

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, 2015 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, 2015 and
- (ii) in the case of the income and expenditure account, of the deficit of its accounting year ending on 31st March, 2015.

The prescribed particulars are annexed hereto.



Place : New Delhi
Date : 15-09-2015

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 2015-16

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. 4,47,77,619/- |
| 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. | NIL |
| 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) | NIL |
| 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. | Not Applicable |
| 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. | NIL |
| 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. SALARY TO MAJA DARUWALA, WHOLE TIME DIRECTOR – Rs. 37,51,875/-
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 : 15-09-2015

COMMONWEALTH HUMAN RIGHTS INITIATIVE



BALANCE SHEET AS ON MARCH 31, 2015 (CONSOLIDATED ACCOUNTS)

LIABILITIES				ASSETS			
As at 31.03.2014 (Amount Rs.)	Particulars	As at 31.03.2015 (Amount Rs.)	As at 31.03.2014 (Amount Rs.)	Particulars	As at 31.03.2015 (Amount Rs.)		
712,50,678	General Fund As per last accounts	712,50,678		288,61,313	Fixed Assets (As per Schedule-1)		297,57,263
	Add: Fixed Assets purchased during the year	41,35,658			Current Assets		
	Less: Excess of Expenditure over Income	93,16,272	660,70,063		a) Fixed Deposits		
	Special Project Fund (u/s 11(2) of the Income Tax Act, 1961)			189,14,374	- Bank of India	149,65,309	
				46,56,131	- State Bank of India	61,18,571	
				62,06,485	- State Bank of Travancore	-	
95,00,000	As per last accounts	95,00,000		157,17,075	- Andhra Bank	171,09,963	381,93,843
-	Add : Accumulated during the year	-			b) Bank Balances		
	Less : Utilised during the year	77,50,000	17,50,000		In accounts with :		
				17,03,716	- State Bank of India	2,36,882	
				14,36,116	- Bank of India	2,08,898	
				10,43,785	- Bank of India-EU-FNF	1,96,408	
6,97,662	Corpus Fund			2,76,348	- HDFC Bank	2,81,890	
	As per last accounts	6,97,662		76,534	- Bank of India-SDTT	82,074	10,06,152
814,48,340	Total c/f	685,17,725	788,91,877				689,57,258



LIABILITIES				ASSETS			
As at 31.03.2014 (Amount Rs.)	Particulars		As at 31.03.2015 (Amount Rs.)	As at 31.03.2014 (Amount Rs.)	Particulars		As at 31.03.2015 (Amount Rs.)
814,48,340	Total b/f		685,17,725	788,91,877	Total b/f		689,57,258
	<u>Current Liabilities :</u>				<u>c) Cash Balances</u>		
	<u>Sundry creditors for expenses</u>			1,85,155	- Cash in hand	89,973	
	- Gratuity Payable	23,92,078		62,872	- Foreign Currency in hand	1,22,098	2,12,071
-	- Others	4,63,296	28,55,374	9,79,588	d) Tax Deducted at Source		9,67,431
4,58,292				17,87,140	<u>e) Sundry Debtors</u> (Considered good, receivable in cash or in kind)		12,36,339
819,06,632	Total		713,73,099	819,06,632	Total		713,73,099

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

Director



Place : New Delhi

Date : 15/09/2015

COMMONWEALTH HUMAN RIGHTS INITIATIVE



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015

(CONSOLIDATED ACCOUNTS)

2013-2014 (Amount Rs.)	Expenditure	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Income	2014-2015 (Amount Rs.)
	Grantwise Expenses : As per Schedule -2			Grant Receipts	
21,587	British High Commission- Police Complaints Authority, improving police accountability	-	110,20,198	European Union -FNF - Civil Society and Police Reforms in South Asia	149,31,448
17,63,474	Department for International Development (DFID)	97,129	13,50,650	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	24,66,269
88,27,552	European Union -FNF - Civil Society and Police Reforms in South Asia	145,06,500	16,22,895	Institute of Governance Studies - ANSA-Supporting peer knowledge on RTI through South Asia RTI Advocates Network (SARTIAN)	-
13,56,414	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	25,74,186	2,00,000	National Information Commission - Nepal - Learning Visit cum Training Workshop	2,21,200
19,32,896	Ford Foundation- New York - Institutional Grant	76,32,944	173,08,692	Open Society Institute - Institutional Grant. (OR2013-03441)	166,37,629
7,77,405	General Expenses	7,02,842	47,08,930	Open Society Institute(SA-RTI)-Promoting effective access to information regimes in the countries of South Asia and Commonwealth Africa	23,23,292
3,76,991	National Information Commission - Nepal - Learning Visit cum Training Workshop	69,288	22,56,150	Open Society Institute - Assessment of the quantity & quality of information proactively disclosed on Police websites	-
150,56,319	Total c/f	255,82,889	384,67,515	Total c/f	365,79,838



