

ANNUAL REPORT

2022-2023



**INCLUSION
&
EQUALITIES
FOR
STRENGTHENING
POWER**



COMMUNITY DEVELOPMENT ASSOCIATION (CDA)



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**Acronyms**

CDA	Community Development Association
LGIs	Local Government Institutions
SOLAR	Sustainable Organization for Land Rights and Agrarian Reform
SDGs	Sustainable Development Goals
ICESC&C&PHR	International Covenant of Economic, Social, Cultural & Civil & Political Human Rights
NGOAB	NGO Affairs Bureau
POs	Peoples Organization
ULCC	Union Landless Coordination Committee
UzLCC	Upazilla Landless Coordination Committee
DLCC	District Landless Coordination Committee
FPOs	Federation of Peoples Organization
UMC	Unit Management Committee
UMAC	Unit Management Advisory Council
APA	Assistance Providing Assistant
PWD	Persons with Disability
VGD	Vulnerable Group Development
VGf	Vulnerable Group Feeding
DA	Disable Allowance
IPs	Indigenous Peoples
LD	Legal Document
DCR	Duplicate Carbon Receipt
POC	Program Operation Cell
ALRD	Association of Land Reforms and Development
PLANET	People, Land Rights and Agrarian Reforms in Northern Ecological Territory
ANGOC	Asian NGO Coalition
ILC	International Land Coalition
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women



Chairperson's Foreword

*"Legitimacy
of the voices
who speak
for others?"*

Almost four decades the Community Development Association (CDA) tirelessly working to shift the power to the rural landless poor through their free standing Institution Building Program as a core initiative for putting participation into practice through Land Rights & Agrarian

Reform viewing to poverty reduction and understand the real causes from the historical & social transformation process, also pointing out the institutional, political and legislative factors as well. By analyzing the factors and the conflicts between Peoples and the governance took the initiative and facilitate the disempowered excluded grassroots and affected Peoples to organize their own structure to strengthen their participation effective and systemization for collective action by the side of the existing colonial & bureaucratic power structure which does not functioning towards empowering the grassroots Peoples. CDA has upheld its Peoples initiatives in the context of socio-economic socio-political and in socio-environment & ecological transition which are accommodated within the organizational policy framework and move forward step by step merging with the institutional changes.

I am particularly proud of the invaluable role played by the leaders of the "Parallelogram" a structure of Peoples Organizations (POs) at the constituency level in identifying and addressing the challenges of the landless and marginal communities. Their proactive engagement with local government authorities has resulted in inclusion of powerless, excluded and being deprived individuals from the government social support system as well. Initiatives of the Members of Parliament (MPs) and local government officials are pressurized to exercise responsibility and accountability by responding to the basic

Regards.

Advocate. Md. Azizul Islam
Chairperson, CDA



needs & demands, negotiating with authorities, and mobilizing advocacy to mitigate the needs of the countrywide marginals as a whole.

Leanings from the realities, it is imperative that we strengthen the structure of village-based Peoples Organizations (POs) to ensure that vulnerable communities can benefit from available local resources. Our strategies for cooperation in the coming days will focus on bolstering these structures so that the scarce resources among the rural poor can be effectively utilized for promoting a Peoples Centered Growth economy as a sustainable paradigm.

CDA remains steadfast in its mission and strategies, prioritizing institution building and people-centered land governance to secure land rights along with fundamental rights for poor people at the grassroots level. CDA's recent strategic plan aligns with the Sustainable Development Goals (SDGs), underscoring our commitment to sustainable just and inclusive development.

Continuous mobilization initiated through PARALLELOGRAM for land rights, land use, and agrarian policy reform towards rights to life (Climate Change) led by the program partners resulted to visualize their active participation in practice, potential capability of the landless with other marginalized members collectively very much instrumental in driving evidence based changes as reflected in this Annual Report 2022-2023.

I extend my sincere gratitude to all stakeholders and CDA staff whose dedication & contributions have made such actions & efforts in documenting & incorporating accomplishments into this report are commendable and reflected CDA's commitment to power shift and achieving sustainable development.



Message from Executive Director

“Think Big and act Bigger”

A just and inclusive transition to the People centered development is not possible to institute with the backward looking practice or by a single individuals.

Any changes are ensured by the Peoples collectively who are affected, needy and living in exclusion experiencing the power of realization from the circumstances found dominantly scattered but what we want to do....(?)

It requires effective organizations, policies & participatory planning for actions.

CDA values with the communitarian activism organization learns and thinks to support in a systematic way, so that the affected communities are capacitated to take advantage of the opportunities, strengthen social protection so that peoples do not fall in any gaps and buildup the new Peoples Centered Strategy with the rights based policies and internalize themselves in promoting an functional structure for rights assertion viewing to release from the poverty trap caused by historical and social factors since long as well as due to the adverse effects regulated by the Institutional and political orders during dictated regime changes.

CDA is accountable and committed to produce some of the communication materials round the year, the **Annual Report 2022-2023** is one of the significant initiative which is innovative in strengthening and articulating the potentiality and the productivity of the marginal human resources are enabled to put themselves in access to obtain public and natural resources as their properties through circularity and aligning with local community livelihoods based on diversity and natural system.

The report focused on growing wealth that support to poverty reduction and for power shift to the disempowered which are not merely financial, but includes the full range of human, social, physical and natural capitals. In



terms of sustainable natural system, infrastructure knowledge and capacity are reflected for the rural poor to make prosper during the reporting year.

However, it has been instituted upon the collective action for public properties yet is based on collective choices. Based on the experience, the radical transformation demands a pro-found systemic changes notably, we are still passing the colonial and bureaucratic system strong with centralization as well.

