief Executive Officer & Compliance Officer Certification

I, Savitha Sulugodu, Chief Executive Officer and Shreeharsha M S, Compliance Officer responsible for the finance function, certify that:

- We have reviewed the Financial Statements of Swami Vivekananda Youth Movement for the year ended March 31, 2025 and to the best of our knowledge and belief:
  - These statements do not contain any materially untrue statements 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, 2025 are fraudulent, illegal or violative of 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 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 have been changes in accounting policies during the year requiring disclosure in the notes to the financial statements, and have been disclosed.
  - We are not aware of any instance during the year of significant fraud with involvement therein of the management or any employee having a significant role in the Organization's internal control system over financial reporting.



**Savitha Sulugodu**  
Chief Executive Officer



**Shreeharsha M S**  
Compliance Officer

**Place:** Bengaluru  
**Date:** 27<sup>th</sup> May 2025

# Management's Discussion and Analysis

## Overview

The financial statements of Swami Vivekananda Youth Movement (SVYM) have been prepared in accordance with the Indian Generally Accepted Accounting Principles (IGAAP), following the Fund-Based Accounting System, as prescribed by the Technical Guide on Accounting for Not-for-Profit Organizations issued by the Institute of Chartered Accountants of India (ICAI). All transactions have been classified, measured, and reported in conformity with the applicable Accounting Standards, including those relevant to income recognition, asset capitalization, employee benefits, and segment reporting where applicable.

SVYM's accounting decisions are guided by the principles of "Allowable, Allocable & Reasonability". Our internal financial guidelines are designed to be both simple and rational, which allows easy operations and has a robust mechanism to eliminate errors. Our financial operations are underpinned by a core value system rooted in transparency and accountability. These values manifest in our periodic reporting, disclosures, and overall financial discipline, reinforcing trust among donors, regulators, and other stakeholders.

The management acknowledges full responsibility for the accuracy, completeness, and reliability of the financial statements and related disclosures.

This report is intended to supplement and enhance the financial section of SVYM's annual reports by providing additional financial analysis and insights.

## SVYM on Social Stock Exchange

### A Milestone in Driving Impact through Blended Finance

SVYM recognizes the strategic importance of integrating blended finance mechanisms to scale social impact in a financially sustainable and accountable manner. Blended finance refers to a structuring approach that leverages public or philanthropic capital to catalyse private sector investment into social development objectives - a transformative financial innovation for the development sector.

In line with this evolving financial paradigm, SVYM formally entered the blended finance ecosystem through its registration and successful listing on the **Social Stock Exchange (SSE)** under Regulation 292F(1) of SEBI (ICDR) Regulations, 2018. As one of the early entrants into this regulated platform, SVYM has demonstrated sectoral leadership in embracing performance-linked, impact-focused financial instruments.

During FY 2023-24, SVYM raised ₹1.55 Crores through the issuance of **Zero Coupon Zero Principal (ZCZP)** instruments. These innovative securities enabled the organization to unlock risk-tolerant philanthropic capital for targeted interventions in tribal education. The funds are being deployed over a five-year program to support the comprehensive educational needs of 75 tribal students at the Viveka Tribal Centre for Learning in Hosahalli, Karnataka.

The ZCZP bond structure exemplifies a core tenet of blended finance by de-risking social investments while ensuring outcome accountability & democratisation of social intent, so that, everyone can participate in nation-building.

By participating in this financial innovation, SVYM has:

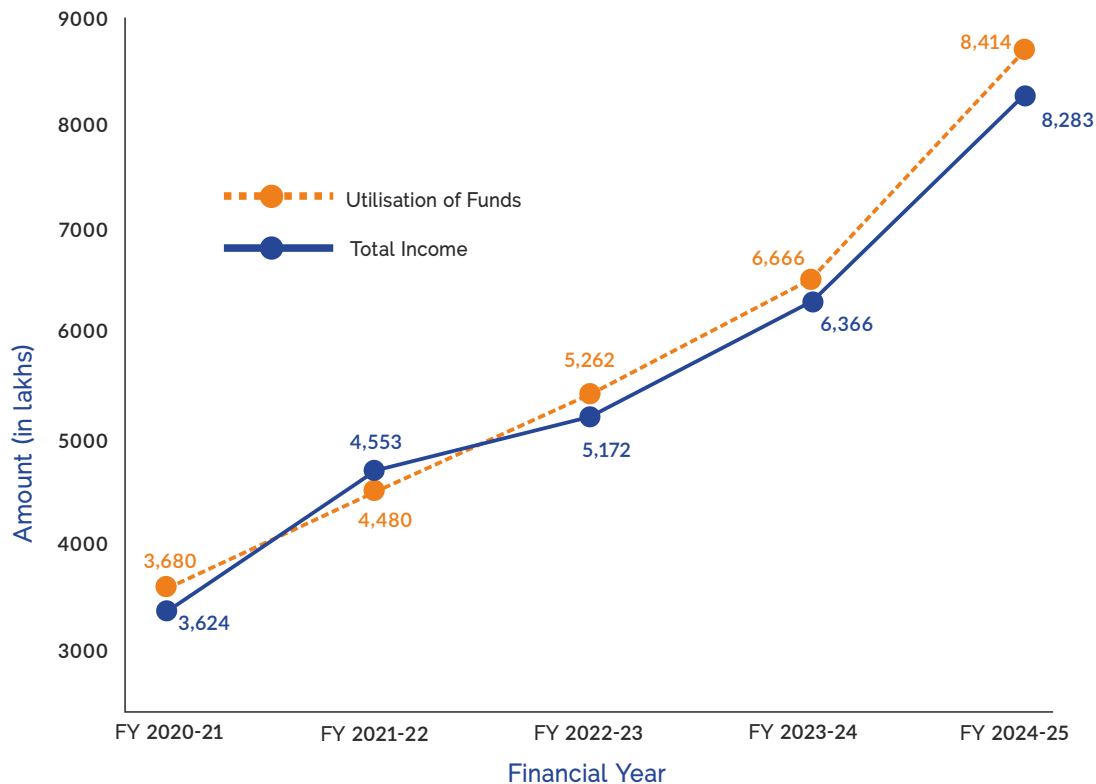
- Contributed to nation-building by working towards reaching SDGs by 2030
- Broadened its capital base beyond traditional grants.
- Enhanced transparency and outcome reporting.
- Positioned itself to attract diverse funders, including impact investors & CSR arms of corporate.

SVYM views the SSE not just as a fundraising platform but as a long-term enabler for building scalable, accountable, and evidence-backed development programs. Going forward, the organization intends to deepen its engagement in the blended finance space by exploring outcome-based instruments, including social impact bonds & catalytic capital structures, to further its mission-aligned goals.

# Financial Growth and Fund Utilization Overview

As of 31st March 2025, SVYM demonstrated a stable and resilient financial position, supported by prudent fiscal management and strategic resource deployment. The organization has shown consistent year-on-year growth in both income and fund utilization, reflecting its expanding impact and operational scale.

## Key Financial Highlights:



Total Income Vs Utilisation of funds over last 5 years (Rs. in lakhs)

This chart clearly illustrates the parallel growth in income and utilization, highlighting SVYM's consistent financial performance and strategic deployment of resources in the last five years.

Total Income increased from ₹3,624 lakhs in FY 2020–21 to ₹8,283 lakhs in FY 2024–25, marking a 128% growth over five years.

Application of Funds rose from ₹3,680 lakhs to ₹8,414 lakhs during the same period, a 129% increase, closely aligned with income growth.

The steady rise in fund application reflects SVYM's strategic investments in programmatic expansion, infrastructure development, and capacity building.

The marginally higher fund application compared to income in FY 2024-25 (₹8,414 lakhs vs. ₹8,283 lakhs) indicates a proactive approach to utilizing income for community development initiatives. Year-on-year increases in fund utilization suggest enhanced outreach, deeper community engagement, & scaling of health, education, and development programs.

The organization has maintained a balanced approach, ensuring that increased income translates directly into impactful service delivery and sustainable growth.

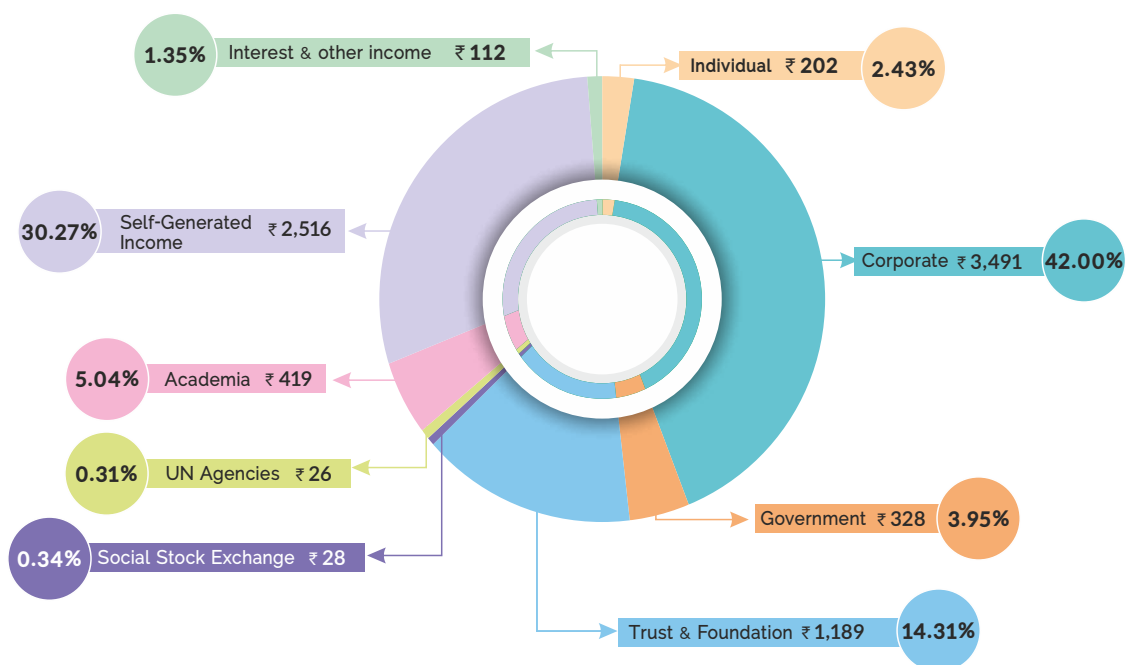
This sustained financial trajectory underscores SVYM's commitment to transparency, efficiency, and mission-driven resource allocation.

## Financial Highlights

### Analysis of the sources of Income for the year 2024-25

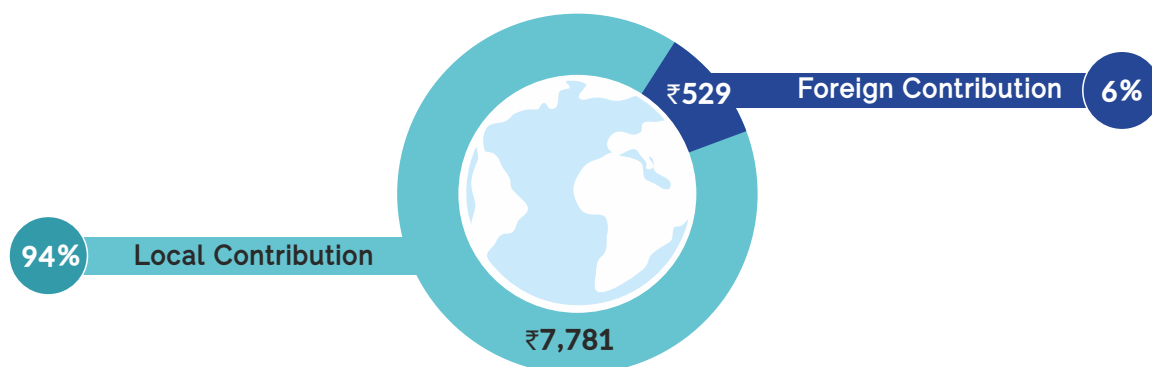
Composition of Income

Expenditure	Amount in lakhs of ₹		% Change
	2024-25	2023-24	
Individual	₹202	₹166	22
Corporate	₹3,491	₹2,267	54
Government	₹328	₹336	(2)
Trust & Foundation	₹1,189	₹1,097	8
Social Stock Exchange	₹28	₹5	451
UN Agencies	₹26	₹31	(16)
Academia	₹419	₹144	191
Self-Generated Income	₹2,516	₹2,231	13
Interest & other income	₹112	₹94	20
<b>Grand Total</b>	<b>₹8,311</b>	<b>₹6,371</b>	



Income Composition for FY 2024-25 (in lakhs)

During the FY 2024-25, Foreign contribution increased to ₹376 lakhs from ₹269 lakhs of FY 2023-24. Despite the increase in contribution for the year, the foreign contribution continued to represent 6% of the total funding, consistent with the previous year



Geographical Segmentation

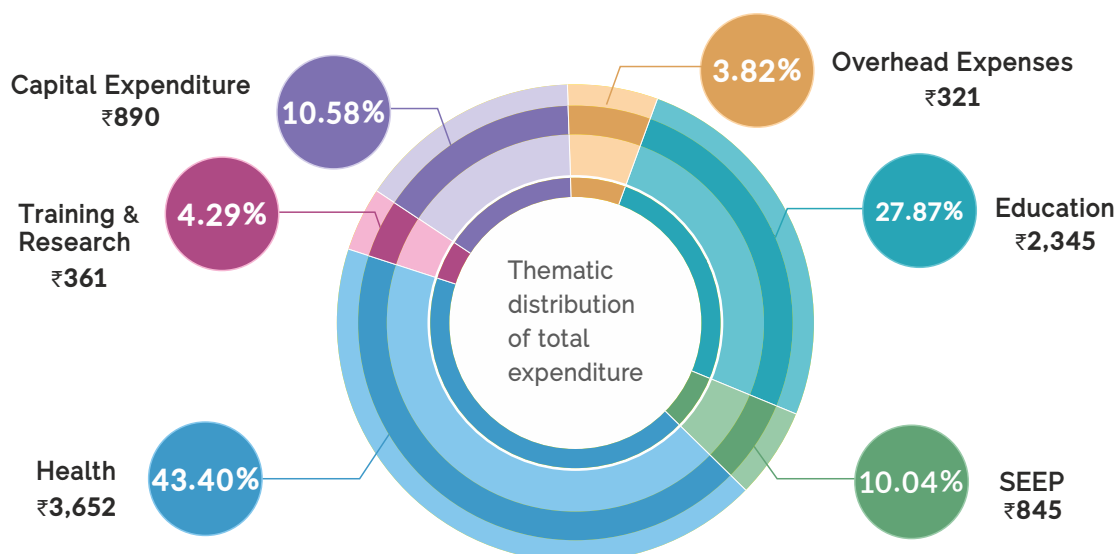
## Grants for the year 2024-25 reflect the following

- Following its registration as a Social Enterprise under the Social Stock Exchange (SSE) in FY 2023-24, SVYM successfully mobilized funds through the issuance of Zero Coupon Zero Principal (ZCZP) bonds. These funds are earmarked to support the comprehensive education of 75 tribal students over a five-year period. Utilization under this initiative for Year 1 has been duly accounted for in the current year's financials.
- SVYM has received financial support as a Sub-Recipient (SR) under the Global Fund grant framework, enabling it to disburse grants to Sub-Sub Recipients (SSRs) engaged in HIV care and support activities across Karnataka. Additional funding was secured under the Global Fund for the implementation of Integrated Paediatric Tuberculosis management and Technology-Enabled Active Case Finding (ACF) activities aimed at improving early detection and intervention.
- The support of CSR grant launched integrated village development program in strategically prioritized regions, including the aspirational block - Joida of Uttara Kannada district and Hanur taluk of Chamarajanagar district.
- Public Sector Undertakings (PSUs) extended funding support for the infrastructure development of the Sainik School, specifically for the construction of an academic block and boys' hostel. This initiative significantly enhances access to quality education and fosters a conducive learning environment.
- SVYM received grants from academic institutions to undertake research on early interventions aimed at promoting long-term health trajectories in India.
- Enhanced utilization of institutional facilities and services has led to a notable increase in self-generated income during FY 2024-25, thereby contributing to the organization's financial sustainability.

