



We have audited the account of **ACCESS DEVELOPMENT SERVICES**, registered under section 25 (Presently section 8 of Companies Act 2013) of Companies act 1956, having CIN No. U74999DL2006NPL146962 having its registered office at 22, Hauz Khas Village, Ground Floor, New Delhi - 110016 for the year ending the 31st March 2022 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was 22,99,03,955/- (Saving Bank A/c Rs. 2,10,56,747/-and Fixed Deposit is Rs 20,88,47,208/-).
- (ii) Foreign contribution of Rs 5,97,55,602/- was received as grant by the Association during the financial year 2021-2022.
- (iii) Interest received /other receipts of foreign contribution of Rs. 81,34,025/-, (Interest Received from Fixed Deposit Rs. 75,95,892/-, interest received on saving account of Rs. 4,54,861/-, and income from sale of Assets/Scrap was Rs 83,182/- derived from foreign contribution, by the Association during the financial year 2021-2022.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2021-2022, with bank & Deposit was Rs. 19,84,55,837/- (Saving Bank A/c Rs. 11,07,073/- and Fixed Deposit is Rs 19,73,48,764/-).
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Place: - New Delhi
Dated: -14/12/2022

for K A R M & ASSOCIATES
Chartered Accountants
FRN 020522N

Arvind Kr. Singh, FCA
Partner

M No. 504155

UDIN: 22504155BFKTPO3252



ACCESS DEVELOPMENT SERVICES
22, Ground Floor, Hauz Khas Village, New Delhi-110016
FCRA - BALANCE-SHEET AS ON 31ST MARCH 2022

LIABILITIES	AMOUNT (INR)		ASSETS	AMOUNT (INR)	
	As on March 31, 2022	As on March 31, 2021		As on March 31, 2022	As on March 31, 2021
<u>Livelihood Investment Fund</u>			<u>Fixed Deposit</u>		
LIIF Contingent Liability Fund	7,341,200	7,319,482	Fixed Deposit (Annexure-I)	199,854,879	210,242,946
LIIF Corpus Fund	141,864,798	141,777,927			
LIIF Promotional Activities Fund	12,235,332	12,199,136	<u>Current Assets</u>		
			Assets in Kind	1,177,093	1,177,093
General Corpus Fund	9,800,000	9,800,000	Interest Accrued on FDR	6,902,665	3,202,818
Reserve & Surplus	22,328,971	16,336,138	TDS Receivable	2,652,135	4,548,713
Depreciation Reserve	2,134,055	1,324,278	Rent-Security	103,000	31,500
Grant(In-kind contribution)	1,177,093	1,177,093	Prepaid Exp	8,748	-
Grant Received in Advance	19,871,188	53,532,638	Grant Receivable	1,354,697	-
Sundry Creditors	357,806	-			
			<u>Fixed Assets (Annexure-II)</u>		
			Computers & Hardware	1,641,610	1,394,833
			Furniture & Fixtures	219,950	246,205
			Office Equipments	740,018	217,262
			Software	40,600	40,600
			Vehicle	1,307,975	1,307,975
			<u>Bank Balance</u>		
			Cash at Bank	1,107,073	21,056,747
Total (Rs.)	217,110,443	243,466,692	Total (Rs.)	217,110,443	243,466,692

As per our report of even date attached.
For K A R M & Associates
Chartered Accountants

Arvind Kr. Singh, FCA
Partner

M No. 504155

Date: 14/12/2022

Place:- New Delhi

UDIN: 22504155BFKTP03252



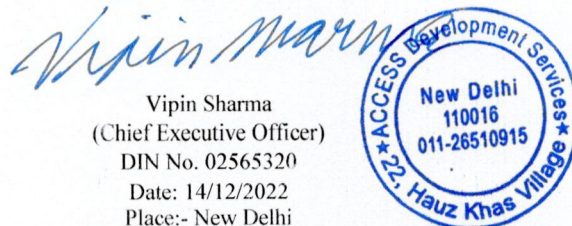
For ACCESS DEVELOPMENT SERVICES

Vipin Sharma
(Chief Executive Officer)

