



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 2020 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 Rs 19,89,85,898/- (Saving Bank A/c Rs. 36,45,329/- and Fixed Deposit was Rs 19,53,40,569/-)
- (ii) Foreign contribution of Rs 8,27,88,324/- was received as grant by the Association during the financial year 2019-2020.
- (iii) Interest received /other receipts of foreign contribution of Rs. 1,42,50,568/-. (Interest Received from Fixed Deposit Rs. 1,36,21,352/-, interest received on saving account of Rs. 5,80,996/-, and income from sale of Assets-scrap was Rs 48,220/- derived from foreign contribution, by the Association during the financial year 2019-2020.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2019-2020, with bank & Deposit was Rs. 22,23,008,88/- (Saving Bank A/c Rs. 29,53,680/- and Fixed Deposit is Rs 21,93,47,208/-).
- (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: -24/06/2021

For K A R M & ASSOCIATS.

CHARTERED ACCOUNTANTS

Arvind Kr. Singh, FCA  
Partner  
M.No. 504155  
UDIN 21504155AAAAFC3373



**ACCESS DEVELOPMENT SERVICES**  
22, Ground Floor, Hauz Khas Village, New Delhi-110016  
FCRA - BALANCE-SHEET AS ON 31ST MARCH 2020

LIABILITIES	AMOUNT (INR)	ASSETS	AMOUNT (INR)
	As on March 31, 2020		As on March 31, 2020
Livelihood Investment Fund		Fixed Deposit	
LIIF Contingent Liability Fund	6,555,536	Fixed Deposit (Schedule-I)	220,742,946
LIIF Corpus Fund	138,722,143		
LIIF Promotional Activities Fund	10,925,892	<b>Current Assets</b>	
General Corpus Fund		Assets in Kind	1,177,093
Reserve & Surplus	9,800,000	Interest Accrued on FDR	5,862,106
Depreciation Reserve Fund (Schedule-II)	7,871,240	TDS Receivable	4,755,291
Grant (In-kind contribution)	960,930		
Grant Received in Advance	1,177,093	<b>Fixed Assets (Schedule-II)</b>	
Expenses Payable to Staff	60,432,474	Computers & Hardware	855,453
Sundry Creditors	94,351	Furniture & Fixtures	188,342
	596,897	Office Equipments	251,972
		Software	40,600
		Vehicle	309,073
		<b>Bank Balance</b>	
		Cash at Bank	2,953,680
<b>Total (Rs.)</b>	<b>237,136,556</b>	<b>Total (Rs.)</b>	<b>237,136,556</b>

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: 24/06/2021  
Place:- New Delhi



For ACCESS DEVELOPMENT SERVICES

Vipin Sharma  
(Chief Executive Officer)  
DIN No. 02565320  
Date: 24/06/2021  
Place:- New Delhi



**ACCESS DEVELOPMENT SERVICES**  
22, Ground Floor, Hauz Khas Village, New Delhi-110016  
**FCRA RECEIPT & PAYMENT A/C FOR THE PERIOD 01.04.2019 TO 31.03.2020**

RECEIPTS	As on March 31, 2020	PAYMENT	As on March 31, 2020
<b>Opening Balances at Bank/Fixed Deposits</b>		<b>Direct Cost-Program</b>	
Designated Axis Bank-A/c No 015010100339575	3,292,875	Project Activity Expenses	26,053,883
Project Utilisation Bank A/c No.913010004261197	51,370	Conference Expenses	7,891,951
Project Utilisation Bank A/c No.916010010932125	99,473	Personnel Cost	14,723,885
Project Utilisation Bank A/c No.916010010895945	-	Travel cost	2,817,662
Project Utilisation Bank A/c No.916010010933131	-	Professional Fees & Honorarium	5,419,731
Project Utilisation Bank A/c No.918010107968710	201,611	<b>Indirect Cost-Admin</b>	
Balance in Fixed Deposit	195,340,569	Personnel Cost	10,662,124
		Travel cost	2,247,841
<b>Grant in Aid Received during the year</b>		Office Rent & Maintenance Cost	2,167,205
Contribution-ACCION	500,000	Printing & Stationery Cost	85,354
Contribution-Bill & Melinda Gates Foundation	28,298,134	Telephone & Internet - Office	868,527
Contribution-DFID	1,890,143	Meeting & Training Cost	254,644
Contribution-GIZ	245,000	Electricity & Water Charges	281,289
Contribution-HSBC	10,909,800	Assets Insurance & Other cost	29,414
Contribution-OIKO Credit	218,415	<b>Fixed Assets Purchased during the year</b>	
Contribution-RABO Bank Foundation	2,078,123	Furniture & Fixture	26,432
Contribution-Wild Frontiers Foundation	397,497	Computer Hardware	159,960
Contribution-MasterCard	34,013,752	Office Equipment	33,999
Contribution-The Freedom Fund	4,237,459		
		<b>Closing Balance at Bank/Fixed Deposit</b>	
<b>Others Receipts</b>		Designated Axis Bank-A/c No 015010100339575	2,177,476
Interest on Saving (Designated )A/c-Delhi	562,626	Project Utilisation Bank A/c No.913010004261197	464,486
Interest on Saving (Utilization) A/c-Jpr	7,665	Project Utilisation Bank A/c No.916010010932125	102,938
Interest on Saving (Utilization) A/c-Bhc	3,536	Project Utilisation Bank A/c No.916010010895945	-
Interest on Saving (Utilization) A/c-Odisha	7,169	Project Utilisation Bank A/c No.916010010933131	-
Interest on fixed deposits	13,621,352	Project Utilisation Bank A/c No.918010107968710	208,780
Sale of Assets in Kind-Scrap	48,220	Balance in Fixed Deposit	219,347,208
<b>Total(Rs.)</b>	<b>296,024,790</b>		<b>296,024,790</b>

