

Association for Land Reform and Development (ALRD)

**Independent Auditor's Report and
Audited Consolidated Financial Statements
For the year ended 30 June 2025**

Independent Auditor's Report
To the Members of Association for Land Reform and Development (ALRD)

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Association for Land Reform and Development (ALRD) which comprise the consolidated statement of financial position as at 30 June 2025, the consolidated statement of income and expenditure and consolidated statement of receipts and payments for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the financial position of Association for Land Reform and Development (ALRD) as at 30 June 2025, and its consolidated financial performance and its consolidated receipts and payments for the year then ended in accordance with the basis of accounting as described in note # 4 to the consolidated financial statements.

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 Consolidated Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are related to our audit of the consolidated financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with this requirement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note #5 of the consolidated financial statements, which indicates that the consolidated financial statements of the Association for Land Reform and Development (ALRD) include financial information of six projects out of which three projects were audited by different external auditors for different reporting periods and we have relied upon their audited financial statements and reports for the purpose of consolidation. As the reporting periods of certain projects differ from that of the consolidated financial statements, the financial information for the said periods has been incorporated for the corresponding periods that we audited accordingly. Our opinion is not modified in respect of this matter.

Other Matter

- i. The consolidated financial statements of Association for Land Reform and Development (ALRD) as at and for the year ended 30 June 2024 were audited by S.K Barua & Co. Chartered Accountants who expressed an Unqualified Opinion on those statements as on 28 October 2024.
- ii. The consolidated financial statements have been prepared based on the projects and entity's general fund, mentioned in the project-wise financial statements.

Other Information

Management is responsible for the other information. The other information comprises all the information other than the consolidated financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation that give a true and fair view in accordance with going concern basis under the historical cost convention and presented in accordance with International Financial Reporting Standards (IFRS), and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 ISAs will 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 the basis of these consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



ACNABIN

Chartered Accountants

- 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 Entity's ability to continue 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 consolidated 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, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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 Entity or business activities within the Entity to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely 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 safeguards.

Report on other Legal and Regulatory Requirements

We also report that the consolidated financial statements of Association for Land Reform and Development (ALRD) comply with the Foreign Donations (Voluntary Activities) Regulation Act 2016 and other applicable laws and regulations. We further report that:

- i) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- ii) In our opinion, proper books of accounts as required by law have been kept by the Entity so far as it appeared from our examination of those books; and
- iii) The consolidated statement of financial position, consolidated statement of income and expenditure and consolidated statement of receipts and payments dealt with by the report are in agreement with the books of account.

Dhaka,

09 OCT 2025

Signed for & on behalf of
ACNABIN
Chartered Accountants

Md. Mominul Karim, FCA
Partner

ICAB Enrollment No. 934

2510090934AS169288

Association for Land Reform and Development (ALRD)
Consolidated Statement of Financial Position
As at 30 June 2025

	Notes	30.06.2025 Taka	30.06.2024 Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	7	16,131,459	15,847,182
Security Deposit	8	720,000	720,000
Current Assets			
Advances	9	612,000	947,310
Cash and Bank Balances	11	16,841,010	12,556,513
TOTAL ASSETS		34,304,469	30,071,005
FUND AND LIABILITIES			
Fund			
Fund Account	12	34,139,511	29,951,224
Non-current Liabilities			
Current Liabilities			
TDS Payable	13	3,495	4,060
VDS Payable	14	5,213	10,721
Provision for Audit Fee	15	156,250	105,000
TOTAL LIABILITIES		164,958	119,781
TOTAL FUND AND LIABILITIES		34,304,469	30,071,005

The annexed notes from 1 to 31 form an integral part of these consolidated financial statements.



Treasurer
Association for Land Reform and
Development (ALRD)



Executive Director
Association for Land Reform and
Development (ALRD)

This is the consolidated statement of financial position referred to in our separate report of even date.

Dhaka,

09 OCT 2025

Signed for and on behalf of
ACNABIN
 Chartered Accountants



Md. Mominul Karim, FCA
Partner

ICAB Enrollment No. 934

Association for Land Reform and Development (ALRD)
Consolidated Statement of Income and Expenditure
For the year ended 30 June 2025

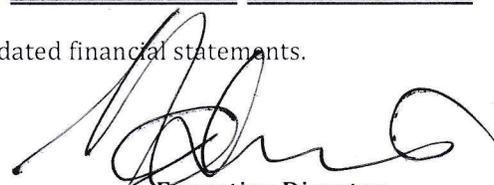
	Notes	2024-2025 Taka	2023-2024 Taka
Income			
Fund from Donors	17	114,059,607	101,553,498
Local Contribution	18	1,843,775	2,489,432
Gain on Sales of Old Fixed Assets	20	54,350	-
		<u>115,957,732</u>	<u>104,042,931</u>
Expenditure			
Advocacy, Lobbying and Research	21	11,647,243	18,878,578
Mobilization, Networking and Alliance Building	22	14,055,613	12,209,792
Capacity Building and Leadership Development	23	14,292,853	14,787,917
Information, Communication and Documentation	24	3,333,607	3,319,976
Network for Legal Assistance and Counseling	25	2,511,489	3,030,629
Monitoring and Organizational Development	26	4,042,212	6,634,884
Salaries and Allowances	27	48,992,404	45,356,038
Administrative and Program Support Cost	28	10,068,969	10,148,068
Contribution to ALRD's Project	30	450,210	800,000
Provision for Audit Fee	15	156,250	105,000
Loss on Write off Assets	7.1	118,250	152,916
Depreciation (Sch-A)	7	2,100,345	2,047,336
		<u>111,769,445</u>	<u>117,471,134</u>
Surplus/(Deficit) during the year		<u>4,188,287</u>	<u>(13,428,203)</u>
		<u>115,957,732</u>	<u>104,042,931</u>

The annexed notes from 1 to 31 form an integral part of these consolidated financial statements.



Treasurer

Association for Land Reform and
Development (ALRD)



Executive Director

Association for Land Reform and
Development (ALRD)

This is the consolidated statement of Income and Expenditure referred to in our separate report of even date.

Dhaka,

09 OCT 2025

Signed for and on behalf of
ACNABIN
Chartered Accountants



Md. Mominul Karim, FCA
Partner

ICAB Enrollment No. 934

2510090934AS169288

Association for Land Reform and Development (ALRD)
Consolidated Statement of Receipts and Payments
For the year ended 30 June 2025

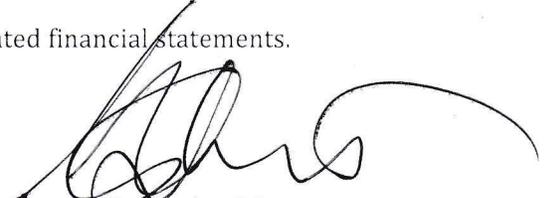
	Notes	2024-2025 Taka	2023-2024 Taka
Opening Cash & Bank Balances			
Cash in Hand	11.1	15,663	13,573
Cash at Bank	11.2	12,540,850	24,385,137
		12,556,513	24,398,710
Receipts			
Fund from Donors	17	114,059,607	101,553,499
Local Contribution	18	1,843,775	2,489,432
Sale of Old Fixed Assets	19	165,000	-
		116,068,382	104,042,931
Others			
Security Deposit Realised	8	-	300,000
Advance Refund	9	947,310	741,650
Inter Project Loan	16	1,000,000	-
Tax Deduction at Sources	13	3,410,748	3,407,669
VAT Deduction at Sources	14	4,861,402	4,595,188
		10,219,460	9,044,507
Total Receipts		138,844,355	137,486,148
Payments			
Advocacy, Lobbying and Research	21	11,647,243	18,878,578
Mobilization, Networking and Alliance Building	22	14,055,613	12,209,792
Capacity Building and Leadership Development	23	14,292,853	14,787,917
Information, Communication and Documentation	24	3,333,607	3,319,976
Network for Legal Assistance and Counseling	25	2,511,489	3,030,629
Monitoring and Organizational Development	26	4,042,212	6,634,884
Salaries and Allowances	27	48,992,404	45,356,038
Administrative and Program Support Cost	28	10,068,969	10,148,068
Capital Expenditure	29	2,613,522	31,239
Contribution to ALRD's Project	30	450,210	800,000
		112,008,122	115,197,121
Others			
Security Deposit Given	8	-	770,000
Advance Given	9	612,000	947,310
Tax Deposit to Government Exchequer	13	3,411,313	3,413,162
VAT Deposit to Government Exchequer	14	4,866,910	4,602,042
Audit Fee	15	105,000	-
Inter Project Loan	10	1,000,000	-
		9,995,223	9,732,514
Total Payments		122,003,345	124,929,635

