

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, 2017 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, 2017 and
- (ii) in the case of the income and expenditure account, of the surplus of its accounting year ending on 31st March, 2017.

The prescribed particulars are annexed hereto.



Place : New Delhi
Date : 22-09-2017

for A W A T A R & C O.
Chartered Accountants

Sanjay Agrawal

(SANJAY AGRAWAL)
Partner

ANNEXURE
STATEMENT OF PARTICULARS
COMMONWEALTH HUMAN RIGHTS INITIATIVE, NEW DELHI
ASSESSMENT YEAR 2017-18

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. 3,57,71,058/-

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. 89,86,762/-

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. 1,55,00,000/-

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.
- Sanjoy Hazarika – Whole Time Directo
- Salary – Rs. 10,20,000/-
- Conveyance – Rs. 60,000/-
- Kamal Kumar – Treasurer
- Travel & Conveyance – Rs. 75,899/-
- Jacob Punnoose – E.C. Member
- Travel & Conveyance – Rs. 17,620/-
- B.K. Chandrashekhar – E.C. Member
- Travel & Conveyance Rs. 16,876/-
- Wajahat Habibulah – Chairman
- Conveyance – Rs. 1,500/-
- Nitin Desai – E.C. Member
- Conveyance – Rs. 750/-
- Justice A.P. Shah – E.C. Member
- Conveyance – Rs. 750/-
- Vinita Rai – E.C. Member
- Conveyance – Rs. 2,250/-
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 : 22-09-2017

COMMONWEALTH HUMAN RIGHTS INITIATIVE



BALANCE SHEET AS ON MARCH 31, 2017 (FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES				ASSETS			
As at 31.03.2016 (Amount Rs.)	Particulars	As at 31.03.2017 (Amount Rs.)		As at 31.03.2016 (Amount Rs.)	Particulars	As at 31.03.2017 (Amount Rs.)	
687,43,325	General Fund As per last accounts	687,43,325		292,29,549	Fixed Assets (As per Schedule-1)		297,93,198
	Add: Fixed Assets purchased during the year	8,36,734			Current Assets		
	Less: Excess of expenditure over income	2,44,525	693,35,534		a) Fixed Deposits		
	SPECIAL PROJECT FUND (u/s 11(2) of the Income Tax Act, 1961)			211,99,889	- Bank of India	-	
				53,44,000	- State Bank of India	293,56,000	
				184,28,175	- Andhra Bank	195,32,890	488,88,890
50,00,000	As per last accounts	50,00,000			b) Bank Balances In accounts with :		
	Add : Accumulated during the year	155,00,000	180,00,000				
	Less : Utilised during the year	25,00,000					
4,17,662	Corpus Fund As per last accounts	4,17,662		26,917	- Bank of India-EU	43,68,685	
				10,79,587	- State Bank of India	50,94,580	
				6,49,717	- Bank of India	23,19,778	
				1,30,852	- Bank of India-EU-FNF	-	117,83,043
741,60,987	Total c/f	877,53,196		760,88,686	Total c/f	904,65,131	



LIABILITIES				ASSETS			
As at 31.03.2016 (Amount Rs.)	Particulars		As at 31.03.2017 (Amount Rs.)	As at 31.03.2016 (Amount Rs.)	Particulars		As at 31.03.2017 (Amount Rs.)
741,60,987	Total b/f		877,53,196	760,88,686	Total b/f		904,65,131
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
	<u>Sundry creditors for expenses</u>			46,953	- Cash in hand		42,864
28,62,432	- Gratuity Payable	37,29,563		6,06,346	<u>d) Tax Deducted at Source</u>		8,98,678
9,43,381	- Leave Encashment Payable	13,94,616					
2,64,627	- Others	4,25,447	55,49,626	14,89,442	<u>e) Sundry Debtors</u> (Considered good, receivable in cash or in kind)		18,96,149
782,31,427	Total		933,02,822	782,31,427	Total		933,02,822

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

Mustafa Khan Chairperson
Kamath Treasurer
Sejj Hg Director

Place : New Delhi
Date : 22/09/2017

COMMONWEALTH HUMAN RIGHTS INITIATIVE

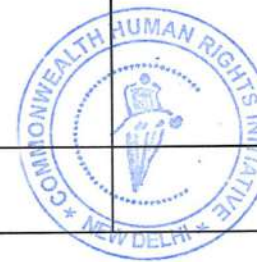


INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017 (FOREIGN CONTRIBUTION ACCOUNT)

