




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, 2018 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 2,03,75,375/-
2. Foreign contribution of Rs 6,11,73,608/- was received by the Association during the year 2017-18, which includes:
 - a) Foreign contribution of Rs. 5,84,56,641/- (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. 27,16,967/- (including TDS of Rs. 23,101/-).
3. The balance of unutilized foreign contribution with the Association at the end of year 2017-18 was Rs 6,80,67,268/-
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)

Place: New Delhi
Date: 13th September, 2018

**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
Balance Sheet as at 31st March 2018**

Item	Schedule	As at 31.3.2018 Rs.	As at 31.3.2017 Rs.
ASSETS			
Cash		5,54,641	1,83,540
Bank		6,73,62,627	26,09,835
Cheques-in-Hand		1,50,000	21,75,000
Cash & Cash Equivalents (A)	1	6,80,67,268	49,68,375
Other Current Assets (B)	2	-	6,658
Short Term Fixed Deposit	3	-	1,54,07,000
Total Short Term Investments (C)		-	1,54,07,000
I. Total Current Assets (A+B+C)		6,80,67,268	2,03,82,033
Properties (D)	4 (A)	3,30,57,730	3,30,57,530
Plant and Other Equipments (E)	4 (B)	32,21,132	30,98,882
II. Total Long Term Assets (D+E)		3,62,78,862	3,61,56,412
Total Assets (I + II)		10,43,46,130	5,65,38,445
LIABILITIES			
Current Liabilities		34,647	15,988
III. Total Current Liabilities	5	34,647	15,988
OWN FUNDS			
Specific Funds (other than YSS of India Fund) (F)	5 (A)	2,57,99,695	24,05,274
YSS of India Fund (G)	6 (A)	19,31,01,959	16,42,44,493
Accumulated Expenditure over Income (H)	6 (B)	(11,45,90,171)	(11,01,27,310)
IV. Total Funds (F+G+H)		10,43,11,483	5,65,22,457
Total Liabilities & Funds (III + IV)		10,43,46,130	5,65,38,445
Notes to Accounts	10		

Schedules 1 to 6, and 10 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

Hari Ubriani
Partner
(Membership No. 084437)



Swami Smaranananda Giri

Swami Smaranananda Giri
General Secretary

K. N. Bakshi

Ambassador K. N. Bakshi
Member, Board of Directors

For and on behalf of the Board of Directors

Swami Suddhananda Giri
Swami Suddhananda Giri
Treasurer

Swami Ishwarananda Giri

Swami Ishwarananda Giri
Member, Board of Directors

Place: New Delhi
Date: 13th September, 2018

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

Receipts and Payments Account for the year ended 31st March, 2018

Receipts	Year ended	Sch.	Payments	Year ended	Sch.
	31.3.2018			31.3.2018	
	Rs.			Rs.	
Opening Balance		1			
- Balances at Bank	26,09,835		Educational Seva		
- Cash-in-Hand	1,83,540		Educational Aid	7,19,807	7 A1
- Cheques-in-Hand	21,75,000				
- Investment at Cost (Short Term Deposits)	1,54,07,000	3	How-to-Live Yoga Training	-	7 A2
Donations for Charitable Activities - for Specific Purposes			Medical Seva & Relief Works		7 B
Contribution - Education	1,13,50,126	7 A1	Running of Charitable Hospitals and Clinics	96,92,983	
Contribution - Leprosy Relief	3,645	7 B			
Contribution - Medical Relief	1,96,233	7 B	Free Eye Camps and Medical Camps	11,77,427	
Contribution - Natural Calamities Relief	38,960	7 B	Other Medical Seva Activities	12,48,503	
Contribution - Welfare of Poor	12,30,189	7 B			
Corpus Donations	4,17,80,662	6 A	General Help to Poor and Needy	1,86,471	
General Donations	38,56,826	8	Water Supply Projects and Drinking Water Help	2,47,378	
Income from Investments		8			
Interest from Bank - Savings	21,51,953		Supporting Administrative Expenses		7 C
Interest from Bank - Short Term Deposits	5,65,014		Running of Ashrams and Dhyana Kendras	89,112	
Accrued Interest (2016-17)	6,658	2	TDS Payable (2016-17)	15,988	5
Payable (2017-18)	34,647	5	TDS Receivable	23,101	
			Machinery, Equipments & Vehicles	1,22,250	4
			Closing Balance		1
			- Balances at Bank	6,73,62,627	
			- Cash-in-Hand	5,54,641	
			- Cheques-in-Hand	1,50,000	
	8,15,90,288			8,15,90,288	

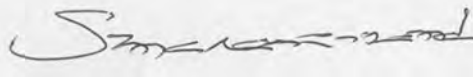
In terms of our attached report of even date.

