

a member of
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Thielallee 113, 14195 Berlin, Germany
Phone: +49 177 722 79 06
E-mail: sg@empacta.org

**Auditor's Report
&
Financial Statements
of
Local Environment Development and Agricultural
Research Society (LEDARS)
For The Year Ended 30 June 2023**



Since-1985

S.K.BARUA & CO.
CHARTERED ACCOUNTANTS

House # 184 (Ground Floor); Road # 02; New DOHS,
Mohakhali, Dhaka-1206. Telephone +88 02 22 22 84 390,
Cell: +88 01824 567 996. E-mail: skb@skbarua.com.

**Auditor's Report
&
Financial Statements
of
Local Environment Development and Agricultural
Research Society (LEDARS)
For The Year Ended 30 June 2023**

Submitted By



S.K. BARUA & CO.
CHARTERED ACCOUNTANTS

House - 184, (Ground & Second Floor)
Road - 02, New DOHS
Mohakhali, Dhaka -1206.
Tel: 022222-84390, 01824-567 996
E-mail: skbarua_123@yahoo.com
Web: skbarua.com

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Thielallee 113, D 14195 Berlin, Germany
Phone: +355672066161

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S.K. BARUA & CO.
CHARTERED ACCOUNTANTS



Independent Auditor's Report
To
The Executive Committee of
Local Environment Development and Agricultural Research Society (LEDARS)
Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh

Opinion

We have audited the Financial Statements of **Local Environment Development and Agricultural Research Society (LEDARS)**, which comprise the Statement of Consolidated Financial Position as of 30 June 2023 and the Statement of Consolidated Income and Expenditure and the Statement of Consolidated Receipts and Payments for the period then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying Financial Statements give a true and fair view of the financial position of **LEDARS** as of 30 June 2023 and of its financial performance for the period then ended in accordance with International Financial Reporting Standards (IFRSs) as applicable, the Foreign Donation (Voluntary Activities) Regulation Act, 2016 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with IESBA code of ethics for professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements of IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management of LEDARS is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), Foreign Donation (Voluntary Activities) Regulation Act, 2016 and other applicable laws & regulations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.





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Reasonable assurance is a high level of assurance, but not is 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 based on these financial statements.

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 risk 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 enough 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 to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain enough appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the 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.

Further to our opinion in the above paragraph we state that:

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made do verification thereof;

- ii) In our opinion, proper books of accounts as required by law have been kept by the organization so far as it appeared from our examination of these books; and
- iii) The consolidated statement of financial position, consolidated statement of comprehensive income and consolidated statement of receipts & payments dealt with by the report are in agreement with the books of accounts;

Dated: Dhaka

24 JAN 2024



Pear Ali FCA
Partner
Enrollment Number: 0249
S.K. Barua & Co.
Chartered Accountants

DVC:2401240249AS569122



Local Environment Development and Agricultural Research Society (LEDARS)

Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh

Statement of Consolidated Financial Position

As at 30 June, 2023

Particulars	Notes	Amount in Tk.	
		2022-2023	2021-2022
Property and Assets:			
Non-Current Asset			
Property, Plant & Equipment	7	22,576,133	20,987,682
Long Term Investment (FDR)		-	400,000
Total Non-Current Asset		22,576,133	21,387,682
Current Assets			
Staff Welfare Fund Loan	8	35,000	35,000
Staff Provident Fund Loan	9	42,822	72,243
Cash and Bank Balance	10	37,333,066	5,618,887
Total Current Assets		37,410,888	5,726,131
Total Current & Non Currents Assets		59,987,021	27,113,813
Fund and Liabilities			
Fund Account			
Fund Account	11	56,834,677	21,707,627
Total Fund Account		56,834,677	21,707,627
Current Liabilities			
Staff Development Fund	12	3,078,911	2,882,753
Loan Account	13	73,433	2,523,433
Total Current Liabilities		3,152,344	5,406,186
Total Fund & Liabilities		59,987,021	27,113,813

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

Finance Manager
LEDARS

Md. Raihan Kabir
Head of Accounts
LEDARS
Shyamnagar, Satkhira

Executive Director

LEDARS Mehon Kumar Mondal
Executive Director
LEDARS
Shyamnagar, Satkhira

Pear Ali FCA
Partner

Enrollment No: 0249

S.K Barua & Co.

