



BANSAL SINHA & CO.
CHARTERED ACCOUNTANTS


18/19, OLD RAJINDER NAGAR,
NEW DELHI - 110 060
Phones : 011- 41046530, 25853424
E-mail : bsc@bansalsinha.com
Website : www.bansalsinha.com

AUDITORS' CERTIFICATE

We have audited the Foreign Contribution Account of YOGODA SATSANGA SOCIETY OF INDIA 21, U N Mukherjee Road, Dakshineswar, Kolkata-700 076, West Bengal (a society registered under The Society's Registration Act, XXI of 1860, West Bengal, Number 8532/286 of 1935-36) for the year ended 31st March, 2019 and examined all relevant books and vouchers and certify that according to the audited account:

1. The brought forward foreign contribution at the beginning of the year was Rs 6,80,67,268/-
2. Foreign contribution of Rs 3,94,60,281/- was received by the Association during the year 2018-19, which includes:
 - a) Foreign contribution of Rs. 3,62,58,411/- (translated at the ruling rate of foreign exchange on the date of credit into the bank account).
 - b) Interest earned in designated bank account Rs. 32,01,870/-.
3. The balance of unutilized foreign contribution with the Association at the end of year 2018-19 was Rs 6,13,70,095/-
4. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of Foreign Contribution (Regulation) Act, 2010 read with rule 16 of Foreign Contribution (Regulation) Rules 2011
5. The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.

For Bansal Sinha & Co
(Chartered Accountants)
FRN 006184N


Hari Ubriani
Partner

(Membership No. 084437)
UDIN:- 19084437AAAABJ5950
Place: New Delhi
Date: 26th September, 2019



**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
Balance Sheet as at 31st March 2019**

Item	Schedule	As at 31.3.2019 Rs.	As at 31.3.2018 Rs.
ASSETS			
Cash	1	85,456	5,54,641
Bank	1	6,12,10,650	6,73,62,627
Cheques-in-Hand	1	73,989	1,50,000
Cash & Cash Equivalents		6,13,70,095	6,80,67,268
I. Total Current Assets		6,13,70,095	6,80,67,268
Properties (A)	2 (A)	3,71,48,461	3,30,57,730
Plant and Other Equipments (B)	2 (B)	2,69,82,156	32,21,132
Construction Work-in-Progress (C)	2 (C)	24,05,254	-
II. Total Long Term Assets (A+B+C)		6,65,35,871	3,62,78,862
Total Assets (I + II)		12,79,05,966	10,43,46,130
LIABILITIES			
Current Liabilities	3	6,60,875	34,647
III. Total Current Liabilities		6,60,875	34,647
OWN FUNDS			
Specific Funds (other than YSS of India Fund) (D)	3 (A)	2,36,73,874	2,57,99,695
YSS of India Fund (E)	4 (A)	22,49,03,831	19,31,01,959
Accumulated Expenditure over Income (F)	4 (B)	(12,13,32,615)	(11,45,90,171)
IV. Total Funds (D+E+F)		12,72,45,091	10,43,11,483
Total Liabilities & Funds (III + IV)		12,79,05,966	10,43,46,130
Notes to Accounts	8		

Schedules 1 to 4, and 8 form an integral part of the Balance Sheet.

In terms of our attached report of even date.

For Bansal Sinha & Co.
Chartered Accountants
FRN: 006184N

For and on behalf of the Board of Directors

Hari Ubriani
Partner
(Membership No. 084437)



