

**Audit Report
of
Association for Land Reform and Development (ALRD)
for the year ended June 30, 2024**

Submitted by



S.K. BARUA & CO.
CHARTERED ACCOUNTANTS

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S.K.BARUA & CO.
CHARTERED ACCOUNTANTS



Independent Auditor's Report
To
The Governing Body of
Association for Land Reform and Development (ALRD)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of “**Association for Land Reform and Development (ALRD)**” which comprise the statement of financial position as at 30 June 2024 and the statement of Comprehensive Income, statement of Receipts & Payments for the period from 01 July 2023 to 30 June 2024 and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects of the financial position of “**Association for Land Reform and Development (ALRD)**” as at 30 June 2024 and its financial performance for the year then ended in accordance with applicable International Financial Reporting Standards and Generally Accepted Accounting Practices.

Basis for Opinion

We conducted our audit 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 entity in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountant (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal controls

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the organization's duration, disclosing, as applicable, matters related to organization's period and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so those charged with governance are responsible for overseeing the organizations financial reporting process.

Auditor's Responsibilities 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 a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) would always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on these bases of financial statements. As part of an audit in accordance with International Standards on Auditing (ISAs) we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to the continues as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, further events or conditions may cause the organization to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the organization's or activities within the institute to express an opinion on the financial statements. We are responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safe guards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

We also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made do verification thereof;
- b) In our opinion, proper books of accounts as required by law have been kept by the organization so far as it appeared from our examination of these books; and
- c) The statement of financial position, statement of comprehensive income and statement of receipts & payments dealt with by the report are in agreement with the books of accounts.



Dated; Dhaka
28 OCT 2024

A handwritten signature in black ink, appearing to read "Pear Ali".

Pear Ali FCA
Partner
Enrollment No. 249
S. K. Barua & Co
Chartered Accountants

DVC 2410280249AS 810991

Association for Land Reform and Development (ALRD)
Consolidated Statement of Financial Position
As at June 30, 2024

Particulars	Notes	Amount in Taka	
		30.06.2024	30.06.2023
Assets and Properties:			
Non Current Assets:			
Property, Plant and Equipment	7.00	15,847,182	18,016,195
Security Deposit	8.00	720,000	250,000
Total Non-Current Assets		16,567,182	18,266,195
Current Assets:			
Advances	9.00	947,310	741,650
Cash and Bank Balances	11.00	12,556,513	24,398,710
Total Current Assets		13,503,823	25,140,360
Total Assets and Properties:		30,071,005	43,406,555
Fund and Liabilities:			
Capital Fund/Equity			
Equity/Fund Account	12.00	29,951,224	43,379,427
Total Fund/ Equity		29,951,224	43,379,427
Current Liabilities:			
Tax Payable	13.00	4,060	9,553
VAT Payable	14.00	10,721	17,575
Provision for Audit Fee	15.00	105,000	-
Total Current Liabilities		119,781	27,128
Total Fund and liabilities:		30,071,005	43,406,555

The annexed notes form an integral part of these Financial Statements.



Treasurer
ALRD



Executive Director
ALRD

Subject to our separate report of even date.




Pear Ali FCA
Partner
Enrollment No.249
S.K Barua & Co.
Chartered Accountants

Dated; Dhaka
27 OCT 2024



Association for Land Reform and Development (ALRD)
Consolidated Statement of Comprehensive Income
For the year ended June 30, 2024

Particulars	Notes	Amount in Taka	
		2023-2024	2022-2023
Income:			
Fund from Donors	17.00	101,553,499	106,778,859
Local Contribution	18.00	2,489,432	1,045,977
Total Income		104,042,931	107,824,836
Expenditure:			
Advocacy, Lobbying and Research	19.00	18,878,578	13,535,790
Mobilization, Networking and Alliance Building	20.00	12,209,792	10,685,827
Capacity Building and Leadership Development	21.00	14,787,917	9,581,085
Information, Communication and Documentation	22.00	3,319,976	2,671,895
Network for Legal Assistance and Counseling	23.00	3,030,629	2,482,850
Monitoring and Organizational Development	24.00	6,634,884	2,596,104
Salaries and Allowances	25.00	45,356,038	38,365,235
Administrative and Program Support Cost	26.00	10,148,068	8,440,609
Contribution to ALRD's Project	28.00	800,000	200,000
Provision for Audit Fee	15.00	105,000	-
Loss on Write off Assets	7.01	152,916	-
Depreciation (Sch-A)	7.00	2,047,336	2,543,740
Total Expenditure		117,471,134	91,103,135
Surplus/Deficit during the year		(13,428,203)	16,721,701
Grand Total		104,042,931	107,824,836

The annexed notes form an integral part of these Financial Statements.


Treasurer
ALRD


Executive Director
ALRD

Subject to our separate report of even date.




Pear Ali FCA
Partner
Enrollment No.249
S.K Barua & Co.
Chartered Accountants

Dated; Dhaka
27 OCT 2024

DVC : 2410280249AS810991



Association for Land Reform and Development (ALRD)

Consolidated Statement of Receipts and Payments

For the year ended June 30, 2024

Particulars	Notes	Amount in Taka	
		2023-2024	2022-2023
Opening Balance:		24,398,710	7,693,171
Cash in Hand		13,573	12,032
Cash at Banks		24,385,137	7,681,139
Receipts:			
Fund from Donors	17.00	101,553,499	106,778,859
Local Contribution	18.00	2,489,432	1,045,977
		104,042,931	107,824,836
Others:			
Security Deposit Realised	8.00	300,000	-
Advance Realised	9.00	741,650	11,694,574
Inter Project Loan	10.00	-	600,000
Tax Deduction at Sources	13.00	3,407,669	2,779,673
VAT Deduction at Sources	14.00	4,595,188	3,307,819
		9,044,507	18,382,066
Total Receipts		137,486,148	133,900,073
Payments:			
Advocacy, Lobbying and Research	19.00	18,878,578	13,535,790
Mobilization, Networking and Alliance Building	20.00	12,209,792	10,685,827
Capacity Building and Leadership Development	21.00	14,787,917	9,581,085
Information, Communication and Documentation	22.00	3,319,976	2,671,895
Network for Legal Assistance and Counseling	23.00	3,030,629	2,482,850
Monitoring and Organizational Development	24.00	6,634,884	2,596,104
Salaries and Allowances	25.00	45,356,038	38,365,235
Administrative and Program Support Cost	26.00	10,148,068	8,440,609
Capital Expenditure	27.00	31,239	1,586,998
Contribution to ALRD's Project	28.00	800,000	200,000
		115,197,121	90,146,393





Others:

Security Deposit Given	8.00	770,000	-
Advance Given	9.00	947,310	12,414,224
Tax Deposit to Govt. Exchequer	13.00	3,413,162	2,898,720
VAT Deposit to GVT. Exchequer	14.00	4,602,042	3,359,026
Paid agaist provision for Audit Fee	15.00	-	83,000
Inter Project Loan	16.00	-	600,000
		9,732,514	19,354,970
Total Payments		124,929,635	109,501,363
Closing Balance:	11.00	12,556,513	24,398,710
Cash in Hand		15,663	13,573
Cash at Banks		12,540,850	24,385,137
Grand Total		137,486,148	133,900,073

The annexed notes form an integral part of these Financial Statements.

Treasurer
ALRD

Executive Director
ALRD

Subject to our separate report of even date.