### Thematic distribution of total expenditure (in lakhs)

Expenditure	Amount in lakhs of ₹		% Change
	2024-25	2023-24	
Overhead Expenses	₹321	₹315	2
Education	₹2,345	₹2,205	6
SEEP*	₹845	₹470	79
Health	₹3,652	₹2,615	40
Training & Research	₹361	₹346	4
Capital Expenditure	₹890	₹715	24
<b>Grand Total</b>	<b>₹8,414</b>	<b>₹6,666</b>	

\*Socio-Economic Empowerment Program



### Expenditure for Financial Year 2024-25 (Rupees in lakhs)

## Overhead Expenses

Overhead expenses comprise costs related to human resources, finance, information technology, monitoring and evaluation, reporting and documentation, relationship management, provisions for gratuity and leave encashment in accordance with AS 15 employee benefits and governance-related expenditures. SVYM continues to streamline operations and enhance programmatic efficiency to support geographical expansion and comply with evolving statutory requirements applicable to the non-profit sector. Despite a marginal increase of ₹6 Lakhs in overheads over the previous year, these expenses remain well-controlled at under 5% of total expenditure.

## Education Sector

The continuation of the School Education Program (SEP) across Mysuru, Kolar, Chikkaballapur, Dharwad, and Kalaburgi districts, the addition of Class 8 in the Sainik School, expansion of the Equitable Education for Rural Communities (EERC) initiative, and inclusion of schools under the Nurseries of Talent program collectively contributed to a 6% increase in education-related expenditure compared to the previous fiscal year.

## Socio-Economic Empowerment Program (SEEP)

The launch of the Integrated Village Development Program (IVDP) in Uttara Kannada and Chamarajanagar districts, along with the scale-up of economic empowerment initiatives across Mysuru and Raichur districts targeting tribal communities, women, and youth, significantly expanded the program's scope. Additionally, the promotion of group entrepreneurship through millet-based canteens and processing units led to a substantial 79% rise in SEEP-related expenditure over the previous year.

## Health Sector

A 40% increase in health sector spending was recorded due to the implementation of the Integrated Pediatric TB and Technology-Enabled Active Case Finding (ACF) program and the statewide rollout of the HIV Care and Control initiative under the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) grant. This was further supported by a health research grant and watershed-based health interventions in Kolar district.

## Training and Research

A 4% increase in Training and Research expenditure was attributed to the ongoing capacity-building efforts for functionaries involved in the Targeted Intervention and Link Worker schemes under the HIV control program, executed through the Kshamta Kendra initiative in Karnataka.

## Capital Expenditure

Capital expenditure rose by 24% compared to the previous year, primarily due to the construction of the academic block and capital work-in-progress (CWIP) for the boys' hostel at the Sainik School. Additional investments included the procurement of vehicles, medical equipment for the hospital, laptops, IT infrastructure, and the CWIP for a software system supporting cold chain monitoring.

The health sector continued to be the largest area of programmatic focus, accounting for 43% of SVYM's total expenditure for the year.

# Balance Sheet

## Restricted Endowment Funds

Addition of Rs. 0.97 lakh for education resulted in an increase in restricted endowment compared to previous year

## Staff Benefit Funds

The staff benefit fund, which includes gratuity and leave encashment, is calculated & disclosed by SVYM in accordance with AS 15 employee benefits. This year, a reduction in the discount rate, calculated as per AS 15's methodology during the actuarial valuation of gratuity and leave encashment, resulted in a 16% increase in the staff benefit fund compared to the previous year.

## Earmarked Funds

Advance received for specific projects increased by 124% compared to the previous year due to the receipt of HIV program grant, WASH program grant, health research grant & funds from Social Stock Exchange which is to be used for the education of the tribal students for upcoming years.

## Asset Funds

Asset fund reflects the net book value of the fixed assets purchased other than from loan. 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 21% due to construction of Academic block for sainik school, CWIP of boys hostel for sainik school, purchase of vehicles, addition of medical equipment for the hospital Purchase of laptops and other equipment and CWIP of software for freezer works server.

## Designated Endowment Funds

Increase in staff contribution resulted in increase of Designated Endowment Fund by 35% compared to previous year.

## Designated Earmarked Funds

Utilisation of poor patient fund during the year resulted in decrease of 4% of designated earmarked fund compared to previous year.

## Asset Replacement Fund

This fund has increased by 15% compared to the previous year on account of sale of old assets & interest allocation on the fund balance

## General Operating Fund

This fund is designated by Governing Body to meet the working capital requirement of the organization. Major part of the inventory & receivables are managed by using general operating fund. During the year Rs.75 lakhs has been transferred to General Operating Fund, an increase of 24% compared to previous year.

## Revolving Fund

Revolving fund is set aside towards staff loan and Education seed money. Corresponding loans disbursed to students & staff are reflecting under loans & advances. During the year there are no changes in the fund

## Staff Support Fund

Staff support fund is set aside for the welfare of the employees. During the year there has been no change in the fund

## General Fund

There is an increase in the General Fund by 17% which is ₹51.90 Lakhs as on 31st March 2025. This increase is primarily due to the generation of self-generated income during the year.

## Fixed Asset & Capital Work in Progress

Capital expenditure during the year is ₹890.13 Lakhs. Out of which ₹827.33 Lakhs (93%) is sourced from Earmarked Fund, Loan borrowed from bank ₹20.27 lakhs (2%) and ₹42.53 Lakhs (5%) out of own general funds. Depreciation of ₹274.02 lakhs charged during the year.

## Investments

All investments are made as per sec 11 of Income Tax Act, 1961. There is an increase of 61% in the total investments as compared to FY 2023-24 due to increased balance of earmarked fund.

## Deposits

Deposit decreased by 24% compared to the previous year due to refund of other deposits during the year

## Current Assets

Total current assets increased by 20% compared to the previous year.

- Earmarked fund receivable increased by ₹9.4 Lakhs compared to previous year. This includes major part of receivable from Government of India and Government of Karnataka (i.e. 56% of receivable from these two Governments bodies). The receivables from the Governments is ₹2.45 Crores as on March 31st 2025.
- Other receivables increased by 4% compared to the previous year.
- Additional Capital advances, rental advances, prepaid expenses, staff loans, advance to vendors, sub grantee advance resulted in increased total Loans and Advances by 108% compared to previous FY 2023-24.
- Inventory is reduced to ₹37 lakhs which was ₹39 lakhs in the previous year by managing it efficiently.
- Cash and bank balance increased to ₹797.73 Lakhs as on 31st March, 2025 from ₹645.81 Lakhs as on 31st March, 2024.

## Long-term liability

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

## Current Liability

Total current liabilities have increased by 8% compared to previous year. Total sundry creditors represent 29 days of total expenditure (including capital expenses).

## Short-Term & Long-Term Borrowing Summary

Amount in lakhs of ₹

Particulars	As on 31 <sup>st</sup> March 2025	As on 31 <sup>st</sup> March 2024
Short-term borrowings - Overdraft from banks	₹ 222	₹ 207
Current maturity of long-term debt	₹ 51	₹ 43
Term loan from banks for the acquisition of fixed assets	₹ 42	₹ 74
<b>Total</b>	<b>₹ 315</b>	<b>₹ 324</b>



*MSSV & Co.*  
Chartered Accountants

## INDEPENDENT AUDITOR'S REPORT

To,  
The Members of Governing Body,  
Swami Vivekananda Youth Movement,  
CA2 KIADB, Industrial Housing Area,  
Hebbal, Mysore – 570 016

### Report on the audit of financial statements

#### Opinion

We have audited the accompanying Financial Statements of **M/s. Swami Vivekananda Youth Movement** ('the organization'), which comprise the Balance Sheet as at March 31, 2025, the Statement of Income & Expenditure, the Statement of Receipts and Payments for the year then ended and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "Financial Statements").

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, of the state of affairs of the organization as at March 31, 2025, its excess of expenditure over income and its cash flows for the year ended on that date.

#### Basis for Opinion

We have conducted audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India ("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' together with the ethical requirements that are relevant to our audit of the Financial Statements, 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 our audit opinion on the financial statements.



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

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

Management of the organization is responsible for the preparation of the Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the organization in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records and design, implementation and maintenance of internal control, relevant to the preparation 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

The Management is also responsible for overseeing the organization's financial reporting process.

**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 organization'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 management of the organization, 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 management 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

ICAI Firm Registration No.: 001987S

  
**Shiv Shankar T R**

**Partner**



Membership No.: 220517

UDIN : 25220517BMLLLB4844

Date : May 27, 2025

Place : Bengaluru

**Swami Vivekananda Youth Movement**  
**Balance Sheet as at March 31, 2025**

							(Amount in Rs.) As at March 31, 2025	As at March 31, 2024
	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research		
<b>SOURCE OF FUNDS</b>								
<b>Restricted funds</b>								
Endowment funds	2	14,28,485	3,06,34,285	49,284	92,32,792	26,17,627	4,39,62,473	4,38,65,473
Staff benefit funds	3	2,88,44,521	-	-	-	-	2,88,44,521	2,48,32,050
<b>Earmarked funds</b>								
Social Stock Exchange	4A	-	1,22,46,750	-	-	-	1,22,46,750	1,50,00,000
Others	4B	-	45,07,318	18,45,258	5,49,14,577	6,03,268	6,18,70,420	1,80,75,988
Asset funds	5	46,62,646	22,24,38,911	42,89,573	10,42,34,283	2,53,94,625	36,10,20,037	29,72,88,246
		<b>3,49,35,652</b>	<b>26,98,27,263</b>	<b>61,84,115</b>	<b>16,83,81,651</b>	<b>2,86,15,520</b>	<b>50,79,44,201</b>	<b>39,90,61,757</b>
<b>Designated funds</b>								
Endowment funds	6	33,40,383	-	-	-	-	33,40,383	24,71,487
Earmarked funds	7	-	17,54,624	22,74,750	55,41,843	-	95,71,217	99,59,624
Asset replacement fund	8	-	25,56,549	1,56,846	1,59,85,388	27,28,768	2,14,27,551	1,86,77,482
General operating fund	9	44,91,985	2,07,67,797	3,90,117	1,28,31,824	18,277	3,85,00,000	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	22,00,000
		<b>93,32,368</b>	<b>2,67,20,308</b>	<b>33,21,713</b>	<b>3,48,59,055</b>	<b>29,47,045</b>	<b>7,71,80,489</b>	<b>6,64,49,931</b>
<b>Unrestricted Funds</b>								
General fund	12	96,76,881	44,23,921	40,59,450	1,66,48,412	4,89,962	3,52,98,626	3,01,08,702
		<b>5,39,44,900</b>	<b>30,09,71,492</b>	<b>1,35,65,278</b>	<b>21,98,89,118</b>	<b>3,20,52,527</b>	<b>62,04,23,316</b>	<b>49,56,20,389</b>
<b>TOTAL FUNDS</b>								
<b>APPLICATION OF FUNDS</b>								
<b>Property, plant &amp; equipment</b>								
Tangible assets	13A	68,35,466	20,86,06,464	42,89,573	9,96,36,662	2,53,94,623	34,47,62,788	28,96,22,325
Intangible assets	13B	11,956	1	-	81,502	2	93,461	5,64,459
Capital work in progress	13C	1,80,540	2,00,95,953	-	52,16,957	-	2,54,93,450	1,88,21,646
<b>Investments</b>								
Long term investments	14	3,48,81,723	3,87,62,624	46,12,603	5,55,99,767	58,07,104	13,96,63,820	11,94,43,256
Current investments		45,66,178	1,76,99,067	30,53,534	2,60,31,814	8,18,268	5,21,68,860	-
Deposits	15	6,56,719	-	9,600	4,38,631	28,310	11,33,260	14,84,577
Current assets	16	2,06,81,911	5,67,30,412	1,08,61,124	7,03,72,500	1,13,994	15,87,59,940	13,21,04,474
<b>TOTAL ASSETS</b>		<b>6,78,14,492</b>	<b>34,18,94,520</b>	<b>2,28,26,434</b>	<b>25,73,77,832</b>	<b>3,21,62,301</b>	<b>72,20,75,579</b>	<b>56,20,40,737</b>
<b>Liabilities</b>								
<b>Long term liabilities</b>								
Long term borrowings	17	19,57,832	21,92,659	-	57,088	-	42,07,579	74,41,739
Other long term liabilities	18	40,66,178	22,61,630	37,787	10,602	15,000	63,91,197	59,11,595
<b>Current liabilities</b>								
Short term borrowings	19	4,07,484	1,21,59,558	-	1,47,63,181	-	2,73,30,223	2,50,01,128
Other current liabilities	20	74,38,098	2,43,09,182	92,23,369	2,26,57,843	94,774	6,37,23,265	2,80,65,887
<b>TOTAL LIABILITIES</b>		<b>1,38,69,592</b>	<b>4,09,23,028</b>	<b>92,61,156</b>	<b>3,74,88,714</b>	<b>1,09,774</b>	<b>10,16,52,264</b>	<b>6,64,20,348</b>
<b>NET ASSETS</b>		<b>5,39,44,900</b>	<b>30,09,71,492</b>	<b>1,35,65,278</b>	<b>21,98,89,118</b>	<b>3,20,52,527</b>	<b>62,04,23,316</b>	<b>49,56,20,389</b>

Material accounting policies, notes referred to above form an integral part of balance sheet