Swami Smaranananda Giri
Vice President

Swami Suddhananda Giri
Treasurer

Swami Shraddhananda Giri
Member, Board of Directors

Ambassador K N Bakshi
Member, Board of Directors

Place: New Delhi
Date: 26th September, 2019

Swami Shraddhananda Giri
Member, Board of Directors

Ambassador K N Bakshi
Member, Board of Directors

**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT**

Statement of Receipts and Payments for the year ended 31st March, 2019

Receipts	Year ended 31.3.2019	Sch.	Payments	Year ended 31.3.2019	Sch.
	Rs.			Rs.	
Opening Balance		1			
- Balances at Bank	6,73,62,627		Educational Seva		
- Cash-in-Hand	5,54,641		Educational Aid	10,81,806	5 A1
- Cheques-in-Hand	1,50,000		How-to-Live Yoga Training	1,26,854	5 A2
Donations for Charitable Activities - for Specific Purposes			Medical Seva & Relief Works		5 B
Contribution - Education	56,51,382	5 A1	Running of Charitable Hospitals and Clinics	98,16,073	
Contribution - Medical Relief	1,85,707	5 B	Free Eye Camps and Medical Camps	12,93,885	
Contribution - Natural Calamities Relief	68,305	5 B	Other Medical Seva Activities	2,37,462	
Contribution - Welfare of Poor	10,25,588	5 B			
Contribution - Publication Fund	1,43,140	5 B			
Corpus Donations	2,52,14,827	4 A	General Help to Poor and Needy	5,19,493	
General Donations	39,69,462	6	Flood Relief	33,48,080	
Income from Investments			Water Supply Projects and Drinking Water Help	7,000	
Interest from Bank - Savings	32,01,870	6	Supporting Administrative Expenses		5 C
			Running of Ashrams and Dhyana Kendras	77,408	
			Payable (2017-18)		3
			TDS Payable (2017-18)	23,887	
			Payable (2017-18)	10,760	
			Fixed Assets & Construction Work-in-progress	2,96,14,747	2
			Closing Balance		1
			- Balances at Bank	6,12,10,650	
			- Cash-in-Hand	85,456	
			- Cheques-in-Hand	73,989	
	10,75,27,549			10,75,27,549	

In terms of our attached report of even date.

For Bansal Sinha & Co.
Chartered Accountants
FRN: 006184N

Hari Ubriani
Partner
(Membership No. 084437)



For and on behalf of the Board of Directors

Swami Smaranananda Giri

Swami Smaranananda Giri
Vice President

Swami Suddhananda Giri

Swami Suddhananda Giri
Treasurer

Swami Shradhananda Giri

Swami Shradhananda Giri
Member, Board of Directors

Ambassador K. N. Bakshi

Ambassador K. N. Bakshi
Member, Board of Directors

Place: New Delhi
Date: 26th September, 2019

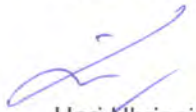
YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
Statement of Income and Expenditure for the year ended 31st March 2019

	Schedule	2018-19	2017-18
		Rs.	Rs.
I. INCOME			
Contributions received for Charitable Activities	5	69,30,983	1,28,19,153
General Donations received	6	39,69,462	38,56,826
Income from Investments	6	32,01,870	27,16,967
Total of Income (A)		1,41,02,314	1,93,92,946
II. EXPENDITURE			
Expenditure for Charitable Activities	5	1,65,31,374	1,33,61,681
Total of Expenditure (B)		1,65,31,374	1,33,61,681
(Deficit) / Surplus for the Year (A - B)		(24,29,059)	60,31,265
III. EXCEPTIONAL ITEMS			
Exceptional Items	7 (B)	-	-
		-	-
IV. APPROPRIATIONS & TRANSFERS			
Transfer from Specific Funds	7 (A)	(2,56,191)	(4,90,403)
Transfer to Specific Funds	7 (C)	45,69,576	1,09,84,529
Transfer from YSS of India Fund	4 (B)	(67,42,444)	(44,62,861)
Total Appropriation		(1,10,55,829)	60,31,265
Notes to Accounts	8		

Schedules 4 to 8 form an integral part of the Income and Expenditure Account

In terms of our attached report of even date.

