

31st MARCH 2019
SEPARATE AUDIT REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL OF INDIA ON THE
ACCOUNTS OF THE KARNATAKA STATE HUMAN
RIGHTS COMMISSION, BENGALURU, FOR THE YEAR
ENDED 31st MARCH 2019.

31ನೇ ಮಾರ್ಚ್ 2019
ಸೆಪರೇಟ್ ಆಡಿಟ್ ರಿಪೋರ್ಟ್ ಆಫ್ ದಿ ಕಾಂಪ್ಟ್ರೋಲರ್
ಅಂಡ್ ಆಡಿಟರ್ ಜನರಲ್ ಆಫ್ ಇಂಡಿಯಾ ಆನ್ ದಿ
ಅಕೌಂಟ್ಸ್ ಆಫ್ ದಿ ಕರ್ನಾಟಕಾ ಸ್ಟೇಟ್ ಹ್ಯೂಮನ್
ರೈಟ್ಸ್ ಕಮಿಷನ್, ಬೆಂಗಳೂರು, ಫಾರ್ ದಿ ಯೀರ್
ಎಂಡೆಡ್ 31st ಮಾರ್ಚ್ 2019.

**ΠΕΔΟ ΠΑΓΑΔΑ ΑΜΕΡΑ ΟΡΑΜΑ ΔΑΙΤΕΑΥ
 ..ΑΥΜΕΓΑ**

Drmi a bñc a AvAÜ a ÁTjÖPÀ - PÀ - DyöPÀ a μδ - 2018-19

-:- «μΑΙΑ , MEa -:-

Πλ. Α.	«μΑΙΑ	ΥΠΙ , MSb
1	2018-19 ΕΑ , Α° ΕΑ Drmi a bñc (ΠΕΑq)	1-5
2	ΦΕΑΑΡΑ 31-03-2019 gP zVAvé , P AvVEÁ® ΕΑ ΥhÖ	6
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5	CEÀ , MEa-12 a AvAÜ 13	10
6	CEÀ , MEa-18, 19 a AvAÜ 20	11
7	CEÀ , MEa-21	12
8	CEÀ , MEa-24 - ΥP MÀR - P MÀ PÁAiÀ ÖαÁw	13
9	CEÀ , MEa-25 - P MÀ MÀ a ÁÁ - É nΥtÀ	14-15
10	F a bñc AiÀ DAÜÀ ..ÁμΑiÀ° ΕΑ Υw	16-29

v) F »AÇEÀ PÀRPUMÈ È ÆPMI 1gÀ ÆPÀ CØÆÀIAUM2UÉ M¼MÀ ÅÖ F ÀGÇUÉ ÆSAC 1ZÀ DzÁIÀ ÆVÀU ÆZIZÀ -PÀ ÒÁUKE 1ÁPw ÆVÀU ÆZÁIÀZÀ -PÆVUMÈAB ÈÁÀ -PÀ ÆÀ ÆUMÈIÀ ÆGÇ ÆIÁQWZÈÆ

vi) ÈPÀ CØÆÀIAZÈ ÆVÀU ÈPÀ CvÀPÀ w¼ÆPÉ ÆNÓÉ ÒÁUKE ÈPÀUÉ ÆQÀ ÁZÀ «ÀGUMÀ CÈÀ ÁGÈ ÁV, -PÌZÀ ÆWUMÈAB ÆVÀU -PÌZÀ ÆÆTUMÈEACUÉ NZÀ ÁZÀ ÆVÀU ÆÁ-É ÒÁÆÁZÀ «µAIAUM2UÉ M¼MÀ ÅÖ ÆJ ÒÆPÀ Æ «ÆMUMÀ ÆVÀU F ÀGÇIÀ CÈÀSazÈP È ÈPÆÇ ÆÁZÀ EvGÉ «µAIAUMÀ F -PÆJ ÆÆÁZÈÁ CÀCÀIA ÒÈ ÆGÈZÈ ÆÁIÁÈP ÁV CAVÀPÀ -PÀ VVUMÈÀ ÁGÀ ÆIÁZÀ ÆVÀU ÈÁIÀ ÆÆP ÁZÀ CØÆÀIA ÈAB ÆÆrzÈÆ

D ÇEÁPÌZÀ F ÀµDZÀ CAVÈJ µÀ ÆPÀUÀ µGÀ ÆNÓÉ ÒZÆJ DzÁIÀ ÆVÀU ÆZIZÀ -PÈ CZÀ ÆSazÈQVÈ

ÆGÈZÀ ÆIÁVÈGÀ ÆVÀU ÆÒÁ
-PÆJ ÆÆÁZÈP ÆP ÁV,

ÆÁ ÆUMÈGÀ
ÇEÁPÀ 28/5/2020.

Æ/-
ÆÒÁ-ÆRÆÁGÀ
(F ÆVÀU J .i.J .i.J.)
PÈÁØI PÀ

PIEÄÖI PA gAdä aAAEP A O PAUWA DAIKEAUÄ 'AUWEGÄ
CEÄAPA 31-03-2019gÄzÄ EzÄvÉ , PÄvÉÄ®EÄ ¥hÖ

(aEvÖ - gAE.UWÄ)