Chartered Accountants

DVC: 2401240249AS 569122

Dated: Dhaka

24 JAN 2024





Local Environment Development and Agricultural Research Society (LEDARS)

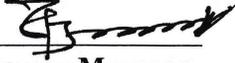
Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh

Statement of Consolidated Income and Expenditure

For the period from 01 July 2022 to 30 June 2023

Particulars	Note	Amount in Tk.	
		2022-2023	2021-2022
Income:			
Grants Income	14	19,289,232	19,556,174
Miscellaneous	15	870,051	1,088,761
		20,159,283	20,644,935
Expenditure:			
Administrative Cost	16	3,660,712	5,085,493
Program Cost	17	15,628,520	16,663,224
Depreciation		1,423,587	1,138,692
		20,712,819	22,887,409
Surplus/Deficite during the year		(553,536)	(2,242,474)
		20,159,283	20,644,935

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


Finance Manager
LEDARS
Md. Raihan Kabir
Head of Accounts
LEDARS
Shyamnagar, Satkhira


Executive Director
LEDARS
Mohon Kumar Mondal
Executive Director
LEDARS
Shyamnagar, Satkhira


Pear Ali FCA
Partner

Enrollment No: 0249
S.K Barua & Co.
Chartered Accountants

Dated: Dhaka

24 JAN 2024



DVC: 2401240249AS569122



Local Environment Development and Agricultural Research Society (LEDARS)

Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh

Statement of Consolidated Receipts and Payments

For the period from 01 July 2022 to 30 June 2023

Particulars	Notes	Amount in Tk.	
		2022-2023	2021-2022
Opening Balance		5,618,887	7,936,535
Receipts:			
Grants Received	14	56,312,148	20,123,472
Staff Providant Fund Loan Realized		188,421	190,282
Inter Project Loan	18	1,297,915	2,248,928
Loan Received	19	-	2,950,000
Staff Welfare Fund Collection	20	735,599	752,220
Miscellaneous	15	870,051	1,088,761
Total		65,023,022	35,290,199
Payments:			
Administrative Cost	16	3,660,712	2,892,950
Program Cost	17	15,628,520	16,663,224
Fixed- Capital Cost	21	3,012,038	6,489,409
Project Fund Transfer		777,064	1,982
		23,078,334	26,047,564
Inter Project Loan	22	1,297,915	2,248,968
Staff Welfare Fund Loan Payment		-	-
Staff Provident Fund Loan Payment		159,000	157,000
Fixed Deposit Receipts (FDR)		-	400,000
Staff Welfare Fund refund	23	3,154,706	817,779
Closing Balance	10	37,333,066	5,618,887
Total		65,023,022	35,290,199

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


Finance Manager
LEDARS
Md. Raihan Kabir
Head of Accounts
LEDARS
Shyamnagar, Satkhira


Executive Director
LEDARS
Mohon Kumar Mondal
Executive Director
LEDARS
Shyamnagar, Satkhira



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Dated: Dhaka

24 JAN 2024



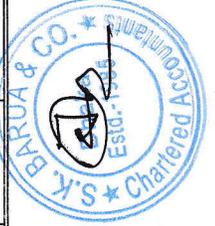
Local Environment Development and Agricultural Research Society (LEDARS)

Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh

Project wise Consolidated statement of Receipts and Payments

For the period from 01 July 2022 to 30 June 2023

Particulars	General Fund	SRHR	EWCSA	BRW	Campaign on RFN in Bangladesh-KHANI	CREA	ZSP	LEDARS Provident Fund	LEDARS Canteen	LEDARS Srizon	Staff Welfare Fund	Total
Opening balance:												
Cash in Hand	5,698	-	-	5,049	9	-	-	-	4,217	9,500	-	24,473
Cash at Bank	3,180,504	571.90	-	698,975	776,483	-	-	816,096	10,283	32,628	78,872	5,594,414
Receipts:												
Donation/Fund Received :												
Donation from Donor	-	-	2,273,174	17,868,376	-	1,473,347	32,100,000	-	-	-	-	53,714,897
Local Daonation	1,488,518	-	-	331,669	-	-	-	-	-	-	-	1,820,187
Received From project donation	572	-	-	776,492	-	-	-	-	-	-	-	777,064
Loan Received:												
LEDARS General Loan	-	-	-	651,787	-	5,000	2,171	-	-	-	-	658,958
Personal Loan	-	-	-	-	-	-	-	-	-	-	-	-
Inter Project Loan:												
Project loan	638,958	-	-	-	-	-	-	-	-	-	-	638,958
Staff Welfare Fund Collection:												
Staff Providant Fund	-	-	-	-	-	-	-	735,599	-	-	-	735,599
Staff Providant Fund Loan collection	-	-	-	-	-	-	-	188,421	-	-	-	188,421
Miscellaneous:												
Intertainment	-	-	-	-	-	-	-	-	180,485	-	-	180,485
Agro Products Sales	120,346	-	-	-	-	-	-	-	-	237,656	-	358,002
Venue Rent	-	-	-	-	-	-	-	-	-	69,400	-	69,400
E.C. Member Fee	5,180	-	-	-	-	-	-	-	-	-	-	5,180
Bank Interest	59,193	-	10,581	44,152	-	3,683	54,923	80,166	902	1,005	2,379	256,984
Sub Total	5,498,969	572	2,283,755	20,376,501	776,492	1,482,030	32,157,094	1,820,282	195,887	350,189	81,251	65,023,022



Particulars	General Fund	SRHR	EWCSA	BfW	Campaign on RfN in Bangladesh-KHANI	CREA	ZSP	LEDARS Provident Fund	LEDARS Canteen	LEDARS Strizon	Staff Welfare Fund	Total
Payments:												
Loan Account:												
Project Loan Payment	658,958	-	-	-	-	-	-	-	-	-	-	658,958
Staff Provident Fund Loan Payment	-	-	-	-	-	-	-	159,000	-	-	-	159,000
Inter Project Loan												
LEDARS General Loan	-	-	-	1,787	-	5,000	2,171	500,000	-	130,000	-	638,958
Staff Welfare Fund												
Personal loan Refund	2,615,265	-	-	-	-	-	-	-	-	-	-	2,615,265
Staff Provident Fund Refund	-	-	-	-	-	-	-	539,441	-	-	-	539,441
Administrative cost:												
Salary and Allowance	637,519	-	185,976	2,798,250	-	38,967	-	-	-	-	-	3,660,712
Programme cost:												
Office Rent	-	-	-	102,207	-	-	18,000	-	-	-	-	120,207
Printing & Stationery	20,165	-	16,548	165,366	-	15,183	-	-	120	-	-	217,382
Telephone & Postage	11,652	-	22,122	91,275	-	10,301	18,400	-	-	-	-	153,750
Fuel & Maintenance	24,594	-	-	349,729	-	1,455	-	-	-	-	-	375,778
Office Expenses	-	-	-	-	-	-	-	-	17,906	-	-	17,906
Staff Recruitment	10,400	-	5,186	15,101	-	21,941	-	-	-	-	-	52,628
Office Management & Utilities	79,717	-	12,569	227,775	-	10,516	-	-	-	56,385	-	386,962
Travelling	80,504	-	39,863	263,777	-	24,014	-	-	-	-	-	408,158
Bank Commission	6,938	-	2,689	9,184	-	329	8,267	7,827	650	731	182	36,797
Sourch Tax	40,094	-	-	-	-	552	-	5,154	-	-	179	45,980
Excise Duty	-	-	-	15,000	-	-	-	-	-	-	150	15,150
Audit & Reporting	-	-	-	80,000	-	-	-	-	-	-	-	80,000
Salary and Allowance	-	-	445,966	3,608,156	-	305,200	1,244,550	-	-	-	-	5,603,872
Program cost	796,653	-	262,822	6,788,198	-	41,044	-	-	104,369	-	-	7,993,086
Raw material purchase	-	-	-	-	-	-	-	-	-	120,865	-	120,865
Fund Transfer	-	572	-	-	776,492	-	-	-	-	-	-	777,064
Fixed-Capital Expenditure												
Land Purchase	395,730	-	-	-	-	-	-	-	-	-	-	395,730