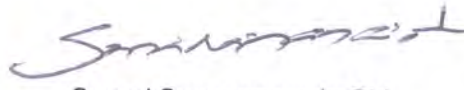
For Bansal Sinha & Co.
Chartered Accountants
FRN: 006184N



Hari Ubriani
Partner
(Membership No. 084437)



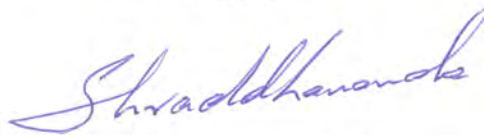
For and on behalf of the Board of Directors



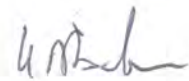
Swami Smaranananda Giri
Vice-President



Swami Siddhananda Giri
Treasurer



Swami Shraddhananda Giri
Member, Board of Directors



Ambassador K. N. Bakshi
Member, Board of Directors

Place: New Delhi
Date: 26th September, 2019

**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT**
Schedule forming part of the Balance Sheet
as at 31st March 2019

Details of Cash & Cash Equivalents

	As at 31.3.2019	As at 31.3.2018
	Rs.	Rs.
Cash-in-hand (INR)	45,200	7,000
Dollars-in-Hand (INR)	40,256	5,47,641
Balances with Banks in Savings Account	6,12,10,650	6,73,62,627
Cheques-in-hand (INR)	73,989	1,50,000
Total	6,13,70,095	6,80,67,268



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**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT**

Schedule forming part of the Balance Sheet as at 31st March 2019

(Amount in Rs.)

Details of Fixed Assets

Description of Assets	Book value / Cost as at 1.4.2018	Additions during the Year	Deductions during the Year	Book value / Cost as at 31.3.2019
(A) Properties				
Freehold Land	32,93,722	-	-	32,93,722
Leasehold Land	1,85,00,000	-	-	1,85,00,000
Buildings	1,12,64,008	40,90,731	-	1,53,54,739
Total	3,30,57,730	40,90,731	-	3,71,48,461
(B) Moveable Assets				
Furniture & Fittings	38,600	14,04,318	-	14,42,918
Machinery, Equipments & Vehicles	31,67,832	2,23,56,706	-	2,55,24,538
Other Assets	14,700	-	-	14,700
Total	32,21,132	2,37,61,024	-	2,69,82,156
(C) Construction Work-in-Progress				
Construction Work-in-Progress	-	-	-	-
Capital Advance	-	24,05,254	-	24,05,254
	-	24,05,254	-	24,05,254
Total of Fixed Assets (A + B + C)	3,62,78,862	3,02,57,009	-	6,65,35,871



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YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
Schedule forming part of the Balance Sheet
as at 31st March 2019

Schedule - 3

Details of Current Liabilities		
	As at 31.3.2019	As at 31.3.2018
	Rs.	Rs.
TDS Payable	56,926	23,887
Creditors for Expenses	6,03,949	10,760
Total	6,60,875	34,647

Schedule - 3 (A)

Details of Specific Funds (other than YSS of India Fund)		
	As at 31.3.2019	As at 31.3.2018
	Rs.	Rs.
Scholarship Fund		
Opening Balance	-	-
Add: Corpus Donations (Schedule 4A)	-	3,15,250
<i>Sub-Total</i>		3,15,250
Less: Transferred to Income & Expenditure account	-	3,15,250
Total	-	-
Publication Fund		
Opening Balance	-	-
Add: Amount received for Publication fund	1,43,140	
<i>Sub-Total</i>	1,43,140	-
Less: Trfd. to YSS of India Fund being utilized for capital asset (Schedule 4A)	1,43,140	
Total	-	-
Kendra Fund		
Opening Balance	1,43,65,609	19,55,717
Add: Corpus Donations (Schedule 4A)	12,09,554	1,25,85,045
<i>Sub-Total</i>	1,55,75,162	1,45,40,762
Less: Transferred to I/E Account being amount utilized during the year	2,05,761	1,75,153
Less: Transferred to YSS of India Fund (Schedule 4A)	76,48,759	-
Total	77,20,642	1,43,65,609
Education Fund		
Opening Balance	1,13,83,656	4,38,087
Add: Contributions received during the year and Unutilized	45,69,576	1,09,45,569
Total	1,59,53,232	1,13,83,656
Natural Calamities Relief Fund		
Opening Balance	50,430	11,470
Add: Contributions received during the year and Unutilized	-	38,960
<i>Sub-Total</i>	50,430	50,430
Less: Transferred to I & E Account being amount utilized during the year	50,430	-
Total	-	50,430
Grand Total	2,36,73,874	2,57,99,695



