

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, 2018 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, 2018 and
- (ii) in the case of the income and expenditure account, of the surplus of its accounting year ending on 31st March, 2018.

The prescribed particulars are annexed hereto.



Place : New Delhi
Date : 27th September, 2018

for AWATAR & CO.
Chartered Accountants

Sanjay Agrawal

(SANJAY AGRAWAL)
Partner

ANNEXURE
STATEMENT OF PARTICULARS
COMMONWEALTH HUMAN RIGHTS INITIATIVE, NEW DELHI
ASSESSMENT YEAR 2018-19

- 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. 3,77,15,343/-
 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. 86,09,093/-
 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. 1,20,00,000/-
 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 Director
- Salary – Rs. 20,40,000/-
- Conveyance – Rs. 1,20,000/-
- Kamal Kumar – Treasurer
- Travel & Conveyance – Rs. 53,415/-
- Jacob Punnoose – E.C. Member
- Travel & Conveyance – Rs. 45,770/-
- B.K. Chandrashekhar – E.C. Member
- Travel & Conveyance Rs. 21,957/-
- Wajahat Habibulah – Chairman
- Conveyance – Rs. 2,750/-
- Nitin Desai – E.C. Member
- Conveyance – Rs. 750/-
- Justice Ruma Pal – E.C. Member
- Conveyance – Rs. 8,683/-
- Vinita Rai – E.C. Member
- Conveyance – Rs. 2,250/-
- Nidhi Rajdan – 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 : 27th September, 2018

COMMONWEALTH HUMAN RIGHTS INITIATIVE



BALANCE SHEET AS ON MARCH 31, 2018 (FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES				ASSETS			
As at 31.03.2017 (Amount Rs.)	Particulars	As at 31.03.2018 (Amount Rs.)		As at 31.03.2017 (Amount Rs.)	Particulars	As at 31.03.2018 (Amount Rs.)	
693,35,534	General Fund As per last accounts	693,35,534		297,93,198	Fixed Assets (As per Schedule-1)		298,97,860
	Add: Fixed Assets purchased during the year	5,72,812			Current Assets		
	Less: Fixed Assets sold during the year	4,68,150			a) Fixed Deposits		
	Add: Excess of Income over Expenditure	30,65,937	725,06,133				
	SPECIAL PROJECT FUND (As per Schedule -3) (u/s 11(2) of the Income Tax Act, 1961)			293,56,000	- State Bank of India	203,40,276	
180,00,000	As per last accounts	180,00,000		195,32,890	- Andhra Bank	207,86,284	411,26,560
	Add: Accumulated during the year	50,00,000			b) Bank Balances In accounts with :		
	Less: Utilised during the year	130,00,000	100,00,000				
				43,68,685	- Bank of India-EU	123,49,892	
				50,94,580	- State Bank of India	18,64,073	
4,17,662	Corpus Fund As per last accounts	4,17,662		23,19,778	- Bank of India	17,09,300	159,23,265
877,53,196	Total c/f	829,23,795		904,65,131	Total c/f		869,47,685



LIABILITIES				ASSETS			
As at 31.03.2017 (Amount Rs.)	Particulars		As at 31.03.2018 (Amount Rs.)	As at 31.03.2017 (Amount Rs.)	Particulars		As at 31.03.2018 (Amount Rs.)
877,53,196	Total b/f		829,23,795	904,65,131	Total b/f		869,47,685
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
	<u>Sundry creditors for expenses</u>			42,864	- Cash in hand		10,177
37,29,563	- Gratuity Payable	40,79,426		8,98,678	<u>d) Tax Deducted at Source</u>		8,72,983
13,94,616	- Leave Encashment Payable	16,67,695		18,96,149	<u>e) Sundry Debtors</u>		18,38,892
4,25,447	- Others	9,98,821	67,45,942	(Considered good, receivable in cash or in kind)			
933,02,822	Total		896,69,737	933,02,822	Total		896,69,737

As per our report of even date



For Awatar & Co
Chartered Accountants

Sanjay Agrawal

(Sanjay Agrawal)
Partner M. N. 087786

Place : New Delhi
Date : 27/09/2018

For and on behalf of Commonwealth Human Rights Initiative

Nitin Dhan
27-9-18

Chairperson

Komal Singh
27-9-18
Treasurer

Sanjay Dhan

Director



COMMONWEALTH HUMAN RIGHTS INITIATIVE



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

(FOREIGN CONTRIBUTION ACCOUNT)

