

Private & Confidential

MADARIPUR LEGAL AID ASSOCIATION

PROJECT : CONSOLIDATED ACCOUNTS

PANICHATRA, MADARIPUR SADAR, MADARIPUR-7900

Auditor's Report & Audited Financial Statements

For the year ended 30 June 2024



G. BISWAS & CO.

CHARTERED ACCOUNTANTS

Ramna Bhaban (5th Floor), 45, Bangabandhu Avenue, Dhaka-1000, Bangladesh.

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Independent Auditor's Report

Opinion

We have audited the accompanying financial statements of the **MADARIPUR LEGAL AID ASSOCIATION (MLAA)** which comprise the statement of financial position as on 30 June 2024 and the statement of other comprehensive income, statement of receipt & payment for the year end, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements, prepared in accordance with international Financial Reporting Standards (IFRS), International Accounting Standards (IAS), give a true and fair view of the state of the project affairs as on 30 June 2024.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examination on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our company provides a reasonable basis for our opinion.

Responsibilities of the trustees and those charged with governance for the financial statements and Internal Controls

The trustee board is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), and other applicable laws and regulations and for such internal control as trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Rules & Regulations of NGO Affairs Bureau and other applicable laws and regulations require the Management to ensure effective internal audit, internal control and risk management functions of the project.

In preparing the financial statements, management is responsible for assessing the project'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 project or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the project financial reporting process

Auditor's Responsibilities for the audit of the Financial Statement

The objectives of our audit 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 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Independent Auditors' Report (continued)

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

We are 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 omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project 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 fund'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 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.
- 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.

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.

Report on Other Legal and /regulatory Requirements


We also report the following:

We also report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- In our opinion, proper books of account as required by law have been kept by the organization so far as it appeared from our examination of those books;
- The statement of financial position and statement of comprehensive Income and its statement of receipts and payments dealt with by the report are in agreement with the books of account; and
- The expenditures incurred were for the purpose of the Project's activities.

Dated, Dhaka.
The 25 January, 2025



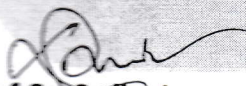

Dilip Kumer Howlader FCA
Enrolment Number: 1576
Partner
G. Biswas & Co.
Chartered Accountants
DVC:2501251576AS702625

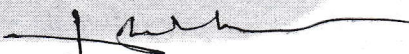
**MADARIPUR LEGAL AID ASSOCIATION
PROJECT : CONSOLIDATED ACCOUNTS
PANICHTRA, MADARIPUR SADAR, MADARIPUR-7900**

**Statement of Financial Position
As at June 30, 2024**

Particulars	Notes	Amount in Tk.	
		30 June 2024	30 June 2023
Assets			
Non-current Assets:			
Property, Plant & Equipment	04.00	5,338,883	5,674,082
Total non-Current assets		5,338,883	5,674,082
Current Assets:			
Advance, Deposits and prepayments	05.00	277,869	297,709
Cash and Cash Equivalents	06.00	873,432	1,482,742
Interest Receivable from FDR	07.00	2,002,296	1,067,367
Investment in FDR	08.00	105,103,041	103,517,081
Loan Paid to Others	09.00	1,533,734	102,160
Total Current assets		109,790,372	106,467,059
Total Assets		115,129,255	112,141,141
Fund & Liabilities :			
Capital Fund	10.00	112,408,844	111,676,143
Total Fund		112,408,844	111,676,143
Current Liabilities:			
Provision for Expenses	11.00	340,410	326,659
Loan from Local Fund	12.00	1,500,000	-
Employees Income Tax	13.00	58,427	48,339
Security Deposit of Supplier	14.00	20,000	20,000
Loan from Internal Fund	15.00	801,574	70,000
Total Current Liabilities		2,720,411	464,998
Total Equity and Liability		115,129,255	112,141,141

The annexed notes form an integral parts of these financial statements.



Chief Co-Ordinator


Secretary

Signed in terms of our separate report of even-date annexed.

Dated, Dhaka.
The 25 January, 2025




Dilip Kumer Howlader FCA
Enrolment Number: 1576
Partner
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MADARIPUR LEGAL AID ASSOCIATION
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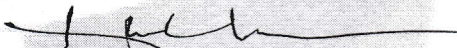
Statement of Profit or Loss and Other Comprehensive Income
 For the year ended 30 June 2024

Particulars	Notes	Amount in Tk.	
		30 June 2024	30 June 2023
Income:	16.00	18,612,837	23,900,306
Total		18,612,837	23,900,306
Program activities Expenditure			
Advocacy ensure better access to justice for disadvantaged	17.00	-	55,400
Access to Formal and Informal Justice System Increased.	18.00	1,006,756	1,015,064
Institutional capacity of MLAA strengthened.	19.00	1,149,339	1,214,287
Support Cost	20.00	545,888	611,216
Personnel Cost	21.00	5,859,111	5,752,597
Bank Charge	22.00	62,054	71,673
Printing Materials & Audit Fees	23.00	254,372	174,301
Travel	27.00	256,512	286,733
Supplies and Equipment	28.00	13,492	8,571
Overhead & Administrative Cost	30.00	299,373	1,643,961
Other Direct Costs (Program Activity)	31.00	8,095,780	7,799,156
Depriciation Expenses	32.00	337,459	396,827
Total Expenditure		17,880,136	19,029,786
The Excess of Income Over Expenditure/ (The Excess of Expenditure Over Income)		732,701	4,870,520

The annexed notes form an integral parts of these financial statements.



 Chief Co-Ordinator

Signed in terms of our seprate report of even date annexed.


 Secretary

Dated, Dhaka.
 The 25 January, 2025




Dilip Kumer Howlader FCA
 Enrolment Number: 1576
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**MADARIPUR LEGAL AID ASSOCIATION
 PROJECT : CONSOLIDATED ACCOUNTS
 PANICHTRA, MADARIPUR SADAR, MADARIPUR-7900**

Statement of Receipt & Payment
 For the year ended 30 June 2024

Particulars	Notes	Amount in Tk.	
		30 June 2024	30 June 2023
Opening Balance:		1,482,742	3,433,876
Cash in hand	33.01	3,854	31,902
Cash at Bank	33.02	1,478,888	3,401,974
Received During Year:		126,353,291	121,384,753
Total Received	34.00	126,353,291	121,384,753
Total		127,836,033	124,818,629
Payment During Year:		126,962,601	123,335,887
Total Payment	35.00	126,962,601	123,335,887
Closing Balance:		873,432	1,482,742
Cash in hand	36.01	3,494	3,854
Cash at Bank	36.02	869,938	1,478,888
Total		127,836,033	124,818,629

The annexed notes form an integral parts of these financial statements.

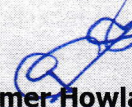

Chief Co-Ordinator


Secretary

Signed in terms of our seprate report of even date annexed.

Dated, Dhaka.
 The 25 January, 2025




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MADARIPUR LEGAL AID ASSOCIATION
PROJECT : CONSOLIDATED ACCOUNTS
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Notes to the Financial Statements

As at and For the year ended 30 June 2024

1 Reporting entity

1.1 Name and nature of business

MADARIPUR LEGAL AID ASSOCIATION (MLAA) is a non profit organization vide Registration No. 55 dated 22 April, 1981 of The NGO Affairs Bureau under the Foreign Donation (Voluntary Activities) Registration Ordinance, 1978. The organization is also registered from Social Service Department (Registration No Mada : 99 dated 09 January, 1989 under the Voluantry Social Welfare Associaltion Ordinance, 1961. The registration form NGOAB was renewed for 15 May, 2020 vide NGO Affairs Bureau latter dated 28 October, 2020.

The program covered 3 unit offices at Madaripur, Shariatpur and Gopalgonj District. Legal Aid Service was the original program of MLAA, which helped people, particularly women, to establish their legal rights (family, property, financial) with a positive impact to change their socio-economic status.

1.2 Project's Aims and Principal Objectives:

1.2.1 Project's Aims:

Strengthen Access to Justice to Improve Legal Protection Mechanism.

1.2.2 Principal Objectives:

- a) Increase legal protection mechanism of urban dwellers through strengthening formal and informal justice systems.
- b) Sensitize and motivate service provider agencies, to prevent and protect legal rights and resolve disputes.
- c) Initiate advocacy to reform 'Conciliation of Disputes (Municipal area) Board Act 2004'.

1.2.3 Scope of Audit:

We confirm that our examination was made in accordance with generally accepted auditing standards and accordingly included such test of accounting records and such other auditing procedures as were considered necessary in the circumstances and especially the instructions given by the Donor Agency. Our audit systems were designed and carried out strictly within the books and records maintained and made available by the Organization at its corporate office and field visits of project site.

2 Basis of preparation of the financial statements

2.1 Statement of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS), the Companies Act, 1994 and other applicable laws in Bangladesh.

2.2 Basis of measurement

The accounts of the company are prepared on accrual basis as a going concern in accordance with Generally Accepted Accounting Principles (GAAP).

2.3 Functional and presentational currency and level of precision

These financial statements are presented in Bangladeshi Taka (Taka/Tk./BDT) which is both functional currency and presentation currency of the company. The amounts in these financial statements have been rounded off to the nearest Taka.



2.4 Use of estimates and judgments

The preparation of financial statements in conformity with BAS/BFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

2.5 Comparative information

Comparative information has been disclosed in respect of the year 2024 for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

Figures for the year 2023 have been rearranged wherever considered necessary to ensure comparability with the current year.

2.6 Reporting period

The financial statements cover one year from December 01, 2023 to June 30, 2024

2.7 Presentation of financial statements

The presentation of these financial statements is in accordance with the guidelines provided by **BAS**

- (a) Statement of Financial Position
- (b) Statement of Comprehensive Income
- (c) Statement of Receipts & Payments
- (d) Comparison Statement of Budgeted Expenditure with actual amount Spent
- (E) Accounting policies with explanatory notes and NGOB TOR

3 Significant accounting policies

The accounting principles and policies in respect of material items of financial statements set out below have been applied consistently to all periods presented in these financial statements.

3.1 Grants recognition

Bangladesh Accounting Standard (BAS) 20 " Accounting for Government Grants and Disclosure of Government Assistance" has been followed during the period from **01 December, 2023 to 30 June, 2024** under audit for recognition of grant income. As per BAS 20 grants received are initially recorded as liability. Grant amount used to acquire fixed assets has been shown as "Fixed Assets Fund" and subsequently recognized as income equivalent to depreciation expenses. Grant amount used for programme expenses has been recognized as income to the extent of expenses incurred.

The foreign donation was received by **MADARIPUR LEGAL AID ASSOCIATION (MLAA)** for the project "**PROMOTING RULE OF LAW THROUGH STRENGTHEN FORMAL & INFORMAL JUSTICE SYSTEM PROJECT**" being donated by **THE ASIA FOUNDATION**.

3.2 Property, plant and equipment

3.2.1 Recognition and measurement

Fixed Assets are stated at cost less accumulated depreciation in compliance with the requirements of **IAS 16: Property, Plant and Equipment**.

Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self constructed/installed assets includes the cost of materials and direct labor, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the cost of dismantling and removing the items and restoring the site on which the assets are located.



3.2.2 Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day to day servicing of property, plant and equipment are recognized in profit and loss as incurred.