Dated; Dhaka

27 OCT 2024



Pear Ali FCA
Partner
Enrollment No.249
S.K Barua & Co.
Chartered Accountants

DVC 2410280249AS 810991



Association for Land Reform and Development (ALRD)

Statement of Cash Flow

For the year ended June 30, 2024

Particulars	Amount in Tk.	
	FY 2023-2024	FY 2022-2023
A. Cash Flow from Operating Activities:		
Advance Realised	741,650	11,694,574
Inter Project Loan	-	600,000
Tax Deduction at Sources	3,407,669	2,779,673
VAT Deduction at Sources	4,595,188	3,307,819
Operating Income:		
Fund from Donors	101,553,499	106,778,859
Local Contribution	2,489,432	1,045,977
Operating Expenses:		
Advocacy, Lobbying and Research	(18,878,578)	(13,535,790)
Mobilization, Networking and Alliance Building	(12,209,792)	(10,685,827)
Capacity Building and Leadership Development	(14,787,917)	(9,581,085)
Information, Communication and Documentation	(3,319,976)	(2,671,895)
Network for Legal Assistance and Counseling	(3,030,629)	(2,482,850)
Monitoring and Organizational Development	(6,634,884)	(2,596,104)
Salaries and Allowances	(45,356,038)	(38,365,235)
Administrative and Program Support Cost	(10,148,068)	(8,440,609)
Contribution to ALRD's Project	(800,000)	(200,000)
Net Cash Used in Operating Activities	(2,378,444)	37,647,507
B. Cash Flow from Investing Activities		
Capital Expenditure	(31,239)	(1,586,998)
Security Deposit	(470,000)	-
Net Cash used in Investing Activities	(501,239)	(1,586,998)
C. Cash Flow from Financing Activities:		
Advance Given	(947,310)	(12,414,224)
Tax Deposit to Govt. Exchequer	(3,413,162)	(2,898,720)
VAT Deposit to GVT. Exchequer	(4,602,042)	(3,359,026)
Paid against provision for Audit Fee	-	(83,000)
Inter Project Loan	-	(600,000)
Net Cash provided by Financing Activities	(8,962,514)	(19,354,970)
D. Net increase/decrease (A+B+C)	(11,842,197)	16,705,539
Add: Cash And Bank Balance at the beginning of the year	24,398,710	7,693,171
Cash and Bank Balance at the end of year	12,556,513	24,398,710

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Dated; Dhaka

27 OCT 2024

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Enrollment No.249
S.K Barua & Co.
Chartered Accountants

DVC 2410280249AS810991



Association for Land Reform and Development (ALRD)

Statement of Changes in Equity

For the year ended June 30, 2024

Particulars	Amount in Taka	
	FY 2023-2024	FY 2022-2023
Capital Fund/Equity		
Opening Balance	43,379,427	26,657,726
Add: Surplus/ deficit for the year	(13,428,203)	16,721,701
	29,951,224	43,379,427
Less: Unspent Fund Refund to DANIDA	-	-
Closing Balance	29,951,224	43,379,427

The annexed notes form an integral part of these Financial Statements.

Treasurer
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Subject to our separate report of even date.

Dated; Dhaka

27 OCT 2024



Pear Ali FCA
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Enrollment No.249
S.K Barua & Co.
Chartered Accountants

DVC 2410280249AS 810991

**Association for Land Reform and Development (ALRD)
Project-wise Statement of Financial Position
As at June 30, 2024**

Particulars	Notes	Projects						Amount in Taka Total As on 30.06.2024	
		Bftw/CORE	MISE/KZE	NES-ILC	ONETIME GRANT	Landesa	Climate Action		ALRD-GF
Assets and Properties:									
Non Current Assets:									
Property, Plant and Equipment	7.00	4,572,632	739,778	-	-	2,300,279	73,127	8,161,366	15,847,182
Security Deposit	8.00	-	-	-	-	-	-	720,000	720,000
Total Non Current Assets:		4,572,632	739,778	-	-	2,300,279	73,127	8,881,366	16,567,182
Current Assets:									
Advances	9.00	-	687,250	-	-	126,060	134,000	-	947,310
Loan	10.00	-	-	-	-	-	-	-	-
Cash and Bank Balances	11.00	80,566	4,003,420	21,993	36,285	2,265,124	4,738,311	1,410,814	12,556,513
Total Current Assets:		80,566	4,690,670	21,993	36,285	2,391,184	4,872,311	1,410,814	13,503,823
Total Assets & Properties:		4,653,198	5,430,448	21,993	36,285	4,691,463	4,945,438	10,292,180	30,071,005

Fund and Liabilities:

Capital Fund/Equity:

Equity/Fund Account	12.00	4,543,265	5,430,448	21,993	36,285	4,690,044	4,937,009	10,292,180	29,951,224
Total Capital Fund/Equity:		4,543,265	5,430,448	21,993	36,285	4,690,044	4,937,009	10,292,180	29,951,224





Current Liabilities:

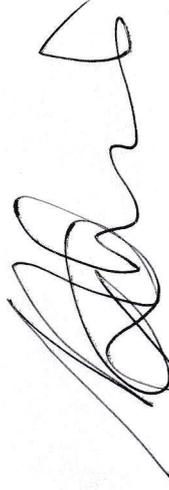
13.00	1,078	-	-	470	2,512	-	4,060
14.00	3,855	-	-	949	5,917	-	10,721
15.00	105,000	-	-	-	-	-	105,000
16.00	-	-	-	-	-	-	-
	109,933	-	-	1,419	8,429	-	119,781

Total Fund and Liabilities:

4,653,198	5,430,448	21,993	36,285	4,691,463	4,945,438	10,292,180	30,071,005
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The annexed notes form an integral part of these financial statements.


Treasurer
ALRD


Executive Director
ALRD

Subject to our separate report of even date.

Dated; Dhaka

27 OCT 2024


Pear Ali FCA
Partner
Enrollment No.249
S.K Barua & Co.
Chartered Accountants



DVC 2410280249AS810991

Association for Land Reform and Development (ALRD)
Project-wise Comprehensive Income Statement
For the year ended June 30, 2024

Particulars	Notes	Name Of Projects					Amount in Taka Total 2023-2024		
		BfW/CORE	MISE/KZE	NES-ILC	ONETIME GRANT	Landesa		Climate Action	ALRD GF
Income:									
Fund from Donors	17.00	67,919,976	9,856,478	-	-	14,301,822	9,475,223	-	101,553,499
Local Contribution	18.00	542,500	533,589	-	75,450	-	-	1,337,893	2,489,432
Total Income:		68,462,476	10,390,067	-	75,450	14,301,822	9,475,223	1,337,893	104,042,931
Expenditure:									
Advocacy, Lobbying and Research	19.00	13,918,437	1,193,022	-	-	2,987,670	779,449	-	18,778,578
Mobilization, Networking and Alliance Building	20.00	5,362,704	3,570,296	-	75,560	2,270,777	930,455	-	12,209,792
Capacity Building and Leadership Development	21.00	9,615,378	1,245,088	-	-	1,354,483	2,572,968	-	14,787,917
Information, Communication and Documentation	22.00	2,342,777	439,492	-	-	364,925	172,782	-	3,319,976
Network for Legal Assistance and Counseling	23.00	2,839,629	191,000	-	-	-	-	-	3,030,629
Monitoring and Organizational Development	24.00	4,933,630	1,111,767	-	-	380,790	162,697	46,000	6,634,884
Salaries and Allowances	25.00	36,278,006	1,996,123	-	-	5,232,314	1,849,595	-	45,356,038
Administrative and Program Support Cost	26.00	8,440,911	444,080	1,265	1,265	378,938	874,007	7,602	10,148,068
Contribution to ALRD's Project	28.00	-	-	-	-	-	-	800,000	800,000
Provision for Audit Fee	15.00	105,000	-	-	-	-	-	-	105,000
Loss on Write off Assets	7.01	116,624	8,366	-	-	-	-	27,926	152,916
Depreciation	7.00	1,115,590	183,690	-	-	568,359	18,282	161,415	2,047,336
Total Expenditure:		85,068,686	10,382,924	1,265	76,825	13,538,256	7,360,235	1,042,943	117,471,134
Surplus/(Deficit)		(16,606,210)	7,143	(1,265)	(1,375)	763,566	2,114,988	294,950	(13,428,203)
Grand Total		68,462,476	10,390,067	-	75,450	14,301,822	9,475,223	1,337,893	104,042,931

The annexed notes form an integral part of these Financial Statements.