DIN No. 02565320

Date: 14/12/2022

Place:- New Delhi



ACCESS DEVELOPMENT SERVICES
22, Ground Floor, Hauz Khas Village, New Delhi-110016
FCRA RECEIPT & PAYMENT A/C FOR THE PERIOD 01.04.2021 TO 31.03.2022

RECEIPTS			PAYMENT		
Particulars	As on March 31, 2022	As on March 31, 2021	Particulars	As on March 31, 2022	As on March 31, 2021
Opening Balance			Direct Cost -Program		
Designated SBI Bank-A/c No 40007495577	346,348	-	Program activity cost	49,393,127	20,380,729
Other FCRA Axis Bank-A/c No 015010100339575	20,015,077	2,177,476	Program Personnel Cost	21,678,224	5,261,364
Project Utilisation Bank A/c No.913010004261197	374,348	464,486	Program Travel cost	3,584,325	1,866,656
Project Utilisation Bank A/c No.916010010932125	105,745	102,938	Techincal/professional fee	12,389,390	23,889,028
Project Utilisation Bank A/c No.916010010895945	-	-			
Project Utilisation Bank A/c No.916010010933131	-	-	Indirect Cost-Admin		
Project Utilisation Bank A/c No.918010107968710	215,230	208,780	Personnel Cost	9,087,033	14,363,995
Balance in Fixed Deposit	208,847,208	219,347,208	Travel cost	72,363	91,785
			Office Rent & Maintenance Cost	1,847,671	812,183
Grant Received during the Year			Printing & Stationery Cost	33,431	254,405
Contribution-Bill & Melinda Gates Foundation	18,175,573	13,129,997	Telephone & Internet - Office	118,363	241,538
Contribution-International Initiative for Impact Evaluation Inc.	2,131,503	8,347,372	Meeting & Training Cost	3,000	2,136
Contribution-Love Is Project	-	109,507	Electricity & Water Charges	136,950	211,737
Contribution-HSBC	-	5,420,690	Assets Insurance & Other cost	22,233	5,424
Contribution-OIKO Credit	-	180,690			
Contribution-RABO Bank Foundation	1,148,348	499,174	Fixed Assets Purchased		
Contribution-Wild Frontiers Foundation	-	137,715	Computer Hardware	429,379	519,526
Contribution-MasterCard Impact Fund	7,355,946	25,491,746	Furniture & Fixture	-	67,863
Contribution-The Freedom Fund	1,241,549	4,515,923	Office Equipment	542,256	122,304
Contribution-Accion	200,000	-	Software	-	-
Contribution-British Asia Trust	4,598,532	-	Vehicle	-	998,902
Contribution-DAI Global, LLC	24,604,151	-			
Contribution-Water.Org	300,000	-	Closing Balance at Bank & Deposits		
Others Receipts			Designated SBI Bank-A/c No 40007495577	243,424	346,348
Interest on Saving with Designated-SBI A/c	120,461	2,469	Other FCRA A/c No 015010100339575	449,180	20,015,077
Interest on Saving (Other-FCRA) A/c-Delhi	312,511	457,361	Project Utilisation Bank A/c No.913010004261197	84,883	374,348
Interest on Saving(Utilization) A/c-Jpr	12,179	15,136	Project Utilisation Bank A/c No.916010010932125	108,100	105,745
Interest on Saving (Utilization) A/c-Bhopal	3,187	3,179	Project Utilisation Bank A/c No.916010010895945	-	-
Interest on Saving (Utilization) A/c-Odisha	6,523	6,450	Project Utilisation Bank A/c No.916010010933131	-	-
Interest on fixed deposit	7,595,982	18,365,784	Project Utilisation Bank A/c No.918010107968710	221,486	215,230
Receipt of Sale Proceed of Assets/Scrap	83,182	9,449	Balance in Fixed Deposit	197,348,764	208,847,208
	297,793,582	298,993,531		297,793,582	298,993,531

As per our report of even date attached.
For K A R M & Associates
Chartered Accountants

Arvind Kr. Singh, FCA
Partner
M No. 504155
Date: 14/12/2022
Place:- New Delhi
UDIN: 22504155BFBKTP03252