Particulars	General Fund	SRHR	EWCSA	Bftw	Campaign on RfN in Bangladesh-KHANI	CREA	ZSP	LEDARS Provident Fund	LEDARS Canteen	LEDARS Srizon	Staff Welfare Fund	Total
Accounts Software- Tally				50,000								50,000
Furniture				214,732		96,847						311,579
Building				1,801,844								1,801,844
Office Equipment				45,150								45,150
Motor Vehicle						165,935.00						165,935
Computer Accessories						241,800.00						241,800
Closing balance:												
Cash in Hand	3,808			6,326		10,000			9,020	3,264		32,418
Cash at Bank	116,972		1,290,014	3,742,644		492,946	30,865,706	608,860	63,822	38,944	80,741	37,300,648
Sub Total	5,498,969	572	2,283,755	20,376,501	776,492	1,482,030	32,157,094	1,820,282	195,887	350,189	81,251	65,023,022

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


Finance Manager
LEDARS
Md. Reihan Kabir
Head of Accounts
LEDARS
Shyamnagar, Satkhira


Executive Director
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Mohon Kumar Mondal
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Partner
Enrollment No: 0249
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Chartered Accountants



Dated : Dhaka

24 JAN 2024

Dvc: 2401240249ASS69122



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Local Environment Development and Agricultural Research Society (LEDARS)
Munshiganj, Kadamtala, Shyamnagar,
Satkhira, Bangladesh.

Notes to the Financial Statements
For the year ended 30 June, 2023

1.0 Legal Status of the Organization:

Local Environment Development and Agricultural Research Society (LEDARS) is a Voluntary Social Welfare Organization registered under Society Registration Act, 1960 by the Department of Social Welfare, Government of the People's Republic of Bangladesh, Satkhira bearing Registration No. Satkhira-241/99 dated 11-05-99 and NGO Affairs Bureau vide Reg. No.2477 Dated 02.09.2009 under Foreign Donation Regulation (Voluntary Activities) Ordinance of 1978.

2.00 Source of Fund:

The source of fund of the organization is fund from MJF, BFTW, ZSP, OXFAM & Local Source.

3.00 Management of the Organization:

The affairs of the organization have been entrusted to an Executive Committee consisting of Seven Members elected in the Annual General meeting. Mr. Mohon Kumar Mondal is the Secretary of the Committee. The following persons are in the Executive Committee.

1. Md. Nazrul Islam	Chairman
2. Sunirmal Chandra Mondal	Vice-Chairman
3. Mr. Mohon Kumar Mondol	Secretary
4. Mrs. Sujata Rani Mistri	Treasurer
5. Ranajit Kumar Barmon	Office-Secretary
6. Amina Bilkis Moyna	Member
7. Chitto Ranjoan Mridha	Member

4.00 Accounting Records:

The organization maintains computerized double column cash book, Ledger book, Journal book, Log book, Movement register, Salary Sheet/register, Cheque register, Stock register and Separate books of accounts were maintained for every office and each program.





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5.00 Presentation of Financial Statements:

The following financial statement are prepared and presented for management information purpose:

- Statement of Financial Position as at June 30, 2023.
- Statement of Income and Expenditure for the year ended June 30, 2023.
- Statement of Receipts and Payments for the year ended June 30, 2023.
- Notes to the Financial Statements with narrative and descriptive information were Necessary

6.00 SIGNIFICANT ACCOUNTING POLICES

6.01 Basis of the preparation and presentation of financial statements

The financial statements have been prepared under historical cost convention on cash basis. All activities included in the accounts are continuing in nature. Hence, the financial statements have been prepared on going concern basis.

6.02 Accounting for Grants

Grants are recognized as income in accordance with International Accounting Standard-20. Grant income is recognized over the period necessary to match them with the related costs of the period.

6.03 Depreciation

Depreciation is charged on fixed assets using "Reducing Balance Method". Full year depreciation is charged In the year of purchase and no depreciation was charged in the year of disposal.

The depreciation rates applicable on items of property, Plant and Equipment are shown in Annexure- A.

6.04 Accounting period

Accounting period of the organization covers from 1 July 2022 to 30 June, 2023.

6.05 General

Figures have been rounded off to the nearest taka.





