

Return of Organization Exempt From Income Tax

2024

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Header section containing organization details: Name (International Institute of Rural Reconstruction), EIN (13-6175722), address (1350 Avenue of the Americas, Floor 2, New York, NY 10019), and principal officer (Peter Williams).

Part I Summary

Summary table with columns for line number, description, Prior Year, and Current Year. Includes sections for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block and preparer information section, including signature of Peter Williams, President, dated 01/20/2026, and preparer details.

May the IRS discuss this return with the preparer shown above? See instructions [ ] Yes [ ] No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission:

IIRR's mission is to enable communities and those who work with them to develop innovative yet practical solutions to poverty through community-led development approach and widely share these lessons to encourage replication. IIRR's efforts enable people to expand their small businesses, obtain quality education, attain gender equality, mitigate disasters, protect and preserve the environment, cultivate healthy foods, & access health services.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ 7,894,775 including grants of \$ 0) (Revenue \$ 1,904,289)

Learning Community Program: This Program aims to: (1) enable people and their communities to effect meaningful change in their lives through research and learning activities; and, (2) generate knowledge about participatory human development through practical experience. Capacity building of people and their institutions is achieved at the grass-roots, community level through this program's field-work.

**4b** (Code: \_\_\_\_\_) (Expenses \$ 232,151 including grants of \$ 0) (Revenue \$ 443,716)

Applied Learning Program: This program aims to contribute to the global body of knowledge on organizational and program effectiveness and good governance through practical trainings, workshops, conferences, technical assistance, study programs and publications. The focus is to transform experience into a unique, informed, evolving and on-site learning through interaction between community members and development practitioners engaged at national, regional and global levels.

**4c** (Code: \_\_\_\_\_) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

**4d** Other program services (Describe on Schedule O.)

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

**4e** Total program service expenses 8,126,926

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV . . . . .</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part IV Checklist of Required Schedules** *(continued)*

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<input type="checkbox"/>	<input type="checkbox"/>
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<input type="checkbox"/>	<input type="checkbox"/>
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>28</b> Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Yes No

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O 3b
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a
b If "Yes," enter the name of the foreign country CB, RP, UG, ZI, OD
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b
7 Organizations that may receive deductible contributions under section 170(c).
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c
d If "Yes," indicate the number of Forms 8282 filed during the year 7d
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8
9 Sponsoring organizations maintaining donor advised funds.
a Did the sponsoring organization make any taxable distributions under section 4966? 9a
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b
10 Section 501(c)(7) organizations. Enter:
a Initiation fees and capital contributions included on Part VIII, line 12 10a
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b
11 Section 501(c)(12) organizations. Enter:
a Gross income from members or shareholders 11a
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b
13 Section 501(c)(29) qualified nonprofit health insurance issuers.
a Is the organization licensed to issue qualified health plans in more than one state? 13a
Note: See the instructions for additional information the organization must report on Schedule O.
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b 0
c Enter the amount of reserves on hand 13c 0
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15
If "Yes," see the instructions and file Form 4720, Schedule N.
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. 16
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17
If "Yes," complete Form 6069.

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6</b>	Did the organization have members or stockholders? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>15b</b>	Other officers or key employees of the organization . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed CA, NJ, NY, PA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.  
Alden Secretario, 1350 Avenue of the Americas, Floor2, New York, NY, 10019, (212) 257-6019

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <u>Emily Cheng</u> Board Chair	8 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(2) <u>Peter Williams</u> President	40 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	230,052	0	0
(3) <u>Udo Lange</u> Vice Chair	8 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(4) <u>Aurelie Pujo</u> Member	3 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(5) <u>James Diao</u> Member	3 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(6) <u>Paul Marquardt</u> Member	3 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(7) <u>Dane Smith</u> Member	3 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(8) <u>George Sycip</u> Member	3 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(9) <u>Mary Racelis</u> Member	1 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(10) <u>Bhavya Kapoor</u> Member	1 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(11) <u>Diana Amoa</u> Member	1 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(12) <u>Juan Paolo Villonco</u> Member	1 0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	0	0
(13)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(14)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(16)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(17)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(18)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(19)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(20)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(21)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(22)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(23)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(24)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
(25)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
<b>1b Subtotal</b>								230,052	0	0
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								230,052	0	0

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b>	Membership dues . . . . .	<b>1b</b>					
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>					
	<b>d</b>	Related organizations . . . . .	<b>1d</b>	0				
	<b>e</b>	Government grants (contributions)	<b>1e</b>	135,029				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	1,769,260				
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$ 0				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		1,904,289				
	<b>Program Service Revenue</b>	<b>2a</b>	<u>Other activity</u>	Business Code				
			900099	156,268	156,268	0	0	
<b>b</b>				0	0	0	0	
<b>c</b>				0	0	0	0	
<b>d</b>				0	0	0	0	
<b>e</b>				0	0	0	0	
<b>f</b>		All other program service revenue . .		0	0	0	0	
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . .		156,268				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		0	0	0	0	
	<b>4</b>	Income from investment of tax-exempt bond proceeds		0	0	0	0	
	<b>5</b>	Royalties . . . . .		0	0	0	0	
	<b>6a</b>	Gross rents . . . . .	(i) Real	0				
			(ii) Personal	0				
			<b>6a</b>	0				
	<b>b</b>	Less: rental expenses	<b>6b</b>	0	0			
	<b>c</b>	Rental income or (loss)	<b>6c</b>	0	0			
	<b>d</b>	Net rental income or (loss) . . . . .		0	0	0	0	
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities	0				
			(ii) Other	0				
			<b>7a</b>	0				
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	<b>7b</b>	0	0			
	<b>c</b>	Gain or (loss) . . . . .	<b>7c</b>	0	0			
	<b>d</b>	Net gain or (loss) . . . . .		0	0	0	0	
	<b>8a</b>	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>	0				
	<b>b</b>	Less: direct expenses . . . . .	<b>8b</b>	0				
<b>c</b>	Net income or (loss) from fundraising events . . . . .		0		0	0		
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>	0					
		<b>9b</b>	0					
<b>c</b>	Net income or (loss) from gaming activities . . . . .		0	0	0	0		
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>	0					
		<b>b</b>	Less: cost of goods sold . . . . .	<b>10b</b>	0			
		<b>c</b>	Net income or (loss) from sales of inventory . . . . .		0	0	0	
<b>Miscellaneous Revenue</b>	<b>11a</b>	<u>Other activity</u>	Business Code					
			900099	287,448	287,448	0	0	
	<b>b</b>			0	0	0	0	
	<b>c</b>			0	0	0	0	
	<b>d</b>	All other revenue . . . . .	900099	89,163	89,163	0	0	
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		376,611					
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		2,437,168	532,879	0	0		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	230,052	204,746	23,005	2,301
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	1,646,542	1,368,722	249,497	28,323
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	182,535	166,107	14,603	1,825
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .	42,257	38,454	3,381	423
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .				
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .	244,938	244,938		
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	393,377	282,042	101,926	9,409
<b>17</b> Travel . . . . .	824,237	748,477	69,358	6,402
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	84,984	24,645	55,240	5,099
<b>23</b> Insurance . . . . .				
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) . . . . .				
<b>a</b> Contractual Services . . . . .	4,907,682	4,710,214	175,528	21,940
<b>b</b> Printing and Publication . . . . .	127,123	124,748	2,174	201
<b>c</b> Communications . . . . .	16,317	13,687	2,408	222
<b>d</b> . . . . .				
<b>e</b> All other expenses . . . . .	200,146	200,146		
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	8,900,190	8,126,926	697,120	76,145
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	8,583,194	<b>1</b>	2,949,309
	<b>2</b> Savings and temporary cash investments . . . . .	0	<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .	4,956,662	<b>3</b>	2,754,297
	<b>4</b> Accounts receivable, net . . . . .	49,209	<b>4</b>	150,197
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	0	<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	82,036	<b>9</b>	45,523
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	2,995,404		
	<b>b</b> Less: accumulated depreciation . . . . .	1,986,002	<b>10c</b>	1,009,402
	<b>11</b> Investments—publicly traded securities . . . . .	1,243,270	<b>11</b>	1,311,400
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	0	<b>12</b>	0
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	143,685	<b>15</b>	132,148
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	15,230,182	<b>16</b>	8,352,276	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	2,072,914	<b>17</b>	1,437,490
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0	<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	1,264	<b>25</b>	1,210
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	2,074,178	<b>26</b>	1,438,700
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	1,463,309	<b>27</b>	1,542,849
	<b>28</b> Net assets with donor restrictions . . . . .	11,692,695	<b>28</b>	5,370,727
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	13,156,004	<b>32</b>	6,913,576	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	15,230,182	<b>33</b>	8,352,276	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	2,437,168
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	8,900,190
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	(6,463,022)
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	13,156,004
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	220,594
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	6,913,576