Treasurer
ALRD

Executive Director
ALRD

Subject to our separate report of even date.



Dated: Dhaka
27 Oct 2024

Partner
Pear Ali FCA
Enrollment No.249
S.K Barua & Co.
Chartered Accountants

**Association for Land Reform and Development (ALRD)
Project-wise Statement of Receipts and Payments**

For the year ended June 30, 2024

Particulars	Notes	Name Of Project					Amount In Taka		
		BfW/CORE	MISEREOR	NES-ILC	ONETIME GRANT	Landesa		Climate Action	ALRD GF
Opening Balance:		15,059,763	3,791,821	23,258	37,660	1,108,573	2,731,112	1,646,523	24,398,710
Cash in Hand		1,164	4,251	-	24	7,312	822	-	13,573
Cash at Bank		15,058,599	3,787,570	23,258	37,636	1,101,261	2,730,290	1,646,523	24,385,137
Receipts:									
Fund from Donors	17.00	67,919,976	9,856,478	-	-	14,301,822	9,475,223	-	101,553,499
Local Contribution	18.00	542,500	533,589	-	75,450	-	-	1,337,893	2,489,432
		68,462,476	10,390,067	-	75,450	14,301,822	9,475,223	1,337,893	104,042,931
Others:									
Security Deposit Realised	8.00	300,000	-	-	-	-	-	-	300,000
Advance Realised	9.00	35,000	699,650	-	-	7,000	-	-	741,650
Inter Project Loan	10.00	-	-	-	-	-	-	-	-
Tax Deduction at Sources	13.00	2,874,898	130,505	-	6,087	216,612	175,567	4,000	3,407,669
VAT Deduction at Sources	14.00	3,560,070	352,352	-	9,131	467,971	199,664	6,000	4,595,188
		6,769,968	1,182,507	-	15,218	691,583	375,231	10,000	9,044,507
Total Receipts:		90,292,207	15,364,395	23,258	128,328	16,101,978	12,581,566	2,994,416	137,486,148
Payments:									
Advocacy, Lobbying and Research	19.00	13,918,437	1,193,022	-	-	2,987,670	779,449	-	18,878,578
Mobilization, Networking and Alliance Building	20.00	5,362,704	3,570,296	-	75,560	2,270,777	930,455	-	12,209,792
Capacity Building and Leadership Development	21.00	9,615,378	1,245,088	-	-	1,354,483	2,572,968	-	14,787,917
Information, Communication and Documentation	22.00	2,342,777	439,492	-	-	364,925	172,782	-	3,319,976
Network for Legal Assistance and Counseling	23.00	2,839,629	191,000	-	-	-	-	-	3,030,629
Monitoring and Organizational Development	24.00	4,933,630	1,111,767	-	-	380,790	162,697	46,000	6,634,884
Salaries and Allowances	25.00	36,278,006	1,996,123	-	-	5,232,314	1,849,595	-	45,356,038
Administrative and Program Support Cost	26.00	8,440,911	444,080	1,265	1,265	378,938	874,007	7,602	10,148,068
Capital Expenditure	27.00	-	-	-	-	31,239	-	-	31,239
Contribution to ALRD's Project	28.00	-	-	-	-	-	-	800,000	800,000
		83,731,472	10,190,868	1,265	76,825	13,001,136	7,341,953	853,602	115,197,121



Particulars	Notes	Name Of Project							Amount In Taka	
		BfW/CORE	MISEREOR	NES-ILC	ONETIME GRANT	Landesa	Climate Action	ALRD GF		TOTAL
Others:										
Security Deposit Given	8.00	50,000	-	-	-	-	-	-	720,000	770,000
Advance Given	9.00	-	687,250	-	-	126,060	-	134,000	-	947,310
Tax Deposit to Govt. Exchequer	13.00	2,873,870	130,505	-	6,087	225,145	-	173,555	4,000	3,413,162
VAT Deposit to Govt. Exchequer	14.00	3,556,299	352,352	-	9,131	484,513	-	193,747	6,000	4,602,042
Paid against Provision for Audit Fee	15.00	-	-	-	-	-	-	-	-	-
Inter Project Loan	16.00	-	-	-	-	-	-	-	-	-
Total Payments:		6,480,169	1,170,107	1,265	15,218	835,718	501,302	730,000	1,583,602	9,732,514
		90,211,641	11,360,975	1,265	92,043	13,836,854	7,843,255	1,583,602	124,929,635	
Closing Balance:										
Cash in Hand	11.00	80,566	4,003,420	21,993	36,285	2,265,124	4,738,311	1,410,814	-	12,556,513
Cash at Bank		96	7,751	-	-	2,911	4,905	-	-	15,663
		80,470	3,995,669	21,993	36,285	2,262,213	4,733,406	1,410,814	-	12,540,850
Grand Total		90,292,207	15,364,395	23,258	128,328	16,101,978	12,581,566	2,994,416	137,486,148	

The annexed notes form an integral part of these Financial Statements.


Treasurer
ALRD


Executive Director
ALRD

Subject to our separate report of even date.



Dated: Dhaka

27 OCT 2024

Pear Ali FCA
Partner

Enrollment No. 249

S.K Barua & Co.

Chartered Accountants

DVC 2410280249AS 810991

Association for Land Reform and Development (ALRD)
Notes to the Consolidated Financial Statements
As at & For the year ended 30 June 2023

1.00 About the Organization

The Association for Land Reforms and Development (ALRD) is a non Government, non profit voluntary organization established in January 1991 as a single focused right based independent National Policy Advocacy and Networking Organization committed to the promotion and strengthening of land rights and agrarian reform. It succeeds the NGO Coordination Council for Land Reform Program (NCCLRP) which was formed in 1987 at the initiative of some of the renowned NGOs in Bangladesh. It was registered in August 1991 with the joint Registrar of Stock Companies under the Societies Registration Act, 1860 vide registration No.S-1421(55)/91. It has been also register with NGO Affairs Bureau in the 1991 under the Foreign Donation (Voluntary Activities) Regulation Ordinance 1978 vide registration No-570.

2.00 Vision of ALRD

Pro-poor gender sensitive sustainable land Agrarian Reform Policy, Laws and institutions for Bangladesh by which the landless peasants, poor landowners, indigenous people, minority communities women and all other marginalized groups are able to establish their rights and control over land and other resources and thereby empower themselves to actively participate in achieving just, discrimination-free, democratic society.

3.00 Mission of ALRD

ALRD Mission is to create an enabling environment through which it aims to:

- 1) Ensure a pro-poor, gendered, inclusive of indigenous people and all other marginalized communities policy changes in land and natural resources ownership and management based on the principles of equity and justice by carrying out advocacy and research activities.
- 2) Empowers people and communities by means of networking, mobilization, information dissemination, legal support, capacity building and awareness rising of partner and stakeholder at local and national level.
- 3) Foster solidarity, alliance and collaboration among organizations and networks at regional and international levels towards sustainable use of earth's resources against increasing over exploitation by neo-liberal trade regimes.

3.01 Objectives of the Organization

The specific objectives are as follows:

- i) Sensitize and active political leaders, opinion leaders, civil society groups, GOB functionaries, multi and bi-lateral donor agencies and media to create enabling conditions towards the formation of pro poor land and agrarian reform policies.

