

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, 2016 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

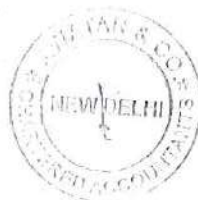
In our opinion and to the best of our information, and according to the explanations given to us, the said accounts give a true and fair view:-

- (i) in the case of the balance sheet, of the state of affairs of the above named Society as at 31st March, 2016 and
- (ii) in the case of the income and expenditure account, of the deficit of its accounting year ending on 31st March, 2016.

The prescribed particulars are annexed hereto.

for AWATAR & CO.
Chartered Accountants


(SANJAY AGRAWAL)
Partner



Place : New Delhi
Date : 20-09-2016

ANNEXURE

STATEMENT OF PARTICULARS COMMONWEALTH HUMAN RIGHTS INITIATIVE, NEW DELHI ASSESSMENT YEAR 2016-17

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. 5,29,58,332/-
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. Rs. 99,34,354/-
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) Rs. 50,00,000/-
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. Yes. In fixed deposits with bank
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. No
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.
- Maja Daruwala – Whole Time Director
- Salary – Rs. 33,06,250/-
- Conveyance – Rs. 1,44,000/-
- Kamal Kumar – Treasurer
- Conveyance – Rs. 10,131/-
- Jacob Punnoose – E.C. Member
- Conveyance – Rs. 6,000/-
- B.K. Chandrashekhar – E.C. Member
- Conveyance Rs. 6,900/-
- Wajahat Habibulah – Chairman
- Conveyance – Rs. 2,250/-
- Nitin Desai – E.C. Member
- Conveyance – Rs. 1,500/-
- Sanj0y Hazarika – E.C. Member
- Conveyance – Rs. 1,500/-
- Vinita Rai – E.C. Member
- Conveyance – Rs. 750/-
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 : 20-09-2016

COMMONWEALTH HUMAN RIGHTS INITIATIVE



BALANCE SHEET AS ON MARCH 31, 2016 (FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES				ASSETS			
As at 31.03.2015 (Amount Rs.)	Particulars	As at 31.03.2016 (Amount Rs.)	As at 31.03.2015 (Amount Rs.)	Particulars	As at 31.03.2016 (Amount Rs.)	As at 31.03.2015 (Amount Rs.)	As at 31.03.2016 (Amount Rs.)
607,15,061	General Fund As per last accounts	607,15,061	292,36,706	Fixed Assets (As per Schedule-1)		292,29,549	
	Add: Fixed Assets purchased during the year	1,72,593					
	Add: : Excess of Income over Expenditure	78,55,671	687,43,325	Current Assets			
				a) Fixed Deposits			
			102,82,856	- Bank of India	211,99,889		
			61,18,571	- State Bank of India	53,44,000		
			171,09,963	- Andhra Bank	184,28,175	449,72,064	
	SPECIAL PROJECT FUND (u/s 11(2) of the Income Tax Act, 1961)			b) Bank Balances In accounts with :			
17,50,000	As per last accounts	17,50,000		- Bank of India-EU	26917		
	Add : Accumulated during the year	50,00,000		- State Bank of India	10,79,587		
	Less : Utilised during the year	(17,50,000)	50,00,000	- Bank of India	6,49,717		
4,17,662	Corpus Fund As per last accounts	4,17,662	1,96,408	- Bank of India-EU-FNF	1,30,852	18,87,073	
628,82,723	Total c/f	741,60,987	633,90,284	Total c/f		760,88,686	



LIABILITIES				ASSETS			
As at 31.03.2015 (Amount Rs.)	Particulars		As at 31.03.2016 (Amount Rs.)	As at 31.03.2015 (Amount Rs.)	Particulars		As at 31.03.2016 (Amount Rs.)
628,82,723	Total b/f		741,60,987	633,90,284	Total b/f		760,88,686
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
				46,088	- Cash in hand	46,953	
				1,22,098	- Foreign Currency in hand	-	46,953
	<u>Sundry creditors for expenses</u>						
23,92,078	- Gratuity Payable	28,62,432		9,48,107	<u>d) Tax Deducted at Source</u>		6,06,346
-	- Leave Encashment Payable	9,43,381					
4,63,296	- Others	2,64,627	40,70,440	12,31,520	<u>e) Sundry Debtors</u> (Considered good, receivable in cash or in kind)		14,89,442
657,38,097	Total		782,31,427	657,38,097	Total		782,31,427

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 :

COMMONWEALTH HUMAN RIGHTS INITIATIVE



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

(FOREIGN CONTRIBUTION ACCOUNT)