As per our report of even date

For MSSV & Co,  
Chartered Accountants  
ICAI Firm Registration Number : 001987S  
  
Shriv Shankar T R  
Partner  
Membership No. : 220517  


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

  
Mr. Shreeharsha M S  
Senior Finance Manager

  
Ms. Savitha S  
Chief Executive Officer

Place: Bengaluru  
Date: May 27, 2025

  
Dr. Sridevi Seetharam  
Treasurer

  
Dr. Prashanth C R  
Secretary

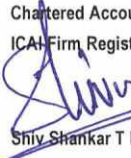
  
Dr. Sudheer B Bangalore  
President

**Swami Vivekananda Youth Movement**  
**Statement of Income and Expenditure for the year ended March 31, 2025**


							(Amount in Rs)	
	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>INCOME</b>								
<b>Unrestricted</b>								
Contribution	21	48,28,011	34,27,499	12,07,450	1,57,68,066	11,980	2,52,43,006	2,03,21,957
Income from activities - community contribution		1,13,78,695	4,83,32,617	43,60,885	7,10,21,134	56,51,033	14,07,44,364	11,97,12,414
Income from activities - support services	22	1,51,786	2,18,92,861	56,22,730	5,94,41,902	2,37,59,678	11,08,68,957	10,34,19,724
Interest income		40,62,036	7,00,835	2,31,730	25,68,250	1,96,685	77,59,536	65,06,637
Amount no longer payable		6,01,699	-	-	-	-	6,01,699	9,258
Interest on IT refund		44,698	-	-	-	-	44,698	-
Other income		1,017	-	-	14,881	-	15,898	99,219
<b>Designated</b>								
Interest income on endowments	6	1,74,428	-	-	-	-	1,74,428	1,34,387
<b>Restricted</b>								
Earmarked funds		-	-	-	-	-	-	-
- Social stock exchange	23	-	27,53,250	-	-	-	27,53,250	5,00,000
- Other than social stock exchange		1,66,65,703	15,73,49,876	7,46,68,475	19,39,22,517	1,48,76,330	45,74,82,901	34,38,66,806
Interest income on endowments	2	85,709	18,36,907	2,957	5,53,969	1,57,057	26,36,599	26,22,511
<b>TOTAL</b>		<b>3,79,93,781</b>	<b>23,62,93,846</b>	<b>8,60,94,227</b>	<b>34,32,90,719</b>	<b>4,46,52,763</b>	<b>74,83,25,336</b>	<b>59,71,92,913</b>
<b>EXPENDITURE</b>								
Development support	24	3,06,11,274	-	-	-	-	3,06,11,274	3,05,04,599
Institution based services	25	-	8,18,08,352	-	10,10,90,664	2,20,60,355	20,49,59,371	16,85,81,717
Community based services	26	-	12,12,96,911	7,89,24,964	19,58,59,677	-	39,60,81,552	28,95,90,698
Support services	27	-	2,01,89,176	44,35,961	5,61,21,771	1,22,72,757	9,30,19,665	8,15,34,406
Provision for doubtful receivable & amount no longer receivable	28	37,225	-	75,756	1,03,883	-	2,16,864	-
Depreciation	29	14,23,943	1,11,76,693	10,60,733	1,20,02,628	17,38,686	2,74,02,683	2,47,27,847
<b>TOTAL</b>		<b>3,20,72,442</b>	<b>23,44,71,131</b>	<b>8,44,97,414</b>	<b>36,51,78,622</b>	<b>3,60,71,798</b>	<b>75,22,91,408</b>	<b>59,49,39,267</b>
<b>Net movement in funds</b>	30	<b>59,21,339</b>	<b>18,22,714</b>	<b>15,96,813</b>	<b>(2,18,87,903)</b>	<b>85,80,965</b>	<b>(39,66,072)</b>	<b>22,53,646</b>

Material accounting policies, notes referred to above form an integral part of statement of income and expenditure

As per our report of even date

For MSSV & Co,  
Chartered Accountants  
ICAI Firm Registration Number: 001987S  
  
Shiv Shankar T R  
Partner  
Membership No. : 220517  



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

  
Mr. Shreeharsha M S  
Senior Finance Manager

  
Ms. Savitha S  
Chief Executive Officer

Place: Bengaluru  
Date: May 27, 2025

  
Dr. Sridevi Seetharam  
Treasurer

  
Dr. Prashanth C R  
Secretary

  
Dr. Sudheer B Bangalore  
President

**Swami Vivekananda Youth Movement**  
Statement of Receipts and Payments for the year ended March 31, 2025

							(Amount in Rs.)	
	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>Opening balance</b>	<b>16E</b>							
Cash on hand							4,02,388	2,07,404
Cash at scheduled banks							6,38,11,213	3,74,15,886
Cheques on hand							3,67,320	1,37,000
							<b>6,45,80,921</b>	<b>3,77,60,290</b>
<b>Add: Receipts</b>								
Donations & grants	31	2,23,62,610	21,03,25,442	7,73,37,674	28,22,68,798	1,69,18,360	60,92,12,884	39,81,03,775
Receipts from activities	32	1,19,91,888	7,07,70,582	1,00,50,553	12,87,40,163	2,94,28,256	25,09,81,442	21,80,31,666
Other receipts	33	9,60,352	4,97,228	-	1,11,307	(6,460)	15,62,427	10,79,921
Interest on fixed deposit & others		41,79,914	24,81,261	2,38,938	27,12,881	3,54,901	99,67,895	84,09,887
<b>TOTAL</b>		<b>3,94,94,764</b>	<b>28,40,74,512</b>	<b>8,76,27,165</b>	<b>41,38,33,149</b>	<b>4,66,95,057</b>	<b>87,17,24,648</b>	<b>62,56,25,250</b>
<b>Less: Payments</b>								
Secured loan - (net)	34	1,34,851	(40,86,806)	10,00,000	23,25,238	15,31,782	9,05,065	13,92,468
Purchase of Property, plant & equipments (capital payments)	35	53,27,578	5,49,28,355	30,30,996	1,40,85,526	-	7,73,72,455	6,61,77,488
Loans & advances and deposit	36	18,900	60,000	53,172	1,70,846	-	3,02,918	1,27,500
Expenses for the year and other utilities	37	2,12,94,833	21,95,69,884	7,60,79,339	35,39,98,495	3,49,20,639	70,58,63,190	55,51,95,557
		<b>2,67,76,163</b>	<b>27,04,71,433</b>	<b>8,01,63,507</b>	<b>37,05,80,104</b>	<b>3,64,52,421</b>	<b>78,44,43,628</b>	<b>62,28,93,013</b>
Investments in deposits/ other investments - (net)		70,16,812	1,81,16,335	62,12,634	3,95,95,190	11,47,425	7,20,88,397	(2,40,88,394)
<b>Closing balance</b>							<b>7,97,73,544</b>	<b>6,45,80,921</b>
<b>Represented by</b>	<b>16E</b>							
Cash on hand							4,63,504	4,02,388
Cash at scheduled banks							7,83,43,172	6,38,11,213
Cash at UPI clearing house							14,868	-
Cheques on hand							9,52,000	3,67,320
<b>TOTAL</b>							<b>7,97,73,544</b>	<b>6,45,80,921</b>

Material accounting policies, notes referred to above form an integral part of statement of receipts and payments

As per our report of even date

For MSSV & Co.,

Chartered Accountants

ICAI Firm Registration Number 10019878

  
Shiv Shankar T R  
Partner

Membership No. : 220517

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

  
Mr. Shreeharsha M S  
Senior Finance Manager

  
Ms. Savitha S  
Chief Executive Officer

  
Dr. Sridevi Seetharam  
Treasurer

  
Dr. Prashanth C R  
Secretary

  
Dr. Sudheer B Bangalore  
President

Place: Bengaluru  
Date: May 27, 2025

## 1 MATERIAL ACCOUNTING POLICIES

### 1.1 PROGRAM HEADS

The financial statements are maintained and presented in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and the generally accepted accounting principles (GAAP) in India. For the purpose of program-specific fund management, the accounts are classified under five key functional heads: Development Support (DST), Educational Activities, Socio-Economic Empowerment Program (SEEP), Health, and Training & Research."

#### 1.1.1 DST - Development Support Team

The primary objective is to initiate, support, guide, and synergize organizational efforts to achieve the Trust's strategic goals and objectives. The key result areas encompass program and project management, fund mobilization and resource development, effective fund utilization and financial management, maintenance of financial records in compliance with applicable Accounting Standards and Indian GAAP, donor and public relations management, and adherence to statutory and regulatory compliance requirements under relevant laws governing charitable trusts.

#### 1.1.2 Education

The Strategic goal of Education sector is to promote holistic and equitable education through its institution and community based initiatives and also create Centre of Excellence (CoE) over next 3 years. This is to be accomplished by adopting contextually relevant and inclusive educational technologies, and fostering sustainable collaborations with key stakeholders including local communities, educational institutions, government bodies, and funding partners.

These services are delivered through a network of programs and initiatives aimed at enhancing access, equity, and quality of education. The interventions focus on formal and non-formal education, capacity building of educators, digital learning integration, and continuous learner engagement, thereby ensuring alignment with national educational priorities and the Sustainable Development Goals (SDGs).

a) **Institution Based:** These initiatives focus on providing structured, formal education through dedicated institutions:

- i. **Viveka Tribal Centre for Learning , Hosahalli** - serves as a springboard for tribal aspirations by providing equitable and holistic education to tribal children. With residential facilities, the centre fosters education by identifying and nurturing individual talents. It also showcases functional models of schools in rural and tribal areas, aligned with the guiding principles of the National Education Policy (NEP) 2020.
  - ii. **Viveka School of Excellence Saragur**, a rural Central Board of Secondary Education school recognized by the Sainik School Society under the Ministry of Defence, offers holistic education by integrating arts, sports, life skills, technology, interdisciplinary learning, and the Indian knowledge system. The school also serves as a community hub, actively engaging local residents through its library, laboratories, sports facilities, and other resources.
  - iii. **Viveka Pre-University College (VPUC) & Viveka Scholar Program (VSP), Saragur** - is focusing on supporting socio – economically challenged, academically meritorious students to excel and pursue meaningful professional education. Catering its services to children across Karnataka, expanding reach and achieve desired academic results. Access to scholarship for aspiring children and engage in nation building through volunteering, alumni engagement & mentoring.
- Vivekananda Teacher Training & Research Centre** – Creating a conducive ecosystem for teachers, who are ethical, motivated and capable, of learning from self-reflection, peers and experts. It is focusing on enhancing knowledgeable teachers and creating opportunities to recognize teachers' efforts / best practices.

b) **Community Based:** These initiatives are decentralized and focus on community involvement for equitable & inclusive educational development:

- i. **School Education Program (SEP), Equitable Education for Rural Communities (EERC) & Nurseries of Talent programs** are building a conducive learning environment in the schools and the society at large by augmenting learning resources, promoting career awareness especially STEM, providing financial assistance teachers' capacity building and enhancing community participation in government schools of Karnataka. It is also focusing on enabling the system to achieve NEP 2020 targets by 2028 in government schools.

#### 1.1.3 SEEP – Social Economic Empowerment Program

Build the human and social capital of rural and indigenous tribal communities with special focus on women and youth through creation of livelihood opportunities leading to sustainable and contextually relevant socio-economic consequences in selected districts of India by 2028. Key focus areas includes promoting -Self Help Groups, skill development to enhance employability and employment, infrastructure development in remote & difficult geographic areas to reduce power and water inequalities.



#### 1.1.4 Health

Goal is to emerge as a leader in academics (education & research) & training related to health program implementation for Global South by 2034 focusing on -

- a. establishing an academy/school of transformational health practice & research that serves as a hub for disseminating knowledge on effective Implementation of health programs
- b. Demonstrate Impact maximization in all the nine SDG 3 targets through innovative initiatives in current geographies & scale interventions in newer geographies
- c. Demonstrate enhanced effectiveness and efficiency in healthcare programs using information and other technological tools.

- a) **Institution Based:** 100 bedded hospital offering multi-specialty secondary care at Saragur.
- b) **Community Based:** Mobile clinics, health camps, Comprehensive Care, Support & Treatment (CCST) program for person with disability, network of grass root level workers handling projects in key result areas including primary care, water-sanitation, hygiene, environmental programs, Reproductive & Child Health and palliative care.

#### 1.1.5 Training & Research

The goal is to build human and social capital by strengthening the capacities of individuals and institutions within the development sector. It also seeks to promote India and Indianness as part of a global citizenship narrative. Key areas of focus include influencing public policy, developing innovative programmatic models, program evaluation & impact assessments, designing & delivering learning & development programs for individuals in the government, social, and corporate sectors and fostering collaboration among government bodies, NGOs and corporates in the social sector. Training and research services are delivered through two dedicated institutions.

- a) **Institution Based:** 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 Property, plant & equipment, 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, Statement of Income & Expenditure and Statement of receipts and payments. The actual results could differ from these estimates.

### 1.3 PRINCIPLES OF CONSOLIDATION

The consolidated financial statements of the Organization includes accounts of foreign contribution and other than foreign contributions.

### 1.4 FUND ACCOUNTING

The organization follows a structured approach by maintaining distinct funds (fund accounting) for each of its five Program Focus Areas: Development Support, Educational Activity, SEEP, Health, and Training & Research. Within each focus area, available funds are classified into three specific categories—Restricted Funds, Designated Funds, and Unrestricted Funds—in accordance with donor-imposed conditions, internal organizational policies, and relevant legal requirements.

#### 1.4.1 Restricted Funds

Restricted Funds are funds received subject to specific stipulations imposed by donors or mandated by applicable statutory provisions, which limit their use to designated purposes and/or defined time periods. In accordance with the principle of fund accountability, upon satisfaction of the conditions precedent—such as completion of the specified activity or lapse of the restricted period—such funds shall be reclassified. Where applied toward revenue expenditure, the corresponding amount shall be transferred to the Statement of Income and Expenditure ; where applied toward capital expenditure, such amount shall be transferred to the Asset Fund in accordance with generally accepted accounting principles and the governing legal and regulatory framework.

- a) **Endowment Funds** constitute non-expendable funds held in perpetuity, subject to express stipulations that the principal amount shall be preserved inviolate and invested in accordance with prudent investment norms, with only the income or earnings arising therefrom to be applied towards purposes specifically designated by the donor or governing instruments.

The Governing Body of the Organization shall, at the close of each financial year, determine and recommend the notional rate of interest to be attributed to the Endowment Fund, having due regard to the average yield on investments and any allocable administrative overheads.



Any portion of the investment income that remains unutilized at the end of the financial year shall, by resolution of the Governing Body, be accreted to the corpus of the Endowment Fund, thereby augmenting the principal amount held in perpetuity

- b) **Staff Benefit Funds** are amounts earmarked in accordance with applicable statutory provisions and the Organization's internal policies, for the purpose of meeting obligations related to employee retirement benefits and other welfare measures. These funds are maintained to ensure the financial security and well-being of the Organization's personnel, both during and after the term of their employment.

i) **Defined Contribution Plans: Provident Fund**

The Organization operates defined contribution plans for post-employment benefits in the form of a Provident Fund, applicable to all employees, which is administered by the Regional Provident Fund Commissioner in accordance with statutory requirements. Contributions to the Provident Fund are recognized as an expense in the Statement of Income and Expenditure in the year in which they are incurred. The Organization bears no further obligation, whether contractual or constructive beyond the fixed contributions made to the fund.

ii) **Defined Benefit Plan: - Gratuity Fund**

The Organization maintains a gratuity scheme classified as a defined benefit plan, established in accordance with applicable labour laws, for the benefit of all eligible employees. Pursuant to the provisions of this scheme, the Organization is obligated to disburse a lump sum gratuity payment to employees upon cessation of employment, whether by way of retirement, resignation, or termination. The quantum of such benefit is actuarially determined, taking into account the employee's last drawn salary and the length of continuous service rendered to the Organization.