Notes	2024-2025 Taka	2023-2024 Taka
Closing Cash & Bank Balances		
Cash in Hand	11.1 16,247	15,663
Cash at Bank	11.2 16,824,763	12,540,850
	16,841,010	12,556,513
	138,844,355	137,486,148

The annexed notes from 1 to 31 form an integral part of these consolidated financial statements.


Treasurer

Association for Land Reform and
Development (ALRD)


Executive Director

Association for Land Reform and
Development (ALRD)

This is the consolidated statement of receipts and payments referred to in our separate report of even date.

Dhaka,

09 OCT 2025

Signed for and on behalf of
ACNABIN
Chartered Accountants



Md. Mominul Karim, FCA
Partner

ICAB Enrollment No. 934

2510090934AS169288



Association for Land Reform and Development (ALRD)
Notes to the Consolidated Financial Statements
As at and for the year ended 30 June 2025

1. 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. 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. 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 explanation by neo-liberal trade regimes.

3.1 Objectives of the Organization

The 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.





3.2 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 December 1991 with renewal effective from 08 December 2011 also registered with the Registrar of Joint Stock Companies under the Societies Registration Act,1860 and bearing No.S-1421(55)91.

3.3 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 02 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:

SL#	Name of the Member	Position in the Committee
1	Ms. Khushi Kabir	Chairperson
2	Dr. Rowshan Ara	Vice-Chairperson
3	Ms. Afzalun Nessa Chowdhury	Treasurer
4	Mr. Quazi Shamsul Alam	Member
5	Ms. Zinnat Ara Ferdous Monika	Member
6	Mr. Abdur Rob Montu	Member
7	Ms. Momotaz Ara Begum	Member
8	Md. Rafiqul Alam	Member
9	Ms. Nirpua Dewan	Member
10	Ms. Sondha Malo	Member
11	Md. Habib Ullah Bahar	Member
12	Dr. Abul Hossain	Member
13	Dr. Shima Zaman	Member
14	Mr. AFM Akhter Uddin	Member
15	Mr. Shamsul Huda	Member Secretary

4. Basis of Preparation & Presentation of Consolidated Financial Statements

The consolidated financial statements have been prepared on a going concern basis under the historical cost convention and presented in accordance with International Financial Reporting Standards (IFRS).

4.1 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.

4.3 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.

4.4 Components of the Consolidated 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 30 June 2025;
- # Consolidated Statement of Income and Expenditure for the year ended 30 June 2025;
- # Consolidated Statement of Receipts and Payments for the year ended 30 June 2025;
- # Accounting Policies and Explanatory Notes.



4.5 Basis of Consolidation

The consolidated financial statements have been prepared based on the projects and entity's general fund, mentioned in the project-wise financial statements.

4.6 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.

4.7 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.

5 Reporting Period

The reporting period of the organization is from 01 July to 30 June and is followed consistently. Current financial statements have been prepared for the year ended from 01 July 2024 to 30 June 2025. Comparative are available.

The consolidated financial statements of the Association for Land Reform and Development (ALRD) comprise the financial statements of the General Fund and six projects implemented under the entity. Out of the six projects, three projects were audited by other auditors for their respective financial periods as presented below:

SL	Name of the Projects	Audit Period	External Auditor
1	Promoting Land Rights and Access to Natural Resources of the Marginalized Poor, Landless, Women, Ethnic Peoples and Minorities, continuation	01 July 2024 to 30 June 2025	ACNABIN Chartered Accountants
2	Rights over Kand and Access to Government Service of Rural Landless Marginalized and Disadvantages Smallholder in Bangladesh	01 April 2024 to 31 March 2025	Aziz Halim Khair Chowdhury Chartered Accountants
3	Women-Led Collective Advocacy for Climate Action	01 October 2023 to 30 September 2024	Mollah Quadir Yusuf & Co, Chartered Accountants
4	An equal stake in the soil: Building Women's Land Rights from the ground up	01 January 2024 to 31 December 2024	Mollah Quadir Yusuf & Co, Chartered Accountants

6. Significant Account Policies

6.1 Revenue Recognition:

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

6.2 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 & Amortization

Depreciation is charged on applicable property, plant and equipment (except land and land development) using 'Reducing Balance Method' over the estimated useful lives of each of property, plant and equipment. Depreciation is provided for on Reducing Balance Method over the useful lives of the assets at the following annual rates:

Item	Annual Depreciation Rate (%)
Land	0%
Furniture and Fixture	10%
Office Equipment	20%
Vehicle	20%

6.3 Cash & Bank Balances

Cash & Bank Balances comprise cash in hand and cash at bank which are held and available for use by the project without any restriction.

6.4 Expenditures

Program related expenditures arise from services being provided to beneficiaries in accordance with the program objectives and activities. Other expenditures are allocated to the various projects and programs at their costs, based on agreement with donors or management's judgement.

6.5 Taxation

In accordance with the existing income tax laws, all NGOs working in Bangladesh are assessable entities and submission of income tax return is mandatory whether the income of any NGO for any year is taxable or not which is to be decided only after regular assessment to be made by the assessing authority. The Project diligently deducted Value Added Tax (VAT) at source and Income Tax at source as mandated by the prevailing Govt. regulations, and these deductions were appropriately deposited to the Govt. Treasury where applicable for this specific project.

6.6 General

- i. The figures in these financial statements have been rounded off to the nearest integer.
- ii. Previous period's phrases and figures have been rearranged, wherever considered necessary, to conform to the presentation of current period's financial statements.



7 Property, Plant and Equipment

	BFW/CORE	MISERFOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD General Fund	30.06.2025 Taka	30.06.2024 Taka
Opening Balance	4,572,632	739,778	-	-	2,300,279	73,127	8,161,366	15,847,182	18,016,195
Add: Addition during the year	2,027,294	-	-	-	474,654	111,574	-	2,613,522	31,239
Less: Written Off (At Cost Price)	6,599,926	739,778	-	-	2,774,933	184,701	8,161,366	18,460,704	18,047,434
	1,546,235	49,822	-	-	-	-	-	1,596,057	940,983
Less: Depreciation during the year	5,053,691	689,956	-	-	2,774,933	184,701	8,161,366	16,864,647	17,106,451
	1,252,102	145,651	-	-	541,921	36,940	123,731	2,100,345	2,047,336
Add: Written Off (Accumulated depreciation)	3,801,589	544,305	-	-	2,233,012	147,761	8,037,635	14,764,302	15,059,115
	1,327,784	39,373	-	-	-	-	-	1,367,157	788,067
	5,129,373	583,678	-	-	2,233,012	147,761	8,037,635	16,131,459	15,847,182

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

7.1 Loss on Write off Assets

Written Off (At Cost Price)	623,137	49,822	-	-	-	-	-	672,959	940,983
Less: Written Off (Accumulated Depreciation)	515,336	39,373	-	-	-	-	-	554,709	788,067
Loss on Written Off Assets	107,801	10,449	-	-	-	-	-	118,250	152,916

