

JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

(Incorporated as trust under Indian Trusts Act, 1882)

Balance Sheet as at March 31, 2018

(Amount in ₹)

Particulars	Note No.	March 31, 2018	March 31, 2017
A Source of Funds			
Unrestricted Fund			
1 Corpus Fund			
(a) General Fund			
Opening balance		27,133,325	27,133,325
Income and Expenditure account	3	28,280,719	50,012,646
Closing balance		55,414,044	77,145,971
(b) Endowment Fund		90,000,000	90,000,000
		145,414,044	167,145,971
2 Current liabilities	4	1,050,136	1,116,698
		1,050,136	1,116,698
TOTAL		146,464,180	168,262,669
B Application of funds			
1 Fixed assets			
(a) Property, Plant & Equipment (net)		4,653,472	6,306,329
(b) Intangible assets		3,826	4,782
		4,657,298	6,311,112
2 Current assets			
(a) Cash and bank balances	6	138,046,966	157,988,628
(b) Short-term loans and advances	7	3,732,420	3,940,615
(c) Other Current assets	8	27,496	22,314
		141,806,882	161,951,557
TOTAL		146,464,180	168,262,669

See accompanying notes forming part of the financial statements

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

S Ganesh
Partner



Place: Bengaluru
Date: 20.9.2018.

For and on Behalf of the Board of Trustees

(Signature of Ramesh Ramanathan) *(Signature of Swati Ramanathan)*

Ramesh Ramanathan
Trustee

Swati Ramanathan
Trustee

(Signature of Srikanth Viswanathan)
Srikanth Viswanathan
Chief Executive Officer



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

(Incorporated as trust under Indian Trusts Act, 1882)

Statement of Income and Expenditure for the year ended March 31, 2018

(Amount in ₹)

Particulars		Note No.	March 31, 2018	March 31, 2017
1	Income			
	(a) Donations and contributions received		103,786,575	170,982,900
	(b) Other income	9	8,872,272	8,297,563
	Total income		112,658,847	179,280,463
2	Expenditure			
	(a) Salaries and allowances	10	77,590,414	84,221,465
	(b) Other expenses	11	55,618,380	71,558,893
	(c) Depreciation and amortization expense	5	1,181,980	1,888,908
	Total expenditure		134,390,774	157,669,266
3	Balance being (deficit)/surplus carried to General Fund		(21,731,927)	21,611,197

See accompanying notes forming part of the financial statements

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered AccountantsS Ganesh
PartnerPlace: Bengaluru
Date: 20.9.2018

For and on Behalf of the Board of Trustees

Ramesh Ramanathan
TrusteeSwati Ramanathan
TrusteeSrikanth Viswanathan
Chief Executive Officer

JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY
(Incorporated as trust under Indian Trusts Act, 1882)

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

(Amount in ₹)

RECEIPTS			PAYMENTS		
	March 31, 2018	March 31, 2017		March 31, 2018	March 31, 2017
Opening balances			Project expenditure	131,330,951	154,640,213
Cash in hand	1,051	28,323	Capital payments (fixed deposits creation)	10,600,000	243,264,780
Cash at Bank			Fixed assets purchase		
Current account	19,107,906	14,142,292	Computers	-	796,422
Saving bank account	21,166,359	11,974,613	Furniture and fixtures	8,502	147,377
	40,275,316	26,145,228	Office equipment	213,745	622,201
Donations and contributions received	103,786,575	170,982,900		222,247	1,566,000
Other income			Other payments		
Interest received from fixed deposits	397,079	5,905,494	Credit card usage	262,541	612,589
Interest on savings bank accounts	464,742	949,128	Tax deducted at source	682,153	683,426
Interest received on TDS Refund	59,314	10,826	Profession tax	24,000	24,800
Other income	99,941	20,000	Program advance	291,600	9,185
Sale of news paper	49,197	800	Staff salary advance	100,000	70,000
Sale of books	63,802	-	Insurance premium	107,131	-
	1,134,075	6,886,248	PF paid	139,389	-
Other receipts			Rent deposit	-	546,000
TDS refund	755,688	127,304		1,606,814	1,946,000
Travel advance	-	60,079	Closing balances		
Program advance	-	1,783	Cash in hand	4,460	1,051
Other advance	523,876	-	Cash at Bank		
Tender deposit	100,000	-	Current account	5,377,962	19,107,906
	1,379,564	189,166	Savings bank account	15,218,826	21,166,359
Capital receipts (redemption of fixed deposits)	17,785,730	237,488,767		20,601,248	40,275,316
Total	164,361,260	441,692,309	Total	164,361,260	441,692,309