Notes	Particulars	Amount in Tk.	
		2022-2023	2021-2022
7.00	Property, Plant & Equipment :		
	The above balance has been arrived at as under:		
	Balance as on 01.07.2022	26,496,280.00	22,914,567.00
	Add: Procured during the year	3,012,038.00	6,489,409.00
	Less: Adjustment of Vehicle	-	2,907,696.00
		<u>29,508,318.00</u>	<u>26,496,280.00</u>
	Less: Accumulated depreciation:		
	Balance on 01.07.2022	5,508,598.00	5,085,059.00
	Depreciation during the year	1,423,587.00	1,138,692.00
	Less: Adjustment of depreciation on Vehicle	-	715,153.00
		<u>6,932,185.00</u>	<u>5,508,598.00</u>
	Closing Balance	<u>22,576,133.00</u>	<u>20,987,682.00</u>
	Details have been given in Annexure-A-1.		
8.00	Staff Welfare Fund Loan:		
	Balance as on 01.07.2022	35,000.00	55,000.00
	Add: Payment during the year	-	-
		<u>35,000.00</u>	<u>55,000.00</u>
	Less: Collection during the year	-	20,000.00
	Closing Balance	<u>35,000.00</u>	<u>35,000.00</u>
9.00	Staff Provident Fund Loan:		
	Balance as on 01.07.2022	72,243.14	105,525.00
	Add: Payment during the year	159,000.00	157,000.00
		<u>231,243.14</u>	<u>262,525.00</u>
	Less: Collection during the year	188,421.00	190,281.86
	Closing Balance	<u>42,822.14</u>	<u>72,243.14</u>
10.00	Cash and Bank Balance :		
	Cash in Hand	32,418.00	24,473.00
	Cash at Bank	37,300,648.14	5,594,414.41
	Closing Balance	<u>37,333,066.14</u>	<u>5,618,887.41</u>
	Details have been given in Annexure-A-2.		
11.00	Fund Account :		
	The above balance has been arrived at as under:		
	a) Cumulative Surplus :		
	Balance as on 01.07.2022	563,914.97	2,764,334.12
	Less: Deficit during the year	(553,536.18)	(2,242,473.52)
	Less: Adjusted with Fixed Assets	-	-
	Less: Prior Year adjustment	-	42,054.37
		<u>10,378.79</u>	<u>563,914.97</u>





Notes	Particulars	Amount in Tk.	
		2022-2023	2021-2022
	b) Advance Grant Fund:		
	Balance as on 01.07.2022	21,143,711.58	21,140,489.24
	Fund Received during the year	56,312,148.38	20,123,472.35
		<u>77,455,859.96</u>	<u>41,263,961.59</u>
	Less: Program Expenses during the Year	19,289,232.29	19,556,173.70
	Less: Fund Transfer	777,064.18	1,981.55
	Less: Prior Year adjustment	565,265.00	562,094.76
		<u>56,824,298.49</u>	<u>21,143,711.58</u>
	Balance as on 30.06.2022	<u>56,834,677.28</u>	<u>21,707,626.55</u>
			21,644,491
12.00	Staff Development Fund :	-	63,135.55
	Break up of the balances are given below:		-
	a) Staff Security Fund		
	Balance as on 01.07.2022	7,334.00	7,334.00
	Add: Collection during the year	-	-
		<u>7,334.00</u>	<u>7,334.00</u>
	Less: Refund during the year	-	-
	Closing Balance	<u>7,334.00</u>	<u>7,334.00</u>
	b) Staff Provident Fund		
	Balance as on 01.07.2022	2,083,000.00	1,468,559.00
	Add: Collection during the year	735,599.00	732,220.00
		<u>2,818,599.00</u>	<u>2,200,779.00</u>
	Less: Refund during the year	539,441.00	117,779.00
	Closing Balance	<u>2,279,158.00</u>	<u>2,083,000.00</u>
	c) Staff Welfare Fund		
	Balance as on 01.07.2022	792,419.00	772,419.00
	Add: Collection during the year	-	20,000.00
		<u>792,419.00</u>	<u>792,419.00</u>
	Less: Refund during the year	-	-
		<u>792,419.00</u>	<u>792,419.00</u>
	Balance as on 30.06.2023	<u>3,078,911.00</u>	<u>2,882,753.00</u>
13.00	Loan Account :		
	The above balance has been arrived at as under:		
	Personal Loan:		
	Balance as on 01.07.2022	2,523,433.00	273,433.00
	Add: Interest	165,265.00	
	Add: Received during the year	-	2,950,000.00
		<u>2,688,698.00</u>	<u>3,223,433.00</u>
	Less: Refund during the year	2,615,265.00	700,000.00
	Balance as on 30.06.2023	<u>73,433.00</u>	<u>2,523,433.00</u>