3.2.3 Depreciation

Depreciation on property, plant and equipment is recognized on a '**Diminishing Balance Method**' to conform with Income Tax Ordinance, 1984. For addition to property, plant and equipment, depreciation is charged for whole of the year. However, no depreciation is charged in case of disposal of any property, plant and equipment for that year. Depreciation method, useful lives and residual values are reviewed at each year-end and adjusted if appropriate.

3.3 Foreign currency translations

Foreign currency transactions are translated in Bangladesh Taka at the exchange rates on the respective dates of such transactions. Any loss or gain from such transactions are captured in the Statement of Comprehensive Income as income or expenditure as appropriate.

3.4 Employee benefits schemes

The company does not have any employee benefit scheme.

3.5 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

3.5.1 Financial assets

Financial assets of the company include cash and cash equivalents, trade receivable and other receivables. The company initially recognizes receivable on the date they are originated. All others financial assets are recognized initially on the date at which the company becomes a party to the contractual provisions of the transaction. The company derecognizes a financial asset when, and only when the contractual rights or probabilities of receiving the cash flows from the asset expire or it transfer the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risk and rewards of ownership of the financial asset are transferred.

3.5.2 Trade receivable

Accounts receivable are created at original invoice amount less any provisions for doubtful debts. Provisions are made where there is evidence of a risk of non-payment, taking into account aging, previous experience and general economic conditions. When an accounts receivable is determined to be uncollected it is written off, firstly against any provision available and then to the profit and loss account. Subsequent recoveries of amounts previously provided for are credited to the profit and loss account.

3.5.3 Cash and cash equivalents

Cash and cash equivalents include cash in hand, in transit and with banks on current and deposit accounts which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

3.6 Financial liability

Financial liabilities are recognized initially on the transaction date at which the company becomes a party to the contractual provisions of the liability. The company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expire. Finance liabilities include payable for expenses, liability for capital expenditure and other current liabilities.



3.7 Impairment

3.7.1 Financial assets

Accounts receivable and other receivables are assessed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effects on the estimated future cash flows of that asset, that can be estimated reliably. Objective evidence that financial assets are impaired can include default or delinquency by a debtor, indications that a debtor or issuer will enter bankruptcy etc.

3.7.2 Non financial

An asset is impaired when its carrying amount exceeds its recoverable amount. The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company 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 assets 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. Impairment loss is recognized immediately in profit or loss, unless the asset is carried at revalued amount. Any impairment loss of a revalued asset shall be treated as a revaluation decrease.

3.8 Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories is based on the weighted average principle, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

3.9 Provision

A provision is recognized in the statement of financial position when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date. Where the group expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain.

3.10 Income tax expense

Provision for income tax has been made as per requirements of the Income Tax Ordinance, 1984. Income tax expense is recognized in the income statement except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current tax expense has been recognized based on the Finance Act, 2022 and Income Tax Ordinance, 1984 and the company's tax rate is @ 27%.

3.11 Statement of cash flows

The Statement of Cash Flows has been prepared in accordance with the requirements of **BAS 7: Statement of Cash Flows**. The cash generated from operating activities has been reported using the Indirect Method.



Particulars	AJHR	LF	PRLTSFIJS	JPRPHRPCB	Amount in Tk.	
					30 June 2024	30 June 2023
NOTE-01 STATEMENT OF FINANCIAL POSITION						
Anx-A/3						
1.00 Property, Plant & Equipment						
Opening Balance	9,203	23,781,020	197,171	1,565,751	25,553,145	26,568,824
Add: During Year	2,260	-	-	-	2,260	(1,015,679)
Total	11,463	23,781,020	197,171	1,565,751	25,555,405	25,553,145
Less: Accumulated Depreciation	1,894	18,915,064	122,828	1,176,737	20,216,522	19,879,063
Closing Balance	9,569	4,865,956	74,343	389,014	5,338,883	5,674,082
Net Property, Plant & Equipment	9,569	4,865,956	74,343	389,014	5,338,883	5,674,082
Current Assets:						
Advance, Deposits and prepayments	10,000	267,869	-	-	277,869	297,709
Cash and Cash Equivalents	116,229	695,562	53,185	8,456	873,432	1,482,742
Interest Receivable from FDR	-	2,002,296	-	-	2,002,296	1,067,367
Investment in FDR	-	105,103,041	-	-	105,103,041	103,517,081
Loan Paid to Others	-	1,533,734	-	-	1,533,734	102,160
	126,229	109,602,502	53,185	8,456	109,790,372	106,467,059
00 Advance, Deposits and prepayments						
Advance Payment	10,000	-	-	-	10,000	10,000
Human Rights Books	-	240,981	-	-	240,981	240,981
Habibur Rahman Kazi	-	5,000	-	-	5,000	-
Montu Chandro Das	-	10,000	-	-	10,000	6,000
Mr. Habibur Rahman(Driver)	-	375	-	-	375	375
Mr. Kazi Nawsher Alom	-	8,013	-	-	8,013	8,013
Transfer from Core Project Phase-III	-	3,500	-	-	3,500	3,500
5.Tahmina Akter	-	-	-	-	-	28,840
Closing Balance	10,000	267,869	-	-	277,869	297,709
Cash and Cash Equivalents						
Cash in hand	2,013	1,334	147	-	3,494	3,854
Cash at Bank	114,216	694,228	53,038	8,456	869,938	1,478,888
	116,229	695,562	53,185	8,456	873,432	1,482,742



Particulars	AJOB	LF	PRTSPLS	JPRPRPCB	Amount in Tk.	
					30 June 2024	30 June 2023
6.02 Cash at Bank						
Bank-RBL-1164010009954	1,660	-	-	-	1,660	28,908
Bank-MTB-0270320000243	112,556	-	-	-	112,556	-
MTB AC No #03200000092	-	313,515	-	-	313,515	2,524
RBL A/C No #5093	-	68,426	-	-	68,426	-
RBL AC No #10403	-	258,851	-	-	258,851	250,000
RBL AC No #STD-11	-	350	-	-	350	61,475
RBL-AC No #10956	-	-	-	-	-	274,706
SBL AC No #11044	-	1,069	-	-	1,069	727,276
UCB PLC A/C No #1242112000004269	-	2,800	-	-	2,800	-
Agrani Bank Ltd., SB A/c 2657	-	2,297	-	-	2,297	2,297
Rupali Bank Ltd., A/c SB-1731	-	96	-	-	96	96
Rupali Bank Ltd., A/c SB-756	-	44,574	-	-	44,574	44,574
BARC Bank Ltd., AC No-1056194190001	-	2,250	-	-	2,250	2,250
Bank-RBL-1164010010309	-	-	53,038	-	53,038	7,900
Cash in Bank	-	-	-	8,456	8,456	76,882
	114,216	694,228	53,038	8,456	869,938	1,478,888

7.00 Interest Receivable from FDR	Annx:03	
Interest Receivable on FDR	2,002,296	1,067,367
Closing Balance	2,002,296	2,002,296

8.00 Investment in FDR	Annx:03	
06.01.MTB Ltd #0027-0330019349	8,993,321	8,457,984
06.08.MTB Ltd #1306010058526	5,550,583	5,225,946
06.09.MTB Ltd #1306010058535	8,884,720	8,363,330
06.10.MTB Ltd #1306010058697	8,000,068	8,365,342
06.11.MTB Ltd #1306010058704	8,499,990	8,888,365
06.12.MTB Ltd #1306010058722	-	7,385,951
06.13.MTB Ltd #1306010058731	-	5,274,806
06.14.MTB Ltd #1306010058777	6,115,349	5,718,390
06.15.MTB Ltd #1306010058893	6,726,836	6,270,484
06.16.NCCBL#0048-0330100497	-	5,078,750
06.17.NCCBL#0048-0330100728	5,465,792	5,078,750
06.18.BRAC BL#3056194190002	-	8,000,000
06.19.MTB FDR #1306010059123	6,595,716	6,187,921
06.20.MTB Ltd FDR #1306010395224	-	6,175,500
06.21.MTB Ltd FDR #1306010395760	-	3,045,562
06.22.MTB Ltd FDR #1306010396367	-	6,000,000
06.23.MTB Ltd #1306010396858	6,285,666	6,000,000
06.24.MTB FDR No#1306010398954	20,985,000	-
06.25.MTB FDR No#1306010398963	8,000,000	-
Closing Balance	105,103,041	103,517,081



Particulars	AJHR	LF	PROFIT/LOSS	DEFERRED	Amount in Tk.	
					30 June 2024	30 June 2023
09.00 Loan Paid to Others						
Loan to IRSOP Project	-	1,574	-	-	1,574	70,000
Loan to TAF Project	-	1,500,000	-	-	1,500,000	-
Loan to JRCP Project	-	32,160	-	-	32,160	32,160
Closing Balance	-	1,533,734	-	-	1,533,734	102,160
10.00 Capital Fund						
Opening Balance	(51,175)	111,183,506	94,506	449,306	111,676,142	106,805,623
Add : The Excess of Income Over Expenditure	64,473	2,240,115	(1,518,477)	(53,410)	732,701	4,870,520
less: (The Excess of Expenditure Over Income)						
	13,298	113,423,621	(1,423,972)	395,896	112,408,844	111,676,143
Current Liabilities:						
Provision for Expenses	122,500	166,410	51,500	-	340,410	326,659
Loan from Local Fund	-	-	1,500,000	-	1,500,000	-
Employees Income Tax	-	58,427	-	-	58,427	48,339
Security Deposit of Supplier	-	20,000	-	-	20,000	20,000
Loan from Internal Fund	-	800,000	-	1,574	801,574	70,000
	122,500	1,044,837	1,551,500	1,574	2,720,411	464,998
11.00 Provision for Expenses						
Audit Fees Payable	122,500	-	-	-	122,500	100,000
Provision for VAT & Tax	-	166,410	-	-	166,410	176,659
Provision for Audit Fees	-	-	50,000	-	50,000	50,000
Provision for Electricity	-	-	1,500	-	1,500	-
	122,500	166,410	51,500	-	340,410	326,659
12.00 Loan from Local Fund						
Loan From MLAA	-	-	1,500,000	-	1,500,000	-
	-	-	1,500,000	-	1,500,000	-
13.00 Employees Income Tax						
1.Mr. Fazlul Huq (AIT)	-	56,627	-	-	56,627	48,339
2. Abdus Shahid Khan (AIT)	-	1,500	-	-	1,500	-
3.Md.Masumul Haq (AIT)	-	300	-	-	300	-
	-	58,427	-	-	58,427	48,339
14.00 Security Deposit of Supplier						
Security Deposit of Supplier	-	20,000	-	-	20,000	20,000
	-	20,000	-	-	20,000	20,000
15.00 Loan from Internal Fund						
Loan to GF Fund	-	800,000	-	-	800,000	-
Loan from Local Fund	-	-	-	1,574	1,574	70,000
	-	800,000	-	1,574	801,574	70,000