See accompanying notes forming part of the financial statements

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

S Ganesh
Partner



Place: Bengaluru
Date: 20.9.2018

For and on Behalf of the Board of Trustees

Ramesh Ramanathan
Trustee

Srikanth Viswanathan
Chief Executive Officer

Swati Ramanathan
Trustee



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

(Incorporated as trust under Indian Trusts Act, 1882)

Notes forming part of the Financial Statements

Note 1

Background

Janaagraha Centre for Citizenship and Democracy ("Janaagraha" or the "Trust") is a trust registered under the Indian Trusts Act, 1882. It was created 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, and with governments to institute reforms to city governance.

Janaagraha is registered under Section 12AA of the Income Tax Act, 1961 (the Act) and is eligible for exemption under Section 11 of the Act.

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.

Unrestricted funds are funds contributed to the Trust with no specific restrictions. The obligation of the Trust, while accepting the unrestricted donation or grant is to ensure its usage for the general purposes of the Trust. All incomes (donations, legacies, investment income, fees, etc.) not subject to external restrictions are a part of unrestricted funds. For the purpose of presentation in the Balance Sheet, the Corpus funds is further classified into two categories viz., General Fund and Endowment Fund.

Corpus fund refers to funds contributed by founders/promoters at the start of the Trust. These are non-reducible funds which can however be increased by additional contribution by the founders/promoters to further the objects of the Trust.

General fund is unrestricted funds other than 'designated funds'.

Endowment fund is part of unrestricted funds. The amount received are not be used during regular course of transactions and can be used only in case of need arises, based upon discretion of Board of Trustees.

(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) Unrestricted funds - 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 cash basis. Interest accrued and due, wherein the Trust has established the claim to receive the interest due and reinvested, are treated as equivalent to receipt and therefore recognized as income.

(d) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short term bank deposits, if any with original maturity of three months or less.

Bank balances, other than cash and cash equivalents, to include balances with banks held as bank deposits with original maturity of more than 3 months but less than 12 months. Bank deposits with more than 12 months maturity shall be disclosed separately under other non-current assets.

(e) Employee benefits:

The Trust contributes to Employee Provident Fund, that is charged to Income and Expenditure A/c as an expense.

The amount payable to the employees on retirement or separation, on account of gratuity (under the Payment of Gratuity Act, 1965) are expensed, on pay-as-you-go basis.

(f) 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

(Incorporated as trust under Indian Trusts Act, 1882)

Notes forming part of the Financial Statements

Note 3

Income and expenditure account

(Amount in ₹)

Particulars	March 31, 2018	March 31, 2017
Opening balance	50,012,646	28,401,449
Add: Excess of Income over expenditure	(21,731,927)	21,611,197
Total	28,280,719	50,012,646

Note 4

Other current liabilities:

(Amount in ₹)

Particulars	March 31, 2018	March 31, 2017
Statutory liabilities	550,136	845,542
Other Payables	-	271,156
Income received in advance	500,000	-
Total	1,050,136	1,116,698



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY
(Incorporated as trust under Indian Trusts Act, 1882)

Notes forming part of the financial statements

Note 5

Fixed Assets

Amount in ₹

PARTICULARS	RATE	Opening WDV April 1, 2017	Additions >180 DAYS	Additions <180 DAYS	Assets written off	Deletions	Total	Depreciation for the year	Closing WDV March 31, 2018
Computers including computer software	60%	815,631	-	-	18	52	815,561	489,369	326,192
Furniture and fixtures	10%	1,786,692	-	8,502	560,016	19,960	1,215,218	121,097	1,094,121
Office equipment	15%	3,704,006	213,745	-	74,408	39,626	3,803,717	570,558	3,233,159
		6,306,329	213,745	8,502	634,442	59,638	5,834,496	1,181,023	4,653,472
Intangible assets	20%	4,782	-	-	-	-	4,782	956	3,826
		4,782	-	-	-	-	4,782	956	3,826
TOTAL		6,311,111	213,745	8,502	634,442	59,638	5,839,278	1,181,980	4,657,298
Previous Year		6,634,021	1,236,811	329,189	-	-	8,200,021	1,888,909	6,311,112

Note:

Depreciation provided on written down value basis under the Act.