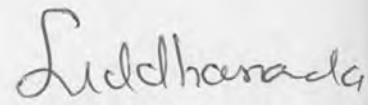
For Bansal Sinha & Co.
Chartered Accountants
FRN: 006184N



Hari Ubriani
Partner
(Membership No. 084497)

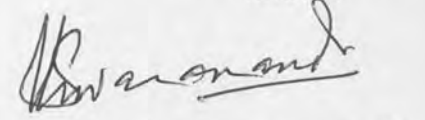


For and on behalf of the Board of Directors


Swami Smaranananda Giri
General Secretary


Swami Suddhananda Giri
Treasurer


Ambassador K. N. Bakshi
Member, Board of Directors


Swami Ishwarananda Giri
Member, Board of Directors

Place: New Delhi
Date: 13th September, 2018

YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
Statement of Income and Expenditure for the year ended 31st March 2018

	Schedule	2017-18	2016-17
		Rs.	Rs.
I. INCOME			
Contributions received for Charitable Activities	7	1,28,19,153	29,29,502
General Donations received	8	38,56,826	40,58,738
Income from Investments	8	27,16,967	4,57,249
Total of Income (A)		1,93,92,946	74,45,489
II. EXPENDITURE			
Expenditure for Charitable Activities	7	1,33,61,681	1,12,08,047
Total of Expenditure (B)		1,33,61,681	1,12,08,047
(Deficit) / Surplus for the Year (A - B)		60,31,265	(37,62,558)
III. APPROPRIATIONS & TRANSFERS			
Transfer from Specific Funds	9 (A)	(4,90,403)	(5,84,296)
Transfer to Specific Funds	9 (B)	1,09,84,529	4,49,557
Transfer from YSS of India Fund	6 (B)	(44,62,861)	(31,89,732)
Total Appropriation		60,31,265	(33,24,471)
Notes to Accounts	10		

Schedules 6 to 10 form an integral part of the Income and Expenditure Account

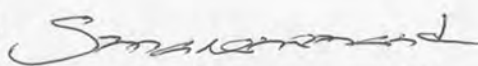
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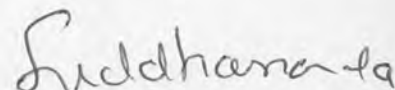
For Bansal Sinha & Co.
Chartered Accountants
FRN: 006184N

For and on behalf of the Board of Directors

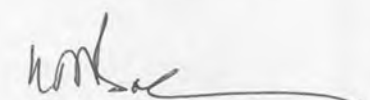

Hari Ubriani
Partner
(Membership No. 084437)

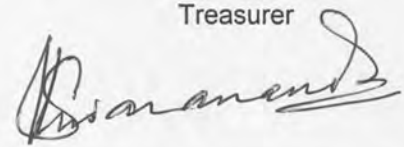



Swami Smaranananda Giri
General Secretary


Swami Suddhananda Giri
Treasurer

Place: New Delhi
Date: 13th September, 2018


Ambassador K. N. Bakshi
Member, Board of Directors


Swami Ishwarananda Giri
Member, Board of Directors

Schedule - 1

**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT**
Schedule forming part of the Balance Sheet
as at 31st March 2018

Details of Cash & Cash Equivalents

	As at 31.3.2018	As at 31.3.2017
	Rs.	Rs.
Cash-in-hand (INR)	7,000	70,700
Dollars-in-Hand (INR)	5,47,641	1,12,840
Balances with Banks in Savings Account	6,73,62,627	26,09,835
Cheques-in-hand (INR)	1,50,000	21,75,000
Total	6,80,67,268	49,68,375

Schedule - 2

**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT**
Schedule forming part of the Balance Sheet
as at 31st March 2018

Details of Other Current Assets

	As at 31.3.2018	As at 31.3.2017
	Rs.	Rs.
Accrued Interest	-	6,658
Total	-	6,658

Schedule - 3

**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT**
Schedule forming part of the Balance Sheet
as at 31st March 2018

Details of Short Term Investments

	As at 31.3.2018	As at 31.3.2017
	Rs.	Rs.
Short Term Deposits with Banks	-	1,54,07,000
Total	-	1,54,07,000



YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
Schedule forming part of the Balance Sheet as at 31st March 2018

(Amount in Rs.)