- ii) Empower and enable partners through capacity building activities and sensitize civil societies at the local, regional and national levels to address char land issues, rights of indigenous, minorities and women, vested property related issued and activation of the members of the khas land distribution committees and other actors.
- iii) Persuade the land ministry functionaries, public representative and to introduce certificate of land owners(CLO) system towards land administrative reform.
- iv) Strengthen ALRD's management capacity and consolidate lessons learnt to formulate strategic options for future replications of positive results.
- v) Identify the contradictions, inconsistencies, inadequacies and gaps in existing laws and policies of land rights and administrative and propose alternative recommendations for legal and administrative reforms and implementation of pro-people laws and policies.
- vi) Strengthen the capacity of network partners so that they could facilitate the grass roots process more effectively and participate in joint campaign.
- vii) Ensure the involvement of various actors, such as NGOs and civil society individual and organizations in land and agrarian reform initiatives and coordinate local, regional. national and international endeavors for great impact.

3.02 Legal Status of the Organization

The organization is registered with the NGO Affairs Bureau of the Govt. of the Peoples' Republic of Bangladesh vide Registration No.570 dated 08.12.1991 with renewal effective from 8.12.2011 also registered with the Registrar of Joint Stock Companies under the Societies Registration Act,1860 and bearing No.S-1421(55)91.

3.03 Governance and Management Structure

ALRD has two constitutional bodies: (1) General Body (GB) and (2) Executive Committee (EC). General members constitute the General Body. As of now, ALRD has 39 members in its General Body. The Executive Committee is elected by the members of General Body for two years at the Annual General Meeting. The Executive Committee is accountable to the General Body.

The Executive Committee is entrusted to implement the programs and policies approved by the General Body and is composed of 15 members including Chair, Vice-chair and Treasurer. The Executive Director serves as ex-officio Member Secretary while the remaining 14 members are elected by the General Body for every two years.

The Executive Director is responsible for day to day management and implementation of decisions made by the Executive Committee. Name of the member of Executive Committee of ALRD for the period from 2023- 2025 is given below:

Name	Position
Ms. Khushi Kabir	Chairperson
Dr. Rowshan Ara	Vice-Chairperson
Ms. Afzalun Nessa Chowdhury	Treasurer
Mr. Quazi Shamsul Alam	Member
Ms. Zinnat Ara Ferdous Monika	Member

Mr. Abdur Rob Montu	Member
Ms. Momotaz Ara Begum	Member
Md. Rafiqul Alam	Member
Ms. Nirpua Dewan	Member
Ms. Sondha Malo	Member
Md. Habib Ullah Bahar	Member
Dr. Abul Hossain	Member
Dr. Shima Zaman	Member
Mr. AFM Akhter Uddin	Member
Mr. Shamsul Huda	Member Secretary

4.00 Basis of Preparation & Presentation of Financial Statements

The financial statements have been prepared on a going concern basis under the historical cost convention and presented in accordance with ISA 1. Cash basis of accounting has been followed in recording and reporting the transaction except provision for audit fee of last year of multi year's projects.

4.01 Functional & Presentation Currency

These financial statements are presented in Bangladeshi Taka (BDT) currency which is the organization's functional and reporting currency. All financial information has been rounded off to the nearest BDT.

4.02 Reporting Period

The reporting period of the organization is 1 July to 30 June and is followed consistently. Current financial statements have been prepared for the year ended from 1 July 2023 to 30 June 2024. Comparative are available.

5.00 Revenue Recognition:

The organization has only donation income recognised when it is received from donor agencies.

6.00 Property, plant and equipment

Property, plant and equipment is stated at cost less accumulated depreciation in accordance with IAS-16 "Property, plant and equipment". Cost represents cost of acquisition or construction and includes purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use.

Depreciation has been charged on fixed assets using straight line method. No depreciation has been charged on land.

6.01 Comparative information

Comparative information has been disclosed in respect of previous year in the financial statement. Information has been rearranged/reclassified where necessary for the better presentation purpose.

6.02 Components of the Financial Statements:

According to the Bangladesh Accounting Standards (IAS)-1 "Presentation of Financial Statements" the complete set of Financial statements includes the following components";

- # Consolidated Statement of Financial Position as at June 30, 2024;
- # Consolidated Statement of Comprehensive Income for the year ended on June 30, 2024;
- # Consolidated Statement of Changes in Equity for the year ended on June 30, 2024;
- # Consolidated Statement of Cash Flows for the year ended on June 30, 2024;
- # Consolidated Accounting Policies and Explanatory Notes.

6.03 Basis of Consolidation

The financial statements have been prepared based on the projects organization's general fund: mentioned in the project-wise receipts and payments statement.

6.04 Going Concern

At each year end management of the organization makes assessment of going concern as required by IAS-1. The organization has adequate resources to continue its operation for the foreseeable future and has wide coverage of its liabilities. The management continues to adopt going concern assumption while preparing the financial statements.

6.05 Impairment of Assets

An asset is impaired when its carrying amount exceeds its recoverable amount. The organization assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the entity estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Carrying amount of the asset is reduced to its recoverable amount by recognizing an impairment loss if, and only if, the recoverable amount of the asset is less than its carrying amount. However, no such conditions that might be suggestive of a heightened risk of impairment of assets existed at the reporting date.

											Amount in Taka		
	BRW/CORE	MISEREOR	NES-I/LC	ONETIME	Landesa	Climate Action	ALRD GF	30.06.2024	30.06.2023				
7.00 Property, Plant and Equipment													
Opening Balance	5,804,846	931,834	-	-	2,837,399	91,409	8,350,707	18,016,195	18,972,937				
Add: Addition during the year	-	-	-	-	31,239	-	-	31,239	1,586,998				
Less: Written Off (At Cost Price)	5,804,846	931,834	-	-	2,868,638	91,409	8,350,707	18,047,434	20,559,935				
	787,926	55,267	-	-	-	-	97,790	940,983	-				
Less: Depreciation during the year	5,016,920	876,567	-	-	2,868,638	91,409	8,252,917	17,106,451	20,559,935				
	1,115,590	183,690	-	-	568,359	18,282	1,614,15	2,047,336	2,543,740				
Add: Written Off (Accumulated depreciation)	3,901,330	692,877	-	-	2,300,279	73,127	8,091,502	15,059,115	18,016,195				
	671,302	46,901	-	-	-	-	69,864	788,067	-				
Closing Balance	4,572,632	739,778	-	-	2,300,279	73,127	8,161,366	15,847,182	18,016,195				

ALRD has been maintaining computerized Fixed Assets Register and we have physically verified the fixed assets and found in order as per registers. A Schedule of Property, Plant and Equipment has been shown in the "Schedule-A"

7.01 Loss on Write off Assets

											Amount in Taka	
	BRW/CORE	MISEREOR	NES-I/LC	ONETIME	Landesa	Climate Action	ALRD GF	2023-24	2022-23			
Written Off (At Cost Price)												
Less: Written Off (Accumulated Depreciation)	787,926	55,267	-	-	-	-	97,790	940,983	-			
Loss on Written Off Assets	671,302	46,901	-	-	-	-	69,864	788,067	-			
	116,624	8,366	-	-	-	-	27,926	152,916	-			

8.00 Security Deposit

											Amount In Taka	
	BRW/CORE	MISEREOR	NES-I/LC	ONETIME	Landesa	Climate Action	ALRD GF	Total	Total			
Opening Balance												
Add: Security deposit given during the year	250,000	-	-	-	-	-	-	250,000	250,000			
	50,000	-	-	-	-	-	720,000	770,000	-			
Closing Balance	300,000	-	-	-	-	-	720,000	1,020,000	250,000			
	300,000	-	-	-	-	-	300,000	300,000	-			

The above amount was laying with Mr. Zahedur Rahman, Landlord of 6/6, block-F, Lalmatia, Dhaka-1207 as Security Deposit equivalent to one month office rent.