Notes	Particulars	Amount in Tk.	
		2022-2023	2021-2022
14.00	Donation/Fund Received :		
	Break up of the above amount is given below:		
	Donation from Donor	53,714,897.20	19,903,604.80
	Local Daonation	1,820,187.00	217,886.00
	Project Donation	777,064.18	1,981.55
		<u>56,312,148.38</u>	<u>20,123,472.35</u>
15.00	Miscellaneous Income:		
	Break up of the above is given below:		
	Office Materials	-	430,000.00
	Office Rent	-	42,500.00
	Entertainment	180,485.00	37,032.00
	Products Sales	-	414,018.00
	Agro Products Sales	358,002.00	-
	Venue Rent	69,400.00	-
	E.C. Member Fee	5,180.00	3,220.00
	Bank Interest	256,983.82	161,991.48
		<u>870,050.82</u>	<u>1,088,761.48</u>
16.00	Administrative Expenses :		
	Break up of the above amount is given below:		
	Salary and Allowance	3,660,712.00	2,892,950.00
	Registration Renewal Fees	-	-
	Loss on sale of Assets	-	2,192,543.00
		<u>3,660,712.00</u>	<u>5,085,493.00</u>
17.00	Program Expenses :		
	Details of the above are as under:		
	Salary and Allowance	5,603,872.00	6,393,750.00
	Program cost	7,993,086.00	7,761,313.42
	Office Rent	120,207.00	333,342.00
	Printing & Stationery	217,382.00	239,000.00
	Telephone & Postage	153,750.00	122,283.00
	Office Management & Utilities	386,962.00	-
	Fuel & Maintenance	375,778.00	523,390.00
	Office Expenses	17,906.00	403,291.47
	Staff Recruitment	52,628.00	-
	Travelling	408,158.00	322,229.00
	Bank Commission	36,796.69	28,399.81
	Excise Duty	15,150.00	30,000.00
	Sourch Tax	45,979.60	-
	Audit & Reporting	80,000.00	225,000.00
	Raw material purchase	120,865.00	281,225.00
		<u>15,628,520.29</u>	<u>16,663,223.70</u>
18.00	Inter Project Loan:		
	Break up of the above amount is given below:		
	Particulars:		
	Project loan	638,957.50	1,112,000.00
	LEDARS General Loan	658,957.50	1,136,928.00
		<u>1,297,915.00</u>	<u>2,248,928.00</u>





Notes	Particulars	Amount in Tk.	
		2022-2023	2021-2022
19.00	Loan Received:		
	Personal Loan	-	2,950,000.00
		<u>-</u>	<u>2,950,000.00</u>
20.00	Staff Welfare Fund Collection:		
	Break up of the above amount is given below:		
	Staff Security Fund	-	-
	Staff Providant Fund	735,599.00	732,220.00
	Staff Welfare Fund	-	20,000.00
		<u>735,599.00</u>	<u>752,220.00</u>
21.00	Fixed Capital Cost :		
	Details are as under:		
	Furniture	311,579.00	88,100.00
	Building	1,801,844.00	5,542,012.00
	Land Purchases	395,730.00	-
	Motor Vehicle	165,935.00	-
	Office Equipment	45,150.00	87,656.00
	Laboratory Equipment	-	-
	Reverse Osmosis Plant	-	771,641.00
	Accounts Software- Tally	50,000.00	-
	Computer Accessories	241,800.00	-
		<u>3,012,038.00</u>	<u>6,489,409.00</u>
22.00	Inter Project Loan :		
	Details are as under:		
	Project Loan	638,957.50	1,112,040.15
	LEDARS General Loan	658,957.50	1,136,928.00
		<u>1,297,915.00</u>	<u>2,248,968.15</u>
23.00	Staff Welfare Fund Refund:		
	Details are as under:		
	Personal loan Refund	2,615,265.00	700,000.00
	Staff Provident Fund Refund	539,441.00	117,779.00
	Staff Security Fund Refund	-	-
		<u>3,154,706.00</u>	<u>817,779.00</u>