2013-2014 (Amount Rs.)	Expenditure		2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Income		2014-2015 (Amount Rs.)
150,56,319	Total b/f	255,82,889		384,67,515	Total b/f	365,79,838	
37,94,774	OAK Foundation- Reducing Arbitrary Detention through Strengthened Oversight	30,59,543		3,61,793	Open Society Institute - International Human Rights Training Programme	-	
156,57,970	Open Society Institute - Institutional Grant. (OR2013-03441)	168,89,015		38,02,665	Open Society Institute-RTI Act to gather information on under-trial prisoners and the functioning of the legal aid system	-	
7,31,651	Open Society Institute - IBSA - To facilitate experience sharing amongst civil society in three IBSA Countries.	-		15,08,157	Open Society Institute- Advocacy for access to information and Prison Reforms	-	
25,35,195	Open Society Institute(SA-RTI)-Promoting effective access to information regimes in the countries of South Asia and Commonwealth Africa	56,91,075		5,85,209	Department for International Development	12,67,144	
29,89,548	Open Society Institute-RTI Act to gather information on under-trial prisoners and the functioning of the legal aid system	-		-	Open Society Institute - Institutional Grant. (OR2013-06906)	30,82,532	409,29,514
-	Open Society Institute - Institutional Grant. (OR2013-06906)	18,79,844					
	Open Society Institute - Police Transparency Project. (OR2013-10747)	3,05,515					
407,65,457	Total c/f	534,07,881		447,25,339	Total c/f	-	409,29,514



2013-2014 (Amount Rs.)	Expenditure		2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Income		2014-2015 (Amount Rs.)
407,65,457	Total b/f	534,07,881		447,25,339	Total b/f		409,29,514
3,29,595	Open Society Institute - International Human Rights Training Programme	-			Interest on :		
410,95,052	Total	534,07,881		52,57,302	- Fixed Deposits	32,54,613	
(80,00,000)	Less : Special Project Fund utilised during the year				- Saving Bank Accounts	2,55,969	
	- Ford Foundation	(75,00,000)		3,40,038	Miscellaneous Receipts	36,973	
	- Open Society Institute - (SA- RTI)	(2,50,000)	456,57,881	1,60,808	Publications Receipts	57,100	
232,99,025	Fixed Assets transferred to Balance Sheet out of Grants - As per contra (Schedule - 1)		41,35,658	6,00,790			36,04,655
1,17,765	Loss on sale of Assets		29,96,258				
-	Refund of Grant :						
32,168	-Open Society Institute - IHRTP		-				
-	- Open Society Institute - IBSA		10,60,645	54,59,733	Excess of Expenditure over Income transferred to General Fund		93,16,272
565,44,010	Total		538,50,441	565,44,010	Total		538,50,441

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 : 15/09/2015

COMMONWEALTH HUMAN RIGHTS INITIATIVE



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015

(CONSOLIDATED ACCOUNTS)

2013-2014 (Amount Rs.)	Receipts	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Payments	2014-2015 (Amount Rs.)
	Opening Balance :				
25,54,320	State Bank of India	17,03,716			
17,45,089	Bank of India	14,36,116	8,350	Audit Expenses	44,386
10,000	Bank of India - EU FNF	10,43,785	72,471	Bank Charges	73,894
77,815	Cash in hand	1,85,155	23,46,559	Boarding & Lodging Expenses	44,37,475
1,86,628	Foreign Currency in hand	62,872	1,04,688	Books & Periodicals	74,256
587,68,243	Fixed Deposits	454,94,065	11,834	Cartage Expenses	55,580
3,36,931	HDFC Bank	2,76,348	30,27,235	Consultancy Charges	48,78,476
73,562	Bank of India - SDTT	76,534	9,92,353	Conveyance Expenses	15,33,565
637,52,588		502,78,591	13,17,694	Electricity & Water Charges	7,69,475
	Grants Received :		1,27,377	Equipment Hire Charges	81,201
110,20,198	European Union -FNF - Civil Society and Police Reforms in South Asia	149,31,448	2,66,343	Fee & Subscription	1,71,797
13,50,650	Friedrich Naumann Stiftung - Promoting RTI and Police Reforms in South Asia	24,66,269	4,02,289	Gratuity	20,21,270
2,00,000	National Information Commission - Nepal - Learning Visit cum Training Workshop	2,21,200	2,54,858	Honorarium	2,44,750
47,08,930	Open Society Institute - SA RTI	23,23,292	2,00,709	Insurance Expenses-Staff	2,79,281
173,08,692	Open Society Institute - Institutional Grant. (OR2013-03441)	166,37,629	9,724	Insurance Expenses-Office	27,542
-	Open Society Institute - Institutional Grant. (OR2013-06906)	30,82,532	3,63,443	Internet Expenses	4,80,154
16,22,895	Institute of Governance Studies - ANSA- Supporting peer knowledge on RTI through South Asia RTI Advocates Network (SARTIAN)	-	2,91,146	Legal & Professional Charges	1,44,993
22,56,150	Open Society Institute - Assessment of the quantity & quality of information proactively disclosed on Police websites	-	-	Media Campaign Exp.	10,93,057
3,61,793	Open Society Institute - International Human Rights Training Programme	-	63,516	Miscellaneous Expenses	998
1025,81,896	Total c/f	899,40,961	98,60,589	Total c/f	164,12,150