9.00 Advances

											Amount In Taka	
	BRW/CORE	MISEREOR	NES-I/LC	ONETIME	Landesa	Climate Action	ALRD GF	Total	Total			
Opening Balance												
Add: Advance given during the year	35,000	699,650	-	-	7,000	-	-	741,650	22,000			
	-	687,250	-	-	126,060	134,000	-	947,310	12,414,224			
Closing Balance	35,000	1,386,900	-	-	133,060	134,000	-	1,688,960	12,436,224			
	35,000	699,650	-	-	7,000	-	-	741,650	11,694,574			
	-	687,250	-	-	126,060	134,000	-	947,310	741,650			

The details of advances are shown in Schedule-B



Amount In Taka	
30.06.2024	30.06.2023

10.00	Inter Project Loan	BfW/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD GF	Total
	Opening Balance	-	-	-	-	-	-	-	600,000
	Add: Loan given during the year	-	-	-	-	-	-	-	-
	Less: Loan realised fund during the year	-	-	-	-	-	-	-	600,000
	Closing Balance	-	-	-	-	-	-	-	600,000

Amount In Taka	
30.06.2024	30.06.2023

11.00	Cash and Cash Equivalent	BfW/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD GF	Total
11.01	Cash in Hand	96	7,751	-	-	2,911	4,905	-	15,663
11.02	Cash at Bank	80,470	3,995,669	21,993	36,285	2,262,213	4,733,406	1,410,814	12,540,850
		80,566	4,003,420	21,993	36,285	2,265,124	4,738,311	1,410,814	12,556,513
									24,398,710

Amount In Taka	
30.06.2024	30.06.2023

11.02	Cash at Bank	BfW/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD GF	Total
	Account No & Bank Details								
	Mother A/C-01124608901, SCB, Dhamondi Branch	28,435	756,860	-	-	-	1,400,211	-	28,435
	Project A/C-1388, UCBL, Mohammadpur Branch	52,035	-	-	-	-	-	-	52,035
	Project A/C-1145, UCBL, Mohammadpur Branch	-	3,030,710	-	-	-	-	-	3,995,669
	Project A/C-2336, UCBL, Mohammadpur Branch	-	-	21,993	-	-	-	-	21,993
	Project A/C-3348, UCBL, Mohammadpur Branch	-	-	-	36,285	-	-	-	36,285
	Project A/C-6541, UCBL, Mohammadpur Branch	-	-	-	-	2,262,213	-	-	2,262,213
	Project A/C-7409, UCBL, Mohammadpur Branch	-	-	-	-	-	1,454,290	-	4,733,406
	Project A/C-34017232, Sonali Bank, Lalmatia	-	-	-	-	-	-	1,410,814	1,410,814
		80,470	3,787,570	21,993	36,285	2,262,213	2,854,501	1,410,814	12,540,850
									24,385,137

Bank reconciliation statement has been given in Schedule-C



Amount In Taka	
30.06.2024	30.06.2023

Equity/Fund Account	BRW/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD GF	Total
Opening Balance	21,149,475	5,423,305	23,258	37,660	3,926,478	2,822,021	9,997,230	43,379,427
Add: Surplus/(Deficit) during the year	(16,606,210)	7,143	(1,265)	(1,375)	763,566	2,114,988	294,950	(13,428,203)
	4,543,265	5,430,448	21,993	36,285	4,690,044	4,937,009	10,292,180	29,951,224
Less: Unspent Fund Refund to EoD during the year	-	-	-	-	-	-	-	-
Closing Balance	4,543,265	5,430,448	21,993	36,285	4,690,044	4,937,009	10,292,180	43,379,427

Break up of the fund balances are as under;

Restricted Fund (Donors Fund)	BRW/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD GF	Total
ALRD Own Fund	(29,367)	4,690,670	-	-	2,389,765	4,863,882	-	11,914,950
Property, Plant and Equipment Fund	4,572,632	739,778	21,993	36,285	-	-	2,130,814	2,189,092
	4,543,265	5,430,448	21,993	36,285	4,690,044	4,937,009	10,292,180	29,951,224
Total	4,543,265	5,430,448	21,993	36,285	4,690,044	4,937,009	10,292,180	43,379,427

Amount In Taka	
30.06.2024	30.06.2023

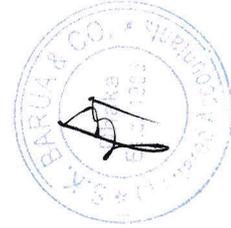
Income Tax Payable:	BRW/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD GF	Total
Opening Balance	50	-	-	-	9,003	500	-	9,553
Add: Tax deduction during the year	2,874,898	130,505	-	6,087	216,612	175,567	4,000	3,407,669
	2,874,948	130,505	-	6,087	225,615	176,067	4,000	3,417,222
Less: Tax deposit during the year	2,873,870	130,505	-	6,087	225,145	173,555	4,000	3,413,162
Closing Balance	1,078	-	-	-	470	2,512	-	4,060
								9,553

Amount In Taka	
30.06.2024	30.06.2023

VAT Payable:	BRW/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD GF	Total
Opening Balance	84	-	-	-	17,491	-	-	17,575
Add: VAT deduction during the year	3,560,070	352,352	-	9,131	467,971	199,664	6,000	4,595,188
	3,560,154	352,352	-	9,131	485,462	199,664	6,000	4,612,763
Less: VAT deposit during the year	3,556,299	352,352	-	9,131	484,513	193,747	6,000	4,602,042
Closing Balance	3,855	-	-	-	949	5,917	-	10,721
								17,575

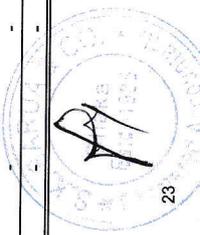


											Amount In Taka	
	30.06.2024	30.06.2023									Total	Total
15.00 Provision for Audit Fee												
Opening Balance												83,000
Add: Provision made during the year		105,000										105,000
Less: Paid during the year		105,000										83,000
Closing Balance		105,000										105,000
16.00 Inter Project Loan												
Opening Balance												600,000
Add: Loan received during the year												
Less: Loan Refund during the year												600,000
Closing Balance												600,000
17.00 Fund from Donors:												
Fund from BRW	67,322,359										67,322,359	76,208,882
Fund from IW/GIA	597,617										597,617	1,681,833
Fund from MISEREOR/KZE									9,856,478		9,856,478	14,016,045
Fund from Landesa								14,301,822			14,301,822	14,872,099
	67,919,976							14,301,822			9,475,223	101,553,499
											9,475,223	106,778,859



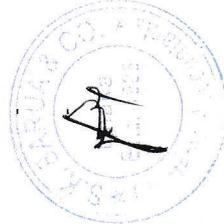
	Amount In Taka						
	30.06.2024	30.06.2023	Total				
18.00 Local Contribution:							
Pioneer Insurance Ltd.	-	-	-	-	-	-	301,000
Dil Monowara Sajjan Parishad	-	-	-	-	-	-	20,000
ACDF Contribution	-	14,700	-	-	-	-	14,700
ADSC Contribution	-	10,000	-	-	-	-	10,000
ALRD Contribution	500,000	300,000	-	-	-	-	800,000
ASUS Contribution	-	11,120	-	-	-	-	11,120
BFF Contribution	-	20,176	-	-	-	-	20,176
GKS Contribution	-	15,200	-	-	-	-	15,200
GRAUS Contribution	-	17,400	-	-	-	-	17,400
CDA Contribution	-	28,476	-	-	-	-	103,926
UST	-	75,450	-	-	-	-	10,000
LDO Contribution	10,000	-	-	-	-	-	14,500
MUK Contribution	-	14,500	-	-	-	-	17,594
RULFAO Contribution	-	17,594	-	-	-	-	21,600
SPEED TRUST Contribution	-	21,600	-	-	-	-	17,523
WCDB Contribution	-	14,200	-	-	-	-	14,200
Contribution from Rohini Reddy	10,000	-	-	-	-	-	10,000
Contribution from Shamsul Huda	22,500	-	-	-	-	-	272,500
Contribution from Rowshan Jahan	-	-	-	-	-	-	800,000
Contribution from Shanjida Khan Ripa	-	-	-	-	-	-	44,500
Training Registration Fee	-	31,100	-	-	-	-	75,600
Hall Rent	-	-	-	-	-	-	47,500
Membership Subscription	-	-	-	-	-	-	11,700
Sales of Publication	-	-	-	-	-	-	62,950
Sales of Wastage	-	-	-	-	-	-	20,600
Interest on Bank Deposit	-	-	-	-	-	-	25,043
	542,500	533,589	75,450	1,337,893	2,489,432	1,045,977	