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YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
Schedule forming part of the Balance Sheet as at 31st March, 2019

Schedule - 4 (A)

Details of Corpus Donations and YSS of India Fund

	As at 31.3.2019	As at 31.3.2018
	Rs.	Rs.
Part I		
Corpus Donations Received		
Donations received from the devotees and well wishers of the Society during the year for forming a part of the Corpus of the Society	2,52,14,827	4,17,80,662
Less: Specific Corpus Donations transferred to Specific Funds (Schedule 3A)	12,09,554	1,29,00,295
Total Corpus Donations received for YSS of India Fund	2,40,05,273	2,88,80,367
Part II		
YSS of India Fund		
Balance brought forward from previous year	19,31,01,959	16,42,44,493
Add: Corpus donations received (from Part I above)	2,40,05,273	2,88,80,367
Add: Transferred from Kendra Fund (Schedule 3A)	76,48,759	-
Add: Transferred from Publication Fund (Schedule 3A)	1,43,140	-
Add: Assets received as donations in kind	4,700	200
Less: Adjusted against TDS receivable	-	23,101
YSS of India Fund Closing Balance	22,49,03,831	19,31,01,959

Schedule - 4 (B)

Details of Accumulated Expenditure over Income

	As at 31.3.2019	As at 31.3.2018
	Rs.	Rs.
Income & Expenditure Account		
Accumulated Expenditure over Income brought forward	11,45,90,171	11,01,27,310
Excess of Expenditure over Income for the current year	67,42,444	44,62,861
Accumulated Expenditure over Income - Closing Balance	12,13,32,615	11,45,90,171



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YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
 Schedule forming part of the Income & Expenditure Account
 for the year ended 31st March 2019

Details of Charitable Activities

All figures in Rs.

Areas of Charitable Activities	Schedule	Year	Expenditure for Charitable Activities	Contributions for Charitable Activities	Net Expenses
			(a)	(b)	(c) = (a-b)
A. Educational Seva & Yoga	5 (A)	C.Y.	12,08,660	56,51,382	(44,42,722)
		P.Y.	7,19,807	1,13,50,126	(1,06,30,319)
B. Medical Seva and Relief Works	5 (B)	C.Y.	1,52,41,306	12,79,601	1,39,61,705
		P.Y.	1,25,52,762	14,69,028	1,10,83,734
C. Supporting Administrative Expenses	5 (C)	C.Y.	81,408	-	81,408
		P.Y.	89,112	-	89,112
Total : 2018-19		C.Y.	1,65,31,374	69,30,983	96,00,391
Previous Year : 2017-18		P.Y.	1,33,61,681	1,28,19,154	5,42,528




YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
 Schedule forming part of the Income & Expenditure Account
 for the year ended 31st March 2019

Details of Educational Seva & Yoga

	Schedule	2018-19		2017-18
		Rs.	Rs.	Rs.
Expenses				
Running of Charitable Educational Institutions	5 (A1)	1,24,342		2,72,807
Educational Aid	5 (A1)	9,57,464		4,47,000
How-to-Live Yoga Training	5 (A2)	1,26,854		-
Total Expenses (A)			12,08,660	7,19,807
Less: Incomes				
Contributions received for: Running of Charitable Educational Institutions & Aid	5 (A1)	56,51,382		1,13,50,126
Total Incomes (B)			56,51,382	1,13,50,126
Net Expenses (A - B)			(44,42,722)	(1,06,30,319)



