



To
The Management of Youth for Action
Secunderabad

Independent Auditor's Statement to Certificate dated 14th July 2022 on the Foreign Contributions received for the year ending on the March 31, 2022

We have requested by M/s Youth for Action ("a Society" registered under the Andhra Pradesh (Telangana areas) Public Societies Registration Act, 1350 Fasli (Act I of 1350 F)), having its registered office at the s Plot 23, Sitaramnagar Colony, Staff Road, Near Diamond Point, Secunderabad- 500009, and Telangana State, India, to certify the transactions and balances of foreign contrition received by the society, maintenance of records relating to foreign contributions and utilization and necessary approval in accordance with the Foreign Contribution (Regulation) Act, 2010 ("the Act") read with foreign contribution (Regulations) Rules 2011("the Rules") (as amended from time to time) for the purpose of onward submission to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi. Accordingly, this Certificate is issued in accordance with the terms of our engagement letter dated 2nd April 2022.

Responsibilities of Management

The Management of the Society are responsible for ensuring that the society complies with the requirements of Act and Rules (as amended from time to time) and provides all relevant information to Ministry of Home Affairs.

Auditor's Responsibilities

The financial statement of the society for the financial year ended March 31, 2022 have been audited by us on which we have issued un modified Audit Opinion vide our reported dated 14th July 2022. Our Audit of these financial statements conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the ICAI. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

We have examined the following documents furnished by the society:

a) Audited Financial Statements comprising balance sheet as at 31st March 2022, the Income and Expenditure Account and the Receipts and Payments Account for the

- year then ended and a summary of significant accounting policies and other explanatory statements.
- b) Books and Records relating to foreign contribution received and utilized.
- c) Copy of Bank statement of Union Bank of India account number 060410011019146 (Utilisation Account) and Copy of Bank Statement of State Bank of India account number 40098793803 designated for receiving foreign contributions ("the Designated Account)
- d) Extracts of relevant ledger accounts and supporting vouchers
- e) Copy of permission obtained under foreign contribution (Regulation) Act 2010 and
- f) Written representation by the management.

We conducted our examination in accordance with the Guidance note on Reports or Certificates for special purpose issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the code of ethics issued by the ICAI.

Restriction on Use

The Certificate is issued solely in the context of the society obligation to submit Form FC-4 for the year ended March 31st 2022 to the secretary, the Government of India, Ministry of Home Affairs, New Delhi. This certificate should not be used by any other person for any other purpose. Accordingly, we don't accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For NRG & Co.,

Chartered Accountants

Firm Registration Np: 013417\$

CA. Ramakrishna.

Partner

Membership No. 512328

UDIN- 22512328ANIBW C6548

Place: Hyderabad Date: 14th July 2022.





To
The Management of Youth for Action
Secunderabad

We have examined the attached balance sheet as at 31st March 2022, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information annexed thereto of M/s. Youth for Action, having FCRA Registration Number 010230188 dated 23rd December 2021 (renewed) in so far as those pertaining to its foreign contribution regulations account (FCRA) accounts, prepared by the society, with the books and records of the society as produced to us for our examination.

Preparation of financial statements in accordance with foreign contribution (regulation) Act, 2010 (the Act) (as amended) is responsibility of the society. Our responsibility is to verify these financial statements in accordance with said Act.

Our examination was carried out in accordance with the auditing standards generally accepted in India and Guidance note on Reports or Certificates for special purpose issued by the ICAI.

Based on our examination as mentioned above and as per the information and explanation given to us, we certify that:

- (i) The brought forward balance of foreign contribution at the beginning of the financial year was Rs.2,32,71,651/-(Rupees Two Crores Thirty Two Lakhs Seventy One Thousand Six Hundred and Fifty One Only);
- (ii) Foreign contribution of Rs.46,16,279/- (Rupees forty Six Lakhs Sixteen Thousand Two hundred and Seventy Nine Only) was received by the Society during the financial year 2021-2022;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs.6,70,070/- (Rupees Six Lakhs Seventy Thousand and Seventy Only) was received by the Society during the financial year ended on 31st March 2022;
- (iv) The balance of unutilised foreign contribution with the Society at the end of the financial year 31st March 2022 was Rs.1,51,08,543/-(Rupees One Crores fifty one Lakhs eight Thousand five Hundred and forty three Only);

- (v) Certified that the Society 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 (as amended).
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct to the best of our knowledge and belief;
- (vii) The society has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

This certificate has been issued at the request of the society to whom it is addressed solely in the context of its obligations to submit Form FC-4 for the year ended 31stMarch 2022 to the Ministry of Home Affairs of India and should not be used by any other person or for any other purpose, without obtaining our prior written consent.

