

JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

(Incorporated as trust under Indian Trusts Act, 1882)

Balance Sheet as at March 31, 2019

(Amount in ₹)

Particulars	Note No.	March 31, 2019	March 31, 2018
A Source of Funds			
1 Unrestricted Fund			
Corpus Fund			
(a) General Fund			
Opening balance		271,33,325	271,33,325
Income and Expenditure account	3	607,39,383	282,80,719
Closing balance		878,72,708	554,14,044
(b) Endowment Fund		900,00,000	900,00,000
		1778,72,708	1454,14,044
2 Restrictd Fund			
(a) Capital Grant	3a	14,80,624	-
3 Current liabilities	4	29,14,154	10,50,136
		29,14,154	10,50,136
TOTAL		1822,67,486	1464,64,180
B Application of funds			
1 Property, plant and equipment	5		
(a) Fixed Assets		42,38,537	46,53,472
(b) Intangible assets		3,060	3,826
		42,41,597	46,57,298
2 Current assets			
(a) Cash and bank balances	6	1733,98,641	1380,46,966
(b) Short-term loans and advances	7	45,79,556	37,32,420
(c) Other Current assets	8	47,693	27,496
		1780,25,889	1418,06,882
TOTAL		1822,67,486	1464,64,180

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

Date: 30.9.2019.



Place: Bengaluru
Date: 24-09-2019

For and on Behalf of the Board of Trustees

R. R. Swati Ramanathan

Ramesh Ramanathan
Trustee

Swati Ramanathan
Trustee

Srikanth Viswanathan

Srikanth Viswanathan
Chief Executive Officer



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

(Incorporated as trust under Indian Trusts Act, 1882)

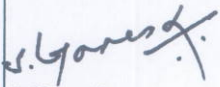
Statement of Income and Expenditure for the year ended March 31, 2019

(Amount in ₹)

Particulars	Note No.	March 31, 2019	March 31, 2018
1 Income			
(a) Donations and contributions received		1145,92,548	1037,86,575
2 Interest and Other Income			
(a) Interest Income	9	98,26,280	86,59,333
(b) Other Income	9a	64,31,411	2,12,939
Total income		1308,50,239	1126,58,847
2 Expenditure			
(a) Salaries and allowances	10	556,82,989	775,90,414
(b) Other expenses	11	413,54,973	556,18,380
(c) Depreciation and amortization expense	5	13,53,613	11,81,980
Total expenditure		983,91,575	1343,90,774
3 Balance being (deficit)/surplus carried to General Fund		324,58,664	(217,31,927)

See accompanying notes forming part of the financial statements

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



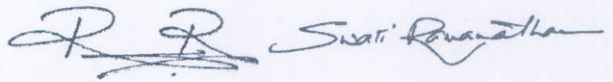
S Ganesh
Partner

Date: 30.9.2019

Place: Bengaluru
Date: 24-09-2019

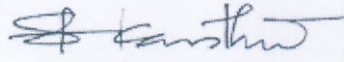


For and on Behalf of the Board of Trustees



Ramesh Ramanathan
Trustee

Swati Ramanathan
Trustee



Srikanth Viswanathan
Chief Executive Officer



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

Receipts and Payments Account for the year ended March 31, 2019

				(Amount in ₹)	
RECEIPTS	March 31, 2019	March 31, 2018	PAYMENTS	March 31, 2019	March 31, 2018
Opening balances			Project expenditure	922,64,703	1313,30,951
Cash in hand	4,460	1,051	Capital payments (fixed deposits creation)	1455,35,000	106,00,000
Cash at Bank			Fixed assets purchase		
Current account	53,77,962	191,07,906	Computers	10,09,912	-
Saving bank account	152,18,826	211,66,359	Furniture and fixtures	-	8,502
	206,01,248	402,75,316	Office equipment	-	2,13,745
Income from service/profession	63,97,320	-		10,09,912	2,22,247
Donations and contributions received	1145,92,548	1037,86,575	Other payments		
Capital Grant	20,18,536	-	Capital grant utilized	5,37,912	-
Other income			Credit card usage	-	2,62,541
Interest received from fixed deposits	8,89,746	3,97,079	Tax deducted at source	4,65,192	6,82,153
Interest on savings bank accounts	4,77,823	4,64,742	Profession tax	15,000	24,000
Interest received on TDS Refund	24,171	59,314	Program advance	4,83,000	2,91,600
Other income	33,420	99,941	Staff salary advance	1,00,000	1,00,000
Sale of news paper	671	49,197	Insurance premium	66,775	1,07,131
Sale of books	-	63,802	Provident fund	69,944	1,39,389
	14,25,831	11,34,075	GST	9,14,400	-
Other receipts			Gratuity fund	10,00,000	-
TDS refund	2,76,209	7,55,688	Rent deposit	28,800	-
Insurance premium refund	1,07,130	-		36,81,023	16,06,814
Other advance	-	5,23,876	Closing balances		
Tender deposit	-	1,00,000	Cash in hand	15,636	4,460
	3,83,339	13,79,564	Cash at Bank		
Capital receipts (redemption of fixed deposits)	1455,35,000	177,85,730	Current account	377,41,487	53,77,962
			Savings bank account	107,06,060	152,18,826
Total	2909,53,822	1643,61,260	Total	484,63,184	206,01,248

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

Date: 30.9.2019.

