

Independent Auditor's Report

I CHANDANA B, hereby certify as under:

- That we have duly examined the Books of Accounts with supporting bills/vouchers and all relevant documents of SREE JNANODAYA GRAMEENA VIDYA TRUST related to the project titled “Building organization’s capabilities of Gram Panchayats for better service delivery and enhance participation of women, Youths and farmers in local governance”.
- That we have examined the grant agreement containing terms & conditions, dated 22 day of October 2020, signed between Azim Premji Philanthropic Initiatives Private Limited and Sree Jnanodaya Grameena Vidya Trust Grant Agreement no “No. R-2003- 08104_” for the grant period from 1st November 2020 and ending October 2023. We have also obtained such explanations and clarifications from the Director/ Chief Functionary as we considered necessary for the purpose of this certificate.
- That based on the above examination, we certify that SREE JNANODAYA GRAMEENA VIDYA TRUS has utilized the funds stated in *Annexure I* during the period from 1st November 2020 and ending November 2023

In my/our opinion and according to the explanations given to us,

- The project fund provided by Azim Premji Philanthropic Initiatives Private Limited has been utilized exclusively for the purpose of the project for which the fund was sanctioned, and no funds have been utilized for paying any late fees, penalties, or fines to any statutory authorities.
- The Utilization Statement is prepared based on detailed fund utilisation report uploaded on Azim Premji Philanthropic Initiatives Private Limited portal by partner organisation on yearly basis.
- The Utilization Statement have been prepared in all material respects in accordance with the generally accepted accounting principles and reporting requirements as envisaged in the grant agreement between Azim Premji Initiatives Private Limited & Sree Jnanodaya Grameena Vidya Trust
- The Utilization Statement reflects a true and fair view of the income & expenditure and the financial status of Sree Jnanodaya Grameena Vidya Trust for the above-stated project.

For CHANDANA B & CO
Chartered Accountants
FRN:025232S

Chandu B

Chandana B
Proprietor
M.No: 265677
UDIN -24265677BKCJIM3157



Date - 05/10/2024
Place – BANGALORE

Annexure 1**Utilization Statement**

Name of Partner SREE JNANODAYA GRAMEENA VIDYA
NGO TRUST
Grant Period 01/10/2020 - to 30/11/2023

| | Particulars | Year 1 | Year 2 | Year 3 | Total |
|--------------------|--|-----------|-----------|-----------|-----------|
| BUDGET | Approved Budget as per Grant Agreement | - | | | - |
| INCOME | Opening Balance | - | 17,45,751 | 4,82,868 | - |
| | Grant Amount Released | 51,31,400 | 22,62,000 | 21,91,152 | 95,84,552 |
| | Interest Earned | 46,960 | 52,219 | 30,424 | 1,29,603 |
| | TOTAL INCOME | 51,78,360 | 40,59,970 | 27,04,444 | |
| EXPENDITURE | Actual Expenditure | 34,32,609 | 35,77,102 | 26,67,217 | 96,76,928 |
| | 1. Salary, Honorarium, Staff benefits (Program & Core staff) | 17,14,647 | 19,96,804 | 18,94,374 | 56,05,825 |
| | 2. Consultants | - | 28,000 | 20,000 | 48,000 |
| | 3. Fixed assets/ CAPEX | 1,05,750 | | - | 1,05,750 |
| | 4. Staff Travel, Boarding & Lodging | 1,38,432 | 2,65,767 | 1,41,068 | 5,45,267 |
| | 5. Program expenses | 13,31,853 | 11,48,707 | 4,95,861 | 29,76,421 |
| | 6. Administration cost | 1,41,927 | 1,37,824 | 1,15,914 | 3,95,665 |
| BALANCE | Balance Against Total Income | 17,45,751 | 4,82,868 | 37,227 | |

Enclosed – Annexure – I

| Summary | | Amount |
|-----------------------|--|-----------|
| A | Total Funds Received during the period | 95,84,552 |
| | Interest Earned | 1,29,603 |
| | Total Expenditure | 96,76,928 |
| | Balance | 37,227 |
| Represented By | | |
| B | Cash in hand | - |
| | Cash at bank | 51,159 |
| | Investments in FD, if any | - |
| | Advances-Rental Deposit | - |
| | Others- Provisions & Bank Charges | -13,932 |
| | Total Balance | 37,227 |
| Difference, if any | | - |

Chandana B & Co
M No-265677
CHARTERED ACCOUNTANTS

FORM NO. 10BB (A.Y. 2023-24 onwards)



[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -544688360290924

I have examined the balance sheet of **SREE JNANODAYA GRAMEENA VIDYA TRUST** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-Mar-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of **my** knowledge and belief which are necessary for the purposes of the audit.

