

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

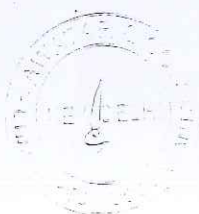
Sanjay Agrawal

(SANJAY AGRAWAL)
Partner

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

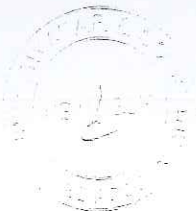
- I. Application of income for charitable or religious purposes
1. Amount of income of the previous year applied to charitable or religious purposes in India during that year. Rs. 3,77,15,343/-
 2. Whether the trust/institution* has exercised the option under clause (2) of the Explanation to section 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 (CONSOLIDATED 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.)	
824,92,163	General Fund			303,13,755	Fixed Assets		305,61,557
	As per last accounts	824,92,164			(As per Schedule-1)		
	Add: Fixed Assets purchased during the year	7,15,952			Current Assets		
	Less: Fixed Assets sold during the year	4,68,150			a) Fixed Deposits		
	Add: Excess of Income over Expenditure	66,17,382	893,57,348	50,00,000	-HDFC Bank Ltd	168,76,896	
	SPECIAL PROJECT FUND			53,84,057	- Bank of India	43,12,693	
	(As per Schedule -3)			293,56,000	- State Bank of India	203,40,276	
	(u/s 11(2) of the Income Tax Act, 1961)			195,32,890	- Andhra Bank	207,86,284	623,16,149
180,00,000	As per last accounts	180,00,000			b) Bank Balances		
	Add: Accumulated during the year	120,00,000			In accounts with :		
	Less: Utilised during the year	130,00,000	170,00,000	24,90,536	-HDFC Bank Ltd	23,68,796	
				43,68,685	- Bank of India-EU	123,49,892	
				50,94,580	- State Bank of India	18,64,073	
7,97,662	Corpus Fund			23,19,778	- Bank of India	17,09,300	182,92,062
	As per last accounts		7,97,662				
1012,89,825	Total c/f		1071,55,010	1038,60,281	Total c/f		1111,69,768



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.)
1012,89,825	Total b/f		1071,55,010	1038,60,281	Total b/f		1111,69,768
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
	<u>Sundry creditors for expenses</u>			78,685	- Cash in hand		25,232
37,29,563	- Gratuity Payable	45,17,722		9,99,551	<u>d) Tax Deducted at Source</u>		10,96,242
13,94,616	- Leave Encashment Payable	16,67,695					
4,25,481	- Others	11,96,410	73,81,827	19,00,968	<u>e) Sundry Debtors</u> (Considered good, receivable in cash or in kind)		22,45,595
1068,39,485	Total		1145,36,837	1068,39,485	Total		1145,36,837

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

Nimish
27-9-18

Chairperson

Kamath
27.9.18

Treasurer

Ajay Singh

Director

Place : New Delhi

Date : 27/09/2018



COMMONWEALTH HUMAN RIGHTS INITIATIVE



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

(CONSOLIDATED ACCOUNT)

2016-2017 (Amount Rs.)	Expenditure	2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Income	2017-2018 (Amount Rs.)
	<u>Grantwise Expenses : As per 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 Capacity to Utilise PTA's	1,95,958	-	British High Commission - Building Indian Capacity to Utilise 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	-
-	Azim Premji Philanthropic Initiative Private Ltd. : Promote Police and Prison Reform	125,32,370		Azim Premji Philanthropic Initiative Private Ltd. : Promote Police and Prison Reform	208,00,000
27,28,156	Foundation to promote Open society - Institutional Grant - 17297	99,812			
173,03,980	Total c/f	311,77,543	116,43,513	Total c/f	465,88,096