For ACCESS DEVELOPMENT SERVICES

Vipin Sharma
(Chief Executive Officer)
DIN No. 02565320
Date: 14/12/2022
Place:- New Delhi



ACCESS DEVELOPMENT SERVICES
22, Ground Floor, Hauz Khas Village, New Delhi-110016
FCRA INCOME & EXPENDITURE A/C FOR THE PERIOD 01.04.2021 TO 31.03.2022

INCOME	As on March 31, 2022	As on March 31, 2021	EXPENDITURE	As on March 31, 2022	As on March 31, 2021
Grant in Aid Income			Direct Cost-Program		
Contribution-MasterCard	7,466,848	14,666,396	Program activity cost	49,393,127	20,380,729
Contribution-MasterCard Impact Fund	14,199,978	18,647,714	Program Personnel Cost	21,678,224	5,261,364
Contribution-Bill & Melinda Gates Foundation	21,761,718	18,915,639	Program Travel cost	3,584,325	1,866,656
Contribution -The Freedom Fund	4,620,527	4,481,151	Techincal/Professional fee	12,787,910	23,889,028
Contribution-HSBC	8,843,308	5,083,538			
Contribution-RABO Bank Foundation	1,148,348	499,174	Indirect Cost-Admin		
Contribution-DAI Global LLC	23,980,232	1,850,494	Personnel Cost	12,367,477	15,138,366
Contribution-International Initiative for Impact Evaluation Inc.	10,265,320	341,677	Travel cost	72,363	91,785
Contribution-British Asian Trust	1,985,469	-	Office Rent & Maintenance Cost	1,735,457	780,683
Contribution-ACCION International	200,000	-	Printing & Stationery Cost	33,431	254,405
Contribution-Water.Org	300,000	-	Telephone & Internet - Office	118,363	241,538
Contribution -Wild Frontiers Foundation	-	137,715	Meeting & Training Cost	3,000	2,136
Contribution - Love Is Project	-	109,507	Electricity & Water Charges	136,950	211,737
			Assets Insurance & Other cost	13,485	5,424
Others Income			Loss on sale of Assets	-	11,315
Interest on Saving A/c	454,861	484,595	Depreciation on Fixed Assets	968,092	499,192
Interest on Deposits (FD)	13,790,072	16,965,183			
			Surplus/Deficit transfer to Reserve & Surplus	6,137,617	13,557,874
Profit on sale of Assets/Scrap	13,141	9,449			
Total(Rs.)	109,029,822	82,192,232		109,029,822	82,192,232

As per our report of even date attached.
For K A R M & Associates
Chartered Accountants

Arvind Kr. Singh, FCA
Partner
M No. 504155
Date: 14/12/2022
Place:- New Delhi

UDIN: 22504155BPKTP03252



For ACCESS DEVELOPMENT SERVICES

Vipin Sharma

Vipin Sharma
(Chief Executive Officer)
DIN No. 02565320
Date: 14/12/2022
Place:- New Delhi



ACCESS Development Services

All amount in Indian Rupees

Annexure-II

Particulars	Gross Block			Depreciation			Net Block	
	As at 1st April 2021	During the period		As at 1st April 2021	During the period		As at 31st March 2022	As at 31st March 2021
		Addition	Deletion		Addition	Deletion		
Tangible assets								
Furniture and fixtures	246,205	-	26,255	113,414	35,073	7,783	140,704	132,791
Vehicles	1,307,975	-	-	288,543	264,618	-	553,161	1,019,432
Office equipments	217,262	542,256	19,500	141,718	163,586	7,356	297,948	75,544
Computer hardwares	1,394,833	429,379	182,602	784,930	502,457	143,177	1,144,209	609,903
Subtotal (a)	3,166,275	971,635	228,357	1,328,604	965,734	158,316	2,136,022	1,837,671
Intangible assets								
Computer software	40,600	-	-	36,212	2,358	-	38,570	4,388
Subtotal (b)	40,600	-	-	36,212	2,358	-	38,570	4,388
Total	3,206,875	971,635	228,357	1,364,816	968,092	158,316	2,174,592	1,842,059



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