In **my** opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure.

In **my** opinion and to the best of **my** information and according to explanations given to **me**, the particulars given in the Annexure are true and correct subject to following observations or qualifications, If any-

| Sl.no | Observations/ Qualifications |
|-------|------------------------------|
|-------|------------------------------|

In **my** opinion and to the best of **my** information, and according to information given to **me**, 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 **Trust** as on **31-Mar-2024**; and,
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application / profit or loss of its accounting year ending on **31-MAR-2024**.

Subject to the following observations / qualifications-

| Sl.no | Observations/ Qualifications |
|-------|------------------------------|
|-------|------------------------------|

The prescribed particulars are annexed hereto.

Accountant Name : **CHANDANA B**

Membership Number : **265677**

Firm Registration Number : **0025232S**

Address : **NO 184/A, 2nd Floor, Sharadha Colony,
Basaveshwara Nagara Bangalore KARNATAKA
560079**

Place : **Bangalore**

IP Address : **171.76.85.7**

Date:

27-SEP-2024

ANNEXURE
Statement of particulars

Basic Details

1.

PAN of the auditee

AAHTS6396J
2.

Name of the auditee

SREE JNANODAYA GRAMEENA VIDYA TRUST
3.

Assessment Year

2024-25
4.

Previous Year

2023-04-01 to 2024-03-31
5.

Registered Address of the auditee

130 Sri Sai Koushik Nivas Basavanagudi Road
Chickaballapur Chickaballapur KARNATAKA
562101
6.

Other addresses, if applicable

No

Legal Status

7.

Type of the auditee

Trust
8.

Whether the auditee is established under an instrument?

No

Management

9.

(a)

Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

| S. No. | Name of person | Relation | Percentage of shareholding in case of shareholder | ID Code | Unique Identification Number | Address | Whether there is any change in relation during previous year of audit | If yes, specify the change |
|--------|-------------------|-----------|---|---------|------------------------------|---|---|----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| 1. | K RAJENDRA PRASAD | 4-Trustee | | 1-PAN | AIQPP1502Q | No 130 Chikkaballapura KARNATAKA INDIA 562101 | No | |

- (b)

In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

| S. No. | Name | ID Code | Unique Identification Number | Address | Non individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held | Percentage of beneficial ownership | Whether there is any change during previous year of audit | If yes, specify the change |
|--------|------|---------|------------------------------|---------|--|------------------------------------|---|----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |

No Records Available

Commencement of activities

10.

(i)

Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year

No
- (ii)

If yes in 10 (i) , date of commencement of activities

- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?
- (iv) If yes in 10(iii) above, the date of application for registration or approval

Details of Place where books of accounts and other documents have been maintained

11. (i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee? **Yes**
- (ii) If Yes in (i) above, whether books of account are maintained at registered office? **Yes**
- (iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained
- (a) Address of such place where the books are maintained
- (b) Date of decision by management to keep account at such place
- (c) Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?
- Date of intimation to Assessing Officer

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14> **No**
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD **₹ 55,30,870**
15. Total voluntary contributions received by the auditee during the previous year [13+14] **₹ 55,30,870**
16. Total Foreign Contribution out of the total voluntary contributions stated in 15
17. Voluntary Contribution forming part of Corpus (which are included in 15)
18. Anonymous donations taxable @30% under section 115BBC
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] **₹ 55,30,870**
21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15

22. Income required to be applied in India by the auditee during the previous year [20+21] ₹ 55,30,870

Application of Income

23. Application of income (excluding application not eligible and reported under serial number 27)

- (i) Total amount applied for charitable or religious purposes in India during the previous year ₹ 55,30,870
- (ii) Amount which was not actually paid during the previous year [if included in (i)]
- (iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year
- (iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)] ₹ 55,30,870
- (v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.
- (vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year

Amount to be disallowed from application

- (vii) Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40

Schedule TDS disallowable : Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

- (a) Details of payment on which tax is not deducted

| Date of Payment | Amount of payment (In Rs.) | Nature of payment | Name of Payee | PAN of payee, if available | Aadhaar Number of payee, if available | Address of Payee |
|-----------------|----------------------------|-------------------|---------------|----------------------------|---------------------------------------|------------------|
| (1) | (2) | (3) | (4) | (5a) | (5b) | (6) |

No Records Available

- (b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

| Date of Payment | Amount of payment (In Rs.) | Nature of payment | Name of Payee | PAN of payee, if available | Aadhaar Number of payee, if available | Address of Payee | Amount of tax deducted | Amount out of (7) deposited, if any |
|-----------------|----------------------------|-------------------|---------------|----------------------------|---------------------------------------|------------------|------------------------|-------------------------------------|
| (1) | (2) | (3) | (4) | (5a) | (5b) | (6) | (7) | (8) |