Details of Fixed Assets				
Description of Assets	Book value / Cost as at 1.4.2017	Additions during the Year	Deductions during the Year	Book value / Cost as at 31.3.2018
(A) Properties				
Freehold Land	32,93,622	100	-	32,93,722
Leasehold Land	1,85,00,000	-	-	1,85,00,000
Buildings	1,12,63,908	100	-	1,12,64,008
Total	3,30,57,530	200	-	3,30,57,730
(B) Plant and Other Equipments				
Furniture & Fittings	38,600	-	-	38,600
Machinery, Equipments & Vehicles	30,45,582	1,22,250	-	31,67,832
Other Assets	14,700	-	-	14,700
Total	30,98,882	1,22,250	-	32,21,132
Total of Fixed Assets (A + B)	3,61,56,412	1,22,450	-	3,62,78,862



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**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT**
Schedule forming part of the Balance Sheet
as at 31st March 2018

Details of Current Liabilities

	As at 31.3.2018	As at 31.3.2017
	Rs.	Rs.
TDS Payable	23,887	15,988
Creditors for Expenses	10,760	-
Total	34,647	15,988

**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT**
Schedule forming part of the Balance Sheet as at 31st March, 2018

Details of Specific Funds (other than YSS of India Fund)

	As at 31.3.2018	As at 31.3.2017
	Rs.	Rs.
Scholarship Fund		
Opening Balance	-	-
Add: Corpus Donations (Schedule 6A)	3,15,250	-
<i>Sub-Total</i>	3,15,250	-
Less: Transferred to Income & Expenditure account	3,15,250	-
Total	-	-
Kendra Fund		
Opening Balance	19,55,717	2,40,970
Add: Corpus Donations (Schedule 6A)	1,25,85,045	18,10,167
<i>Sub-Total</i>	1,45,40,762	20,51,137
Less: Transferred to Income & Expenditure account	1,75,153	95,421
Total	1,43,65,609	19,55,717
Education Fund		
Opening Balance	4,38,087	9,26,962
Add: Contributions received during the year and Unutilized	1,09,45,569	-
Less: Transferred to Income & Expenditure account	-	4,88,875
Total	1,13,83,656	4,38,087
Natural Calamities Relief Fund		
Opening Balance	11,470	-
Add: Contributions received during the year and Unutilized	38,960	11,470
Total	50,430	11,470
Grand Total	2,57,99,695	24,05,274



Schedule - 6 (A)

YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
 Schedule forming part of the Balance Sheet as at 31st March, 2018

Details of Corpus Donations and YSS of India Fund

	As at 31.3.2018	As at 31.3.2017
	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	4,17,80,662	1,95,24,433
Less: Specific Corpus Donations transferred to Specific Funds (Schedule 5)	1,29,00,295	18,10,167
Total Corpus Donations received for YSS of India Fund	2,88,80,367	1,77,14,266
Part II		
YSS of India Fund		
Balance brought forward from previous year	16,42,44,493	14,65,53,532
Add: Corpus donations received (from Part I above)	2,88,80,367	1,77,14,266
Add: Assets received as donations in kind	200	-
Less: Adjusted against TDS receivable	23,101	23,305
YSS of India Fund Closing Balance	19,31,01,959	16,42,44,493

Schedule - 6 (B)

YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
 Schedule forming part of the Balance Sheet as at 31st March, 2018

Details of Accumulated Expenditure over Income

	As at 31.3.2018	As at 31.3.2017
	Rs.	Rs.
Income & Expenditure Account		
Accumulated Income over Expenditure / (Expenditure over Income) brought forward	(11,01,27,310)	(10,69,37,578)
Excess of Income over Expenditure / (Expenditure over Income) for the current year	(44,62,861)	(31,89,732)
Accumulated Income over Expenditure / (Expenditure over Income) - Closing Balance	(11,45,90,171)	(11,01,27,310)



YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
 Schedule forming part of the Income & Expenditure Account
 for the year ended 31st March 2018

Details of Charitable Activities (2017-18) / (2016-17)

Areas of Charitable Activities	Schedule	Expenditure for Charitable Activities	Contributions for Charitable Activities	Net Expenses (2017-18) (2016-17)
		(a)	(b)	(c) = (a-b)
		Rs.	Rs.	Rs.
A. Educational Seva	7 (A)	7,19,807 18,01,550	1,13,50,126 12,72,675	(1,06,30,319) 5,28,875
B. Medical Seva and Relief Works	7 (B)	1,25,52,762 93,52,085	14,69,028 16,56,827	1,10,83,734 76,95,258
C. Supporting Administrative Expenses	7 (C)	89,112 54,412	- -	89,112 54,412
Total : 2017-18		1,33,61,681	1,28,19,153	5,42,528
Previous Year : 2016-17		1,12,08,047	29,29,502	82,78,545



YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
 Schedule forming part of the Income & Expenditure Account
 for the year ended 31st March 2018

Details of Educational Seva

	Schedule	2017-18		2016-17
		Rs.	Rs.	Rs.
Expenses				
Running of Charitable Educational Institutions	7 (A1)	2,72,807		9,25,550
Educational Aid	7 (A1)	4,47,000		8,36,000
How-to-Live Yoga Training	7 (A2)	-		40,000
Total Expenses (A)			7,19,807	18,01,550
Less: Incomes				
Contributions received for: Running of Charitable Educational Institutions & Aid	7 (A1)	1,13,50,126		12,72,675
Total Incomes (B)			1,13,50,126	12,72,675
Net Expenses (A - B)			(1,06,30,319)	5,28,875



Schedule - 7 (A1)

YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
 Schedule forming part of the Income & Expenditure Account
 for the year ended 31st March 2018

Details of Educational Seva			
Running of Charitable Educational Institutions and Educational Aid			
	2017-18		2016-17
	Rs.	Rs.	Rs.
Expenses			
Running of Charitable Educational Institutions			
Assets of Rs. 5000 or Below	6,200		-
Assistance for Educational Materials	59,328		35,000
Payments for Maintenance of Schools and Colleges	2,07,279		8,90,550
Sub-Total (A)		2,72,807	9,25,550
Educational Aid			
Scholarships and Awards	4,47,000		8,36,000
Sub-Total (B)		4,47,000	8,36,000
Total Expenses (A + B)		7,19,807	17,61,550
Less: Contributions received			
Contributions for Educational Activities	1,13,50,126		12,72,675
Total Income (C)		1,13,50,126	12,72,675
Net Expenses (A + B - C)		(1,06,30,319)	4,88,875

Schedule - 7 (A2)

YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
 Schedule forming part of the Income & Expenditure Account
 for the year ended 31st March 2018

Details of Educational Seva			
How-to-Live Yoga Training			
	2017-18		2016-17
	Rs.	Rs.	Rs.
Expenses			
Running Expenses	-		40,000
Total Expenses (A)		-	40,000
Less: Contributions received			
Contributions for How-to-Live Yoga Training	-		-
Total Incomes (B)		-	-
Net Expenses (A - B)		-	40,000



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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 2018

Details of Medical Seva and Relief Works

	2017-18		2016-17
	Rs.	Rs.	Rs.
Expenses			
Running of Charitable Hospitals and Clinics			
Medicines & Treatment	66,24,272		59,90,806
Printing Expenses	15,799		-
Repairs & Maintenance	1,64,920		30,900
Salaries & Wages	28,87,992		16,44,315
Sub-Total		96,92,983	76,66,021
Free Eye Camps and Medical Camps			
Free Eye Camps	4,32,690		4,32,381
Free Medical Camps	7,44,737		5,33,044
Sub-Total		11,77,427	9,65,425
Other Medical Seva Activities			
Assistance for Medical Treatment	10,12,000		-
Leprosy Relief	2,36,503		1,84,406
Relief to Divyang (Differently Abled)	-		21,450
Sub-Total		12,48,503	2,05,856
General Help to Poor and Needy			
Clothes for Needy	1,54,009		2,69,393
Games & Sports for Students	32,462		-
Sub-Total		1,86,471	2,69,393
Relief Works under Swacch Bharat Abhiyan		-	2,45,390
Water Supply Projects and Drinking Water Help		2,47,378	-
Total Expenses (A)		1,25,52,762	93,52,085
Less: Contributions received			
Contributions for Hospitals and Clinics	-		6,80,000
Contributions for Leprosy Relief	3,645		-
Contributions for Medical Relief	1,96,233		70,549
Contributions for Natural Calamities Relief	38,960		11,470
Contributions for Welfare of the Poor	12,30,189		8,94,808
Total Incomes (B)		14,69,028	16,56,827
Net Expenses (A - B)		1,10,83,734	76,95,258