2013-2014 (Amount Rs.)	Receipts	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Payments	2014-2015 (Amount Rs.)
1025,81,896	Total b/f	899,40,961	98,60,589	Total b/f	164,12,150
38,02,665	Open Society Institute-RTI Act to gather information on under-trial prisoners and the functioning of the legal aid system	-	17,61,294	Meeting Expenses	12,04,644
15,08,157	Open Society Institute- Advocacy for access to information and Prison Reforms	-	3,000	Mebership & Subscription	-
5,85,209	Department of International Development	12,67,144	5,97,045	Office Expenses	10,01,713
			5,91,086	Postage & Telegrams	4,84,322
			2,27,900	Per-diem Expenses	3,36,862
			22,08,824	Printing & Publications	28,06,962
			-	Property Tax	43,103
			19,49,254	Rent,Rates & Taxes	23,84,802
			13,500	Recruitment Expenses	-
			6,97,248	Repair & Maintenance	24,50,286
	Other Receipts		165,49,576	Salary & Benefits	190,43,991
	Interest :		-	Short & Excess Recovery A/c	3,842
52,57,302	Interest on Fixed Deposits	32,54,613	43,502	Software Expenses	19,000
3,40,038	Interest on Savings Bank Accounts	2,55,969	1,13,343	Security Expenses	1,60,448
1,60,808	Miscellaneous Receipts	36,973	6,000	Staff training	8,000
6,00,790	Publications Receipts	57,100	-	Survey Expenses	4,55,975
39,500	Sale of Assets	2,43,450	3,91,815	Telephone Expenses	3,49,660
			50,94,968	Travelling Expenses	59,19,695
			1,63,623	Visa Expenses	1,22,566
1,94,746	Increase/Decrease - Sundry Creditors	23,83,213	2,50,042	Venue Charges	68,276
(3,66,275)	Increase/Decrease - Sundry Debtors	5,76,827	3,33,099	Web Expenses	1,31,584
			2,39,344	Amount Written Off	-
			227,46,540	Office Flats	7,28,858
			-	Air Conditioners	11,25,370
			-	EPABX	96,149
			3,01,140	Computer and Printers	5,98,718
			15,800	Furniture & Fixture	5,78,165
			-	Camera	1,01,809
			-	Printer	1,94,610
1147,04,836	Total c/f	980,16,250	641,58,532	Total c/f	568,31,560



2013-2014 (Amount Rs.)	Receipts	2014-2015 (Amount Rs.)	2013-2014 (Amount Rs.)	Payments	2014-2015 (Amount Rs.)
1147,04,836	Total b/f	980,16,250	641,58,532	Total b/f	568,31,560
			60,845	Office Equipment	2,28,190
			1,66,500	UPS , Invertor & Battery	3,08,925
			-	Software	1,61,364
			8,200	Fridge	13,500
			32,168	Refund of grant	10,60,645
				Closing Balance :	
			17,03,716	State Bank of India	2,36,882
			14,36,116	Bank of India	2,08,898
			10,43,785	Bank of India - EU-FNF	1,96,408
			2,76,348	HDFC Bank	2,81,890
			76,534	Bank of India - SDTT	82,074
			1,85,155	Cash in hand	89,973
			62,872	Foreign currency in hand	1,22,098
			454,94,065	Fixed Deposits	381,93,843
1147,04,836		980,16,250	1147,04,836	Total	980,16,250

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

Director

Place : New Delhi

Date : 15/09/2015