2015-2016 (Amount Rs.)	Expenditure	2016-2017 (Amount Rs.)	2015-2016 (Amount Rs.)	Income	2016-2017 (Amount Rs.)
	Grantwise Expenses : As per Schedule -2			Grant Receipts	
-	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	36,40,965	-	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	37,00,000
-	Commonwealth Foundation - Capacity building Civil Society organisation - Right to information	96,339	-	Commonwealth Foundation - Capacity building Civil Society organisation - Right to information	25,85,344
236,79,887	European Union -FNF - Civil Society and Police Reforms in South Asia	-	232,56,511	European Union -FNF - Civil Society and Police Reforms in South Asia	2,20,893
7,15,998	European Union - Promoting inclusive policing through civil society	55,05,332	101,35,078	European Union - Promoting inclusive policing through civil society	5,59,636
12,68,772	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	53,25,678	12,75,247	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	45,77,640
20,23,702	Ford Foundation- New York - Institutional Grant	7,510			
-	Foundation to promote Open society - Institutional Grant - 17297	27,28,156	205,68,000	Foundation to promote Open society - Institutional Grant - 17297	-
276,88,359	Total c/f	173,03,980	552,34,836	Total c/f	116,43,513



2015-2016 (Amount Rs.)	Expenditure		2016-2017 (Amount Rs.)	2015-2016 (Amount Rs.)	Income		2016-2017 (Amount Rs.)
276,88,359	Total b/f	173,03,980		552,34,836	Total b/f	116,43,513	
2,34,600	General Expenses :	1,28,623					
53,39,496	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	43,63,402		65,30,763	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	125,60,251	
178,39,844	Open Society Institute - Institutional Grant. (OR2013-03441)	-		-	Open Society Institute Budapest Foundation:	16,71,424	
19,71,867	Open Society Institute - Institutional Grant. (OR2013-06906)	-		-	Tanganyika Law Society	6,91,412	
11,77,651	Open Society Institute Budapest Foundation:	1,05,100		6,56,212	The Funds for Global Human Rights : Institutional grant	219,72,176	
-	The Funds for Global Human Rights : Institutional grant	151,68,729					485,38,776
-	Tanganyika Law Society - Advocacy to Promote Democratic Policing	6,89,550					
1,11,329	The Fund for Global Human Rights - Death Penalty Project	5,44,883					
543,63,146	Total c/f	383,04,266		624,21,811	Total c/f		485,38,776



2015-2016 (Amount Rs.)	Expenditure		2016-2017 (Amount Rs.)	2015-2016 (Amount Rs.)	Income		2016-2017 (Amount Rs.)
543,63,146	Total b/f	383,04,266		624,21,811	Total b/f		485,38,776
(17,50,000)	Amount utilised from Special Project Fund	25,00,000	358,04,266				
50,00,000	Amount transferred to Special Project Fund as per section 11 (2) of Income Tax Act 1961.		155,00,000		Interest on :		
				28,64,588	- Fixed Deposits	23,63,548	
				3,03,482	- Saving Bank Accounts	3,39,739	
1,72,593	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		8,36,734	1,82,134	-Miscellaneous Receipts	8,93,307	
1,39,063	Loss on sale of Assets		2,40,885	8,458	-Publications Receipts	1,990	
							35,98,584
78,55,671	Excess of income over expenditure transferred to genenral fund		-	-	Excess of expenditure over income transferred to general fund		2,44,525
657,80,473			523,81,885	657,80,473	Total		523,81,885



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

Sanjay Agrawal

(Sanjay Agrawal)
Partner M. N. 087786

Place : New Delhi

Date : 22/09/2017



For and on behalf of Commonwealth Human Rights Initiative

Chairperson
Chairperson

Treasurer

Director

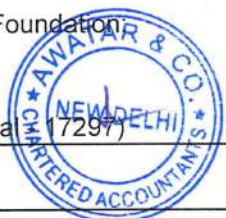
COMMONWEALTH HUMAN RIGHTS INITIATIVE



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017

(FOREIGN CONTRIBUTION ACCOUNT)