aAE® aCü/ SAQPÄWA aCü aÄvÄO °KEUÄJ PÜWÄ	CEÄ ,AEa	»ACEÄ aµD	¥ÄPÄ aµD
aAE® aCü/ SAQPÄWA aCü (gAdä , PAögÄAZÄ CEÄZÄE)	1	E®è	
«ÄÄ , PÄUWÄ aÄvÄO °EZÄP J	2	E®è	
«ÄÄ , PÄ / zÄWÜ aCÜWÄ	3	E®è	
"zÄvÉ ¥ÄQÉZÄ , Ä®UWÄ aÄvÄO JgP PÄUWÄ	4	E®è	
"zÄvÉ ¥ÄQÄIÄZÄ , Ä®UWÄ aÄvÄO JgP PÄUWÄ	5	E®è	
aÄÄAZPÉ °ÄPÄ ÄZÄ , Ä®ZÄ °KEUÄJ PÜWÄ	6	E®è	
ZÄ°U °KEUÄJ PÜWÄ aÄvÄO G¥ßAZUWÄ	7	E®è	
MI ÄÖ			
D¹UWÄ			
1gÄ¹UWÄ	8	E®è	
°KEPÜWÄ - «ÄÄ , PÄ / zÄWÜ aCÜWÄAZÄ	9	E®è	
°KEPÜWÄ - EvÄgÉ aAE®UWÄAZÄ	10	E®è	
ZÄ°U D¹UWÄ, , Ä®UWÄ, aÄÄAUQÜWÄ EvÄÄ	11	E®è	
, ÄOÄtö aZÄ			
(gÄZÄ¥Är¹gÄZÄ CxPÄ °KEAZÄtPÉ aÄÄrgÄZÄ aÄnÜJ) RZÄöVgÄZÄ aÄEvP ÄEÄB , PAögPE			
CzÄ; ö¹gÄ¹ÄZÄ.			
MI ÄÖ			
¥ÄÄÄR °PI PÄÄIÄö aÄWUWÄ	24	¥ÄÄÄPÄ ÄV ®UWÜ ZÉ	
, ÄCÄÄgÄ °KEUÄJ PÜWÄ aÄvÄO °PÄZÄ aÄÄ° EÄ n¥ÄÄUWÄ	25	¥ÄÄÄPÄ ÄV ®UWÜ ZÉ	

»/-
PÄÄIÄöZPÖ
PIEÄÖI PA gAdä aAAEP A O PAUWÄ DAIKEAUÄ
'AUWEGÄ.

PEÁΘI PÁGAdá aMÉPÁ oPÁUMÁ DAIFÉUA 'AUKEGÁ
31-03-2019PÉ aMPÁDIA aZÁ aMÍDZÁ TÁPNUKÁ aAVU AZÁAIUKÁ - PA

(aEvñ- gMEUKP)

TÁPNUKÁ	»ACEA aMÍD	¥PÁP aMÍD	AZÁAIUKÁ	»ACEA aMÍD	¥PÁP aMÍD
I. DqM oPA z oUKÁ			I. aZUKÁ		
J) PÉAIÁ ° gÁ a EUZÁ	25,000	25,000	J) 1ŠAc aZUKÁ (CEÁ, MEa 20PÉ A a ÁC AiÁV)	2,90,29,917	4,39,16,120
i) EUZÁ - 21,684					
ii) NZg iUKÁ - 3,316 (SÁAIÁ aÁAUb)					
iii) IPO		1,000			
©) 'ÁAPI z oUKÁ			©) DqkvÁVPA aZUKÁ (CEÁ, MEa 21PÉ A a ÁC AiÁV)	95,28,737	91,36,566
i) ZÁ ° Ú SÁVUKÁ P e	.....	.....	
ii) oÁ a ÁC SÁVUKÁ P e	.....	.....	
iii) G½VÁAIÁ SÁVUKÁ	.....	.....	
II. TÁPNUKÁ ÁZÁCEÁZÁEUKÁ			II. «ZÁAIÉÁDEUKÁ aCUMUE ¥bAiÁV aÁqT ÁZÁ AZÁAIUKÁ	.....	.....
J) 'ÁgÁV PÁDgC AZÁ	.....	.....	(¥bAiÉAZÁ AiÉÁDEUE aÁqT ÁZÁ AZÁAIUKÁ « a gUMÁEACUE aCú CXP Á AiÉÁDEAIÁ °É gEÁB VÉÁJ, MPZÁ).		
©) gÁDá PÁDgC AZÁ	5,00,00,000	5,32,37,000			
1) EvbÁ aÁE oUKÁ AZÁ (« a gUMÁ) (ŠAQP ÁVÁ aÁVÁU gÁD, Á aZUKÁ ŠUVÉA CEÁZÁEUKÉAB ¥bÁPP ÁV VÉÁJ, Á aZÁ)	.....	.....	III. aÁqT ÁZÁ °MERPÚKÁ aAVU oÁ aZUKÁ		
III. °MERPÚKÁ aÁ ° EADZÁAIÁ			J) «ÁÁ, PÁ/zÁVU aCUMÁ AZÁ	.....	.....
J) «ÁÁ, PÁ/zÁVU aCUMÁ AZÁ	.....	.....	©) ÁVÁ aCUMÁ AZÁ (°MERPÉ - EvbÁ)	.....	.....
©) ÁVÁ aCUMÁ (EvbÁ °MERPÉ)	.....	.....	
IV. TÁPNUKÁ ÁZÁŠR o			IV. TÁPNUKÁ aAVU ¥bAiÁ ° gÁ a ŠAQP ÁVÁ PÁ ÁUÁJ UKÁ aÁ ° EÁ aZÁ		
J) 'ÁAPI oÁ aZUKÁ aÁ aZÁ	.....	.....	J) TÁPNUKÁ Rj ÁC	.....	.....
©) Á oUKÁ, aÁAUbUKÁ EvÁc	.....	.....	©) ¥bAiÁ ° gÁ a ¥P ÁAR PÁ ÁUÁJ AiÁ aÁ ° EÁ aZÁ	.....	.....