No Records Available

- (viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? **No**

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A

| S. No. | Date of Payment | Amount of payment (In Rs.) | Nature of payment | Details of Payee | | | |
|--------|-----------------|----------------------------|-------------------|------------------|-------------------|-----------------------|---------|
| | | | | Name | PAN, if available | Aadhaar, if available | Address |
| (1) | (2) | (3) | (4) | (5) | (6a) | (6b) | (7) |

No Records Available

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? **No**

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

| S. No. | Date of Payment | Amount | Nature | Details of Payee | | | |
|--------|-----------------|--------|--------|------------------|-------------------|-----------------------|---------|
| | | | | Name | PAN, if available | Aadhaar, if available | Address |
| (1) | (2) | (3) | (4) | (5) | (6a) | (6b) | (7) |

No Records Available

- (ix) Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus
- (x) Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects
- (xi) Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act
- (xii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained
- (xiii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained
- (xiv) Applied for any purpose beyond the objects of the trust or institution
- (xv) Any other Disallowance
- (xvi) Total allowable application **[{23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}}]** **₹ 55,30,870**
- (xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11
- (xviii) Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11

- (xix) Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income

Application of income out of different sources

24. Taxable Income 22- [23(xvi) to 23(xix)]

25. Income taxable under section 115BBI

26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC

27. Application of Income out of the following sources during the previous year

- (A) Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year
- (B) Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year
- (C) Income of earlier previous years up to 15% accumulated or set apart
- (D) Corpus
- (E) Borrowed Fund
- (F) Any other

₹ 5530870

Please specify

Grant & Other Receipt

Person referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of section 13

| Code of Person referred to in sub-section (3) of section 13 | Name of such person | PAN of such person | Aadhar Number of such person, if allotted | Address of such person | If code 2 selected in column (1) specify the amount of contribution made to the auditee |
|---|---------------------|--------------------|---|------------------------|---|
| (1) | (2) | (3) | (4) | (5) | (6) |

No Records Available

29. Details of income/property referred to in section 13 (2)

- (a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both **No**
- (b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation **No**
- (c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services **No**
- (d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation **No**
- (e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for **No**

consideration which is more than adequate

- | | | |
|-----|--|-----------|
| (f) | Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate | No |
| (g) | Whether any income or property of the auditee is diverted during the previous year in favour of any specified person | No |
| (h) | Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest. | No |
| 30. | Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation | No |
| (a) | Income of the auditee has been applied, other than for the objects of the trust or institution. | No |
| (b) | Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives. | No |
| (c) | Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public. | No |
| (d) | Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste | No |
| (e) | Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered. | No |
| (f) | Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality. | No |

Depreciation claim, TDS and TCS

- | | | |
|-----|--|------------|
| 31. | Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation? | No |
| 32. | Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB | Yes |

Schedule TDS/TCS

| Tax Deduction and Collection Account Number (TAN) | Section/ Nature of payment | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8) |
|---|--|--|---|--|--|--|--|--|
| (1) | (2)&(3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| BLRS68959C | 194J - Fees for professional or technical services | 2,13,000 | 2,13,000 | 2,13,000 | 21,300 | 0 | 0 | 0 |

Schedule Statement of TDS/TCS

| Tax Deduction and Collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported |
|---|--------------|-------------------------|----------------------------------|--|
| (1) | (2) | (3) | (4) | (5) |

No Records Available

Schedule Interest on TDS/TCS

| Tax Deduction and Collection Account Number (TAN) | Amount of interest under section 201(1A) or 206C(7) is payable | Amount paid out of column (2) | Date of payment of amount |
|---|--|-------------------------------|---------------------------|
| (1) | (2) | (3) | (4) |

No Records Available

Attachments

Income and Expenditure Account/Profit and Loss Account

PandL.pdf

Balance Sheet

BSheet.pdf

Miscellaneous Attachments

Acknowledgement Number -544688360290924

This form has been digitally signed by BASAVARAJU CHANDANA having PAN BHQPC9979J from IP Address 171.76.85.7 on 29/09/2024 10:25:04 PM Dsc Sl.No and issuer 25612363CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority.

