

Audit Report under section 12A(b) of the Income Tax Act, 1961

We have examined the consolidated balance sheet of Commonwealth Human Rights Initiative as at 31st March, 2015 and the income and expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Society.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the Head Office of the above named Society visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches/offices not visited by us subject to the comments given below :NIL

In our opinion and to the best of our information, and according to the explanations given to us, the said accounts give a true and fair view:-

- (i) in the case of the balance sheet, of the state of affairs of the above named Society as at 31st March, 2015 and
- (ii) in the case of the income and expenditure account, of the deficit of its accounting year ending on 31st March, 2015.

The prescribed particulars are annexed hereto.



Place : New Delhi
Date : 15-09-2015

for AWATAR & CO.
Chartered Accountants

Sanjay Agrawal
(SANJAY AGRAWAL)
Partner

ANNEXURE
STATEMENT OF PARTICULARS
COMMONWEALTH HUMAN RIGHTS INITIATIVE, NEW DELHI
ASSESSMENT YEAR 2015-16

I. Application of income for charitable or religious purposes

- | | |
|---|-------------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year. | Rs. 4,47,77,619/- |
| 2. Whether the trust/institution* has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | NO |
| 3. Amount of income accumulated or set apart*finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly*/in part only for such purposes. | NIL |
| 4. Amount of income eligible for exemption under section 11(1)(c) [Give details] | NIL |
| 5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | NIL |
| 6. Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof. | Not Applicable |
| 7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof. | NIL |
| 8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :- | ---- |
| a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | NO |
| b. has ceased to remain invested in any security referred to in section 11(2)(b)(1) or deposited in any account referred to in section 11(2)(b)(1) or section 11(2) (b) (iii) or | NO |
| c. has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, details thereof. | NO |



II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

9. Whether any part of the income or property of the *trust/institution was lent, or continues to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any. NIL
10. Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. NO
11. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details. SALARY TO MAJA DARUWALA, WHOLE TIME DIRECTOR – Rs. 37,51,875/-
12. Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. NIL
13. Whether any share, security, or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. NIL
14. Whether any share, security, or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, the details thereof together with the consideration received. NIL
15. Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. NIL
16. Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. NIL

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and address of the concern	whether the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
1	2	3	4	5	6
	NIL	NIL	NIL	NIL	NIL
Total					



For AWATAR & CO.
Chartered Accountants

Sanjay Agrawal

(SANJAY AGRAWAL)
Partner

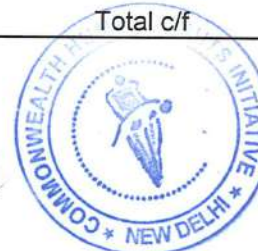
Place : New Delhi
Date : 15-09-2015

COMMONWEALTH HUMAN RIGHTS INITIATIVE



BALANCE SHEET AS ON MARCH 31, 2015 (FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES				ASSETS			
As at 31.03.2014 (Amount Rs.)	Particulars	As at 31.03.2015 (Amount Rs.)		As at 31.03.2014 (Amount Rs.)	Particulars	As at 31.03.2015 (Amount Rs.)	
662,76,242	General Fund As per last accounts	662,76,242		283,40,756	Fixed Assets (As per Schedule-1)		292,36,706
	Add: Fixed Assets purchased during the year	41,35,658					
	Less: Excess of Expenditure over Income	96,96,839	607,15,061		Current Assets		
					a) Fixed Deposits		
				145,81,475	- Bank of India	102,82,856	
				46,56,131	- State Bank of India	61,18,571	
				62,06,485	- State Bank of Travancore	-	
				-	- ICICI Bank	-	
				-	- Vijaya Bank	-	
95,00,000	As per last accounts	95,00,000		157,17,075	- Andhra Bank	171,09,963	335,11,390
	Add: Accumulated during the year	-			b) Bank Balances		
	Less: Utilised during the year	(77,50,000)	17,50,000		In accounts with:		
				17,03,716	- State Bank of India	2,36,882	
4,17,662	Corpus Fund			14,36,116	- Bank of India	2,08,898	
	As per last accounts		4,17,662	10,43,785	- Bank of India-EU-FNF	1,96,408	6,42,188
761,93,904	Total c/f		628,82,723	736,85,539	Total c/f		633,90,284