2014-2015 (Amount Rs.)	Expenditure	2015-2016 (Amount Rs.)	2014-2015 (Amount Rs.)	Income	2015-2016 (Amount Rs.)
	<u>Grantwise Expenses - As per</u> <u>Schedule -2</u>			<u>Grant Receipts</u>	
97,129	Department for International Development (DFID) - RTI	-	12,67,144	Department for International Development - RTI	-
145,06,500	European Union -FNF - Civil Society and Police Reforms in South Asia	236,79,887	149,31,448	European Union -FNF - Civil Society and Police Reforms in South Asia	232,56,511
-	European Union - Promoting inclusive policing through civil society	7,15,998	-	European Union - Promoting inclusive policing through civil society	101,35,078
25,74,186	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	12,68,772	24,66,269	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	12,75,247
76,32,944	Ford Foundation- New York - Institutional Grant	20,23,702	-	The Fund for Global Human Rights : Death Penalty Project	6,56,212
7,02,842	General Expenses :	2,34,600	166,37,629	Open Society Institute - Institutional Grant. (OR2013-06906)	-
69,288	National Information Commission - Nepal - Learning Visit cum Training Workshop	-	23,23,292	Open Society Institute - Police Transparency Project. (OR2013-10747)	-
255,82,889	Total c/f	279,22,959	376,25,782	Total c/f	353,23,048



2014-2015 (Amount Rs.)	Expenditure		2015-2016 (Amount Rs.)	2014-2015 (Amount Rs.)	Income		2015-2016 (Amount Rs.)
255,82,889	Total b/f	279,22,959		376,25,782	Total b/f	353,23,048	
30,59,543	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	53,39,496		2,21,200	National Information Commission - Nepal - Learning Visit cum Training Workshop	-	
168,89,015	Open Society Institute - Institutional Grant. (OR2013-03441)	178,39,844		-	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	65,30,763	
18,79,844	Open Society Institute - Institutional Grant. (OR2013-06906)	19,71,867		-	Open Society Institute - General (OR 2014-17297)	205,68,000	
56,91,075	Open Society Institute -SA-RTI - Promoting effective access to information in South Asia	-		30,82,532	Open Society Institute Institutional Grant (OR 2013-06906)	-	624,21,811
3,05,515	Open Society Institute - Police Transparency Project. (OR2013-10747)	-					
-	The Fund for Global Human Rights : Death Penalty Project	1,11,329					
-	Open Society Institute Budapest Foundation:	11,77,651					
534,07,881	Total c/f	543,63,147		409,29,514	Total c/f		624,21,811



2014-2015 (Amount Rs.)	Expenditure		2015-2016 (Amount Rs.)	2014-2015 (Amount Rs.)	Income		2015-2016 (Amount Rs.)
534,07,881	Total b/f	543,63,147		409,29,514	Total b/f		624,21,811
	<u>Special Project Fund</u>				Interest on :		
	<u>Add : accumulated during the year</u>	50,00,000					
	<u>Less: Utilised during the year</u>			28,91,191	- Fixed Deposits	28,64,588	
(77,50,000)	(Ford Foundation)	(17,50,000)	576,13,147	2,47,293	- Saving Bank Accounts	3,03,482	
41,35,658	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		1,72,593	28,505	-Miscellaneous Receipts	1,82,134	
29,96,258	Loss on sale of Assets		1,39,063	57,100	-Publications Receipts	8,458	
	<u>Refund of Grant</u>						33,58,662
10,60,645	Open society Institute - IBSA		-				
-	Excess of income over expenditure transferred to genenral fund		78,55,671	96,96,839	Excess of expenditure over income transferred to general fund		-
538,50,442			657,80,473	538,50,442	Total -		657,80,473



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

Chairperson

Chairperson

Treasurer

Treasurer

Director

Director

Place : New Delhi

Date : 20/09/2016

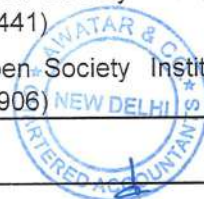
COMMONWEALTH HUMAN RIGHTS INITIATIVE



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

(FOREIGN CONTRIBUTION ACCOUNT)