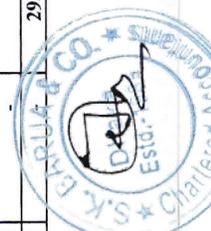
Local Environment Development and Agricultural Research Society (LEDARS)

Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh
Schedule of Property, Plant and Equipment

Annexure-A

As at June 30, 2023

Sl. No.	Particulars	At Cost			Rate of Dep.	Depreciation			Total cost as on 30.06.2023	Written down value as on 30.06.2023
		Balance as on 01.07.2022	Addition during the year	Adjustment during the year		Total cost as on 30.06.2023	Depreciation charge during the year	Adjustment during the year		
A	Land And Building									
1	Land	17,334,441.00	2,197,574.00	-		1,900,346.00	676,231.00	-	2,576,577.00	16,955,438.00
2	Building	3,711,324.00	395,730.00	-	0%	-	-	-	-	4,107,054.00
		13,623,117.00	1,801,844.00	-	5%	1,900,346.00	676,231.00	-	2,576,577.00	12,848,384.00
B	Vehicle	4,112,230.00	165,935.00	-		1,047,034.00	309,393.00	-	1,356,427.00	2,921,738.00
1	Motor Bike	1,509,890.00	165,935.00	-	10%	734,990.00	77,490.00	-	812,480.00	863,345.00
2	Bi Cycle	96,463.00	-	-	20%	67,721.00	5,748.00	-	73,469.00	22,994.00
3	Speed Boat	2,505,877.00	-	-	10%	244,323.00	226,155.00	-	470,478.00	2,035,399.00
C	Computer Accessories	2,214,669.00	241,800.00	-		1,381,549.00	131,203.00	-	1,512,752.00	943,717.00
1	Computer	292,046.00	52,500.00	-	10%	120,901.00	17,115.00	-	138,016.00	206,530.00
2	Laptop Computer	779,545.00	138,000.00	-	20%	529,797.00	49,950.00	-	579,747.00	337,798.00
3	Printer	298,760.00	13,300.00	-	20%	228,493.00	14,053.00	-	242,546.00	69,514.00
4	Camera	116,012.00	26,500.00	-	20%	92,430.00	4,716.00	-	97,146.00	45,366.00
5	Mobile	105,460.00	-	-	20%	79,892.00	5,114.00	-	85,006.00	20,454.00
6	Re- Freezearator	36,088.00	-	-	10%	20,554.00	1,553.00	-	22,107.00	13,981.00
7	Security Camera	70,596.00	-	-	20%	41,679.00	5,783.00	-	47,462.00	23,134.00
8	PABX Set	57,150.00	-	-	20%	33,741.00	4,682.00	-	38,423.00	18,727.00
9	Attendance Mac.	17,400.00	-	-	20%	10,273.00	1,425.00	-	11,698.00	5,702.00
10	TV	44,390.00	-	-	20%	30,416.00	2,795.00	-	33,211.00	11,179.00
11	Air Condition	275,490.00	-	-	10%	107,962.00	16,753.00	-	124,715.00	150,775.00
12	Others	121,732.00	11,500.00	-	20%	85,411.00	7,264.00	-	92,675.00	40,557.00
D	Furniture	1,139,188.00	311,579.00	-		516,449.00	107,844.00	-	624,293.00	826,474.00
1	Table	366,448.00	36,736.00	-	15%	167,509.00	35,319.00	-	202,828.00	200,356.00
2	Chair	387,675.00	157,328.00	-	10%	159,761.00	38,524.00	-	198,285.00	346,718.00
3	Book Self / Almirah/ Rack	189,278.00	117,515.00	-	10%	98,709.00	20,808.00	-	119,517.00	187,276.00
4	Work Station	158,370.00	-	-	10%	79,667.00	7,870.00	-	87,537.00	70,833.00
5	Sign Board, Notice & White Board	37,417.00	-	-	20%	10,803.00	5,323.00	-	16,126.00	21,291.00
E	Office Equipment	1,695,752.00	95,150.00	-		663,220.00	198,916.00	-	862,136.00	928,766.00
1	Generator	30,240.00	-	-	10%	8,159.00	2,208.00	-	10,367.00	19,873.00
2	Accountis Software	88,000.00	50,000.00	-	20%	73,236.00	12,953.00	-	86,189.00	51,811.00
3	Solar Panel	265,509.00	-	-	20%	167,575.00	19,587.00	-	187,162.00	78,347.00
4	Solar Street Light	65,201.00	-	-	10%	6,520.00	5,868.00	-	12,388.00	52,813.00
5	Shilling Fan	93,291.00	-	-	10%	62,029.00	3,126.00	-	65,155.00	28,136.00
6	Tubewell	29,365.00	-	-	10%	16,725.00	1,264.00	-	17,989.00	11,376.00
7	Auto Club Machine	36,135.00	-	-	10%	8,330.00	2,781.00	-	11,111.00	25,024.00
8	Sewing Machine	17,816.00	-	-	10%	4,107.00	1,371.00	-	5,478.00	12,338.00
9	Musical Instrument	124,502.00	-	-	20%	60,756.00	12,749.00	-	73,505.00	50,997.00
10	Laboratory Equipment	27,676.00	-	-	20%	9,963.00	3,543.00	-	13,506.00	14,170.00
11	Reverse Osmosis Plant	771,641.00	-	-	20%	154,328.00	123,463.00	-	277,791.00	493,850.00
12	Others	146,376.00	45,150.00	-	10%	91,492.00	10,003.00	-	101,495.00	90,031.00
	Balance as on 30.06.2023	26,496,280.00	3,012,038.00	-	-	5,508,598.00	1,423,587.00	-	6,932,185.00	22,576,133.00





