

JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

Balance Sheet as at March 31, 2017

(Amount in Rs)

Particulars		Note No.	As at 31-Mar-17 Rs.	As at 31-Mar-16 Rs.
A	LIABILITIES			
1	Funds			
	(a) General Fund		27,133,325	27,133,325
	(b) Endowment Fund		90,000,000	90,000,000
			117,133,325	117,133,325
2	Reserve fund	3	50,012,646	28,401,449
			50,012,646	28,401,449
3	Other Current liabilities	4	1,116,698	1,329,429
			1,116,698	1,329,429
	TOTAL		168,262,669	146,864,203
B	ASSETS			
1	Fixed assets			
	- Fixed Assets	5	6,311,112	6,634,021
			6,311,112	6,634,021
2	Current assets			
	(a) Cash and bank balances	6	157,988,628	131,645,228
	(b) Short-term loans and advances	7	3,940,615	3,044,892
	(c) Other Current assets	8	22,314	5,540,062
			161,951,557	140,230,182
	TOTAL		168,262,669	146,864,203

See accompanying notes forming part of the financial statements

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants

S. Ganesh
S Ganesh
Partner
Membership No.204108



Place: Bangalore
Date: 21/07/2017

For and on Behalf of the Board of Trustees

Ramesh Ramanathan
Ramesh Ramanathan
Trustee

Swati Ramanathan
Swati Ramanathan
Trustee

Srikanth Viswanathan
Srikanth Viswanathan
Chief Executive Officer



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

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

(Amount in Rs)

Particulars		Note No.	For the year ended 31-Mar-17 Rs.	For the year ended 31-Mar-16 Rs.
1	Donations and contributions received		170,982,900	169,760,520
2	Interest income		8,265,937	10,040,357
3	Other income	9	31,626	32,196
4	Total (1+2+3)		179,280,463	179,833,073
5	Expenses			
	(a) Salaries and allowances	10	84,221,465	77,956,824
	(b) Other expenses	11	71,558,893	87,560,486
	(c) Depreciation expense	5	1,888,908	2,209,710
6	Excess of income over expenditure		21,611,197	12,106,053
7	Total (5+6)		179,280,463	179,833,073

See accompanying notes forming part of the financial statements

In terms of our report attached
For Deloitte Haskins & Sells LLP
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S Ganesh
Partner
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Place: Bangalore
Date: 21/07/2017

For and on Behalf of the Board of Trustees

Ramesh Ramanathan
Trustee

Swati Ramanathan
Trustee


Srikanth Viswanathan
Chief Executive Officer



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

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

RECEIPTS	For the year ended March 31, 2017	For the year ended March 31, 2016	PAYMENTS	For the year ended March 31, 2017	For the year ended March 31, 2016
Opening Balances			Project Expenditure	154,640,213	164,175,261
Cash in hand	28,323	22,467	Capital Payments (Fixed Deposits made)	243,264,780	155,280,442
Cash at Bank	26,116,905	1,934,405	Fixed Assets		
Donations and Grants received	170,982,900	169,760,520	Computers	796,422	865,584
Interest received from Fixed Deposits	5,905,494	3,396,449	Furniture & Fixtures	147,377	-
Other Income			Office Equipment	622,201	215,044
Interest on Savings Bank Accounts	949,128	504,631	Windows 8.1 Pro SINGL Upgrade	-	332,955
Interest received on TDS Refund	10,826	59,950	Other Payments		
Other Income	20,000	17,000	Credit Card Usage	612,589	770,391
Sale of News Paper	800	15,196	Tax Deducted at Source	683,426	706,577
Other Receipts			Profession Tax	24,800	-
TDS Refund	127,304	1,090,000	Travel Advance	-	60,077
Travel Advance	60,079	-	Program Advance	9,185	-
Program Advance	1,783	-	Staff Salary Advance	70,000	-
Capital Receipts (Fixed Deposits matured including interest on deposits)	237,488,767	171,900,941	Deposits		
Total	441,692,309	348,701,559	Rent Deposit	546,000	50,000
			Tender Deposit	-	100,000
			Closing Balances		
			Cash in hand	1,051	28,323
			Cash at Bank	40,274,265	26,116,905
			Total	441,692,309	348,701,559

