

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 A W A T A R & C O.
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 (CONSOLIDATED ACCOUNTS)

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.)	
660,70,063	General Fund			297,57,263	Fixed Assets		297,50,106
	As per last accounts	660,70,063			(As per Schedule-1)		
	Add: Fixed Assets purchased during the year	1,72,593			Current Assets		
	Add: : Excess of Income over Expenditure	82,63,537	745,06,193		a) Fixed Deposits		
	SPECIAL PROJECT FUND			149,65,309	- Bank of India	262,32,954	
	(u/s 11(2) of the Income Tax Act, 1961)			61,18,571	- State Bank of India	53,44,000	
17,50,000	As per last accounts	17,50,000		171,09,963	- Andhra Bank	184,28,175	500,05,129
	Add: Accumulated during the year	50,00,000			b) Bank Balances		
	Less: Utilised during the year	(17,50,000)	50,00,000	2,81,890	In accounts with :		
				82,074	-HDFC Bank	2,93,278	
				-	- Bank of India - SDTT	85,391	
					- Bank of India-EU	26917	
6,97,662	Corpus Fund			2,36,882	- State Bank of India	10,79,587	
	As per last accounts		6,97,662	2,08,898	- Bank of India	6,49,717	
				1,96,408	- Bank of India-EU-FNF	1,30,852	22,65,742
685,17,725	Total c/f		802,03,855	689,57,258	Total c/f		820,20,977



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.)
685,17,725	Total b/f		802,03,855	689,57,258	Total b/f		820,20,977
	Current Liabilities :				c) Cash Balances		
				89,973	- Cash in hand	90,838	
				1,22,098	- Foreign Currency in hand	-	90,838
	<u>Sundry creditors for expenses</u>						
23,92,078	-Gratuity Payable	28,62,432		9,67,431	d) Tax Deducted at Source		6,68,219
	-Leave Encashment Payable	9,43,381					
4,63,296	- Others	2,64,627	40,70,440	12,36,339	e) Sundry Debtors (Considered good, receivable in cash or in kind)		14,94,261
713,73,099	Total		842,74,295	713,73,099	Total		842,74,295

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

COMMONWEALTH HUMAN RIGHTS INITIATIVE



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

(CONSOLIDATED ACCOUNTS)

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	-
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 and Govt. engagement	7,15,998	-	European Union - Promoting inclusive policing through civil society and Govt. engagement	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	
				2,21,200	National Information Commission - Nepal - Learning Visit cum Training Workshop		
30,59,543	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	53,39,496		-	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	65,30,763	
166,89,015	Open Society Institute - Institutional Grant. (OR2013-03441)	178,39,844		-	Open Society Institute - General (OR 2014-17297)	205,68,000	
18,79,844	Open Society Institute - Institutional Grant. (OR2013-06906)	19,71,867		30,82,532	Open Society Institute - Institutional Grant. (OR2013-06906)	-	
56,91,075	Open Society Institute -SA-RTI - Promoting effective access to information in South Asia	-					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					
(77,50,000)	<u>Less: Utilised during the year</u>			32,54,613	- Fixed Deposits	32,57,750	
	- Ford Foundation	(17,50,000)	576,13,147	2,55,969	- Saving Bank Accounts	3,18,186	
41,35,658	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		1,72,593	36,973	-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>						37,66,528
10,60,645	Open society Institute - IBSA		-				
-	Excess of income over expenditure transferred to genenal fund		82,63,537	93,16,273	Excess of expenditure over income transferred to general fund		-
538,50,442			661,88,339	538,50,442	Total		661,88,339



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

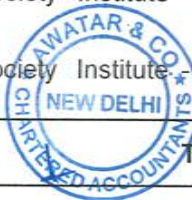
COMMONWEALTH HUMAN RIGHTS INITIATIVE



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

(CONSOLIDATED ACCOUNTS)