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.	<input type="checkbox"/>	<input type="checkbox"/>

**SCHEDULE A  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**

**Open to Public  
Inspection**

Name of the organization <b>International Institute of Rural Reconstruction</b>	Employer identification number <b>13-6175722</b>
--	---

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vii)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10  An organization that normally receives (1) more than 33<sup>1</sup>/<sub>3</sub>% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33<sup>1</sup>/<sub>3</sub>% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations 0
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)			<input type="checkbox"/>	<input type="checkbox"/>		
(B)			<input type="checkbox"/>	<input type="checkbox"/>		
(C)			<input type="checkbox"/>	<input type="checkbox"/>		
(D)			<input type="checkbox"/>	<input type="checkbox"/>		
(E)			<input type="checkbox"/>	<input type="checkbox"/>		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	2,985,710	7,123,328	2,225,569	10,993,068	1,904,289	25,231,964
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0	0	0	0	0	0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0	0	0	0	0	0
<b>4 Total.</b> Add lines 1 through 3 . . . . .	2,985,710	7,123,328	2,225,569	10,993,068	1,904,289	25,231,964
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						0
<b>6 Public support.</b> Subtract line 5 from line 4						25,231,964

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 . . . . .	2,985,710	7,123,328	2,225,569	10,993,068	1,904,289	25,231,964
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	0	0	0	0	0	0
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .	0	0	0	0	0	0
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .	0	0	0	0	0	0
<b>11 Total support.</b> Add lines 7 through 10						25,231,964
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	532,879
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	100 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 . . . . .	<b>15</b>	0 %
<b>16a 33 1/3% support test—2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6 . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						
<b>c</b> Add lines 10a and 10b . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . .

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2024</b> (line 10c, column (f), divided by line 13, column (f)) . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2023</b> Schedule A, Part III, line 17 . . . .	<b>18</b>	%

**19a 33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . .

**b 33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . .

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . .

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b>, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	<input type="checkbox"/>	<input type="checkbox"/>
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?	<input type="checkbox"/>	<input type="checkbox"/>
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in <b>Part VI</b>.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in <b>Part VI</b>.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	<input type="checkbox"/>	<input type="checkbox"/>

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> A family member of a person described on line 11a above?	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .	<input type="checkbox"/>	<input type="checkbox"/>

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	<input type="checkbox"/>	<input type="checkbox"/>

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<input type="checkbox"/>	<input type="checkbox"/>

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	<input type="checkbox"/>	<input type="checkbox"/>

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. <b>Answer lines 2a and 2b below.</b>		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI identify those supported organizations and explain</b> how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b>		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI</b> .	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	<input type="checkbox"/>	<input type="checkbox"/>

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A—Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	
<b>Section B—Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
<b>Section C—Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D—Distributions		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required—provide details in <b>Part VI</b> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2024			
<b>a</b> From 2019 . . . . .			
<b>b</b> From 2020 . . . . .			
<b>c</b> From 2021 . . . . .			
<b>d</b> From 2022 . . . . .			
<b>e</b> From 2023 . . . . .			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2024 distributable amount			
<b>i</b> Carryover from 2018 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2024 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2024 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2020 . . . . .			
<b>b</b> Excess from 2021 . . . . .			
<b>c</b> Excess from 2022 . . . . .			
<b>d</b> Excess from 2023 . . . . .			
<b>e</b> Excess from 2024 . . . . .			

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2024

Name of the organization International Institute of Rural Reconstruction

Employer identification number 13-6175722

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ [x] 501(c)( 3 ) (enter number) organization
[ ] 4947(a)(1) nonexempt charitable trust not treated as a private foundation
[ ] 527 political organization
Form 990-PF [ ] 501(c)(3) exempt private foundation
[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- [x] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- [ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test...
[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...
[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor... \$ 0

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization <u>International Institute of Rural Reconstruction</u>	Employer identification number <u>13-6175722</u>
--	---

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<u>Paul Marquardt</u> <hr/> <u>3147 Adams Mills Rd</u> <hr/> <u>NW Washington, DC 20010</u>	\$ <u>10,000</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<u>James Diao</u> <hr/> <u>1085 Gulf of Mexico Drive, Unit 505</u> <hr/> <u>Longboat Key, FL 34228</u>	\$ <u>10,000</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<u>Diana Kiluta Amoa</u> <hr/> <u>21 Norton Lane</u> <hr/> <u>Old Greenwich, CT 06870</u>	\$ <u>10,000</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<u>Wendy O'Neil</u> <hr/> <u>2050 Benjamin Franklin Drive, Unit 601</u> <hr/> <u>Sarasota, FL 34236</u>	\$ <u>13,000</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<u>George E SyCip</u> <hr/> <u>1896 Pacific Avenue, Apt 304</u> <hr/> <u>San Francisco, CA 94109</u>	\$ <u>10,000</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<u>Udo Lange</u> <hr/> <u>Aldwych House 7191</u> <hr/> <u>Aldwych, London, United Kingdom WC2B4HN</u>	\$ <u>10,000</u>	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)

**Name of the Organization**  
International Institute Of Rural Reconstruction

**EIN**  
13-6175722

**Part  
1**

**Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

<b>(a) No.</b>	<b>(b) Name, address, and ZIP + 4</b>	<b>(c) Total contributions</b>	<b>(d) Type of contribution</b>
7	Aurelie Pujo 2 Boulevard El Qods Ain Chock, Californie Morocco, France, France 20470	\$10,000.00	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/>  (Complete Part II for noncash contributions.)
8	Dane Smith 7628 17th Street NW, Washington,DC 20012	\$10,000.00	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/>  (Complete Part II for noncash contributions.)
9	Emily Cheng 439 Lafayette Street 3A, New York,NY 10003	\$6,500.00	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/>  (Complete Part II for noncash contributions.)
10	Reuben And Jean Cuison 3650 BeechTree Lane, Okemos,MI 48864	\$10,451.00	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/>  (Complete Part II for noncash contributions.)

11	Bhavya Kapoor 66 Tanah Merah Kechil Avenue, 03-31, Singapore, Singapore, Singapore 465532	\$10,000.00	<b>Person</b> <input checked="" type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II for noncash contributions.)
----	--	-------------	--

Name of organization <b>International Institute of Rural Reconstruction</b>	Employer identification number <b>13-6175722</b>
--	---

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) <small>(See instructions.)</small>	(d) Date received
-----	----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) <small>(See instructions.)</small>	(d) Date received
-----	----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) <small>(See instructions.)</small>	(d) Date received
-----	----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) <small>(See instructions.)</small>	(d) Date received
-----	----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) <small>(See instructions.)</small>	(d) Date received
-----	----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) <small>(See instructions.)</small>	(d) Date received
-----	----- ----- -----	\$-----	-----

Name of organization <b>International Institute of Rural Reconstruction</b>	Employer identification number <b>13-6175722</b>
--	---

**Part III** **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- -----	----- ----- -----

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization: International Institute of Rural Reconstruction; Employer identification number: 13-6175722

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes rows for total number, aggregate value, and compliance questions.

Part II Conservation Easements

Form for Part II Conservation Easements, including questions about purpose, monitoring, and expenses, with a table for held at the end of the tax year.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions about reporting and revenue/assets.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

**3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a**  Public exhibition
- b**  Scholarly research
- c**  Preservation for future generations
- d**  Loan or exchange program
- e**  Other \_\_\_\_\_

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  **Yes**  **No**

**Part IV Escrow and Custodial Arrangements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  **Yes**  **No**

**b** If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  **Yes**  **No**

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	698,123	586,838	683,102	778,638	766,401
<b>b</b> Contributions	0	0	0	0	0
<b>c</b> Net investment earnings, gains, and losses	14,810	13,242	10,209	32,939	87,855
<b>d</b> Grants or scholarships	0	0	0	0	0
<b>e</b> Other expenditures for facilities and programs	(60,467)	98,043	(106,473)	(128,475)	(75,618)
<b>f</b> Administrative expenses	0	0	0	0	0
<b>g</b> End of year balance	652,466	698,123	586,838	683,102	778,638

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment \_\_\_\_\_%
- b** Permanent endowment 100%
- c** Term endowment \_\_\_\_\_%

The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
<b>(i)</b> Unrelated organizations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>(ii)</b> Related organizations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	<input type="checkbox"/>	<input type="checkbox"/>

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land	0	0	0	0
<b>b</b> Buildings	0	561,978	555,683	6,295
<b>c</b> Leasehold improvements	0	73,026	56,079	16,947
<b>d</b> Equipment	0	2,168,594	1,201,891	966,703
<b>e</b> Other	0	191,806	172,349	19,457
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,009,402

**Part VII Investments—Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .		

**Part VIII Investments—Program Related**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, col. (B)) . . .		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)) . . . . .	

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <u>Deposit to Supplier</u>	<u>1,210</u>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) . . . . .	<u>1,210</u>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII .



**Part XIII Supplemental Information** *(Continued)*Part and Line Number: **Part V Line 4**

Earnings and appreciation of from Alice Yen Fund may be used for purpose that honor the memory of Founder, her contribution to rural reconstruction and those that relate to education, training, research programs of the Institute and professional development of its staff. Earnings on the Reader's Digest Endowment for Publications may used for publication expenses. Earnings and appreciation on the Employees' Welfare Fund may be used for any purposes that tends to give a sense of security to the Institute's staff members. Earnings and appreciation on the Yen Mei Tang Memorial Fund may be used for purposes that honor the memory of the Founder.

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

International Institute of Rural Reconstruction

Employer identification number

13-6175722

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) <u>Sub-Saharan Africa</u>	<u>4</u>	<u>45</u>	<u>Program services</u>	<u>See statements</u>	<u>4,530,255</u>
(2) <u>East Asia and the Pacific</u>	<u>2</u>	<u>70</u>	<u>Program services</u>	<u>See statements</u>	<u>2,037,364</u>
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3a</b> Subtotal . . . . .	<u>6</u>	<u>115</u>			<u>6,567,619</u>
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c Totals</b> (add lines 3a and 3b)	<u>6</u>	<u>115</u>			<u>6,567,619</u>

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1</b>	<b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of noncash assistance	<b>(h)</b> Description of noncash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

**2** Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ▶

**3** Enter total number of other organizations or entities . . . ▶

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.  
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* . . . . .  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . .  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* . . . . .  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* . . . . .  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* . . . . .  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* . . . . .  Yes  No

---

**Part V Supplemental Information**

---

Part and Line Number: **Part I - Line 2**

---

[Trainings, Agriculture, Disaster Risk Reduction and Capacity Building](#)

---

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

International Institute of Rural Reconstruction

Employer identification number

13-6175722

**Part I Questions Regarding Compensation**

	Yes	No
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <p> <input type="checkbox"/> First-class or charter travel                      <input type="checkbox"/> Housing allowance or residence for personal use  <input type="checkbox"/> Travel for companions                                      <input type="checkbox"/> Payments for business use of personal residence  <input type="checkbox"/> Tax indemnification and gross-up payments              <input type="checkbox"/> Health or social club dues or initiation fees  <input type="checkbox"/> Discretionary spending account                              <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)                 </p>		
<p><b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p><b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <p> <input type="checkbox"/> Compensation committee                                      <input type="checkbox"/> Written employment contract  <input type="checkbox"/> Independent compensation consultant                      <input type="checkbox"/> Compensation survey or study  <input type="checkbox"/> Form 990 of other organizations                              <input type="checkbox"/> Approval by the board or compensation committee                 </p>		
<p><b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p>		
<p><b>a</b> Receive a severance payment or change-of-control payment? . . . . .</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p><b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . .</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p><b>c</b> Participate in or receive payment from an equity-based compensation arrangement? . . . . .</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>		
<p><b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</b></p>		
<p><b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p>		
<p><b>a</b> The organization? . . . . .</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p><b>b</b> Any related organization? . . . . .</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>If "Yes" on line 5a or 5b, describe in Part III.</p>		
<p><b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p>		
<p><b>a</b> The organization? . . . . .</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p><b>b</b> Any related organization? . . . . .</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>If "Yes" on line 6a or 6b, describe in Part III.</p>		
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p><b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .</p>	<input type="checkbox"/>	<input type="checkbox"/>

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	(i)	200,000	0	10,052	20,000	0	230,052	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

International Institute of Rural Reconstruction

Employer identification number

13-6175722

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) _____					
(2) _____					
(3) _____					
(4) _____					
(5) _____					
(6) _____					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) <u>International Institute of Rural Reconstruction 13-7371486</u> <u>1350 Avenue of the Americas, Floor 2, New York, NY 10019.</u>	<u>Investment Mutual Fund</u>	<u>NY</u>	<u>501(C)(3)</u>	<u>Schedule A Part I Line 12a</u>	<u>N/A</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(2) _____						<input type="checkbox"/>	<input type="checkbox"/>
(3) _____						<input type="checkbox"/>	<input type="checkbox"/>
(4) _____						<input type="checkbox"/>	<input type="checkbox"/>
(5) _____						<input type="checkbox"/>	<input type="checkbox"/>
(6) _____						<input type="checkbox"/>	<input type="checkbox"/>
(7) _____						<input type="checkbox"/>	<input type="checkbox"/>

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(2) -----							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(3) -----							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(4) -----							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(5) -----							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(6) -----							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(7) -----							<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) -----								<input type="checkbox"/>	<input type="checkbox"/>
(2) -----								<input type="checkbox"/>	<input type="checkbox"/>
(3) -----								<input type="checkbox"/>	<input type="checkbox"/>
(4) -----								<input type="checkbox"/>	<input type="checkbox"/>
(5) -----								<input type="checkbox"/>	<input type="checkbox"/>
(6) -----								<input type="checkbox"/>	<input type="checkbox"/>
(7) -----								<input type="checkbox"/>	<input type="checkbox"/>

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>f</b> Dividends from related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>g</b> Sale of assets to related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>h</b> Purchase of assets from related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>i</b> Exchange of assets with related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512–514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(2) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(3) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(4) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(5) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(6) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(7) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(8) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(9) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(10) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(11) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(12) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(13) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(14) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(15) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
(16) .....				<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	

**SCHEDULE O  
(Form 990)**

**Supplemental Information to Form 990 or 990-EZ**

**2024**

Name of the Organization  
International Institute of Rural Reconstruction

EIN  
13-6175722

Part and Line Number: **Header - Amended Reason**

To file the final audited financial statements for the year 2024 and supersede the previous filing that contained the draft version.

Part and Line Number: **Part I Line 1**

IIRR's mission is to enable communities and those who work with them to develop innovative yet practical solutions to poverty through a community-led development approach and widely share to encourage replication.

Part and Line Number: **Part VI Line 11(a)**

The Form 990 and all of its Schedules are reviewed and commented by the financial external auditors, then submitted to the Finance and Budget Committee of the IIRR Board of Trustees for further review and comments.

Part and Line Number: **Part VI Line 12(c)**

IIRR asks for an annual review of the Conflict of Interest policy and disclosure by board members of any potential conflicts. Additionally, all staff are provided with the policy and are required to disclose any potential conflicts to management. The policy is also detailed on our website. Finally, IIRR has set procedures in place to prevent conflicts of interest by requiring multiple internal approvals in awarding contracts, hiring, granting, purchasing goods, or partnering with others. Any violation of the policy or procedures would be viewed as a serious infraction and would lead to formal disciplinary action or termination.

Part and Line Number: **Part VI Line 15**

The process for determining the salary of the president for calendar year 2024 included a salary review of other nonprofits, and discussion and approval of the compensation by the Board at its December meeting (with the President excused from the room).

Part and Line Number: **Part VI Line 19**

IIRR makes its governance documents, policies (including the conflict of interest policy and donor privacy policy), financial statements, annual reports, Board minutes and Form 990 available on its website at [www.IIRR.org/index.php/about/financial](http://www.IIRR.org/index.php/about/financial). The information can also be requested by email, mail, or in person by contacting the New York office.



Isla Lipana & Co.

# Institute of Rural Reconstruction (A Nonprofit, Nonstock Organization)

**Financial Statements**

**As at and for the years ended December 31, 2024 and 2023**





## Independent Auditor's Report

To the Board of Trustees of  
**International Institute of Rural Reconstruction**  
(A Nonprofit, Nonstock Organization)  
State of Delaware  
United States of America

### Report on the Audited Financial Statements

#### Opinion

We have audited the accompanying financial statements of International Institute of Rural Reconstruction (the "Institute") which comprise the statements of financial position as at December 31, 2024 and 2023, statements of activities and changes in net assets and statements of cash flows for the years then ended, including the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Institute as at December 31, 2024 and 2023, statements of activities and changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institute, and have fulfilled our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits, which include relevant ethical requirements in the United States of America and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Isla Lipana & Co., 29th Floor, AIA Tower, 8767 Paseo de Roxas,  
1226 Makati City, Philippines  
+63 (2) 8845 2728

## **Responsibilities of Management and Those Charged With Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Institute's ability to continue as a going concern for one year after the date of financial statements are available to be issued; to disclose, as applicable, matters related to going concern; and to use the going concern basis of accounting unless management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

## **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and ISAs will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Board of Trustees of  
International Institute of Rural Reconstruction  
(A Nonprofit, Nonstock Organization)  
Page 3

In performing an audit in accordance with GAAS and ISAs, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Institute's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Institute's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

*Isla dipana & Co.*  
Makati City, Philippine  
January 13, 2026

**International Institute of Rural Reconstruction**  
(A Nonprofit, Nonstock Organization)

Statements of Assets, Liabilities and Net Assets  
As at December 31, 2024 and 2023  
(All amounts in U.S. Dollar)