Particulars

AMOUNT

TO

ACCOUNTS

DEBITED

30 June 2024 | 30 June 2023



Particulars	AHIB	LF	PRC/PHR/PCB	Amount in Tk.
				30 June 2024 30 June 2023
6.00 Income:				
Fund Received From MLAA	6,310,963	-	-	6,310,963
Bank Interest	169	-	-	169
Class Room Rent (TARC)	-	77,000	-	77,000
Conference Room Rent (TARC)	-	15,000	-	15,000
Daining Room Rent (TARC)	-	1,000	-	1,000
Donation From Members	-	5,000	-	5,000
Fooding (Other Org.Training)	-	616,709	-	616,709
Hall Room Rent (TARC)	-	302,832	-	302,832
Interest on Bank	-	11,620	-	15,089
Interest on FDR	-	7,428,757	3,469	7,428,757
Miscellaneous Income	-	11,700	-	11,700
Office Rent	-	118,560	-	118,560
Other Income	-	17,608	-	17,608
Remuneration of Trainers	-	98,000	-	98,000
Sales of Motorcycle	-	23,000	-	23,000
Sales of Scarbs	-	5,000	-	5,000
Seat Rent (TARC)	-	507,760	-	507,760
Subscription From Life Members	-	20,000	-	20,000
Capital Gain on Property Sale	-	-	-	198,261
Income From TARC	-	-	-	79,400
Grant Received	-	-	-	6,195,878
Grant Received-JRPHR/PCB	-	-	3,038,690	3,669,499
Grant Received-MJF	-	-	-	507,584
Capital gain for sale of land & building	-	-	-	524,680
Total Income	6,311,132	9,259,546	3,042,159	18,612,837
				23,900,306

Annx:03



Program activities & Expenditure

17.00	Advocacy ensure better access to justice for disadvantaged	-	-	-	-	-	55,400
18.00	Access to Formal and Informal Justice System Increased.	1,006,756	-	-	-	1,006,756	1,015,064
19.00	Institutional capacity of MLAA strengthened.	1,149,339	-	-	-	1,149,339	1,214,287
20.00	Support Cost	545,888	-	-	-	545,888	611,216
21.00	Personnel Cost	3,415,287	-	2,443,824	-	5,859,111	5,752,597
22.00	Bank Charge	6,385	55,669	-	-	62,054	71,673
23.00	Printing Materials & Audit Fees	122,500	-	-	-	122,500	174,301
27.00	Travel	-	-	131,872	-	131,872	286,733
28.00	Supplies and Equipment	-	-	256,512	-	256,512	8,571
30.00	Overhead & Administrative Cost	-	-	13,492	-	13,492	1,643,961
31.00	Other Direct Costs (Program Activity)	-	6,714,190	299,373	-	299,373	7,799,156
32.00	Depreciation Expenses	-	249,572	1,381,590	-	8,095,780	396,827
		504	7,019,431	33,973	53,410	337,459	
		6,246,659	7,019,431	4,560,636	53,410	17,880,136	19,029,786

00 Advocacy ensure better access to justice for disadvantaged

	Advocacy workshop with advance CBO at District	-	-	-	-	-	28,175
	International Day Observation	-	-	-	-	-	27,225
		-	-	-	-	-	55,400

00 Access to Formal and Informal Justice System Increased.

	2.03 Mediation Organizer-2.	311,108	-	-	-	311,108	-
	2.03 Postage & Mailing.	6,021	-	-	-	6,021	-
	2.03 Stationeries	4,045	-	-	-	4,045	-
	4.02.1 Clients Convene	14,850	-	-	-	14,850	14,400
	4.02.2b Support to Helpless.	18,100	-	-	-	18,100	19,410
	4.02.3b. Salary of Supervisor-01.	170,400	-	-	-	170,400	-
	4.02.3d. Salary of Upazilla Organizer-06	127,132	-	-	-	127,132	-
	4.02.3d. Salary of Union Organizer-02	120,700	-	-	-	120,700	-
	4.02.3f. Support Staff (Mediation)	158,400	-	-	-	158,400	-
	4.02.3g. Cleaner-01.	76,000	-	-	-	76,000	-
	Dispute Resolution Through AC, VC and Mediation	-	-	-	-	-	981,254
		1,006,756	-	-	-	1,006,756	1,015,064



Particulars	AMR	LP	PLTSFJJS	JPRRHRPCB	30 June 2024	30 June 2023
9.00 Institutional capacity of MLAA strengthened.						
4.03.1a. Food	10,050	-	-	-	10,050	-
4.03.1b. Materials	4,364	-	-	-	4,364	-
4.03.1c. Travell of Participants.	19,700	-	-	-	19,700	-
4.03.2a Food	16,085	-	-	-	16,085	-
4.03.3 Arrangement Cost (AGM)	3,540	-	-	-	3,540	-
4.03.3 Food (AGM)	36,680	-	-	-	36,680	-
4.03.3 Materials (AGM)	10,370	-	-	-	10,370	-
Annul General Meeting	-	-	-	-	-	64,328
Assistant Coordinator	-	-	-	-	-	150,885
4.03.4c. Driver-01	227,200	-	-	-	227,200	225,600
Dormitory Assistant-01	-	-	-	-	-	6,000
4.03.4e. Mali-01.	156,200	-	-	-	156,200	115,600
4.03.4g. Support Staff-01	192,950	-	-	-	192,950	157,174
4.03.4h. GUard for TARC-02	284,000	-	-	-	284,000	273,600
4.03.4i. Cleaner-01	53,200	-	-	-	53,200	93,700
4.03.4j Overtime of Support Staff.	135,000	-	-	-	135,000	127,400
	1,149,339	-	-	-	1,149,339	1,214,287

0.00 Support Cost						
3.01 Office Rent(Upazilla Level Office)	65,000	-	-	-	65,000	46,000
3.02 Printing & Photocopy.(Centerl,TARC, Upazilla)	10,504	-	-	-	10,504	7,885
3.03 Stationery & Supplies.(Centerl, TARC, Upazilla)	18,710	-	-	-	18,710	41,877
3.04 Postage & Mailing.(Centerl, TARC, Upazilla)	429	-	-	-	429	350
3.05 Utilities (Elec.Mob.Phone & E-Mail Bill).	116,791	-	-	-	116,791	114,513
3.06(A) Office Expenses.(Including Ent) Centerl & Up	28,169	-	-	-	28,169	37,386
3.06. News Paper(Centerl, TARC, Upazilla)	3,596	-	-	-	3,596	14,924
3.07. Travell Cost (Centerl Level Office)	56,685	-	-	-	56,685	71,155
3.08 Travell Cost(Supervisor, Upazill & UP)	7,150	-	-	-	7,150	8,490
3.09. Fuel Cost(Car, Motorcycle & Generator)	56,000	-	-	-	56,000	89,517
3.10. Maintenance Cost(Central, TARC, Upazilla)	88,084	-	-	-	88,084	164,119
Maintenance of Vehicles	94,770	-	-	-	94,770	-
VAT	-	-	-	-	-	15,000
	545,888	-	-	-	545,888	611,216



Particulars	AMOUNT	IF	PARTICULARS	PARTICULARS	Amount in Rs.	
					30 June 2024	30 June 2023
1.00 Personnel Cost						
1.01 Secretary-1	1,200,000	-	-	-	1,200,000	1,280,000
1.02 Chief Coordinator-1.	781,000	-	-	-	781,000	814,000
1.03 Assistant Chief Coordinator-1.	538,834	-	-	-	538,834	542,629
1.05 Assesintt Coordinator(IT)-1	228,392	-	-	-	228,392	238,042
1.06 Accountant (Admin)	142,000	-	-	-	142,000	23,044
1.07 Store Keeper-1.	256,566	-	-	-	256,566	267,407
1.09 Support Staff (Admin)	196,600	-	-	-	196,600	145,553
1.10 Cleaner (Admin)	71,895	-	-	-	71,895	60,695
A-1: Project Coordinator	-	-	573,300	-	573,300	525,000
A-2: Finance Officer	-	-	409,500	-	409,500	375,000
A-3: Manager(Field & Training)	-	-	409,500	-	409,500	375,000
A-4: Pourashava Organizer	-	-	1,051,524	-	1,051,524	1,106,227
	3,415,287	-	2,443,824	-	5,859,111	5,752,597
2.00 Bank Charge						
3.12.Bank Charge	6,385	-	-	-	6,385	1,075
Bank Charge	-	55,669	-	-	55,669	70,598
	6,385	55,669	-	-	62,054	71,673
3.00 Printing Materials & Audit Fees						
3.11.Audit Fees	122,500	-	-	-	122,500	100,000
C-2.1:Printing (Format & Register)	-	-	31,872	-	31,872	24,301
C-2.2: Audit Fees	-	-	100,000	-	100,000	50,000
	122,500	-	131,872	-	254,372	174,301
4.00 Travel						
B-1:Travel (Program & Admin)	-	-	194,750	-	194,750	204,960
B-2:Conveyance for Organizers	-	-	61,762	-	61,762	81,773
	-	-	256,512	-	256,512	286,733



Particulars	AJIN	LF	POLYSELES	JPRPHRPCB	Amount in Tk.
					30 June 2024 30 June 2023
10.00 Supplies and Equipment					
C-1.4 Accessories for Computer & Printer	-	-	13,492	-	13,492
	-	-	13,492	-	13,492
					8,571
					8,571

10.00 Overhead & Administrative Cost

D-1.1: Office Rent for Project Office	-	-	143,520	-	143,520
D-2.1:Electricity Bill	-	-	17,605	-	17,605
D-2.2:Mobile Bill	-	-	44,925	-	44,925
D-2.3:Internet Bill	-	-	18,000	-	18,000
D-3.2:Cleaning Materials	-	-	1,661	-	1,661
D-4.1:Office Stationery	-	-	43,644	-	43,644
D-4.2:Photocopy	-	-	22,556	-	22,556
D-4.3:Postage	-	-	3,679	-	3,679
D-4.4:Bank Charge	-	-	3,783	-	3,783
Office Expenses	-	-	-	-	65,668
Total Expenses-JPRPHRPCB	-	-	-	-	761,924
Total Expenses-MJF	-	-	-	-	578,699
	-	-	299,373	-	299,373
					1,643,961

1.00 Other Direct Costs (Program Activity)

E-1.1.1: Food & Snacks (DLAC P.Lawyer)	-	-	13,500	-	13,500
E-1.1.2: Materials (DLAC P.Lawyer)	-	-	3,500	-	3,500
E-1.1.5: Arrangement Cost (DLAC P.Lawyer)	-	-	1,500	-	1,500
E-1.2.1:Food & Snacks (Law Clark)	-	-	29,800	-	29,800
E-1.2.2:Materials (Law Clark)	-	-	5,750	-	5,750
E-1.2.5:Arrangement Cost (Law Clark)	-	-	2,935	-	2,935
E-1.4.1 Snacks (Meeting with UZLAC)	-	-	15,194	-	15,194
E-1.4.2 Materialsl (Meeting with UZLAC)	-	-	6,750	-	6,750
E-1.4.3 Arrangement Cost (Meeting with UZLAC)	-	-	3,570	-	3,570
E-1.5.1 Flyer	-	-	21,175	-	21,175
E-2.4.1. Food & Snacks (Meeting with Police)	-	-	35,911	-	35,911
E-2.4.2. Materials (Meeting with Police)	-	-	10,768	-	10,768
E-2.4.3. Arrangement Cost (Meeting with Police)	-	-	6,600	-	6,600
	-	-	-	-	60,278
	-	-	-	-	173,221