(^α Evl- gA UA)F

TPWUW	»ACEA'P	¥BVP'P	AZAIUW	»ACEA'P	¥BVP'P
V. <u>EvGDUZAIIA(=CfOUM)</u>	.....		V. <u>EvGDUZAIIA(=CfOUM)</u>		
			J) AgAVA APAOGAPEI	.....	.....
			©) RZAÖVgAZA ^α EVALU'AEAB gAdä APAOGAPEI Czda' ð'gAA'AZAA	1.14.41.346	1,84,314
			1) ^α Cu MZAV AA' A EvagAJ UE		
VI. <u>A^α ¥AZA'EV</u>	.....		VI. <u>APA A' EZAA(Sr)</u>	.....	.....
VII. <u>AIA'EE EvG'EPWUW</u>			VII. <u>EvGA AZAIUWA</u>	33,522	15,99,537
C) i) ^α IA»w °PAI CfOUM			C) ^α IA»w °PAI CfOUM		
±A©IZÄ ^α EVÄ = 5,100			ZÄTÖPÉd ^α E = 13,028		
ii) + °MÄ CEANBUWA					
EvÄc, ^α A°EZÄ	33,522	15,98,537			
°MÄ ©r'AUWA					
^α ÄGÄI = 15,94,437					
MI ÄÖ 15,99,537					
iii) IPO		3,210			
D) ¥ÄIÄt 'M			D) EvGE (°AE CEANBUWA EvÄc, ^α A°EA		
			°AE ©r'AUWA ÄGÄI) MI ÄÖ,52,846/-	.....	.....
			E) EvGE ^α Ä'AwUW = 29,000		
			VIII. <u>APAIAZ'AUW</u>	.....	.....
			1) PEÄAA' ©AA' A EAUAZAA - 9,906	25,000	25,000
			(SÄÄÄÄÄ ^α ÄÄÄÄÄÄ)		
			2) ¥Ä ^α Aw ^α ÄÄÄÄÄÄ ^α EÄZÄgi -15,094		-----
			3) L. | .N.	.....	3,210
			4) 'ÄÄÄÄÄÄ ^α ÄÄÄÄÄÄ	.....	.....
			i) ZA° U SAveUWA° è		
			ii) oEA ^α A tÄ SAveUWA° è		
			iii) G½VAARA SAveUWA° è		
MI A	5,00,58,522	5,48,64,747	MI A	5,00,58,522	5,48,64,747

»/-

PAANAÖZA²Ö,
 PÄÄÄI PA gÄclä ^αÄÄÄÄÄÄ °APAÄUWA DAÉ/ÄUA,
 'EAUWA/EgÄÄ.

PĒĀĻĪ PĀGĀDĀ ĀĀĒPĀ ĒPĀUĀ DAIĒĀUĀ ĀĀUĀĒGĀ
31-03-2019PĒ ĀĀPĀĪĀ ĀZĀ ĀĀDZĀDZĀĪĀ ĀĀVĀU ĀZĪ - PĒĒ CĒĀ ĒEĀUĀ

(ĀĒVL- GĀUĀ)

CĒĀ ĒEĀ 12 - ĀĀGĀĪ UĀ / ĀĀUĀZĀDZĀĪĀ	»ĀCĒĀ ĀĀĀ	¥ĒPĒ ĀĀĀ
1) ĀĀGĀĪ UĀZĀDZĀĪĀ
J) 1ZPĀ ĀUĀ ĀĀGĀĪ
©) PĒZĀĪ ĀĀUĀ ĀĀGĀĪ
1) VĀAQĀ ĀĀUĀ ĀĀGĀĪ
2) ĀĀUĀZĀDZĀĪĀ
J) PĀĀĀĒPĀ ĒĀUĒ ĀĀĀĒ ĀĒUĀ
©) ĀĀĀĪĀ / PĀĀĒĒĒĒĒ ĀĀUĀ
1) KĒĒĪĪĀ PĀĀĀĒĒĒ ĒĀUĒ ZĀĀĒ ±Ā©Ī
r) ĀĀĒĒĒĀ ĀĀUĀ (ĀZĒĒ ĀĀĀVĒ/ ĀĀĒ)
E) ĒVLĒ (ĀĀĒĒĒĒĒĒĒĒ)
MT ĀĒ

CĒĀ ĒEĀ 13 - CĒĀZĒUĀ / PĀĀĪĀĒZĒUĀ (1ĀPĒ 1GĀĀ »ĀZPĒ VĒĒĀPĒĒĒĒĒ ĀUĀZĀ CĒĀZĒUĀ ĀĀVĀU PĀĀĪĀĒZĒUĀ)	»ĀCĒĀ ĀĀĀ	¥ĒPĒ ĀĀĀ
1) PĀAZĒ PĀĒGĀ	.....	.....
2) GĀDĀ PĀĒGĀ	5,00,00,000	5,32,37,000
3) PĀĒĒ KĒĒUĀ	.....	.....
4) ĀĀUĀ / PĀĀĒĒ ĀĀUĀ	.....	.....
5) CĀVĒĒĒĒĒĒ ĀĀUĀ	.....	.....
6) ĒVLĒ (ĀĀĒĒĒĒĒĒĒĒ)	.....	.....
MT ĀĒ	5,00,00,000	5,32,37,000

Ā/-
PĀĀĪĀĒZĒĒ,
PĒĀĻĪ PĀGĀDĀ ĀĀĒPĀ ĒPĀUĀ DAIĒĀUĀ
ĀĀUĀĒGĀ.