The Organization shall invest contributions to the Gratuity Fund exclusively in securities and term deposits authorized under applicable regulatory frameworks. The amount of such contribution is determined pursuant to an actuarial valuation conducted as of the balance sheet date by an independent actuary, in accordance with accepted actuarial standards. The resulting contribution liability is recognized as an expense in the Statement of Income and Expenditure.

iii) **Leave Encashment fund** represents the accrued liability provided in accordance with the actuarial valuation from a certified valuator.

c) **Earmarked Funds**

- i) Expendable Funds are those funds whose utilization is expressly prescribed and restricted by donor agreements or pursuant to applicable statutory provisions.
- ii) Amounts raised through **Zero Coupon Zero Principal Instruments ("ZCZP")** shall be classified as earmarked funds, given that such amounts are procured for a specified purpose as delineated by the terms governing the instrument. Revenue recognition shall occur proportionately in each financial year, corresponding to the extent to which the related restrictions have been duly satisfied

d) **Asset Fund**

Asset Funds constitute non-expendable funds invested in Property, plant & equipment (net block) exclusively for use in the Organization's activities and are expressly restricted from being applied to any other purpose. Funds utilized for capital expenditures are transferred from their respective sources—whether specified contributions or general contributions—to the Asset Fund upon capitalization of the asset. In instances where Property, plant & equipment are financed through loan funds, an amount equivalent to the principal portion of the loan repaid during the financial year is likewise transferred to the Asset Fund.

Furthermore, on an annual basis, an amount corresponding to the depreciation charged on the gross block of Property, plant & equipment is transferred from the Asset Fund to the Statement of Income and Expenditure, reflecting the systematic allocation of asset cost over its useful life.

#### 1.4.2 Designated Funds

These are the funds designated by the Governing Body for specific purposes and reserved to address future obligations arising from present commitments, notwithstanding their general availability and absence of donor-imposed restrictions.

- 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 Property, plant & equipment. 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 income is recognized on an accrual basis when the Organization has established a legally enforceable right to receive the income and the amount can be measured with reasonable certainty, in accordance with applicable accounting standards and financial reporting frameworks.
- b) Interest income arising from the deployment of funds is recognized on an accrual basis using the time proportion method, taking into account the applicable interest rates and the effective yield on the underlying financial instruments.
- c) Revenue arising from training activities is recognized in the period in which the related services are rendered or upon completion of the training program, whichever is earlier, in accordance with the accrual basis of accounting and applicable revenue recognition principles.
- d) Membership fees received from members are recognized on a receipt basis, in accordance with the cash accounting principle. Life Membership Fees are treated as a designated endowment fund and accounted for under non-expendable funds, to be maintained in perpetuity and utilized in accordance with the internal governance policies of the Organization.

**1.5.2 General Contributions** comprise voluntary, unspecified donations received either in cash or in kind. Such contributions are not subject to any donor-imposed restrictions and are recognized as income in the period of receipt, in accordance with the Organization's accounting policies and applicable financial reporting standards.

**1.5.3 Earmarked Funds** received for the purpose of meeting recurrent expenditure are credited to the respective income accounts to the extent the conditions or restrictions attached to such funds are fulfilled, in accordance with the principles of fund-based accounting and applicable donor agreements.

**1.5.4 Income from activities** comprises revenue earned through user charges, training fees, and consultancy fees for services rendered. Such income is recognized on an accrual basis in the period in which the services are performed, in accordance with applicable accounting standards and revenue recognition principles.

**1.5.5 Net Movement in Funds** represents the surplus or deficit arising from the operations conducted under each Program Focus Area during the reporting period. Such movement is adjusted against the respective opening fund balances, in accordance with fund-based accounting principles and the Organization's internal financial management policies.



**Swami Vivekananda Youth Movement**  
**Notes to accounts**

**1.6 Property, plant & equipment**

Property, plant & equipment are stated at historical cost of acquisition or construction. In the case of assets received by way of donation in kind, such assets are capitalized at a nominal value. Expenditure incurred on routine maintenance, repairs, and acquisition of minor assets is charged to the Statement of Income and Expenditure in the year in which it is incurred.

Expenditures that result in a material enhancement of the value of an asset or that extend its estimated useful life are capitalized and added to the carrying amount of the asset.

Assets that have completed their estimated useful life are retired from active use and written off at their book value, with the corresponding charge recognized in the Statement of Income and Expenditure.

Proceeds from the sale of assets are credited to the asset account up to the extent of their net book value. Any resultant gain or loss on disposal of assets is recognized in the Statement of Income and Expenditure in the year of disposal.

**1.7 DEPRECIATION**

Depreciation on Property, plant & equipment has been charged on Straight Line Method at the following rates:

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

**1.8 INVENTORY**

Medicines, reagents, groceries, stationery, and other consumables are stated at the lower of cost or net realizable value, consistent with the Organization's fiduciary duty to present a true and fair view of its financial position. The determination of cost is effected using the First-In-First-Out (FIFO) method, which is applied consistently in accordance with established accounting principles and relevant regulatory frameworks.

**1.9 FOREIGN EXCHANGE TRANSACTIONS**

Transactions denominated in foreign currencies are translated into Indian Rupees at the exchange rates prevailing on the date of the transaction. This translation is performed in accordance with applicable accounting standards and regulatory requirements to ensure accurate reflection of monetary items in the financial statements.

**1.10 INVESTMENTS**

Investments are made in compliance with the provisions of Section 11 of the Income tax Act, 1961. All funds are collectively pooled for investment purposes, with each participating fund's contributions and withdrawals adjusted in accordance with fund movements. Investments are stated at cost, inclusive of accrued interest, in accordance with applicable accounting standards and statutory requirements.



**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 under which the lessor retains substantially all the risks and rewards incidental to ownership of the leased asset are classified as operating leases. Lease payments under operating leases are recognized as expenses in the Statement of Income and Expenditure on a systematic basis over the lease term, in accordance with applicable accounting standards and regulatory guidelines.

**1.13 TAXATION**

The Organization is registered under Section 12A of the Income tax Act, 1961, and accordingly, is exempt from income tax on its income and gains, subject to compliance with the conditions prescribed under the said section and other applicable provisions of the Act.



Swami Vivekananda Youth Movement  
Schedule to Financial Statements

2. ENDOWMENT FUNDS - RESTRICTED

(Amount in Rs.)

	Opening balance	During the Year				Closing balance
		Contribution	Interest	Total	Expended	
<b>Development support</b>						
For 'development activities'	14,28,485	-	85,709	15,14,194	85,709	14,28,485
<b>Sub total - I</b>	<b>14,28,485</b>	<b>-</b>	<b>85,709</b>	<b>15,14,194</b>	<b>85,709</b>	<b>14,28,485</b>
<b>Education</b>						
For 'annadhanam'	12,000	-	720	12,720	720	12,000
For 'prizes & scholarship'	2,31,01,941	-	13,86,118	2,44,88,059	13,86,118	2,31,01,941
For 'other educational activities'	74,23,344	97,000	4,50,069	79,70,413	4,50,069	75,20,344
<b>Sub total - II</b>	<b>3,05,37,285</b>	<b>97,000</b>	<b>18,36,907</b>	<b>3,24,71,192</b>	<b>18,36,907</b>	<b>3,06,34,285</b>
<b>Social economic empowerment program</b>						
For 'SEEP activities'	49,284	-	2,957	52,241	2,957	49,284
<b>Sub total - III</b>	<b>49,284</b>	<b>-</b>	<b>2,957</b>	<b>52,241</b>	<b>2,957</b>	<b>49,284</b>
<b>Health</b>						
For water, sanitation, hygiene & environment	1,08,000	-	6,480	1,14,480	6,480	1,08,000
For 'VMH fund'	5,30,500	-	31,830	5,62,330	31,830	5,30,500
For 'prizes & scholarship'	28,298	-	1,698	29,996	1,698	28,298
For 'poor patient & palliative care'	85,65,994	-	5,13,961	90,79,955	5,13,961	85,65,994
<b>Sub total - IV</b>	<b>92,32,792</b>	<b>-</b>	<b>5,53,969</b>	<b>97,86,761</b>	<b>5,53,969</b>	<b>92,32,792</b>
<b>Training &amp; research</b>						
For 'prizes & scholarship'	26,17,627	-	1,57,057	27,74,684	1,57,057	26,17,627
<b>Sub total - V</b>	<b>26,17,627</b>	<b>-</b>	<b>1,57,057</b>	<b>27,74,684</b>	<b>1,57,057</b>	<b>26,17,627</b>
<b>Total (I+II+III+IV+V)</b>	<b>4,38,65,473</b>	<b>97,000</b>	<b>26,36,599</b>	<b>4,65,99,072</b>	<b>26,36,599</b>	<b>4,39,62,473</b>

**Note 2A :** Total endowment of Rs. 4,39,62,473/- includes 87 number of endowments from individuals (Previous year Rs. 4,38,65,473/- includes 87 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.6% p.a. after considering related expenditure in maintaining the endowment fund

3. STAFF BENEFIT FUND

(Amount in Rs.)

	Opening balance	During the Year			Closing Balance
		Contribution / Additions	Total	Benefits paid	
Gratuity fund*	2,16,74,429	55,21,127	2,71,95,556	16,24,239	2,55,71,317
Leave encashment fund**	31,36,835	4,49,471	35,86,306	3,17,904	32,68,402
Staff recreation fund	20,786	-	20,786	15,984	4,802
<b>Total</b>	<b>2,48,32,050</b>	<b>59,70,598</b>	<b>3,08,02,648</b>	<b>19,58,127</b>	<b>2,88,44,521</b>

\*Refer note No. 41

\*\*Refer note No. 42

4. EARMARKED FUNDS

A. SOCIAL STOCK EXCHANGE

(Amount in Rs.)

4(a).	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
<b>Education activity</b>							
Zero Coupon Zero Principal (ZCZP) Bond towards Viveka Tribal Centre for Learning	1,50,00,000	-	-	1,50,00,000	27,53,250	-	1,22,46,750
<b>Total education - SSE - I</b>	<b>1,50,00,000</b>	<b>-</b>	<b>-</b>	<b>1,50,00,000</b>	<b>27,53,250</b>	<b>-</b>	<b>1,22,46,750</b>
<b>Total - SSE (A)</b>	<b>1,50,00,000</b>	<b>-</b>	<b>-</b>	<b>1,50,00,000</b>	<b>27,53,250</b>	<b>-</b>	<b>1,22,46,750</b>

4(b). Zero Coupon Zero Principal Bond

(Amount in Rs.)

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Issued, subscribed &amp; fully paid up ZCZP</b>		
55,00,000 ZCZP bonds of Re.1 each fully paid up	1,55,00,000	1,55,00,000
	<b>1,55,00,000</b>	<b>1,55,00,000</b>



4(c). Reconciliation of number of ZCZP outstanding at the beginning and at the end of the reporting period

(Amount in Rs.)

Particulars	As at 31st March 2025		As at 31st March 2024	
	No of ZCZP Bonds	Amount in Rs	No of ZCZP Bonds	Amount in Rs
At the beginning of the year	1,55,00,000	1,55,00,000	-	-
ZCZP Bonds issued during year	-	-	1,55,00,000	1,55,00,000
Deletion during the year	-	-	-	-
<b>Outstanding at the end of the year</b>	<b>1,55,00,000</b>	<b>1,55,00,000</b>	<b>1,55,00,000</b>	<b>1,55,00,000</b>

4(d). List of persons holding more than 5% Zero Coupon Zero Principle bonds in the Organisation

(Amount in Rs.)

Particulars	Status	As at 31st March 2025		%
		No of ZCZP subscribed	Consideration received in Rs	
Zerodha Broking Limited	Corporate	75,00,000	75,00,000	48%
A.T.E.Chandra Foundation	Trust & Foundation	31,00,000	31,00,000	20%
Govind Vaidiram Iyer	Individual	15,00,000	15,00,000	10%
Vidya Rashes Shah	Individual	12,50,000	12,50,000	8%
Ashish Kacholia	Individual	11,00,000	11,00,000	7%

Note 4e: Also refer note 44 to this financial statements

B. OTHERS

I. Based on sources

(Amount in Rs.)

	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
<b>Educational activity</b>							
Government body	3,34,688	6,07,463	83,57,566	92,99,717	88,28,118	-	4,71,600
Trusts & foundations	11,00,688	96,82,320	-	1,07,83,008	97,74,142	-	10,08,866
Corporates	32,81,009	19,15,79,544	1,43,08,195	20,91,68,748	20,64,41,896	-	27,26,852
Individuals	3,00,000	3,30,000	-	6,30,000	3,30,000	-	3,00,000
<b>Total education - I</b>	<b>50,16,385</b>	<b>20,21,99,327</b>	<b>2,26,65,761</b>	<b>22,98,81,474</b>	<b>22,53,74,156</b>	<b>-</b>	<b>45,07,318</b>
<b>Social economic empowerment program</b>							
Trusts & foundations	47,320	-	-	47,320	-	-	47,320
Corporates	17,97,938	8,24,46,908	8,84,447	8,51,29,293	8,33,31,355	-	17,97,938
<b>Total SEEP - II</b>	<b>18,45,258</b>	<b>8,24,46,908</b>	<b>8,84,447</b>	<b>8,51,76,613</b>	<b>8,33,31,355</b>	<b>-</b>	<b>18,45,258</b>
<b>Health</b>							
Government body	2,317	22,95,396	77,82,432	1,00,80,145	1,00,80,145	-	-
Trusts & foundations	27,79,482	12,78,88,065	73,500	13,07,41,047	10,44,23,426	-	2,63,17,621
Academia	42,63,580	5,90,00,236	-	6,32,63,816	4,17,81,852	-	2,14,81,964
Corporates	38,69,841	5,72,05,688	35,54,930	6,46,30,459	5,76,33,052	-	69,97,407
UN agencies	-	22,51,438	3,67,935	26,19,373	26,19,373	-	-
Individuals	1,94,125	20,000	-	2,14,125	96,540	-	1,17,585
<b>Total health - III</b>	<b>1,11,09,345</b>	<b>24,86,60,822</b>	<b>1,17,78,797</b>	<b>27,15,48,965</b>	<b>21,66,34,388</b>	<b>-</b>	<b>5,49,14,577</b>
<b>Training &amp; research</b>							
Government body	-	1,33,17,471	-	1,33,17,471	1,33,17,471	-	-
Trusts & foundations	40,801	20,57,262	-	20,98,063	15,58,994	-	5,39,069
Individuals	64,199	-	-	64,199	-	-	64,199
<b>Total training &amp; research - IV</b>	<b>1,05,000</b>	<b>1,53,74,733</b>	<b>-</b>	<b>1,54,79,733</b>	<b>1,48,76,465</b>	<b>-</b>	<b>6,03,268</b>
<b>Total - Others B ( I + II + III + IV )</b>	<b>1,80,75,988</b>	<b>54,86,81,791</b>	<b>3,53,29,005</b>	<b>60,20,86,784</b>	<b>54,02,16,364</b>	<b>-</b>	<b>6,18,70,420</b>

Note 4B: Refer note 45 to this financial statements



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II. Based on programs

(Amount in Rs.)