As such, the **Annual Report 2022-2023** CDA's accomplishments across various development outcomes are highlighted to eradicate poverty and promoting economic, social, cultural, civil and non-partisan political rights are encircled with the Land Rights as Human Rights dealt with Institution Building, access to Land and Agrarian Policy Reform, Social Justice, Environment protection, Biodiversity conservation which are led by the men & women equally, gender friendly, youth, IPs and disables along with other stakeholders are objectively associated despite facing threats by the grabbers, corrupts along with bureaucratic hurdles in the outdated land management system vice versa.

We are proud for the leaderships from the different tiers of the Peoples Organizations defined as PARALLELOGRAM constituted to looking forward to make the accountability of the local Government authorities advocating by their own collective voice and submitted the Memorandum of the issue based demands to the respective constituents for legislative reform & social and cultural changes.

Besides, facilitating to the Land Rights Defenders for other public wealth aiming to access, CDA assisted to building up a convergence mechanism at all local level



Annual Report 2022-2023

government institutional tiers to acknowledge required the policy issues to deliver allocated support services and enhancing effective legislation for active participation, local knowledge from the reality, ensuring grassroots democratization for equal dignity sustainable livelihood and for People Centered growth for economic sustainability .

Also for getting the opportunity from the UN-Human Rights, CDA has been assigned and performing a leading role of Bangladesh Land Rights Network (BLRN) supported by International Land Coalition (ILC) for upholding the Land Rights priority issues by

setting up the strategic policy framework at the National, Regional and Global level to popularize the concept of power shift in different member countries in association with the local stakeholders towards the goal of People Centered Land Governance.

Being a member, CDA would like to appreciate ILC's support and also extend our gratitude to CDA's General & Executive Board Members, Staff members, PO-Members, Government Officials, Donors, ALRD, PLANET and Women Networks for their cooperation and for their invaluable support.

All the best

Shah I Mobin Jinnah

Executive Director, CDA



Executive Summary

“Re-skilling and up-skilling are essential not only because the peoples they underpin a just transition. The Peoples should care & concern to ensure a human centered approach for transformation together.”

Community Development Association (CDA), established in 1985-1986 in the North Western Part of Bangladesh, remains committed to its vision of promoting equitable and sustainable development. As a highly secular, Non-partisan, and Non-Governmental organization, CDA facilitates to empowering marginalized communities, particularly the landless and vulnerable groups, to assert their rights and improve their livelihoods. Over the past year, CDA has continued its journey of fostering grassroots with power shift, facing challenges to achieve Agrarian Reform issues based on People Centered Advocacy through policy mobilization so that the economic growth, equality and justice are ensured.

CDA's strategic position is transformed gradually and characterized from charity to a communitarian activist organization based on human rights approach, promoting empowerment and mobilization for advocacy for the landless and marginal peasants, including plain land Indigenous People and Differently-Able Persons. Despite challenges, CDA remains steadfast in its commitment to facilitating to build village based community organizations as titled Peoples Organizations (POs), Leadership development, local resource mobilization, and for advocacy, with a view to ensure land rights and securing tenure security, gender equality, and sustainable land use management environmentally sound.

At the grassroots level members of the Peoples Organizations (POs) consisted with the landless individually and collectively they took various planned initiatives upon their own capacity for income, self-employment and for food security, CDA facilitates to inspire these efforts and also provided support for mobilizing the members from Para-level Samities, raising awareness on Land Rights as Human Rights legislation issues, identifying public (Khas) land, and providing Training on sustainable organization and leadership development. Also Capacitated to promote participation and engagement into the structure of local government committees to raise voice for demand for social safety net services, Besides, CDA has strengthened them to ensure accessibility and inclusivity as well as defending the land rights defenders by supporting legal aid services to some extent.

Despite facing systemic poverty and the challenges posed by the natural and political, CDA and its staff have demonstrated extraordinary resilience in implementing holistic community development programs. By repurposing organizational capacities and adopting a convergence approach with government and PO Members, CDA has navigated in difficult circumstances to address emerging vulnerabilities, including landlessness and unemployed youth and IPs, while maintaining a focus on climate change adaptation and resilience-building.

Looking ahead, CDA remains committed to addressing national and global priorities, including poverty eradication, zero hunger, gender equality, and environmental sustainability. By incorporating government policies into its development action plans and aligning with international commitments such as the Sustainable Development Goals (SDGs), CDA aims to strengthen its impact and contribute to positive change at both local and global levels.



