

**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 31<sup>st</sup> March, 2017 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 31<sup>st</sup> March, 2017 and
- (ii) in the case of the income and expenditure account, of the surplus of its accounting year ending on 31<sup>st</sup> March, 2017.

The prescribed particulars are annexed hereto.



Place : New Delhi  
Date : 22-09-2017

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 2017-18

**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. 3,57,71,058/-
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. 89,86,762/-
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. 1,55,00,000/-
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 :-  
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  - 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. 10,20,000/-  
- Conveyance – Rs. 60,000/-
- Kamal Kumar – Treasurer  
- Travel & Conveyance – Rs. 75,899/-
- Jacob Punnoose – E.C. Member  
- Travel & Conveyance – Rs. 17,620/-
- B.K. Chandrashekhar – E.C. Member  
- Travel & Conveyance Rs. 16,876/-
- Wajahat Habibulah – Chairman  
- Conveyance – Rs. 1,500/-
- Nitin Desai – E.C. Member  
- Conveyance – Rs. 750/-
- Justice A.P. Shah – E.C. Member  
- Conveyance – Rs. 750/-
- Vinita Rai – E.C. Member  
- Conveyance – Rs. 2,250/-
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 A W A T A R & C O.  
Chartered Accountants

*Sanjay Agrawal*

( SANJAY AGRAWAL )  
Partner



Place : New Delhi  
Date : 22-09-2017



# COMMONWEALTH HUMAN RIGHTS INITIATIVE



## BALANCE SHEET AS ON MARCH 31, 2017 CONSOLIDATED ACCOUNT

LIABILITIES				ASSETS			
As at 31.03.2016 ( Amount Rs.)	Particulars	As at 31.03.2017 ( Amount Rs.)		As at 31.03.2016 ( Amount Rs.)	Particulars	As at 31.03.2017 ( Amount Rs.)	
745,06,193	<b>General Fund</b> As per last accounts	745,06,193		297,50,106	<b>Fixed Assets</b> (As per Schedule-1)		303,13,755
	Add: Fixed Assets purchased during the year	8,36,734			<b>Current Assets</b>		
	Add: : Excess of Income over Expenditure	71,49,236	824,92,163		<b>a) Fixed Deposits</b>		
					- HDFC Bank	50,00,000	
				262,32,954	- Bank of India	53,84,057	
				53,44,000	- State Bank of India	293,56,000	
				184,28,175	- Andhra Bank	195,32,890	592,72,947
	<b>SPECIAL PROJECT FUND</b> (u/s 11(2) of the Income Tax Act, 1961)				<b>b) Bank Balances</b>		
50,00,000	As per last accounts	50,00,000			In accounts with :		
	Add : Accumulated during the year	155,00,000		2,93,278	- HDFC Bank	24,90,536	
	Less : Utilised during the year	25,00,000	180,00,000	26,917	- Bank of India-EU	43,68,685	
6,97,662	<b>Corpus Fund</b>			10,79,587	- State Bank of India	50,94,580	
	As per last accounts	6,97,662		6,49,717	- Bank of India	23,19,778	
	Add : Received during the year	1,00,000	7,97,662	1,30,852	- Bank of India-EU-FNF	-	
				85,391	- Bank of India-SDTT	-	142,73,579
802,03,855	Total c/f	1012,89,825		820,20,977	Total c/f		1038,60,281



LIABILITIES				ASSETS			
As at 31.03.2016 ( Amount Rs.)	Particulars		As at 31.03.2017 ( Amount Rs.)	As at 31.03.2016 ( Amount Rs.)	Particulars		As at 31.03.2017 ( Amount Rs.)
802,03,855	Total b/f		1012,89,825	820,20,977	Total b/f		1038,60,281
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
	<u>Sundry creditors for expenses</u>			90,838	- Cash in hand		78,685
28,62,432	- Gratuity Payable	37,29,563		6,68,219	<u>d) Tax Deducted at Source</u>		9,99,551
9,43,381	- Leave Encashment Payable	13,94,616					
2,64,627	- Others	4,25,481	55,49,660	14,94,261	<u>e) Sundry Debtors</u> ( Considered good, receivable in cash or in kind )		19,00,968
842,74,295	Total		1068,39,485	842,74,295	Total		1068,39,485