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YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
Schedule forming part of the Income & Expenditure Account
for the year ended 31st March 2019

Schedule - 5 (A1)

Details of Educational Seva & Yoga

Running of Charitable Educational Institutions and Educational Aid

	2018-19		2017-18
	Rs.	Rs.	Rs.
Expenses			
Running of Charitable Educational Institutions			
Assets of Rs. 5000 Or Below	-		6,200
Assistance for Educational Materials	-		59,328
Payments for Maintenance of Schools and Colleges	1,24,342		2,07,279
Sub-Total (A)		1,24,342	2,72,807
Educational Aid			
Scholarships and Awards	9,08,200		4,47,000
Educational Assistance	49,264		-
Sub-Total (B)		9,57,464	4,47,000
Total Expenses (A + B)		10,81,806	7,19,807
Less: Contributions received			
Contributions for Educational Activities	56,51,382		1,13,50,126
Total Income (C)		56,51,382	1,13,50,126
Net Expenses (A + B - C)		(45,69,576)	(1,06,30,319)

Schedule - 5 (A2)

Details of Educational Seva & Yoga

How-to-Live Yoga Training

	2018-19		2017-18
	Rs.	Rs.	Rs.
Expenses			
Assets of Rs. 5000 Or Below	40,120		-
Other Taxes	30		-
Repairs & Maintenance	86,704		-
Total Expenses		1,26,854	-
Net Expenses		1,26,854	-



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YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
Schedule forming part of the Income & Expenditure Account
for the year ended 31st March 2019

Schedule - 5 (B)

Details of Medical Seva and Relief Works

	2018-19		2017-18
	Rs.	Rs.	Rs.
Expenses			
Running of Charitable Hospitals and Clinics			
Medicines & Treatment	65,08,076		66,24,272
Printing Expenses	-		15,799
Professional Fees	12,13,175		-
Repairs & Maintenance	1,54,540		1,64,920
Salaries & Wages	19,59,595		28,87,992
Sub-Total		98,35,386	96,92,983
Free Eye Camps and Medical Camps			
Free Eye Camps	4,50,860		4,32,690
Free Medical Camps	8,43,025		7,44,737
Sub-Total		12,93,885	11,77,427
Other Medical Seva Activities			
Assistance for Medical Treatment	-		10,12,000
Leprosy Relief	2,37,462		2,36,503
Sub-Total		2,37,462	12,48,503
General Help to Poor and Needy			
Clothes for Needy	4,82,260		1,54,009
Games & Sports for Students	37,233		32,462
Sub-Total		5,19,493	1,86,471
Flood Relief		33,48,080	-
Water Supply Projects and Drinking Water Help		7,000	2,47,378
Total Expenses (A)		1,52,41,306	1,25,52,762
Less: Contributions received			
Contributions for Leprosy Relief	-		3,645
Contributions for Medical Relief	1,85,707		1,96,233
Contributions for Natural Calamities Relief	68,305		38,960
Contributions for Welfare of the Poor	10,25,588		12,30,189
Total Incomes (B)		12,79,601	14,69,028
Net Expenses (A - B)		1,39,61,705	1,10,83,734



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Schedule - 5 (C)

YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
 Schedule forming part of the Income & Expenditure Account
 for the year ended 31st March 2019

Details of Supporting Administrative Expenses**Running of Ashrams and Dhyana Kendras**

	2018-19		2017-18
	Rs.	Rs.	Rs.
Expenses			
Audit Fees - Statutory Audit	47,200		47,200
Bank Charges	34,208		41,912
Total Expenses		81,408	89,112
Total Expenses		81,408	89,112

Schedule - 6

Details of General Donations and Income from Investments

	2018-19		2017-18
	Rs.	Rs.	Rs.
General Donations	39,69,462		38,56,826
Total		39,69,462	38,56,826
Income from Investments			
Banks:			
- Savings Accounts	32,01,870		21,51,953
- Short Term Deposits	-		5,65,014
		32,01,870	27,16,967
Total		32,01,870	27,16,967