SREE JNANODAYA GRAMEENA VIDYA TRUST

E-mail:jnanodayagrameena@gmail.com

Contact: +91-9449678054/9886368001

Administrative office:**Reg office**

NO 130 SRI SAI Koushik Nivas
BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIA

No 3704, Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

Balance Sheet as at 31st March 2024

| Liabilities | SCH | Rs | Assets | SCH | Rs |
|--------------------------|-----|------------------|-------------------------------------|-----|------------------|
| Capital Account | 1 | 76,191 | Fixed Assets | 2 | 1,61,552 |
| Current Liabilities | | | Current Assets | | |
| Duties & Taxes Payable | 3 | 43,926 | Water Shed Project Fund Receivables | | 7,88,500 |
| Water Shed Fund Reserves | | 7,88,500 | GST Input | | - |
| Grant Balance | 4 | 30,86,975 | TDS Receivables | | 1,45,535 |
| Provisions | 5 | 4,62,764 | Cash & Bank | | |
| | | | Cash in Hand | | 3,607 |
| | | | Bank of Baroda | | 2,68,508 |
| | | | Canara Bank | | 3,679 |
| | | | Canara Bank-7712 | | 21,56,660 |
| | | | Canara Bank FCRA | | 8,95,965 |
| | | | State Bank of India | | 34,350 |
| | | | | | 33,62,769 |
| Total | | 44,58,356 | Total | | 44,58,356 |

For CHANDANA B & Co
Chartered Accountant
Firm Reg No: 0213535

For SREE JNANODAYA GRAMEENA VIDYA TRUST

CA. CHANDANA B
Proprietor
M.No.265677
UDIN:24265677BKCJIS3872



Rajendra Prasad K
Trustee / CEO

Date: 27/09/2024
Place: Chikkaballapur

SREE JNANODAYA GRAMEENA VIDYA TRUST

E-mail:jnanodayagrameena@gmail.com

Contact:+91-9449678054/9886368001

Administrative office:**Reg office**

NO 130 SRI SAI Koushik NIVAS

No 3704,Subramni Building, Muthalpet,

BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101

Mulbagal, Kolar Dist, KARNATAKA

KARNATAKA, INDIA

INDIA

Income and Expenditure Account for the year ending 31st March 2024

| Expenditure | | Rs | Income | | Rs |
|--------------------|-----------------------|------------------|---------------|---------------------------------------|------------------|
| To | Accounting Charges | 20,000 | By | Grant (Previous Year & Current Year) | 38,55,879 |
| " | Admin Expenses | 2,32,917 | " | Receipt From TERI for Water Shed | 15,77,000 |
| " | Audit Fees | 30,000 | " | Project- During the year | 77,839 |
| " | Bank Charges | 3,708 | " | Bank Interest | 20,152 |
| " | Development Cost | 55,700 | " | Donation | - |
| " | Consultancy Charges | 1,83,000 | " | Excess of Expenditure Over Income | - |
| " | Depreciation | 38,937 | | | |
| " | Honariaurm | 1,55,674 | | | |
| " | livelihood Programs | 4,25,000 | | | |
| " | Office Expenditure | 21,825 | | | |
| " | Printing & Stationary | 3,122 | | | |
| " | Programme Expenses | 4,55,699 | | | |
| " | Rent | 95,885 | | | |
| " | Rates and Taxes | - | | | |
| " | Salary | 34,31,010 | | | |
| " | Traveling Expenditure | 3,71,313 | | | |
| " | Website Maintetance | 7,080 | | | |
| Total | | 55,30,870 | Total | | 55,30,870 |

For CHANDANA B & Co

Chartered Accountant

Firm Reg No: 025232S

CA.CHANDANA B

Proprietor

M.No.265677

UDIN:24265677BKCJIS3872

Date: 27/09/2024

Place: Chikkaballapur

For SREE JNANODAYA GRAMEENA VIDYA TRUST

Rajendra Prasad K

Trustee / CEO

Schedule 1

| SREE JNANODAYA GRAMEENA VIDYA TRUST | | | | | |
|--|-----------------------------|--------|---------------------------------------|--------------------|--------|
| E-mail:jnanodayagrameena@gmail.com | | | Contact: +91-9449678054/9886368001 | | |
| Administrative office: | | | Reg office | | |
| NO 130 SRI SAI Koushik NIVAS | | | No 3704,Subramni Building, Muthalpet, | | |
| BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101 | | | Mulbagal, Kolar Dist, KARNATAKA | | |
| KARNATAKA, INDIA | | | INDIA | | |
| Capital Account | | | | | |
| Date | Particulars | Amount | Date | Particulars | Amount |
| 31/03/2024 | To Provision for Income Tax | - | 01/04/2023 | By Opening Capital | 76,191 |
| " | To Closing Capital | 76,191 | | | |
| TOTAL | | 76,191 | TOTAL | | 76,191 |