See accompanying notes forming part of the financial statements

In terms of our report attached

For Deloitte Haskins & Sells LLP
Chartered Accountants

S. Ganesh
S Ganesh
Partner
Membership No.204108



For and on Behalf of the Board of Trustees

Ramesh Ramanathan
Ramesh Ramanathan
Trustee

Srikanth Viswanathan
Srikanth Viswanathan
Chief Executive Officer



Swati Ramanathan
Swati Ramanathan
Trustee

Place: Bangalore
Date: 21/07/2017

JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

Notes forming part of the Financial Statements for the year ended March, 31 2017

Note 1

Background

Janaagraha Centre for Citizenship and Democracy is a trust registered under the Indian Trusts Act 1882. It was founded in 2001 and works with the mission of transforming quality of life in India's cities and towns. Janaagraha works with citizens to catalyse active citizenship in city neighbourhoods through Civic Learning and Civic Participation. It works with governments to institute reforms to city governance through its City-Systems framework. Janaagraha is registered under Section 12AA of the Income Tax Act, 1961 and is eligible for exemption under Section 11 of Income Tax Act, 1961.

Note 2

Significant Accounting policies

(a) Basis of accounting and preparation of financial statements

The financial statements of the Trust are prepared under the historical cost convention and are on cash basis.

(b) Fixed assets and depreciation

Fixed assets are stated at written down values i.e cost of acquisition less accumulated depreciation. Cost of acquisition of fixed assets includes all direct expenses relating to acquisition and installation of the asset. Depreciation is calculated using written down value method at base rates specified in Appendix 1 to the Income Tax Rules, 1962.

(c) Recognition of Income

i) Donations and contributions received

a) Incomes are recognized at the time of receipt of grants or donation or fees. The grants received for respective projects are utilized to the extent of expenditure incurred for the year and unutilized grants are kept separately as grants received for the projects to be utilized in the subsequent year.

b) Gifts/Contributions in kind are not valued.

c) Earmarked donations and grants are credited to the corresponding fund account in the balance sheet and are transferred to the Income and Expenditure account in the year in which and to the extent to which the trust complies with conditions attached to them.

d) Other donations and grants are recognized in the year of receipt.

ii) Interest Income

Interest income is recognised on accrual basis.

(d) Valuation of retirement benefits

The amount payable to the employees on retirement are provided on payment basis.

(e) Foreign currency translations

Foreign currency receipts on account of donations and grants are translated at rates prevailing at the time of receipt into the designated accounts of the trust.



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

Notes forming part of the Financial Statements for the year ended March, 31 2017

Note 3

Reserve fund:

(Amount in Rs)

Particulars	As at 31 March, 2017	As at 31 March, 2016
Opening balance	28,401,449	16,295,396
Add: Excess of Income over expenditure	21,611,197	12,106,053
Closing Balance	50,012,646	28,401,449

Note 4

Other Current liabilities:

(Amount in Rs)

Particulars	As at 31 March, 2017	As at 31 March, 2016
Statutory Liabilities	845,542	708,226
Other Payables	271,156	621,203
Total	1,116,698	1,329,429



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

Notes forming part of the financial statements

Note 5

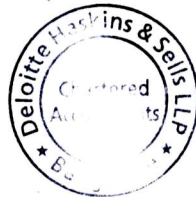
Fixed Assets

Amount in Rs.

PARTICULARS	RATE	Opening Written Down Value 1-4-2016	Additions >180 DAYS	Additions <180 DAYS	Deletions	Total	Depreciation for the year	Closing Written Down Value 31-3-2017
Computers including Computer Software	60%	904,761	705,724	244,912	-	1,855,397	1,039,764	815,631
Furniture & Fixtures	10%	1,837,837	147,377	-	-	1,985,214	198,523	1,786,692
Intangible Assets	20%	5,977	-	-	-	5,977	1,195	4,782
Office Equipment	15%	3,885,446	383,710	84,277	-	4,353,433	649,426	3,704,007
TOTAL		6,634,021	1,236,811	329,189	-	8,200,021	1,888,908	6,311,112

Note:

Depreciation provided on written down value basis under Income Tax Act, 1961.