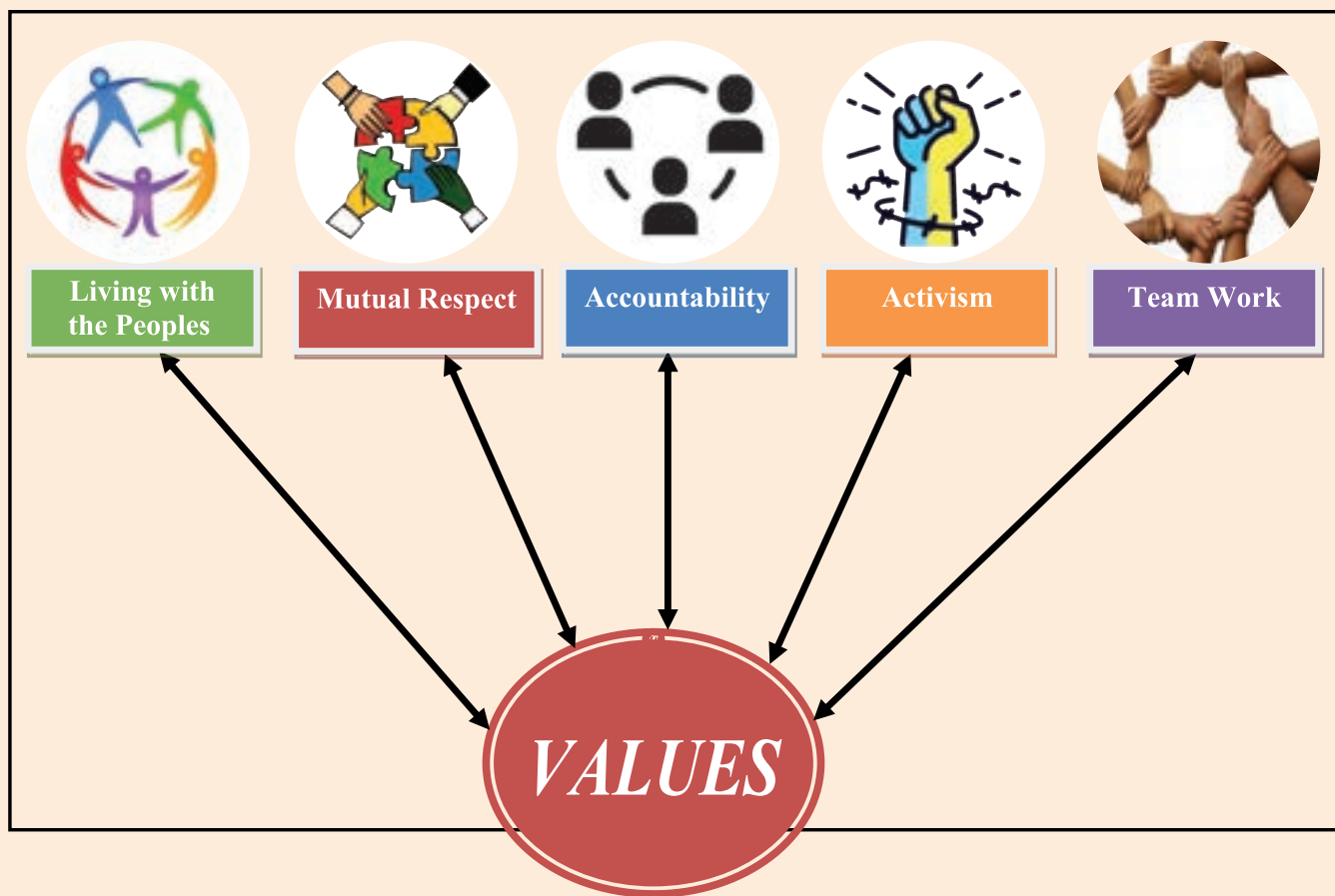
As CDA moves forward, it remains dedicated to its shared vision of a just and equitable society where landless poor Peoples have access to Land Rights and opportunities for sustainable livelihoods. By fostering partnerships, promoting grassroots power shifting, and facilitate to mobilize People Centered Advocacy for policy reforms, CDA will continue its program towards realizing its mission and contributing to the broader goals of sustainable development and social justice.