	Notes	2024	2023
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	2	2,949,309	8,583,194
Investments	3, 9	1,311,400	1,243,270
Contribution receivables	4	1,050,709	1,521,833
Other receivables	5	150,197	49,209
Prepayments and other current assets		45,523	82,036
Total current assets		5,507,138	11,479,542
<b>Non-current assets</b>			
Non-current portion of contribution receivables	4	1,703,588	3,434,829
Property and equipment, net	6	1,009,402	172,126
Retirement benefit asset, net	8	73,677	85,214
Other non-current assets		58,471	58,471
Total non-current assets		2,845,138	3,750,640
<b>Total assets</b>		<b>8,352,276</b>	<b>15,230,182</b>
<b>Liabilities and Net Assets</b>			
<b>Current liability</b>			
Account payables and other current liabilities	7	1,437,490	2,072,914
<b>Non-current liability</b>			
Other liabilities		1,210	1,264
Total liabilities		1,438,700	2,074,178
<b>Net assets</b>			
Without donor restrictions	9	1,542,849	1,463,309
With donor restrictions	9	5,370,727	11,692,695
Total net assets		6,913,576	13,156,004
<b>Total liabilities and net assets</b>		<b>8,352,276</b>	<b>15,230,182</b>

The notes on pages 1 to 16 are an integral part of these financial statements.

**International Institute of Rural Reconstruction**  
(A Nonprofit, Nonstock Organization)

Statements of Activities and Changes in Net Assets  
For the years ended December 31, 2024 and 2023  
(All amounts in U.S. Dollar)

	Notes	2024			2023		
		Without donor restrictions	With donor restrictions	Total	Without donor restrictions	With donor restrictions	Total
<b>Operating activities</b>							
<b>Operating revenues</b>							
Contributions/Grants:							
Corporation		584,140	-	584,140	22,306	78,785	101,091
Foundations		16,000	1,041,516	1,057,516	32,500	10,333,181	10,365,681
Government		-	135,029	135,029	-	318,049	318,049
Individual		97,604	30,000	127,604	195,247	13,000	208,247
Use of campus facilities		287,448	-	287,448	218,176	-	218,176
Training courses, study missions and technical assistance		156,268	-	156,268	152,638	-	152,638
Others		89,163	-	89,163	160,433	-	160,433
Total operating revenues before releases		1,230,623	1,206,545	2,437,168	781,300	10,743,015	11,524,315
Net assets released from restrictions -							
Satisfaction of program activities		7,528,513	(7,528,513)	-	2,879,654	(2,879,654)	-
Total operating revenues after releases		8,759,136	(6,321,968)	2,437,168	3,660,954	7,863,361	11,524,315
<b>Operating expenses</b>							
	11						
Learning community		7,894,775	-	7,894,775	3,357,105	-	3,357,105
Management and general		697,120	-	697,120	329,501	-	329,501
Applied learning		232,151	-	232,151	139,912	-	139,912
Fund raising		76,144	-	76,144	28,650	-	28,650
Total operating expenses		8,900,190	-	8,900,190	3,855,168	-	3,855,168
<b>Change in net assets from operating activities</b>		(141,054)	(6,321,968)	(6,463,022)	(194,214)	7,863,361	7,669,147
<b>Non-operating activities</b>							
Gain due to change in market values of investments	3, 9	181,206	-	181,206	170,570	-	170,570
Interest income from investments	3, 9	27,903	-	27,903	24,012	-	24,012
Translation and exchange gain	13	11,485	-	11,485	23,037	-	23,037
Change in net assets from non-operating activities		220,594	-	220,594	217,619	-	217,619
<b>Change in net assets</b>		79,540	(6,321,968)	(6,242,428)	23,405	7,863,361	7,886,766
<b>Net assets, beginning of the year</b>		1,463,309	11,692,695	13,156,004	1,439,904	3,829,334	5,269,238
<b>Net assets, end of the year</b>		1,542,849	5,370,727	6,913,576	1,463,309	11,692,695	13,156,004

The notes on pages 1 to 16 are an integral part of these separate financial statements.

**International Institute of Rural Reconstruction**  
(A Nonprofit, Nonstock Organization)

Statements of Cash Flows  
For the years ended December 31, 2024 and 2023  
(All amounts in U.S. Dollar)

	Notes	2024	2023
<b>Cash flows from operating activities</b>			
Change in net assets		(6,242,428)	7,886,766
Adjustments for:			
Depreciation and amortization	6	84,984	46,946
Net movement in retirement benefit asset	8	11,569	(1,919)
Effect of foreign exchange rate changes translation		(11,485)	(23,037)
Interest and dividend income	2, 3	(28,349)	(24,684)
Gain on changes in market value on investments	3, 9	(181,206)	(170,570)
Adjusted change in net assets before working capital changes		(6,366,915)	7,713,502
Decrease (Increase):			
Contribution receivables		2,246,588	(33,943)
Other receivables		(84,999)	245,476
Prepayments and other current assets		36,513	(65,698)
Increase (Decrease):			
Accounts payable and other current liabilities		(661,889)	(799,925)
Other liabilities		(54)	(1,140)
Cash (absorbed by) generated from operations		(4,830,756)	7,058,272
Interest income from cash in bank	2	446	672
Net cash (used in) provided by operating activities		(4,830,310)	7,058,944
<b>Cash flows from investing activities</b>			
Withdrawals of investments	3	347,172	405,540
Additions to investments	3	(206,191)	(299,671)
Additions to property and equipment	6	(849,512)	(106,707)
Net cash used in investing activities		(708,531)	(838)
<b>Effects of foreign exchange rate changes on cash and cash equivalents</b>			
		(95,044)	(149)
<b>Net (decrease) increase in cash and cash equivalents for the year</b>			
		(5,633,885)	7,057,957
Cash and cash equivalents at beginning of the year		8,583,194	1,525,237
<b>Cash and cash equivalents at end of the year</b>	2	2,949,309	8,583,194

The notes on pages 1 to 16 are an integral part of these financial statements

**International Institute of Rural Reconstruction**  
(A Nonprofit, Nonstock Organization)

Notes to the Financial Statements

As at and for the years ended December 31, 2024 and 2023

(All amounts are in U.S Dollar, unless otherwise stated)

**1 General information**

The International Institute of Rural Reconstruction ('the Institute') is a nonprofit, nonstock organization formed in 1960 under the laws of the State of Delaware, United States of America (U.S.A.). The Institute's legal headquarters is in New York, USA while the operational headquarters is located in the Philippines. The Institute has regional centers in Asia (Philippines) and Africa (Kenya) and offices in Addis Ababa, Ethiopia; Kampala, Uganda; and Juba, South Sudan.

The Institute is a tax-exempt organization under Section 501 (c) (3) of the United States Internal Revenue Code. The Institute is a recognized public charity. Contributions to the Institute qualify for the maximum allowable charitable deduction in the U.S.A.

The Institute is a global learning, training and capacity development organization which, with its predecessor organizations, has more than 80 years of experience and commitment to rural development. The Institute's program service has two main functional categories (described in Note 11), i.e. learning community program and applied learning program. Resource generation is focused on unrestricted contributions, restricted grants, earned revenue through trainings, workshops, study programs, customized courses, technical assistance, use of campus facilities, publication sales and investment return on endowment funds.

The unrest situation in Myanmar pushes the Institute to temporarily put on hold its operations in the said country since the said situation affects the banking, local and international travel of the Institute's staff and the overall implementation of project activities. The Institute is closely monitoring the situation and will resume operations once feasible.

The financial statements have been approved and authorized for issuance by the Board of Trustees (BOT) on January 13, 2026.

**2 Cash and cash equivalents**

Cash and cash equivalents as at December 31 consist of:

	2024	2023
Cash in banks	1,454,132	1,523,763
Cash on hand	2,589	3,777
Short-term placements	1,492,588	7,055,654
	2,949,309	8,583,194

Cash in banks earn interest at the prevailing bank deposit rates.

Cash and cash equivalents include restricted cash in banks and short-term placements amounting to US\$2,188,678 (2023 - US\$7,755,220), which pertains to amounts given by various donors for the implementation of program services.

Interest income earned from cash and cash equivalents for the years ended December 31, 2024 and 2023 amounted to US\$446 and US\$672, respectively.