	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
<b>I. Educational activity</b>							
<b>Government body</b>							
Viveka tribal centre for learning	3,34,688	6,07,463	83,57,566	92,99,717	88,28,118	-	4,71,600
	<b>3,34,688</b>	<b>6,07,463</b>	<b>83,57,566</b>	<b>92,99,717</b>	<b>88,28,118</b>	-	<b>4,71,600</b>
<b>Trusts &amp; foundations</b>							
Viveka tribal centre for learning	-	64,51,260	-	64,51,260	57,21,270	-	7,29,990
Vivekananda teachers training and research centre	11,00,688	-	-	11,00,688	8,21,812	-	2,78,876
Student education & teacher empowerment	-	32,31,060	-	32,31,060	32,31,060	-	-
	<b>11,00,688</b>	<b>96,82,320</b>	-	<b>1,07,83,008</b>	<b>97,74,142</b>	-	<b>10,08,866</b>
<b>Corporates</b>							
Viveka tribal centre for learning	13,84,690	3,05,77,935	-	3,19,62,625	3,19,62,625	-	-
Viveka School of Excellence	-	3,58,08,864	1,42,26,195	5,00,35,059	5,00,35,059	-	-
Vivekananda teachers training and research centre	-	18,83,301	-	18,83,301	18,83,301	-	-
Student education & teacher empowerment	18,96,319	12,33,09,444	82,000	12,52,87,763	12,25,60,911	-	27,26,852
	<b>32,81,009</b>	<b>19,15,79,544</b>	<b>1,43,08,195</b>	<b>20,91,68,748</b>	<b>20,64,41,896</b>	-	<b>27,26,852</b>
<b>Individuals</b>							
Viveka tribal centre for learning	3,00,000	3,30,000	-	6,30,000	3,30,000	-	3,00,000
	<b>3,00,000</b>	<b>3,30,000</b>	-	<b>6,30,000</b>	<b>3,30,000</b>	-	<b>3,00,000</b>
<b>Total education - I</b>	<b>50,16,385</b>	<b>20,21,99,327</b>	<b>2,26,65,761</b>	<b>22,98,81,474</b>	<b>22,53,74,156</b>	-	<b>45,07,318</b>

II. Social economic empowerment program

Trusts & foundations

Pandemic & disaster relief	47,320	-	-	47,320	-	-	47,320
	<b>47,320</b>	-	-	<b>47,320</b>	-	-	<b>47,320</b>

Corporates

Tribal, women & youth socio economic empowerment program	13,43,836	8,24,46,908	8,84,447	8,46,75,191	8,33,31,355	-	13,43,836
Disaster relief	4,54,102	-	-	4,54,102	-	-	4,54,102
	<b>17,97,938</b>	<b>8,24,46,908</b>	<b>8,84,447</b>	<b>8,51,29,293</b>	<b>8,33,31,355</b>	-	<b>17,97,938</b>
<b>Total SEEP - II</b>	<b>18,45,258</b>	<b>8,24,46,908</b>	<b>8,84,447</b>	<b>8,51,76,613</b>	<b>8,33,31,355</b>	-	<b>18,45,258</b>

III. Health

Government body

Vivekananda memorial hospital	-	-	35,37,625	35,37,625	35,37,625	-	-
Academic & medical research	-	-	21,90,147	21,90,147	21,90,147	-	-
Medical care & rehabilitation	1,750	-	14,93,660	14,95,410	14,95,410	-	-
HIV/AIDS - care & control	567	22,95,396	5,61,000	28,56,963	28,56,963	-	-
	<b>2,317</b>	<b>22,95,396</b>	<b>77,82,432</b>	<b>1,00,80,145</b>	<b>1,00,80,145</b>	-	-

Trusts & foundations

Vivekananda memorial hospital	19,77,563	51,44,301	-	71,21,864	46,92,102	-	24,29,762
HIV/AIDS & TB - care & control	1,74,048	10,14,51,897	73,500	10,16,99,445	8,03,71,058	-	2,13,28,387
Slum development program	68,399	22,39,655	-	23,08,054	23,08,054	-	-
Care & rehabilitation	5,59,472	20,00,000	-	25,59,472	-	-	25,59,472
Medical care & rehabilitation	-	1,70,52,212	-	1,70,52,212	1,70,52,212	-	-
Water, sanitation, hygiene & environment	-	-	-	-	-	-	-
	<b>27,79,482</b>	<b>12,78,88,065</b>	<b>73,500</b>	<b>13,07,41,047</b>	<b>10,44,23,426</b>	-	<b>2,63,17,621</b>



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**Corporates**

Vivekananda memorial hospital	-	56,56,917	-	56,56,917	56,56,917	-	-
Slum Development Program	-	-	20,79,509	20,79,509	20,79,509	-	-
Medical care & rehabilitation	32,05,122	2,64,30,786	9,15,338	3,05,51,246	2,47,57,578	-	57,93,668
Care & rehabilitation	6,64,719	10,00,000	-	16,64,719	16,64,719	-	-
Water, sanitation, hygiene & environment	-	2,41,17,985	5,60,083	2,46,78,068	2,34,74,329	-	12,03,739
	<b>38,69,841</b>	<b>5,72,05,688</b>	<b>35,54,930</b>	<b>6,46,30,459</b>	<b>5,76,33,052</b>	<b>-</b>	<b>69,97,407</b>

**World bodies**

Water, sanitation, hygiene & environment	-	22,51,438	3,67,935	26,19,373	26,19,373	-	-
	<b>-</b>	<b>22,51,438</b>	<b>3,67,935</b>	<b>26,19,373</b>	<b>26,19,373</b>	<b>-</b>	<b>-</b>

**Individuals**

Academic & research	96,540	-	-	96,540	96,540	-	-
Medical care & rehabilitation - CCST	97,585	20,000	-	1,17,585	-	-	1,17,585
Vivekananda memorial hospital	-	-	-	-	-	-	-
	<b>1,94,125</b>	<b>20,000</b>	<b>-</b>	<b>2,14,125</b>	<b>96,540</b>	<b>-</b>	<b>1,17,585</b>
<b>Total health - III</b>	<b>1,11,09,345</b>	<b>24,86,60,822</b>	<b>1,17,78,797</b>	<b>27,15,48,965</b>	<b>21,66,34,388</b>	<b>-</b>	<b>5,49,14,577</b>

**IV. Training & research**

**Government body**

Capacity building	-	1,33,17,471	-	1,33,17,471	1,33,17,471	-	-
	<b>-</b>	<b>1,33,17,471</b>	<b>-</b>	<b>1,33,17,471</b>	<b>1,33,17,471</b>	<b>-</b>	<b>-</b>

**Trusts & foundations**

**Capacity building**

	40,801	20,57,262	-	20,98,063	15,58,994	-	5,39,069
	<b>40,801</b>	<b>20,57,262</b>	<b>-</b>	<b>20,98,063</b>	<b>15,58,994</b>	<b>-</b>	<b>5,39,069</b>

**Individuals**

Academic & research	64,199	-	-	64,199	-	-	64,199
	<b>64,199</b>	<b>-</b>	<b>-</b>	<b>64,199</b>	<b>-</b>	<b>-</b>	<b>64,199</b>

<b>Total training &amp; research - IV</b>	<b>1,05,000</b>	<b>1,53,74,733</b>	<b>-</b>	<b>1,54,79,733</b>	<b>1,48,76,465</b>	<b>-</b>	<b>6,03,268</b>
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<b>Total ( I + II + III + IV )</b>	<b>1,80,75,988</b>	<b>54,86,81,791</b>	<b>3,53,29,005</b>	<b>60,20,86,784</b>	<b>54,02,16,364</b>	<b>-</b>	<b>6,18,70,420</b>
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**5. ASSET FUND**

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	36,94,565	16,85,97,182	28,55,207	9,50,07,982	2,71,33,311	29,72,88,246
Add: Additions during the year						
Out of Earmarked fund	-	5,96,64,300	23,46,196	2,07,22,969	-	8,27,33,465
Out of Asset replacement fund	-	-	-	-	-	-
Out of General Fund	21,41,211	17,60,027	1,48,903	2,02,780	-	42,52,921
Add: Transfer from general fund - repayment of loan	2,50,814	35,94,094	-	5,72,614	-	44,17,522
(Less): Transfer of sale of asset to asset replacement fund	-	-	-	(9,52,037)	-	(9,52,037)
Add: Reversal of accumulated depreciation towards sale of assets	-	-	-	6,82,603	-	6,82,603
Add / (Less): Transfer from / (to) statement of income & expenditure	(14,23,943)	(1,11,76,693)	(10,60,733)	(1,20,02,628)	(17,38,686)	(2,74,02,683)
<b>Closing balance</b>	<b>46,62,646</b>	<b>22,24,38,911</b>	<b>42,89,573</b>	<b>10,42,34,283</b>	<b>2,53,94,625</b>	<b>36,10,20,037</b>

**6. ENDOWMENT FUNDS - DESIGNATED**

(Amount in Rs.)

	Opening Balance	During the Year			Closing Balance
		Contribution	Interest	Total	
<b>Development support</b>					
Staff fund	21,33,987	7,98,896	1,52,072	30,84,955	29,32,883
Life membership fee fund	3,37,500	70,000	22,356	4,29,856	4,07,500
<b>Total</b>	<b>24,71,487</b>	<b>8,68,896</b>	<b>1,74,428</b>	<b>35,14,811</b>	<b>33,40,383</b>



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7. EARMARKED FUNDS - DESIGNATED

(Amount in Rs.)

	Opening Balance	Transferred from general fund	Total	Expended during the year	Balance
<b>I Education</b>					
Tribal education fund	17,54,624	-	17,54,624	-	17,54,624
<b>Total education - I</b>	<b>17,54,624</b>	<b>-</b>	<b>17,54,624</b>	<b>-</b>	<b>17,54,624</b>
<b>II SEEP</b>					
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	6,93,996	9,44,315	-	9,44,315
<b>Total SEEP - II</b>	<b>15,80,754</b>	<b>6,93,996</b>	<b>22,74,750</b>	<b>-</b>	<b>22,74,750</b>
<b>III Health</b>					
Paramedical scholarship & research fund	94,587	-	94,587	3,587	91,000
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>10,82,403</b>	<b>55,41,843</b>
<b>Total (I+II+III)</b>	<b>99,59,624</b>	<b>6,93,996</b>	<b>1,06,53,620</b>	<b>10,82,403</b>	<b>95,71,217</b>

8. ASSET REPLACEMENT FUND

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	-	21,60,582	88,185	1,38,54,406	25,74,309	1,86,77,482	1,92,48,784
Add: Sale of asset (net)	-	-	-	2,69,434	-	2,69,434	3,94,077
Add / (Less): Transfer from / (to) statement of income & expenditure	-	3,95,967	68,661	18,61,548	1,54,459	24,80,635	22,56,429
(Less): Utilised for purchase of Property, plant & equipment	-	-	-	-	-	-	(32,21,808)
<b>Closing balance</b>	<b>-</b>	<b>25,56,549</b>	<b>1,56,846</b>	<b>1,59,85,388</b>	<b>27,28,768</b>	<b>2,14,27,551</b>	<b>1,86,77,482</b>

9. GENERAL OPERATING FUND

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	44,91,985	1,32,67,797	3,90,117	1,28,31,824	18,277	3,10,00,000	3,10,00,000
Add: Amount transferred from general fund	-	75,00,000	-	-	-	75,00,000	-
Add / (Less): Fund movement	-	-	-	-	-	-	-
<b>Closing balance</b>	<b>44,91,985</b>	<b>2,07,67,797</b>	<b>3,90,117</b>	<b>1,28,31,824</b>	<b>18,277</b>	<b>3,85,00,000</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

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Statement of	10,00,000	11,41,338	-	-	-	21,41,338	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>	<b>21,41,338</b>



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11. STAFF SUPPORT FUND

(Amount in Rs.)

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

12. GENERAL FUND

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	47,23,623	51,74,602	43,13,464	1,00,88,226	58,08,786	3,01,08,702	3,67,58,993
Add / (Less): Transfer from / (to) statement of income & expenditure	73,45,283	1,26,03,440	25,88,885	(1,06,64,420)	1,01,81,176	2,20,54,363	2,48,28,296
Add/(Less): Transfer between general fund	-	(5,00,000)	(20,00,000)	1,80,00,000	(1,55,00,000)	-	-
Add/(Less): Transfer to general operating fund	-	(75,00,000)	-	-	-	(75,00,000)	-
ADD: Dissolution of designated funds	-	-	-	-	-	-	-
ADD/(LESS): Transfer to designated earmarked fund	-	-	-	-	-	-	-
Add/(Less): Transfer to designated earmarked fund	-	-	(6,93,996)	-	-	(6,93,996)	-
Less: Capital payments	21,41,211	17,60,027	1,48,903	2,02,780	-	42,52,921	2,77,39,327
Less: Repayment of loan	2,50,814	35,94,094	-	5,72,614	-	44,17,522	37,39,261
<b>Closing balance</b>	<b>96,76,881</b>	<b>44,23,921</b>	<b>40,59,450</b>	<b>1,66,48,412</b>	<b>4,89,962</b>	<b>3,52,98,626</b>	<b>3,01,08,701</b>



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13A Property, plant & equipment

A. Based on sector

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total
<b>Gross carrying amount</b>						
As at 31 March 2023	17,98,741	15,94,41,279	34,80,263	14,58,91,273	4,51,87,536	35,57,99,091
Additions	30,48,164	5,75,87,319	6,09,081	1,36,78,379	12,65,780	7,61,88,724
Deletions/ transfer	-	-	-	13,04,488	9,97,228	23,01,716
As at 31 March 2024	48,46,905	21,70,28,598	40,89,344	15,82,65,164	4,54,56,088	42,96,86,099
Additions	44,37,253	5,91,59,128	30,36,409	1,57,08,792	-	8,23,41,582
Deletions/ transfer	-	-	-	9,52,037	-	9,52,037
As at 31 March 2025	92,84,158	27,61,87,726	71,25,753	17,30,21,919	4,54,56,088	51,10,75,644
<b>Accumulated depreciation</b>						
Upto 31 March 2023	8,93,947	4,57,09,174	12,93,948	5,23,11,235	1,75,40,665	11,77,48,969
Depreciation charge during the year	5,24,376	1,06,95,396	4,81,499	1,08,41,555	16,79,619	2,42,22,445
Deletions/ transfer	-	-	-	10,10,134	8,97,505	19,07,639
Upto 31 March 2024	14,18,323	5,64,04,570	17,75,447	6,21,42,656	1,83,22,779	14,00,63,775
Depreciation charge during the year	10,30,369	1,11,76,693	10,60,733	1,19,25,204	17,38,686	2,69,31,685
Deletions/ transfer	-	-	-	6,82,603	-	6,82,603
Upto 31 March 2025	24,48,692	6,75,81,263	28,36,180	7,33,85,257	2,00,61,465	16,63,12,857
<b>Net carrying amount</b>						
Balance as at 31 March 2024	34,28,582	16,06,24,028	23,13,897	9,61,22,508	2,71,33,309	28,96,22,324
Balance as at 31 March 2025	68,35,466	20,86,06,464	42,89,573	9,96,36,662	2,53,94,623	34,47,62,788

B. Based on Asset

(Amount in Rs.)