Particulars	AMOUNT	LT	PROVIDED	30 June 2024	30 June 2023
E-3.2.1 Food & Snacks (Workshop with Pourashava)	-	-	53,155	53,155	199,749
E-3.2.2 Materials (Workshop with Pourashava)	-	-	11,172	11,172	-
E-3.2.3 Travel Cost (Workshop with Pourashava)	-	-	95,000	95,000	-
E-3.2.5: Arrangement Cost (Workshop with Pourashava)	-	-	8,065	8,065	-
E-3.3.1 Food & Snacks (Refresher Course)	-	-	11,511	11,511	-
E-3.3.3 Travel Cost (Refresher Course)	-	-	13,500	13,500	-
E-3.3.4 Arrangement Cost (Refresher Course)	-	-	2,815	2,815	-
E-3.4.1 Food & Snacks (Meeting with Journalist)	-	-	23,169	23,169	-
E-3.4.2 Materials (Meeting with Journalist)	-	-	6,535	6,535	-
E-3.4.3 Travel Cost (Meeting with Journalist)	-	-	35,500	35,500	-
E-3.4.4 Arrangement Cost (Meeting with Journalist)	-	-	4,670	4,670	-
E-4.4.1: Snacks (Meeting with LPG)	-	-	37,097	37,097	544,411
E-4.6.1 Food & Snacks (Workshop with M.P & LPG)	-	-	10,297	10,297	-
E-4.6.2 Materials (Workshop with M.P & LPG)	-	-	7,200	7,200	-
E-4.6.3 Travel Cost (Workshop with M.P & LPG)	-	-	19,500	19,500	-
E-4.6.4 Arrangement Cost (Workshop with M.P & LPG)	-	-	1,700	1,700	-
E-5.3.1 Snacks (Combined Meeting)	-	-	4,321	4,321	-
E-5.5.2 Materials (Meeting with Govt. Official)	-	-	360	360	153,268
E-5.5.3 Travel Cost (Meeting with Govt. Official)	-	-	15,000	15,000	-
E-5.5.4 Arrangement Cost (Meeting with Govt. Official)	-	-	1,530	1,530	-
E-5.6.1 Food, Venue, Decoration & Logistic Cost	-	-	387,908	387,908	-
E-5.8.1 Remuneration for Draft Writert	-	-	150,000	150,000	-
E-5.9.1 Food & Snacks (Seminar on Drft Law)	-	-	103,604	103,604	-
E-5.9.2 Logistricts Cost (Seminar on Drft Law)	-	-	117,415	117,415	-
E-5.9.4 Venue Rent (Seminar on Drft Law)	-	-	53,130	53,130	-
E-5.9.5 Decoration, Banner & Ot (Seminar on Drft Law)	-	-	16,320	16,320	-
E-6.2.1: Food & Snacks (Meeting with Staff)	-	-	34,163	34,163	-
Contribution to CORE Project	-	6,310,963	-	6,310,963	26,553
Fooding Exp (Other Org. Training)	-	403,227	-	403,227	6,355,000
Staff Salary	-	-	-	-	113,428
Office and Administrative Expenses	-	-	-	-	12,868
Liability for expenses	-	-	-	-	151,065
	-	6,714,190	1,381,590	8,095,780	7,799,156
Depreciation Expenses					
Depreciation Expenses	-	-	33,973	33,973	116,679
Depreciation Expenses	504	-	-	53,410	87,383
Depreciation Expenses	-	249,572	-	-	504
Depreciation Expenses	504	249,572	33,973	53,410	279,737
				337,459	396,827



Particulars	AJIBR	LT	PHT/STUDS	JPR/PHR/PCB	Amount in Tk.	
					30 June 2024	30 June 2023
4.00 Total Received	6,310,963	-	-	-	6,310,963	6,355,000
Fund Received From MLAA	169	-	-	-	169	-
Bank Interest	-	-	-	-	6,493,828	4,662,637
Interest on FDR	6,493,828	-	-	-	21,000	103,000
Advance recovered from staff (Adjusted)	21,000	-	-	-	40,800	68,500
Received of AIT	40,800	-	-	-	42,528	330,102
Miscellaneous Income	42,528	-	-	-	1,520,301	614,538
Income from TARC	1,520,301	-	-	-	5,000	238,274
Donations	5,000	-	-	-	11,620	17,220
Bank Interest	11,620	-	-	-	118,560	701,394
Office Rent	118,560	-	-	-	20,000	79,400
Members' Subscription	20,000	-	-	-	-	6,400,000
Property sales	-	-	-	-	1,000,000	-
Loan Recovered from TAF Project	1,000,000	-	-	-	68,426	-
Loan Recovered from IRSOP Project	68,426	-	-	-	800,000	-
Loan Received from GF Fund	800,000	-	-	-	112,780	-
Training Fees	112,780	-	-	-	3,038,690	3,669,499
Grant Received	-	-	3,038,690	-	3,469	4,100
Interest on Bank	-	-	3,469	-	-	942,192
Advance Adjusted	-	-	-	-	2,500,000	-
Loan From MLAA	-	-	2,500,000	-	100,000	-
Provision for Audit Fees	-	-	100,000	-	1,500	-
Provision for Electricity	-	-	1,500	-	187,391	-
Provision for VAT & Tax	-	-	187,391	-	55,400	-
11.Md.Moshiur Rahman Khan	-	-	55,400	-	30,000	-
12.Md.Ibrahim Mia	-	-	30,000	-	33,800	-
3.Kazi Shahidul Islam	-	-	33,800	-	94,640	-
5.Tahmina Akter	-	-	94,640	-	87,300	-
6.Parvin Akter	-	-	87,300	-	50,000	-
9.Shania Sultana	-	-	50,000	-	88,045	-
Shah Md.Aburaihan Alberuni	-	-	88,045	-	-	680,441
Grant Received-JPRPHR/PCB	-	-	-	-	-	530,833
Grant Received-MJF	-	-	-	-	-	95,987,623
Investment in FDR	-	103,517,081	-	-	103,517,081	-
Total	6,311,132	113,771,924	6,270,235	126,353,291	121,384,753	121,384,753

08.00



Account	AMOUNT	LT	PRINCIPALS	INTEREST	Amount in Tk.	
					30 June 2024	30 June 2023
5.00 Total Payment	2,260	-	-	-	2,260	5,154
Fixed Assets Addition	-	-	-	-	-	10,000
Advance Payment	-	-	-	-	-	55,400
Advocacy ensure better access to justice for disadvantaged	1,006,756	-	-	-	1,006,756	1,015,064
Access to Formal and Informal Justice System Increased.	1,149,339	-	-	-	1,149,339	1,214,287
Institutional capacity of MLAA strengthened.	545,888	-	-	-	545,888	611,216
Support Cost	3,415,287	-	-	-	3,415,287	3,371,370
Personnel Cost	6,385	-	-	-	6,385	1,075
Bank Charge	100,000	-	-	-	100,000	100,000
Audit Fees Payable	-	30,000	-	-	30,000	105,000
Advance to Staff	-	-	-	-	-	120,000
Loan to IRSOP Project	-	30,712	-	-	30,712	8,000
Payment for Employ IT	-	-	-	-	-	12,868
Staff Salary	-	55,669	-	-	55,669	70,598
Bank Charge	-	403,227	-	-	403,227	113,428
Training Expenditure	-	-	-	-	-	151,065
Office and Administrative Expenses	-	-	-	-	-	4,874
Travelling	-	-	-	-	-	6,355,000
MLAA Contribution to Core Project	-	6,310,963	-	-	6,310,963	-
Loan to TAF Project	-	2,500,000	-	-	2,500,000	-
Paid to Liabilities for Expenses	-	9,315	-	-	9,315	-
Audit Fees	-	-	-	-	-	-
Property, Plant & Equipment	-	-	-	-	-	-
Loan From MLAA	-	-	1,000,000	-	1,000,000	-
Provision for Expenses	-	-	288,325	-	288,325	4,018
Advance Deposit & Pre Payment	-	-	410,345	-	410,345	939,050
Personnel Cost	-	-	2,443,824	-	2,443,824	2,381,227
Travel	-	-	256,512	-	256,512	286,733
C-1.4 Accessories for Computer & Printer	-	-	13,492	-	13,492	-
C-2.1:Printing (Format & Register)	-	-	31,872	-	31,872	23,367
C-2.2: Audit Fees	-	-	100,000	-	100,000	-
Overhead & admin Cost	-	-	299,373	-	299,373	311,909
Other Direct Expenses	-	-	1,381,590	-	1,381,590	1,157,480
Loan from Local Fund	-	-	-	68,426	68,426	-
Total Expenses-JRPHRPCB	-	-	-	-	-	811,924
Total Expenses-MJF	-	-	-	-	-	578,699
Investment in FDR	-	105,103,041	-	-	105,103,041	103,517,081
Total	6,225,915	114,442,927	6,225,333	68,426	126,962,601	123,335,887

08.00



6.00 Closing Cash and Cash Equivalents

Account	30 June 2023	30 June 2024	Amount in Tk.
6.01 Cash in hand	2,013	147	3,854
6.02 Cash at Bank	114,216	53,038	1,478,888
	116,229	53,185	1,482,742

5.02 Cash at Bank

- Bank-RBL-1164010009954
- Bank-MTB-0270320000243
- MTB AC No#0320000092
- RBL A/C No #5093
- RBL AC No # 9756
- RBL AC No #10403
- RBL AC No #STD-11
- RBL-AC No #10956
- SBL AC No #11044
- UCB PLC A/C No #1242112000004269
- Agrani Bank Ltd., SB A/c 2657
- Rupali Bank Ltd., A/c SB-1731
- Rupali Bank Ltd., A/c SB-756
- BARC Bank Ltd, AC No-1056194190001
- Bank-RBL-1164010010309
- Cash in Bank

1,660	-	-	-	1,660	28,908
112,556	-	-	-	112,556	-
-	313,515	-	-	313,515	2,524
-	68,426	-	-	68,426	-
-	-	-	-	-	-
-	258,851	-	-	258,851	250,000
-	350	-	-	350	61,475
-	-	-	-	-	274,706
-	1,069	-	-	1,069	727,276
-	2,800	-	-	2,800	-
-	2,297	-	-	2,297	2,297
-	96	-	-	96	96
-	44,574	-	-	44,574	44,574
-	2,250	-	-	2,250	2,250
-	-	53,038	-	53,038	7,900
-	-	-	8,456	8,456	76,882
114,216	694,228	53,038	8,456	869,938	1,478,888



Statement of Property, Plant & Equipment
 at and For the year ended on 30 June 2024

Particulars	Cost			Rate	ANNEXURE-01			
	Balance as on 01.07.23	Addition for the year	Sales/ Disposal		Balance on 01.07.23	Charged for year	Depreciation Sales/ Disposal	Total as on 30.06.24
ACCESS TO JUSTICE	9,203	2,260	-	11,463	1,390	504	1,894	9,569
LOCAL FUND	23,781,020	-	-	23,781,020	18,665,492	249,572	18,915,064	4,865,956
PROMOTING RULE OF LAW	197,171	-	-	197,171	88,854	33,973	122,827	74,344
JUSTICE & PRISON REFORM	1,565,751	-	-	1,565,751	1,123,327	53,410	1,176,737	389,014
Total As on 30.06.2024	25,553,145	2,260	-	25,555,405	19,879,064	337,459	20,216,522	5,338,883

Statement of Property, Plant & Equipment
 at and For the year ended on 30 June 2023