To be read along with our statement of even date.

For NRG & Co.,

Chartered Accountants

Firm Registration No: 0134175

CA. Ramakrishna.

Partner

Membership No. 512328

UDIN- 22512328 ANI BWC 6548

Place: Hyderabad Date: 14th July 2022

RECEIPTS AND PAYMENTS ACCOUNT FOR FOREIGN CONTRIBUTIONS For The Year Ended 31st March 2022

RECEIPTS	Rs.	Rs. PAYMENTS		
		PAYMENTS	Rs.	
Opening Balance	22/38/04			
Bank: 23271264 + Cash: 387)	23,271,651			
85	7	Capacity Building Workshops To Farmer		
Receipts From Foreign Donors	1	Bridge Grant	24	
andheri Hilfe		Convergence Meeting		
KA Austria	2,569,000		4	
riedrich Ebert Stiftung	1,747,279		3	
Company State of Stat	300,000	Documentation	111	
		Training	19	
	1	Campaigns	17	
erest Received on FC A/c		Vegetable Cultivation	31	
	670,070	Seeds	1	
	1	Exposure Visit	1	
	i	Survey	4	
		Grain Bank	1	
	l .	Consultancy		
	ı	Farm Ponds	1	
		Human Resources	2	
		Travel Program	2,15	
	1	Felllowship	41	
	1	INM/IPM Technologies-Botanical Pestic	37.	
	1	Green Manures	2.	
	1	Bio-Fertilisers		
		INM/IPM Tech. Microbial Insecticides	088	
	1	INM/IPM Tech. Panchakayya Traditional	10	
	1	Organic Manures		
	1	Campaign Material	7	
	1	Covid 19 Relief -Medicine Kit	90	
		Covid-19 Relief- Food Grains	135	
4		Backyard Poultry	469	
	1	Cultivation Of Millets (Ragi)	2	
	1 1	Tool Books	200	
	1 1	Solar Water Pumps To Borewells	300	
	4 1	Village Health Posts	5,592	
	1	Medicine Kits		
	1	Oximeter	15	
	1 1	Oxygen Cylinder	5	
	1 1	Thermometer		
	1	Glucometer		
	all all	Masks	3,	
	1	Gloves		
	1	Health Volunteers		
	4		90,	
		Salary Advance to Staff	245	
	1		245,	
		Expenses Indirect		
	1 1	Staff Welfare	100	
		Bank Charges	196,	
		Audit Fees	6,2	
		Office Expenses	29,0 193,4	
		Office Rent	171,5	
		Misc. Expenses	10,6	
		Human Resources	1,653,8	
		Travel - Executive Director		
		Travel - Admin And Accounts	150,6 71,4	
			/1,4	
201415 400	1 , 1	Closing (Unspent) Balance carried forward	14,862,9	
Total	28,558,000	(Bank: 1,48,58,817 + Cash: 4126)	22,002,3	
	20,000,000	Total	28,558,0	

As per our report of even date For N R G & Co., Chartered Accountants

PED ACCO

Firm Read. No.0134175

CA. P. Ramakrishna Partner

M.No. 512328

Place: Hyderabad Date: 14.07.2022

For Youth For Action

utive Director & Secretary

Treasurer

Place: Secunderabad Date: 14.03.2022

Kleisele Finance Controller

INCOME AND EXPENDITURE ACCOUNT FOR FOREIGN CONTRIBUTIONS For The Year Ended 31st March 2022