ΠΕΑΔΙ Πάγδα αλΑΕΡΑ ο ΠΑΥΚΑ ΔΑΙΡΕΑΥΑ ΄΄ΑΥΚΑΕΓΑ
31-03-2019ΠΕ αΑΠΑΒΑΙΑ αΑΖΑ αΑΜΔΖΑΔΖΑΙΑ αΑΒΑ αΑΖΑ ΠΡΕ CEA_ΜεΑΥΚΑ

(αΕνδ- gΠΕ.ΥΚΑΡ }

CEA_Μεα 18 - EvgADZAAIA	»ACEA αΑΜΔ	¥EΠD αΑΜΔ
1) D'UMKA αΑΓΑΓΑΙ / « ΑΑΑΥ -ΑΑΖΑ ΑΑΑ	.....	.....
J) ΑΑΑ D'UMKA	.....	.....
©) CEAZEUMKAZA DFΘ'1ZΑ CxP'Α GavP'AV ¥bEZA D'UMKA	.....	.....
2) ¥ΑΑΡ ΑΖΑ gΑΑΥ ¥EΑΑΑΡ ΠΥΚΑ	.....	.....
3) EvgE_Α'UMKA ±Α'UMKA	.....	.....
4) EvgE DZAAIA (Dg'i.n.L. CfΘUMKA ±Α'UMKA-5,100+Evge - 15,94,437 = MI ΑΑ- 15,99,537)	33,522	15,99,537
MI ΑΑ	33,522	15,99,537

CEA_Μεα 19 - '1ZΑ αΑ ΝΥΚΑΖΑ_ΑΘ'EP eKJΠE/ E'ΠE αΑ ΒΑΥΒΑΙΑ αΑ ΑΑΡΑ ΑΑΥΑΥ	»ACEA αΑΜΔ	¥EΠD αΑΜΔ
J) αΑΡΑΑΤΑΖΑ ΖΑ_ΑΕΑ
- '1ZΑ αΑ ΝΥΚΑ
- ¥ΒΑΑΙΑ αΑ ΑΑΡΑ ΑΑΥΑΥ ΥΚΑ
©) ΠΑΑ DgA'AZA ΖΑ_ΑΕΑ
- '1ZΑ αΑ ΝΥΚΑ
- ¥ΒΑΑΙΑ αΑ ΑΑΡΑ ΑΑΥΑΥ ΥΚΑ
αΑ ΑΑΚJΠE/ (E'ΠE) {J-©}

CEA_Μεα 20 - '1SAC αΑΖΥΚΑ	»ACEA αΑΜΔ	¥EΠD αΑΜΔ
J) αΑΒΕΥΚΑ αΑΒΑ ΑΑΑΕJ ΥΚΑ	2,90,29,917	4,39,16,120
©) ΄΄ΜΥΚΑ αΑΒΑ ΄΄EAE' i	.....	.....
1) ΄΄κμΑci αΑΒΥΕ	.....	.....
r) Evge αΑΥΕ αΑΒΥΕ (αΑΘμΑr_Α'AZA)	.....	.....
E) '1SAC Π'ΑΑτ αΑΖΥΚΑ	.....	.....
J¥s) EEPgA αΑΒΑΙΑ αΑΑ'EA αΑΖΥΚΑ αΑΒΑ_Α'ΑΑΑ_Ε'ΥΚΑ	.....	.....
f) Evge (αΑΘμΑr_Α'AZA)	.....	.....
MI ΑΑ	2,90,29,917	4,39,16,120

»/-
 ΠΑΑΙΔΖΡΘ,
 ΠΕΑΔΙ Πάγδα αλΑΕΡΑ ο ΠΑΥΚΑ ΔΑΙΡΕΑΥΑ
 ΄΄ΑΥΚΑΕΓΑ.

**ΠΕΑΘΙ Πάγδα αλΑΕΡ Αο ΠΝΟΜΑ ΔΑΙΕΑΟΑ
31-03-2019 ΠΕ ΑΠΑΘΙΑ ΑΖΑ αμδζΑΔΖΑΑΙΑ αλΑΟ αΖΠΕ CEA, Mea**

(αλΕνδ - γλΕ.ΟΜΑΡ)

CEA, Mea 21 - EvAαc EvAγE DqkAvAvPA αΖΟΜΑ	»ΑC EA αμδ	»ΕΠΠ αμδ
J) RJ AC OMA (OPEPATAvA+ ; AOEA PPEOMA)	2,82,098	10,58,996
©) PA<AOPA αλΑΟ Α, γλΕ αΖΟΜΑ	.....	.....
γ) ΑΟΛΙ αλΑΟ ΔαΡΑ ΓΑ ΑΕΕ αΖΟΜΑ	.....	.....
ρ) «ΖΑΖΟΟ/±ΟΟ αΖΟΜΑ, αΑγ ΕΑ αΖΟΜΑ	.....	.....
Ε) «α/ΟΑΧΑ@ΑΙΡΕ ΨΑ, ΡΟΜΑ	3,270	1,44,503
Jψ) ΖΑΓΗ ΟΜΑ αλΑΟ αδολι (εγΑΡΗ αλΠΠΕΙ+ΨΑΟΑΟΙ αλΠΠΕΙ+JJαλΠΠ+SAIKEA αλΠΠ)	7,44,010	1,56,575
φ) CSPAJ ΑΑΡΡΑΨΑΕΑ gi+ PPELOMA (JJαλΠΠ OPEPATAvA)	.....	.....
οζι) CAZE αΖΠ	5,30,000	.....
Λ) αΑοΕΟΜΑ ΖΑ@ΕΕ αλΑΟ αδολι αλΑΟ ολΕ, Α αΑοΕΟΜΑ RJ AC	28,26,884	30,65,443
εθ) ΖΑΕΓΑ ΑΕΑ αλΑΟ ΑΨΠΟ αΖΟΜΑ	4,40,788	4,16,833
Πθ) αΑΖΑΕ αλΑΟ ΑΡΕΑ ΑΑΑε	4,44,843	7,62,850
Jπ) ολΕ, Α αΑοΕΟΜΕ ΟΡ ΑΟΟΜΕΑΒ C/P A T ZA αΖΠ	.....	16,04,830
JαλΠ) «ΖΑΓΑ ΑΟΓΗ/ΡΑΑΙΑ ΟΥΑΓΟΜΑ αΖΟΜΑ	28,21,153	1,75,951
JΕΙ) αΑωΟΕ αΖΟΜΑ	.....	.....
Μ) ΨΑΟΖΟΠ	.....	32,315
ι) ΠΠΠ ±ΑΖΠΠΑ Α ΑΑΕΕ	2,42,010	2,76,265
ΠΑθ) DZAJAwxA αΖΟΜΑ	75,160	64,188
Dgi) αΑΟ ΑSAZA αΖΟΜΑ (ο ΑΟΑ T Π)	80,000	40,000
J,ι) αΑΜΕ ΑΟΖΑ αλΑΟ ΑΖΑο Α ΖΑ ΑΟΟΜΑ / αΑΑΟΟΟΜΕ ΑΡΑΟ	.....	.....
η) αΑΕΑΡ ΑΡΖΑ αΑΜΕ ΑΟΖΑ ΑΟΟΜΑ	.....	.....
ΑΙΑΑ) «ΖΑΑΙ ΑΑΑΒΟΜΑ	.....	.....
«) ΑΟΛΙ αλΑΟ ΓΑ ΑΕΕ αΖΟΜΑ	.....	.....
qSAαθ) M/A A OME EKAPPE αΖΠ	.....	.....
JΠη) εΑ»ΑΓΑΑ αλΑΟ ΨΑΖΑΓΑ	60,000	5,92,623
αε) EvAγE (αC O ΠΠ ΨΑ, Α ΑΖΑ) αΑΜ ΨΑΠΟΜΑ αλΑΟ EvAγE	6,07,312	4,23,732
dqi) αΑΕΑ ΖΑ ΓΑΟΜΑ αΑ Α ΠΠΑΓ αΖΠ	3,71,209	3,21,462
ΜΤ ΑΟ	95,28,737	91,36,566