### 3 Investments

Investments as at December 31 consist of

	2024				Total
	Equity stocks	Short-term	Long-term		
		Money market placements	U.S. treasury notes		
Costs at January 1, 2024	859,808	-	-	-	859,808
Gain on changes in market value at January 1, 2024	246,670	80,718	56,076	-	383,464
Market values at January 1, 2024	1,106,478	80,718	56,076	-	1,243,272
Interest and dividends	27,903	-	-	-	27,903
Additions	206,191	-	-	-	206,191
Withdrawals	(347,172)	-	-	-	(347,172)
Gain due to change in market values	181,206	-	-	-	181,206
Market values at December 31, 2024	1,174,606	80,718	56,076	-	1,311,400

	2023				Total
	Equity stocks	Short-term	Long-term		
		Money market placements	U.S. treasury notes		
Costs at January 1, 2023	971,589	-	-	-	971,589
Gain on changes in market value at January 1, 2023	46,174	80,718	56,076	-	182,968
Market values at January 1, 2023	1,017,763	80,718	56,076	-	1,154,557
Interest and dividends	24,012	-	-	-	24,012
Additions	299,671	-	-	-	299,671
Withdrawals	(405,540)	-	-	-	(405,540)
Gain due to change in market values	170,570	-	-	-	170,570
Market values at December 31, 2023	1,106,476	80,718	56,076	-	1,243,270

The above investments comprise the endowment funds as disclosed in Note 9.

Gains due to change in market values and interest and dividends during the year are shown in the statements of activities and changes in net assets.

As at December 31, 2024 and 2023, the Institute's investments in equity stocks, money market placements and U.S. Treasury Notes are classified as Level 1, with fair values based on readily available determinable market prices. There were no changes in valuation techniques that resulted in transfer in or out of an investment's assigned level within the hierarchy.

### 4 Contribution receivables

Contribution receivables are covered by signed grant agreements. Realization of the pledges is expected in the following periods as at December 31:

	2024	2023
In one year or less	1,050,709	1,521,833
Between one and five years	1,703,588	3,434,829
	2,754,297	4,956,662

## 5 Other receivables

Other receivables as at December 31 consist of:

	2024	2023
Advances to officers and employees	87,876	31,910
Trade receivables	62,321	17,299
	150,197	49,209

Trade receivables consist of grants arising from technical assistance, study programs and training courses. Advances to officers and employees are cash given in advance for the purposes of carrying the Institute's technical assistance, study programs, training courses and other projects.

## 6 Property and equipment, net

Details of property and equipment and its movement as at and for the years ended December 31 are as follows:

	Leasehold improvements	Buildings	Furniture and office equipment	Transportation equipment	Other equipment	Total
<b>Cost</b>						
At December 31, 2022	75,794	578,228	807,868	514,455	186,021	2,162,366
Additions	-	4,757	62,272	23,049	16,629	106,707
Disposals	-	-	(9,038)	(27,603)	-	(36,641)
Cumulative translation adjustments	448	3,747	2,402	1,342	(12,808)	(4,869)
At December 31, 2023	76,242	586,732	863,504	511,243	189,842	2,227,563
Additions	-	-	162,802	672,983	13,727	849,512
Disposals	-	-	(2,680)	-	-	(2,680)
Cumulative translation adjustments	(3,216)	(24,754)	(25,794)	(13,464)	(11,763)	(78,991)
At December 31, 2024	73,026	561,978	997,832	1,170,762	191,806	2,995,404
<b>Accumulated depreciation and amortization</b>						
At December 31, 2022	50,283	572,120	793,804	455,138	170,180	2,041,525
Depreciation and amortization	3,968	2,369	26,325	9,530	4,754	46,946
Disposals	-	-	(9,038)	(27,603)	-	(36,641)
Cumulative translation adjustments	313	3,390	(1,228)	1,332	(200)	3,607
At December 31, 2023	54,564	577,879	809,863	438,397	174,734	2,055,437
Depreciation and amortization	3,816	2,184	36,635	39,633	2,716	84,984
Disposals	-	-	(2,415)	-	(265)	(2,680)
Cumulative translation adjustments	(2,301)	(24,380)	(28,369)	(91,853)	(4,836)	(151,739)
At December 31, 2024	56,079	555,683	815,714	386,177	172,349	1,986,002
<b>Carrying amounts</b>						
At December 31, 2024	16,947	6,295	182,118	784,585	19,457	1,009,402
At December 31, 2023	21,678	8,853	53,641	72,846	15,108	172,126

The Institute donated its land in Cavite to the Philippine Rural Reconstruction Movement, Inc. (PRRM) in 1975. Excluded from this donation were buildings and other improvements on such land. In the same year, PRRM and the Institute entered into a lease agreement on the land in Cavite for a period of 25 years, renewable for another 25 years upon mutual agreement of the parties concerned. The annual rental under the lease contract was US\$286 until May 25, 2000.

Depreciation and amortization is included under operating expenses in the statement of activities. See Note 11.

On May 23, 2000, the Institute and PRRM executed a contract to confirm their agreement to share the Cavite campus for rural reconstruction work. The contract permits the Institute to use its portion of the campus without rent through May 25, 2025 and may be extended for another 25 years upon mutual agreement of the parties concerned. The fair value of the rent amounted to \$10,305 in 2024 (2023 - \$10,715).

Management believes that there is no indication of impairment on its property and equipment as at December 31, 2024 and 2023.

Fully depreciated property and equipment that are still in use as at December 31, 2024 amounted to \$1,820,826 (2023 - \$1,798,958).

## 7 Account payables and other current liabilities

Account payables and other current liabilities as at December 31 consist of:

	2024	2023
Account payables	698,685	442,106
Fund set aside for field partners	639,499	1,420,928
Statutory payables	74,132	186,252
Others	25,174	23,628
	<u>1,437,490</u>	<u>2,072,914</u>

Funds set aside for field partners are payables relating to field program expenses and are expected to be settled within 30 to 360 days from the end of the reporting period.

Accounts payable are normally due to suppliers and service providers and are non-interest-bearing and are generally on 30 to 60 days' term.

Statutory payables represent liabilities from withholding taxes, social security premiums and other liabilities to governments.

Other payables comprise mainly of the obligations relating to employee benefits and other funds that are expected to be settled within one year from the end of the reporting period.

## 8 Retirement benefits

The Institute has a defined benefit retirement plan for its employees in the Philippines and a defined contribution retirement plan covering its employees in the U.S.A. and Africa Regional Center.

### Retirement Plan for Philippines

The Institute has a funded noncontributory retirement plan covering all regular employees in the Philippines except for certain staff members covered by other plans. A local bank, appointed as trustee, administers the Plan. The Institute's policy is to fund accrued retirement costs.

Effective July 1, 2000, the Institute amended the Plan to change the benefit formula to a cash balance formula from the existing benefit calculation based upon years of service and final pay. The benefits accrued as at June 30, 2000 under the old formula were credited to each employee's personal retirement account (PRA). A fixed percentage of the employee's monthly salary (at the time earned) beginning July 1, 2000 is also being credited to the employee's PRA.

Normal retirement date is upon attainment by a member of age 60 while early retirement is at age 50, with at least 10 years of service. Upon retirement, an employee receives in one lump sum the amount credited to his/her PRA or the legally mandated minimum retirement benefit, whichever is higher. In case of voluntary resignation, the employee is entitled to receive the amount standing to his/her credit upon the member attaining the age of 50 or after having completed at least 10 years of continuous service. A member who resigns from the employment of the Institute before completing 10 years of continuous service shall be entitled to receive one-half of the amount standing to his/her credit upon resignation and the balance of such amount standing to his/her credit upon attaining the age of 50. Alternatively, he/she may request for his/her fund balance to be transferred to another qualified plan. The fund is required to be under trusteeship to comply with the Philippine requirement for tax qualification. No part of the amount of the fund may be used for or diverted to any purpose other than for the benefit of the members and their beneficiaries.

Details of the Plan's status as at December 31 are as follows:

	2024	2023
Retirement benefit obligation	296,752	273,346
Fair value of plan assets	(370,429)	(358,560)
Retirement benefit asset	(73,677)	(85,214)

Components of retirement benefit expense for the years ended December 31 are as follows:

	2024	2023
Current service cost	25,281	23,931
Interest cost	15,512	12,834
Expected return on plan assets	115	1,254
Amortization of transition obligation	(9,205)	(7,311)
	31,703	30,708

Retirement benefit expense is presented as part of Staff cost under "Operating expenses" account in the statements of activities (see Note 11).

Changes in the retirement benefit obligation for the years ended December 31 are as follows:

	2024	2023
Beginning balance	273,346	252,142
Current service cost	25,281	23,931
Interest cost	15,512	12,834
Benefits paid	(1,303)	(14,033)
Actuarial gain	(4,552)	(3,099)
Translation adjustment	(11,532)	1,571
Ending balance	296,752	273,346

Changes in the fair value of plan assets for the years ended December 31 are as follows:

	2024	2023
Beginning balance	358,560	333,965
Actual return on plan assets	88	12,834
Contributions	24,999	23,857
Benefits paid	(1,303)	(14,033)
Actuarial gain (loss)	3,211	(130)
Translation adjustment	(15,126)	2,067
Ending balance	370,429	358,560

The principal actuarial assumptions used were as follows:

	2024	2023
Discount rate	6.11%	6.09%
Return on plan assets rate	3.22%	0.03%
Salary increase rate	1.00%	2.50%

The Plan is funded by contributions of the Institute to a trust fund managed by a Philippine bank. The Plan assets of the Institute include Philippine peso and U S. dollar-denominated investments. The market value of the Plan assets is determined by the fund trustee.