Expenses Direct Capacity Building Workshops To Farmer Date	EXPENSES	Rs.	INCOME	Rs.
Capacity Building Workshops To Farmer 246440 Donastion Received 3.500 Andreis Hilfe 2.569,000			- PONICE OF THE PARTY OF THE PA	RS.
Straige Grant		and to the control of	Section Marks Addition to the	
Convergence Meeting	Capacity Building Workshops To Farmer			
Documentation				2,569,000
Federick September Septe				
11.5990			Friedrich Ebert Stiftung	
Training 175,880		115,990	\$	
Campaigns 310,915		192,890		
Vegetable Cultivation S. 0.00 Seeds Seeds 16,595 Exposure Visit 49,830 Survey 49,830 Grain Bank 20,000 Farm Ponds 10,000 Farm Ponds 2,152,900 Farm Ponds 2,152,900 Farm Ponds 41,740 Fillowship 378,000 INM/PM Technologies-Botanical Pestic 2,000 Forem Manures 7,700 For		173,680	Interest Income	F
Seeds 16,959 Seeds 16,959 Seeds 16,959 Seeds 16,959 Serosur Visit 49,830 Survey 10,220 Survey 10,220 Survey 10,220 Survey 10,220 Survey 10,200 Seeds		310,915	Interest Received on FC A/c	670.070
Exposter Visit		5,000	19	0,0,070
Survey		16,950		1
Grain Bank 2000 Consultancy 10,000 Farm Ponds 10,000 Human Resources 2,152,900 Tawel Program 417,404 Felllowship 378,000 INM/ IPM Technologies-Botanical Pestic 22,000 Green Manures 7,700 Bio-Fertilisers 7,700 Bio-Fertilisers 7,700 Bio-Fertilisers 7,700 BINM/ IPM Tech. Microbial Insecticides 16,060 ISMA/ IPM Tech. Panchakavya Traditional 7,700 Crganic Manures 7,700 Crganic Manures 7,700 Crampainy Matter State 10,000 Crowl 19 Relief -Medicine Kit 135,000 Covid 19 Relief -Food Grains 469,620 Backyard Poultry 2,700 Cultivation Of Milles (Ragi) 180 Tool Books 300,000 Solar Water Pumps To Borewells 300,000 Solar Water Pumps To Borewells 5,592,000 Village Telatith Posts Medicine Kits 15,375 Oximeter 5,000 Covygen Cylinder 858 Thermometer 400 Glucometer 400 Glucometer 3,400 Masks 300 Gloves 850 Gloves 850 Gloves 850 Health Volunteers 90,000 Expenses Indirect 196,777 Bank Charges 6,224 Audult Fees 9,900 Office Rent 171,500 Miss. Expenses 10,696 Human Resources 16,63,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income		49,830		1
Grain Bank		10,220		1
Consultancy Farm Ponds 10,000 Human Resources 12,152,900 Travel Program 417,404 Felllowship 15,000 INM/IPM Technologies-Botanical Pestic Coren Manures 15,000 INM/IPM Technologies-Botanical Pestic Coren Manures 15,000 INM/IPM Technologies-Botanical Pestic Coren Manures 15,700 INM/IPM Tech. Aurhakavya Traditional 7,700 INM/IPM Tech. Parchakavya Traditional 7,700 Corganic Manures 7,700 Campaign Material 9,0000 Covid 19 Relief-Medicine Kit 135,000 Covid 19 Relief-Medicine Kit 135,000 Covid-19 Relief-Medicine Kit 135,000 Covid-19 Relief-Medicine Kit 103,000 Covid-19 Relief-Medicine Kit 103,000 Covid-19 Relief-Medicine Kit 103,000 Covid-19 Relief-Food Grains 469,620 Backyard Poulty 2,700 Cultivation Of Millets (Rag) 180 Tool Books 300,000 Solar Water Pumps To Borewells 5,592,000 Village Health Posts Medicine Kits Covider 15,000 Covgen Cylinder 15,000 Covgen Cylinder 16,000 Masks 16,000 Covgen Cylinder 16,000 Masks 10,000 Covgen Cylinder 16,000 Masks 16,000 Covgen Cylinder 16,000 Masks 10,000 Covgen Cylinder 196,777 Bahk Charges 190,000 Covgenes Indirect Staff Welfare 196,777 Bahk Charges 193,491 Olfice Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income	Grain Bank			1
Farm Ponds	Consultancy			1
Human Resources	Farm Ponds			
Travel Program	Human Resources			
Fellowship 378,000 NM/IPM Technologies-Botanical Pestic 23,000 7,700	Travel Program			1
INM/IPM Technologies-Botanical Pestic	Felllowship			
Green Manures Bio-Fertilisers Biologous Bio-Fertilisers Biologous Bi	INM/IPM Technologies-Botanical Pestic			1
Bio-Fertilisers	Green Manures			1
INM/IPM Tech. Microbial Insecticides 16,060 INM/IPM Tech. Panchakaya Traditional 7,700	Bio-Fertilisers			
INM/IPM Tech. Panchakavya Traditional	INM/IPM Tech. Microbial Insecticides			
Organic Manures 7,700 Campaign Material 90,000 Covid-19 Relief-Medicine Kit 135,000 Covid-19 Relief-Pod Grains 469,620 Backyard Poultry 2,700 Cultivation Of Millets (Ragi) 180 Tool Books 300,000 Solar Water Pumps To Borewells 5,592,000 Village Health Posts 15,375 Medicine Kits 15,375 Oximeter 5,000 Oxygen Cylinder 858 Thermometer 400 Glucometer 3,400 Masks 300 Gloves 850 Health Volunteers 90,000 Expenses Indirect Staff Welfare Staff Welfare 196,777 Bank Charges 6,224 Audit Fees 29,000 Office Expenses 193,491 Office Expenses 11,696 Human Resources 1,653,800 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108				1
Campaign Material 90,000 Covid 19 Relief- Medicine Kit 135,000 Covid-19 Relief- Food Grains 469,620 Backyard Poultry 2,700 Cultivation Of Millets (Ragi) 180 Tool Books 300,000 Solar Water Pumps To Borewells 5,592,000 Village Health Posts 15,375 Medicine Kits 15,375 Oximeter 5,000 Oxygen Cylinder 858 Thermometer 400 Glucometer 3,400 Masks 300 Gloves 850 Health Volunteers 850 Expenses Indirect 854 Staff Welfare 196,777 Bank Charges 6,224 Audit Fees 29,000 Office Expenses 193,491 Office Expenses 17,500 Misc. Expenses 17,508 Human Resources 1,653,800 Travel - Excutive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure	Organic Manures			