»/-
ΡΑΑΙΑΟΖΚΟ,
ΠΕΑΘΙ Πάγδα αλΑΕΡ Αο ΠΝΟΜΑ ΔΑΙΕΑΟΑ
ΑΟΟΜΕΑ.

PEÁØI PÀgÁdà ªAAEPÀ °PÀUÀADAIÆAUÀ ··ÆUÀÆGÀ

CEÀ,Æa-24

¥ÈÀR - PÀVÀPÁIÀØªÁWUÀÀ

1. ªCUMÆAB, PAðgZA ReÆEIA ªAASAAbA ¥bAIAAwbAªAzj AZA DAIÆAUZA - PÀVÀUÆAB EUZA DzAgZA ªÀ-É'zÆr, ÁÁVZÉ
2. DAIÆAUPÀ AiÀªÁZÀ 'lgA'UÆAB °ÆACgAªAC®ªªAvU ZlgA'UÆAZA ªA°EUKA, UÆPÁIAAvUªA, ebgPii AiÀAvUªA, Pbj, ÁZÈÀ, ÁÁVæ EvÁç, PÁØj °AaPUªAZÀ Rj ÁC, ÁÁVZÉ Dzj AZÀ CAVPA ZlgA'UÆUÉ AiÀªÁZÀ, P'PÆUÉ CªPÁ±À P'ª'®ª
3. PEÁØI PÀ DyØPÀ, A»vé, ÁC-ÁgÀ ªZÑ PE; rªAvU Semí PE; rAIA CrAIA°ªªUÆ¥r, ÁAZA - PÀVÀPÁIÀØªªÆPÆAB DAIÆAUPÀ CEÀ,Æj, ÁWZÉ
4. DAIÆAUPÀ MAZA ªAtIdà, A, PAIA®ª CxPA AiAªAZA, ÁVA DzAAIA ªÆ®Uª®ªªAzj AZA DzAAIA vj UAIÆAB, ÁZÁIÀ ªIÁqPÀ SzPÁV®ª

»/-
PÁIÀØZPØ
PEÁØI PÀgÁdà ªAAEPÀ °PÀUÀADAIÆAUÀ
··ÆUÀÆGÀ.

PEAŐI PA gAdá a MAEPA O PAUKA DAIKEUA 77 AUKMEGA

CEA, MEa - 25

- PRAVUKA a AA O EAC O YAAIUUA

1. a IAEPA O PAUKA AgPLUA CFAIAA, 1993ga PPA 21(1) Ezgtr PEAŐI PA gAdá a MAEPA O PAUKA DAIKEUA PAÖgZA DzAA ASÉ Á 20 J JF 2005, CEÁPA 28-06-2005gEIAI AU, AVZAY CEÁPA 25-07-2007j AZA DAIKEUA PAIAIÁögA 77 a IArgAVZÉ
2. PEAŐI PA PAögPA AKEAdEA PPA 110PE 2014-00-105-0-12 (AKeAdE) Ezgtr ASYA a AVAU DqkvAvPA a ZPAN CEAZAEPEAB OqAUqE a IAgAwZÉ 2018-19EA A O EA O Aape a AVAU RaöEA «a gA F PPAqAwZÉ-

o MAPE gAE.	a ZN gAE.	PAögPE DzD YDUf a ARZ a EVI gAE.
5,32,37,000	5,30,52,686	1,84,314

3. PEAŐI PA DyöPA A»vÉ AC AgA a ZN PE; r a AVAU DAI a IAIA PE; r AI a è gAE; 1gA a PRAVUKA «ZAEPEAB DAIKEUA CEAJ AwZÉ CAZgE PAögPA UKYr 1gA a EPAEEUKP è OAUKA EUKAPgATPAV ReAEUE O Adga Yr AwZÉ a AVAU 1APJ 1ZA a EVUUKUE PPEAB a AAEA EUZA YA PZP è a A» AUAWZÉ DAIKEUA AIA a AZA 77 API SAVÉ O KEAfgA a AC è
4. DAIKEUAZA a IA 1PA a ZPEAB UKvA CEA, MEaUKAVÉ «AU 1 a VÁÖPJ AUAWZÉ
5. Yw a AO E a IAgA AZA a ZPEAB ReAEIA CEA, MEaUKA/ a AO A-ARYA O ga a ZIZA «a gUA YHUMKEACUE PPA O KEAZATPE a IAgA AUAWZÉ

**SEPARATE AUDIT REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL OF INDIA
ON THE ACCOUNTS OF THE KARNATAKA STATE
HUMAN RIGHTS COMMISSION, BANGALORE, FOR
THE YEAR ENDED 31 MARCH 2019.**

KARNATAKA STATE HUMAN RIGHTS COMMISSION, BANGALORE.