Notwithstanding any other provisions of the trust agreement, the fund trustee shall use its best efforts to maintain allocation of the investment of the provident fund as established by the Institute's retirement committee and approved by the Institute's BOT. Funds delivered to the trustee in Philippine pesos shall be invested in Philippine peso-denominated investments. Funds delivered to the trustee in U. S. dollars shall be invested in U.S. dollar-denominated investments.

#### Retirement Plan for Other Countries

Retirement benefit expense for the defined contribution retirement plan amounted to \$276,488 in 2024 (2023 - \$62,957). This is presented as part of Staff cost under "Operating expenses" account in the statements of activities (see Note 11). The accruals related to this expense are recorded in accounts payables amounting to \$276,488 as at December 31, 2024 in Note 7 (2023 - \$62,957).

## 9 Net assets

Net assets with donor restrictions as at December 31 consist of the following:

	2024	2023
Subject to expenditures for specified purpose		
<i>Learning community program</i>		
Mastercard Foundation (MCF)	1,492,588	6,998,403
International Development Research Center (IDRC)	460,847	1,387,753
Ministry of Water and Environment (MWE), Uganda	861,995	207,899
United Nations Food & Agriculture Organisation (FAO)	424,074	4,187
Asian Development Bank (ADB)	320,652	80,462
United Nations Development Programme (UNDP)	266,074	336,840
Swiss Agency for Development and Cooperation (SDC)	233,097	-
Ministry of Agriculture, Animal Industries and Fisheries (MAAIF), Uganda	-	524,382
International Rice Research Institute (IRRI)	-	311,794
Africa Enterprise Challenge Fund (AECF)	-	141,717
U.S. Agency for International Development (USAID)	-	121,142
Wildlife Conservation Society (WCS)	-	69,638
Darwin Initiative	-	66,896
International Center for Living Aquatic Resources Management (ICLARM)	-	48,166
Bioversity International	-	34,997
Save the Children Fund	-	33,064
German Agency for International Cooperation (GIZ)	-	31,636
World Vegetable Center (WVC)	-	27,892
International Center for Tropical Agriculture (CIAT)	-	14,539
Metrobank Foundation, Philippines	-	8,018
	4,059,327	10,449,425
<i>Endowment Funds</i>		
The Alice Yen Senior Fellowship Fund	497,391	538,658
The Employees' Welfare Fund	62,660	68,242
The Mr. & Mrs. Yen Mei Tang Memorial Fund	54,708	59,251
The Jimmy Yen Go to the People Fund	37,702	31,967
The Reader's Digest Endowment for Publications	5	5
	652,466	698,123
<i>Investment Income Accounts</i>		
Investment Account Alice Yen	451,936	348,761
Temporarily Restricted	166,001	180,503
Investment Account Welfare	35,778	15,835
Investment Account Mei Tang	5,214	43
Investment Account Readers	5	5
	658,934	545,147
	5,370,727	11,692,695

The net assets comprising of funds without donor restrictions as at December 31, 2024 and 2023 amounts to US\$1,542,849 and US\$1,463,309, respectively.

Changes in the market value of investment income account for the years ended December 31, 2024 and 2023 amounts to US\$84,292 and US\$72,527.

### *Endowment funds*

Earnings and appreciation of endowment funds were included as part of without donor restrictions net assets.

Earnings and appreciation on The Alice Yen Fund may be used for purposes that honor the memory of Alice Yen and her contributions to rural reconstruction and those that relate to education, training, research programs of the Institute and professional development of its staff.

Earnings on The Reader's Digest Endowment for Publications may be used for publication expenses. In 2020, the donor authorized the temporary release of funds to the Institute for operating purposes, subject to restoration on a reasonable time.

Earnings and appreciation on The Employees' Welfare Fund may be used for any purpose that tends to give a sense of security to the Institute's staff members.

Earnings and appreciation on The Mr. & Mrs. Yen Mei Tang Memorial Fund may be used for purposes that honor the memory of Mr. and Mrs. Yen Mei Tang and meet any of the following conditions:

- a. Send promising Institute staff members, holding bachelor's degrees, to study for master's at the University of the Philippines.
- b. Enable promising young staff members to attend short-term courses or to receive training in subjects related to the Institute's mission and language, computer science or to other subjects relating to their work for the Institute.
- c. Provide grants to finance on-site study of successful rural reconstruction efforts.
- d. Finance expenditures on facilities and equipment that improve staff effectiveness.
- e. Finance publications of the Institute staff members related to rural reconstruction.

In 2003, the Institute transferred the Rural Reconstruction Endowment Fund amounting to US\$50,128 to an endowment trust, which is a separate entity. The endowment trust is organized exclusively for the benefit of the Institute and shall operate as a supporting organization of the Institute in accordance with Section 509 (a)(3) of the U.S. Internal Revenue Code. The Institute has no control over the trust. The earnings of the fund will be for the benefit of the Institute only upon the determination of the distributable amount by the trustees of the endowment trust. Any earnings not distributed shall be accumulated to the principal. The value of the endowment trust as at December 31, 2024 and 2023 amounted to US\$116,531 and US\$98,779, respectively.

Changes in the endowment net assets with donor restrictions for the years ended December 31 follow:

	2024	2023
Endowment net assets, beginning of year	698,123	586,838
Investment return, net	14,810	13,242
Amount appropriated for expenditures	(157,381)	-
Changes in the market value	96,914	98,043
Endowment of assets, end of year	652,466	698,123

## 10 Commitments and contingencies

The Institute leases various office spaces for its operations. The terms of these leases range from one (1) to three (3) years. Total rent expense amounted to \$190,672 and \$91,807 in 2024 and 2023, respectively, and is shown as part of "Rental and maintenance" under "Operating expenses" account in the statements of activities (see Note 11).

## 11 Operating expenses

Operating expenses for the years ended December 31 are as follow:

		2024						
		Program services			Supporting services		Total	
	Notes	Learning community	Applied learning	Subtotal	Management and general	Fund raising	Subtotal	
Contractual services		4,613,729	96,485	4,710,214	175,528	21,940	197,468	4,907,682
Staff costs	8	1,695,981	82,048	1,778,029	290,486	32,871	323,357	2,101,386
Travel		722,542	25,935	748,477	69,358	6,402	75,760	824,237
Rental and maintenance		276,489	5,553	282,042	101,926	9,409	111,335	393,377
Supplies and materials		229,630	15,308	244,938	-	-	-	244,938
Printing and publications		124,150	598	124,748	2,174	201	2,375	127,123
Depreciation and amortization	6	22,181	2,464	24,645	55,240	5,099	60,339	84,984
Communications		13,138	549	13,687	2,408	222	2,630	16,317
Others		196,935	3,211	200,146	-	-	-	200,146
		7,894,775	232,151	8,126,926	697,120	76,144	773,264	8,900,190

  

		2023						
		Program services			Supporting services		Total	
	Notes	Learning community	Applied learning	Subtotal	Management and general	Fund raising	Subtotal	
Staff costs	8	1,301,095	15,709	1,316,804	155,670	14,371	170,041	1,486,845
Contractual services		796,272	64,884	861,156	-	-	-	861,156
Rental and maintenance		491,311	10,291	501,602	86,197	7,956	94,153	595,755
Travel		429,179	34,267	463,446	18,667	1,723	20,390	483,836
Supplies and materials		108,247	8,673	116,920	-	-	-	116,920
Printing and publications		77,898	2,571	80,469	1,249	115	1,364	81,833
Depreciation and amortization	6	12,253	1,361	13,614	30,515	2,817	33,332	46,946
Communications		18,023	950	18,973	8,546	789	9,335	28,308
Others		122,827	1,206	124,033	28,657	879	29,536	153,569
		3,357,105	139,912	3,497,017	329,501	28,650	358,151	3,855,168

The foregoing expenses incurred by the Institute are classified by functional category of program and supporting services. The functional categories included under program services are described as follows:

a. Learning Community Program

This program aims to: (1) enable people and their communities to effect meaningful change in their lives through research and learning process; and (2) generate knowledge about participatory human development through practical experience. Capacity building of people and their institutions is achieved at the community level through this program.

b. Applied Learning Program

This program aims to contribute to the global body of knowledge on organizational and program effectiveness and good governance through practical trainings, workshops, conferences, technical assistance, study programs and publications. The focus is to transform field experience into a unique, informed, evolving and on-site learning through interaction between community members and development practitioners engaged at national, regional and global levels.