8 Security Deposit

Opening Balance	-	-	-	-	-	-	720,000	720,000	250,000
Add: Security deposit given during the year	-	-	-	-	-	-	-	-	770,000
Less: Security deposit realized during the year	-	-	-	-	-	-	720,000	720,000	1,020,000
	-	-	-	-	-	-	-	-	300,000
	-	-	-	-	-	-	720,000	720,000	720,000

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 Advances

Opening Balance	-	687,250	-	-	126,060	134,000	-	947,310	741,650
Add: Advance given during the year	60,000	432,000	-	-	40,000	80,000	-	612,000	947,310
Less: Advance realized during the year	60,000	1,119,250	-	-	166,060	214,000	-	1,559,310	1,688,960
	-	687,250	-	-	126,060	134,000	-	947,310	741,650
	60,000	432,000	-	-	40,000	80,000	-	612,000	947,310

The details of advances are shown in Annexure-B

10 Inter Project Loan

	BRW/CORE	MISERFOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD General Fund	30.06.2025 Taka	30.06.2024 Taka
Opening Balance	-	-	-	-	-	-	-	-	-
Add: Loan given during the year	-	-	-	-	-	-	1,000,000	1,000,000	-
Less: Loan realized fund during the year	-	1,000,000	-	-	-	-	1,000,000	1,000,000	-
	-	(1,000,000)	-	-	-	-	1,000,000	-	-

11 Cash and Bank Balances

11.1 Cash in Hand	131	2,998	-	-	9,703	3,415	-	16,247	15,663
11.2 Cash at Bank	7,497,892	3,778,290	-	3,266	1,933,428	3,205,500	406,387	16,824,763	12,540,850
	7,498,023	3,781,288	-	3,266	1,943,131	3,208,915	406,387	16,841,010	12,556,513

11.2 Cash at Bank
Account Numbers and Bank Details

Mother A/C-01124608901, SCB, Banani Branch
 Project A/C-1388, UCBL, Mohammadpur Branch
 Project A/C-1145, UCBL, Mohammadpur Branch
 Project A/C-2336, UCBL, Mohammadpur Branch
 Project A/C-3348, UCBL, Mohammadpur Branch
 Project A/C-6541, UCBL, Mohammadpur Branch
 Project A/C-7409, UCBL, Mohammadpur Branch
 Project A/C-34017232, Sonali Bank, Lalmatia Branch

28,435	756,860	-	-	-	-	1,400,211	-	2,185,506	2,185,506
7,469,457	-	-	-	-	-	-	-	7,469,457	52,035
-	3,030,710	-	-	-	-	-	-	3,030,710	3,030,710
-	-	-	3,266	-	-	-	-	-	21,993
-	-	-	-	1,933,428	-	-	-	1,933,428	2,262,213
-	-	-	-	-	-	1,454,290	-	1,454,290	1,454,290
-	-	-	-	-	-	-	406,387	406,387	1,410,814
7,497,892	3,787,570	-	3,266	1,933,428	2,854,501	406,387	406,387	16,483,044	10,453,846

Bank reconciliation statement has been given in **Annexure-C**

12 Fund Account

Opening Balance	4,543,265	5,430,448	21,993	36,285	4,690,044	4,937,009	10,292,180	29,951,224	43,379,427
Add: Surplus/(Deficit) during the year	8,007,923	(1,633,482)	(21,993)	(33,019)	(473,901)	(1,500,333)	(156,908)	4,188,287	(13,428,203)
	12,551,188	3,796,966	-	3,266	4,216,143	3,436,676	10,135,272	34,139,511	29,951,224
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
	12,551,188	3,796,966	-	3,266	4,216,143	3,436,676	10,135,272	34,139,511	29,951,224

12.1 Break up of the fund balances are as under;

Restricted Fund (Donors Fund)	7,421,815	3,213,288	-	-	1,983,131	3,288,915	-	15,907,149	11,914,950
ALRD Own Fund	-	-	-	3,266	-	-	2,097,637	2,100,903	2,189,092
Property, Plant and Equipment Fund	5,129,373	583,678	-	-	2,233,012	147,761	8,037,635	16,131,459	15,847,182
	12,551,188	3,796,966	-	3,266	4,216,143	3,436,676	10,135,272	34,139,511	29,951,224

13 TDS Payable

 Opening Balance
 Add: Tax deduction during the year
 Less: Tax deposit during the year

Bftw/CORE	MISEREOR	NES-I LC	ONETIME	Landesa	Climate Action	ALRD General Fund	30.06.2025 Taka	30.06.2024 Taka
1,078	-	-	-	470	2,512	-	4,060	9,553
2,949,296	235,891	-	1,242	141,174	83,145	-	3,410,748	3,407,669
2,950,374	235,891	-	1,242	141,644	85,657	-	3,414,808	3,417,222
2,946,879	235,891	-	1,242	141,644	85,657	-	3,411,313	3,413,162
3,495	-	-	-	-	-	-	3,495	4,060

14 VDS Payable

 Opening Balance
 Add: VAT deduction during the year
 Less: VAT deposit during the year

3,855	-	-	-	949	5,917	-	10,721	17,575
3,810,448	566,366	-	8,767	328,645	147,176	-	4,861,402	4,595,188
3,814,303	566,366	-	8,767	329,594	153,093	-	4,872,123	4,612,763
3,809,090	566,366	-	8,767	329,594	153,093	-	4,866,910	4,602,042
5,213	-	-	-	-	-	-	5,213	10,721

15 Provision for Audit Fee

 Opening Balance
 Add: Provision made during the year
 Less: Paid during the year

105,000	-	-	-	-	-	-	105,000	-
127,500	-	-	-	-	-	28,750	156,250	105,000
232,500	-	-	-	-	-	28,750	261,250	105,000
105,000	-	-	-	-	-	-	105,000	-
127,500	-	-	-	-	-	28,750	156,250	105,000

16 Inter Project Loan

 Opening Balance
 Add: Loan received during the year
 Less: Loan Refund during the year

-	-	-	-	-	-	-	-	-
-	1,000,000	-	-	-	-	-	1,000,000	-
-	1,000,000	-	-	-	-	-	1,000,000	-
-	1,000,000	-	-	-	-	-	1,000,000	-

17 Fund from Donors

 Fund from Bftw
 Fund from IW/GIA
 Fund from MISEREOR/KZE
 Fund from Landesa

82,957,387	-	-	-	-	-	-	82,957,387	67,322,359
2,699,802	-	-	-	-	-	-	2,699,802	597,617
-	10,639,573	-	-	-	-	-	10,639,573	9,856,478
-	-	-	-	13,451,373.00	4,311,472.00	-	17,762,845	23,777,045
85,657,189	10,639,573	-	-	13,451,373	4,311,472	-	114,059,607	101,553,499



	BFRW/CORE	MISERFOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD General Fund	2024-2025 Taka	2023-2024 Taka
	-	19,200	-	-	-	-	-	19,200	14,700
	-	30,000	-	-	-	-	-	30,000	10,000
	430,210.00	20,000	-	-	-	-	-	450,210	800,000
	-	13,500	-	-	-	-	-	13,500	11,120
	-	14,300	-	-	-	-	-	14,300	20,176
	-	13,500	-	-	-	-	-	13,500	15,200
	-	19,852	-	-	-	-	-	19,852	17,400
	-	14,292	-	80,000	-	-	-	94,292	103,926
	-	-	-	-	-	-	-	-	10,000
	-	12,792	-	-	-	-	-	12,792	14,500
	-	14,300	-	-	-	-	-	14,300	17,594
	-	14,000	-	-	-	-	-	14,000	21,600
	-	25,492	-	-	-	-	-	25,492	17,523
	-	13,000	-	-	-	-	-	13,000	14,200
	127,806.00	-	-	-	-	-	-	127,806	-
	34,500.00	-	-	-	-	-	-	34,500	-
	-	-	-	-	-	-	184,874	184,874	-
	-	-	-	-	-	-	363,000	363,000	-
	6,000.00	-	-	-	-	-	-	6,000	-
	6,000.00	-	-	-	-	-	-	6,000	-
	-	-	-	-	-	-	-	-	10,000
	30,000.00	-	-	-	-	-	-	30,000	272,500
	-	-	-	-	-	-	-	-	800,000
	-	-	-	-	86,330	-	-	-	44,500
	-	10,000	-	-	-	-	-	86,330	-
	-	55,200	-	-	-	-	-	10,000	-
	-	-	-	-	-	-	148,800	204,000	106,700
	-	-	-	-	-	-	-	-	47,500
	-	-	-	-	-	-	5,400	5,400	11,700
	-	-	-	-	-	-	5,477	5,477	25,043
	-	-	-	-	-	-	-	-	62,950
	35,750.00	-	-	-	-	-	10,200	45,950	20,600
	670,266.00	289,428	-	80,000	86,330	-	717,751	1,843,775	2,489,432