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 : 22/09/2017

# COMMONWEALTH HUMAN RIGHTS INITIATIVE



## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017

### CONSOLIDATED ACCOUNT

2015-2016 ( Amount Rs.)	Expenditure	2016-2017 ( Amount Rs.)	2015-2016 ( Amount Rs.)	Income	2016-2017 ( Amount Rs.)
	<b>Grantwise Expenses : As per Schedule -2</b>			<b>Grant Receipts</b>	
-	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	36,40,965	-	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	37,00,000
-	Commonwealth Foundation - Capacity building Civil Society organisation - Right to information	96,339	-	Commonwealth Foundation - Capacity building Civil Society organisation - Right to information	25,85,344
236,79,887	European Union -FNF - Civil Society and Police Reforms in South Asia	-	232,56,511	European Union -FNF - Civil Society and Police Reforms in South Asia	2,20,893
7,15,998	European Union - Promoting inclusive policing through civil society	55,05,332	101,35,078	European Union - Promoting inclusive policing through civil society	5,59,636
12,68,772	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	53,25,678	12,75,247	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	45,77,640
20,23,702	Ford Foundation- New York - Institutional Grant	7,510	205,68,000	Foundation to promote Open society - Institutional Grant - 17297	-
-	Foundation to promote Open society - Institutional Grant - 17297	27,28,156			
276,88,359	Total c/f	173,03,980	552,34,836	Total c/f	116,43,513





2015-2016 ( Amount Rs.)	Expenditure		2016-2017 ( Amount Rs.)	2015-2016 ( Amount Rs.)	Income		2016-2017 ( Amount Rs.)
276,88,359	Total b/f	173,03,980		552,34,836	Total b/f	116,43,513	
2,34,600	General Expenses :	4,77,047					
53,39,496	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	43,63,402		65,30,763	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	125,60,251	
178,39,844	Open Society Institute - Institutional Grant. ( OR2013-03441)	-		-	Open Society Institute Budapest Foundation:	16,71,424	
19,71,867	Open Society Institute - Institutional Grant. ( OR2013-06906)	-		-	Tanganyika Law Society	6,91,412	
11,77,651	Open Society Institute Budapest Foundation:	1,05,100		6,56,212	The Funds for Global Human Rights : Institutional grant	219,72,176	
-	The Funds for Global Human Rights : Institutional grant	151,68,729					485,38,776
-	Tanganyika Law Society - Advocacy to Promote Democratic Policing	6,89,550					
1,11,329	The Fund for Global Human Rights : Death Penalty Project	5,44,883					
543,63,146	Total c/f	386,52,690		624,21,811	Total c/f		485,38,776





2015-2016 ( Amount Rs.)	Expenditure		2016-2017 ( Amount Rs.)	2014-2015 ( Amount Rs.)	Income		2016-2017 ( Amount Rs.)
543,63,146	Total b/f	386,52,690		624,21,811	Total b/f		485,38,776
(17,50,000)	Amount utilised from Special Project Fund	25,00,000	361,52,690	-	General Donations		36,30,000
50,00,000	Amount transferred to Special Project Fund as per section 11(2) of the Income Tax Act 1961.		155,00,000	-	Interest on :		
				32,57,750	- Fixed Deposits	27,53,540	
				3,18,186	- Saving Bank Accounts	3,77,266	
1,72,593	Fixed Assets transferred to Balance Sheet out of Grants- As per contra (Schedule-1)		8,36,734	1,82,134	-Miscellaneous Receipts	45,77,973	
1,39,063	Loss on sale of Assets		2,40,885	8,458	-Publications Receipts	1,990	
							77,10,769
82,63,537	Excess of income over expenditure transferred to genenal fund		71,49,236				
661,88,339			598,79,545	661,88,339	Total		598,79,545



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

*Neelam Ashwath Kumar*  
Chairperson  
*22/9/17*  
Treasurer  
*Shri H. Jeyaraj*  
Director

