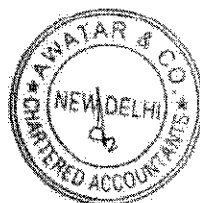


**Annexure-B**

**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, 2019 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. 5,25,93,540/-
2. Foreign contributions of/worth Rs. 4,46,37,415/- was received by the Association during the financial year 2018-19.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 38,97,547/- was received by the Association during the financial year 2018-19.
4. The balance of unutilised foreign contribution with the Association at the end of the year 2018-19 was Rs. 5,37,57,580/-.
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 A W A T A R & C O.  
Chartered Accountants

*Sanjay Agrawal*

( Sanjay Agrawal )  
Partner  
M. No. 087786

Place : New Delhi  
Date : 20.12.2019

UDIN : 19087786AAAADG1369

# COMMONWEALTH HUMAN RIGHTS INITIATIVE



## BALANCE SHEET AS ON MARCH 31, 2019 (FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES				ASSETS			
As at 31.03.2018 ( Amount Rs.)	Particulars	As at 31.03.2019 ( Amount Rs.)		As at 31.03.2018 ( Amount Rs.)	Particulars	As at 31.03.2019 ( Amount Rs.)	
725,06,133	<b>General Fund</b> As per last accounts	725,06,133		298,97,860	<b>Fixed Assets</b> (As per Schedule-1)		303,88,437
	Add: Fixed Assets purchased during the year	4,90,577			<b>Current Assets</b>		
	Less: Fixed Assets sold during the year	-			<b>a) Fixed Deposits</b>		
	Add: Excess of Income over Expenditure	61,64,041	791,60,751				
	<b>SPECIAL PROJECT FUND</b> (As per Schedule -3 ) (u/s 11(2) of the Income Tax Act, 1961)			203,40,276	- State Bank of India	305,90,216	
100,00,000	As per last accounts	100,00,000		207,86,284	- Andhra Bank	220,32,939	526,23,155
	Add: Accumulated during the year	50,00,000			<b>b) Bank Balances</b> In accounts with :		
	Less: Utilised during the year	100,00,000	50,00,000				
	<b>Corpus Fund</b>			123,49,892	- Bank of India-EU	4,59,202	
4,17,662	As per last accounts	4,17,662		18,64,073	- State Bank of India	4,49,435	
				17,09,300	- Bank of India	15,32,293	24,40,930
829,23,795	Total c/f	845,78,413		869,47,685	Total c/f		854,52,522



LIABILITIES				ASSETS			
As at 31.03.2018 ( Amount Rs.)	Particulars		As at 31.03.2019 ( Amount Rs.)	As at 31.03.2018 ( Amount Rs.)	Particulars		As at 31.03.2019 ( Amount Rs.)
829,23,795	Total b/f		845,78,413	869,47,685	Total b/f		854,52,522
	<b><u>Current Liabilities :</u></b>				<b><u>c) Cash Balances</u></b>		
	<b><u>Sundry creditors for expenses</u></b>			10,177	- Cash in hand		68,824
				8,72,983	<b><u>d) Tax Deducted at Source</u></b>		9,04,939
40,79,426	- Gratuity Payable	58,23,041		-	<b><u>e) LIC Policy for Gratuity Fund</u></b>		40,79,426
16,67,695	- Leave Encashment Payable	18,94,918					
9,98,821	- Others	6,39,172	83,57,131	18,38,892	<b><u>f) Sundry Debtors</u></b> ( Considered good, receivable in cash or in kind )		24,29,833
896,69,737	Total		929,35,544	896,69,737	Total		929,35,544

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 : 30/09/2019

# COMMONWEALTH HUMAN RIGHTS INITIATIVE



## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

### (FOREIGN CONTRIBUTION ACCOUNT)

2017-2018 (Amount Rs.)	Expenditure	2018-2019 (Amount Rs.)	2017-2018 (Amount Rs.)	Income	2018-2019 (Amount Rs.)
	<b>Grantwise Expenses : As per Schedule -2</b>			<b>Grant Receipts</b>	
54,45,000	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	-	50,00,000	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	4,00,000
1,95,958	British High Commission - Building Indian Capacity to Utilise PTA's	19,53,990	11,71,853	British High Commission - Building Indian Capacity to Utilise PTA's	17,28,095
15,69,248	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	21,21,449	152,85,313	European Union - Promoting inclusive policing through civil society	-
77,83,961	European Union - Promoting inclusive policing through civil society	123,89,412	43,30,930	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	31,23,259
35,51,194	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	30,47,774	1,56,535	The Hanns Seidel Foundation : Police Reforms	3,09,492
99,812	Foundation to promote Open society - Institutional Grant - 17297	-	6,55,136	Tanganyika Law Society - Advocacy to Promote Democratic Policing	-
11,96,258	Expenditure against Receipts for Projects Overheads and Other Recoveries	(93,303)	6,33,477	The Fund for Global Human Rights : Death Penalty Project	-
91,20,676	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	120,03,131	-	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	28,42,805
<b>289,62,107</b>	<b>Total c/f</b>	<b>314,22,454</b>	<b>272,33,244</b>	<b>Total c/f</b>	<b>84,03,651</b>