	Amount In Taka						
	30.06.2024	30.06.2023	Total				
19.00 Advocacy, Lobbying and Research:							
Seminars/Workshop/Roundtable/Dialogue/Consultation	5,910,045	709,003	-	534,248	-	-	7,18,578
Strategy Meeting	-	-	565,282	-	-	-	355,858
Public Hearing	-	-	815,117	-	-	-	815,117
Workshop/Dialogue (International)	1,986,099	-	-	-	-	-	1,986,099
Participation in International Event	-	-	-	245,201	-	-	245,201
Alternative Report Submission & Participation	-	-	93,116	-	-	-	93,116
Research /Action Research/Case Studies	3,630,348	484,019	-	-	-	-	4,114,367
Issue Based Fact Finding Mission	417,704	-	414,000	-	-	-	831,704
Land Governance/Status Report	1,265,000	-	-	-	-	-	1,265,000
TV Talk Show/Media Mobilization	632,500	-	744,297	-	-	-	1,376,797
Press Conference	76,741	-	-	-	-	-	76,741
	13,918,437	1,193,022	2,987,670	779,449	18,878,578	13,535,790	



	Amount In Taka		ALRD GF	Climate Action	Landesa	ONE TIME	NES-IJC	MISEREOR	BRW/CORE	MISEREOR	NES-IJC	ONE TIME	Landesa	Climate Action	ALRD GF	Amount In Taka	
	30.06.2024	30.06.2023														Total	Total
20.00 Mobilization, Networking and Alliance Building:																	
Network Meeting with PNGOs	576,949	-	-	-	-	-	-	-	576,949	-	-	-	-	-	-	-	576,949
Learning & Sharing Meeting	-	173,164	-	-	349,223	-	-	173,164	-	-	-	-	349,223	-	-	-	522,387
Reexperience Sharing Meeting	-	266,310	-	-	-	-	-	266,310	-	-	-	-	-	-	-	-	266,310
Alliance and Solidarity Building	795,402	-	-	-	-	-	-	-	795,402	-	-	-	-	-	-	-	400,712
Exchange Visit/Knowledge Sharing & Linkage	42,421	498,913	-	-	5,750	-	-	498,913	42,421	-	-	-	-	-	-	-	814,832
National Level Group Leader Meeting/Awareness	-	-	-	-	186,138	-	-	493,091	-	-	-	-	186,138	-	-	-	622,223
Raising Meeting with Priority Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	224,567
Alliance and Networking Contribution	10,000	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	96,335
Day Observations / Gathering/Rallies/,etc.	969,200	167,807	-	-	391,092	75,560	-	167,807	969,200	-	-	-	391,092	76,964	-	1,680,623	1,500,204
Mobilization & Campaign with Various Stakeholder	370,512	226,911	-	-	-	-	-	226,911	370,512	-	-	-	-	-	-	-	597,423
Community Awareness Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119,414
Support to Misereor Project Partners	-	1,744,100	-	-	-	-	-	1,744,100	-	-	-	-	-	119,414	-	-	1,609,316
Supports to Partners (Landesa both project)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,744,100
Technical Support to CGT-LDRC-WF	2,598,220	-	-	-	1,338,574	-	-	-	2,598,220	-	-	-	1,338,574	734,077	-	-	2,072,651
Exhibition and Demonstration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,598,220
	5,362,704	3,570,296	-	75,560	2,270,777	930,455	-	3,570,296	5,362,704	-	-	-	2,270,777	930,455	-	-	12,209,792
																	10,685,827

	Amount In Taka		ALRD GF	Climate Action	Landesa	ONE TIME	NES-IJC	MISEREOR	BRW/CORE	MISEREOR	NES-IJC	ONE TIME	Landesa	Climate Action	ALRD GF	Amount In Taka	
	30.06.2024	30.06.2023														Total	Total
21.00 Capacity Building and Leadership Development:																	
Conceptual Training for NGOs' Leader on Land Rights	316,046	-	-	-	-	-	-	-	316,046	-	-	-	-	-	-	-	316,046
Orientation for Journalist/Media Person	303,003	-	-	-	-	-	-	-	303,003	-	-	-	-	-	-	-	241,213
Orientation for Lawyers on Land Survey	410,850	-	-	-	-	-	-	-	410,850	-	-	-	-	-	-	-	303,003
Training of Trainers (TOT)	904,613	155,701	-	-	-	-	-	155,701	904,613	-	-	-	-	-	-	-	270,484
Training on Land Rights, IPs Leadership Development	1,174,314	-	-	-	375,546	-	-	-	1,174,314	-	-	-	375,546	-	-	-	410,850
Training on Women Land Rights & Leadership	669,997	-	-	-	-	-	-	-	669,997	-	-	-	-	-	-	-	273,381
Training on Adivasi Land Rights and Climate Change	598,565	-	-	-	-	-	-	-	598,565	-	-	-	-	-	-	-	1,004,591
Training on Land Law, Governance and Digitalization	594,208	-	-	-	-	-	-	-	594,208	-	-	-	-	-	-	-	1,214,270
Training on Land Survey	995,948	-	-	-	-	-	-	-	995,948	-	-	-	-	-	-	-	669,997
Training on Land Conflict Transformation & Peace	1,531,310	-	-	-	-	-	-	-	1,531,310	-	-	-	-	-	-	-	598,565
Workshop on Composite Heritage for Peace & Harmony	284,610	-	-	-	-	-	-	-	284,610	-	-	-	-	-	-	-	279,165
																	304,712
																	604,058
																	931,096
																	1,019,387
																	328,544



Training on Water and Natural Resource Management	585,499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	585,499	618,033
Capacity Building of Youth on Land Rights	506,690	220,662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	727,352	616,983
Workshop on Collective Conflict Analysis	739,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	739,725	809,551
Capacity Building of Community/CSOs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	766,155	-
Capacity Building of the Coalition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,806,813	-
Training on Collective Initiatives	-	133,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133,262	175,342
Training on Networking & Effective Communication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,223
Training on Reporting & Documentation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,728	80,778
Training on MEAL	-	111,728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	223,309	175,067
Training Materials Development	-	223,309	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203,500	-
Training on Tenure & women land rights	-	203,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203,500	-
Training on Land Literacy	-	196,926	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	196,926	196,581
Training on Psychosocial Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	366,695	329,626
Training on GESI/GGRM & DNH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	403,840	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	208,402	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,354,483	2,572,968
	9,615,378	1,245,088	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,787,917	9,581,085