LIABILITIES				ASSETS			
As at 31.03.2014 (Amount Rs.)	Particulars		As at 31.03.2015 (Amount Rs.)	As at 31.03.2014 (Amount Rs.)	Particulars		As at 31.03.2015 (Amount Rs.)
761,93,904	Total b/f		628,82,723	736,85,539	Total b/f		633,90,284
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
	<u>Sundry creditors for expenses</u>			1,62,331	- Cash in hand	46,088	
				62,872	- Foreign Currency in hand	1,22,098	1,68,186
-	-Gratuity Payable	23,92,078		9,74,133	<u>d) Tax Deducted at Source</u>		9,48,107
4,58,292	- Others	4,63,296	28,55,374	17,67,321	<u>e) Sundry Debtors</u> (Considered good, receivable in cash or in kind)		12,31,520
766,52,196	Total		657,38,097	766,52,196	Total		657,38,097

As per our report of even date

For Awatar & Co
Chartered Accountants

Sanjay Agrawal

(Sanjay Agrawal)
Partner M. N. 087786



For and on behalf of Commonwealth Human Rights Initiative

[Signature]

Chairperson

[Signature]

Treasurer

Director

Place : New Delhi
Date : 15/09/2015

COMMONWEALTH HUMAN RIGHTS INITIATIVE



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015

(FOREIGN CONTRIBUTION ACCOUNT)

2013-2014 (Amount Rs.)	Expenditure	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Income	2014-2015 (Amount Rs.)
	Grantwise Expenses : As per Schedule -2			Grant Receipts	
21,587	British High Commission- Police Complaints Authority, improving police accountability	-	110,20,198	European Union -FNF - Civil Society and Police Reforms in South Asia	149,31,448
17,63,474	Department for International Development (DFID)	97,129	13,50,650	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	24,66,269
88,27,552	European Union -FNF - Civil Society and Police Reforms in South Asia	145,06,500	16,22,895	Institute of Governance Studies - ANSA-Supporting peer knowledge on RTI through South Asia RTI Advocates Network (SARTIAN)	-
13,56,414	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	25,74,186	2,00,000	National Information Commission - Nepal - Learning Visit cum Training Workshop	2,21,200
19,32,896	Ford Foundation- New York - Institutional Grant	76,32,944	173,08,692	Open Society Institute - Institutional Grant. (OR2013-03441)	166,37,629
6,91,876	General Expenses	7,02,842	47,08,930	Open Society Institute(SA-RTI)-Promoting effective access to information regimes in the countries of South Asia and Commonwealth Africa	23,23,292
3,76,991	National Information Commission - Nepal - Learning Visit cum Training Workshop	69,288	22,56,150	Open Society Institute - Assessment of the quantity & quality of information proactively disclosed on Police websites	-
149,70,790	Total c/f	255,82,889	384,67,515	Total c/f	365,79,838



2013-2014 (Amount Rs.)	Expenditure	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Income	2014-2015 (Amount Rs.)
149,70,790	Total b/f	255,82,889	384,67,515	Total b/f	365,79,838
37,94,774	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	30,59,543	3,61,793	Open Society Institute - International Human Rights Training Programme	-
156,57,970	Open Society Institute - Institutional Grant. (OR2013-03441)	168,89,015	38,02,665	Open Society Institute-RTI Act to gather information on under-trial prisoners and the functioning of the legal aid system	-
7,31,651	Open Society Institute - IBSA - To facilitate experience sharing amongst civil society in three IBSA Countries.	-	15,08,157	Open Society Institute- Advocacy for access to information and Prison Reforms	-
25,35,195	Open Society Institute(SA-RTI)-Promoting effective access to information regimes in the countries of South Asia and Commonwealth Africa	56,91,075	5,85,209	Department for International Development	12,67,144
29,89,548	Open Society Institute-RTI Act to gather information on under-trial prisoners and the functioning of the legal aid system	-	-	Open Society Institute - Institutional Grant. (OR2013-06906)	3082532
-	Open Society Institute - Institutional Grant. (OR2013-06906)	18,79,844			
-	Open Society Institute - Police Transparency Project. (OR2013-10747)	3,05,515			
329595	Open Society Institute - International Human Rights Training Programme	-			
410,09,523	Total c/f	534,07,881	447,25,339	Total c/f	365,79,838
					409,29,514