Covid 19 Relief - Medicine Kit	Campaign Material			i
Covid-19 Relief- Food Grains	Covid 19 Relief -Medicine Kit			l l
Backyard Poultry 2,700 Cultivation Of Millets (Ragi) 180 Tool Books 300,000 Solar Water Pumps To Borewells 5,592,000 Village Health Posts 15,375 Medicine Kits 15,375 Oximeter 5,000 Oxygen Cylinder 85 Thermometer 400 Glucometer 3,400 Masks 300 Gloves 850 Health Volunteers 90,000 Expenses Indirect 196,777 Bank Charges 6,224 Audit Fees 29,000 Office Expenses 193,491 Office Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108	Covid-19 Relief- Food Grains			1
Cultivation Of Millets (Ragi) Tool Books Solar Water Pumps To Borewells Village Health Posts Medicine Kits Medicine Kits Solon Oxygen Cylinder Solon Chygen Cylinder Solon Masks Glucometer Solon Masks Solon Gloves Health Volunteers Solon Solon Expenses Indirect Staff Welfare Bank Charges Audit Fees Solon Office Expenses Solfice Rent Trit,500 Misc. Expenses Solon So	Backyard Poultry			
Tool Books Solar Water Pumps To Borewells Village Health Posts Medicine Kits Oximeter Oxygen Cylinder S858 Thermometer Glucometer Javo Masks Signor Health Volunteers S90,000 Expenses Indirect Staff Welfare Bank Charges Audit Fees Joffice Expenses Joffice Expenses Joffice Expenses Joffice Rent Stumm Resources Travel - Admin And Accounts Travel - Admin And Accounts Travel - Admin And Accounts Expenses Income Sanoto S90,000 Staff Welfare Joffice Description Joffice Rent Joffice Rent Joffice Rent Joffice Sepenses Joffice Spenses Joffice S	Cultivation Of Millets (Ragi)			1
Solar Water Pumps To Borewells				
Village Health Posts 15,375 Medicine Kits 15,375 Oximeter 5,000 Oxygen Cylinder 858 Thermometer 400 Glucometer 3,400 Masks 300 Gloves 850 Health Volunteers 90,000 Expenses Indirect 196,777 Bank Charges 6,224 Audit Fees 29,000 Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108	Solar Water Pumps To Borewells			i
Oximeter 5,000 Oxygen Cylinder 858 Thermometer 400 Glucometer 3,400 Masks 300 Gloves 850 Health Volunteers 90,000 Expenses Indirect Staff Welfare Staff Welfare 196,777 Bank Charges 6,224 Audit Fees 29,000 Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108		3,3,2,000		1
Oximeter 5,000 Oxygen Cylinder 858 Thermometer 400 Glucometer 3,400 Masks 300 Gloves 850 Health Volunteers 90,000 Expenses Indirect Staff Welfare Staff Welfare 196,777 Bank Charges 6,224 Audit Fees 29,000 Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108	Medicine Kits	15 375		1
Oxygen Cylinder 858 Thermometer 400 Glucometer 3,400 Masks 300 Gloves 850 Health Volunteers 90,000 Expenses Indirect 196,777 Bank Charges 6,224 Audit Fees 29,000 Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108	Oximeter			1
Thermometer	Oxygen Cylinder			1
Glucometer 3,400 Masks 300 Gloves 850 Health Volunteers 90,000 Expenses Indirect Staff Welfare 196,777 Bank Charges 6,224 Adult Fees 29,000 Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108	Thermometer			1
Masks 300 Gloves 850 Health Volunteers 90,000 Expenses Indirect 196,777 Staff Welfare 196,777 Bank Charges 6,224 Audit Fees 29,000 Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108	Glucometer			1
Solid Soli	Masks			1
Health Volunteers 90,000	Gloves			¥ 7
Expenses Indirect Staff Welfare Bank Charges 6,224 Adult Fees 29,000 Office Expenses Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director Travel - Admin And Accounts Excess of Expenditure over Income 196,777 19	Health Volunteers			
Staff Welfare 196,777 Bank Charges 6,224 Audit Fees 29,000 Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108		10,000		1
Bank Charges 6,224 Adult Fees 29,000 Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108	Expenses Indirect			
Bank Charges 6,224 Audit Fees 29,000 Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108		196,777		
Addit Fees 29,000 Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108				
Office Expenses 193,491 Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108				
Office Rent 171,500 Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108				
Misc. Expenses 10,696 Human Resources 1,653,800 Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108				
Human Resources				
Travel - Executive Director 150,689 Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108				
Travel - Admin And Accounts 71,468 Excess of Expenditure over Income -8,163,108				
Total	Travel - Admin And Accounts			
Total		3,109820000		
Total 500 210	excess of Expenditure over Income	-8,163,108		
	Total	5,286,349	Total	5,286,349