	Land	Building	Vehicles	Plant & Equipment	Computers	Furniture & fittings	Total
<b>Gross carrying amount</b>							
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
Additions	-	5,70,52,369	42,50,304	1,02,26,669	13,51,908	33,07,475	7,61,88,724
Deletions/ transfer	-	-	9,97,228	13,04,488	-	-	23,01,716
As at 31 March 2024	52,33,866	27,25,73,793	2,57,85,014	9,40,58,027	1,40,16,383	1,80,19,016	42,96,86,099
Additions	-	4,44,04,623	1,19,10,922	1,12,73,847	63,09,589	84,42,601	8,23,41,582
Deletions/ transfer	-	-	-	8,81,069	-	70,968	9,52,037
As at 31 March 2025	52,33,866	31,69,78,416	3,76,95,936	10,44,50,805	2,03,25,972	2,63,90,649	51,10,75,644
<b>Accumulated depreciation</b>							
Upto 31 March 2023	-	4,84,76,408	1,34,92,824	3,70,48,806	1,02,17,197	85,13,734	11,77,48,969
Depreciation charge during the year	-	83,84,006	32,63,460	96,24,671	11,99,529	17,50,779	2,42,22,445
Deletions/ transfer	-	-	8,97,505	10,10,134	-	-	19,07,639
Upto 31 March 2024	-	5,68,60,414	1,58,58,779	4,56,63,343	1,14,16,726	1,02,64,513	14,00,63,775
Depreciation charge during the year	-	1,02,84,635	35,31,366	92,95,343	16,59,046	21,61,295	2,69,31,685
Deletions/ transfer	-	-	-	6,12,288	-	70,315	6,82,603
Upto 31 March 2025	-	6,71,45,049	1,93,90,145	5,43,46,398	1,30,75,772	1,23,55,493	16,63,12,857
<b>Net carrying amount</b>							
Balance as at 31 March 2024	52,33,866	21,57,13,379	99,26,235	4,83,94,684	25,99,658	77,54,503	28,96,22,325
Balance as at 31 March 2025	52,33,866	24,98,33,367	1,83,05,791	5,01,04,407	72,50,200	1,40,35,156	34,47,62,788



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13B INTANGIBLE ASSETS

A. Based on sector

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total
<b>Gross carrying amount</b>						
As at 31 March 2023	27,90,871	35,000	-	4,55,646	49,200	33,30,717
Additions	16,236	-	-	-	-	16,236
Deletions/ transfer	-	-	-	-	-	-
As at 31 March 2024	28,07,107	35,000	-	4,55,646	49,200	33,46,953
Additions	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-
As at 31 March 2025	28,07,107	35,000	-	4,55,646	49,200	33,46,953
<b>Accumulated depreciation</b>						
Upto 31 March 2023	19,73,599	34,999	-	2,19,296	49,198	22,77,092
Depreciation charge during the year	4,27,978	-	-	77,424	-	5,05,402
Deletions/ transfer	-	-	-	-	-	-
Upto 31 March 2024	24,01,577	34,999	-	2,96,720	49,198	27,82,494
Depreciation charge during the year	3,93,574	-	-	77,424	-	4,70,998
Deletions/ transfer	-	-	-	-	-	-
Upto 31 March 2025	27,95,151	34,999	-	3,74,144	49,198	32,53,492
<b>Net carrying amount</b>						
Balance as at 31 March 2024	4,05,530	1	-	1,58,926	2	5,64,459
Balance as at 31 March 2025	11,956	1	-	81,502	2	93,461

B. Based on Asset

(Amount in Rs.)

	Software	Total
<b>Gross carrying amount</b>		
As at 31 March 2023	33,30,717	33,30,717
Additions	16,236	16,236
Deletions/ transfer	-	-
As at 31 March 2024	33,46,953	33,46,953
Additions	-	-
Deletions/ transfer	-	-
As at 31 March 2025	33,46,953	33,46,953
<b>Accumulated depreciation</b>		
Upto 31 March 2023	22,77,092	22,77,092
Depreciation charge during the year	5,05,402	5,05,402
Deletions/ transfer	-	-
Upto 31 March 2024	27,82,494	27,82,494
Depreciation charge during the year	4,70,998	4,70,998
Deletions/ transfer	-	-
Upto 31 March 2025	32,53,492	32,53,492
<b>Net carrying amount</b>		
Balance as at 31 March 2024	5,64,459	5,64,459
Balance as at 31 March 2025	93,461	93,461



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13C CAPITAL WORK-IN-PROGRESS

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	4,49,583	1,78,30,754	5,41,310	-	-	1,88,21,647	2,35,47,812
Add: Additions	4,63,112	5,11,21,493	-	52,16,957	-	5,68,01,562	4,91,39,723
Less: Capitalisation/deletion	(7,32,155)	(4,88,56,294)	(5,41,310)	-	-	(5,01,29,759)	(5,38,65,889)
<b>Closing balance</b>	<b>1,80,540</b>	<b>2,00,95,953</b>	<b>-</b>	<b>52,16,957</b>	<b>-</b>	<b>2,54,93,450</b>	<b>1,88,21,646</b>

i. Ageing Schedule - current year  
Amounts in capital work - in progress for the period of

Less than 1 year	1,80,540	71,23,795	-	52,16,957	-	1,25,21,292	
More than 1 year and less than 2 years	-	1,26,70,276	-	-	-	1,26,70,276	
More than 2 year and less than 3 years	-	3,01,882	-	-	-	3,01,882	
More than 3 years	-	-	-	-	-	-	
<b>Total</b>	<b>1,80,540</b>	<b>2,00,95,953</b>	<b>-</b>	<b>52,16,957</b>	<b>-</b>	<b>2,54,93,450</b>	

ii. There are no projects under capital work-in-progress where activities has been suspended as at March 31, 2025

i. Ageing Schedule - previous year  
Amounts in capital work - in progress for the period of

Less than 1 year	4,49,583	1,75,28,872	5,41,310	-	-	1,85,19,765	
More than 1 year and less than 2 years	-	3,01,882	-	-	-	3,01,882	
More than 2 year and less than 3 years	-	-	-	-	-	-	
More than 3 years	-	-	-	-	-	-	
<b>Total</b>	<b>4,49,583</b>	<b>1,78,30,754</b>	<b>5,41,310</b>	<b>-</b>	<b>-</b>	<b>1,88,21,646</b>	

ii. There were no projects under capital work-in-progress where activities has been suspended as at March 31, 2024.

14. INVESTMENT

A. Classification based on maturity

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
<b>Long term investments</b>							
Term deposits	3,48,81,723	3,87,62,624	46,12,603	5,55,99,767	58,07,104	13,96,63,820	11,94,43,256
<b>Current investments</b>							
Short term deposits	45,66,178	1,76,99,067	30,53,534	2,60,31,814	8,18,268	5,21,68,860	-
<b>Total</b>	<b>3,94,47,901</b>	<b>5,64,61,691</b>	<b>76,66,137</b>	<b>8,16,31,580</b>	<b>66,25,372</b>	<b>19,18,32,681</b>	<b>11,94,43,256</b>

B. Fund wise allocation

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
<b>Restricted funds</b>							
Restricted endowment funds	14,28,485	3,06,34,285	49,284	92,32,792	26,17,627	4,39,62,473	4,38,65,473
Staff benefit fund	2,88,44,521	-	-	-	-	2,88,44,521	2,48,32,050
Earmarked funds	-	1,67,54,068	18,45,258	3,86,35,080	6,03,268	5,78,37,674	84,99,264
<b>Designated funds</b>							
Designated endowment funds	33,40,383	-	-	-	-	33,40,383	24,71,487
Designated earmarked fund	-	17,54,624	22,74,750	55,41,844	-	95,71,218	43,34,113
Asset replacement fund	-	25,56,549	1,56,846	1,59,85,388	27,28,768	2,14,27,551	1,86,77,481
General operating fund	-	-	-	21,90,149	-	21,90,149	-
Revolving fund	-	4,55,969	-	-	-	4,55,969	-
Staff support fund	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000	18,88,353
<b>Unrestricted funds</b>							
General funds	12,68,334	28,61,064	28,02,212	95,41,327	4,60,709	1,69,33,646	1,40,58,670
<b>Other funds</b>							
Long term liability	40,66,178	9,45,132	37,787	5,000	15,000	50,69,097	8,16,365
<b>Total</b>	<b>3,94,47,901</b>	<b>5,64,61,691</b>	<b>76,66,137</b>	<b>8,16,31,580</b>	<b>66,25,372</b>	<b>19,18,32,680</b>	<b>11,94,43,256</b>



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**15. DEPOSITS**

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	6,86,736	2,21,728	9,600	5,44,663	21,850	14,84,577	12,35,279
Add: deposit given/(received back) during the year	(30,017)	(2,21,728)	-	(1,06,032)	6,460	(3,51,317)	2,49,298
<b>Closing balance</b>	<b>6,56,719</b>	<b>-</b>	<b>9,600</b>	<b>4,38,631</b>	<b>28,310</b>	<b>11,33,260</b>	<b>14,84,577</b>

**Note 15A :** Deposits represent deposits with electricity board, district milk union & telecom department etc.,

**16. CURRENT ASSETS**

**A. Earmarked fund receivable (Considered good)**

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Government body	-	1,17,21,553	-	1,27,74,637	-	2,44,96,190	3,69,71,342
Corporates	-	1,44,88,154	8,84,447	14,75,421	-	1,68,48,022	21,47,100
Trusts & foundations	-	-	-	20,79,509	-	20,79,509	14,34,479
Individuals	-	-	-	3,67,936	-	3,67,936	22,97,935
<b>Sub total - A</b>	<b>-</b>	<b>2,62,09,707</b>	<b>8,84,447</b>	<b>1,66,97,503</b>	<b>-</b>	<b>4,37,91,657</b>	<b>4,28,50,856</b>

**Note 15A(i) - Earmarked fund receivable - Ageing Schedule**

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Less than 1 year	-	2,26,65,762	8,84,447	1,17,78,797	-	3,53,29,006	2,41,19,885
More than 1 year and less than 2 years	-	19,98,622	-	43,65,621	-	63,64,243	1,84,92,166
More than 2 year and less than 3 years	-	15,45,323	-	3,14,280	-	18,59,603	-
More than 3 years	-	-	-	2,38,805	-	2,38,805	2,38,805
	<b>-</b>	<b>2,62,09,707</b>	<b>8,84,447</b>	<b>1,66,97,503</b>	<b>-</b>	<b>4,37,91,657</b>	<b>4,28,50,856</b>

**B. Other receivables**

Government body	4,12,071	-	-	-	-	4,12,071	7,89,878
Other receivables	2,24,669	24,06,230	85,566	84,78,336	943	1,11,95,744	1,03,93,413
<b>Sub total - B</b>	<b>6,36,740</b>	<b>24,06,230</b>	<b>85,566</b>	<b>84,78,336</b>	<b>943</b>	<b>1,16,07,815</b>	<b>1,11,83,291</b>

**C. Loans & advances**

Capital advance	32,21,024	1,55,547	-	36,54,761	-	70,31,332	20,61,656
Rental advance	5,81,400	1,80,000	3,93,172	1,70,000	-	13,24,572	12,12,500
Sub grantee Advance	-	-	-	1,70,846	-	1,70,846	-
Vendor & staff advances	10,21,961	11,44,091	1,78,838	64,39,375	-	87,84,265	35,43,066
Other loans & advances	12,72,496	6,85,369	80,020	5,05,221	8,851	25,51,957	27,27,884
<b>Sub total - C</b>	<b>60,96,881</b>	<b>21,65,007</b>	<b>6,52,030</b>	<b>1,09,40,203</b>	<b>8,851</b>	<b>1,98,62,972</b>	<b>95,45,106</b>

**D. Inventory**

Inventory	-	3,04,951	-	34,19,003	-	37,23,954	39,44,300
<b>Sub total - D</b>	<b>-</b>	<b>3,04,951</b>	<b>-</b>	<b>34,19,003</b>	<b>-</b>	<b>37,23,954</b>	<b>39,44,300</b>

**E. Cash & bank balances**

Cash on hand	60,265	1,05,060	1,80,500	1,16,452	1,227	4,63,504	4,02,388
Cash at scheduled banks	1,38,88,025	2,55,39,457	90,58,581	2,97,54,135	1,02,973	7,83,43,171	6,38,11,213
Cash at UPI clearing house	-	-	-	14,868	-	14,868	-
Cheque on hand	-	-	-	9,52,000	-	9,52,000	3,67,320
<b>Sub total - E</b>	<b>1,39,48,290</b>	<b>2,56,44,517</b>	<b>92,39,081</b>	<b>3,08,37,455</b>	<b>1,04,200</b>	<b>7,97,73,543</b>	<b>6,45,80,921</b>

**Total (A+B+C+D+E)**      **2,06,81,911**      **5,67,30,412**      **1,08,61,124**      **7,03,72,500**      **1,13,994**      **15,87,59,940**      **13,21,04,474**



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17. LONG TERM BORROWINGS

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Term loan from banks for acquisition of Property, plant & equipment	19,57,832	21,92,659	-	57,088	-	42,07,579	74,41,739
<b>Total</b>	<b>19,57,832</b>	<b>21,92,659</b>	<b>-</b>	<b>57,088</b>	<b>-</b>	<b>42,07,579</b>	<b>74,41,739</b>

Note 17A : Default in repayment of borrowings:

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

Note 17B: Terms and conditions:

(Amount in Rs.)

SL No.	Particulars	Nature of security	Opening Balance as on 1/04/2024	Loan availed during the year	Repaid during the year	Closing Balance as on 31/03/2025	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	12,73,453	NIL	5,72,614	7,00,839	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	41,71,488	NIL	18,66,662	23,04,826	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	56,86,112	NIL	17,27,432	39,58,680	77 monthly instalment of Rs.1,84,868 starting from October 2020
4	Name of the bank - Canara bank  Purpose - Usage for the Saraguru support service activities	Hypothecation of Bolero Neo vehicle	5,89,130	NIL	1,12,570	4,76,560	60 monthly instalment of Rs.13,667 starting from September 2023
5	Name of the bank - Canara bank  Purpose - Usage for the Bengaluru support service activities	Hypothecation of TATA Altroz vehicle	NIL	8,97,000	1,09,055	7,87,945	60 monthly instalments of Rs. 12,853 starting from July 2024
6	Name of the bank - Canara bank  Purpose - Usage for the Saraguru support service activities	Hypothecation of Maruti Ertiga vehicle	NIL	11,30,000	29,189	11,00,811	60 monthly instalments of Rs. 9,586 starting from January 2025
<b>Total</b>			<b>1,17,20,183</b>	<b>20,27,000</b>	<b>44,17,522</b>	<b>93,29,661</b>	
Less : Current maturities of long term debt (refer note no. 19)						51,22,082	
<b>Closing balance of long term borrowings</b>						<b>42,07,579</b>	



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18. OTHER LONG TERM LIABILITIES

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Cautions deposit							
- Staff	35,22,178	-	-	-	-	35,22,178	32,42,178
- Contractors	-	5,26,630	-	10,602	-	5,37,232	6,00,129
- Honorary worker	4,81,500	-	-	-	-	4,81,500	4,69,500
- Customers	62,500	4,00,000	37,787	-	15,000	5,15,287	5,20,287
- VSP students	-	13,35,000	-	-	-	13,35,000	10,79,500
<b>Total</b>	<b>40,66,178</b>	<b>22,61,630</b>	<b>37,787</b>	<b>10,602</b>	<b>15,000</b>	<b>63,91,197</b>	<b>59,11,594</b>

19. SHORT TERM BORROWINGS

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Current maturities of long term debt *	4,07,484	40,70,847	-	6,43,751	-	51,22,082	42,78,444
Short term loan from bank**	-	80,88,711	-	1,41,19,430	-	2,22,08,141	2,07,22,684
<b>Total</b>	<b>4,07,484</b>	<b>1,21,59,558</b>	<b>-</b>	<b>1,47,63,181</b>	<b>-</b>	<b>2,73,30,223</b>	<b>2,50,01,128</b>

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

\*\* Availed on pledge of fixed deposit worth of Rs.19,18,32,681/- (PY Rs.11,94,43,256/-)

20. OTHER CURRENT LIABILITIES

(Amount in Rs.)