2013-2014 (Amount Rs.)	Receipts	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Payments	2014-2015 (Amount Rs.)
	Opening Balance :				
17,03,716	State Bank of India	2,36,882	44,386	Audit Expenses	33,900
14,36,116	Bank of India	2,08,898	73,894	Bank Charges	69,633
10,43,785	Bank of India - EU FNF	1,96,408	44,37,475	Boarding & Lodging Expenses	14,69,886
1,62,331	Cash in hand	46,088	74,256	Books & Periodicals	29,710
62,872	Foreign Currency in hand	1,22,098	55,580	Cartage Expenses	35,200
411,61,166	Fixed Deposits	335,11,390	48,78,476	Consultancy Charges	106,58,483
			15,33,565	Conveyance Expenses	9,51,450
455,69,986		343,21,764	7,69,475	Electricity & Water Charges	9,97,502
	Grants Received :		81,201	Equipment Hire Charges	7,813
149,31,448	European Union -FNF - Civil Society and Police Reforms in South Asia	232,56,511	1,71,797	Fee & Subscription	2,42,411
-	European Union - Promoting inclusive policing through civil society	101,35,078	20,21,270	Gratuity	2,56,119
24,66,269	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	12,75,247	2,44,750	Honorarium	52,500
-	The Fund for Global Human Rights : Death Penalty Project	6,56,212	2,79,281	Insurance Expenses-Staff	2,52,038
-	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	65,30,763	27,542	Insurance Expenses-Office	28,452
-	Open Society Institute - General (OR 2014-17297)	205,68,000	4,80,154	Internet Expenses	4,41,421
2,21,200	National Information Commission - Nepal - Learning Visit cum Training Workshop	-	1,44,993	Legal & Professional Charges	3,03,800
166,37,629	Open Society Institute - Institutional Grant. (OR2013-03441)	-	-	Leave Encashment	9,43,381
30,82,532	Open Society Institute - Institutional Grant. (OR2013-06906)	-	10,93,057	Media Campaign Exp.	-
			998	Miscellaneous Expenses	1,573
829,09,064	Total c/f	967,43,575	-164,12,150	Total c/f	167,75,272



2013-2014 (Amount Rs.)	Receipts	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Payments	2014-2015 (Amount Rs.)
829,09,064	Total b/f	967,43,575	164,12,150	Total b/f	167,75,272
23,23,292	Open Society Institute-RTI Act to gather information on under-trial prisoners and the functioning of the legal aid system	-	12,04,644	Meeting Expenses	10,75,405
12,67,144	Department of International Development	-	10,01,713	Office Expenses	5,12,124
			4,84,322	Postage & Telegrams	3,54,607
			3,36,862	Per-diem Expenses	3,12,656
			28,06,962	Printing & Publications	75,55,304
			43,103	Property Tax	-
			23,84,802	Rent,Rates & Taxes	20,00,538
			-	Recruitment Expenses	-
			24,50,286	Repair & Maintenance	6,06,981
			190,43,991	Salary & Benefits	199,10,871
	<u>Other Receipts</u>				
	Interest :				
28,91,191	Interest on Fixed Deposits	28,64,588	3,842	Short & Excess Recovery A/c	-
2,47,293	Interest on Savings Bank Accounts	3,03,482	19,000	Software Expenses	75,156
28,505	Miscellaneous Receipts	1,82,135	1,60,448	Security Expenses	10,800
57,100	Publications Receipts	8,458	8,000	Staff training	-
2,43,450	Sale of Assets	40,687	4,55,975	Survey Expenses	-
			3,49,660	Telephone Expenses	3,23,480
			59,19,695	Travelling Expenses	45,17,799
			1,22,566	Visa Expenses	73,202
			68,276	Venue Charges	1,84,039
23,97,082	Increase/Decrease - Sundry Creditors	12,15,066	1,31,584	Web Expenses	61,441
5,61,827	Increase/Decrease - Sundry Debtors	83,839	-	Amount Written Off	13,471
929,25,948	Total c/f	1014,41,830	534,07,881	Total c/f	543,63,147



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2013-2014 (Amount Rs.)	Receipts	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Payments	2014-2015 (Amount Rs.)
929,25,948	Total b/f	1014,41,830	534,07,881	Total b/f	543,63,147
			11,25,370	Air Conditioners	-
			96,149	EPABX	-
			5,98,718	Computer and Printers	-
			5,78,165	Furniture & Fixture	18,506
			1,01,809	Camera	-
			1,94,610	Printer	1,54,087
			2,28,190	Office Equipment	-
			7,28,858	Office Flat	-
			3,08,925	UPS , Invertor & Battery	-
			1,61,364	Software	-
			13,500	Fridge	-
			10,60,645	Refund of grant	-
				Closing Balance :	
			2,36,882	State Bank of India	10,79,587
			2,08,898	Bank of India	6,49,717
			1,96,408	Bank of India - EU-FNF	1,30,852
			-	Bank of India-EU	26,917
			46,088	Cash in hand	46,953
			1,22,098	Foreign currency in hand	-
			335,11,390	Fixed Deposits	449,72,064
929,25,948		1014,41,830	929,25,948	Total	1014,41,830

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 : 20/09/2016