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: 24/06/2021  
Place:- New Delhi



For ACCESS DEVELOPMENT SERVICES

*Vipin Sharma*

Vipin Sharma  
(Chief Executive Officer)  
DIN No. 02565320  
Date: 24/06/2021  
Place:- New Delhi





**ACCESS DEVELOPMENT SERVICES**  
22, Ground Floor, Hauz Khas Village, New Delhi-110016  
**FCRA INCOME & EXPENDITURE A/C FOR THE PERIOD 01.04.2019 TO 31.03.2020**

INCOME	As on March 31, 2020	EXPENDITURE	As on March 31, 2020
<b>Grant in Aid Income</b>		<b>Direct Cost-Program</b>	
Contribution-ACCION International	500,000	Project Activity Expenses	26,090,675
Contribution-Bill & Melinda Gates Foundation	21,561,543	Conference Expenses	7,891,951
Contribution-Give to Asia	1,385,735	Personnel Cost	14,723,885
Contribution-HSBC	13,950,411	Travel cost	3,023,804
Contribution-RABO Bank Foundation	2,078,123	Professional Fees & Honorarium	5,743,231
Contribution-United Way Worldwide	123,169	<b>Indirect Cost-Admin</b>	
Contribution-CISCO Systems Inc.	1,133,881	Personnel Cost	10,662,124
Contribution-Stitching Oikocredit International Support	331,192	Travel cost	2,247,841
Contribution-MasterCard	11880508	Office Rent & Maintenance Cost	2,169,115
Contribution -Wild Frontiers Foundation	397497	Printing & Stationery Cost	87,374
Contribution -The Freedom Fund	893253	Telephone & Internet - Office	892,444
		Meeting & Training Cost	254,644
<b>Others Income</b>		Electricity & Water Charges	281,289
Interest on Saving A/c	580,996	Assets Insurance & Other cost	21,481
Interest on Deposits (FD)	17,091,593	Depreciation on Fixed Assets	463,174
Sale of Assets in Kind-Scrap	48,220		
		Surplus/Deficit transfer to Reserve & Surplus	-2,596,911
<b>Total(Rs.)</b>	<b>71,956,121</b>		<b>71,956,121</b>

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: 24/06/2021

Place:- New Delhi



For ACCESS DEVELOPMENT SERVICES

*Vipin Sharma*

Vipin Sharma

(Chief Executive Officer)

DIN No. 02565320

Date: 24/06/2021

Place:- New Delhi



## Notes forming part of the financial statements

## Note 10.1: Property, Plant and Equipments aquired out of grant funds

Particulars	Gross Block			Depreciation			Net Block	
	As at 1st April 2019	During the period		As at 1st April 2019	During the period		As at 31st March 2020	As at 31st March 2019
		Addition	Deletion		Addition	Deletion		
<b>Tangible assets</b>								
Furniture and fixtures	161,910	26,432	-	76,604	25,947	-	85,791	85,306
Vehicles	309,073	-	-	18,464	75,354	-	215,255	290,609
Office equipments	217,973	33,999	-	107,600	59,372	-	85,000	110,373
Computer hardwares	695,493	159,960	-	288,765	280,488	-	286,200	406,728
<b>Subtotal (a)</b>	<b>1,384,449</b>	<b>220,391</b>	<b>-</b>	<b>491,434</b>	<b>441,161</b>	<b>-</b>	<b>672,245</b>	<b>893,016</b>
<b>Intangible assets</b>								
Computer software	40,600	-	-	6,323	22,013	-	12,264	34,277
<b>Subtotal (b)</b>	<b>40,600</b>	<b>-</b>	<b>-</b>	<b>6,323</b>	<b>22,013</b>	<b>-</b>	<b>12,264</b>	<b>34,277</b>
<b>Total</b>	<b>1,425,049</b>	<b>220,391</b>	<b>-</b>	<b>497,757</b>	<b>463,174</b>	<b>-</b>	<b>684,509</b>	<b>927,293</b>