2016-2017 (Amount Rs.)	Expenditure	2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Income	2017-2018 (Amount Rs.)
	<u>Grantwise Expenses : As per</u> <u>Schedule -2</u>			<u>Grant Receipts</u>	
36,40,965	British High Commission -To improve police responses to complaints of sexual violence from women in police stations 54,45,000		37,00,000	British High Commission -To improve police responses to complaints of sexual violence from women in police stations 50,00,000	
-	British High Commission - Building Indian Capicity to Utlise PTA's 1,95,958		-	British High Commission - Building Indian Capicity to Utlise PTA's 11,71,853	
96,339	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information 15,69,248		25,85,344	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information -	
55,05,332	European Union - Promoting inclusive policing through civil society 77,83,961		5,59,636	European Union - Promoting inclusive policing through civil society 152,85,313	
53,25,678	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia 35,51,194		45,77,640	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia 43,30,930	
7,510	Ford Foundation- New York - Institutional Grant -		2,20,893	European Union - FNF - Civil society and police reform in South Asia -	
27,28,156	Foundation to promote Open society - Institutional Grant - 17297 99,812				
173,03,980	Total c/f 186,45,173		116,43,513	Total c/f 257,88,096	



2016-2017 (Amount Rs.)	Expenditure		2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Income		2017-2018 (Amount Rs.)
173,03,980	Total b/f	186,45,173		116,43,513	Total b/f	257,88,096	
1,28,623	Expenditure against Receipts for Projects Overheads and Other Recoveries	11,96,258		-	The Hanns Seidel Foundation : Police Reforms	1,56,535	
43,63,402	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	91,20,676		125,60,251	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	-	
-	The Hanns Seidel Foundation : Police Reforms	75,574		16,71,424	Open Society Institute Budapest Foundation	-	
-	Expenditure against Projects and Studies	7,32,910		6,91,412	Tanganyika Law Society - Advocacy to Promote Democratic Policing	6,55,136	
1,05,100	Open Society Institute Budapest Foundation	-		219,72,176	The Fund for Global Human Rights : Death Penalty Project	6,33,477	
151,68,728	The Funds for Global Human Rights : Institutional grant	66,26,548					272,33,244
5,44,883	The Fund for Global Human Rights : Death Penalty Project	2,42,500					
6,89,550	Tanganyika Law Society - Advocacy to Promote Democratic Policing	-					
383,04,266	Total c/f	366,39,639		485,38,776	Total c/f		272,33,244

2016-2017 (Amount Rs.)	Expenditure		2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Income		2017-2018 (Amount Rs.)
383,04,266	Total b/f	366,39,639		485,38,776	Total b/f		272,33,244
(25,00,000)	Less: Amount utilised from Special Project Fund	130,00,000	236,39,639		Interest on :		
				23,63,548	- Fixed Deposits	30,43,674	
155,00,000	Add : Amount transferred to Special Project Fund as per section 11 (2) of Income Tax Act 1961.		50,00,000	3,39,739	- Saving Bank Accounts	2,07,068	
				-	- Income Tax Refund	23,101	32,73,843
				8,93,307	Receipts for Projects and Studies		8,27,749
8,36,734	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)	5,72,812		1,990	-Publications Receipts		1,87,700
2,40,885	Loss on sale of Assets	-		-	- Sale of Assets		55,000
					-Projects Overheads and Other Recoveries		7,00,852
-	Excess of Income over Expenditure transferred to genenral fund	30,65,937		2,44,525	Excess of Expenditure over Income trnsfered to general fund		-
523,81,885			322,78,388	523,81,885	Total		322,78,388



As per our report of even date
For Awatar & Co
Chartered Accountants
Sanjay Agrawal
 (Sanjay Agrawal)
 Partner M. N. 087786

Place : New Delhi

Date : 27/09/2018

For and on behalf of Commonwealth Human Rights Initiative

Mimi Das
 27-9-18

Chairperson

Domal Kumar
 27-9-18

Treasurer

Agarwal

Director



COMMONWEALTH HUMAN RIGHTS INITIATIVE



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

(FOREIGN CONTRIBUTION ACCOUNT)