Local Environment Development and Agricultural Research Society (LEDARS)

Munshiganj, Kadamtala, Shyamnagar, Satkhira, Bangladesh

Statement of Cash And Bank Balance

As At 30 June, 2023

Annexure-A /2

Sl. No	Name of bank account	Accountant Number	Accountant Category	Project Name	Amount in Tk.	
					Cash in Hand	Cash at Bank
1	LEDARS (SND)	Ac No-0069-0320000261	SND	LEDARS General Account	3,808.00	44,998.80
	LEDARS-02	Ac No-0069-0210000460	Current			571.90
	LEDARS-2 (SND)	Ac No- 0069-0320000289	SND			3,252.90
	LEDARS-4	Ac No- 0069-0310021810	Saving			1,642.15
	LEDARS DEVELOPMENT FUND	Ac No- 0069-0310006079	Saving			18,724.02
	LEDARS GENERAL FUND	Ac No- 0069-0310021838	Saving			28,429.89
	LEDARS (SND)	Ac No- 0205-131-00000252	SND			2,030.87
	LEDARS- 05	Ac No- 0069-0310021829	Saving			886.00
	LEDARS- 06	Ac No- 0069-0210001003	Current			-
	LEDARS- 07	Ac No- 0069-0210001441	Current			995.34
	LEDARS SME	Ac No- '0023130001061	SND			15,440.31
LEDARS General Account					3,808.00	116,972.18
2	LEDARS-1 (SND)	Ac No- 0069-0320000270	SND	BftW	6,326.00	3,742,643.90
3	LEDARS-3	AC NO-0069-0320000298	SND	KHANI	-	-
4	LEDARS EWCSA	Ac No-0069-0320000529	SND	EWCSA	-	1,290,013.80
5	LEDARS MJF CREA	Ac No-0069-0320000547	SND	CREA	10,000.00	492,945.60
6	LEDARS-4(SND)	Ac No- 0069-0320000305	SND	ZSP	-	30,865,706.40
7	LEDARS Canteen	Ac No-0069-0310005589	Saving	LEDARS Canteen	9,020.00	63,822.10
8	LEDARS Srizon	Ac No-0069-0310005972	Saving	LEDARS Srizon	3,264.00	38,943.80
9	LEDARS Provident Fund	Ac No-0069-0310034146	Saving	Staff Provident	-	608,859.76
10	Staff Welfare Fund	Ac No 0069-0310006088	Saving	Staff Welfare Fund	-	80,740.60
Grand Total					32,418.00	37,300,648.14