2016-2017 (Amount Rs.)	Expenditure		2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Income		2017-2018 (Amount Rs.)
173,03,980	Total b/f	311,77,543		116,43,513	Total b/f	465,88,096	
4,77,047	Expenditure against Projects Overheads and Other Recoveries	12,08,220			Impact Foundation(India) : Increase Police Accountability in particular towards Women and Dalits	18,11,000	
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	-	
-	Expenditure against Projects and Studies	26,09,558		16,71,424	Open Society Institute Budapest Foundation:	-	
1,05,100	Open Society Institute Budapest Foundation:	-		6,91,412	Tanganyika Law Society	6,55,136	
151,68,728	The Funds for Global Human Rights : Institutional grant	66,26,548		219,72,176	The Fund for Global Human Rights : Death Penalty Project	6,33,477	
5,44,883	The Fund for Global Human Rights : Death Penalty Project	2,42,500		-	The Hanns Seidel Foundation : Police Reforms	1,56,535	498,44,244
6,89,550	Tanganyika Law Society - Advocacy to Promote Democratic Policing	-					
-	The Hanns Seidel Foundation : Police Reforms	75,574					
386,52,690	Total c/f	510,60,619		485,38,776	Total c/f		498,44,244



2016-2017 (Amount Rs.)	Expenditure		2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Income		2017-2018 (Amount Rs.)
386,52,690	Total b/f	510,60,619		485,38,776	Total b/f		498,44,244
25,00,000	Less: Amount utilised from Special Project Fund	130,00,000	380,60,619	36,30,000	General Donations		2,10,000
					Interest on :		
				27,53,540	- Fixed Deposits	41,49,523	
155,00,000	Amount transferred to Special Project Fund as per section 11 (2) of Income Tax Act 1961.		120,00,000	3,77,266	- Saving Bank Accounts	4,65,435	
8,36,734	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		7,15,952	-	- Income Tax Refund	23101	46,38,059
2,40,885	Loss on sale of Assets		-	45,77,973	Receipts for Projects and Studies		17,40,726
				1,990	-Publications Receipts		1,87,700
				-	- Sale of Assets		55,000
				-	-Projects overheads and other recoveries		7,18,224
71,49,236	Excess of Income over Expenditure transferred to genenral fund		66,17,382				
598,79,545			573,93,953	598,79,545	Total		573,93,953



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

Neha Dhanu
27-9-18

Chairperson

Kamal Kumar
27-9-18
Treasurer

Agarwal

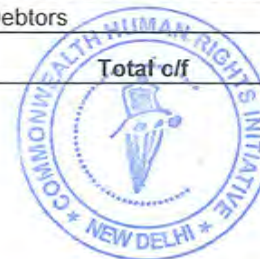
Director



COMMONWEALTH HUMAN RIGHTS INITIATIVE					
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018					
(CONSOLIDATED ACCOUNT)					
2016-2017 (Amount	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	1,01,769	Bank Charges	69,546
6,49,717	Bank of India	23,19,778	17,06,982	Boarding & Lodging Expenses	27,66,677
1,30,852	Bank of India - EU FNF	-	11,442	Books & Periodicals	40,747
26,917	Bank of India - EU	43,68,685	24,900	Cartage and Brokerage	1,400
2,93,278	HDFC Bank Ltd	24,90,536	35,96,006	Consultancy Charges	59,50,068
85,391	Bank of India - SDTT	-	1,876	Miscellaneous Expenses	-
90,838	Cash in hand	78,685	9,12,171	Conveyance Expenses	13,44,725
500,05,129	Fixed Deposits	592,72,947	-	Data Collection	1,21,800
			-	Interest on prematurity	64,080
523,61,709		736,25,211	9,75,000	Documentary Expenses	12,96,780
	Grants Received :		7,52,840	Electricity & Water Charges	8,21,396
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	1,31,222
-	British High Commission - Building Indian Capicity to Utlise PTA's	11,71,853	-	Ex-gratia Expenses	8,250
5,59,636	European Union - Promoting inclusive policing through civil society	152,85,313	10,26,378	Gratuity	7,88,159
45,77,640	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	43,30,930	-	Governing Body Meeting	10,89,130
25,85,344	Commonwealth Foundation : Capacity Building Civil Society Organisation - Right to Information	-	78,850	Honorarium	72,638
16,71,424	Open Society Institute Budapest Foundation:	-	3,33,494	Insurance Expenses-Staff	3,74,987
6,91,412	Tanganyika Law Society	6,55,136	40,290	Insurance Expenses-Office	51,971
2,20,893	European Union- FNF-Civil Society and police reform		4,32,058	Internet Expenses	4,37,470
663,68,058	Total c/f	1000,68,443	102,29,302	Total c/f	155,68,056