2013-2014 (Amount Rs.)	Expenditure	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Income	2014-2015 (Amount Rs.)
410,09,523	Total b/f	534,07,881	447,25,339	Total b/f	409,29,514
	<u>Special Project Fund</u>			Interest on :	
	<u>Less: Utilised during the year</u>		48,84,989	- Fixed Deposits	28,91,191
(80,00,000)	<u>- Ford Foundation</u>	(75,00,000)	3,24,575	- Saving Bank Accounts	2,47,293
232,99,025	- Open Society Institute -(SA- RTI)	(2,50,000)	1,55,683	Miscellaneous Receipts	28,505
232,99,025	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		6,00,790	Publications Receipts	57,100
1,17,765	Loss on sale of Assets	29,96,258			
	<u>Refund of Grant</u>				
-	Open society Institute - IBSA	10,60,645			
32,168	-Open Society Institute - IH RTP	-	57,67,105	Excess of Expenditure over Income transferred to General Fund	96,96,839
797,57,506		538,50,441	564,58,481	Total	538,50,441

As per our report of even date
For Awatar & Co
Chartered Accountants

Sanjay Agrawal

(Sanjay Agrawal)
Partner M. N. 087786



For and on behalf of Commonwealth Human Rights Initiative

[Signature]

Chairperson

[Signature]

Treasurer

Director



Place : New Delhi

Date : 15/09/2015

COMMONWEALTH HUMAN RIGHTS INITIATIVE



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015

(FOREIGN CONTRIBUTION ACCOUNT)

2013-2014 (Amount Rs.)	Receipts	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Payments	2014-2015 (Amount Rs.)
	Opening Balance :				
25,54,320	State Bank of India	17,03,716	8,350	Audit Expenses	44,386
17,45,089	Bank of India	14,36,116	72,471	Bank Charges	73,894
10,000	Bank of India - EU FNF	10,43,785	23,36,994	Boarding & Lodging Expenses	44,37,475
32,661	Cash in hand	1,62,331	1,04,588	Books & Periodicals	74,256
1,86,628	Foreign Currency in hand	62,872	11,834	Cartage Expenses	55,580
548,07,657	Fixed Deposits	411,61,166	30,27,235	Consultancy Charges	48,78,476
			9,90,563	Conveyance Expenses	15,33,565
593,36,355		455,69,986	13,17,694	Electricity & Water Charges	7,69,475
	Grants Received :		1,27,377	Equipment Hire Charges	81,201
110,20,198	European Union -FNF - Civil Society and Police Reforms in South Asia	149,31,448	2,66,343	Fee & Subscription	1,71,797
13,50,650	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	24,66,269	4,02,289	Gratuity	20,21,270
2,00,000	National Information Commission - Nepal - Learning Visit cum Training Workshop	2,21,200	2,54,858	Honorarium	2,44,750
47,08,930	Open Society Institute - SA RTI	23,23,292	2,00,709	Insurance Expenses-Staff	2,79,281
173,08,692	Open Society Institute - Institutional Grant. (OR2013-03441)	166,37,629	9,724	Insurance Expenses-Office	27,542
-	Open Society Institute - Institutional Grant. (OR2013-06906)	30,82,532	3,63,443	Internet Expenses	4,80,154
16,22,895	Institute of Governance Studies - ANSA- Supporting peer knowledge on RTI through South Asia RTI Advocates Network (SARTIAN)	-	2,91,146	Legal & Professional Charges	1,44,993
22,56,150	Open Society Institute - Assessment of the quantity & quality of information proactively disclosed on Police websites	-	-	Media Campaign Exp.	10,93,057
3,61,793	Open Society Institute - International Human Rights Training Programme	-	63,516	Miscellaneous Expenses	998
981,65,663	Total c/f	852,32,356	98,49,134	Total c/f	164,12,150