18 Local Contribution

- ACDF Contribution
- ADSC Contribution
- ALRD Contribution
- ASUS Contribution
- BFF Contribution
- GKS Contribution
- GRAUS Contribution
- CDA Contribution
- UST Contribution
- LDO Contribution
- MUK Contribution
- RULFAO Contribution
- SPEED TRUST Contribution
- WCDB Contribution
- TIB Contribution
- Nijera Kori Contribution
- Contribution from Landesa Project
- Contribution from Climate Change Project
- Contribution from Shofiqul Islam
- Contribution from Md. Mainuddin
- Contribution from Rohini Reddy
- Contribution from Shamsul Huda
- Contribution from Rowshan Jahan
- Contribution from Shanjida Khan Ripa
- Contribution from Sohel Rana
- Contribution from Mahmuda Akther Munni
- Training Registration Fee
- Hall Rent
- Membership Subscription
- Interest on Bank Deposit
- Sales of Publication
- Sales of Wastage

19 Sale of Old Fixed Assets

- Sales of Air Conditioner
- Sales of Generator
- Sales of Laptops
- Sales of Desktop

23,000	-	-	-	-	-	-	-	23,000	-
80,000	-	-	-	-	-	-	-	80,000	-
53,000	-	-	-	-	-	-	-	53,000	-
9,000	-	-	-	-	-	-	-	9,000	-
165,000	-	165,000	-						



BfW/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD General Fund	2024-2025 Taka	2023-2024 Taka
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19.1 Gain on Sale of Air Conditioner

Cost Price of Air Conditioner
Less: Accumulated Depreciation up to 30.06.2025
Book Value
Sales Amount
Less: Book Value
Gain on Sales of Air Conditioner

102,000	-	-	-	-	-	-	102,000	-
98,379	-	-	-	-	-	-	98,379	-
3,621	-	-	-	-	-	-	3,621	-
23,000	-	-	-	-	-	-	23,000	-
3,621	-	-	-	-	-	-	3,621	-
19,379	-	-	-	-	-	-	19,379	-

19.2 Gain on Sales of Generator

Cost Price of Generator
Less: Accumulated Depreciation up to 30.06.2025
Book Value
Sales Amount
Less: Book Value
Gain on Sales of Generator

548,990	-	-	-	-	-	-	548,990	-
516,296	-	-	-	-	-	-	516,296	-
32,694	-	-	-	-	-	-	32,694	-
80,000	-	-	-	-	-	-	80,000	-
32,694	-	-	-	-	-	-	32,694	-
47,306	-	-	-	-	-	-	47,306	-

19.3 Gain/(Loss) on Sales of Laptops

Cost Price of Laptops
Less: Accumulated Depreciation up to 30.06.2025
Book Value
Sales Amount
Less: Book Value
Loss on Sales of Laptops

195,458	-	-	-	-	-	-	195,458	-
131,411	-	-	-	-	-	-	131,411	-
64,047	-	-	-	-	-	-	64,047	-
53,000	-	-	-	-	-	-	53,000	-
64,047	-	-	-	-	-	-	64,047	-
(11,047)	-	-	-	-	-	-	(11,047)	-

19.4 Gain/(Loss) on Sales of Desktops

Cost Price of Desktops
Less: Accumulated Depreciation up to 30.06.2025
Book Value
Sales Amount
Less: Book Value
Loss on Sales of Desktops

76,650	-	-	-	-	-	-	76,650	-
66,362	-	-	-	-	-	-	66,362	-
10,288	-	-	-	-	-	-	10,288	-
9,000	-	-	-	-	-	-	9,000	-
10,288	-	-	-	-	-	-	10,288	-
(1,288)	-	-	-	-	-	-	(1,288)	-

20 Gain on Sales of Old Fixed Assets

Cost Price of Old Fixed Assets
Less: Accumulated Depreciation up to 30.06.2025
Book Value
Sales Amount
Less: Book Value
Gain on Sales of Old Fixed Assets

923,098	-	-	-	-	-	-	923,098	-
812,448	-	-	-	-	-	-	812,448	-
110,650	-	-	-	-	-	-	110,650	-
165,000	-	-	-	-	-	-	165,000	-
110,650	-	-	-	-	-	-	110,650	-
54,350	-	-	-	-	-	-	54,350	-



	Bftw/CORE	MISERFOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD General Fund	2024-2025 Taka	2023-2024 Taka
21 Advocacy, Lobbying and Research									
Seminars/Workshop/Roundtable/Dialogue/ Consultation/Public Hearing/Conference	4,532,190	984,216	-	82,687	647,637	354,472	-	6,601,202	7,718,578
Strategy Meeting with Local PNGOs	-	-	-	-	14,598	-	-	14,598	355,858
Public Hearing	-	-	-	-	-	-	-	-	815,117
Workshop/Dialogue (International)	-	-	-	-	-	719,926	-	1,097,394	1,986,099
Participation in Regional Advocacy Event	-	-	-	-	377,468	-	-	37,345	245,201
Alternative Report Submission & Participation	-	-	-	-	37,345	-	-	1,825,134	93,116
Research /Action Research/Case Studies	1,462,134	-	-	-	363,000	-	-	440,501	4,114,367
Issue Based Fact Finding Mission	440,501	-	-	-	-	-	-	-	831,704
Land Governance/Status Report	1,143,220	-	-	-	287,500	-	-	1,430,720	1,265,000
TV Talk Show/Media Mobilization	200,349	-	-	-	-	-	-	200,349	1,376,797
Press Conference	-	-	-	-	-	-	-	-	76,741
	7,778,394	984,216	-	82,687	1,727,548	1,074,398	-	11,647,243	18,878,578

22 Mobilization, Networking and Alliance Building									
Network Meeting with PNGOs	620,569	-	-	-	-	-	-	620,569	576,949
Learning & Sharing Meeting	-	193,103	-	-	151,702	-	-	344,805	522,387
Reexperience Sharing Meeting	-	297,372	-	-	-	-	-	297,372	266,310
Alliance and Solidarity Building	630,890	-	-	-	-	-	-	630,890	795,402
Exchange Visit/Knowledge Sharing & Linkage Building	499,335	278,433	-	-	4,025	-	-	781,793	547,084
National Level Group Leader Meeting/Awareness	-	800,678	-	-	213,491	-	-	1,014,169	679,229
Raising Meeting with Priority Group	-	-	-	-	-	-	-	-	-
Alliance and Networking Contribution	10,000	-	-	-	-	-	-	10,000	10,000
Day Observations / Gathering/Rallies/ Human Chained	1,201,937	475,035	-	-	278,326	52,798	-	2,008,096	1,680,623
Mobilization & Campaign with Various Stakeholder	442,158	239,317	-	-	-	-	-	681,475	597,423
Community Awareness Meeting	-	-	-	-	-	103,668	-	103,668	119,414
Exhibition and Demonstration	-	708,392	-	-	-	-	-	708,392	-
Animator Support to Misereor Project Partners	-	1,883,000	-	-	-	-	-	1,883,000	1,744,100
Alliance Supports to Partners (Landesa both project)	-	-	-	-	-	-	-	1,858,547	2,072,651
Research Support to CHT-LDRC	2,809,451	-	-	-	1,297,044	561,503	-	2,809,451	2,598,220
CHT LDRC Meeting and Secretarial Support and Hosting	229,166	-	-	-	-	-	-	229,166	-
Project Information Sharing with Govt. Officials	74,220	-	-	-	-	-	-	74,220	-
	6,517,726	4,875,330	-	-	1,944,588	717,969	-	14,055,613	12,209,792