2015-2016 (Amount Rs.)	Receipts	2016-2017 (Amount Rs.)	2015-2016 (Amount Rs.)	Payments	2016-2017 (Amount Rs.)
	Opening Balance :		33,900	Audit Expenses	1,50,525
2,36,882	State Bank of India	10,79,587	69,633	Bank Charges	1,01,196
2,08,898	Bank of India	6,49,717	14,69,886	Boarding & Lodging Expenses	16,21,007
1,96,408	Bank of India - EU FNF	1,30,852	29,710	Books & Periodicals	11,442
-	Bank of India - EU	26,917	35,200	Cartage and Brokerage	24,900
46,088	Cash in hand	46,953	106,58,483	Consultancy Charges	35,50,619
1,22,098	Foreign Currency in hand	-	9,51,450	Conveyance Expenses	8,85,473
335,11,390	Fixed Deposits	449,72,064	-	Documentary Expenses	9,75,000
			9,97,502	Electricity & Water Charges	7,52,840
343,21,764		469,06,090	7,813	Equipment Hire Charges	84,721
	Grants Received :		2,56,119	Gratuity	10,26,378
-	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	37,00,000	52,500	Honorarium	78,850
-	Commonwealth Foundation - Capacity building Civil Society organisation - Right to information	25,85,344	2,52,038	Insurance Expenses-Staff	3,33,494
101,35,078	European Union - Promoting inclusive policing through civil society	5,59,636	28,452	Insurance Expenses-Office	40,290
12,75,247	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	45,77,640	4,41,421	Internet Expenses	4,32,058
232,56,511	European Union -FNF - Civil Society and Police Reforms in South Asia	2,20,893	3,03,800	Legal & Professional Charges	1,32,595
-	Open Society Institute Budapest Foundation	16,71,424	9,43,381	Leave Encashment	8,00,145
-	Tanganyika Law Society	6,91,412	2,42,411	Membership & Subscription	1,66,130
205,68,000	Open Society Institute (Institutional)		1,573	Miscellaneous expenses	-
895,56,600	Total c/f	609,12,439	167,75,272	Total c/f	111,67,663



2015-2016 (Amount Rs.)	Receipts	2016-2017 (Amount Rs.)	2015-2016 (Amount Rs.,	Payments	2016-2017 (Amount Rs.)
895,56,600	Total b/f	609,12,439	167,75,272	Total b/f	111,67,663
65,30,763	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	125,60,251	10,75,405	Meeting Expenses	10,54,826
-			5,12,124	Office Expenses	4,09,568
6,56,212	The Funds for Global Human Rights : Institutional grant	219,72,176	3,54,607	Postage & Telegrams	3,61,114
			3,12,656	Per-diem Expenses	59,000
			75,55,304	Printing & Publications	18,40,226
			-	Property Tax	62,425
			20,00,538	Rent,Rates & Taxes	22,58,296
			-	Recruitment Expenses	4,500
			6,06,981	Repair & Maintenance	7,44,861
			199,10,871	Salary & Benefits	171,95,263
			-	Short & Excess Recovery A/c	1
			75,156	Software Expenses	38,738
			10,800	Security Expenses	12,200
			3,23,480	Telephone Expenses	3,39,471
	Other Receipts				
	Interest :				
28,64,588	Interest on Fixed Deposits	23,63,548	45,17,799	Travelling Expenses	24,01,533
3,03,482	Interest on Savings Bank Accounts	3,39,739	73,202	Visa Expenses	1,10,156
1,82,135	Miscellaneous Receipts	8,93,307	1,84,039	Venue Charges	1,23,291
8,458	Publications Receipts	1,990	61,441	Web Expenses	90,685
40,687	Sale of Assets	32,200	13,471	Amount Written Off	30,449
12,15,066	Increase/Decrease - Sundry Creditors	14,79,187			
83,839	Increase/Decrease - Sundry Debtors	-			
1014,41,830	Total c/f	1005,54,837	543,63,146	Total c/f	383,04,266



2015-2016 (Amount Rs.)	Receipts	2016-2017 (Amount Rs.)	2015-2016 (Amount Rs.)	Payments	2016-2017 (Amount Rs.)
1014,41,830	Total b/f	1005,54,837	543,63,146	Total b/f	383,04,266
			1,54,087	Computer and Printers	6,67,268
			18,506	Furniture & Fixture	38,890
			-	Office Equipment	19,970
			-	UPS , Invertor & Battery	1,10,606
			-	Increase/Decrease - Sundry Debtors	6,99,039
			26,917	- Bank of India-EU	43,68,685
			1,30,852	-Bank of India EU FNF	-
			10,79,587	- State Bank of India	50,94,580
			6,49,717	- Bank of India	23,19,778
			46,953	- Cash in hand	42,864
			449,72,064	Fixed Deposit :	488,88,890
1014,41,830		1005,54,837	1014,41,830	Total	1005,54,837

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

Justina Das
Chairperson

Ramalingam
Treasurer

Sanjay Hegde
Director

Place : New Delhi

Date : 22/09/2017