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY
(Incorporated as trust under Indian Trusts Act, 1882)

Notes forming part of the Financial Statements

Note 6

Cash and bank balances:

(Amount in ₹)

Particulars	March 31, 2018	March 31, 2017
(a) Cash on hand	4,460	1,051
(b) Balances with Banks		
(i) Current accounts	5,377,962	19,107,906
(ii) Savings bank accounts	15,218,826	21,166,359
Cash and cash equivalent	20,601,248	40,275,316
(c) deposit accounts with maturity more than 3 months but less than 12 months, from thre date of creation	117,445,718	117,713,312
Total	138,046,966	157,988,628

Note 7

Short-term loans and advances

(Amount in ₹)

Particulars	March 31, 2018	March 31, 2017
Security deposits	1,741,000	2,425,676
Advance tax	1,495,689	1,219,332
Other advances	495,731	295,607
Total	3,732,420	3,940,615

Note 8

Other current assets

(Amount in ₹)

Particulars	March 31, 2018	March 31, 2017
Interest accrued but not due on deposits	27,496	22,314
Total	27,496	22,314



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

(Incorporated as trust under Indian Trusts Act, 1882)

Notes forming part of the Financial Statements

Note 9

Other income: (Amount in ₹)

Particulars	March 31, 2018	March 31, 2017
Interest income	8,659,333	8,265,937
Miscellaneous income	212,939	31,626
Total	8,872,272	8,297,563

Note 10

Salaries and allowances (Amount in ₹)

Particulars	March 31, 2018	March 31, 2017
Salaries and allowances	75,891,708	80,204,512
Contribution to provident fund	769,924	1,889,982
Staff welfare	928,782	2,126,971
Total	77,590,414	84,221,465

Note 11

Other Expenses (Amount in ₹)

Particulars	March 31, 2018	March 31, 2017
Project costs	7,165,914	15,151,400
Consultancy and professional Fee	22,561,511	25,023,805
Technology and new media (website expenses)	7,095,581	4,868,972
Travel and conveyance	6,315,367	10,192,642
Rent	4,028,202	5,208,607
Office maintenance	3,229,220	5,896,863
Telephone and communication	1,416,128	1,824,566
Advertising	1,217,906	1,566,915
Repairs and maintenance	1,000,760	1,008,607
Rates, taxes and bank charges	116,167	33,552
Training, workshop, seminar and meeting expenses	832,081	782,964
Fixed assets written off	634,442	-
Donation	5,100	-
Total	55,618,380	71,558,893



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

(Incorporated as trust under Indian Trusts Act, 1882)

Notes forming part of the Financial Statements**Note 11a****Project expenditure:****(Amount in ₹)**

Particulars	March 31, 2018	March 31, 2017
(1) CIVIC LEARNING		
Bala Janaagraha	33,761,166	50,927,906
(2) CIVIC PARTICIPATION		
(a) I Change My City	54,109,725	46,544,221
(b) My City My Budget	9,336,041	15,949,644
(c) Community Policing	10,044,231	14,347,803
(d) I Paid A Bribe	1,894,984	5,390,825
(3) ADVOCACY AND REFORMS		
(a) Advocacy	15,131,619	13,724,691
(b) Municipal Finance	5,557,822	4,230,973
(4) RESEARCH		
	2,738,764	4,664,295
Total	132,574,352	155,780,358

Reconciliation of projects expenditure to total expenditure as per Statement of Income and Expenditure:

Total expenditure as per Income and Expenditure Account	134,390,774
Non-cash adjustments not allocated to any projects:	
Depreciation	(1,181,980)
Assets written off	(634,442)
Project expenditure	132,574,352

Note: Project expenditure includes, cost that is directly attributable to the respective project and cost that can not be directly attributable, but can be allocated on reasonable basis. Project expenditure is excluding depreciation and capital addition on account of fixed assets. 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 direct cost of the respective projects.

Note 12:


During the year 2017-18, the Trust has received grant in kind with respect to Google Adwords ₹ 97.16 lakhs (Previous year ₹ 605.54 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: Bengaluru
Date: 20.9.2018.