	Bftw/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD General Fund	2024-2025 Taka	2023-2024 Taka
	299,386	-	-	-	-	-	-	299,386	316,046
	294,883	-	-	-	-	-	-	294,883	303,003
	340,337	-	-	-	-	-	-	340,337	410,850
	531,553	152,485	-	-	-	348,793	-	1,032,831	1,060,314
	1,274,200	-	-	-	-	-	-	1,274,200	1,549,860
	845,122	-	-	-	-	-	-	845,122	669,997
	630,154	-	-	-	-	-	-	630,154	598,565
	908,218	-	-	-	-	-	-	908,218	594,208
	1,382,762	-	-	-	-	-	-	1,382,762	995,948
	1,152,098	-	-	-	-	-	-	1,152,098	1,531,310
	441,946	-	-	-	-	-	-	441,946	284,610
	771,595	-	-	-	-	-	-	771,595	585,499
	185,930	320,533	-	-	-	-	-	506,463	727,352
	929,571	-	-	-	-	-	-	929,571	739,725
	359,477	-	-	-	-	-	-	359,477	-
	272,300	-	-	-	-	-	-	272,300	-
	-	-	-	-	-	-	-	-	766,155
	-	-	-	-	-	-	-	-	1,806,813
	-	-	-	-	-	-	-	-	133,262
	-	103,503	-	-	-	-	-	103,503	-
	-	165,546	-	-	-	-	-	165,546	-
	-	-	-	-	-	-	-	-	111,728
	-	-	-	-	-	-	-	-	223,309
	-	500,000	-	-	-	-	-	500,000	203,500
	-	-	-	-	-	-	-	-	196,926
	-	-	-	-	479,733	-	-	479,733	366,695
	-	-	-	-	873,625	-	-	873,625	403,840
	-	-	-	-	437,086	-	-	437,086	208,402
	-	-	-	-	292,017	-	-	292,017	-
	10,619,532	1,242,067	-	-	2,082,461	348,793	-	14,292,853	14,787,917

23 Capacity Building and Leadership Development

Conceptual Training for NGOs Leader on Land Rights
 Orientation for Journalist/Media Person
 Orientation for Lawyers on Land Survey
 Training of Trainers (TOT)
 Training on Land Rights, IPs Leadership Development
 Training on Women Land Rights & Leadership Dev.
 Training on Land Rights and Climate Change for Plain Land IPs
 Training on Land Law, Governance and Digitalization
 Training on Land Survey
 Training on Land Conflict Transformation & Peace
 Workshop on Composite Heritage for Peace & Harmony
 Training on Water and Natural Resource Management
 Workshop for Engagement of Youths
 Conference on Collective Conflict Analysis
 Leadership Development of Youths through Internship/Fellowship Support
 Training Needs Assessment (TNA)
 Capacity Building of Community/CSOs
 Capacity Building of the Coalition
 Training on Collective Initiatives
 Capacity Building Workshop on Leadership Innovation
 Training on organizational Development
 Training on Reporting & Documentation
 Training on MEAL
 Training Materials Development
 Training on Tenure & women land rights
 Training on Land Literacy
 Training on Psychosocial Support
 Training on GESI/GGRM & DNH
 Training/Orientation with CSO



	Bftw/CORE	MISERFOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD General Fund	2024-2025 Taka	2023-2024 Taka
24 Information, Communication and Documentation									
Publication (Poster, Leaflets, Booklets, etc.)	503,930	40,920	-	-	90,046	-	-	634,896	1,005,712
Best Practice/ Innovation/Result & Process Monitoring	109,742	440,132	-	-	-	368,000	-	917,874	799,095
News letter (Bhumi Barta & Janosamoboy)	180,877	56,350	-	-	-	-	-	237,227	273,060
National Budget Analysis	1,143,275	-	-	-	-	-	-	1,143,275	862,500
Learning Materials (Resource Center)	70,335	-	-	-	-	-	-	70,335	56,209
Project Visibility and Promotional Materials	330,000	-	-	-	-	-	-	330,000	323,400
	2,338,159	537,402	-	-	90,046	368,000	-	3,333,607	3,319,976
25 Network for Legal Assistance & Counseling									
Legal Aid Support	919,500	20,000	-	-	-	-	-	939,500	1,694,333
PIL Workshop	1,195,021	-	-	-	-	-	-	1,195,021	1,079,333
Legal Network Meeting	282,871	-	-	-	-	-	-	282,871	256,963
Legal Aid Follow up Visit	94,097	-	-	-	-	-	-	94,097	256,963
	2,491,489	20,000	-	-	-	-	-	2,511,489	3,030,629
26 Monitoring and Organizational Development									
Program Planning/ Review Meeting	430,951	154,448	-	-	-	218,736	-	804,135	527,473
Staff Coordination Meeting	217,995	-	-	-	-	-	-	217,995	44,387
Field Monitoring & Supervision (Transport, Food & Accommodation)	-	1,007,975	-	-	113,052	89,857	-	1,210,884	1,266,454
Project Monitoring and Sharing Meeting by Board	319,996	-	-	-	-	-	-	319,996	344,025
External Audit Fee	136,956	180,000	-	-	90,000	88,000	48,750	543,706	533,000
Staff Orientation and Training	174,921	-	-	-	-	-	-	174,921	144,093
Knowledge Management & Visibility	189,483	-	-	-	-	-	-	189,483	47,659
Final/Midterm Evaluation	-	547,724	-	-	-	33,368	-	581,092	3,727,793
Spent as per I/E Statement	1,470,302	1,890,147	-	-	203,052	429,961	48,750	4,042,212	6,634,884
Less: Provision for Audit Fee	-	-	-	-	-	-	-	-	-
Spent as per R/P Statement	1,470,302	1,890,147	-	-	203,052	429,961	48,750	4,042,212	6,634,884
27 Salaries and Allowances									
27.1 Programme Staff Cost	30,836,549	2,287,986	-	-	5,220,142	1,925,147	-	40,269,824	37,531,105
27.2 Accounts and Admin Staff Cost	6,798,157	84,277	-	-	1,706,968	-	133,178	8,722,580	7,824,933
	37,634,706	2,372,263	-	-	6,927,110	1,925,147	133,178	48,992,404	45,356,038



	Bftw/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD General Fund	2024-2025 Taka	2023-2024 Taka
27.1 Programme Staff Cost									
Executive Director	3,064,323	163,388	-	-	-	267,966	-	3,495,677	3,415,666
Deputy Executive Director	1,503,521	116,865	-	-	2,511,080	-	-	4,131,466	3,536,962
Program Coordinator	2,259,146	10,470	-	-	-	-	-	2,269,616	2,300,832
Program Manager	5,177,856	-	-	-	-	-	-	5,177,856	3,842,171
Deputy Program Manager	2,567,480	-	-	-	-	-	-	2,567,480	-
CHT Coordination Officer	1,230,000	-	-	-	-	-	-	1,230,000	1,173,576
Program Officer/ Project Officer	6,242,720	1,290,439	-	-	2,694,887	1,157,473	-	11,385,519	13,222,016
Research Officer	1,285,700	-	-	-	-	-	-	1,285,700	1,245,600
Asstt. Program Officer	711,877	706,824	-	-	-	-	-	1,418,701	1,827,393
Librarian/Information Officer	936,880	-	-	-	-	-	-	936,880	890,692
IT Support Staff	416,000	-	-	-	-	-	-	416,000	-
Program Logistic Assistant	880,740	-	-	-	-	-	-	880,740	892,995
Driver	2,489,607	-	-	-	-	499,708	-	2,989,315	2,902,680
Program Service Staff	2,056,524	-	-	-	-	-	-	2,056,524	2,003,772
Volunteer/Interpreter/Consultant	14,175	-	-	-	14,175	-	-	28,350	276,750
	30,836,549	2,287,986	-	-	5,220,142	1,925,147	-	40,269,824	37,531,105