EDACCO

As per our report of even date For N R G & Co., Charteled Accountants Firm Regd. No.0134175

CA. P. Ramakrishna Partner M.No. 512328

Place: Hvderabad Date: 14.07.2022

For Youth For Action

xecutive Director & Secretary

Place: Secundo Date: 14.07.20

M/s Youth For Action

Plot No.23, Staff Road, Sitaram Nagar Colony, Secunderabad - 500009, Telangana, India

Balance Sheet For Foreign Contributions as at 31st March 2022

HYD.

ASSETS	31.3.2022		31.3.2021	
Cash and Cash Equivalents (Un-utilised Foreign Contributions)		14,862,943		23,271,651
Staff Salary Advance		245,600		-
Total		15,108,543		23,271,651
LIABILITIES	1940/895 A	31.3.2022		31.3.2021
Capital Fund		3,756		3,756
Surplus of Income Opening Balance Add: Income over Expenditure for the Year Closing Balance as on date	23,267,895 -8,163,108		2,867,644 20,400,251	
		15,104,787		23,267,895
Total		15,108,543		23,271,651

As per our report of even date For N R G & Co.,

Chartered Accountants

Firm Regd. No.013417S

CA. P. Ramakrishna

Partner

M.No. 512328

Place: Hyderabad Date: 14.07.2022

For Youth For Action

Executive Director & Secretary

Treasurer

Place: Segunderabad Date: 14.07.2022

Finance Controller