## 12 Liquidity

The Institute's financial assets available within one year of the financial reporting date for general expenditure are as follows:

	Notes	2024	2023
Cash and cash equivalents*	2	760,631	827,974
Investments	3	1,311,400	1,243,270
Contribution receivables	4	1,050,709	1,521,833
Other receivables	5	150,197	49,209
<b>Total assets</b>		<b>3,272,937</b>	<b>3,642,286</b>

\* Excluding restricted cash amounting to US\$2,188,678 (2023 - US\$7,755,220).

The Institute's financial assets have been reduced by amounts not available for general use because of donor imposed restrictions for the implementation of program services.

The Institute's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is restricted for specific purposes and, therefore, is not available for general expenditure. As part of the Institute's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

## 13 Financial risk management objectives and policies

The Institute's principal financial instruments consist mainly of cash and cash equivalents, investments, contribution and other receivables, accounts payable and other current liabilities (excluding statutory payables). The main purpose of these financial instruments is to maintain security and liquidity. Subject to that objective, the Institute seeks a reasonable return on its investments given their risk profile. The Institute is restricted to invest in instruments of a limited class of issuers, particularly government or government-guaranteed obligations, money market mutual funds, corporate obligations and certain index securities.

### Concentration of risks

**Custodial Credit Risk.** Cash and cash equivalents are maintained with several financial institutions. Deposits held with banks may exceed the amount of insurance provided on such deposits. Generally, these deposits may be redeemed upon demand and are maintained with financial institutions of reputable credit and therefore bear minimal credit risk.

**Interest Rate Risk.** Disclosure of the maturities of investments is required when the fair market value is adversely affected by changes in interest rates. Investments are intended to be held for an undefined period.

**Foreign Currency Risk.** Foreign exchange risk is the risk that the value of the Institute's financial instrument will fluctuate due to changes in foreign exchange rates. The Institute has recognized in the statements of activities net foreign exchange gain of US\$11,485 in 2024 (2023 - US\$23,037).

The Institute's foreign currency-denominated monetary assets and liabilities as at December 31 and their functional currency equivalent follow:

2024										
	Original currency									Functional currency
	PHP	ETB	KES	UGX	KHR	SSP	EUR	GBP	MMK	
Financial assets:										
Cash and cash equivalents	6,447,648	9,011,735	25,684	10,744,445	-	19,870	20	2	-	185,397
Contribution receivables	(180,184)	(32,246,455)	(4,906,536)	4,093,701,865	(27,786,460)	-	(145,933)	(32,210)	-	2,294,243
Other receivables	2,157,997	89,609	(677,817)	60,506,768	595,172	11,926,555	2,100	-	(150,009,970)	155,089
Financial liabilities:										
Accounts payable and other current liabilities	(29,133,551)	8,962,776	(680,927)	(2,572,344,744)	-	-	(800)	-	(8,786,154)	(520,981)
Net foreign currency - denominated financial assets (liabilities)	(20,708,090)	(14,182,335)	(6,239,596)	1,592,608,334	(27,191,288)	11,946,425	(144,613)	(32,208)	(158,796,124)	2,113,748
2023										
	Original currency									Functional currency
	PHP	ETB	KES	UGX	KHR	SSP	EUR	GBP	MMK	
Financial assets:										
Cash and cash equivalents	6,383,600	308,835	325,861	50,697,321	633,333	84,785	115	431	-	172,991
Contribution receivables	(128,657)	(28,377,932)	(4,906,536)	8,045,115,467	(27,786,460)	-	(145,933)	(32,210)	-	4,569,398
Other receivables	1,118,077	93,408	(685,317)	44,229,818	-	11,926,555	2,100	-	(191,754,529)	51,431
Financial liabilities:										
Accounts payable and other current liabilities	(22,045,082)	(3,752,971)	(2,496,091)	(4,228,150,597)	-	-	(800)	-	6,450,000	(2,243,963)
Net foreign currency - denominated financial assets (liabilities)	(14,672,062)	(31,728,660)	(7,762,083)	3,911,892,009	(27,153,127)	12,011,340	(144,518)	(31,779)	(185,304,529)	2,549,857

In the revaluation of its foreign currency-denominated financial assets and liabilities, the Institute used the following exchange rates as at December 31:

	2024	2023
Philippines peso (PHP)	57.84	55.40
Kenyan shillings (KES)	130.38	156.74
Euro (EUR)	0.96	0.91
Ethiopian birr (ETB)	127.55	55.99
Ugandan shillings (UGX)	3,703.70	3,846.15
United Kingdom pound (GBP)	0.80	0.79
Sudanese pound (SSP)	129.87	155.00
Cambodian riel (KHR)	4,166.67	4,166.67
Myanmar kyats (MMK)	2,127.66	2,083.33

The following table demonstrates the sensitivity to a reasonable possible change in U.S. dollar exchange rate, with all variables held constant, of the Institute's excess of revenue, gains and other support over expenses as at December 31:

	PHP	ETB	KES	UGX	KHR	SSP	EUR	GBP
<i>December 31, 2024</i>								
Increase by 10%	101,336	64,229	179	2,637	-	139	19	2
Decrease by 10%	123,856	78,502	219	3,223	-	170	23	3
<i>December 31, 2023</i>								
Increase by 10%	104,749	5,014	1,890	11,983	138	497	115	499
Decrease by 10%	128,027	6,129	2,310	14,646	169	608	141	610

## 14 Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### 14.1 Basis of preparation

The financial statements of the Institute have been presented on the accrual basis in accordance with accounting principles generally accepted in the U.S.A. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide").

### 14.2 Financial statement presentation

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Institute and changes therein are classified as follows:

- Net assets without donor restrictions

Net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. The Institute's BOT may designate assets without restrictions for specific operational purposes from time to time.

- Net assets with donor restrictions

Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the organization or by the passage of time.

Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

### **14.3 Basis of accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting. Revenues are recorded when earned and expenses when incurred and measurable, regardless of when the related cash flows take place. Non-exchange transactions, in which the Institute receives value without directly giving equal value in exchange, include grants and private donations. On an accrual basis, revenue from these transactions is recognized in the year in which all criteria are satisfied, if measurable and probable of collection.

### **14.4 Measure of operations**

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, bank charges, and other activities considered to be of a more unusual or nonrecurring nature.

### **14.5 Use of estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the U.S.A. requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue, expenses, or other changes in net assets during the year. Actual results could differ from these estimates.

### **14.6 Cash and cash equivalents**

Cash includes cash on hand and cash in bank. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash with original maturities of three months or less and that are subject to an insignificant risk of change in value.

### **14.7 Investments**

Investments are reported at fair value based on quoted market prices. Net appreciation (depreciation) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments, is presented in the statement of activities in accordance with donor restrictions as investment return. Investment return is presented net of investment fees. The average cost method is primarily used to determine the basis for computing realized gains or losses.

### **14.8 Contributions and other receivables**

Contributions and other receivables are recognized initially at fair value. After initial measurement, contributions and other receivables are carried at amortized cost using the effective interest rate method, less any allowance for impairment. Unconditional promise to give in future periods are initially recorded at estimated fair value determined using the discounted present value of expected cash flows and subsequently amortized over the expected payment period, net of allowance for impairment. The discount rates are determined at the time the unconditional promise to give is initially received.

The allowance is established by charges to the statement of activities in the form of provision for doubtful accounts. The allowance for uncollectible contributions receivable is based upon the Institute's analysis of past collection experience, pledge activity and other judgmental factors.

#### 14.9 Property and equipment

Property and equipment are recorded at cost and depreciated or amortized on the straight-line basis over the estimated useful lives of the assets. Leasehold improvements are recorded at cost and amortized on a straight-line basis over the shorter of the remaining lease term or the useful life of the improvement. Contributed items are recorded at fair value at date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as with donor restrictions. In the absence of such stipulation, contributions of equipment are recorded as without donor restrictions.

Depreciation and amortization are computed using the straight-line method over the following estimated useful lives:

Leasehold improvements	10 to 25 years or the term of the lease, whichever period is shorter
Buildings	10 to 25 years
Furniture and office equipment	3 to 5 years
Transportation equipment	5 to 8 years
Other equipment	5 to 10 years

#### 14.10 Revenue and expense recognition

Contributions and grants, which include unconditional promises to give (pledges), are recognized as revenue in the year they are received or promised, whichever is earlier. An unconditional promise to give is recognized when a promise is made or received, provided there is sufficient evidence in the form of verifiable documentation. Donor-restricted contributions whose restrictions are met or have expired in the same reporting year are classified as without donor restrictions support.

Contributions and grants received intended for projects to be undertaken in future years are accounted for as with donor restrictions net assets.

Gains and losses on investments and other assets and liabilities are reported as increases or decreases in under the without donor restrictions net assets unless their use is restricted by explicit donor stipulation.

Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without donor restriction upon acquisition of the assets and the assets are placed in service.