22.00

Information, Communication and Documentation:	Amount In Taka		ALRD GF	Climate Action	Landesa	ONETIME	NES-IJC	MISEREOR	NES-IJC	ONETIME	Landesa	Climate Action	ALRD GF	Total	
	30.06.2024	30.06.2023												30.06.2024	30.06.2023
Publication (Poster, Leaflets, Booklets, etc.)	704,461	98,769	-	172,782	29,700	-	-	-	-	-	29,700	172,782	-	1,005,712	978,645
Best Practice/ Innovation/Result & Process Monitori	230,447	233,423	-	-	335,225	-	-	-	-	-	335,225	-	-	799,095	238,542
News letter (Bhumii Barta & Janosamoboy)	165,760	107,300	-	-	-	-	-	-	-	-	-	-	-	273,060	184,395
National Budget Analysis	862,500	-	-	-	-	-	-	-	-	-	-	-	-	862,500	862,500
Learning Materials (Resource Center)	56,209	-	-	-	-	-	-	-	-	-	-	-	-	56,209	77,813
Project Visibility and Promotional Materials	323,400	-	-	-	-	-	-	-	-	-	-	-	-	323,400	330,000
	2,342,777	439,492	-	172,782	364,925	-	-	-	-	-	364,925	172,782	-	3,319,976	2,671,895

23.00

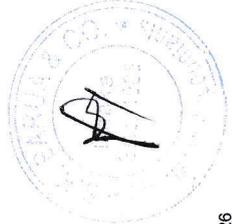
Network for Legal Assistance & Counseling:	Amount In Taka		ALRD GF	Climate Action	Landesa	ONETIME	NES-IJC	MISEREOR	NES-IJC	ONETIME	Landesa	Climate Action	ALRD GF	Total	
	30.06.2024	30.06.2023												30.06.2024	30.06.2023
Legal Aid Support	1,503,333	191,000	-	-	-	-	-	-	-	-	-	-	-	1,694,333	1,371,224
PIL Workshop	1,079,333	-	-	-	-	-	-	-	-	-	-	-	-	1,079,333	875,388
Legal Network Meeting	256,963	-	-	-	-	-	-	-	-	-	-	-	-	256,963	236,238
	2,839,629	191,000	-	-	-	-	-	-	-	-	-	-	-	3,030,629	2,482,850



	Amount In Taka										
	30.06.2024	30.06.2023									
24.00 Monitoring and Organizational Development											
Program Planning/ Review Meeting	415,673	111,800									765,423
Staff Coordination Meeting	44,387	-									44,387
Field Monitoring & Supervision	-	879,967									34,475
Thematic Meeting & Project Monitoring by EC	344,025	-	300,790					85,697			1,266,454
External Audit Fee	210,000	120,000	-					-			894,784
Staff Orientation and Training	144,093	-	80,000					77,000		46,000	207,022
Knowledge Management (Web and MIS)	47,659	-	-					-			445,300
Final/Midterm Evaluation	3,727,793	-	-					-			155,950
Spent as per I/E Statement	4,933,630	1,111,767	380,790					162,697		46,000	3,727,793
Less: Provision for Audit Fee	-	-	-					-		-	-
Spent as per R/P Statement	4,933,630	1,111,767	380,790					162,697		46,000	2,596,104

	Amount In Taka										
	30.06.2024	30.06.2023									
25.00 Salaries and Allowances:											
25.01 Programme Staff Cost	30,039,176	1,905,574	3,736,760					1,849,595			32,158,072
25.02 Accounts and Admin Staff Cost	6,238,830	90,549	1,495,554					-			6,207,163
	36,278,006	1,996,123	5,232,314					1,849,595			38,365,235

	Amount In Taka										
	30.06.2024	30.06.2023									
25.01 Programme Staff Cost:											
Executive Director	2,929,341	162,335	-					323,990			3,415,666
Deputy Executive Director	2,063,590	156,042	1,317,330					-			3,536,962
Program Coordinator	2,300,832	-	-					-			2,300,832
Coordination Officer	1,173,576	-	-					-			1,173,576
Asstt. Program Coordinator	3,842,171	-	-					-			3,842,171
Program Officer/ Project Officer	8,893,678	837,650	2,419,430					1,071,258			13,222,016
Research Officer	1,245,600	-	-					-			1,245,600
Asstt. Program Officer	1,077,846	749,547	-					-			1,827,393
Librarian/Information Officer	890,692	-	-					-			890,692
Program Logistic Assistant	892,995	-	-					-			892,995
Driver	2,448,333	-	-					454,347			2,902,680
Program Service Staff	2,003,772	-	-					-			2,003,772
Volunteer/Interpreter/Consultant	276,750	-	-					-			276,750
	30,039,176	1,905,574	3,736,760					1,849,595			37,531,105



	Amount In Taka										
	30.06.2024	30.06.2023	Total	ALRD GF	Climate Action	Landesa	ONETIME	NES-I/LC	MISERFOR	BRW/CORE	25.02 Accounts and Admin Staff Cost:
Manager (Finance)			2,108,901	-	-	300,000	-	-	90,549	1,718,352	
Accounts Officer			3,557,249	-	-	1,195,554	-	-	-	2,361,695	
Accounts Intern			387,000	-	-	-	-	-	-	387,000	
Admin Support Staff (Cook)			626,183	-	-	-	-	-	-	626,183	
Security Guard			816,000	-	-	-	-	-	-	816,000	
Cleaner			329,600	-	-	-	-	-	-	329,600	
			7,824,933			1,495,554			90,549	6,238,830	
			6,207,163								

	Amount In Taka										
	30.06.2024	30.06.2023	Total	ALRD GF	Climate Action	Landesa	ONETIME	NES-I/LC	MISE/KZE	BRW/EOd	26.00 Administrative and Program Support Cost
Office Space Rent			4,882,066	-	508,668	-	-	-	108,382	4,265,016	
Traveling and Local Conveyance			184,622	-	-	-	-	-	-	184,622	
Vehicle Service, Maintenance and Insurance			1,607,869	-	155,438	110,331	-	-	20,181	1,321,919	
Motor Cycle Service & Maintenance			92,485	-	-	-	-	-	-	92,485	
Photocopier Service, Maintenance and Toner			141,500	-	17,571	16,594	-	-	-	107,335	
Computer Service, Maintenance and Toner			551,546	-	38,625	33,901	-	-	-	479,020	
IT Auxiliary (DVD, UPS, Anti-virus etc.)			125,447	-	-	-	-	-	-	125,447	
			3,450,000								
			135,111								
			1,702,448								
			76,208								
			82,051								
			626,856								
			110,319								



28.00 Contribution to ALRD Project

Contribution to BRW and Misereor Project

BRW/EoD	MISE/KZE	NES-ILC	ONETIME	Landesa	Climate Action	ALRD GF	Total	Total
-	-	-	-	-	-	800,000	800,000	200,000
-	-	-	-	-	-	800,000	800,000	200,000



Association for Land Reform and Development (ALRD)
Schedule of Property, Plant and Equipment
As at June 30, 2024