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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 2018

Details of Supporting Administrative Expense
Running of Ashrams and Dhyana Kendras

	2017-18		2016-17
	Rs.	Rs.	Rs.
Expenses			
Audit Fees - Statutory Audit	47,200		33,925
Bank Charges	41,912		20,487
Total Expenses		89,112	54,412
Total Expenses		89,112	54,412



YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT
 Schedule forming part of the Income & Expenditure Account
 for the year ended 31st March 2018

Details of General Donations and Income from Investments

	2017-18		2016-17	
	Rs.		Rs.	
General Donations	38,56,826		40,58,738	
Total		38,56,826		40,58,738
Income from Investments				
Banks:				
- Savings	21,51,953		2,53,429	
- Short Term Deposits	5,65,014		2,03,820	
		27,16,967		4,57,249
Total		27,16,967		4,57,249

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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 2018

Details of Transfer from Specific Funds

Areas of Charitable Activities	Net Expenses as per Schedule 7	Appropriation		Amount after Appropriation
	(Rs.)	From	(Rs.)	(Rs.)
	(a)		(b)	(a)-(b)
A. Educational Seva				
A1. Running of Educational Institutions & Aid	(1,06,30,319)	Scholarship Fund	3,15,250	(1,09,45,569)
B. Medical Seva & Relief Works	1,10,83,734	Kendra Project Fund	86,042	1,09,97,692
C. Running of Ashrams and Dhyana Kendras	89,112	Kendra Project Fund	89,111	-
Total : 2017-18	5,42,528		4,90,403	52,124
<i>Previous Year : 2016-17</i>	<i>82,78,545</i>		<i>5,84,296</i>	<i>76,94,249</i>

YOGODA SATSANGA SOCIETY OF INDIA
 Schedule forming part of the Income & Expenditure Account
 for the year ended 31st March 2018

(Amount in Rs.)

Details of Transfer to Specific Funds

	2017-18			2016-17
	Receipts	Appropriation	Total	Total
Transfer to Specific Funds (other than YSS of India Fund)				
Natural Calamities Relief Fund	38,960	-	38,960	11,470
Education Fund	1,09,45,569	-	1,09,45,569	4,38,087
Total	1,09,84,529		1,09,84,529	4,49,557



**YOGODA SATSANGA SOCIETY OF INDIA
FOREIGN CONTRIBUTION ACCOUNT (2017-18)**

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.
- Asset 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.
4. Contribution for Education amounting to Rs 1,09,45,569 (previous year: Rs. 4,38,087) was unspent during the year. This amount has been kept in the Education Fund to be utilized in future periods.
- Contribution for Natural Calamities Relief amounting to Rs 38,960 (previous year: Rs. 11,470) was unspent during the year. This amount has been kept in the Natural Calamities Relief Fund to be utilized in future periods.
- Donation received for specific Kendras amounting to Rs.1,43,65,609 (previous year: Rs. 19,55,717) was unspent during 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 10
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

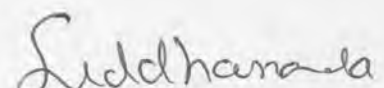


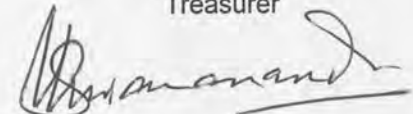
Hari Ubriani
Partner
(M. No. 084437)


Swami Smaranananda Giri
General Secretary



Ambassador K. N. Bakshi
Member, Board of Directors


Swami Siddhananda Giri
Treasurer



Swami Ishwarananda Giri
Member, Board of Directors

Place: New Delhi
Date: 13th September, 2018