Particulars	Cost			Rate	ANNEXURE-01			
	Balance as on 01.07.23	Addition for the year	Sales/ Disposal		Balance on 01.07.23	Charged for year	Depreciation Sales/ Disposal	Total as on 30.06.24
ACCESS TO JUSTICE	4,049	5,154	-	9,203	411	-	1,390	7,813
LOCAL FUND	24,801,853	-	1,020,833	23,781,020	19,202,466	279,737	18,665,492	5,115,528
PROMOTING RULE OF LAW	197,171	-	-	197,171	33,964	54,890	88,854	108,317
JUSTICE & PRISON REFORM	1,565,751	-	-	1,565,751	1,061,538	61,789	1,123,327	442,424
Total As on 30.06.2024	26,568,824	5,154	1,020,833	25,553,145	20,298,947	396,828	19,879,063	5,674,082



PROJECT : ACCESS TO JUSTICE AND HUMAN RIGHTS
Statement of Property, Plant & Equipment
 at and For the year ended on 30 June 2024

Particulars	Cost			Rate	Depreciation			Written Down value as on	
	Balance as on 01.07.23	Addition for the year	Sales/ Disposal		Total as on 30.06.24	Charged for year	Sales/ Disposal		Total as on 30.06.24
2.01 Book & Journals.	9,203	2,260	-	11,463	5%	504	1,390	1,894	9,569
As on 30.06.2024	9,203	2,260	-	11,463		504	1,390	1,894	9,569

PROJECT : ACCESS TO JUSTICE AND HUMAN RIGHTS
Statement of Property, Plant & Equipment
 at and For the year ended on 30 June 2023

Particulars	Cost			Rate	Depreciation			Written Down value as on	
	Balance as on 01.07.22	Addition for the year	Sales/ Disposal		Total as on 30.06.23	Charged for year	Sales/ Disposal		Total as on 30.06.23
2.01 Book & Journals.	4,049	5,154	-	9,203	5%	411	979	1,390	7,813
As on 30.06.2023	4,049	5,154	-	9,203		411	979	1,390	7,813



OBJECT LOCAL FUND
Statement of Property, Plant & Equipment
 and For the year ended on 30 June 2024

Particulars	Cost				Rate	ANNEXURE-01			
	Balance as on 01.07.23	Addition for the year	Sales/ Disposal	Total as on 30.06.24		Balance on 01.07.23	Depreciation Charged for year	Sales/ Disposal	Total as on 30.06.24
									Written Down value as on
Land and Properties	1,652,387	-	-	1,652,387	0%	-	-	-	1,652,387
Furniture and Fixtures	2,745,278	-	-	2,745,278	10%	28,287	-	2,490,693	254,585
Office Equipments	3,432,292	-	-	3,432,292	15%	23,672	-	3,298,149	134,143
Computers with Printers	2,037,471	-	-	2,037,471	40%	611	-	2,036,555	916
Books and Journals	1,137,481	-	-	1,137,481	5%	17,674	-	801,670	335,811
Building Head Office	-	-	-	-	5%	-	-	-	-
ARC Building	5,758,635	-	-	5,758,635	5%	62,111	-	4,578,529	1,180,106
Building Shariatpur Office	-	-	-	-	5%	-	-	-	-
Dies Dormitory	2,589,003	-	-	2,589,003	5%	30,496	-	2,009,583	579,420
Kitchen	582,118	-	-	582,118	5%	6,575	-	457,192	124,926
Telephone & Fax	73,180	-	-	73,180	20%	240	-	72,221	959
Vehicles	2,565,024	-	-	2,565,024	20%	59,047	-	2,328,838	236,186
Cycles	80,306	-	-	80,306	15%	476	-	77,606	2,700
Tools Assets	487,959	-	-	487,959	20%	1,564	-	481,703	6,256
Boundary Wall	559,036	-	-	559,036	5%	17,102	-	234,104	324,932
Tap Tube-well	80,850	-	-	80,850	5%	1,717	-	48,222	32,628
Total on 30.06.2024	23,781,020	-	-	23,781,020		249,572	-	18,915,064	4,865,956



OBJECT LOCAL FUND
Statement of Property, Plant & Equipment
 at and For the year ended on 30 June 2023

Particulars	Cost				Rate	Depreciation			Written Down value as on
	Balance as on	Addition	Sales/	Total as on		Charged	Sales/	Total as on	
	01.07.22	for the year	Disposal	30.06.23		for year	Disposal	30.06.23	
Land and Properties	1,652,387	-	-	1,652,387	0%	-	-	-	1,652,387
Furniture and Fixtures	2,745,278	-	-	2,745,278	10%	31,430	-	2,462,406	282,872
Office Equipments	3,432,292	-	-	3,432,292	15%	27,850	-	3,274,477	157,815
Computers with Printers	2,037,471	-	-	2,037,471	40%	1,018	-	2,035,945	1,526
Books and Journals	1,137,481	-	-	1,137,481	5%	18,605	-	783,996	353,486
Building Head Office	1,020,833	-	1,020,833	-	5%	-	816,711	-	-
TARC Building	5,758,635	-	-	5,758,635	5%	65,380	-	4,516,418	1,242,217
Building Shariatpur Office	-	-	-	-	5%	-	-	-	-
Ladies Dormitory	2,589,003	-	-	2,589,003	5%	32,101	-	1,979,087	609,916
Kitchen	582,118	-	-	582,118	5%	6,921	-	450,617	131,501
Telephone & Fax	73,180	-	-	73,180	20%	300	-	71,981	1,199
Vehicles	2,565,024	-	-	2,565,024	20%	73,808	-	2,269,791	295,233
Bi-cycles	80,306	-	-	80,306	15%	561	-	77,130	3,176
Others Assets	487,959	-	-	487,959	20%	1,955	-	480,139	7,820
Boundary Wall	559,036	-	-	559,036	5%	18,002	-	217,002	342,034
Deep Tube-well	80,850	-	-	80,850	5%	1,808	-	46,505	34,345
As on 30.06.2023	24,801,853	-	1,020,833	23,781,020		279,737	816,711	18,665,492	5,115,528



SUBJECT : PROMOTING RULE OF LAW THROUGH STRENGTHEN FORMAL & INFORMAL JUSTICE SYSTEM
Statement of Property, Plant & Equipment
 and For the year ended on 30 June 2024

Particulars	Cost				Rate	Depreciation		Written Down value as on
	Balance as on 01.07.23	Addition for the year	Sales/ Disposal	Total as on 30.06.24		Charged for year	Sales/ Disposal	
Computer & Accessories	160,706	-	-	160,706	40%	30,856	-	114,422
Printer	36,465	-	-	36,465	10%	3,118	-	8,405
As on 30.06.2024	197,171	-	-	197,171		33,973	-	122,827
								74,344

SUBJECT : PROMOTING RULE OF LAW THROUGH STRENGTHEN FORMAL & INFORMAL JUSTICE SYSTEM
Statement of Property, Plant & Equipment
 and For the year ended on 30 June 2023

Particulars	Cost				Rate	Depreciation		Written Down value as on
	Balance as on 01.07.22	Addition for the year	Sales/ Disposal	Total as on 30.06.23		Charged for year	Sales/ Disposal	
Computer & Accessories	160,706	-	-	160,706	40%	51,426	-	83,567
Printer	36,465	-	-	36,465	10%	3,464	-	5,287
As on 30.06.2023	197,171	-	-	197,171		54,890	-	88,854
								108,317



PROJECT : JUSTICE & PRISON REFORM FOR PROMOTING HUMAN RIGHT AND PREVENTION CORRUPTION IN BANGLADESH
Statement of Property, Plant & Equipment
 at and For the year ended on 30 June 2024

Particulars	Cost				Rate	Depreciation			Written Down value as on
	Balance as on 01.07.23	Addition for the year	Sales/ Disposal	Total as on 30.06.24		Charged for year	Sales/ Disposal	Total as on 30.06.24	
Furniture and Fixtures	678,558	-	-	678,558	10%	28,575	-	421,385	257,174
Office Equipments	538,708	-	-	538,708	15%	21,606	-	416,274	122,434
Computers with Printer	283,878	-	-	283,878	40%	1,404	-	281,773	2,105
Other Assets	64,606	-	-	64,606	20%	1,825	-	57,306	7,300
As on 30.06.2024	1,565,751	-	-	1,565,751		53,410	-	1,176,737	389,014

PROJECT : JUSTICE & PRISON REFORM FOR PROMOTING HUMAN RIGHT AND PREVENTION CORRUPTION IN BANGLADESH
Statement of Property, Plant & Equipment
 at and For the year ended on June 30, 2023

Particulars	Cost				Rate	Depreciation			Written Down value as on
	Balance as on 01.07.22	Addition for the year	Sales/ Disposal	Total as on 30.06.23		Charged for year	Sales/ Disposal	Total as on 30.06.23	
Furniture and Fixtures	678,558	-	-	678,558	10%	31,750	-	392,810	285,749
Office Equipments	538,708	-	-	538,708	15%	25,419	-	394,668	144,041
Computers with Printer	283,878	-	-	283,878	40%	2,339	-	280,369	3,509
Other Assets	64,606	-	-	64,606	20%	2,281	-	55,480	9,126
As on 30.06.2023	1,565,751	-	-	1,565,751		61,789	-	1,123,327	442,424



MADARIPUR LEGAL AID ASSOCIATION
ACT : CONSOLIDATED ACCOUNTS
HATRA, MADARIPUR SADAR, MADARIPUR-7900

Statement of FDR & FDR Interest

and For the year ended on 30 June 2024

Particulars	Type	Opening Balance		FDR Account		FDR Interest Account		Closing Balance		Remarks
		OFDR	FDRIR	DR.	CR.	Interest Due	Interest Collect	CFDR	CFDRIR	
ITB Ltd #0027-0330019349	FDR	8,457,984	100,227	535,337	-	604,984	535,337	8,993,321	169,874	
ITB Ltd #1306010058526	FDR	5,225,946	91,715	324,637	-	369,220	324,637	5,550,583	136,298	
ITB Ltd #1306010058535	FDR	8,363,330	146,776	521,390	-	592,783	521,390	8,884,720	218,169	
ITB Ltd #1306010058697	FDR	8,365,342	100,227	-	365,274	625,611	591,726	8,000,068	134,112	
ITB Ltd #1306010058704	FDR	8,888,365	106,494	-	388,375	664,912	628,913	8,499,990	142,493	
ITB Ltd #1306010058722	FDR	7,385,951	76,749	-	7,385,951	31,179	107,928	-	-	
ITB Ltd #1306010058731	FDR	5,274,806	55,050	-	5,274,806	21,172	76,222	-	-	
ITB Ltd #1306010058777	FDR	5,718,390	48,250	396,959	-	424,515	396,959	6,115,349	75,806	
ITB Ltd #1306010058893	FDR	6,270,484	22,694	456,352	-	470,347	456,352	6,726,836	36,689	
ITB Ltd #13060100497	FDR	5,078,750	26,927	-	5,078,750	44,350	71,277	-	-	
ITB Ltd #13060100728	FDR	5,078,750	17,331	387,042	-	397,689	387,042	5,465,792	27,978	
ITB Ltd #1306010059123	FDR	8,000,000	89,120	-	8,000,000	77,980	167,100	-	-	
ITB Ltd #1306010395224	FDR	6,187,921	89,802	407,795	-	446,976	407,795	6,595,716	128,983	
ITB Ltd #1306010395224	FDR	6,175,500	32,785	-	6,175,500	58,005	90,790	-	-	
ITB Ltd #1306010395760	FDR	3,045,562	31,720	-	3,045,562	11,534	43,254	-	-	
ITB Ltd #1306010396367	FDR	6,000,000	31,500	-	6,000,000	432,259	285,666	6,285,666	178,093	
ITB Ltd #1306010396858	FDR	-	-	285,666	-	1,335,390	669,375	20,985,000	666,015	
ITB Ltd #1306010398954	FDR	-	-	8,000,000	15,000	54,022	-	8,000,000	54,022	
ITB Ltd #1306010398963	FDR	-	-	5,000,000	-	33,764	-	5,000,000	33,764	
PLC FDR No#124243000000028	FDR	-	-	8,000,000	8,000,000	403,750	403,750	-	-	
PLC FDR No#124243000000039	FDR	-	-	5,000,000	5,000,000	252,344	252,344	-	-	
Interest from UCB PLC						75,969	75,969			
22	21	103,517,081	1,067,367	50,315,178	48,729,218	7,428,757	6,493,828	105,103,041	2,002,296	