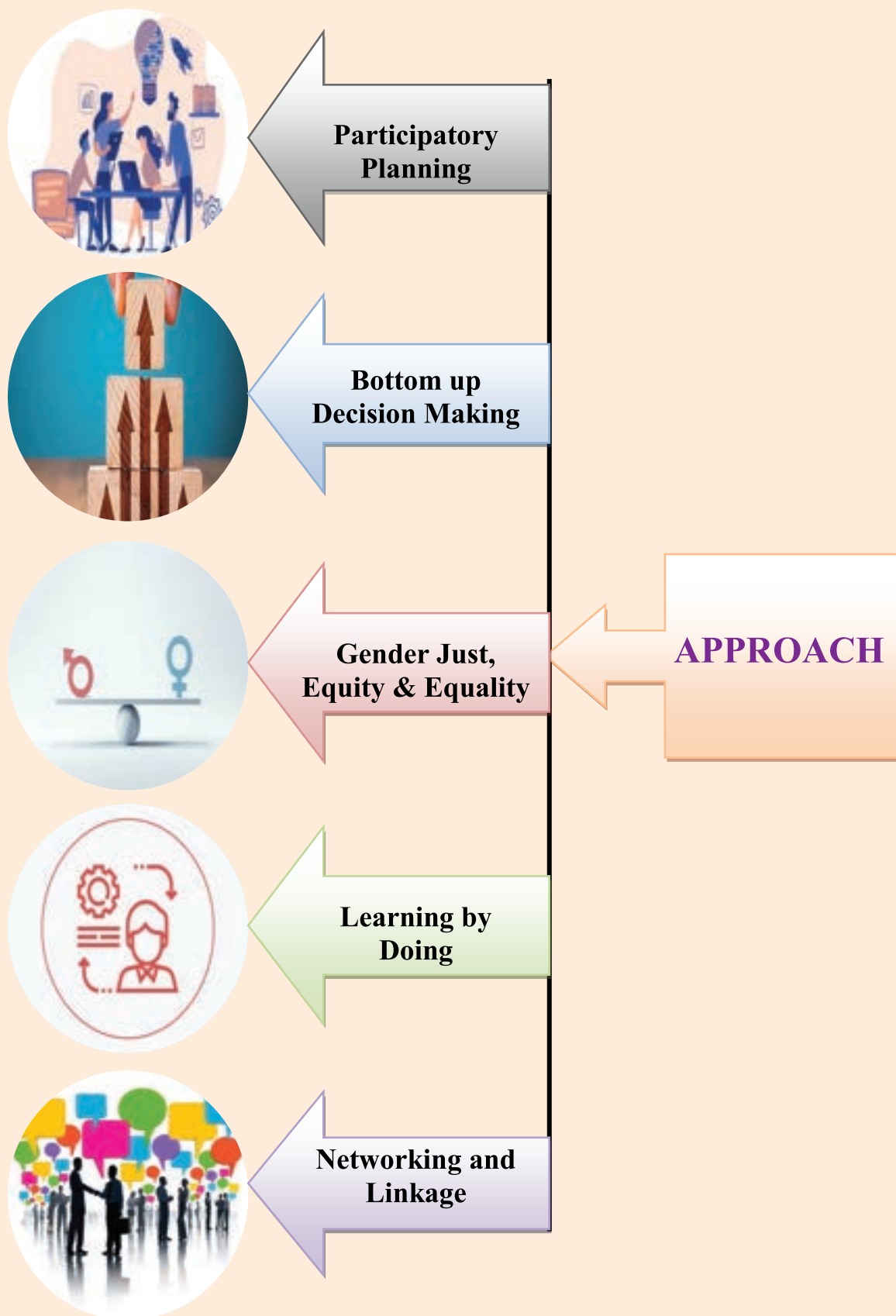
SHARED VISION

Just Society with People centered democracy where no poverty, ecologically balanced and the culture of Economic, Social, Civil & Political Human rights are ensured with Land Governance, Gender equalities and Freedom.

MISSION

Building self-help Peoples Organizations by the deprived, oppressed, affected and excluded vulnerable community Peoples (Landless Men & Women, Children, Youth, IPs, Disable, Old age, LGBTQ and other minorities including all ill-health or any disaster affected).







Strategic Objectives (Strategic Planning 2023-2030)

- **Capacity Building and Power shift:**

Strengthening the capacity of ladder based self-help Peoples Organizations to enhance their self-reliance, leadership, and decision-making capabilities. Provide training, mentorship, and resources to shifting the power to the community members to take responsibility of their own development and for creating the influence with access.

- **Livelihood Enhancement:**

Facilitating the creation of sustainable livelihood opportunities for community members, with a focus on income generation, entrepreneurship and skills development. Promote access to markets, financial accessibility and decent work training to uplift economic conditions and reduce poverty.

- **Social Inclusion and Gender Equality:**

Promoting inclusivity and gender equality in all aspects of our work. Activating for the rights and representation of marginalized & excluded groups, women, and children, ensuring their meaningful participation in decision-making processes and equitable access to resources and services.

- **Advocacy and Policy Reform:**

Engaging in evidence-based research and analysis to identify key issues affecting the landless vulnerable, poor, and marginalized communities. Promote People Centered Advocacy for policy reforms at the Local, National, Regional and Global levels, emphasizing the importance of participatory planning and bottom-up approaches and community solutions..

- **Partnerships, Networking and Collaboration:**

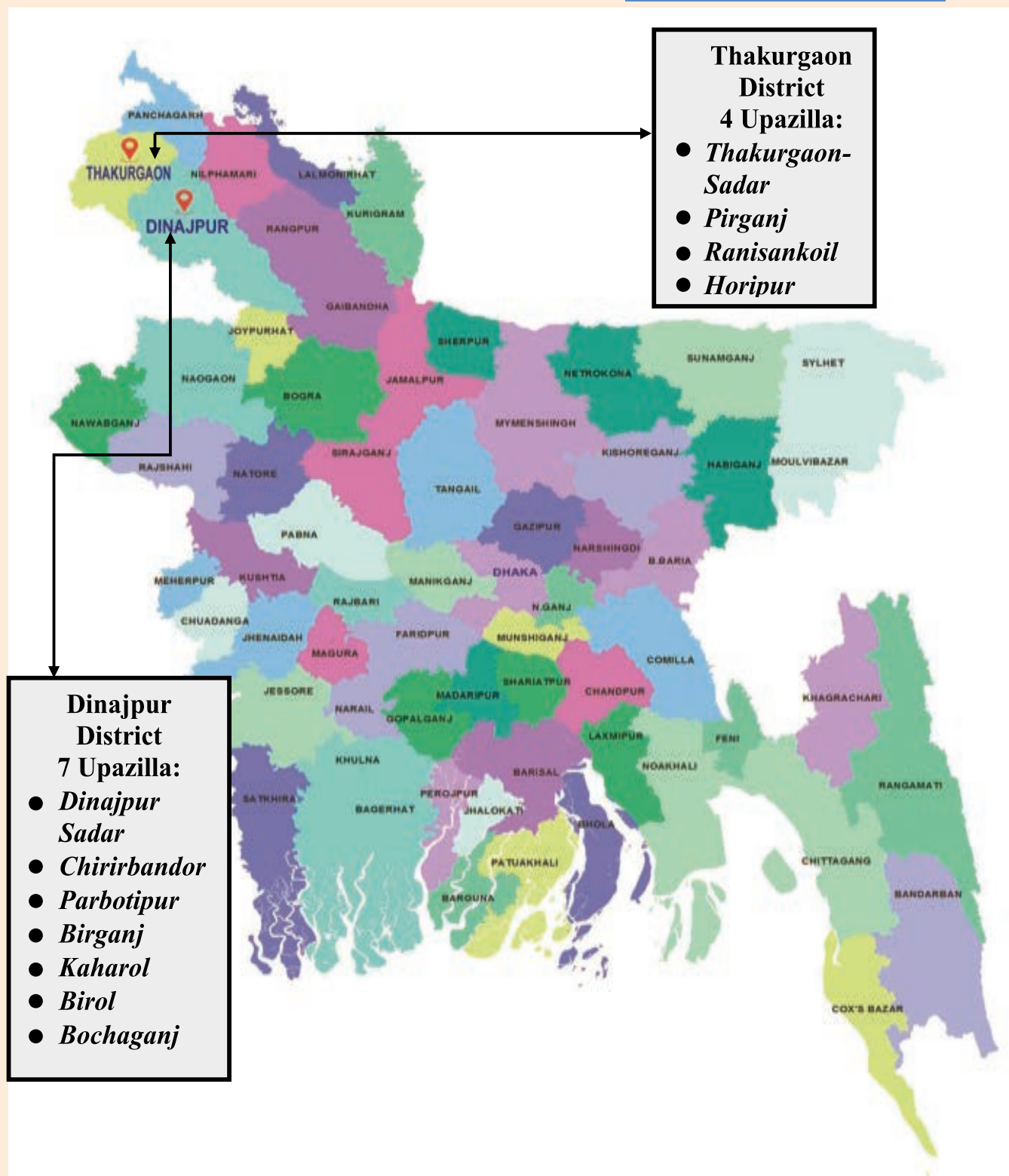
Strengthening strategic partnerships with Peoples Organization, Government Agencies, other Local & National NGOs, Civil Society Organizations and International Development Partners to leverage resources, expertise, and knowledge. Foster collaboration to address common challenges, share best practices, and scale up impact through grassroots mobilization for connecting and building influence towards ensuring democracy and good governance and reducing inequalities.