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YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
Schedule forming part of the Income & Expenditure Account
for the year ended 31st March 2019

Schedule - 7 (A)

Details of Transfer from Specific Funds

Areas of Charitable Activities	Net Expenses as per Schedule 5	Appropriation		Amount after Appropriation
	(Rs.)	From	(Rs.)	(Rs.)
	(a)		(b)	(a)-(b)
Medical Seva & Relief Works	1,39,61,705	Kendra Project Fund Natural Calamities Relief Fund	2,05,761 50,430	1,37,05,514
Total : 2018-19			2,56,191	
<i>Previous Year : 2017-18</i>			4,90,403	

Schedule - 7 (B)

Details of Exceptional Items

	2018-19		2017-18	
	Rs.		Rs.	
Donation in Kind Assets < Rs. 5000	(8,600)		-	
Donation in Kind - Revenue	8,600		-	
Total		-		-

Schedule - 7 (C)

Details of Transfer to Specific Funds

	2018-19			2017-18
	Receipts	Utilization	Appropriation to:	Total
	Rs.			Rs.
Transfer to Specific Funds (other than YSS of India Fund)				
Natural Calamities Relief Fund	-	-	-	38,960
Education Fund	56,51,382	10,81,806	45,69,576	1,09,45,569
Total	56,51,382	10,81,806	45,69,576	1,09,84,529



**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT (2018-19)**

SCHEDULE - 8

NOTES ATTACHED TO AND FORMING PART OF THE ACCOUNTS

- 1.(a) Due to non-maintenance of separate books of accounts and records for Foreign Contribution up to 4th August, 1976, the Assets and Liabilities up to the said date could not be determined and hence are not included in these accounts.
- (b) Because of the above, these accounts have been drawn up based on the returns filed under the Foreign Contribution (Regulation) Act, 1976 as amended and the Rules relating thereto from 5th August, 1976 onwards.
2. **Revenue Recognition**
All foreign currency contributions received are accounted for based on the credit given by the Bank at the exchange rate then prevailing.
3. **Fixed Assets**
Fixed Assets are stated at cost.
- As the depreciation on Fixed Assets provided in the Society's overall accounts include the depreciation on Assets under Foreign Contribution Account, the same is not being provided in the Foreign Contribution Account separately.
- Fixed Assets considered as obsolete/non-usable are written off to the Income and Expenditure Account.
- Assets having purchase value of Rs 5,000 or less are charged off to the Income and Expenditure Account in the year of purchase.
- Fixed Assets received as donations are included in Fixed Assets at a nominal value of Rs 100 per asset.
4. Contribution for Education amounting to Rs 45,69,576 (P.Y. Rs. 1,09,45,569) was unspent during the year. At the end of the year total cumulative unspent amount of Rs 1,59,53,232 (P.Y. 1,13,83,656) has been kept in the Education Fund to be utilized in future periods.
- Out of the donations received for specific Kendra(s), a total cumulative amount of Rs 77,20,642 (P.Y. Rs 1,43,65,609) was unspent at the end of the year. This amount has been kept in the Kendra Fund to be utilized in future periods.
5. Previous year's figures have been regrouped / rearranged / recast wherever necessary.

Signatories to schedule - 1 to 8
In terms of our attached report of even date.

For Bansal Sinha & Co
Chartered Accountants
FRN: 006184N

For and on behalf of the Board of Directors


Hari Ubriani
Partner
(M. No. 084437)

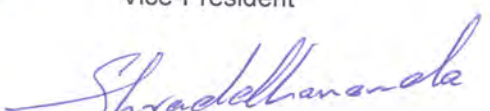




Swami Smaranananda Giri
Vice-President



Swami Suddhananda Giri
Treasurer

Place: New Delhi
Date: 26 September, 2019


Swami Shraddhananda Giri
Member, Board of Directors


Ambassador K. N. Bakshi
Member, Board of Directors