**MADARIPUR LEGAL AID ASSOCIATION
PROJECT : CONSOLIDATED ACCOUNTS
PANICHATRA, MADARIPUR SADAR, MADARIPUR-7900**

**Details Statement of Financial Position
As at June 30, 2024**

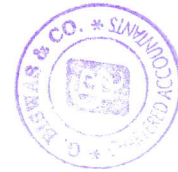
Particulars	Notes	AJHR	LF	PRLTSFLJS	JPRPHRPCB	ANNEXURE-03 Amount in Tk.	
						30 June 2024	30 June 2023
Assets							
Non-current Assets:							
Property, Plant & Equipment	04.00	9,569	4,865,956	74,343	389,014	5,338,883	5,674,082
Total non-Current assets		9,569	4,865,956	74,343	389,014	5,338,883	5,674,082
Current Assets:							
Advance, Deposits and prepayments	05.00	10,000	267,869	-	-	277,869	297,709
Cash and Cash Equivalents	06.00	116,229	695,562	53,185	8,456	873,432	1,482,742
Interest Receivable from FDR	07.00	-	2,002,296	-	-	2,002,296	1,067,367
Investment in FDR	08.00	-	105,103,041	-	-	105,103,041	103,517,081
Loan Paid to Others	09.00	-	1,533,734	-	-	1,533,734	102,160
Total Current assets		126,229	109,602,502	53,185	8,456	109,790,372	106,467,059
Total Assets		135,798	114,468,458	127,528	397,470	115,129,255	112,141,141
Fund & Liabilities :							
Capital Fund	10.00	13,298	113,423,621	(1,423,972)	395,896	112,408,844	111,676,143
Total Fund		13,298	113,423,621	(1,423,972)	395,896	112,408,844	111,676,143
Current Liabilities:							
Provision for Expenses	11.00	122,500	166,410	51,500	-	340,410	326,659
Loan from Local Fund	12.00	-	-	1,500,000	-	1,500,000	-
Employees Income Tax	13.00	-	58,427	-	-	58,427	48,339
Security Deposit of Supplier	14.00	-	20,000	-	-	20,000	20,000
Loan from Internal Fund	15.00	-	800,000	-	1,574	801,574	70,000
Total Current Liabilities		122,500	1,044,837	1,551,500	1,574	2,720,411	464,998
Total Equity and Liability		135,798	114,468,458	127,528	397,470	115,129,255	112,141,141



MADARIPUR LEGAL AID ASSOCIATION
PROJECT : CONSOLIDATED ACCOUNTS
PANICHATRA, MADARIPUR SADAR, MADARIPUR-7900

Details Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2024

Particulars	Notes	AJHR	LF	PRLTSFIJS	JPRPHRPCB	ANNEXURE-04	
						30 June 2024	30 June 2023
Income:	16.00	6,311,132	9,259,546	3,042,159	-	18,612,837	23,900,306
Total		6,311,132	9,259,546	3,042,159	-	18,612,837	23,900,306
Program activities & Expenditure							
Advocacy ensure better access to justice for disadvantaged	17.00	-	-	-	-	-	55,400
Access to Formal and Informal Justice System Increased.	18.00	1,006,756	-	-	-	1,006,756	1,015,064
Institutional capacity of MLAA strengthened.	19.00	1,149,339	-	-	-	1,149,339	1,214,287
Support Cost	20.00	545,888	-	-	-	545,888	611,216
Personnel Cost	21.00	3,415,287	-	2,443,824	-	5,859,111	5,752,597
Bank Charge	22.00	6,385	55,669	-	-	62,054	71,673
Printing Materials & Audit Fees	23.00	122,500	-	131,872	-	254,372	174,301
Travel	27.00	-	-	256,512	-	256,512	286,733
Supplies and Equipment	28.00	-	-	13,492	-	13,492	8,571
Overhead & Administrative Cost	30.00	-	-	299,373	-	299,373	1,643,961
Other Direct Costs (Program Activity)	31.00	-	6,714,190	1,381,590	-	8,095,780	7,799,156
Depreciation Expenses	32.00	504	249,572	33,973	-	337,459	396,827
Total Program activities Expenditure		6,246,659	7,019,431	4,560,636	53,410	17,880,136	19,029,786
The Excess of Income Over Expenditure/ (The Excess of Expenditure Over Income)		64,473	2,240,115	(1,518,477)	(53,410)	732,701	4,870,520



MADARIPUR LEGAL AID ASSOCIATION
 PROJECT : CONSOLIDATED ACCOUNTS
 PANICHATRA, MADARIPUR SADAR, MADARIPUR-7900

Details Statement of Receipt & Payment
 For the year ended 30 June 2024

Particulars	Notes	AJHR	LF	PRLTSFIJS	JPRPHRPCB	ANNEXURE-05 Amount in Tk.	
						30 June 2024	30 June 2023
Opening Balance:		31,012	1,366,565	8,283	76,882	1,482,742	3,433,876
Cash in hand	33.01	2,104	1,367	383	-	3,854	31,902
Cash at Bank	33.02	28,908	1,365,198	7,900	76,882	1,478,888	3,401,974
Received During Year:		6,311,132	113,771,924	6,270,235	-	126,353,291	121,384,753
Total Received	34.00	6,311,132	113,771,924	6,270,235	-	126,353,291	121,384,753
Total		6,342,144	115,138,489	6,278,518	76,882	127,836,033	124,818,629
Payment During Year:		6,225,915	114,442,927	6,225,333	68,426	126,962,601	123,335,887
Total Payment	35.00	6,225,915	114,442,927	6,225,333	68,426	126,962,601	123,335,887
Closing Balance:		116,229	695,562	53,185	8,456	873,432	1,482,742
Cash in hand	36.01	2,013	1,334	147	-	3,494	3,854
Cash at Bank	36.02	114,216	694,228	53,038	8,456	869,938	1,478,888
Total		6,342,144	115,138,489	6,278,518	76,882	127,836,033	124,818,629



UPUR LEGAL AID ASSOCIATION
 T : CONSOLIDATED ACCOUNTS
 ATRA, MADARIPUR SADAR, MADARIPUR-7900

nt of Work Sheet

For the year ended on 30 June 2024

Particulars	Type	Opening Balance		Transaction		Adjustment		Closing Balance		Note No.	Project Name	Remarks
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			
Secretary-1	PC	-	-	1,200,000	-	-	-	1,200,000	-	-	AJHR	
Coordinator-1.	PC	-	-	781,000	-	-	-	781,000	-	-	AJHR	
Assistant Chief Coordinator-1.	PC	-	-	538,834	-	-	-	538,834	-	-	AJHR	
Assistant Coordinator(IT)-1	PC	-	-	228,392	-	-	-	228,392	-	-	AJHR	
Assistant (Admin)	PC	-	-	142,000	-	-	-	142,000	-	-	AJHR	
Book Keeper-1.	PC	-	-	256,566	-	-	-	256,566	-	-	AJHR	
Port Staff (Admin)	PC	-	-	196,600	-	-	-	196,600	-	-	AJHR	
Member (Admin)	PC	-	-	71,895	-	-	-	71,895	-	-	AJHR	
Books & Journals.	PPE	9,203	-	2,260	-	-	-	11,463	-	-	AJHR	
Accumulated Depreciation	PPE	-	1,390	-	-	-	504	-	1,894	-	AJHR	
Information Organizer-2.	AFJISI	-	-	311,108	-	-	-	311,108	-	-	AJHR	
Printing & Mailing.	AFJISI	-	-	6,021	-	-	-	6,021	-	-	AJHR	
Stationeries	AFJISI	-	-	4,045	-	-	-	4,045	-	-	AJHR	
Telephone Rent(Upazilla Level Office)	O&A	-	-	65,000	-	-	-	65,000	-	-	AJHR	
Printing & Photocopy.(Center),TARC, Upazilla)	O&A	-	-	10,504	-	-	-	10,504	-	-	AJHR	
Stationery & Supplies.(Center), TARC, Upazilla)	O&A	-	-	18,710	-	-	-	18,710	-	-	AJHR	
Printing & Mailing.(Center), TARC, Upazilla)	O&A	-	-	429	-	-	-	429	-	-	AJHR	
Telephone (Elec.Mob.Phone & E-Mail Bill)	O&A	-	-	116,791	-	-	-	116,791	-	-	AJHR	
Office Expenses.(Including Ent) Centerl & Up	O&A	-	-	28,169	-	-	-	28,169	-	-	AJHR	
Stationery Paper(Centerl, TARC, Upazilla)	O&A	-	-	3,596	-	-	-	3,596	-	-	AJHR	
Telephone Cost (Centerl Level Office)	O&A	-	-	56,685	-	-	-	56,685	-	-	AJHR	
Telephone Cost(Supervisor, Upazill & UP)	O&A	-	-	7,150	-	-	-	7,150	-	-	AJHR	
Telephone Cost(Car, Motorcycle & Generator)	O&A	-	-	56,000	-	-	-	56,000	-	-	AJHR	
Maintenance Cost(Central, TARC, Upazilla)	O&A	-	-	88,084	-	-	-	88,084	-	-	AJHR	
Telephone Fees	Expenses	-	-	122,500	-	-	-	122,500	-	-	AJHR	
Telephone Charge	Expenses	-	-	6,535	150	-	-	6,385	-	-	AJHR	
Telephone Convince	AFJISI	-	-	14,850	-	-	-	14,850	-	-	AJHR	
Telephone Support to Helpless.	AFJISI	-	-	18,100	-	-	-	18,100	-	-	AJHR	
Telephone Salary of Supervisor-01.	AFJISI	-	-	170,400	-	-	-	170,400	-	-	AJHR	
Telephone Salary of Upazilla Organizer-06	AFJISI	-	-	127,132	-	-	-	127,132	-	-	AJHR	
Telephone Salary of Union Organizer-02	AFJISI	-	-	120,700	-	-	-	120,700	-	-	AJHR	
Telephone Support Staff (Mediation)	AFJISI	-	-	158,400	-	-	-	158,400	-	-	AJHR	
Telephone Cleaner-01.	AFJISI	-	-	76,000	-	-	-	76,000	-	-	AJHR	
Telephone Food	ICMLAAS	-	-	10,050	-	-	-	10,050	-	-	AJHR	
Telephone Materials	ICMLAAS	-	-	4,364	-	-	-	4,364	-	-	AJHR	
Telephone Travell of Participants.	ICMLAAS	-	-	19,700	-	-	-	19,700	-	-	AJHR	
Telephone Food	ICMLAAS	-	-	16,085	-	-	-	16,085	-	-	AJHR	
Telephone Management Cost (AGM)	ICMLAAS	-	-	3,540	-	-	-	3,540	-	-	AJHR	
Telephone Food (AGM)	ICMLAAS	-	-	36,680	-	-	-	36,680	-	-	AJHR	
Telephone Materials (AGM)	ICMLAAS	-	-	10,370	-	-	-	10,370	-	-	AJHR	