2017-2018 ( Amount Rs.)	Expenditure		2018-2019 ( Amount Rs.)	2017-2018 ( Amount Rs.)	Income		2018-2019 ( Amount Rs.)
289,62,107	Total b/f	314,22,454		272,33,244	Total b/f	84,03,651	
7,32,910	Expenditure against Projects and Studies	-		-	CHRI-UK : Institutional Support	189,32,401	
66,26,548	The Funds for Global Human Rights : Institutional grant	3,90,977		-	CHRI-UK SAMDEN	26,25,404	
75,574	The Hanns Seidel Foundation : Police Reforms	4,60,185		-	EU-FNF-2018 : Research Study on Urban Governance	3,31,104	
2,42,500	The Fund for Global Human Rights : Death Penalty Project	-		-	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	128,89,915	
-	CHRI-UK : Institutional Grant	122,62,041			The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	14,54,940	446,37,415
-	CHRI-UK SAMDEN : Promoting Freedom of Expression in South Asia through South Asia Media Defender's Network	11,81,281					
-	EU-FNF-2018 : Research Study on Urban Governance	2,42,621					
-	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	6,79,146					
-	Open Society Institute - Police Transparency Project. ( OR2013-10747)	2,41,640					
366,39,639	Total c/f	468,80,345		272,33,244	Total c/f		446,37,415



2017-2018 ( Amount Rs.)	Expenditure		2018-2019 ( Amount Rs.)	2017-2018 ( Amount Rs.)	Income		2018-2019 ( Amount Rs.)
366,39,639	Total b/f	468,80,345		272,33,244	Total b/f		446,37,415
(130,00,000)	Less: Amount utilised from Special Project Fund	100,00,000	368,80,345		Interest on :		
				30,43,674	- Fixed Deposits	31,77,885	
				2,07,068	- Saving Bank Accounts	6,44,920	
50,00,000	Add : Amount transferred to Special Project Fund as per section 11 (2) of Income Tax Act 1961.		50,00,000	23,101	- Income Tax Refund	66,011	38,88,816
5,72,812	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		4,90,577	8,27,749	Receipts for Projects and Studies		-
				1,87,700	-Publications Receipts		-
				55,000	- Sale of Assets		-
				7,00,852	-Projects Overheads and Other Recoveries		8,731
30,65,937	Excess of Income over Expenditure transferred to genenral fund		61,64,041				
322,78,388			485,34,962	322,78,388	Total		485,34,962



As per our report of even date

For Awatar & Co  
Chartered Accountants

*Sanjay Agrawal*

(Sanjay Agrawal)