Place: Bengaluru
Date: 24-09-2019



For and on Behalf of the Board of Trustees

R. R.
Ramesh Ramanathan
Trustee

S. Srikanth
Srikanth Viswanathan
Chief Executive Officer

Swati Ramanathan
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, 2019	March 31, 2018
Opening balance	282,80,719	500,12,646
Add: Excess of income over expenditure	324,58,664	(217,31,927)
Total	607,39,383	282,80,719

Note 3a

Capital grant account

(Amount in ₹)

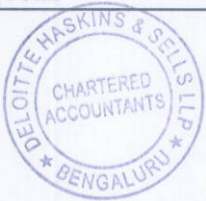
Particulars	March 31, 2019	March 31, 2018
Opening	-	-
Addition	20,18,536	-
Utilized during the year	(5,37,912)	-
Total	14,80,624	-

Note 4

Other current liabilities:

(Amount in ₹)

Particulars	March 31, 2019	March 31, 2018
Statutory liabilities	12,40,156	5,50,136
Other payables	16,73,998	-
Income received in advance	-	5,00,000
Total	29,14,154	10,50,136



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

(Incorporated as trust under Indian Trusts Act, 1882)

Notes forming part of the financial statements

Note 5

Property, plant and equipment

PARTICULARS	RATE	Amount in ₹									
		Opening WDV April 1, 2018	Additions >180 DAYS	Additions <180 DAYS	Assets written off	Deletions	Total	Depreciation for the year	Closing WDV March 31, 2019		
Computers including computer software	60%	3,26,192	8,62,914	74,998	-	-	12,64,104	7,58,462	5,05,642		
Furniture and fixtures	10%	10,94,121	-	-	-	-	10,94,121	1,09,412	9,84,711		
Office equipment	15%	32,33,159	-	-	-	-	32,33,159	4,84,974	27,48,184		
Intangible assets	20%	46,53,472	8,62,914	74,998	-	-	55,91,384	13,52,848	42,38,537		
		3,826	-	-	-	-	3,826	765	3,060		
		3,826	-	-	-	-	3,826	765	3,060		
TOTAL		46,57,298	8,62,914	74,998	-	-	55,95,210	13,53,613	42,41,597		
Previous Year		63,11,112	2,13,745	8,502	6,34,442	59,638	58,39,279	11,81,980	46,57,298		

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, 2019	March 31, 2018
(a) Cash on hand	15,636	4,460
(b) Balances with Banks		
(i) Current accounts	377,41,487	53,77,962
(ii) Savings bank accounts	107,06,060	152,18,826
Cash and cash equivalent	484,63,184	206,01,248
(c) deposit accounts with maturity more than 3 months but less than 12 months, from the date of creation	1249,35,457	1174,45,718
Total	1733,98,641	1380,46,966

Note 7

Short-term loans and advances

(Amount in ₹)

Particulars	March 31, 2019	March 31, 2018
Security deposits	4,05,745	17,41,000
Group Gratuity Fund (LIC)	9,82,439	-
Advance tax	25,66,597	14,95,689
Other advances	6,24,775	4,95,731
Total	45,79,556	37,32,420

Note 8

Other current assets

(Amount in ₹)

Particulars	March 31, 2019	March 31, 2018
Interest accrued but not due on deposits	47,693	27,496
Total	47,693	27,496

Note 9

Interest Income

(Amount in ₹)

Particulars	March 31, 2019	March 31, 2018
Interest income	98,26,280	86,59,333
Total	98,26,280	86,59,333



JANAAGRAHA CENTRE FOR CITIZENSHIP AND DEMOCRACY

(Incorporated as trust under Indian Trusts Act, 1882)

Note 9a**Other Income**

(Amount in ₹)

Particulars	March 31, 2019	March 31, 2018
Income from professional services	63,97,320	-
Miscellaneous income	34,091	2,12,939
Total	64,31,411	2,12,939

Note 10**Salaries and allowances**

(Amount in ₹)

Particulars	March 31, 2019	March 31, 2018
Salaries and allowances	541,49,249	758,91,708
Contribution to provident fund	2,79,059	7,69,924
Staff welfare	12,54,681	9,28,782
Total	556,82,989	775,90,414

Note 11**Other Expenses**

(Amount in ₹)

Particulars	March 31, 2019	March 31, 2018
Project costs	46,35,280	71,65,914
Consultancy and professional fees	147,61,463	225,61,511
Technology and new-media	63,83,351	70,95,581
Travel and conveyance	86,81,483	63,15,367
Rent	20,69,624	40,28,202
Repairs and maintenance	28,96,236	42,29,980
Telephone and communication	9,43,555	14,16,128
Advertising	-	12,17,906
Rates, taxes and bank charges	26,394	1,16,167
Training, workshop, seminar and meeting expenses	7,48,123	8,32,081
Donation	2,09,464	5,100
Fixed assets written off	-	6,34,442
Total	413,54,973	556,18,380



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, 2019	March 31, 2018
(1) CIVIC LEARNING	204,73,394	337,61,166
(2) CIVIC PARTICIPATION	-	-
(a) I Change My City	357,54,227	541,09,725
(b) My City My Budget	50,29,510	93,36,041
(c) Community Policing	14,00,282	100,44,231
(d) I Paid A Bribe	30,816	18,94,984
(3) ADVOCACY AND REFORMS		
(a) Advocacy	93,86,295	151,31,619
(b) Municipal Finance	167,95,313	55,57,822
(4) RESEARCH	31,51,071	27,38,764
(5) JANA BROWN CITIZENSHIP INDEX	50,17,055	-
Total	970,37,962	1325,74,352

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

Total expenditure as per Income and Expenditure Account	983,91,575	1343,90,774
Non-cash adjustments not allocated to any projects:		
Depreciation	(13,53,613)	(11,81,980)
Assets written off	-	(6,34,442)
Project expenditure	970,37,962	1325,74,352

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 2018-19, the Trust has not received any grant in kind (Previous year ₹ 97.16 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: 24-09-2019