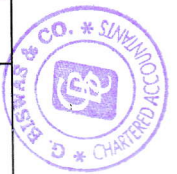


PUR LEGAL AID ASSOCIATION
: CONSOLIDATED ACCOUNTS
ATRA, MADARIPUR SADAR, MADARIPUR-7900

Statement of Work Sheet
For the year ended on 30 June 2024

ANNEXURE-06

Particulars	Type	Opening Balance		Transaction		Adjustment		Closing Balance		Note No.	Project Name	Remarks
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			
Driver-01	ICMLAAS	-	-	227,200	-	-	-	-	227,200	-	AJHR	
Driver-01	ICMLAAS	-	-	156,200	-	-	-	-	156,200	-	AJHR	
Support Staff-01	ICMLAAS	-	-	192,950	-	-	-	-	192,950	-	AJHR	
Guard for TARC-02	ICMLAAS	-	-	284,000	-	-	-	-	284,000	-	AJHR	
cleaner-01	ICMLAAS	-	-	53,200	-	-	-	-	53,200	-	AJHR	
vertime of Support Staff.	ICMLAAS	-	-	135,000	-	-	-	-	135,000	-	AJHR	
rest	Income	-	-	-	-	-	169	-	-	169	AJHR	
and	Cash & Bank	2,104	-	780,000	-	-	780,091	-	2,013	-	AJHR	
-1164010009954	Cash & Bank	28,908	-	2,450,017	-	-	2,477,265	-	1,660	-	AJHR	
-0270320000243	Cash & Bank	-	-	4,022,265	-	-	3,909,709	-	112,556	-	AJHR	
ayment	CA-ADPPP	10,000	-	-	-	-	-	-	10,000	-	AJHR	
nd	Equity	51,175	-	-	-	-	-	-	51,175	-	AJHR	
S Payable	CL-LFE	-	100,000	100,000	-	-	122,500	-	-	122,500	AJHR	
ived From MIAA	Income	-	-	-	-	-	6,310,963	-	-	6,310,963	AJHR	
ce of Vehicles	O&A	-	-	94,770	-	-	-	-	94,770	-	AJHR	
iddin Ahamed Liton	AFJUSI	-	-	18,000	-	-	18,000	-	-	-	AJHR	
asan	AFJUSI	-	-	40,000	-	-	40,000	-	-	-	AJHR	
itana	AFJUSI	-	-	26,000	-	-	26,000	-	-	-	AJHR	
on Expenses	O&A	-	-	-	-	-	504	-	504	-	AJHR	
and Fixtures	PPE	678,558	-	-	-	-	-	-	678,558	-	JPRPHRPCB	
ipments	PPE	538,708	-	-	-	-	-	-	538,708	-	JPRPHRPCB	
s with Printer	PPE	283,878	-	-	-	-	-	-	283,878	-	JPRPHRPCB	
ets	PPE	64,606	-	-	-	-	-	-	64,606	-	JPRPHRPCB	
on Expenses	Expenses	-	-	-	-	-	-	-	53,410	-	JPRPHRPCB	
ted Depreciation	PPE	-	1,123,327	-	-	-	-	53,410	-	1,176,737	JPRPHRPCB	
ank	Cash & Bank	76,882	-	-	-	-	-	68,426	8,456	-	JPRPHRPCB	
Local Fund	CL-Loan	-	70,000	-	-	-	-	-	-	1,574	JPRPHRPCB	
nd	Equity	-	449,306	-	-	-	-	-	-	449,306	JPRPHRPCB	
B Ltd #0027-0330019349	FDR	8,457,984	-	535,337	-	-	-	-	8,993,321	-	LF	
B Ltd #1306010058526	FDR	5,225,946	-	324,637	-	-	-	-	5,550,583	-	LF	
B Ltd #1306010058535	FDR	8,363,330	-	521,390	-	-	-	-	8,884,720	-	LF	
B Ltd #1306010058697	FDR	8,365,342	-	-	-	-	365,274	-	8,000,068	-	LF	
B Ltd #1306010058704	FDR	8,888,365	-	-	-	-	388,375	-	8,499,990	-	LF	
B Ltd #1306010058722	FDR	7,385,951	-	-	-	-	7,385,951	-	-	-	LF	
B Ltd #1306010058731	FDR	5,274,806	-	-	-	-	5,274,806	-	-	-	LF	
B Ltd #1306010058777	FDR	5,718,390	-	396,959	-	-	-	-	6,115,349	-	LF	
B Ltd #1306010058893	FDR	6,270,484	-	456,352	-	-	-	-	6,726,836	-	LF	
B Ltd #0048-0330100497	FDR	5,078,750	-	-	-	-	5,078,750	-	-	-	LF	
B Ltd #0048-0330100728	FDR	5,078,750	-	387,042	-	-	-	-	5,465,792	-	LF	
AC #1056194190002	FDR	8,000,000	-	-	-	-	8,000,000	-	-	-	LF	



PIPUR LEGAL AID ASSOCIATION
 T : CONSOLIDATED ACCOUNTS
 ATRA, MADARIPUR SADAR, MADARIPUR-7900

Statement of Work Sheet

For the year ended on 30 June 2024

Particulars	Type	Opening Balance		Transaction		Adjustment		Closing Balance		Note No.	Project Name	Remarks
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			
B Ltd FDR #1306010059123	FDR	6,187,921	-	407,795	-	-	-	6,595,716	-	-	LF	
B Ltd FDR #1306010395224	FDR	6,175,500	-	-	6,175,500	-	-	-	-	-	LF	
B Ltd FDR #1306010395760	FDR	3,045,562	-	-	3,045,562	-	-	-	-	-	LF	
B Ltd FDR #1306010396367	FDR	6,000,000	-	285,666	-	-	-	6,285,666	-	-	LF	
B Ltd #1306010396858	FDR	-	-	21,000,000	15,000	-	-	20,985,000	-	-	LF	
B FDR No#1306010398954	FDR	-	-	8,000,000	-	-	-	8,000,000	-	-	LF	
B FDR No#1306010398963	FDR	-	-	5,000,000	-	-	-	5,000,000	-	-	LF	
B PLC FDR No#124243000000028	FDR	-	-	8,000,000	8,000,000	-	-	-	-	-	LF	
B PLC FDR No#124243000000039	FDR	-	-	5,000,000	5,000,000	-	-	-	-	-	LF	
ul Huq (AIT)	CL-AIT	-	48,339	21,712	30,000	-	-	-	56,627	-	LF	
Shahid Khan (AIT)	CL-AIT	-	-	4,500	6,000	-	-	-	1,500	-	LF	
umul Haq (AIT)	CL-AIT	-	-	4,500	4,800	-	-	-	300	-	LF	
ted Depreciation	PPE	-	18,665,492	-	249,572	-	-	-	18,915,064	-	LF	
nk Ltd., SB A/c 2657	Cash & Bank	2,297	-	-	-	-	-	2,297	-	-	LF	
ge	Expenses	-	-	55,669	-	-	-	55,669	-	-	LF	
k Ltd, AC No-1056194190001	Cash & Bank	2,250	-	-	-	-	-	2,250	-	-	LF	
J Journals	PPE	80,306	-	-	-	-	-	80,306	-	-	LF	
Wall	PPE	1,137,481	-	-	-	-	-	1,137,481	-	-	LF	
ead Office	PPE	559,036	-	-	-	-	-	559,036	-	-	LF	
hariatpur Office	PPE	-	-	-	-	-	-	-	-	-	LF	
nd	Equity	-	111,183,506	-	-	-	-	-	111,183,506	-	LF	
nd	Cash & Bank	1,367	-	143,500	143,533	-	-	1,334	-	-	LF	
m Rent (TARC)	Income	-	-	-	77,000	-	-	-	77,000	-	LF	
s with Printers	PPE	2,037,471	-	-	-	-	-	2,037,471	-	-	LF	
e Room Rent (TARC)	Income	-	-	-	15,000	-	-	-	15,000	-	LF	
on to CORE Project	Expenses	-	-	6,310,963	-	-	-	6,310,963	-	-	LF	
oom Rent (TARC)	Income	-	-	-	1,000	-	-	-	1,000	-	LF	
e-well	PPE	80,850	-	-	-	-	-	80,850	-	-	LF	
on Expenses	Expenses	-	-	249,572	-	-	-	249,572	-	-	LF	
From Members	Income	-	-	-	5,000	-	-	-	5,000	-	LF	
Other Org. Training)	Income	-	-	-	616,709	-	-	-	616,709	-	LF	
sp (Other Org. Training)	Expenses	-	-	403,227	-	-	-	403,227	-	-	LF	
and Fixtures	PPE	2,745,278	-	-	-	-	-	2,745,278	-	-	LF	
ahman Kazi	CA-ADPPP	-	-	10,000	5,000	-	-	5,000	-	-	LF	
ent (TARC)	Income	-	-	-	302,832	-	-	-	302,832	-	LF	
ghts Books	CA-HRB	240,981	-	-	-	-	-	240,981	-	-	LF	
h bank	Income	-	-	-	11,620	-	-	-	11,620	-	LF	
h FDR	Income	-	-	-	7,428,757	-	-	-	7,428,757	-	LF	
ceivable on FDR	CA-FDRIR	1,067,367	-	1,454,001	519,072	-	-	2,002,296	-	-	LF	