	1,841,676	84,277	-	-	345,000	-	-	2,270,953	2,108,901
	2,542,069	-	-	-	1,361,968	-	-	3,904,037	3,557,249
	422,500	-	-	-	-	-	-	422,500	387,000
	65,550	-	-	-	-	-	133,178	198,728	-
	632,862	-	-	-	-	-	-	632,862	626,183
	168,000	-	-	-	-	-	-	168,000	-
	897,000	-	-	-	-	-	-	897,000	816,000
	228,500	-	-	-	-	-	-	228,500	329,600
	6,798,157	84,277	-	-	1,706,968	-	133,178	8,722,580	7,824,933

	4,387,488	110,533	-	-	-	469,979	-	4,968,000	4,882,066
	164,893	-	-	-	-	-	-	164,893	184,622
	1,169,222	22,347	-	-	117,254	145,968	-	1,454,791	1,607,869
	67,000	-	-	-	-	-	-	67,000	92,485
	108,711	1,418	-	-	28,051	26,168	-	164,348	141,500
	242,337	1,697	-	-	34,884	38,588	-	317,506	676,993
	182,855	-	-	-	-	-	129,600	312,455	164,637
	623,758	23,944	-	-	53,219	49,945	-	750,866	548,045
	341,257	11,000	-	-	110,189	59,594	-	522,040	534,044

27.1 Programme Staff Cost

- Executive Director
- Deputy Executive Director
- Program Coordinator
- Program Manager
- Deputy Program Manager
- CHT Coordination Officer
- Program Officer/ Project Officer
- Research Officer
- Asstt. Program Officer
- Librarian/Information Officer
- IT Support Staff
- Program Logistic Assistant
- Driver
- Program Service Staff
- Volunteer/Interpreter/Consultant

27.2 Accounts and Admin Staff Cost

- Manager (Finance)
- Accounts Officer
- Accounts Intern
- Compliance Expert/ Consultant
- Admin Support Staff (Cook)
- Associate Cook
- Security Guard
- Office Cleaner

28 Administrative and Program Support Cost

- Office Space Rent
- Traveling and Local Conveyance
- Vehicle Service, Maintenance and Insurance
- Motor Cycle Service & Maintenance
- Photocopier Service, Maintenance and Toner
- Computer & IT Auxiliary
- Repair and Maintenance
- Office Supplies
- Tele communication (Phone, internet)



BfW/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD General Fund	2024-2025 Taka	2023-2024 Taka
443,272	37,278	-	-	91,735	70,431	-	642,716	751,139
44,080	10,793	-	-	12,775	2,870	-	70,518	75,285
157,617	15,929	-	-	40,071	39,954	-	253,571	229,633
42,052	-	-	-	-	-	-	42,052	14,925
26,359	-	-	-	-	-	-	26,359	13,650
35,270	6,784	1,150	965	6,700	7,100	3,876	61,845	59,979
-	243,235	-	-	-	-	-	243,235	167,439
-	-	-	-	-	-	823	823	3,757
-	-	-	-	-	-	5,951	5,951	-
8,036,171	484,958	1,150	965	494,878	910,597	140,250	10,068,969	10,148,068

Utilities (Electricity, Gas, Water, etc.)
Postage and Courier Service
Printing and Stationeries
Tally and Library Software Maintenance
Advertisement
Bank Charges and Commission
Overhead Cost (Misereor Project: Internet & Stationeries)
Income Tax against Bank Interest
Legal Expenses for RISC

29 Capital Investment

29.1 Office Equipment
29.2 Furniture and Fixture

1,734,788	-	-	-	392,313	111,574	-	2,238,675	31,239
292,506	-	-	-	82,341	-	-	374,847	-
2,027,294	-	-	-	474,654	111,574	-	2,613,522	31,239

29.1 Office Equipment

Desktop/ Laptop Computer
Air Conditioner
Printer
Scanner
Digital Camera
Sound System
Mobile Phone
Television
Multi Media Projector
Fan

1,313,624	-	-	-	-	111,574	-	1,425,198	-
136,935	-	-	-	-	-	-	136,935	-
66,345	-	-	-	-	-	-	66,345	-
16,500	-	-	-	-	-	-	16,500	-
26,338	-	-	-	-	-	-	26,338	-
-	-	-	-	72,563	-	-	72,563	-
48,096	-	-	-	204,750	-	-	252,846	31,239
-	-	-	-	115,000	-	-	115,000	-
90,894	-	-	-	-	-	-	90,894	-
36,056	-	-	-	-	-	-	36,056	-
1,734,788	-	-	-	392,313	111,574	-	2,238,675	31,239

29.2 Furniture and Fixture

Bookshelf
Revolving Chair
Dining/ Visitor Chair
Executive Table

64,548	-	-	-	57,615	-	-	122,163	-
45,844	-	-	-	-	-	-	45,844	-
119,276	-	-	-	-	-	-	119,276	-
62,838	-	-	-	24,726	-	-	87,564	-
292,506	-	-	-	82,341	-	-	374,847	-



	Bftw/CORE	MISEREOR	NES-ILC	ONETIME	Landesa	Climate Action	ALRD General Fund	2024-2025 Taka	2023-2024 Taka
Contribution to Misereor Project	-	-	20,000	-	-	-	-	20,000	800,000
Contribution to Bftw Project	-	-	843	29,367	-	-	400,000	430,210	-
	-	-	20,843	29,367	-	-	400,000	450,210	800,000

30 Contribution to ALRD Project
Contribution to Misereor Project
Contribution to Bftw Project

31 Income Tax Expense

During the year, the tax liability of the entity has been calculated as per applicable provisions of Income Tax Act 2023 with due consideration of income from other sources. As the advance tax paid on car registration and bank interest income was higher than the required income tax on the taxable income of the entity, therefore, no further provision for income tax has been considered necessary in the financial statements unless if there is any further tax arise during the future assessment by the authority if any.



