

Notes forming part of the Financial Statements for the year ended March, 31 2016

Note 1

Background

Janaagraha Centre for Citizenship and Democracy is a non- profit organization (Trust) based in Bangalore founded in 2001 by Ramesh Ramanathan and Swati Ramanathan. Janaagraha operates in facilitating citizen participation in Public Governance. The trust 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

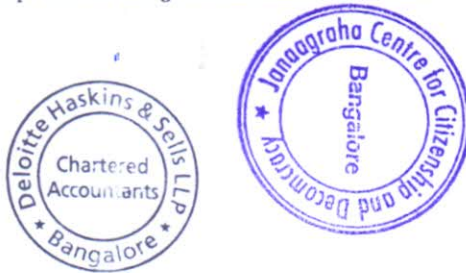
Interest income is recognised on accrual basis.

d. Valuation of retirement benefits

The amount payable to the employees on the date of retirements will be provided at the time of making the payments.

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.



Notes forming part of the Financial Statements for the year ended March, 31 2016

Note 3

Reserve fund:

(Amount in Rs)

Particulars	As at 31 March, 2016	As at 31 March, 2015
Opening balance	16,295,396	65,283,725
Add: Excess of Income over expenditure	12,106,052	-
Less: Excess of expenditure over income	-	48,988,329
Closing Balance	28,401,449	16,295,396

Note 4

Other Current liabilities:

(Amount in Rs)

Particulars	As at 31 March, 2016	As at 31 March, 2015
Statutory Liabilities- Tax Deducted at Source	708,226	706,578
Other Payables	621,203	779,004
Total	1,329,429	1,485,582



JANAAGRAHA CENTRE FOR CITIZENSHIP & DEMOCRACY

Notes forming part of the financial statements

Note 5

Tangible Fixed Assets

Amount in Rs.

PARTICULARS	RATE	Opening Written Down Value 1st April 2015	Additions >180 DAYS	Additions <180 DAYS	Deletions	Assets written off	Total	Depreciation for the year	Closing Written Down Value 31st March 2016
Computers	60%	1,037,778	831,471	34,113	-	-	1,903,362	1,131,783	771,579
Furniture & Fixtures	10%	2,042,042	-	-	-	-	2,042,042	204,205	1,837,837
Intangible Assets	20%	7,471	332,955	-	-	-	340,426	201,267	139,159
Office Equipment's	15%	4,342,857	65,308	149,736	-	-	4,557,901	672,455	3,885,446
TOTAL		7,430,148	1,229,734	183,849	-	-	8,843,731	2,209,710	6,634,021

Note:

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



Notes forming part of the Financial Statements for the year ended March, 31 2016

Note 6

Cash and bank balances:

(Amount in Rs)

Particulars	As at 31 March, 2016	As at 31 March, 2015
(a) Cash on hand	28,323	22,467
(a) Balances with banks		
(i) Current accounts	14,142,292	1,663,582
(ii) Others (saving bank accounts)	11,974,613	270,823
(iii) Deposit Accounts	105,500,000	113,990,520
Total	131,645,228	115,947,392

Note 7

Short-term loans and advances

(Amount in Rs)

Particulars	As at 31 March, 2016	As at 31 March, 2015
Security Deposits	1,905,800	1,755,800
Advance tax	1,070,428	1,621,162
Other advances	68,664	29,781
Total	3,044,892	3,406,743

Note 8

Other Current assets

(Amount in Rs)

Particulars	As at 31 March, 2016	As at 31 March, 2015
Interest accrued but not due on deposits	5,540,062	8,130,020
Total	5,540,062	8,130,020



Notes forming part of the Financial Statements for the year ended March, 31 2016

Note 9

Other income:

(Amount in Rs)

Particulars	For the year ended 31 March, 2016	For the year ended 31 March, 2015
(a) Other non operating Income - Miscellaneous income	32,196	9,644
Total	32,196	9,644

Note 10

Salaries and allowances

Particulars	For the year ended 31 March, 2016	For the year ended 31 March, 2015
Salaries and allowances	77,956,824	61,420,237
	77,956,824	61,420,237

Note 11

Other Expenses

Particulars	For the year ended 31 March, 2016	For the year ended 31 March, 2015
Administration	11,219,670	11,632,464
Books & Periodicals	104,262	391,047
Consultancy & Professional Fees	32,811,352	9,377,216
Donation	53,500	123,000
Postage & Courier	812,433	245,015
Printing & Stationery	5,636,465	4,137,196
Project Costs/Research & Documentation	19,335,972	18,975,628
Repairs & Maintainance	2,797,424	2,742,902
Telephone & Communication	2,427,929	1,643,531
Travel & Conveyance	11,077,606	8,262,998
Web Expenses	1,283,874	11,317,080
Loss on discard of Fixed Assets	-	1,153,007
Membership Fee	-	12,599
Software Licence Renewal Fees	-	5,735
Donation paid to JUSF	-	10,000,000
	87,560,487	80,019,418

Note:

Refer Note 11a for the cost incurred towards various projects which are disclosed at the project level.

Indirect costs in the nature of salary and other administrative costs (except loss on discard of fixed assets and depreciation expense) are allocated to the projects based on the headcount in each of the projects and is consistent with the earlier years.



Notes forming part of the Financial Statements for the year ended March, 31 2016

Note 11a

Project Expenditure:

(Amount in Rs)

Particulars	For the year ended 31 March, 2016	For the year ended 31 March, 2015
PURE List (Jaagte Raho)	-	19,353,503
Bala Janaagraha	50,299,751	33,210,906
Community Policing	10,752,657	4,732,186
Civic Participation (Janasabhas)	9,248,207	-
I Paid A Bribe	5,641,799	9,769,008
I Change my City	35,726,333	33,987,473
Annual Survey of India's City	-	3,658,490
Ward Quality Score	-	146,480
Reforms	267,861	-
Advocacy	10,547,680	5,056,023
Urban Capacity Building	-	709,636
Public Record of Operations & Finance	4,575,525	4,045,062
Research	7,307,588	4,281,852
Janayukta	2,667,240	1,335,788
Open Works	7,522,831	2,223,946
P & D	13,410,313	-
Marketing & Communication	6,176,788	-
Co-Founder	1,372,737	-
New Cities - BBSR	-	1,729,503
I Change my Street	-	6,046,792
Grant to Jana Urban Space Foundation	-	10,000,000
Total	165,517,310	140,286,648

Note 12:

During the year 2015-16, the trust has received grant in kind with respect to Google Adwords Rs. 591.34 lakhs (Previous year Rs. 513.65 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

Swati Ramanathan
Trustee



Place: Bangalore

Date: 23-09-2016