

Annexure-B

REPORT

We, have audited the accounts of COMMONWEALTH HUMAN RIGHTS INITIATIVE, 55A, THIRD FLOOR, SIDDHARTH CHAMBERS, KALU SARAI, NEW DELHI - 110016 for the year ending March 31, 2018 and examined all relevant books and vouchers and certify that according to the audited account :

1. The brought forward foreign contribution at the beginning of the year was Rs. 5,75,27,603/-
2. Foreign contributions of/worth Rs. 2,80,60,993/- was received by the Association during the financial year 2017-18.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 42,17,395/- was received by the Association during the financial year 2017-18.
4. The balance of unutilised foreign contribution with the Association at the end of the year 2017-18 was Rs. 5,25,93,540/-.
5. Certified that the association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
6. The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by me/us.
7. The Association has utilised the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.



for AWATAR & CO.
Chartered Accountants

Sanjay Agrawal

(Sanjay Agrawal)
Partner
M. No. 087786

Place : New Delhi
Date : 19.11.2018

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		297,93,198	Fixed Assets	298,97,860		
	As per last accounts	693,35,534		(As per Schedule-1)			
	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		293,56,000	- State Bank of India	203,40,276		
	(As per Schedule -3)		195,32,890	- Andhra Bank	207,86,284		
	(u/s 11(2) of the Income Tax Act, 1961)				411,26,560		
180,00,000	As per last accounts	180,00,000		b) Bank Balances			
	Add: Accumulated during the year	50,00,000		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		23,19,778	- Bank of India	17,09,300		
	As per last accounts	4,17,662			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> (Considered good, receivable in cash or in kind)		18,38,892
4,25,447	- Others	9,98,821	67,45,942				
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 Dhanu
27-9-18

Chairperson

Komal Singh
27-9-18
Treasurer

Sanjay Agrawal

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	272,33,244
151,68,728	The Funds for Global Human Rights : Institutional grant	66,26,548					
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 Dhan
27-9-18

Chairperson

Komal Kumar
27-9-18

Treasurer

Ajay Hija

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 :				
	10,79,587 State Bank of India	50,94,580	1,50,525	Audit Expenses	1,37,010
	6,49,717 Bank of India	23,19,778	1,01,196	Bank Charges	55,147
	1,30,852 Bank of India - EU FNF	-	16,21,007	Boarding & Lodging Expenses	24,70,082
	26,917 Bank of India - EU	43,68,685	11,442	Books & Periodicals	27,804
	46,953 Cash in hand	42,864	24,900	Cartage and Brokerage	1,400
	449,72,064 Fixed Deposits	488,88,890	35,50,619	Consultancy Charges	58,00,068
			8,85,473	Conveyance Expenses	10,68,030
			-	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
	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
8,93,307	Receipts for Projects and Studies	8,27,749	62,425	Property Tax	27,549
			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
	Other Receipts		-	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

Nimish
27-9-18
Chairperson

Ramabhar
Treasurer 27.9.18

Sanjay
Director



Place : New Delhi
Date : 27/09/2018