For CHANDANA B & Co
Chartered Accountant
Firm Reg No: 0252325

CA. CHANDANA B
Proprietor
M.No. 265677
UDIN: 24265677BKJIS387

Date: 27/09/2024
Place: Chikkaballapur



For SREE JNANODAYA GRAMEENA VIDYA TRUST

Rajendra Prasad K
Trustee / CEO

SREE JNANODAYA GRAMEENA VIDYA TRUST

E-mail:jnanodayagrameena@gmail.com

Administrative office:
NO 130 SRI SAI KOUSHIK NIVAS
BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIA

Contact:+91-9449678054/9886368001

Reg office
No3704,Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

2. Schedule for Fixed Assets

| SL NO | PARTICULARS | WDV AS ON 01.04.2023 | ADDITIONS | DELETIONS | AS AT 31.03.2024 | DEP RATE | DEP | WDV AS ON 31.03.2024 |
|-------|----------------------|-------------------------|-----------|-----------|---------------------|----------|--------|-------------------------|
| 1 | Furniture & Fittings | 70,037 | - | - | 70,037 | 10% | 7,004 | 63,033 |
| 2 | Moter Vehicle | 27,510 | - | - | 27,510 | 15% | 4,126 | 23,383 |
| 3 | Laptop | 13,056 | 66,846 | - | 79,902 | 40% | 18,591 | 61,311 |
| 4 | TAB | 23,040 | - | - | 23,040 | 40% | 9,216 | 13,824 |
| | TOTAL | 1,33,643 | 66,846 | | 2,00,489 | | 38,937 | 1,61,552 |

| Schedule 3 Duties & Taxes Payable | | |
|-----------------------------------|---------------------------|--------|
| S NO | Particulars | Amount |
| 1 | Employee Professional Tax | 4,800 |
| 2 | Employer Professional Tax | 3,500 |
| 3 | TDS Payable | 21,479 |
| 4 | Others | 14,147 |
| | Total | 43,926 |

| Schedule 4 Grant Balance | | |
|--------------------------|---|--------------|
| | Paticulars | Amount Rs |
| | Opening Balance | 28,93,586 |
| Add: | Grant received during the year- TARGET | 12,20,400 |
| Add: | Grant received during the year- APPI | 27,62,000 |
| Add: | Interest received on Grant Balance | 66,868 |
| Less: | Transferred to Statement of Income and Expenditure Account (Previous Grant utilised during the year) | (28,93,856) |
| Less: | Transferred to Statement of Income and Expenditure Account (Current Year Grant utilised during the year) | (9,62,023) |
| | Closing Balance | 30,86,975 |

| Schedule 5 Provisions | | |
|-----------------------|---------------------|----------|
| S NO | Particulars | Amount |
| 1 | Rent | 7,050 |
| 2 | Audit Fee | 25,800 |
| 3 | Salary Payable | 1,65,500 |
| 4 | Honariaurm | - |
| 5 | Programme Expenses | 3,14,284 |
| 6 | Travelling Expenses | - |
| 7 | Office expenses | - |
| 8 | Others | 46,791 |
| | Total | 5,59,425 |

For CHANDANA & Co
Chartered Accountant
Firm Reg No: 0252325

CA.CHANDANA B
Proprietor
M.No.265677
UDIN:24265677BKCJIS3872

Date: 27/09/2024
Place: Chikkaballapur

For SREE JNANODAYA GRAMEENA VIDYA TRUST

Rajendra Prasad K
Trustee / CEO

SREE JNANODAYA GRAMEENA VIDYA TRUST

E-mail:jnanodayagrameena@gmail.com

Contact:+91-9449678054/9886368001

Administrative office:

Reg office

NO 130 SRI SAI Koushik Nivas
BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIA

No 3704,Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

Balance Sheet as at 31st March 2024

FCRA Account

| Liabilities | SCH | Rs | Assets | SCH | Rs |
|----------------------------|-----|-----------------|--------------------------------------|-----|-----------------|
| Capital Account | | | Bank Account | | |
| Opening Balance | | 1,000 | State Bank of India | | 34,350 |
| Current Liabilities | | | Canara Bank FCRA Utilisation Account | | 8,95,965 |
| Grant Balance | 1 | 9,29,315 | | | |
| Total | | 9,30,315 | Total | | 9,30,315 |