- **Environmental Sustainability:**

Integrating environmental sustainability into CDA interventions, promoting climate resilience, natural resource management, and sustainable agricultural practices. Raise awareness on climate change adaptation and mitigation, and promote biological solutions within communities.



CDA's Working Area



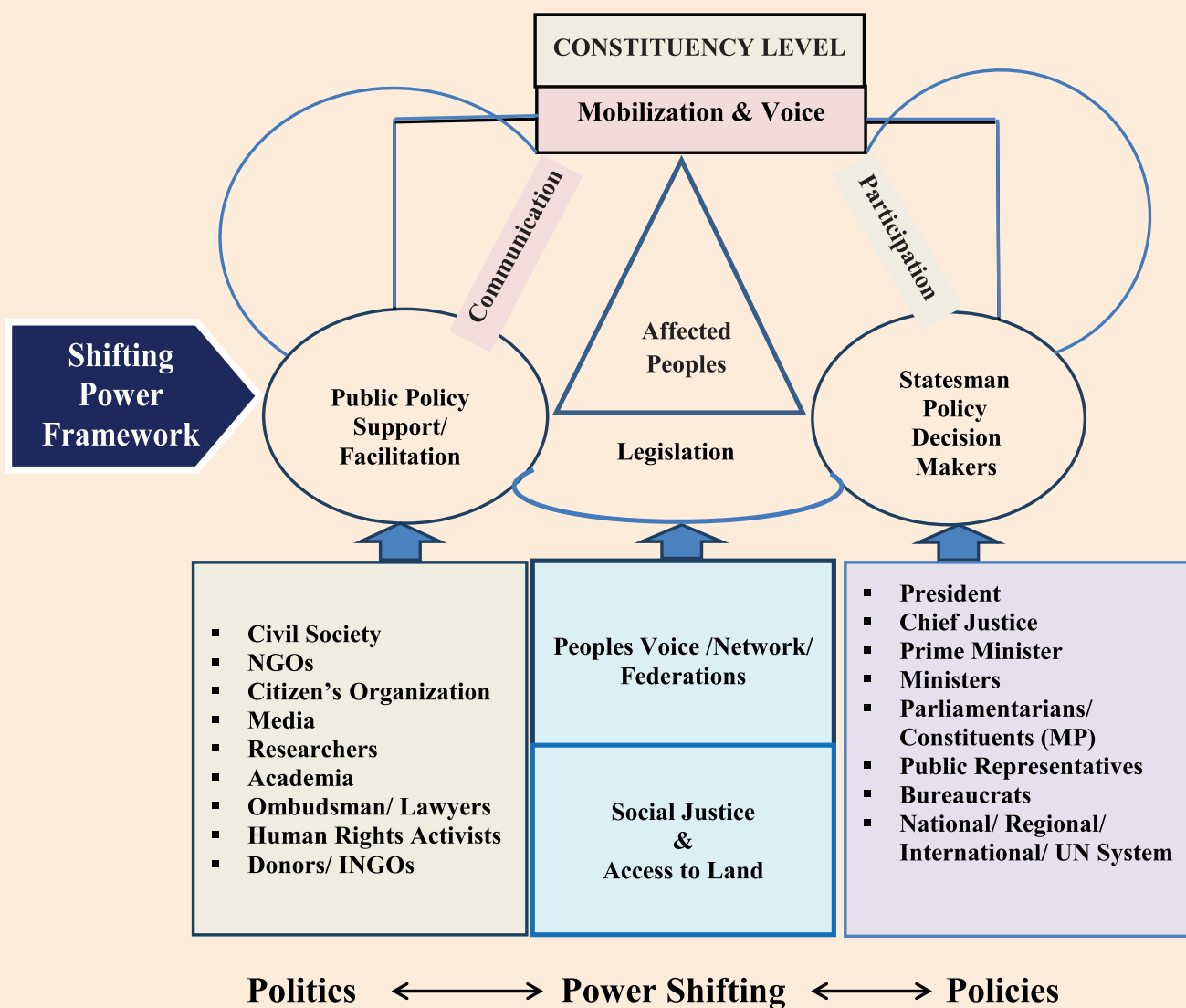
Program Highlights for 2022-2023

Institution Building: Shifting the Power

Facilitating to build Peoples Organizations (POs) at the village communities to participate with the power, politics and policy mobilization in ensuring resource stewardship.