2014-2015 (Amount Rs.)	Receipts	2015-2016 (Amount Rs.)	2014-2015 (Amount Rs.)	Payments	2015-2016 (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
2,76,348	HDFC Bank	2,81,890	74,256	Books & Periodicals	29,710
76,534	Bank of India	82,074	55,580	Cartage Expenses	35,200
1,85,155	Cash in hand	89,973	48,78,476	Consultancy Charges	106,58,483
62,872	Foreign Currency in hand	1,22,098	15,33,565	Conveyance Expenses	9,51,450
454,94,065	Fixed Deposits	381,93,843	7,69,475	Electricity & Water Charges	9,97,502
			81,201	Equipment Hire Charges	7,813
502,78,591		394,12,066	1,71,797	Fee & Subscription	2,42,411
	Grants Received :		20,21,270	Gratuity	2,56,119
149,31,448	European Union -FNF - Civil Society and Police Reforms in South Asia	232,56,511	2,44,750	Honorarium	52,500
-	European Union - Promoting inclusive policing through civil society and Govt. engagement	101,35,078	2,79,281	Insurance Expenses-Staff	2,52,038
24,66,269	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	12,75,247	27,542	Insurance Expenses-Office	28,452
-	The Fund for Global Human Rights : Death Penalty Project	6,56,212	4,80,154	Internet Expenses	4,41,421
-	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	65,30,763	1,44,993	Legal & Professional Charges	3,03,800
-	Open Society Institute - General (OR 2014-17297)	205,68,000	-	Leave Encashment	9,43,381
2,21,200	National Information Commission - Nepal - Learning Visit cum Training Workshop	-	10,93,057	Media Campaign Exp.	-
166,37,629	Open Society Institute - Institutional Grant. (OR2013-03441)	-	998	Miscellaneous Expenses	1,573
30,82,532	Open Society Institute - Institutional Grant. (OR2013-06906)	-	12,04,644	Meeting Expenses	10,75,405
		-	10,01,713	Office Expenses	5,12,124
876,17,669	Total c/f	1018,33,877	186,18,507	Total c/f	183,62,801



2014-2015 (Amount Rs.)	Receipts	2015-2016 (Amount Rs.)	2014-2015 (Amount Rs.)	Payments	2015-2016 (Amount Rs.)
876,17,669	Total b/f	1018,33,877	186,18,507	Total b/f	183,62,801
23,23,292	Open Society Institute-RTI Act to gather information on under-trial prisoners and the functioning of the legal aid system	-	4,84,322	Postage & Telegrams	3,54,607
12,67,144	Department of International Development	-	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
			24,50,286	Repair & Maintenance	6,06,981
			190,43,991	Salary & Benefits	199,10,871
	Other Receipts		3,842	Short & Excess Recovery A/c	-
	Interest :		19,000	Software Expenses	75,156
32,54,613	Interest on Fixed Deposits	32,57,750	1,60,448	Security Expenses	10,800
2,55,969	Interest on Savings Bank Accounts	3,18,186	8,000	Staff training	-
36,973	Miscellaneous Receipts	1,82,135	4,55,975	Survey Expenses	-
57,100	Publications Receipts	8,458	3,49,660	Telephone Expenses	3,23,480
2,43,450	Sale of Assets	40,687	59,19,695	Travelling Expenses	45,17,799
			1,22,566	Visa Expenses	73,202
			68,276	Venue Charges	1,84,039
			1,31,584	Web Expenses	61,441
			-	Amount Written Off	13,471
23,83,213	Increase/Decrease - Sundry Creditors	12,15,066	11,25,370	Air Conditioners	-
5,76,827	Increase/Decrease - Sundry Debtors	41,290	96,149	EPABX	-
980,16,250	Total c/f	1068,97,449	546,29,400	Total c/f	543,63,147



2014-2015 (Amount Rs.)	Receipts	2015-2016 (Amount Rs.)	2014-2015 (Amount Rs.)	Payments	2015-2016 (Amount Rs.)
980,16,250	Total b/f	1068,97,449	546,29,400	Total b/f	543,63,147
			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
			2,81,890	HDFC Bank	2,93,278
			82,074	Bank of India - SDTT	85,391
			89,973	Cash in hand	90,838
			1,22,098	Foreign currency in hand	-
			381,93,843	Fixed Deposits	500,05,129
980,16,250		1068,97,449	980,16,250	Total	1068,97,449

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