2016-2017 (Amount Rs.)	Receipts	2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Payments	2017-2018 (Amount Rs.)
	Opening Balance :		1,50,525	Audit Expenses	1,37,010
10,79,587	State Bank of India	50,94,580	1,01,196	Bank Charges	55,147
6,49,717	Bank of India	23,19,778	16,21,007	Boarding & Lodging Expenses	24,70,082
1,30,852	Bank of India - EU FNF	-	11,442	Books & Periodicals	27,804
26,917	Bank of India - EU	43,68,685	24,900	Cartage and Brokerage	1,400
46,953	Cash in hand	42,864	35,50,619	Consultancy Charges	58,00,068
			8,85,473	Conveyance Expenses	10,68,030
449,72,064	Fixed Deposits	488,88,890	-	Data Collection	52,800
			-	Interest on primaturity	64,080
469,06,090		607,14,797	9,75,000	Documentary Expenses	1,80,000
	Grants Received :		7,52,840	Electricity & Water Charges	6,25,798
37,00,000	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	50,00,000	84,721	Equipment Hire Charges	9,152
-	British High Commission - Building Indian Capicity to Utlise PTA's	11,71,853	10,26,378	Gratuity	3,49,863
5,59,636	European Union - Promoting inclusive policing through civil society	152,85,313	78,850	Honorarium	65,638
45,77,640	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	43,30,930	3,33,494	Insurance Expenses-Staff	1,66,382
25,85,344	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	-	40,290	Insurance Expenses-Office	51,971
16,71,424	Open Society Institute Budapest Foundation	-	4,32,058	Internet Expenses	2,36,042
6,91,412	Tanganyika Law Society - Advocacy to Promote Democratic Policing	6,55,136	1,32,595	Legal & Professional Charges	1,45,016
2,20,893	European Union- FNF-Civil Society and police reform		8,00,145	Leave Encashment	2,87,669
609,12,439	Total c/f	871,58,029	110,01,533	Total c/f	117,93,952



2016-2017 (Amount Rs.)	Receipts	2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Payments	2017-2018 (Amount Rs.)
609,12,439	Total b/f	871,58,029	110,01,533	Total b/f	117,93,952
125,60,251	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	-	1,66,130	Membership & Subscription	1,55,761
			-	Medical Expenses	56,205
219,72,176	The Fund for Global Human Rights : Death Penalty Project	6,33,477	10,54,826	Meeting Expenses	7,40,622
			4,09,568	Office Expenses	3,20,974
-	The Hanns Seidel Foundation : Police Reforms	1,56,535	3,61,114	Postage & Telegrams	2,30,162
			59,000	Per-diem Expenses	1,22,000
			18,40,226	Printing & Publications	12,78,012
			62,425	Property Tax	27,549
8,93,307	Receipts for Projects and Studies	8,27,749	22,58,296	Rent,Rates & Taxes	20,46,093
			4,500	Recruitment Expenses	-
			7,44,861	Repair & Maintenance	2,83,222
			171,95,264	Salary & Benefits	153,88,877
	<u>Other Receipts</u>		-	Staff Training Expenses	42,000
	Interest :		1	Short & Excess Recovery A/c	-
23,63,548	Interest on Fixed Deposits	30,43,674	38,738	Software Expenses	36,484
3,39,739	Interest on Savings Bank Accounts	2,07,068	12,200	Security Expenses	7,500
-	Interest on Income Tax Refund	23,101	3,39,471	Telephone Expenses	2,24,439
-	-Projects overheads and other recoveries	7,00,852	24,01,533	Travelling Expenses	35,48,070
1,990	Publications Receipts	1,87,700	1,10,156	Visa Expenses	2,07,493
32,200	Sale of Assets	55,000	1,23,291	Venue Charges	1,09,132
14,79,187	Increase/Decrease - Sundry Creditors	11,96,316	90,685	Web Expenses	21,093
-	Increase/Decrease - Sundry Debtors	82,952	6,99,039	Increase/Decrease - Sundry Debtors	-
1005,54,837	Total c/f	942,72,453	389,72,857	Total c/f	366,39,639

2016-2017 (Amount Rs.)	Receipts	2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Payments	2017-2018 (Amount Rs.)
1005,54,837	Total b/f	942,72,453	389,72,857	Total b/f	366,39,639
			30,449	Amount Written Off	-
			-	Home Appliance	65,619
			6,67,268	Computer and Printers	1,71,500
			38,890	Furniture & Fixture	69,474
			19,970	Office Equipment	89,403
			1,10,606	UPS , Invertor & Battery	1,76,816
				Closing Balance :	
			43,68,685	- Bank of India-EU	123,49,892
			50,94,580	- State Bank of India	18,64,073
			23,19,778	- Bank of India	17,09,300
			42,864	- Cash in hand	10,177
			488,88,890	Fixed Deposits	411,26,560
1005,54,837		942,72,453	1005,54,837	Total	942,72,453

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

Nimisha
27-9-18
Chairperson

Ramachandran
27.9.18
Treasurer

Sanjay Agrawal
Director



Place : New Delhi
Date : 27/09/2018