Institution building stands as the cornerstone of CDA as a facilitating organization, the Community Development Association (CDA), serving as a catalyst for equitable and sustainable development. CDA is dedicated to empowering landless communities at the grassroots level, particularly those are marginalized and disempowered in rural areas. One of the core program, to build the PARALLELOGRAM and led by the disempowered from the village level to the constituency level as endeavoured to access to land rights and securing resource rights aiming to alleviate poverty and upholding social justice as well. CDA's steadfast commitment to institution building and its profound impact on local level power shifting and socio-political transformation showing a diagram of action as below:

People Centered Strategic Action



CDA's institution building efforts is the innovative in shifting Power framework is called PARALELLOGRAM, a multi-tiered sustainable organisational structure designed to empower grassroots leaders and foster community solidarity. At the ground, Para-Level Samities bring together landless individuals to identify common challenges and devise collaborative solutions. These Samities serve as the foundation for the formation of Village-Based POs, embodying principles of non-partisanship and inclusivity to ensure representation from diverse segments of society. Further up the hierarchy, the Union Landless Coordination Committee (ULCC), Upazilla Landless Coordination Committee (UzLCC), and District Landless Coordination Committee (DLCC) strengthen the affected grassroots voice and movement for policy mobilisation, facilitating coordination, enhance convergence with local government authorities tier wise and advocating for legislative reformation..

**CDA facilitate to building
730 Village based Peoples
Organization in 77 Union,
11 Upa-Zilla in 2 District
namely Dinajpur &
Thakurgaon in Norrh
Western part of
Bangladesh.**



CDA is a driving force in organizing and mobilizing disempowered rural communities, ensuring their access to Land Rights and Natural Resources by building the village-based Peoples Organizations (POs) along with a tier based Parallelogram, CDA has already succeeded the goal is shifted the Power to the collective disempowered people the men, women, youth, indigenous peoples, and other vulnerable groups towards ensuring their fundamental rights and interests. These POs serve through platforms for participatory planning and bottom-up decision-making for collective action, enabling members to address pressing socio-economic challenges and assert their rights confidently within their communities.



Ms. Pamela Metschar, Program Officer, Bread for the World (Bftw), Germany, visited in Village based Peoples Organization at Ghidob Village, Pirgonj Upazila, Thakurgaon District in Bangladesh.



In the eyes of Rights to Life: Land Rights

1390 landless Families of Peoples Organizations access and use over 74.13 acres on Public (khas) Land (soil-water & green)

- 282 families took possession on 45.38 acres of Public land for Agriculture.
- 2 women headed families took possession on 0.84 acres of Agriculture land.



- 422 families accessed 15.88 acres of Water body.
- 35 Women headed family accessed 1.59 acres of Water body.

"Rights assertion of Landless: through Unity and Resilience"



In a remarkable display of unity and resilience, 76 landless families in Daril village, located in the Birol upazila of Dinajpur District, have reclaimed 23.41 acres of agricultural public (Khas) land from land grabbers. This victory marks a significant milestone in their on-going struggle for securing land and tenure rights for economic human rights

The journey towards reclaiming their rightful land began with the formation of the Daril Peoples Organization, a unified front aimed at addressing the socio-economic challenges faced by the landless community. Led by the Peoples Organizations, the members embarked on a rigorous process to identify and reclaim Krishi Khas land in Hatidhura Bill (wetland).

Utilizing maps, records, and related documents obtained from the upazilla land office, the community confirmed the status of the land as public(Khas) agricultural land. Based on the strategic planning of the PO it is an evidence of a significant collective action towards eradication of hunger, they successfully owned the 23.41 acres on February 7, 2023 and ensure the production which is cost effective and organically safe food.

The significance of this achievement extends beyond mere land ownership. For the landless families, it represents a pathway to sustainable livelihoods and economic stability. With joint farming initiatives underway, they are cultivating the land collaboratively, ensuring a steady source of income for their households.

Moreover, the success of this movement has sparked hope and inspiration among other landless communities in the region. Recognizing the power of collective action, 76 Families within the PO have gained their own income and can use it as financial support for domestic purposes, as well as gradually being capacitated to invest a partial cost to cultivate the land and for securing the land rights as well...

Through their unwavering determination and the support from Community Development Association (CDA), the landless families of Daril village have not only reclaimed their land but also reshaped them from backward looking to forward looking now for future. By organizing themselves into the Peoples Organizations, they have gained the capacity to assert their rights and advocate for further prospect..

As they continue to nurture their newly acquired land, the landless families of Daril village stand as a testament to the transformative power of community solidarity and grassroots activism. Their success story created an impact and replicating as a proven model being inspired among the neighbouring marginalized communities living within same villages.

Special Highlights

Mobilization for access to Tenure Security



- 686 families have gained 12.87 acres of Public land with Housing
- 9 women headed families have gained 0.18 acres of Public land with housing.
- 1 disable family has gained 0.2 acres Public land with Housing.

Community Development Association CDA has facilitated The Landless Peoples to ensure access to the Public Land and National habitat support by the state.

Objective:

- **Stability and Protection from Eviction:**

Tenure security aims to provide individuals and families with the assurance that they will not be arbitrarily evicted from their homes. This stability is vital for fostering a sense of security and well-being, allowing residents to invest in their homes and communities without the fear of losing them suddenly.

- **Access to Services and Infrastructure:**

When tenure security is established, residents are more likely to receive access to essential services and infrastructure, such as water, sanitation, electricity, and transportation. Government is willing to ensure in areas with secure tenure, improving the quality of life and economic opportunities for the inhabitants.

- **Economic Empowerment and Social Development:**

Secure tenure would lead to economic empowerment by enabling individuals to use their land for income-generating activities as well as promotes social development by fostering community cohesion and encouraging residents to participate in local governance and development initiatives.