AUDIT REPORT & ANNUAL ACCOUNTS FOR THE YEAR OF 2018-19

I N D E X

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SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF THE KARNATAKA STATE HUMAN RIGHTS COMMISSION, BANGALORE FOR THE YEAR ENDED 31 MARCH 2019.

1. We have audited the attached Income & Expenditure Account and the Receipts & Payments Account of Karnataka State Human Rights Commission, Bangalore (KSHRC) for the year ended **31 March 2019** under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 35(2) of the Protection of Human Rights Act 1993. These financial statements are the responsibility of the KSHRC's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclose norms etc., Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/ CAG's Audit **Reports** separately.
3. We have conducted our audit in accordance with Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement. An audit includes examining on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - ii. The Income and Expenditure Account and Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Finance.

- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Karnataka State Human Rights Commission as required under Section 35(1) of the Protection of Human Rights Act 1993 in so far as it appears from our examination of such books.
- iv. We further report that:

COMMENTS ON ACCOUNT

A) General

1. As per Section 35(1) of the Protection of Human Rights Act, 1993; "The State Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the State Government in consultation with the Comptroller and Auditor-General of India". The same is being stated by the Commission in the Notes on Accounts. In this regard, the form in which the Commission presented Annual Financial Statement were neither prescribed by the State Government in consultation with C & AG nor has the Commission taken approval / consent from State for presenting their Annual Financial Statement in the current status. No rules were also notified under Section 41(2)(c) of Protection of Human Rights Act, 1993 in respect of the format of Annual Accounts did not include "Balance Sheet", "Statement of Fixed Assets and Depreciation" etc. The issue has been taken up with the Commission in the previous audits also but no concrete steps were taken to follow up on the audit comments. Further, the Receipts and Payments Account and the Income and Expenditure Account have been prepared on Cash basis instead of accrual basis. The position persists despite being commented in the earlier reports.
2. The Commission has various assets like Library books, Vehicles Computers & Peripherals, Furniture, Electronic Devices, Vehicle Accessories, besides making expenditure of capital nature like Building renovation amounting to Rs.1.76 crore. Further, addition to the above assets amounting to Rs.28.41 lakh made during the year were charged to Income & Expenditure Account. In the absence of Balance Sheet, the existence of the said Assets would be unnoticed to the user of the Financial Statements. To have an effective control on its assets and to depict a true and complete view of its financial statements, it is essential for the Commission to prepare Balance Sheet and also to follow accrual method of accounting. Further, as the Commission has not provided depreciation on its assets, and also due to inadequate information, the effect of non-provision of depreciation could not be quantified. The position persists despite being commented in the earlier reports.

B) Grants in aid

During the year 2018-19, out of the Rs. 5.32 crore allotted by the Government, the Commission could utilize an amount Rs.5.31 crore, leaving an amount of Rs. 0.01 crore as unutilised as on 31st March 2019 and the same was surrendered to Government.

B) Management letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Secretary, Karnataka State Human Rights Commission, Bangalore through a management letter issued separately for remedial / corrective action.

- v. Subject to our observation in the preceding paragraphs, we report that the Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read with the Accounting Policies and Notes on Accounts, and subject to the matters stated above and other matters mentioned in **Annexure** to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.

In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C& AG of India

Sd/-
PRINCIPAL ACCOUNTANT GENERAL (G & SSA)
KARNATAKA

Place: Bengaluru
Date: 28/5/2020

ANNEXURE

1. Adequacy of Internal Audit:

There is no Internal audit Department in the Organization. Internal Audit functions are executed by the staff of the Accounts Department. This is irregular as the Internal Audit Wing needs to function independently.

2. Adequacy of Internal Control:

- a) There is no defined Internal Control System prevailing in the Commission. Most of the affairs of the Commission are managed by staff on deputation.
- b) The Commission has not maintained primary records required for the verification of accounts which include administrative expenses such as Vehicle running and maintenance, Advertisement and publicity, Newspaper and Miscellaneous expenses, Imprest and members and officers Home office expenses.
- c) Cash Book is not maintained properly, updated and certified on time.

3. System of Physical verification of fixed assets:

Although the Commission has not prepared Balance Sheet, all fixed assets Viz. Office furniture, Books, Computers, Vehicles etc. are recorded in the fixed assets register and have been physically verified by the management at reasonable intervals and no deficiencies have been notified.

4. Regularity in Payment of statutory dues:

Since the KSHRC is not operating any Bank Account and is drawing net amounts payable from the treasury, the payment of statutory dues does not arise.

Sd/-
PRINCIPAL ACCOUNTANT GENERAL
(G&SSA)
KARNATAKA

Karnataka State Human Rights Commission, Bengaluru

BALANCE SHEET AS AT 31-03-2019

(Amount-Rs.)

CORPUS / CAPITAL FUND AND LIABILITIES	Schedule	Previous Year	Current Year
CORPUS/CAPITAL FUND (Grant from State Govt.)	1	Not Applicable	
RESERVES AND SURPLUS	2		
EARMARKED/ENDOWMENT FUNDS	3		
SECURED LOANS AND BORROWINGS	4		
UNSECURED LOANS AND BORROWINGS	5		
DEFERRED CREDIT LIABILITIES	6		
CURRENT LIABILITIES AND PROVISIONS	7		
TOTAL			
ASSETS		Not Applicable	
FIXED ASSETS	8		
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9		
INVESTMENTS-OTHERS	10		
CURRENT ASSETS, LOANS, ADVANCES ETC.	11		
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted) unspent amount surrendered to Govt.,			
TOTAL			
SIGNIFICANT ACCOUNTING POLICIES	24	Enclosed separately	
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	Enclosed Separately	

Sd/-
Secretary,
Karnataka Human Rights Commission,
Bengaluru

Karnataka State Human Rights Commission, Bengaluru

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

(Amount-Rs.)