Association for Land Reform and Development (ALRD)
Schedule of Property, Plant and Equipment
As at 30 June 2025

Sl. No	Particulars	At Cost			Rate of Dep.	Balance as on 30.06.2025	Depreciation			Written down value as on 30.06.2025	Written down value as on 30.06.2024	
		Balance as on 01.07.2024	Addition during the year	Adjustment during the year			Charged during the year	Adjustment during the year	Balance as on 30.06.2025			
BFTW/CORE Project												
01	Furniture and Fixture	977,280	292,506	-	1,269,786	10%	590,967	67,882	-	658,849	610,937	386,313
02	Office Equipment	6,226,543	1,734,788	1,546,235	6,415,096	20%	4,594,757	673,314	1,327,784	3,940,287	2,474,809	1,631,786
03	Vehicle	11,083,203	-	-	11,083,203	20%	8,528,670	510,906	-	9,039,576	2,043,627	2,554,533
	Sub Total	18,287,026	2,027,294	1,546,235	18,768,085		13,714,394	1,252,102	1,327,784	13,638,712	5,129,373	4,572,632
MISEREOR/KZE Project												
01	Furniture and Fixtures	73,027	-	-	73,027	10%	50,018	2,300	-	52,318	20,709	23,009
02	Office Equipment	1,394,845	-	49,822	1,345,023	20%	699,809	139,008	39,373	799,444	545,579	695,036
03	Vehicle	82,925	-	-	82,925	20%	61,192	4,343	-	65,535	17,390	21,733
	Sub Total	1,550,797	-	49,822	1,500,975		811,019	145,651	39,373	917,297	583,678	739,778
Landesa Project												
01	Furniture and Fixtures	59,646	82,341	-	141,987	10%	11,332	13,067	-	24,399	117,588	48,314
02	Office Equipment	629,994	392,313	-	1,022,307	20%	259,994	152,461	-	412,455	609,852	370,000
03	Vehicle	3,653,533	-	-	3,653,533	20%	1,771,568	376,393	-	2,147,961	1,505,572	1,881,965
	Sub Total	4,343,173	474,654	-	4,817,827		2,042,894	541,921	-	2,584,815	2,233,012	2,300,279
Climate Action Project												
01	Furniture and Fixtures	-	-	-	-	10%	-	-	-	-	-	-
02	Office Equipment	114,262	111,574	-	225,836	20%	41,135	36,940	-	78,075	147,761	73,127
03	Vehicle	-	-	-	-	20%	-	-	-	-	-	-
	Sub Total	114,262	111,574	-	225,836		41,135	36,940	-	78,075	147,761	73,127
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%	91,296	1,635	-	92,931	14,684	16,319
03	Office Equipment	134,900	-	-	134,900	20%	72,524	12,474	-	84,998	49,902	62,376
04	Vehicle	2,904,000	-	-	2,904,000	20%	2,355,889	109,622	-	2,465,511	438,489	548,111
	Sub Total	10,681,075	-	-	10,681,075		2,519,709	123,731	-	2,643,440	8,037,635	8,161,366
	Grand Total	34,976,333	2,613,522	1,596,057	35,993,798		19,129,151	2,100,345	1,367,157	19,862,339	16,131,459	15,847,182





Association for Land Reform and Development (ALRD)
Advance Schedule
As on 30 June 2025

Sl. No.	Name	Designation	Purpose	Amount in Taka
BftW/Core Project:				
1	Sonar Bangla Filling Station	Fuel Supplier	Advance for Fuel Purchase	60,000
Sub Total				60,000
Misereor Project:				
1	ACDF	Project Partner	Advance for Project Cost	48,000
2	BFF	Project Partner	Advance for Project Cost	48,000
3	GKS	Project Partner	Advance for Project Cost	48,000
4	GRAUS	Project Partner	Advance for Project Cost	48,000
5	LDO	Project Partner	Advance for Project Cost	48,000
6	MUK	Project Partner	Advance for Project Cost	48,000
7	MMS	Project Partner	Advance for Project Cost	48,000
8	RULFAO	Project Partner	Advance for Project Cost	48,000
9	SPEED TRUST	Project Partner	Advance for Project Cost	48,000
Sub Total				432,000
Landesa Project:				
1	CDA	Project Partner	Advance for Project Cost	40,000
Sub Total				40,000
Climate Project:				
1	BFF	Project Partner	Advance for Project Cost	20,000
2	SAMS	Project Partner	Advance for Project Cost	20,000
3	SPEED TRUST	Project Partner	Advance for Project Cost	20,000
4	Badabon Sangho	Project Partner	Advance for Project Cost	20,000
Sub Total				80,000
Total				612,000



Annexure-C

Association for Land Reform and Development (ALRD)
Statement of Bank Reconciliation
As at 30 June 2025

Particulars	Bftw /CORE		MISE/KZE	ILC-NES	ONE TIME	Landesa	Climate Action	GENERAL FUND		Total
	UCB: A/C-1388	Mother A/C SCB: A/C-01124608901						UCB: A/C-1145	UCB: A/C-2336	
Balance as per Bank Statements as on 30.06.2025	5,506,845	4,882,060	1,340,884	-	3,266	1,933,428	3,205,500	256,387	-	17,128,370
Add: Bank Charge deducted but not posted in Cash Book	415	-	-	-	-	-	-	-	-	415
Add: Cheque deposit to bank for collection but not credited yet.	-	-	-	-	-	-	-	-	-	-
Total	5,507,260	4,882,060	1,340,884	-	3,266	1,933,428	3,205,500	406,387	-	17,278,785
Less: Cheque issue but not presented to bank	66,025	-	-	-	-	-	-	-	-	66,025
Ch# 1606145 (Soptorshi Electronic) Dt.30.06.25	20,000	-	-	-	-	-	-	-	-	20,000
Ch# 1606143 (Al Kashem Printing Plus) Dt.30.06.25	11,704	-	-	-	-	-	-	-	-	11,704
Ch# 1606144 (Marie Stops) Dt.30.06.25	146,009	-	-	-	-	-	-	-	-	146,009
Ch# 1606139 (YWCA) Dt.30.06.25	18,554	-	-	-	-	-	-	-	-	18,554
Ch# 1606137 (Hill Resource Center) Dt.30.06.25	31,730	-	-	-	-	-	-	-	-	31,730
Ch# 1606135 (Uttara Super Battery) Dt.30.06.25	10,000	-	-	-	-	-	-	-	-	10,000
Ch# BEFTN (ACDF)	-	-	150,000	-	-	-	-	-	-	150,000
Ch# 1592248 Loan Refund to ALRD-GF	-	-	150,000	-	-	-	-	-	-	150,000
Total	304,022	-	150,000	-	-	-	-	-	-	454,022
Balance as per Cash Books as on 30.06.2024	5,203,238	4,882,060	1,190,884	-	3,266	1,933,428	3,205,500	406,387	-	16,824,763
Less: Payable to Misereor Project	-	2,587,406	-	-	-	-	-	-	-	2,587,406
Add: Receivable from Mother Account	-	-	2,587,406	-	-	-	-	-	-	2,587,406
Balance as per Cash Books as on 30.06.2025 (Project wise)	5,203,238	2,294,654	3,778,290	-	3,266	1,933,428	3,205,500	406,387	-	16,824,763.00

Association for Land Reform and Development (ALRD)
Statement of Summary Budget Variance
(Budget Variance Prepared based on Approved Budget in Last AGM held on 09 November 2024)
As at 30 June 2025

Sl. No.	Particulars	AGM Budget 2024-2025	Expenditure 2024-2025	Variance	% of Variance
1	Advocacy, Lobbying & Research:	18,050,000	11,647,243	6,402,757	35
2	Mobilization, Networking and Alliance Building	16,510,000	14,055,613	2,454,387	15
3	Capacity Building and Leadership Development Training (Land Law, Women leadership, Survey, Journalist workshop, PIL Workshop, Lawyer orientation, IPs Land right, etc.)	15,500,000	14,292,853	1,207,147	8
4	Information, Communication & Documentation:	4,130,000	3,333,607	796,393	19
5	Network for Legal Assistance & Counseling	3,100,000	2,511,489	588,511	19
6	Monitoring, Evaluation and Organizational Development	4,850,000	4,042,212	807,788	17
7	Personnel Cost	54,150,000	48,992,404	5,157,596	10
8	Capital Expenditure/Investment:	3,750,000	2,613,522	1,136,478	30
9	Administrative & Program Support Cost:	11,095,000	10,068,969	1,026,031	9
10	Contribution to ALRD's Project	-	450,210	(450,210)	-
	Total Spent during the year	131,135,000	112,008,122	19,126,878	15





Association for Land Reform and Development (ALRD)
Project-wise Statement of Financial Position
As at 30 June 2025