2013-2014 (Amount Rs.)	Receipts	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Payments	2014-2015 (Amount Rs.)
981,65,663	Total b/f	852,32,356	98,49,134	Total b/f	164,12,150
38,02,665	Open Society Institute-RTI Act to gather information on under-trial prisoners and the functioning of the legal aid system	-	17,61,294	Meeting Expenses	12,04,644
15,08,157	Open Society Institute- Advocacy for access to information and Prison Reforms	-	5,96,045	Office Expenses	10,01,713
5,85,209	Department of International Development	12,67,144	5,91,086	Postage & Telegrams	4,84,322
			2,27,900	Per-diem Expenses	3,36,862
			22,08,824	Printing & Publications	28,06,962
			-	Property Tax	43,103
			19,49,254	Rent,Rates & Taxes	23,84,802
			13,500	Recruitment Expenses	-
			6,97,248	Repair & Maintenance	24,50,286
			165,49,576	Salary & Benefits	190,43,991
	Other Receipts				
	Interest :				
48,84,989	Interest on Fixed Deposits	28,91,191	-	Short & Excess Recovery A/c	3,842
3,24,575	Interest on Savings Bank Accounts	2,47,293	43,502	Software Expenses	19,000
1,55,683	Miscellaneous Receipts	28,505	1,13,343	Security Expenses	1,60,448
6,00,790	Publications Receipts	57,100	6,000	Staff training	8,000
39,500	Sale of Assets	2,43,450	-	Survey Expenses	4,55,975
-	Corpus Donation	34,67,539	3,91,815	Telephone Expenses	3,49,660
			50,24,894	Travelling Expenses	59,19,695
			1,63,623	Visa Expenses	1,22,566
			2,50,042	Venue Charges	68,276
2,09,746	Increase/Decrease - Sundry Creditors	23,97,082	3,33,099	Web Expenses	1,31,584
-	Increase/Decrease - Sundry Debtors	5,61,827	2,39,344	Amount Written Off	-
1102,76,977	Total c/f	929,25,948	410,09,523	Total c/f	534,07,881



2013-2014 (Amount Rs.)	Receipts	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Payments	2014-2015 (Amount Rs.)
1102,76,977	Total b/f	929,25,948	410,09,523	Total b/f	534,07,881
			-	Air Conditioners	11,25,370
			-	EPABX	96,149
			3,01,140	Computer and Printers	5,98,718
			15,800	Furniture & Fixture	5,78,165
			-	Camera	1,01,809
			-	Printer	1,94,610
			60,845	Office Equipment	2,28,190
			227,46,540	Office Flat	7,28,858
			1,66,500	UPS , Invertor & Battery	3,08,925
			-	Software	1,61,364
			8,200	Fridge	13,500
			3,66,275	Increase/Decrease - Sundry Debtors	-
			32,168	Refund of grant	10,60,645
				Closing Balance :	
			17,03,716	State Bank of India	2,36,882
			14,36,116	Bank of India	2,08,898
			10,43,785	Bank of India - EU-FNF	1,96,408
			1,62,331	Cash in hand	46,088
			62,872	Foreign currency in hand	1,22,098
			411,61,166	Fixed Deposits	335,11,390
1102,76,977		929,25,948	1102,76,977	Total	929,25,948

As per our report of even date
For Awatar & Co
Chartered Accountants

Sanjay Agrawal

(Sanjay Agrawal)
Partner M. N. 087786



For and on behalf of Commonwealth Human Rights Initiative

[Signature]
Chairperson



[Signature]
Treasurer

[Signature]
Director

Place : New Delhi

Date : 15/09/2015