Revenue from other services, such as training, workshops, study programs, customized courses and technical assistance, are recognized when services have been rendered and collection is reasonably

Revenue from use of campus facilities is recognized based on actual occupancy and when collection is reasonably assured.

Revenues from sale of books and other published materials are recognized when the significant risks and rewards of ownership of the published materials have passed to the buyer and the amount of revenues can be reliably measured.

Expenses are generally reported as decreases in without donor restrictions net assets. Expirations of donor-imposed stipulations or of the BOT designations that simultaneously increase one class of net assets and decrease another are reported as transfers between the applicable classes of net assets.

#### 14.11 Functional allocation of expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

	Method of allocation
Staff costs	Time and effort
Contractual services	Time and effort
Rental and maintenance	Square footage or utilization
Travel	Time and effort
Supplies and materials	Time and effort
Communications	Time and effort
Printing and publications	Full time equivalent
Others	Time and effort

#### **14.12 Retirement benefits**

The Institute's retirement benefit expense is based on the defined benefit retirement plan for employees in the Philippines and defined contribution retirement plan for employees in the U.S.A. and Africa Regional Center. Defined benefit retirement plan includes the service cost determined under the projected unit credit method. This method reflects benefits earned by the employees to the date of the valuation taking into consideration the employees' projected salaries. Under the defined contribution retirement plan, the Institute's obligation for each reporting period is determined by the amounts to be contributed for that reporting period.

#### **14.13 Translation of Philippine and Other Regional Centers' Financial Statements**

Financial statements of the Institute's Philippine and other Regional Centers are translated in accordance with ASC No. 830, Foreign Currency Matters. Under this method, assets and liabilities, expressed in Philippine pesos (PHP), Kenyan shillings (KES), Ugandan shillings (UGX), Ethiopian birr (ETB), Sudanese pound (SSP), United Kingdom pound (GBP), Cambodian riel (KHR) and Myanmar kyats (MMK) have been translated into U.S. dollar amounts at the closing exchange rates at the financial position date, while revenues and expenses have been translated at the average exchange rate of each center for the year. Other changes in fund balances are translated at the rate in effect in the year the transactions were originally recorded.

#### **14.14 Functional and reporting currency**

The functional and reporting currency of the Institute is the U.S. dollar. All values are rounded to the nearest dollar unit, unless otherwise indicated.

#### **14.15 Fair value of financial instruments**

Fair value is defined as the amount at which asset (or liability) could be bought (or incurred) or sold (or settled) in a current transaction between willing parties, that is, other than in a forced or liquidation sale. The inputs are prioritized according to the valuation techniques used to measure fair value. The highest priority is given to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 inputs), and the lowest priority to measurements involving insignificant unobservable inputs (Level 3 inputs).

The three levels of the fair value hierarchy are as follows:

*Level 1:* Inputs are unadjusted quoted prices for identical assets or liabilities in active markets that the Institute has the ability to access.

*Level 2:* Inputs other than quoted prices Included in Level I that are either directly or indirectly observable for the assets or liabilities.

*Level 3:* Inputs are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The fair values of cash and cash equivalents, contribution receivables, other receivables, and accounts payable and other current liabilities approximate their carrying values due to the relatively short-term maturity of these financial instruments.

#### **14.16 Reclassification**

Investments amounting US\$545,147 for the year ended December 31, 2023 which was previously presented under 'Cash and cash equivalents' (Note 2) was reclassified to 'Investments' under equity stocks (Note 3) in the statement of assets, liabilities and net assets to conform with the current year presentation.

This reclassification did not affect the 2023 statement of cash flows and previously reported change in net assets in the statement of activities and changes in net assets.

#### **14.17 Events after the reporting date**

Post year-end events that provide additional information about the Institute's financial position at the reporting date (adjusting events) are reflected in the financial statements. Post year-end events that are not adjusting events are disclosed in the notes to the financial statements when material.

The Institute evaluated events subsequent to December 31, 2024 through January 13, 2026. It was determined that there were no material subsequent events or transactions that would impact the financial statements as at and for the year ended December 31, 2024.

**International Institute of Rural Reconstruction**  
(A Nonprofit, Nonstock Organization)

Statement of Activities - Operating Basis  
For the years ended December 31, 2024 and 2023  
(All amounts in U.S. Dollar)

	December 31, 2024			December 31, 2023				
	Notes	Without donor restrictions	With donor restrictions	Total	Notes	Without donor restrictions	With donor restrictions	Total
<b>Operating revenues</b>								
Grants/contributions:								
Foundations		16,000	6,744,000	6,760,000		32,500	2,246,781	2,279,281
Government		-	907,120	907,120		-	976,046	976,046
Individuals		97,604	30,000	127,604		195,247	13,000	208,247
Corporation		584,140	138,727	722,867		22,306	82,978	105,284
<b>Total grants/contributions</b>		<b>697,744</b>	<b>7,819,847</b>	<b>8,517,591</b>		<b>250,053</b>	<b>3,318,805</b>	<b>3,568,858</b>
Earned revenues								
Use of campus facilities		287,448	-	287,448		218,176	-	218,176
Trainings, courses, study missions, technical assistance		156,268	-	156,268		152,638	-	152,638
<b>Total earned revenues</b>		<b>443,716</b>	<b>-</b>	<b>443,716</b>		<b>370,814</b>	<b>-</b>	<b>370,814</b>
<b>Others - net</b>		<b>117,066</b>	<b>-</b>	<b>117,066</b>		<b>184,445</b>	<b>-</b>	<b>184,445</b>
<b>Satisfactions of program restrictions</b>		<b>7,528,513</b>	<b>(7,528,513)</b>	<b>-</b>		<b>2,879,654</b>	<b>(2,879,654)</b>	<b>-</b>
<b>Total operating revenues</b>		<b>8,787,039</b>	<b>291,334</b>	<b>9,078,373</b>		<b>3,684,966</b>	<b>439,151</b>	<b>4,124,117</b>
<b>Operating expenses</b>								
Contractual services		4,907,682	-	4,907,682		861,156	-	861,156
Staff costs		2,101,386	-	2,101,386		1,486,845	-	1,486,845
Travel		824,237	-	824,237		483,836	-	483,836
Rental and maintenances		393,377	-	393,377		595,755	-	595,755
Supplies and materials		244,938	-	244,938		116,920	-	116,920
Printing and publications		127,123	-	127,123		81,833	-	81,833
Communications		16,317	-	16,317		28,308	-	28,308
Others		200,146	-	200,146		153,569	-	153,569
<b>Total operating expenses</b>		<b>8,815,206</b>	<b>-</b>	<b>8,815,206</b>		<b>3,808,222</b>	<b>-</b>	<b>3,808,222</b>
<b>Operating excess (deficit)</b>		<b>(28,167)</b>	<b>291,334</b>	<b>263,167</b>		<b>(123,256)</b>	<b>439,151</b>	<b>315,895</b>
<b>Adjustments to operating revenues and expenses</b>								
Grants for future and prior periods		-	(6,613,302)	(6,613,302)		-	7,424,210	7,424,210
Translation and exchange gain	13	11,485	-	11,485	13	23,037	-	23,037
Investment transactions	3	181,206	-	181,206	3	170,570	-	170,570
Depreciation expense	6,11	(84,984)	-	(84,984)	6, 11	(46,946)	-	(46,946)
<b>(Deficiency) Excess of revenues, gains and other support over expenses</b>		<b>79,540</b>	<b>(6,321,968)</b>	<b>(6,242,428)</b>		<b>23,405</b>	<b>7,863,361</b>	<b>7,886,766</b>

# Tax Exempt Entity Declaration and Signature for Electronic Filing

For calendar year 2024, or tax year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20\_\_\_\_\_

# 2024

Department of the Treasury  
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP

Go to [www.irs.gov/Form8453TE](http://www.irs.gov/Form8453TE) for the latest information.

Name of filer \_\_\_\_\_

EIN or SSN \_\_\_\_\_

## Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here	<input type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	Form 990-EZ check here	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a	Form 8868 check here	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c)	5b	
6a	Form 990-T check here	<input type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4)	6b	
7a	Form 4720 check here	<input type="checkbox"/>	b	Total tax (Form 4720, Part III, line 1)	7b	
8a	Form 5227 check here	<input type="checkbox"/>	b	FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a	Form 5330 check here	<input type="checkbox"/>	b	Tax due (Form 5330, Part II, line 19)	9b	
10a	Form 8038-CP check here	<input type="checkbox"/>	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

## Part II Declaration of Officer or Person Subject to Tax

- 11a  I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- b  If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that  I am an officer of the above named entity or  I am the person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_, and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Alden Secretario  
 Here Signature of officer or person subject to tax \_\_\_\_\_ Date \_\_\_\_\_ Title, if applicable \_\_\_\_\_

## Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b>	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code				EIN
					Phone no.

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.