INCOME	Schedule	Previous Year (2017-18)	Current Year (2018-19)
Income from Sales/Services	12		
Grants/Subsidies	13	5,00,00,000	5,32,37,000
Fees/Subscriptions	14		
Income from Investment (Income on Invest. From earmarked/endow. Funds transferred to Funds)	15		
Income from Royalty, Publication etc.	16		
Interest Earned	17		
Other Income (RTI-5,100+Others-15,94,437 = 15,99,537)	18	33,522	15,99,537
Increase (decrease) in stock of Finished goods and works-in-progress	19		
TOTAL (A)		5,00,33,522	5,48,36,537
EXPENDITURE			
Establishment Expenses	20	2,90,29,917	4,39,16,120
Other Administrative Expenses etc.	21	95,28,737	91,36,566
Expenditure on Grants, Subsidies etc.	22		
Interest	23		
Depreciation (Net Total at the Year-end- corresponding to Schedule -8)			
Recovery and Remitted to Govt Account	18	33,522	15,99,537
TOTAL (B)		3,85,92,176	5,46,52,223
Balance being excess of Income over Expenditure (A-B)			
Unspent Amount refunded to Government		1,14,41,346	1,84,314
Transfer to Special Reserve (Specify each)			
Transfer to form General Reserve			
BALANCE BEING SURPLUS / Unspent amount surrendered to Govt.		1,14,41,346	1,84,314
SIGNIFICANT ACCOUNTING POLICIES	24	Enclosed separately	
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	Enclosed Separately	

Sd/-
Secretary,
Karnataka Human Rights Commission,
Bengaluru.

Karnataka State Human Rights Commission, Bengaluru

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2019

(Amount-Rs.)

RECEIPTS	Previous Year	Current Year	PAYMENTS	Previous Year	Current Year
I. Opening Balances			I. Expenses		
a) Cash in Hand -21,684	25,000	25,000	a) Establishment Expenses	2,90,29,917	4,39,16,120
b) Paid Voucher – 3,316					
c) IPO / Others		1,000	(corresponding to Schedule 20)		
d) Bank Balances			b) Administrative Expenses	95,28,737	91,36,566
i) In current accounts	.....		(corresponding to Schedule 21)		
ii) In deposit accounts	.....			
iii) Savings accounts	.....		Payments made against funds	.....
II. Grants Received			for various Projects		
a) From Government of India	.....		(Name of the fund or project should		
b) From State Government	5,00,00,000	5,32,37,000	be shown along with the particulars		
c) From other sources (details)	.....		of payments made for each project)		
(Grants for Capital & Revenue					
Exp., to be shown separately)			III. Investments and deposits made		
III. Income on Investments from			a) Out of Earmarked/Endowment	.....	.....
a) Earmarked/Endow. Funds	.....		funds		
	.....		b) Out of Own Funds (Investment-	.....	.....
b) Own Funds (Oth. Investment)			Others)		
IV. Interest Received			IV. Expenditure on Fixed Assets &		
a) On Bank deposits	.....		Capital Work-in Progress		
b) Loans, Advances etc.	.....		a) Purchase of Fixed Assets	.....	.....
			b) Expenditure on Capital Work-in-	.....	.....

V. Other Income (Specify)	.....		V. Refund of Surplus Money/ Loans		
			a) To the Government of India	.....	.....
			b) To the State Government	1,14,41,346	1,84,314
			(unspent amount surrendered to		
			c) To other providers of funds		.....
VI. Amount Borrowed	.....		VI. Finance Charges (Interest)		.....
VII. Any other Receipts (give details)	33,522	15,98,537	VII. Other Payments (Specify) *	33,522	15,99,537
* A) RTI - 5,100			VIII. Closing Balances		
* sale of Old News paper & Vehicle Old parts			1 Cash in Hand - 9,906	25,000	25,000
Others = 15,94,437			2 Paid Voucher - 15,094		
* Total: 15,99,537/-			3 I.P.O		3,210
* IPO		3,210	4 Bank Balances		
B) TA			i) In Current Accounts		.....
			ii) In Deposit Accounts		.....
			iii) Savings Accounts		.....
TOTAL	5,00,58,522	5,48,64,747	TOTAL	5,00,58,522	5,48,64,747

Karnataka State Human Rights Commission, Bengaluru
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

(Amount-Rs.)

SCHEDULE 12 - INCOME FROM SALES/SERVICES	Previous Year (2017-18)	Current Year (2018-19)
1) Income from Sales		
a) Sale of Finished Goods
b) Sale of Raw Material
c) Sale of Scraps
2) Income from Services		
a) Labour and Processing Charges
b) Professional/Consultancy Services
c) Agency Commission and Brokerage
d) Maintenance Services (Equipment/Property)
e) Others (Specify)
TOTAL

SCHEDULE 13 - GRANTS/SUBSIDIES (Irrevocable Grants & Subsidies Received)	Previous Year (2017-18)	Current Year (2018-19)
1) Central Government	.....	.....
2) State Government	5,00,00,000	5,32,37,000
3) Government Agencies	.....	.....
4) Institutions/Welfare Bodies	.....	.....
5) International Organisations	.....	.....
6) Other (Specify)	.....	.....
TOTAL	5,00,00,000	5,32,37,000

Sd/-
Secretary,
Karnataka Human Rights Commission,
Bengaluru.

Karnataka State Human Rights Commission, Bengaluru
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

(Amount-Rs.)