	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							
- for capital expenditure	-	1,33,31,151	-	68,71,913	-	2,02,03,064	79,68,800
- for revenue expenditure	26,21,356	89,54,032	91,23,369	1,56,89,342	38,528	3,64,26,627	1,67,81,247
Statutory payables	48,12,131	-	-	-	-	48,12,131	13,38,099
Advance received	4,610	17,95,422	-	(13,412)	56,246	18,42,866	15,39,163
<b>Total</b>	<b>74,38,097</b>	<b>2,43,09,182</b>	<b>92,23,369</b>	<b>2,26,57,843</b>	<b>94,774</b>	<b>6,37,23,265</b>	<b>2,80,65,887</b>

21. CONTRIBUTION

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Indian contribution	40,91,812	34,27,499	12,07,450	1,56,67,434	11,980	2,44,06,175	1,96,93,296
Foreign contribution	7,36,199	-	-	1,00,632	-	8,36,831	6,28,661
<b>Total</b>	<b>48,28,011</b>	<b>34,27,499</b>	<b>12,07,450</b>	<b>1,57,68,066</b>	<b>11,980</b>	<b>2,52,43,006</b>	<b>2,03,21,957</b>

22. INCOME FROM ACTIVITIES

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Community contribution	1,13,78,695	4,83,32,617	43,60,885	7,10,21,134	56,51,033	14,07,44,364	11,97,12,414
Support services	1,51,786	2,18,92,861	56,22,730	5,94,41,902	2,37,59,678	11,08,68,957	10,34,19,724
<b>Total</b>	<b>1,15,30,481</b>	<b>7,02,25,478</b>	<b>99,83,615</b>	<b>13,04,63,036</b>	<b>2,94,10,711</b>	<b>25,16,13,321</b>	<b>22,31,32,138</b>

23. EARMARKED FUNDS - INCOME

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Tribal development programs	22,08,799	3,81,84,213	87,24,510	47,91,284	-	5,39,08,806	3,89,26,761
Students' education & teacher empowerment	64,05,509	12,18,10,641	68,284	2,57,116	2,76,514	12,88,18,064	12,68,35,334
Youth empowerment & community awareness program	27,57,847	-	4,06,63,800	96,72,222	-	5,30,93,869	4,67,60,827
HIV/AIDS - care & control	7,78,053	-	-	8,14,98,303	1,45,45,816	9,68,22,172	4,13,95,792
Academic & research	-	-	-	2,87,61,984	-	2,87,61,984	1,31,59,842
Care & rehabilitation	10,79,168	-	-	2,93,36,520	-	3,04,15,688	3,72,61,718
Water, sanitation, hygiene & environment programs	1,75,888	1,08,272	-	2,56,35,324	54,000	2,59,73,484	2,72,49,832
Integrated village development program	29,91,498	-	2,52,11,881	10,87,732	-	2,92,91,111	-
Patient care & treatment	1,14,322	-	-	86,49,088	-	87,63,410	83,13,620
Slum development program	1,54,619	-	-	42,32,944	-	43,87,563	44,63,080
Infrastructure development	-	-	-	-	-	-	-
<b>Total</b>	<b>1,66,65,703</b>	<b>16,01,03,126</b>	<b>7,46,68,475</b>	<b>19,39,22,517</b>	<b>1,48,76,330</b>	<b>46,02,36,151</b>	<b>34,43,66,806</b>

Note 23A : These are earmarked funds released from restrictions as specified activities are performed and qualifying expenditure incurred during the year



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24. DEVELOPMENT SUPPORT

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Accounting & monitoring	81,96,061	-	-	-	-	81,96,061	70,92,211
HR expenses	43,76,875	-	-	-	-	43,76,875	49,26,372
Gratuity & leave encashment	51,84,060	-	-	-	-	51,84,060	61,32,205
Monitoring & evaluation	66,17,538	-	-	-	-	66,17,538	69,43,873
Governing body expenses	34,904	-	-	-	-	34,904	60,628
Fundraising & promotional expenses	62,01,836	-	-	-	-	62,01,836	53,49,310
<b>Total</b>	<b>3,06,11,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,06,11,274</b>	<b>3,05,04,599</b>

25. INSTITUTION BASED SERVICES EXPENSES

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Viveka tribal centre for learning at Hosahalli	-	3,73,69,645	-	-	-	3,73,69,645	3,44,82,261
Viveka school of excellence at Saragur	-	3,37,59,161	-	-	-	3,37,59,161	2,70,32,863
Vivekananda teachers training and research centre at Hosahalli	-	36,00,130	-	-	-	36,00,130	17,00,000
Viveka pre-university college at Saragur	-	70,79,416	-	-	-	70,79,416	71,46,540
Vivekananda memorial hospital at Saragur	-	-	-	10,10,90,664	-	10,10,90,664	7,65,26,368
Vivekananda institute of Indian studies at Mysuru	-	-	-	-	34,36,561	34,36,561	53,08,266
Vivekananda institute of leadership development at Mysuru	-	-	-	-	1,86,23,794	1,86,23,794	1,63,85,419
<b>Total</b>	<b>-</b>	<b>8,18,08,352</b>	<b>-</b>	<b>10,10,90,664</b>	<b>2,20,60,355</b>	<b>20,49,59,371</b>	<b>16,85,81,717</b>

(The above expenses includes personal cost, operational cost & program cost of the institution)

26. COMMUNITY BASED SERVICES EXPENSES

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	12,12,96,911	-	-	-	12,12,96,911	12,16,65,328
Tribal development program	-	-	1,78,32,683	41,95,407	-	2,20,28,090	2,39,82,580
Rural livelihood program	-	-	5,93,36,639	-	-	5,93,36,639	2,24,12,545
Community radio station	-	-	17,55,642	-	-	17,55,642	20,92,406
HIV/AIDS - care & control	-	-	-	8,20,37,242	-	8,20,37,242	3,08,10,607
Medical care & rehabilitation	-	-	-	5,69,06,300	-	5,69,06,300	4,94,13,685
Academic & research	-	-	-	2,35,75,502	-	2,35,75,502	94,30,732
Water, sanitation, hygiene & environment program	-	-	-	2,50,65,610	-	2,50,65,610	2,56,58,251
Slum development program	-	-	-	40,79,616	-	40,79,616	41,24,564
<b>Total</b>	<b>-</b>	<b>12,12,96,911</b>	<b>7,89,24,964</b>	<b>19,58,59,677</b>	<b>-</b>	<b>39,60,81,552</b>	<b>28,95,90,698</b>

27. SUPPORT SERVICES EXPENSES

(Amount in Rs.)

	Education		SEEP	Health	Training & Research	Total	Previous Year
	Hosahalli	Bengaluru	Kenchanahalli	Saragur	Mysuru		
Agricultural activities	5,77,376	-	2,15,898	2,64,333	-	10,57,607	8,39,585
Canteen	1,04,34,911	-	19,86,922	91,78,453	51,39,514	2,67,39,800	2,92,25,442
Campus & office services	32,66,121	45,51,916	18,82,630	59,22,741	34,20,484	1,90,43,892	1,92,02,735
Transport services	10,05,130	2,34,282	-	79,33,531	6,35,096	98,08,039	89,77,179
IT & other services	-	1,19,440	-	15,07,189	8,17,497	24,44,126	21,60,739
Ayurveda medicine preparation	-	-	3,50,511	-	-	3,50,511	2,53,854
Hostel	-	-	-	2,29,44,684	22,60,166	2,52,04,850	1,86,34,642
Central stores	-	-	-	83,70,840	-	83,70,840	22,40,230
<b>Total</b>	<b>1,52,83,538</b>	<b>49,05,638</b>	<b>44,35,961</b>	<b>5,61,21,771</b>	<b>1,22,72,757</b>	<b>9,30,19,665</b>	<b>8,15,34,406</b>

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28. AMOUNT NO LONGER RECEIVABLE

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Government	-	-	71,519	-	-	71,519	-
Trusts & foundations	-	-	-	9,322	-	9,322	-
Others	37,225	-	4,237	94,561	-	1,36,023	-
<b>Total</b>	<b>37,225</b>	<b>-</b>	<b>75,756</b>	<b>1,03,883</b>	<b>-</b>	<b>2,16,864</b>	<b>-</b>

29. DEPRECIATION

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Foreign section	-	18,84,458	12,456	56,26,479	2,19,349	77,42,741	78,56,226
General section	14,23,943	92,92,235	10,48,277	63,76,149	15,19,337	1,96,59,941	1,68,71,621
<b>Total</b>	<b>14,23,943</b>	<b>1,11,76,693</b>	<b>10,60,733</b>	<b>1,20,02,628</b>	<b>17,38,686</b>	<b>2,74,02,683</b>	<b>2,47,27,847</b>

30. NET MOVEMENT IN FUNDS

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
<b>Transferred from statement of Income &amp; Expenditure</b>							
To general fund	73,45,283	1,27,89,279	25,88,885	13,38,787	1,02,35,862	3,42,98,096	3,26,41,321
To asset replacement fund	-	3,95,967	68,661	18,61,548	1,54,459	24,80,635	23,50,800
To designated earmarked fund	-	-	-	-	-	-	-
<b>Sub total - I</b>	<b>73,45,283</b>	<b>1,31,85,246</b>	<b>26,57,546</b>	<b>32,00,335</b>	<b>1,03,90,321</b>	<b>3,67,78,731</b>	<b>3,49,92,121</b>
<b>Transferred to statement of Income &amp; Expenditure</b>							
From general fund	-	1,85,839	-	1,20,03,208	54,686	1,22,43,733	78,13,026
From asset fund	14,23,943	1,11,76,693	10,60,733	1,20,02,628	17,38,686	2,74,02,683	2,47,27,847
From Designated Earmarked Fund	-	-	-	10,82,403	-	10,82,403	-
From asset replacement fund	-	-	-	-	-	-	94,371
From staff recreation fund	-	-	-	-	15,984	15,984	1,03,223
<b>Sub total - II</b>	<b>14,23,943</b>	<b>1,13,62,532</b>	<b>10,60,733</b>	<b>2,50,88,238</b>	<b>18,09,356</b>	<b>4,07,44,802</b>	<b>3,27,38,467</b>
<b>Total (I - II)</b>	<b>59,21,339</b>	<b>18,22,714</b>	<b>15,96,813</b>	<b>(2,18,87,903)</b>	<b>85,80,965</b>	<b>(39,66,072)</b>	<b>22,53,646</b>

Note 30A: Refer note no. 49 to financial statements



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31. GRANTS AND DONATIONS

(Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
General contribution	48,28,011	34,27,499	12,07,450	1,57,68,066	11,980	2,52,43,006	2,03,21,958
Earmarked funds spent through reversal expenditure	1,66,65,703	16,01,03,126	7,46,68,475	19,39,22,517	1,48,76,330	46,02,36,151	34,43,66,808
Earmarked funds received for purchase of Property, plant & equipment	-	5,96,64,300	23,46,196	2,07,22,969	-	8,27,33,465	3,98,67,658
Change in earmarked fund receivable	-	(97,04,166)	(8,84,447)	80,50,015	15,31,782	(10,06,817)	(78,58,446)
Change in earmarked fund	-	(32,62,317)	-	4,38,05,232	4,98,268	4,10,41,182	5,80,291
Change in restricted endowment fund	-	97,000	-	-	-	97,000	3,62,101
Change in designated endowment fund	8,68,896	-	-	-	-	8,68,896	4,63,405
<b>Total</b>	<b>2,23,62,610</b>	<b>21,03,25,442</b>	<b>7,73,37,674</b>	<b>28,22,68,798</b>	<b>1,69,18,360</b>	<b>60,92,12,884</b>	<b>39,81,03,775</b>

32. INCOME FROM ACTIVITIES

(Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Community contributions	1,13,78,695	4,83,32,617	43,60,885	7,10,21,134	56,51,033	14,07,44,364	11,97,12,413
Support services	1,51,786	2,18,92,861	56,22,730	5,94,41,902	2,37,59,678	11,08,68,957	10,34,19,723
Change in income received in advance	1,502.03	3,29,596	-	(13,412)	(13,983)	3,03,703	(9,37,148)
Change in other receivable	4,59,905	2,15,508	66,938	(17,09,461)	31,528	(9,35,582)	(41,63,322)
<b>Total</b>	<b>1,19,91,888</b>	<b>7,07,70,582</b>	<b>1,00,50,553</b>	<b>12,87,40,163</b>	<b>2,94,28,256</b>	<b>25,09,81,442</b>	<b>21,80,31,666</b>

33. OTHER RECEIPTS

(Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Income tax refund	6,27,712	-	-	-	-	6,27,712	-
Caution deposit - VSP students	-	2,55,500	-	-	-	2,55,500	2,75,250
Others receipt	10,623	20,000	-	5,275	-	35,898	3,09,219
Deposits received back	30,017	2,21,728	-	1,06,032	(6,460)	3,51,317	(2,49,298)
Staff caution deposit repayment	2,92,000	-	-	-	-	2,92,000	7,44,750
<b>Total</b>	<b>9,60,352</b>	<b>4,97,228</b>	<b>-</b>	<b>1,11,307</b>	<b>(6,460)</b>	<b>15,62,427</b>	<b>10,79,921</b>

34. SECURED LOANS

(Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
<b>Opening Balance of Secured Loans</b>							
Term Loan - construction of immovable property	-	98,57,600	-	12,73,453	-	1,11,31,053	1,48,09,444
Vehicle Loan	5,89,130	-	-	-	-	5,89,130	-
Overdraft & others	19,11,037	4,07,811	10,00,000	1,58,72,054	15,31,782	2,07,22,684	1,90,25,891
<b>Total</b>	<b>25,00,167</b>	<b>1,02,65,411</b>	<b>10,00,000</b>	<b>1,71,45,507</b>	<b>15,31,782</b>	<b>3,24,42,867</b>	<b>3,38,35,335</b>
<b>Closing Balance of Secured Loan</b>							
Term loan - construction of immovable property	-	62,63,506	-	7,00,839	-	69,64,345	1,11,31,053
Vehicle loan	23,65,316	-	-	-	-	23,65,316	5,89,130
Overdraft & others	-	80,88,711	-	1,41,19,430	-	2,22,08,141	2,07,22,684
	23,65,316	1,43,52,217	-	1,48,20,269	-	3,15,37,802	3,24,42,867
<b>Change in secured loans Increase/(decrease)</b>	<b>1,34,851</b>	<b>(40,86,806)</b>	<b>10,00,000</b>	<b>23,25,238</b>	<b>15,31,782</b>	<b>9,05,065</b>	<b>13,92,468</b>



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**35. PURCHASE OF PROPERTY PLANT & EQUIPMENT (CAPITAL PAYMENTS)**

(Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Addition to Property, plant & equipment as per balance sheet	44,37,253	5,91,59,128	30,36,409	1,57,08,792	-	8,23,41,582	7,62,04,960
Deletion during the year	-	-	-	(2,69,434)	-	(2,69,434)	(3,94,076)
Change in capital work in progress	(2,69,043)	22,65,199	(5,41,310)	52,16,957	-	66,71,803	(47,26,165)
Change in caution deposit contractors	-	62,897	-	-	-	62,897	32,479
Change in creditors for capital asset	-	(65,58,869)	5,35,897	(65,70,789)	-	(1,25,93,761)	(49,39,710)
Change with contractors and capital advance	11,59,368	-	-	-	-	11,59,368	-
<b>Total</b>	<b>53,27,578</b>	<b>5,49,28,355</b>	<b>30,30,996</b>	<b>1,40,85,526</b>	<b>-</b>	<b>7,73,72,455</b>	<b>6,61,77,488</b>