IPUR LEGAL AID ASSOCIATION
T : CONSOLIDATED ACCOUNTS
ATRA, MADARIPUR SADAR, MADARIPUR-7900

ment of Work Sheet
 For the year ended on 30 June 2024

ANNEXURE-06

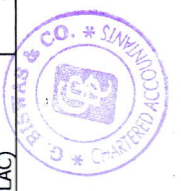
Particulars	Type	Opening Balance		Transaction		Adjustment		Closing Balance		Note No.	Project Name	Remarks
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			
		OD	OC	Dr.	Cr.	AD	AC	CD	CC			
Permitory	PPE	582,118	-	-	-	-	-	582,118	-		LF	
Properties	PPE	2,589,003	-	-	-	-	-	2,589,003	-		LF	
IF Fund	PPE	1,652,387	-	-	-	-	-	1,652,387	-		LF	
CL-Loan	CL-Loan	-	-	-	800,000	-	-	-	800,000		LF	
RSOP Project	CA-Loan	70,000	-	-	68,476	-	-	1,574	-		LF	
RSCP Project	CA-Loan	32,160	-	-	-	-	-	32,160	-		LF	
TAF Project	CA-Loan	-	-	2,500,000	1,000,000	-	-	1,500,000	-		LF	
ous Income	Income	-	-	-	11,700	-	-	-	11,700		LF	
andro Das	CA-ADPP	6,000	-	10,000	6,000	-	-	10,000	-		LF	
our Rahman(Driver)	CA-ADPP	375	-	-	-	-	-	375	-		LF	
Nawsher Alom	CA-ADPP	8,013	-	-	-	-	-	8,013	-		LF	
No.#0320000092	Cash & Bank	2,524	-	39,154,513	38,843,522	-	-	313,515	-		LF	
quipments	PPE	3,432,292	-	-	-	-	-	3,432,292	-		LF	
ment	Income	-	-	-	118,560	-	-	-	118,560		LF	
ome	Income	-	-	-	17,608	-	-	-	17,608		LF	
PPE	PPE	487,959	-	-	-	-	-	487,959	-		LF	
ssets	Equity	-	-	-	-	-	-	-	-		LF	
oss A/c	CL-LIFE	-	175,725	9,315	-	-	-	-	166,410		LF	
n for VAT & Tax	Cash & Bank	-	-	68,426	-	-	-	68,426	-		LF	
No #5093	Cash & Bank	-	-	3,000	3,000	-	-	-	-		LF	
o # 9756	Cash & Bank	-	-	9,692	841	-	-	258,851	-		LF	
o #10403	Cash & Bank	250,000	-	753,902	815,027	-	-	350	-		LF	
o #STD-11	Cash & Bank	61,475	-	3,247,857	3,522,563	-	-	-	-		LF	
o #10956	Cash & Bank	274,706	-	-	-	-	-	-	98,000		LF	
ation of Trainers	Income	-	-	209,000	209,000	-	-	-	-		LF	
asan	CA-ADPP	-	-	-	-	-	-	-	-		LF	
ink Ltd., A/c SB-1731	Cash & Bank	96	-	-	-	-	-	96	-		LF	
ink Ltd., A/c SB-756	Cash & Bank	44,574	-	-	-	-	-	44,574	-		LF	
Motorcycle	Income	-	-	-	23,000	-	-	-	23,000		LF	
scarbs	Income	-	-	-	5,000	-	-	-	5,000		LF	
om	CA-ADPP	-	-	20,000	20,000	-	-	-	-		LF	
o #11044	Cash & Bank	727,276	-	23	726,230	-	-	1,069	-		LF	
o #11044	Income	-	-	-	-	-	-	-	507,760		LF	
osit of Supplier	CL-SDS	-	20,000	-	-	-	-	-	20,000		LF	
ion From Life Members	Income	-	-	-	20,000	-	-	-	-		LF	
lding	PPE	5,758,635	-	-	-	-	-	5,758,635	-		LF	
o #11044	PPE	73,180	-	-	-	-	-	73,180	-		LF	
om	CA-ADPP	3,500	-	-	-	-	-	3,500	-		LF	
om Core Project Phase-III	Cash & Bank	-	-	27,052,095	27,049,295	-	-	2,800	-		LF	
A/c No #1242112000004269	PPE	-	-	-	-	-	-	2,565,024	-		LF	
und	Equity	-	94,506	-	-	-	-	-	94,506		PRLTSFJTS	



PROJECT LEGAL AID ASSOCIATION
T : CONSOLIDATED ACCOUNTS
MATRA, MADARIPUR SADAR, MADARIPUR-7900

Statement of Work Sheet
 For the year ended on 30 June 2024

Particulars	Type	Opening Balance		Transaction		Adjustment		Closing Balance		Note No.	Project Name	Remarks
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			
Received	Income	-	-	-	3,038,690	-	-	-	-	-	PRLTSFJS	
Bank	Income	-	-	-	3,469	-	-	-	3,038,690	-	PRLTSFJS	
MLAA	CL-Loan	-	-	1,000,000	2,500,000	-	-	-	3,469	-	PRLTSFJS	
for Audit Fees	CL-LIFE	-	50,000	100,000	100,000	-	-	-	1,500,000	-	PRLTSFJS	
for Electricity	CL-LIFE	-	-	-	1,500	-	-	-	1,500	-	PRLTSFJS	
for VAT & Tax	CL-LIFE	-	934	188,325	187,391	-	-	-	-	-	PRLTSFJS	
land	Cash & Bank	383	-	459,820	460,056	-	-	147	-	-	PRLTSFJS	
-1164010010309	Cash & Bank	7,900	-	5,568,659	5,523,521	-	-	53,038	-	-	PRLTSFJS	
Shahir Rahman Khan	CA-ADPP	-	-	55,400	55,400	-	-	-	-	-	PRLTSFJS	
rahim Mia	CA-ADPP	-	-	30,000	30,000	-	-	-	-	-	PRLTSFJS	
ahidul Islam	CA-ADPP	-	-	33,800	33,800	-	-	-	-	-	PRLTSFJS	
ia Akter	CA-ADPP	28,840	-	65,800	94,640	-	-	-	-	-	PRLTSFJS	
Akter	CA-ADPP	-	-	87,300	87,300	-	-	-	-	-	PRLTSFJS	
Sultana	CA-ADPP	-	-	50,000	50,000	-	-	-	-	-	PRLTSFJS	
Aburaihan Alberuni	CA-ADPP	-	-	88,045	88,045	-	-	-	-	-	PRLTSFJS	
ect Coordinator	PC	-	-	573,300	-	-	-	573,300	-	-	PRLTSFJS	
nce Officer	PC	-	-	409,500	-	-	-	409,500	-	-	PRLTSFJS	
ger(Field & Training)	PC	-	-	409,500	-	-	-	409,500	-	-	PRLTSFJS	
ashava Organizer	PC	-	-	1,051,524	-	-	-	1,051,524	-	-	PRLTSFJS	
el (Program & Admin)	Travel	-	-	194,750	-	-	-	194,750	-	-	PRLTSFJS	
evance for Organizers	Travel	-	-	61,762	-	-	-	61,762	-	-	PRLTSFJS	
essories for Computer & Printer	Supplies	-	-	13,492	-	-	-	13,492	-	-	PRLTSFJS	
nting (Format & Register)	Printing Materials	-	-	31,872	-	-	-	31,872	-	-	PRLTSFJS	
dit Fees	Audit Fees	-	-	100,000	-	-	-	100,000	-	-	PRLTSFJS	
ffice Rent for Project Office	O&A Cost-1	-	-	143,520	-	-	-	143,520	-	-	PRLTSFJS	
lectricity Bill	O&A Cost-2	-	-	17,605	-	-	-	17,605	-	-	PRLTSFJS	
obile Bill	O&A Cost-2	-	-	44,925	-	-	-	44,925	-	-	PRLTSFJS	
ernet Bill	O&A Cost-2	-	-	18,000	-	-	-	18,000	-	-	PRLTSFJS	
aining Materials	O&A Cost-3	-	-	1,661	-	-	-	1,661	-	-	PRLTSFJS	
ice Stationery	O&A Cost-4	-	-	43,644	-	-	-	43,644	-	-	PRLTSFJS	
otocopy	O&A Cost-4	-	-	22,556	-	-	-	22,556	-	-	PRLTSFJS	
stage	O&A Cost-4	-	-	3,679	-	-	-	3,679	-	-	PRLTSFJS	
ank Charge	O&A Cost-4	-	-	3,783	-	-	-	3,783	-	-	PRLTSFJS	
ood & Snacks (DLAC P.Lawyer)	ODA-1	-	-	13,500	-	-	-	13,500	-	-	PRLTSFJS	
aterials (DLAC P.Lawyer)	ODA-1	-	-	3,500	-	-	-	3,500	-	-	PRLTSFJS	
Arrangement Cost (DLAC P.Lawyer)	ODA-1	-	-	1,500	-	-	-	1,500	-	-	PRLTSFJS	
ood & Snacks (Law Clerk)	ODA-1	-	-	29,800	-	-	-	29,800	-	-	PRLTSFJS	
aterials (Law Clerk)	ODA-1	-	-	5,750	-	-	-	5,750	-	-	PRLTSFJS	
Arrangement Cost (Law Clerk)	ODA-1	-	-	2,935	-	-	-	2,935	-	-	PRLTSFJS	
Snacks (Meeting with UZLAC)	ODA-2	-	-	15,194	-	-	-	15,194	-	-	PRLTSFJS	



UR LEGAL AID ASSOCIATION
: CONSOLIDATED ACCOUNTS
TRA, MADARIPUR SADAR, MADARIPUR-7900

t of Work Sheet
or the year ended on 30 June 2024

Particulars	Type	Opening Balance		Transaction		Adjustment		Closing Balance		Note No.	Project Name	Remarks
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.			
Materials (Meeting with UZLAC)	ODA-2	-	-	6,750	-	-	-	6,750	-		PRLTSFJUS	
Management Cost (Meeting with UZLAC)	ODA-2	-	-	3,570	-	-	-	3,570	-		PRLTSFJUS	
Food & Snacks (Meeting with Police)	ODA-3	-	-	21,175	-	-	-	21,175	-		PRLTSFJUS	
Materials (Meeting with Police)	ODA-4	-	-	35,911	-	-	-	35,911	-		PRLTSFJUS	
Management Cost (Meeting with Police)	ODA-4	-	-	10,768	-	-	-	10,768	-		PRLTSFJUS	
Materials (Workshop with Pourashava)	ODA-5	-	-	53,155	-	-	-	53,155	-		PRLTSFJUS	
Materials (Workshop with Pourashava)	ODA-5	-	-	11,172	-	-	-	11,172	-		PRLTSFJUS	
Management Cost (Workshop with Pourashava)	ODA-5	-	-	95,000	-	-	-	95,000	-		PRLTSFJUS	
Food & Snacks (Refresher Course)	ODA-5	-	-	8,065	-	-	-	8,065	-		PRLTSFJUS	
Management Cost (Refresher Course)	ODA-5	-	-	11,511	-	-	-	11,511	-		PRLTSFJUS	
Management Cost (Refresher Course)	ODA-5	-	-	13,500	-	-	-	13,500	-		PRLTSFJUS	
Food & Snacks (Meeting with Journalist)	ODA-6	-	-	2,815	-	-	-	2,815	-		PRLTSFJUS	
Materials (Meeting with Journalist)	ODA-6	-	-	23,169	-	-	-	23,169	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-6	-	-	6,535	-	-	-	6,535	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-6	-	-	35,500	-	-	-	35,500	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-6	-	-	4,670	-	-	-	4,670	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-6	-	-	37,097	-	-	-	37,097	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-6	-	-	10,297	-	-	-	10,297	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-6	-	-	7,200	-	-	-	7,200	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-6	-	-	19,500	-	-	-	19,500	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-6	-	-	1,700	-	-	-	1,700	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-6	-	-	4,321	-	-	-	4,321	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-8	-	-	360	-	-	-	360	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-8	-	-	15,000	-	-	-	15,000	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-8	-	-	1,530	-	-	-	1,530	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-9	-	-	387,908	-	-	-	387,908	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-9	-	-	150,000	-	-	-	150,000	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-10	-	-	103,604	-	-	-	103,604	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-10	-	-	117,415	-	-	-	117,415	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-10	-	-	53,130	-	-	-	53,130	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-10	-	-	16,320	-	-	-	16,320	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	ODA-11	-	-	34,163	-	-	-	34,163	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	PPE	160,706	-	-	-	-	-	160,706	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	PPE	36,465	-	-	-	-	-	36,465	-		PRLTSFJUS	
Management Cost (Meeting with Journalist)	PPE	-	88,854	-	-	-	-	-	88,854		PRLTSFJUS	
Management Cost (Meeting with Journalist)	O&A	-	-	-	-	-	-	-	122,828		PRLTSFJUS	
Management Cost (Meeting with Journalist)	237	132,071,379	132,071,379	157,949,304	157,949,304	156,313	156,313	153,277,088	153,277,088	0	PRLTSFJUS	