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

Notes forming part of the Financial Statements for the year ended March, 31 2017

Note 6

Cash and bank balances:

(Amount in Rs)

Particulars	As at 31 March, 2017	As at 31 March, 2016
(a) Cash on hand	1,051	28,323
(b) Balances with Banks		
(i) Current Accounts	19,107,906	14,142,292
(ii) Savings Bank Accounts	21,166,359	11,974,613
(iii) Deposit Accounts	117,713,312	105,500,000
Total	157,988,628	131,645,228

Note 7

Short-term loans and advances

(Amount in Rs)

Particulars	As at 31 March, 2017	As at 31 March, 2016
Security Deposits	2,425,676	1,905,800
Advance tax	1,219,332	1,070,428
Other advances	295,607	68,664
Total	3,940,615	3,044,892

Note 8

Other Current assets

(Amount in Rs)

Particulars	As at 31 March, 2017	As at 31 March, 2016
Interest accrued but not due on deposits	22,314	5,540,062
Total	22,314	5,540,062



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

Notes forming part of the Financial Statements for the year ended March, 31 2017

Note 9

Other income:

(Amount in Rs)

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
Other non operating Income - Miscellaneous income	31,626	32,196
Total	31,626	32,196

Note 10

Salaries and allowances

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
Salaries and allowances	80,204,512	75,952,767
Contribution to Provident Fund and Other Funds	1,889,982	1,584
Staff Welfare	2,126,971	2,002,473
Total	84,221,465	77,956,824

Note 11

Other Expenses

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
Advertising Costs	1,566,915	1,254,916
Consultancy & Professional Fees	25,023,805	31,329,436
Donation	-	53,500
Rates & Taxes and Bank Charges	33,552	226,591
Office Maintenance	11,105,470	11,973,791
Project Costs	15,151,400	22,611,138
Repairs & Maintenance	1,008,607	947,618
Telephone & Communication	1,824,566	2,385,435
Travel & Conveyance	10,192,642	11,077,606
Technology and New Media (Website Expenses)	4,868,972	4,451,359
Training, Workshop, Seminar & Meeting Expenses	782,964	1,249,096
Total	71,558,893	87,560,486

Note:

Refer Note. 11a for costs disclosed at the project level. Indirect costs in the nature of salary and other administrative costs (except loss on disposal of fixed assets and depreciation) are allocated to the projects based on the headcount in each of the projects.



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

Notes forming part of the Financial Statements for the year ended March, 31 2017

Note 11a

Project Expenditure:

(Amount in Rs)

Particulars	For the year ended 31 March, 2017	For the year ended 31 March, 2016
(1) CIVIC LEARNING		
Bala Janaagraha	50,927,906	57,000,814
(2) CIVIC PARTICIPATION		
(a) I Change My City	46,544,221	39,925,041
(b) My City My Budget	15,949,644	20,461,718
(c) Community Policing	14,347,803	14,015,944
(d) I Paid A Bribe	5,390,825	8,847,405
(3) ADVOCACY AND REFORMS		
(a) Advocacy	13,724,691	12,199,721
(b) Municipal Finance	4,230,973	5,152,595
(4) RESEARCH	4,664,295	7,914,072
Total	155,780,358	165,517,310

Note 12:

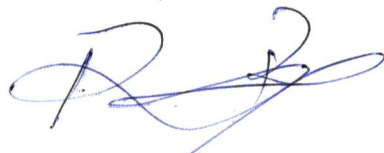
During the year 2016-17, the trust has received grant in kind with respect to Google Adwords Rs. 605.54 lakhs (Previous year Rs. 591.34 lakhs)

Note 13:

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

Signatures to Note 1 to 13

For and on Behalf of the Board of Trustees



Ramesh Ramanathan
Trustee




Swati Ramanathan
Trustee



Srikanth Viswanathan
Chief Executive Officer

Place: Bangalore
Date: 21/07/2017