Legal and Policy Framework Development

CDA is deeply committed not only to organise and institutionalize the landless for tapping the local resources and for ensuring the access to the service delivery support system but also capacitated the collective mechanism from the grassroots level the voice of the affected Peoples for policy formulation or legislative reformation through People Centred Advocacy Mobilization to the respective Constituency level. At the moment within the 8(eight) nos. of the Constituencies in CDA's working areas the Federation of Peoples Organizations (Gender based FPOs) and Women Federation of Peoples Organizations (only Women centred WFPOs), actively engaged and dealing with the respective Constituents (policymakers) elected representatives responsible for influencing public



policy-making and advocating for agrarian reforms. CDA's Peoples Centred Advocacy efforts are focused on promoting agrarian issues: Land Rights as Human Rights, equalwage rights, and gender equality, sustainable livelihoods and climate resilience, and the protection of land, water, forest, organic-agriculture and natural resources and for defending the land rights defenders.

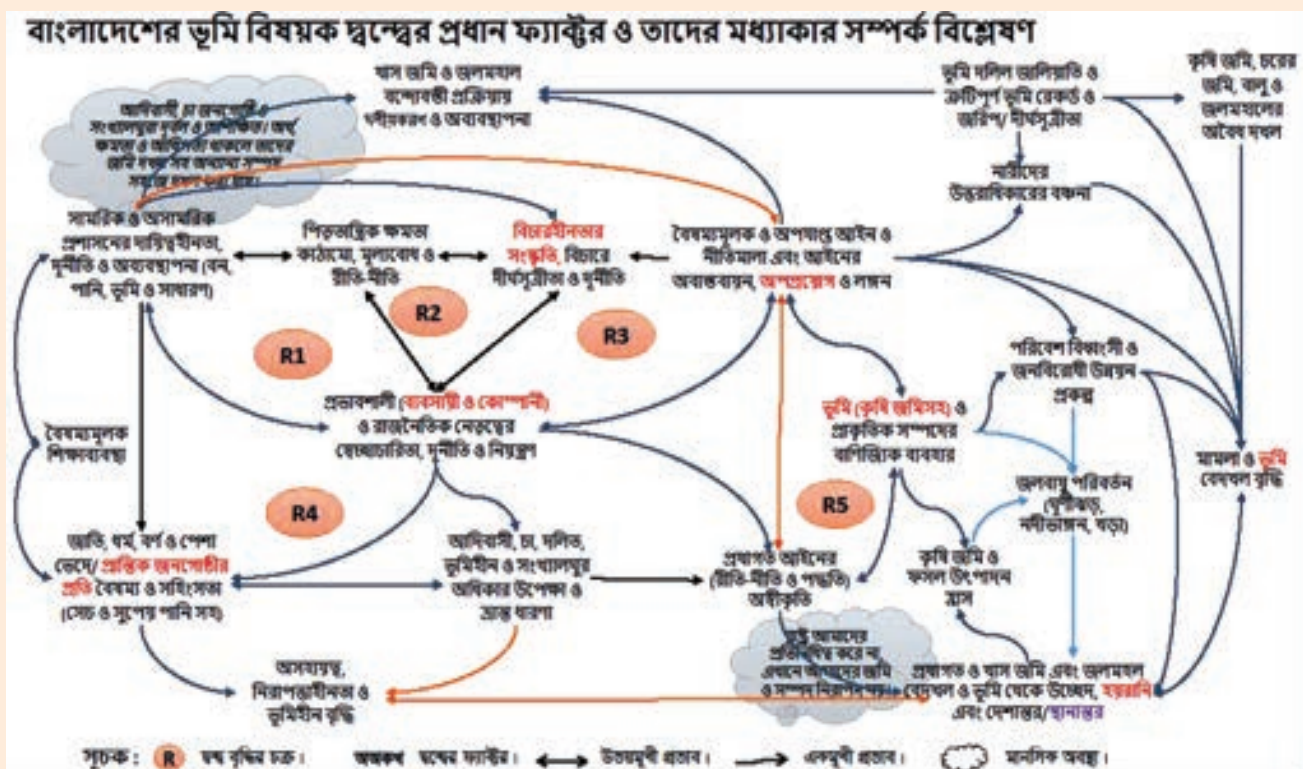
Conflict Transformation and Social Justice

CDA have identified land conflict factors and Actors towards build transformation mechanisms to land tenure, access, and usage rights.

Objective of the Analysis: Identifying, understands, and address the underlying causes and dynamics of land disputes to promote equitable and sustainable land management and use.

Causes of increase of land conflict cases in Bangladesh

The key driving factor of land related conflicts in Bangladesh is the increase of environmentally and culturally insensitive government and privately funded development projects. In the light of the non-implementation of laws, policies and practices at local and national level, it is easy to push such projects forward. The non-implementation of laws, policies and practices is the result of corrupt, dominant, controlling and biased mentality of the bureaucracy and political leadership; and also of dependency, insensitivity and lack of skills in enactment of laws and its implementation by the political leaders. Due to the increase of environmentally and culturally insensitive government and privately funded development projects, the indigenous peoples and minorities of the country and populations are losing their land and are displaced. Another major factor is policy implementation gap due to corruption and de-politicization. Public land distribution committee is stop down due to de-politicization.



System Map of Land conflict over in Bangladesh developed by CDA & ALRD.

Inclusion and access to Rights- Human Rights

Community Development Association (CDA) remains deeply committed to promoting social inclusion and upholding human rights across all its activities. In line with our mission to empower marginalized communities, our efforts have been focused on ensuring that every individual, regardless of their background or circumstances, has equal access to opportunities, resources, and decision-making processes.

CDA has been Facilitating 2767 Youth Numbers for shifting the power to locally led solution



Through our various programs and initiatives, CDA have worked tirelessly to address the systemic barriers that prevent marginalized groups from fully participating in society. CDA's Institution Building efforts have empowered communities to advocate for their rights, particularly in areas such as land rights, access to resources, and social justice.