Partner M. N. 087786

Place : New Delhi

Date : 30/09/2019



For and on behalf of Commonwealth Human Rights Initiative

*[Signature]*

Chairperson

*[Signature]*

Treasurer

*[Signature]*

Director

# COMMONWEALTH HUMAN RIGHTS INITIATIVE



## RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

### (FOREIGN CONTRIBUTION ACCOUNT)

2017-2018 ( Amount Rs.)	Receipts	2018-2019 ( Amount Rs.)	2017-2018 ( Amount Rs.)	Payments	2018-2019 ( Amount Rs.)
	<b>Opening Balance :</b>		1,37,010	Audit Expenses	1,30,833
50,94,580	State Bank of India	18,64,073	55,147	Bank Charges	54,546
23,19,778	Bank of India	17,09,300	24,70,082	Boarding & Lodging Expenses	37,61,321
43,68,685	Bank of India - EU	123,49,892	27,804	Books & Periodicals	12,474
42,864	Cash in hand	10,177	1,400	Cartage and Brokerage	18,134
488,88,890	Fixed Deposits	411,26,560	58,00,068	Consultancy Charges	56,53,830
			10,68,030	Conveyance Expenses	12,40,456
			-	Currency Conversion Charges	26,466
<b>607,14,797</b>		<b>570,60,002</b>	52,800	Data Collection	-
	<b>Grants Received :</b>		1,80,000	Documentary Expenses	29,500
50,00,000	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	4,00,000	6,25,798	Electricity & Water Charges	6,57,398
11,71,853	British High Commission - Building Indian Capacity to Utilise PTA's	17,28,095	9,152	Equipment Hire Charges	48,834
152,85,313	European Union - Promoting inclusive policing through civil society	-	-	Exgratia	6,750
43,30,930	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	31,23,259	3,49,863	Gratuity	17,43,615
1,56,535	The Hanns Seidel Foundation : Police Reforms	3,09,492	65,638	Honorarium	20,000
6,55,136	Tanganyika Law Society - Advocacy to Promote Democratic Policing	-	51,971	Insurance Expenses-Office	-
6,33,477	The Fund for Global Human Rights : Death Penalty Project	-	1,66,382	Insurance Expenses-Staff	2,93,756
-	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	28,42,805	64,080	Interest on primaturity	4,632
			2,36,042	Internet Expenses	2,43,245
<b>879,48,041</b>	<b>Total c/f</b>	<b>654,63,653</b>	<b>113,61,267</b>	<b>Total c/f</b>	<b>139,45,790</b>





2017-2018 ( Amount Rs.)	Receipts	2018-2019 ( Amount Rs.)	2017-2018 ( Amount Rs.)	Payments	2018-2019 ( Amount Rs.)
879,48,041	Total b/f	654,63,653	113,61,267	Total b/f	139,45,790
-	CHRI-UK : Institutional Support	189,32,401	2,87,669	Leave Encashment	2,27,223
-	CHRI-UK SAMDEN	26,25,404	1,45,016	Legal & Professional Charges	51,947
-	EU-FNF-2018 : Research Study on Urban Governance	3,31,104	-	LTA Expenses	74,438
-	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	128,89,915	56,205	Medical Expenses	1,19,623
-	The World Organisation against Torture (OMCT) : Academic Conference on the ratification of CAT	14,54,940	7,40,622	Meeting Expenses	15,63,642
8,27,749	Receipts for Projects and Studies	-	1,55,761	Membership & Subscription	1,00,206
	<b><u>Other Receipts</u></b>		3,20,974	Office Expenses	4,21,078
	Interest :		1,22,000	Per-diem Expenses	97,380
30,43,674	Interest on Fixed Deposits	31,77,885	2,30,162	Postage & Telegrams	5,66,199
2,07,068	Interest on Savings Bank Accounts	6,44,920	12,78,012	Printing & Publications	32,79,005
23,101	Interest on Income Tax Refund	66,011	27,549	Property Tax	-
7,00,852	-Projects overheads and other recoveries	8,731	20,46,093	Rent,Rates & Taxes	21,09,819
1,87,700	Publications Receipts	-	2,83,222	Repair & Maintenance	4,27,746
55,000	Sale of Assets	-	153,88,877	Salary & Benefits	176,71,615
11,96,316	Increase/Decrease - Sundry Creditors	16,11,189	7,500	Security Expenses	11,600
82,952	Increase/Decrease - Sundry Debtors	-	36,484	Software Expenses	1,456
			42,000	Staff Training Expenses	57,946
			2,24,439	Telephone Expenses	2,16,442
			35,48,070	Travelling Expenses	56,98,180
942,72,453	Total c/f	1072,06,154	363,01,921	Total c/f	466,41,335





2017-2018 ( Amount Rs.)	Receipts	2018-2019 ( Amount Rs.)	2017-2018 ( Amount Rs.)	Payments	2018-2019 ( Amount Rs.)
942,72,453	Total b/f	1072,06,154	363,01,921	Total b/f	466,41,335
			1,09,132	Venue Charges	44,587
			2,07,493	Visa Expenses	1,41,067
			21,093	Web Expenses	53,356
			-	Increase/Decrease - Sundry Debtors	47,02,324
			65,619	Home Appliance	14,580
			1,71,500	Computer and Printers	4,22,797
			69,474	Furniture & Fixture	38,000
			89,403	Office Equipment	15,200
			1,76,816	UPS , Invertor & Battery	-
				<b>Closing Balance :</b>	
			123,49,892	- Bank of India-EU	4,59,202
			18,64,073	- State Bank of India	4,49,435
			17,09,300	- Bank of India	15,32,293
			10,177	- Cash in hand	68,824
			411,26,560	Fixed Deposits	526,23,155
942,72,453		1072,06,154	942,72,453	Total	1072,06,154

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 : 30/09/2019