**36. LOANS AND ADVANCES**

(Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Sub grantee advance	-	-	-	1,70,846	-	1,70,846	-
Rental advance	18,900	60,000	53,172	-	-	1,32,072	1,27,500
<b>Total</b>	<b>18,900</b>	<b>60,000</b>	<b>53,172</b>	<b>1,70,846</b>	<b>-</b>	<b>3,02,918</b>	<b>1,27,500</b>

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

(Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
<b>Expenses for the year as per statement of Income and Expenditure</b>							
Development support	3,06,11,274	-	-	-	-	3,06,11,274	3,05,04,599
Institution based services	-	8,18,08,352	-	10,10,90,664	2,20,60,355	20,49,59,371	17,80,12,449
Community based services	-	12,12,96,911	7,89,24,964	19,58,59,677	-	39,60,81,552	28,01,59,966
Support services	-	2,01,89,176	44,35,961	5,61,21,771	1,22,72,757	9,30,19,665	8,15,34,397
Changes in inventory	-	(3,02,847)	-	82,501	-	(2,20,346)	(6,56,306)
Change in staff benefit fund	(40,12,471)	-	-	-	(15,984)	(40,28,455)	(68,36,745)
Program advance - others	(5,53,832)	(53,180)	88,859	93,84,651	8,851	88,75,349	(1,23,024)
Changes in payables	(47,27,510)	(41,31,813)	(73,37,657)	(77,59,293)	5,94,660	(2,33,61,614)	(93,25,712)
Change in specified contribution returnable	-	37,787	(32,787)	-	-	5,000	2,00,000
Changes in other current liabilities	57,511	7,25,498	-	(7,82,775)	-	233	17,01,961
Change in other receipts	(80,138)	-	-	1,300	-	(78,838)	23,972
<b>Total</b>	<b>2,12,94,833</b>	<b>21,95,69,884</b>	<b>7,60,79,339</b>	<b>35,39,98,495</b>	<b>3,49,20,639</b>	<b>70,58,63,190</b>	<b>55,51,95,557</b>



**37. INTERNAL CONTROL AND RISK MANAGEMENT**

The Governing Body holds ultimate accountability for establishing and maintaining an effective system of internal control within the Organization. Such system is designed to provide reasonable assurance against material misstatements, errors, and fraud. Responsibility and authority are clearly delegated through the Chief Executive Officer to the respective management and operational levels within the Organization.

The Organization has instituted a strategic planning process with a rolling review cycle of three years, complemented by an annual budgeting framework which requires approval from the Governing Body. Material deviations from the approved budgets necessitate specific authorization by the Governing Body. Revised forecasts are conducted periodically throughout the financial year to ensure proactive financial management.

A robust financial reporting system is in place, whereby actual performance is monitored against budgeted targets on a monthly basis. This comprehensive planning and monitoring framework, coupled with the policy to maintain prudent reserves within the General Fund, enables the Organization to effectively oversee, mitigate, and manage its exposure to operational and financial risks.

**38. INVESTMENTS**

During the year Rs.44,68,309/- (Previous Year Rs. 41,67,280/-) of interest has been accrued but not received on investments and it has been included in total investment of Rs.19,18,32,681/- (Previous Year Rs.11,94,43,256/-)

**39. MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006**

There are material dues owed by the Company to Micro and Small Enterprises, which are outstanding for more than 45 days during the year end as at March 31, 2025. This information as required under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

Particulars	(Amount in Rs.)	
	As At March 31, 2025	As At March 31, 2024
i. Principal amount remaining unpaid to any supplier as at the end of the accounting year.	2,36,355	-
ii. Interest due thereon remaining unpaid to any supplier as at the end of the accounting year.	-	-
iii. The amount of interest paid / written back along with the amounts of the payment made to the supplier beyond the appointed day.	-	-
iv. The amount of interest due and payable for the year.	-	-
v. The amount of interest accrued and remaining unpaid at the end of the accounting year.	-	-
vi. The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid,	-	-

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

The Organization has taken leases of office premises, chapter and branch activities. The Organisation has paid Rs.15,07,500/- as refundable security deposit to 23 lessors (Previous year 14 lessors Rs.12,12,500/-). The total rental expense for the year of Rs.38,63,670/- (Previous year Rs.33,37,098/-) has debited to the statement of income and expenditure for the year ending March 31, 2025.

Future minimum lease payments due under non-cancellable operating leases are as follows:

Particulars	(Amount in Rs.)	
	As at March 31, 2025	As at March 31, 2024
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-



#### 41. STAFF BENEFIT FUND - GRATUITY 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, 2025.

Particulars	(Amount in Rs.)	
	As at March 31, 2025	As at March 31, 2024
<b>I. Change in Defined benefit Obligations:</b>		
Projected Defined Benefit obligations at the beginning of the year	2,16,74,429	1,62,25,978
Current Service Cost	29,50,394	23,12,166
Interest Cost	15,80,768	12,09,393
Past Service Cost	-	-
Actuarial Losses / (Gain)	9,89,965	26,56,745
Benefits paid	(16,24,239)	(7,29,853)
Projected Defined Benefit obligations at the end of the year	<b>2,55,71,317</b>	<b>2,16,74,429</b>
<b>II. Change In Plan Assets</b>		
Plan assets at the beginning of the year at Fair Value	-	-
Contributions by the employer	16,24,239	7,29,853
Benefits paid	(16,24,239)	(7,29,853)
Plan assets at the end of the year at Fair Value	-	-
<b>III. Present Value of Defined Benefit Obligation</b>	<b>2,55,71,317</b>	<b>2,16,74,429</b>
Plan Assets at the end of the year at Fair Value *	-	-
Total Liability as at the end of the year **	<b>2,55,71,317</b>	<b>2,16,74,429</b>
<b>IV. Financial Assumptions at the Valuation Date</b>		
Discount Rate (P.A)	6.55%	7.15%
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 note 3 as Gratuity Fund in financial statements.

Breakup of Gratuity fund is as follows;

Particulars	(Amount in Rs.)	
	As at March 31, 2025	As at March 31, 2024
Current liability	48,54,050	50,32,348
Non current liability	2,07,17,266	1,66,42,081
<b>Total liability</b>	<b>2,55,71,317</b>	<b>2,16,74,429</b>

#### 42. STAFF BENEFIT FUND - LEAVE ENCASHMENT

- The leave obligations cover the Organisation's liability for earned leave and is not funded. Future leave liability is based on AS 15 (Revised) on actuarial basis.
- Leave encashment benefit expensed in the Statement of Income and Expenditure for the year is Rs.4,49,471/- (Previous year Rs.15,56,285/-).
- Leave encashment benefit outstanding is Rs.32,68,402/- (Previous year Rs.31,36,835/-).
- Breakup of leave encashment fund is as follows;

Particulars	(Amount in Rs.)	
	As at March 31, 2025	As at March 31, 2024
Current liability	8,03,386	7,74,602
Non current liability	24,65,016	23,62,233
<b>Total liability</b>	<b>32,68,402</b>	<b>31,36,835</b>

\* Liability for leave encashment shown under leave encashment fund in Note 3 to financial statements.

#### 43. 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 sector wise financials as follows;



Swami Vivekananda Youth Movement  
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Segment reporting

Balance Sheet as at March 31, 2025

(Amount in Rs.)

Particulars	As at March 31, 2025		As at March 31, 2024	
	Foreign	Indian	Foreign	Indian
<b>SOURCE OF FUNDS</b>				
Restricted Funds	14,68,16,205	36,11,27,996	11,98,49,031	27,92,12,726
Designated Funds	55,72,988	7,16,07,501	54,27,385	6,10,22,546
Unrestricted Funds	1,88,00,961	1,64,97,666	1,54,20,568	1,46,88,134
<b>TOTAL FUNDS</b>	<b>17,11,90,153</b>	<b>44,92,33,163</b>	<b>14,06,96,985</b>	<b>35,49,23,405</b>
<b>APPLICATION OF FUNDS</b>				
<b>Property, plant &amp; equipment</b>	8,97,65,713	28,05,83,986	8,22,80,760	22,67,27,669
Investments	6,79,17,093	12,39,15,587	5,75,54,458	6,18,88,798
Deposits	-	11,33,260	-	14,84,577
Current Assets	2,14,18,705	13,73,41,236	33,60,226	12,87,44,248
<b>TOTAL ASSETS</b>	<b>17,91,01,510</b>	<b>54,29,74,070</b>	<b>14,31,95,445</b>	<b>41,88,45,292</b>
<b>Liabilities</b>				
Current Liabilities	74,05,621	8,36,47,866	19,92,725	5,10,74,289
Long Term Liabilities	5,05,735	1,00,93,042	5,05,735	1,28,47,598
<b>TOTAL LIABILITIES</b>	<b>79,11,356</b>	<b>9,37,40,907</b>	<b>24,98,460</b>	<b>6,39,21,887</b>
<b>NET ASSETS</b>	<b>17,11,90,153</b>	<b>44,92,33,163</b>	<b>14,06,96,985</b>	<b>35,49,23,405</b>

Statement of Income and Expenditure for the year ended March 31, 2025

(Amount in Rs.)

Particulars	For the year ended March 31, 2025		For the year ended March 31, 2024	
	Foreign	Indian	Foreign	Indian
<b>INCOME</b>				
Unrestricted	35,30,556	28,17,47,602	31,36,495	24,69,32,714
Designated	-	1,74,428	-	1,34,387
Restricted	3,40,99,904	42,87,72,846	2,37,38,544	32,32,50,773
<b>TOTAL</b>	<b>3,76,30,460</b>	<b>71,06,94,876</b>	<b>2,68,75,039</b>	<b>57,03,17,874</b>
<b>EXPENDITURE</b>				
Development Support	34,172	3,05,77,102	2,45,855	3,02,58,744
Institution Based Services	1,06,13,023	19,43,46,348	83,21,591	16,02,60,126
Community Based Services	2,35,36,132	37,25,45,420	1,53,84,118	27,42,06,580
Support Services	-	9,30,19,665	-	8,15,34,406
Amount no longer receivable	-	2,16,864	-	-
Depreciation	77,42,741	1,96,59,941	78,56,226	1,68,71,621
<b>TOTAL</b>	<b>4,19,26,068</b>	<b>71,03,65,340</b>	<b>3,18,07,790</b>	<b>56,31,31,477</b>
<b>Net Movement in Funds</b>	<b>(42,95,608)</b>	<b>3,29,536</b>	<b>(49,32,751)</b>	<b>71,86,397</b>



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**44. FUND RAISED THROUGH SOCIAL STOCK EXCHANGE (SSE)**

During the Financial Year 2023-24 the Organisation had registered under Social Stock Exchange of National Stock Exchange (NSE) & Bombay Stock Exchange (BSE) which is a electronic fund raising platform regulated by Securities and Exchange Board of India (SEBI). Further the Organisation had listed "Zero Coupon Zero Principal Instruments ('ZCZP') of 1,55,00,000 ZCZP instruments of Rs.1/- each and had raised total contribution of Rs.1,55,00,000/-.

The Organisation proposed to spend the said fund for "Viveka Tribal Centre for Learning" through which SVYM envisions to create a learning environment which is holistic, inclusive and joyful for the children from the rural and tribal areas of H D Kote and neighbouring taluks over the period of five years.

During the year organisation has an opening balance of unspent amounting to Rs.1,50,00,000/- and expenses made during the year constitutes to Rs.27,53,250/- relating to the listing of ZCZP Instruments. As on 31st March, 2025 the unspent amount of Rs.1,22,46,750/- is disclosed as earmarked fund under the head 'Education' (refer note no 3A). The matching amount of Rs.1,22,46,750/- is kept in a separate bank account as on March 31, 2025.

**45. EARMARKED FUNDS**

- Expenditure incurred during the year from earmarked fund is for both capital and recurring expenditure.
- Unspent amount available as on the balance sheet date is Rs.7,41,17,170/- (Previous year Rs.3,30,75,989/-)

**46. 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 2024-25.

**A Related parties and relationship**

**i. Governing body members**

Sl No.	Name of the Person	Relationship	Age	Qualification	Service rendered in SVYM	Specialization
1	Dr. Sudheer B Bangalore	President	57	MBBS	39 Years	Paediatrician
2	Dr. Chandrashekhar K N	Vice President	65	MBBS	41 Years	General Physician
3	Dr. Pushpalatha S	Secretary	60	MBBS	41 Years	Gynaecologist
4	Dr. Dathathri M A	Joint Secretary	47	MBBS	20 Years	Ophthalmologist
5	Dr. Sridevi Seetharam	Treasurer	56	MBBS	39 Years	Pathologist
6	Ms. Swathi R	Executive Member	36	MSc	7 Years	Educationalist
7	Dr. Prashanth	Executive Member	48	MBBS	20 Years	Ophthalmologist

**ii. Other related parties**

1	Ms. Savitha S (Key Managerial Personnel)	Chief Executive Officer	44	Chartered Accountant	14 years	Not Applicable
2	Dr M R Seetharam	Spouse of Treasurer	60	MBBS, MS (Ortho)	41 Years	Orthopaedical



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Schedule to Financial Statements

B. Transaction with related parties and Key Managerial Personnel

Particulars	(Amount in Rs.)	
	For the year ended March 31, 2025	For the year ended March 31, 2024
Salary, Allowances and Professional fees to governing body*	NIL	NIL
Salary and Allowances to Chief Executive Officer*	15,90,000	15,00,000
Professional fees to Dr M R Seetharam*	24,67,581	NIL
	<b>40,57,581</b>	<b>15,00,000</b>

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

47. CAPITAL COMMITMENTS

Particulars	(Amount in Rs.)	
	As at March 31, 2025	As at March 31, 2024
Major capital commitments	17,75,00,000	11,25,00,000
	<b>17,75,00,000</b>	<b>11,25,00,000</b>

48. PENDING LITIGATION

One of the donors had donated a land & building measuring about 2400 sq. ft. located at Bengaluru (Karnataka). The referred property is registered in the name and title of the Organization. However, during the course of the ownership, a relative of the donor is claiming the title and deed of the property on his behalf. The concerned matter is been pending before the Hon'ble High Court of Karnataka as a civil case bearing O.S. No. 9725/2014.

49. 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

50. GENERAL

- Further, the Organization has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the accounting software, except for audit trail feature is not enabled for certain changes made, if any, using privileged/ administrative access rights to the SAP Business ONE application and the underlying database. Further no instance of audit trail feature being tampered with was noted in respect of the accounting software.
- The management is taking steps to ensure that the books of account are maintained as required under the applicable statute.
- Previous year's figures have been regrouped and reclassified wherever necessary to confirm with current year's presentation.

For MSSV & Co,

Chartered Accountants

ICA Firm Registration Number : 0019875

Shiv Shankar T R

Partner

Membership No.: 220517

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



Mr. Shreeharsha M S  
Senior Finance Manager



Ms. Savitha S  
Chief Executive Officer



Dr. Sridevi Seethram  
Treasurer



Dr. Prashanth C R  
Secretary



Dr. Sudheer B Bangalore  
President

Place: Bengaluru

Date: May 27, 2025

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development

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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

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### 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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# 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