	Previous Year (2017-18)	Current Year (2018-19)
SCHEDULE 18 - OTHER INCOME		
1) Profit on Sale/disposal of Assets:	.....	.....
a) Owned assets	.....	.....
b) Assets acquired out of grants, or received free of cost	.....	.....
2) Export Incentives realized	.....	.....
3) Fees for Miscellaneous services	.....	.....
4) Miscellaneous Income (RTI-5,100+Others-15,94,437 =15,99,537)	33,522	15,99,537
TOTAL	33,522	15,99,537
SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		
a) Closing Stock	.....	.....
- Finished Goods	.....	.....
- Work-in-progress	.....	.....
b) Less: Opening Stock	.....	.....
- Finished Goods	.....	.....
- Work-in-progress	.....	.....
NET INCREASE / (DECREASE) (a-b)	.....	.....
SCHEDULE 20 - ESTABLISHMENT EXPENSES		
a) Salaries and Wages	2,90,29,917	4,39,16,120
b) Allowances and Bonus	.....	.....
c) Contribution to Provident Fund	.....	.....
d) Contribution to Other Fund (specify)	.....	.....
e) Staff Welfare Expenses	.....	.....
f) Expenses on Employees Retirement and Terminal Benefits	.....	.....
g) Other (specify)	.....	.....
TOTAL	2,90,29,917	4,39,16,120

Sd/-
Secretary,
Karnataka Human Rights Commission,

Karnataka State Human Rights Commission, Bengaluru
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

		(Amount-Rs.)	
SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC		Previous Year (2017-18)	Current Year (2018-19)
a)	Purchases (Computer + Peripherals)	2,82,098	10,58,996
b)	Labour and processing expenses		
c)	Cartage and Carriage Inward		
d)	Electricity Power and Water Charges	-----	
e)	Library Books	3,270	1,44,503
f)	Repairs and Maintenance (Xerox Mc + Franking mc + AMC)	7,44,010	1,56,575
g)	Computer + Peripherals + AMC Computers		
h)	Postal Stamps	5,30,000	---
i)	Vehicles Running and Maintenance	28,26,884	30,65,443
j)	Telephone and Communication Charges	4,40,788	4,16,833
k)	Printing and Stationary	4,44,843	7,62,850
l)	Purchases of new vehicles (extra fittings)	....	16,04,830
m)	Expenses on Seminar/workshops	28,21,153	1,75,951
n)	Subscription Expenses		
o)	Furniture's	....	32,315
p)	Auditors Remuneration	2,42,010	2,76,265
q)	Hospitality Expenses	75,160	64,188
r)	Professional Charges (Legal Fee paid)	80,000	40,000
s)	Provision for Bad and Doubtful Debts/advances		
t)	Irrecoverable Balances Written-off		
u)	Electronic items	....
v)	Freight and Forwarding Expenses		
w)	Renovation of Interior		
x)	Advertisement and Publicity	60,000	5,92,623
y)	News paper and Miscellaneous expenses (Imprest and others)	6,07,312	4,23,732
z)	Members and officers Home office expenses	3,71,209	3,21,462
TOTAL		95,28,737	91,36,566

Sd/-
Secretary,
Karnataka Human Rights Commission,
Bengaluru.

Karnataka State Human Rights Commission, Bengaluru

SCHEDULE-24

Significant Accounting Policies

1. As the funds are being drawn through Government Treasury, the accounts of the Commission are prepared on cash basis.
2. The Commission does not have any fixed assets and movable assets like Vehicles, Computers, Xerox Machines, Office Equipments etc., have been purchased out of grant allotment. Such assets are being accounted on historical cost basis. Hence no depreciation has been provided.
3. The Commission is following the accounting procedure prescribed under Karnataka Financial Code, Manual of Contingent expenditure and Budget Manual etc.
4. The Commission is not a commercial undertaking and has its own source income. Therefore it is not liable to pay Income Tax.

Sd/-

Secretary,
Karnataka Human Rights Commission,
Bengaluru.

Karnataka State Human Rights Commission, Bengaluru

Schedule 25

Notes on Accounts:

1. Karnataka State Human Rights Commission has been established under section 21(1) of Protection of Human Rights Act-1993 vide G.O. No. LAW 20 LAG 2005, date: 28-06-2005. The Commission started functioning from 25-7-2007.
2. The Government of Karnataka is releasing funds under the Head of Account 2014-00-105-0-12" (plan) for salaries and other administrative expenses. Allotment and expenditure for the financial year 2018-19 is as follows:

Allotment Rs.	Expenditure Rs.	Unspent Amount surrendered to Government Rs.
5,32,37,000	5,30,52,686	1,84,314

3. The Commission is following the accounting procedure prescribed under K.F.C., Manual of Contingent Expenditure and Budget Manual i.e. the bills are presented to the treasury in the prescribed Government forms for encashment and a General Cash book is being maintained for the sums received. The Commission is not operating any Bank Account.
4. The Monthly expenditure of the Commission has been sorted and categorised as per prescribed schedules.
5. The Monthly expenditure so arrived have been reconciled with monthly Treasury schedules/ Statement of Expenditure of the Accountant General.
6. After compilation of monthly statements as stated above, Annual Financial statements have been prepared in the formats prescribed by the Principal Accountant General (C.& CA), Karnataka, (in the applicable formats and schedules suitable to this Commission).

7. The moveable assets have been purchased out of Government funds and the State Government Rules does not provide for depreciation, the Commission is not having its own source of Income provision for depreciation and resource fund for replaced is not provided
8. The Commission has engaged most of its Employees on Contract basis. The Officers/Employees who are on deputation are Government servant. Hence provision for payment of pension/PF/bonus does not arise.
9. Except holding office furniture, computers, vehicle and library books, the Commission has no fixed assets or loans and liabilities, it is unable to draw the balance sheet.
10. All the expenditure are supported by the resolution of the Commission.

Sd/-
Secretary,
Karnataka Human Rights Commission,
Bengaluru.