Sl. No	Particulars	At Cost			Rate of Dep.	Depreciation			Written down value as on 30.06.2024	Written down value as on 30.06.2023	Schedule-A
		Balance as on 01.07.2023	Addition during the year	Adjustment during the year		Balance as on 30.06.2024	Charged during the year	Adjustment during the year			
BFTW/CORE Project:											
01	Furniture and Fixture	1,102,453	-	125,173	977,280	10%	45,342	103,211	590,967	386,313	453,617
02	Office Equipment	6,889,296	-	662,753	6,226,543	20%	431,614	568,091	4,594,757	1,631,786	2,158,062
03	Vehicle	11,083,203	-	-	11,083,203	20%	638,634	-	8,528,670	2,554,533	3,193,167
	Sub Total	19,074,952	-	787,926	18,287,026		1,115,590	671,302	13,714,394	4,572,632	5,804,846
MISEREOR/KZE Project:											
01	Furniture and Fixtures	77,369	-	4,342	73,027	10%	2,678	3,238	50,018	23,009	26,791
02	Office Equipment	1,445,770	-	50,925	1,394,845	20%	175,576	43,663	699,809	695,036	877,874
03	Vehicle	82,925	-	-	82,925	20%	5,436	-	61,192	21,733	27,169
	Sub Total	1,606,064	-	55,267	1,550,797		183,690	46,901	811,019	739,778	931,834
Landesa Project											
01	Furniture and Fixtures	59,646	-	-	59,646	10%	5,368	-	11,332	48,314	53,682
02	Office Equipment	598,755	31,239	-	629,994	20%	92,500	-	259,994	370,000	431,261
03	Vehicle	3,653,533	-	-	3,653,533	20%	470,491	-	1,771,568	1,881,965	2,352,456
	Sub Total	4,311,934	31,239	-	4,343,173		568,359	-	2,042,894	2,300,279	2,837,399
Climate Action Project											
01	Furniture and Fixtures	-	-	-	-	10%	-	-	-	-	-
02	Office Equipment	114,262	-	-	114,262	20%	18,282	-	41,135	73,127	91,409
03	Vehicle	-	-	-	-	20%	-	-	-	-	-
	Sub Total	114,262	-	-	114,262		18,282	-	41,135	73,127	91,409
ALRD GENERAL FUND:											
01	Land	7,534,560	-	-	7,534,560	0%	-	-	-	7,534,560	7,534,560
02	Furniture and Fixture	107,615	-	-	107,615	10%	1,810	-	91,296	16,319	18,129
03	Office Equipment	232,690	-	97,790	134,900	20%	22,577	69,864	72,524	62,376	112,879
04	Vehicle	2,904,000	-	-	2,904,000	20%	137,028	-	2,355,889	548,111	685,139
	Sub Total	10,778,865	-	97,790	10,681,075		161,415	69,864	2,519,709	8,161,366	8,350,707
	Grand Total	35,886,077	31,239	940,983	34,976,333		2,047,336	788,067	19,129,151	15,847,182	18,016,195





Association for Land Reform and Development (ALRD)
Advance Schedule
As on 30 June 2024

				Schedule-B
Sl. No.	Name	Designation	Purpose	Amount in Taka
	BftW/Core Project:			
	Sub Total			-
	Misereor Project:			
1	ACDF	Project Partner	Advance for Project Cost	57,750
2	ASUS	Project Partner	Advance for Project Cost	53,250
3	BFF	Project Partner	Advance for Project Cost	57,750
4	CDA	Project Partner	Advance for Project Cost	57,750
5	GKS	Project Partner	Advance for Project Cost	60,750
6	GRAUS	Project Partner	Advance for Project Cost	63,750
7	LDO	Project Partner	Advance for Project Cost	62,250
8	MUK	Project Partner	Advance for Project Cost	62,250
9	RULFAO	Project Partner	Advance for Project Cost	62,250
10	SPEED TRUST	Project Partner	Advance for Project Cost	62,250
11	WCDB	Project Partner	Advance for Project Cost	53,250
12	Ms. Tara Khatun	Program Officer	Advance for Program	34,000
	Sub Total			687,250
	Landesa Project:			
1	BFF	Project Partner	Advance for Project Cost	30,000
2	CDA	Project Partner	Advance for Project Cost	30,000
3	SPEED TRUST	Project Partner	Advance for Project Cost	30,000
4	Ms. Rowshan Jahan	Dy. Executive Director	Advance for Travel	36,060
	Sub Total			126,060
	Climate Project:			
1	BFF	Project Partner	Advance for Project Cost	65,000
2	SAMS	Project Partner	Advance for Project Cost	20,000
3	SPEED TRUST	Project Partner	Advance for Project Cost	29,000
4	Badabon Sangho	Project Partner	Advance for Project Cost	20,000
	Sub Total			134,000
	Total			947,310



**Association for Land Reform and Development (ALRD)
Statements of Bank Reconciliation
As at June 30, 2024**

Particulars	Bfrw/EoD		MISE/KZE	ILC-NES	ONE TIME	Landesa	Climate Action	GENERAL FUND	Schedule-C
	UCB: A/C-1388	Mother A/C SCB: A/C-01124608901							
Balance as per Bank Statements as on 30.06.2024	628,563	1,428,646	2,057,209	21,993	36,285	2,380,271	3,468,889	1,410,814	13,371,130
Add: Cheque deposit to bank for collection but not credited yet.	10,000	-	10,000	-	-	-	-	-	10,000
Total	638,563	1,428,646	2,067,209	21,993	36,285	2,380,271	3,468,889	1,410,814	13,381,130
Less: Cheque issue but not presented to bank									
Ch# 1560514 (Zahedul Haque) Dt.30.06.24	342,000	-	342,000	-	-	-	-	-	342,000
Ch# 1560515 (Zahedul Haque) Dt.30.06.24	29,100	-	29,100	-	-	-	-	-	29,100
Ch# 1560512 (Sun Electric) Dt.30.06.24	32,799	-	32,799	-	-	-	-	-	32,799
Ch# 1560511 (Govt. Collection) Dt.30.06.24	151,395	-	151,395	-	-	-	-	-	151,395
Ch# 1552673 (Super Uttara) Dt.26.06.24	31,234	-	31,234	-	-	-	-	-	31,234
Ch# 1545226 (CDA) Dt.30.06.24	-	-	-	-	-	51,690	-	-	51,690
Ch# 1545225 (Speed Trust) Dt.30.06.24	-	-	-	-	-	32,778	-	-	32,778
Ch# 1545224 (BFF) Dt.30.06.24	-	-	-	-	-	33,590	-	-	33,590
Ch# 1532376 (Speed Trust) Dt.30.06.24	-	-	-	-	-	-	95,138	-	95,138
Ch# 1532375 (BFF) Dt.30.06.24	-	-	-	-	-	-	40,556	-	40,556
Total	586,528	-	586,528	-	-	118,058	135,694	-	840,280
Balance as per Cash Books as on 30.06.2024	52,035	1,428,646	1,480,681	21,993	36,285	2,262,213	3,333,195	1,410,814	12,540,850
Less: Payable to Misereor Project	-	-	-	-	-	-	-	-	-
Less: Payable to Climate Change Project	-	1,400,211	1,400,211	-	-	-	-	-	1,400,211
Add: Receivable from Mother Account	-	-	-	-	-	-	1,400,211	-	1,400,211
Balance as per Cash Books as on 30.06.2024 (Project wise)	52,035	28,435	80,470	21,993	36,285	2,262,213	4,733,406	1,410,814	12,540,850





Association for Land Reform and Development (ALRD)
Statement of Summary Budget Variance
(Budget Variance Prepared based on Approved Budget in Last AGM held on 18 November 2023
As at June 30, 2024

Sl. No.	Particulars	AGM Budget 2023-2024	Expenditure 2023-2024	Variance	% of Variance	Reasons/Remarks
1	Advocacy, Lobbying & Research:	17,900,000	18,878,578	(978,578)	(5)	
2	Mobilization, Networking and Alliance Building	15,230,000	12,209,792	3,020,208	20	
3	Capacity Building and Leadership Development Training (Land Law, Women leadership, Survey, Journalist workshop, PIL Workshop, Lawyer orientation, IPs Land right, etc.)	13,800,000	14,787,917	(987,917)	(7)	
4	Information, Communication & Documentation:	3,730,000	3,319,976	410,024	11	
5	Network for Legal Assistance & Counseling	3,500,000	3,030,629	469,371	13	
6	Monitoring, Evaluation and Organizational Development	6,410,000	6,634,884	(224,884)	(4)	
7	Personnel Cost	45,500,000	45,356,038	143,962	0	
8	Capital Expenditure/Investment:	300,000	31,239	268,761	90	
9	Administrative & Program Support Cost:	10,110,000	10,148,068	(38,068)	(0)	
10	Contribution to ALRD's Project	-	800,000	(800,000)	-	
	Total Spent during the year	116,480,000	115,197,121	1,282,879	1	