2016-2017 (Amount	Receipts	2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Payments	2017-2018 (Amount Rs.)
663,68,058	Total b/f	1000,68,443	102,29,302	Total b/f	155,68,056
125,60,251	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	-	1,34,895	Legal & Professional Charges	4,41,141
			8,00,145	Leave Encashment	4,47,253
219,72,176	The Fund for Global Human Rights : Death Penalty Project	6,33,477	1,66,130	Membership & Subscription	1,94,621
-	The Hanns Seidel Foundation : Police Reforms	1,56,535	-	Medical Expenses	2,02,920
-	Azim Premji Philanthropic Initiative	208,00,000	10,54,826	Meeting Expenses	10,26,801
-	Impact Foundation	18,11,000	4,10,450	Office Expenses	5,66,657
			3,64,552	Postage & Telegrams	2,36,418
			88,586	Per-diem Expenses	1,22,000
45,77,973	Receipts for Projects and Studies	17,40,726	18,40,226	Printing & Publications	15,99,927
			62,425	Property Tax	27,549
			22,58,296	Rent,Rates & Taxes	30,60,571
			4,500	Recruitment Expenses	-
	<u>Other Receipts</u>		7,44,861	Repair & Maintenance	6,21,778
	Interest :		171,95,264	Salary & Benefits	221,06,854
27,53,540	Interest on Fixed Deposits	41,49,523	-	Staff Training Expenses	42,000
3,77,266	Interest on Savings Bank Accounts	4,65,435	1	Short & Excess Recovery A/c	-
-	Interest on Income Tax Refund	23,101	38,738	Software Expenses	37,969
-	-Projects overheads and other recoveries	7,18,224	12,200	Security Expenses	11,500
1,990	Publications Receipts	1,87,700	3,39,754	Telephone Expenses	3,67,114
32,200	Sale of Assets	55,000	25,42,048	Travelling Expenses	38,63,212
36,30,000	General Donations	2,10,000	1,14,167	Visa Expenses	2,89,037
1,00,000	Corpus Donation	-	1,30,191	Venue Charges	1,91,732
			90,685	Web Expenses	35,510
14,79,221	Increase/Decrease - Sundry Creditors	18,32,168	7,38,039	Increase/Decrease - Sundry Debtors	4,41,318
1138,52,675	Total c/f	1328,51,332	393,60,281	Total c/f	515,01,937



2016-2017 (Amount	Receipts	2017-2018 (Amount Rs.)	2016-2017 (Amount Rs.)	Payments	2017-2018 (Amount Rs.)
1138,52,675	Total b/f	1328,51,332	393,60,281	Total b/f	515,01,937
			30,449	Amount Written Off	
			-	Home Appliance	72,559
			6,67,268	Computer and Printers	1,71,500
			38,890	Furniture & Fixture	87,874
			19,970	Office Equipment	89,403
			1,10,606	UPS , Invertor & Battery	2,94,616
				Closing Balance :	
			43,68,685	- Bank of India-EU	123,49,892
			24,90,536	- HDFC Bank Ltd	23,68,796
			50,94,580	- State Bank of India	18,64,073
			23,19,778	- Bank of India	17,09,300
			78,685	- Cash in hand	25,232
			592,72,947	Fixed Deposit :	623,16,149
1138,52,675		1328,51,332	1138,52,675	Total	1328,51,332

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

Naminder
27-9-18

Chairperson

Kamal Kumar
27-9-18

Treasurer

Sanjay Hingorani

Director

Place : New Delhi
Date : 27/09/2018