Notes	Name of Projects						Amount in Taka	
	BftW/CORE	MISE/KZE	NES-ILC	ONETIME GRANT	Landesa	Climate Action	ALRD General Fund	Total
7	5,129,373	583,678	-	-	2,233,012	147,761	8,037,635	16,131,459
8	-	-	-	-	-	-	720,000	720,000
	5,129,373	583,678	-	-	2,233,012	147,761	8,757,635	16,851,459
9	60,000	432,000	-	-	40,000	80,000	-	612,000
10	-	-	-	-	-	-	1,000,000	1,000,000
11	7,498,023	3,781,288	-	3,266	1,943,131	3,208,915	406,387	16,841,010
	7,558,023	4,213,288	-	3,266	1,983,131	3,288,915	1,406,387	18,453,010
	12,687,396	4,796,966	-	3,266	4,216,143	3,436,676	10,164,022	35,304,469
FUND AND LIABILITIES								
Fund								
12	12,551,188	3,796,966	-	3,266	4,216,143	3,436,676	10,135,272	34,139,511
	12,551,188	3,796,966	-	3,266	4,216,143	3,436,676	10,135,272	34,139,511
Non Current Liabilities								
Current Liabilities								
13	3,495	-	-	-	-	-	-	3,495
14	5,213	-	-	-	-	-	-	5,213
15	127,500	-	-	-	-	-	28,750	156,250
16	-	1,000,000	-	-	-	-	-	1,000,000
	136,208	1,000,000	-	-	-	-	28,750	1,164,958
	12,687,396	4,796,966	-	3,266	4,216,143	3,436,676	10,164,022	35,304,469
TOTAL FUND AND LIABILITIES								

The annexed notes from 1 to 31 form an integral part of these consolidated financial statements.

Dhaka,

09 OCT 2025


Treasurer

Association for Land Reform and
Development (ALRD)


Executive Director

Association for Land Reform and
Development (ALRD)





Association for Land Reform and Development (ALRD)
Project-wise Statement of Income and Expenditure
For the year ended 30 June 2025

Notes	Name of Projects						Amount in Taka	
	BftW/CORE	MISE/KZE	NES-ILC	ONETIME GRANT	Landesa	Climate Action	ALRD General Fund	Total
Income								
17	85,657,189	10,639,573	-	-	13,451,373	4,311,472	-	114,059,607
18	670,266	289,428	-	80,000	86,330	-	717,751	1,843,775
20	54,350	-	-	-	-	-	-	54,350
	86,381,805	10,929,001	-	80,000	13,537,703	4,311,472	717,751	115,957,732
Expenditure								
21	7,778,394	984,216	-	82,687	1,727,548	1,074,398	-	11,647,243
22	6,517,726	4,875,330	-	-	1,944,588	717,969	-	14,055,613
23	10,619,532	1,242,067	-	-	2,082,461	348,793	-	14,292,853
24	2,338,159	537,402	-	-	90,046	368,000	-	3,333,607
25	2,491,489	20,000	-	-	-	-	-	2,511,489
26	1,470,302	1,890,147	-	-	203,052	429,961	48,750	4,042,212
27	37,634,706	2,372,263	-	-	6,927,110	1,925,147	133,178	48,992,404
28	8,036,171	484,958	1,150	965	494,878	910,597	140,250	10,068,969
30	-	-	20,843	29,367	-	-	400,000	450,210
15	127,500	-	-	-	-	-	28,750	156,250
7.1	107,801	10,449	-	-	-	-	-	118,250
7	1,252,102	145,651	-	-	541,921	36,940	123,731	2,100,345
	78,373,882	12,562,483	21,993	113,019	14,011,604	5,811,805	874,659	111,769,445
	8,007,923	(1,633,482)	(21,993)	(33,019)	(473,901)	(1,500,333)	(156,908)	4,188,287
	86,381,805	10,929,001	-	80,000	13,537,703	4,311,472	717,751	115,957,732

The annexed notes from 1 to 31 form an integral part of these consolidated financial statements.

Dhaka,

Redmondh
Treasurer

Association for Land Reform and
Development (ALRD)

Abulhasan
Executive Director

Association for Land Reform and
Development (ALRD)



09 OCT 2025



Annexure-G

**Association for Land Reform and Development (ALRD)
Project-wise Statement of Receipts and Payments
For the year ended 30 June 2025**

Notes	Name of Projects						Amount In Taka	
	BftW/CORE	MISERFOR	NES-ILC	ONETIME GRANT	Landesa	Climate Action	ALRD General Fund	Total
Opening Cash & Bank Balances								
11.1	96	7,751	-	-	2,911	4,905	-	15,663
11.2	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
Receipts								
17	85,657,189	10,639,573	-	-	13,451,373	4,311,472	-	114,059,607
18	670,266	289,428	-	80,000	86,330	-	717,751	1,843,775
19	165,000	-	-	-	-	-	-	165,000
	86,492,455	10,929,001	-	80,000	13,537,703	4,311,472	717,751	116,068,382
Others								
9	-	687,250	-	-	126,060	134,000	-	947,310
16	-	1,000,000	-	-	-	-	-	1,000,000
13	2,949,296	235,891	-	1,242	141,174	83,145	-	3,410,748
14	3,810,448	566,366	-	8,767	328,645	147,176	-	4,861,402
	6,759,744	2,489,507	-	10,009	595,879	364,321	-	10,219,460
	93,332,765	17,421,928	21,993	126,294	16,398,706	9,414,104	2,128,565	138,844,355
Payments								
21	7,778,394	984,216	-	82,687	1,727,548	1,074,398	-	11,647,243
22	6,517,726	4,875,330	-	-	1,944,588	717,969	-	14,055,613
23	10,619,532	1,242,067	-	-	2,082,461	348,793	-	14,292,853
24	2,338,159	537,402	-	-	90,046	368,000	-	3,333,607
25	2,491,489	20,000	-	-	-	-	-	2,511,489
26	1,470,302	1,890,147	-	-	203,052	429,961	48,750	4,042,212
27	37,634,706	2,372,263	-	-	6,927,110	1,925,147	133,178	48,992,404
28	8,036,171	484,958	1,150	965	494,878	910,597	140,250	10,068,969
29	2,027,294	-	-	-	474,654	111,574	-	2,613,522
30	-	-	20,843	29,367	-	-	400,000	450,210
	78,913,773	12,406,383	21,993	113,019	13,944,337	5,886,439	722,178	112,008,122



Notes	Name of Projects						Amount In Taka	
	BftW/CORE	MISEREOR	NES-ILC	ONETIME GRANT	Landesa	Climate Action	ALRD General Fund	Total
9	60,000	432,000	-	-	40,000	80,000	-	612,000
13	2,946,879	235,891	-	1,242	141,644	85,657	-	3,411,313
14	3,809,090	566,366	-	8,767	329,594	153,093	-	4,866,910
15	105,000	-	-	-	-	-	-	105,000
10	-	-	-	-	-	-	1,000,000	1,000,000
	6,920,969	1,234,257	-	10,009	511,238	318,750	1,000,000	9,995,223
	85,834,742	13,640,640	21,993	123,028	14,455,575	6,205,189	1,722,178	122,003,345
	7,498,023	3,781,288	-	3,266	1,943,131	3,208,915	406,387	16,841,010
11.1	131	2,998	-	-	9,703	3,415	-	16,247
11.2	7,497,892	3,778,290	-	3,266	1,933,428	3,205,500	406,387	16,824,763
	93,332,765	17,421,928	21,993	126,294	16,398,706	9,414,104	2,128,565	138,844,355

Others

Advance Given
Tax Deposit to Government Exchequer
VAT Deposit to Government Exchequer
Paid against Provision for Audit Fee
Inter Project Loan

Total Payments

Closing Balance
Cash in Hand
Cash at Bank

The annexed notes from 1 to 31 form an integral part of these consolidated financial statements.

Dhaka,

09 OCT 2025

Treasurer
Treasurer
Association for Land Reform and
Development (ALRD)

Executive Director
Executive Director
Association for Land Reform and
Development (ALRD)