Place : New Delhi

Date : 22/09/2017

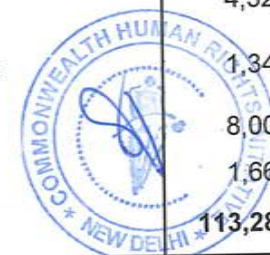
# COMMONWEALTH HUMAN RIGHTS INITIATIVE



## RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017

### CONSOLIDATED ACCOUNT

2015-2016 ( Amount Rs.)	Receipts	2016-2017 ( Amount Rs.)	2015-2016 ( Amount Rs.)	Payments	2016-2017 ( Amount Rs.)
	<b>Opening Balance :</b>		33,900	Audit Expenses	1,50,525
2,36,882	State Bank of India	10,79,587	69,633	Bank Charges	1,01,769
2,08,898	Bank of India	6,49,717	14,69,886	Boarding & Lodging Expenses	17,06,982
1,96,408	Bank of India - EU FNF	1,30,852	29,710	Books & Periodicals	11,442
-	Bank of India - EU	26,917	35,200	Cartage and Brokerage	24,900
2,81,890	HDFC Bank	2,93,278			
82,074	Bank of India - SDTT	85,391			
89,973	Cash in hand	90,838	106,58,483	Consultancy Charges	35,96,006
1,22,098	Foreign Currency in hand	-	9,51,450	Conveyance Expenses	9,12,171
381,93,843	Fixed Deposits	500,05,129	-	Documentary Expenses	9,75,000
			9,97,502	Electricity & Water Charges	7,52,840
<b>394,12,066</b>		<b>523,61,709</b>	7,813	Equipment Hire Charges	84,721
	<b>Grants Received :</b>		2,56,119	Gratuity	10,26,378
-	British High Commission -To improve police responses to complaints of sexual violence from women in police stations	37,00,000	52,500	Honorarium	78,850
-	Commonwealth Foundation - Capacity building Civil Society organisation - Right to information	25,85,344	2,52,038	Insurance Expenses-Staff	3,33,494
101,35,078	European Union - Promoting inclusive policing through civil society	5,59,636	28,452	Insurance Expenses-Office	40,290
12,75,247	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	45,77,640	4,41,421	Internet Expenses	4,32,058
232,56,511	European Union -FNF - Civil Society and Police Reforms in South Asia	2,20,893	3,03,800	Legal & Professional Charges	1,34,895
-	Open Society Institute Budapest Foundation:	16,71,424	9,43,381	Leave Encashment	8,00,145
-	Tanganyika Law Society	6,91,412	2,42,411	Membership & Subscription	1,66,130
<b>740,78,902</b>	<b>Total c/f</b>	<b>663,68,058</b>	<b>167,73,699</b>	<b>Total c/f</b>	<b>113,28,596</b>



2015-2016 ( Amount Rs.)	Receipts	2016-2017 ( Amount Rs.)	2015-2016 ( Amount Rs.)	Payments	2016-2017 ( Amount Rs.)
740,78,902	Total b/f	663,68,058	167,73,699	Total b/f	113,28,596
205,68,000	Open Society Institute ( Institutional - 17297)		1,573	Miscellaneous expenses	1,876
65,30,763	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	125,60,251	10,75,405	Meeting Expenses	10,54,826
-			5,12,124	Office Expenses	4,10,450
6,56,212	The Funds for Global Human Rights : Institutional grant	219,72,176	3,54,607	Postage & Telegrams	3,64,552
			3,12,656	Per-diem Expenses	88,586
			75,55,304	Printing & Publications	18,40,226
			-	Property Tax	62,425
			20,00,538	Rent,Rates & Taxes	22,58,296
			-	Recruitment Expenses	4,500
			6,06,981	Repair & Maintenance	7,44,861
			199,10,871	Salary & Benefits	171,95,263
			-	Short & Excess Recovery A/c	1
			75,156	Software Expenses	38,738
			10,800	Security Expenses	12,200
	<u>Other Receipts</u>		3,23,480	Telephone Expenses	3,39,754
32,57,750	Interest :	27,53,540	45,17,799	Travelling Expenses	25,42,048
3,18,186	Interest on Fixed Deposits	3,77,266	73,202	Visa Expenses	1,14,167
1,82,135	Interest on Savings Bank Accounts	45,77,973	1,84,039	Venue Charges	1,30,191
8,458	Miscellaneous Receipts	1,990	61,441	Web Expenses	90,685
40,687	Publications Receipts	32,200	13,471	Amount Written Off	30,449
-	Sale of Assets	36,30,000			
-	Other Donations	1,00,000			
12,15,066	Corpus Donation	14,79,221			
41,290	Increase/Decrease - Sundry Creditors				
	Increase/Decrease - Sundry Debtors				
1068,97,449	Total c/f	1138,52,675	543,63,146	Total c/f	386,52,690





2015-2016 ( Amount Rs.)	Receipts	2016-2017 ( Amount Rs.)	2015-2016 ( Amount Rs.)	Payments	2016-2017 ( Amount Rs.)
1068,97,449	Total b/f	1138,52,675	543,63,146	Total b/f	386,52,690
			1,54,087	Computer and Printers	6,67,268
			18,506	Furniture & Fixture	38,890
			-	Office Equipment	19,970
			-	UPS , Invertor & Battery	1,10,606
			-	Increase/Decrease - Sundry Debtors	7,38,039
			85,391	-Bank of India - SDTT	-
			2,93,278	-HDFC Bank	24,90,536
			10,79,587	- State Bank of India	50,94,580
			1,30,852	-Bank of India EU FNF	
			6,49,717	- Bank of India	23,19,778
			26,917	- Bank of India-EU	43,68,685
			90,838	- Cash in hand	78,685
			500,05,129	Fixed Deposit :	592,72,947
1068,97,449		1138,52,675	1068,97,449	Total	1138,52,675

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 : 22/09/2017