For CHANDANA B & Co
Chartered Accountants

For SREE JNANODAYA GRAMEENA VIDYA TRUST

Chandana B
CA CHANDANA B
Proprietor
M.No.265677
UDIN:24265677BKCJIS3872



Rajendra Prasad K
Trustee/ CEO

Date: 27/09/2024
Place: Chikkaballapur

SREE JNANODAYA GRAMEENA VIDYA TRUST

E-mail:jnanodayagrameena@gmail.com

Contact:+91-9449678054/9886368001

Administrative office:**Reg office**

NO 130 SRI SAI Koushik Nivas

No 3704,Subramni Building, Muthalpet,

BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101

Mulbagal, Kolar Dist, KARNATAKA

KARNATAKA, INDIA

INDIA

Income and Expenditure Account for the year ending 31st March 2024**FCRA Account**

| Expenditure | Rs | Income | Rs |
|---|------------------|--|------------------|
| Programme Expenses | | Project Receipts & Grants | |
| To livelihood Programs | 4,25,000 | By Grant Received from TRAGET Charities Aid Foundation | 13,99,280 |
| " Vision Building & Trainings, Honariaurm | 5,76,046 | Bank Interest | 28,683 |
| Admin expenses | | | |
| " Consultancy Charges | 92,700 | | |
| " Bank Charges | 457 | | |
| " Traveling Expenses | 2,03,207 | | |
| " Other Admin Expenses | 1,30,553 | | |
| Total | 14,27,963 | Total | 14,27,963 |

For CHANDANA B & Co
Chartered Accountants

For SREE JNANODAYA GRAMEENA VIDYA TRUST

Chandana BCA CHANDANA B
Proprietor
M.No.265677
UDIN:24265677BKCJIS3872Rajendra Prasad K
Trustee/ CEODate: 27/09/2024
Place: Chikkaballapur

SREE JNANODAYA GRAMEENA VIDYA TRUST

E-mail:jnanodayagrameena@gmail.com

Contact:+91-9449678054/9886368001

Administrative office:

Reg office

NO 130 SRI SAI Koushik NIVAS
BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101
KARNATAKA, INDIA

No 3704,Subramni Building, Muthalpet,
Mulbagal, Kolar Dist, KARNATAKA
INDIA

**Receipt & Payment Account for the year ending 31st March 2024
FCRA Account**

| Receipt | Rs | Payment | Rs |
|---|------------------|---|------------------|
| Opening Balance | | livelihood Programs | 4,25,000 |
| SBI 1,21,794 | | Honariaurm For Training & Vision Building | 5,76,046 |
| CANARA Bank FCRA Utilisation Account 9,87,401 | 11,09,195 | Consultancy Charges | 92,700 |
| Income | | Bank Charges | 457 |
| Grant received 12,20,400 | | Traveling Expenses | 2,03,207 |
| Bank Interest 28,683 | | Other Admin Expenses | 1,30,553 |
| | | Closing Balance | |
| | | SBI | 34,350 |
| | | CANARA Bank FCRA Utilisation Account | 8,95,965 |
| Total | 23,58,278 | Total | 23,58,278 |

For CHANDANA B & Co
Chartered Accountants

For SREE JNANODAYA GRAMEENA VIDYA TRUST

CA CHANDANA B
Proprietor
M.No.265677
UDIN:24265677BKCJIS3872

Rajendra Prasad K
Trustee/ CEO

Date: 27/09/2024
Place: Chikkaballapur




SREE JNANODAYA GRAMEENA VIDYA TRUST
NO 130 SRI SAI KousHIK NIVAS
BASAVANAGUDI ROAD, CHIKKABALLAPUR - 562101

Schedule 1

Grant Balance

| | Paticulars | Amount (Rs) |
|-------|---|-----------------|
| | Opening Balance | 11,09,195 |
| Add: | Grant received during the year | 12,20,400 |
| Add: | Interest received on Grant Balance | 28,683 |
| Less: | Transferred to Statement of Income and Expenditure Account(to the extent of expenses incurred) | (13,99,280) |
| Less: | Transferred to Statement of Income and Expenditure Account(to the extent of expenses incurred Interest income) | (28,683) |
| Less: | Opening Capital | (1,000) |
| | Closing Balance | 9,29,315 |



| | | | |
|--|--|---------------------------------|-------------------------------|
| INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962) | | | Assessment Year 2024-25 |
| PAN | AAHTS6396J | | |
| Name | SREE JNANODAYA GRAMEENA VIDYA TRUST | | |
| Address | 130, SRI SAI KOUSHIK NIVAS, BASAVANAGUDI ROAD, CHICKABALLAPUR , CHICKABALLAPUR , 15-Karnataka, 91-INDIA, 562101 | | |
| Status | 05-AOP/BOI | Form Number | ITR-7 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 694322160121124 |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 0 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 0 |
| | Net tax payable | 5 | 0 |
| | Interest and Fee Payable | 6 | 0 |
| | Total tax, interest and Fee payable | 7 | 0 |
| | Taxes Paid | 8 | 31,540 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | (-) 31,540 |
| Accreted Income and Tax Detail | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 |
| Income Tax Return electronically transmitted on 12-Nov-2024 16:28:01 from IP address 171.76.86.126 and verified by K RAJENDRA PRASAD havinng PAN AIQPP1502Q on 12-Nov-2024 using paper ITR-Verification Form/Electronic Verification Code TA4KWC9ESI generated through Aadhaar OTP mode | | | |
| System Generated Barcode/QR Code |  AAHTS6396J076943221601211248c26e373b6afbe3c9e71314021b42eaf85ae7748 | | |
| DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU | | | |

Form FC-4
[See rule 17]

Darpan ID : KA/2016/0112696

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
Major Dhyan Chand National Stadium, India Gate
New Delhi - 110002

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March,

1. (a) Name and address of person/association: Sree Jnanodaya Grameena Vidhya Trust
Room no1, No 3704, Subramani building, Muthyalapet, Mulbagal, 563131

(b) FCRA registration/prior permission number and date: 094570225 24/06/2010

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/kind(value):

(a) Brought forward foreign contribution at the beginning of the year(Rs.) 1109195.00

(b) Income During the year*:

(i) Interest: 28683.00

(ii) Other receipts from projects/activities:

| Sl. No | Name and location of project/activity | Year of commencement of the project / activity | Income during the year (Rs.) |
|--------|---------------------------------------|--|------------------------------|
|--------|---------------------------------------|--|------------------------------|

(c) Foreign contribution received from foreign source during the financial year (Rs.):

(i) Directly from a foreign source: 1220400.00

(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 2358278.00

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution,
e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

(ii) (a). Donor wise detail of foreign contribution received:

| Sl.No | Name of donors | Institutional/Individual | Detail of the donor: official address; email address; website address: | Purposes for which received (social,cultural,educational,economic,religious) | Specific activity / project | Amount Rs |
|-------|----------------|--------------------------|--|--|-----------------------------|-----------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

| Sl.No | Name of donors | Institutional/Individual | Detail of the donor: official address; email address; website address: | Purposes for which received (social,cultural,educational,economic,religious) | Specific activity / project | Amount Rs |
|-------|--------------------|--------------------------|---|--|-----------------------------|------------|
| 1 | CAF America Target | Institutional | HQ 225 Reinekers Lane, Suite 375, Alexandria, VA 22314 USA , United States of America, Email Id: info@cafamerica.org, Website Address : http://www.cafamerica.org | Social | LIVELIHOOD FOR POOR PEOPLE | 1220400.00 |

(b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

| Sl.No | Purpose | Amount |
|-------|---------|------------|
| 1 | Social | 1220400.00 |

3. Details of Utilisation of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

| Sl. No. | Name of project/activity | Address/Location | Previous Balance | | Receipt during the year | | Utilised | | Balance | |
|---------|-------------------------------|--|------------------|---------|-------------------------|---------|------------|---------|-----------|---------|
| | | | In cash | In Kind | In cash | In Kind | In cash | In Kind | In cash | In Kind |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| 1 | LIVELIHOOD FOR WEAKER SECTION | ANNUR Y HUNSEN AHALLI DEVARA MALUR SHIDAL AGHATTA TALUK CHIKKA BALLAPUR DISTRICT Chikkaballapur Karnataka 562105 | 1109195.00 | 0.00 | 1249083.00 | 0.00 | 1427963.00 | 0.00 | 930315.00 | 0.00 |
| Total | | | 1109195.00 | 0.00 | 1249083.00 | 0.00 | 1427963.00 | 0.00 | 930315.00 | 0.00 |

(i) Utilisation** for projects as per aims and objectives of the person/association(Rs.): 1297410.00

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 130553.00

(iii) Total utilisation of foreign contribution (Rs.) (i+ii): 1427963.00

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially:

(A) the sovereignty and integrity of india; or.

- (B) the security, strategic, scientific or economic interest of the state; or
 (C) the public interest; or
 (D) freedom or fairness of election to any Legislature; or
 (E) friendly relations with any foreign state; or
 (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

(b) Details of purchase of fresh assets included in Para3(a) above:

| Sl. No. | Name of project/activity | Details of fresh assets | Objective of acquiring fresh assets | Cost of fresh assets (In Rs.) |
|---------|--------------------------|-------------------------|-------------------------------------|-------------------------------|
|---------|--------------------------|-------------------------|-------------------------------------|-------------------------------|

(ba) Details of movable assets created out of foreign Contribution (as on 31st March of Financial Year):

| Sl. No. | Description of the assets | Value as on beginning of the Financial Year (in Rs.) | Value of assets acquired during the Financial Year (in Rs.) | Value of assets disposed during the Financial Year (in Rs.) | Value as per the balance sheet at the end of the Financial Year (in Rs.) |
|---------|---------------------------|--|---|---|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| i | nil | 0.00 | 0.00 | 0.00 | 0.00 |

(bb) Details of immovable properties acquired out of foreign contribution (as on 31st March of Financial Year):

| Sl. No. | Description of immovable asset(Land/buildings etc.) | Size | Location (Complete Address) | Value as per the balance sheet(in Rs.) |
|---------|---|------|-----------------------------|--|
| (1) | (2) | (3) | (4) | (5) |
| i | NIL | NIL | NIL | 0.00 |
| | Total | | | 0.00 |

(c) Foreign contribution transferred to other person/associations before 29.09.2020 (with effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

| Sl. No. | Name of the person/association | Date | Purpose | Amount |
|---------|--------------------------------|------|---------|--------|
| (1) | (2) | (3) | (4) | (5) |

(d) Total utilisation in the year (Rs.)(a+c) 1427963.00

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):

| Sr. No. | Details | Total(in Rs.) |
|---------|----------------------------------|----------------|
| (a) | Opening Balance Of FD | 0.00 |
| (b) | FD made during the year | 0.00 |
| (c) | Less: realisation of previous FD | 0.00 |
| d | Closing balance of FD | 0.00 |

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

- (a) Cash in hand: 0.00
 (b) in FC designated bank account: 34350.00
 (c) in utilisation bank account(s): 895965.00
 (d) total Rs.(a+b+c): 930315.00

5. Details of foreigners as Key functionary/working/associated: 0

6. Details of land and building remained unutilised for more than two years:

| Sl. No. | Location of land and building | Year of acquisition | Purpose of acquisition | Reason of unutilisation |
|---------|-------------------------------|---------------------|------------------------|-------------------------|
| (1) | (2) | (3) | (4) | (5) |

(7) (a) Details of FCRA Account for receipt of foreign contribution (As on 31st March of the year ending):

| Name of the Bank | Branch Address(With pincode) | Phone No. | e-mail | IFSC Code | Account number | Date of Opening Account |
|---------------------|-----------------------------------|--------------|--------------------------------|-------------|----------------|-------------------------|
| (1) | (2) | (3). | (4) | (5) | (6) | (7) |
| STATE BANK OF INDIA | 11 Sansad Marg, New Delhi 110 001 | 011-23374392 | fcraoperations.00691@sbi.co.in | SBIN0000691 | XXXXXXXX0822 | 21/03/2021 |

(b) Details of another FCRA Account(if any,) for keeping or utilising foreign contribution (As on 31st March of the year ending)

(c) Details of all utilisation bank accounts (if any) for utilisation of Foreign Contribution (As on 31st March of the year ending):

| Name of the Bank | Branch Address(With pincode) | Phone No. | E-mail | IFSC Code | Account No | Date of Opening Account |
|------------------|--|-------------|-----------------------|-------------|----------------|-------------------------|
| (1) | (2) | (3). | (4) | (5) | (6) | (7) |
| CANARA BANK | CANARA BANK 1ST FLOOR NEAR TOWN HALL CIRCLE CHIKKABALL APURA DISTT CHIKBALLAPUR KARNATAKA 563162, Chickballapur, Karnataka, Chikamagalur | 08156275640 | cb5640@canarabank.com | CNRB0005640 | XXXXXXXXXX7328 | 03/03/2020 |

8 *Whether during the period under report:

- | | | |
|-------|--|----|
| (i) | any foreign contribution was transferred to any FCRA registered association? | No |
| (ii) | any foreign contribution was transferred to any Non FCRA registered association? | No |
| (iii) | any functionary of the Association has been prosecuted or convicted under the law of the land? | No |
| (iv) | any asset created out of foreign contribution is registered in names other than the name of Association? | No |
| (v) | any domestic contribution has been created in any FCRA Account? | No |

| | | |
|--------|--|----|
| (vi) | the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account? | No |
| (vii) | the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? | No |
| (viii) | the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011? | No |
| (ix) | the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act? | No |
| (x) | the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received? | No |
| (xi) | any fixed asset acquired out of foreign contribution has been sold out? | No |
| (xii) | sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account? | No |
| (xiii) | any FD proceeds has been credited in any account other than FCRA Account? | No |
| (xiv) | any organization/entity not belonging to the Association is being managed/financially supported by the Association? | No |
| (xv) | the Association has utilised any foreign contribution outside India? | No |

*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

Declaration

I/We K RAJENDRA PRASAD hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.



K RAJENDRA PRASAD
[Name of the Chief Functionary
(Secretary)]

(Seal of the Association),