CDA has been actively engaged in promoting human rights education and awareness, ensuring that community members are informed about their rights and empowered to assert them. We have conducted training sessions, workshops, and awareness campaigns to internalize individuals about their rights under international human rights frameworks, such as the Universal Declaration of Human Rights (UDHR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR).



75 IP families have gained 2.45 acres Khas land for Housing, Agriculture and Water bodies.

CDA's advocacy efforts have focused on holding duty bearers accountable for upholding human rights standards and ensuring that marginalized communities are not discriminated against or excluded from essential services and opportunities. CDA worked closely with local government authorities, civil society organizations, and other stakeholders to promote policies and practices for the differently able persons in its working areas that advance social inclusion and for access to their fundamental human rights.

CDA has been facilitating 1987 nos. of differently able persons to access their Rights



Environmental Sustainability and Climate Resilience

- Promote sustainable natural resource management based on environmental degradation, climate change impacts.
- Develop participatory community-based adaptation strategies, enhance climate resilience, and support environmental conservation efforts in collaboration with local communities.

CDA recognize the critical importance of environmental sustainability and climate resilience in ensuring the long-term well-being of communities. CDA have been guided by a commitment to protecting natural resources, mitigating the impacts of climate change and adaptation towards promoting sustainable livelihoods with rights to life.



Peoples Organization Members distributed the saplings for collective planation in their homestead areas



CDA has implemented various initiatives aimed at promoting environmental sustainability and climate resilience. CDA have encouraged environment friendly farming practices, such as organic farming, agroforestry, agro ecology through the local practice by community. These initiatives not only promote food security but also contribute to preserving biodiversity and mitigating the effects of climate change.



**1427 Families
of Peoples
Organization
Practicing
organic
Family
Farming**

CDA has been actively involved in raising awareness about environmental issues and promoting community-based conservation efforts. Peoples Organization (POs) conducted internalize campaigns, tree plantation drives, and workshops on topics such as waste management, and climate adaptation strategies. By empowering communities with knowledge and resources aim to build resilience to environmental challenges and foster a culture of environmental stewardship.

**1270 families
of POs
produce
Vermi
Compost and
use it their
land and sold
700 metric
tones and
earned
600,000/ Taka.**



CDA have involved continuing work closely with communities to identify and address environmental challenges, build adaptive capacity and promote sustainable development practices that safeguard the planet for future generations.

Gender Equality and Women's Empowerment

- Strengthening efforts to address gender inequalities and promote women's empowerment at all levels.
- Enhance women's participation in decision-making, leadership roles, and income-generating activities, ensuring their rights and voices are recognized and valued.

At the bottom, the vulnerable people living at Para level within the Villages known as Samities (small groups). Samities are federated within the Villages namely Peoples Organizations (POs). Onward, step by step vertically formed representing bodies at Union, Thana (sub-district/Upa-zilla) and the District levels committees are building an informal tripartite relationship with a view to tapping public services. Also all the women Members of the Village based Peoples Organizations (POs) are instituted at the Constituency (national assembly/ parliament) level in the namely Women federation of the Peoples Organizations (WFPOs) with a view to demand the Rights and for Agrarian Policy mobilization towards gender equality A Village based Peoples Organization is constituted with minimum of 4 Samities, two of each gender balanced. All members of the Samities are automatically members of the General Body in principle with the policies ensured 50% men and women.



**46 Women
headed families
members of
Peoples
Organization
have access and
control over 2.61
acres of Public
(Khas) Land.**

CDA is dedicated to promoting gender equality and empowering women as integral pillars of sustainable development. With a steadfast commitment to ensuring equal participation and opportunities for women, CDA has facilitated various initiatives aimed at advancing gender equality and women's empowerment.

One of the key priorities is to ensure the active participation of women in all aspects of Peoples Organization and decision-making processes. With a goal of achieving at least 50% Chairperson of women in People's organization level with the eyes of grassroots women leadership, empowerment and development, CDA has worked diligently to create an inclusive environment where women's voices are heard, valued, and respected. Through

targeted outreach, capacity-building workshops, and leadership training programs CDA has facilitated to empower women to take on leadership roles within their communities and become agents of change.

**57% Chairperson of
Executive Committee (EC)
of Peoples Organizations
are Women**

CDA has also prioritized addressing gender-based discrimination and promoting women's rights through advocacy, awareness-raising, and policy interventions. CDA has collaborated with local partners, government agencies, and civil society organizations to advocate for policies and programs that promote gender equality, combat gender-based violence and ensure equal access to resources and opportunities for women.

Moving forward, CDA remains committed to advancing gender equality and women's empowerment as fundamental principles and continue to prioritize the inclusion and participation of women in all places, advocate for gender-responsive policies and programs, and work towards creating a more equitable and just society for all.



Economic Empowerment and Livelihoods

- To enhance income-generating opportunities for the landless vulnerable, poor, and marginal peoples.
- Promoting skills Training, entrepreneurship development, and access to financial services to empower individuals and communities economically.



Peoples Development Initiative (PDI) *A community-led development program*

The Peoples Development Initiative (PDI) is a Socio-Economic, Environment and Ecological program that aims to address poverty reduction, environmental resilience through the power shifting of village based Peoples Organization members along with safeguarding the Land facilitated by Community Development Association (CDA). PDI has been operating as a partnership program between Peoples Organization and CDA. While the CDA plays a facilitating role, the core of the program is driven by the active participation and self-managed by the Members of the Peoples Organizations. Such collaborative approach ensured that the program is tailored to the specific needs, strengths and aspirations of the community leading to sustainable development outcomes. This participatory approach fosters a sense of ownership and responsibility among the community, which in turn enhances the long-term success and sustainability of the initiatives undertaken. The main idea behind PDI is to

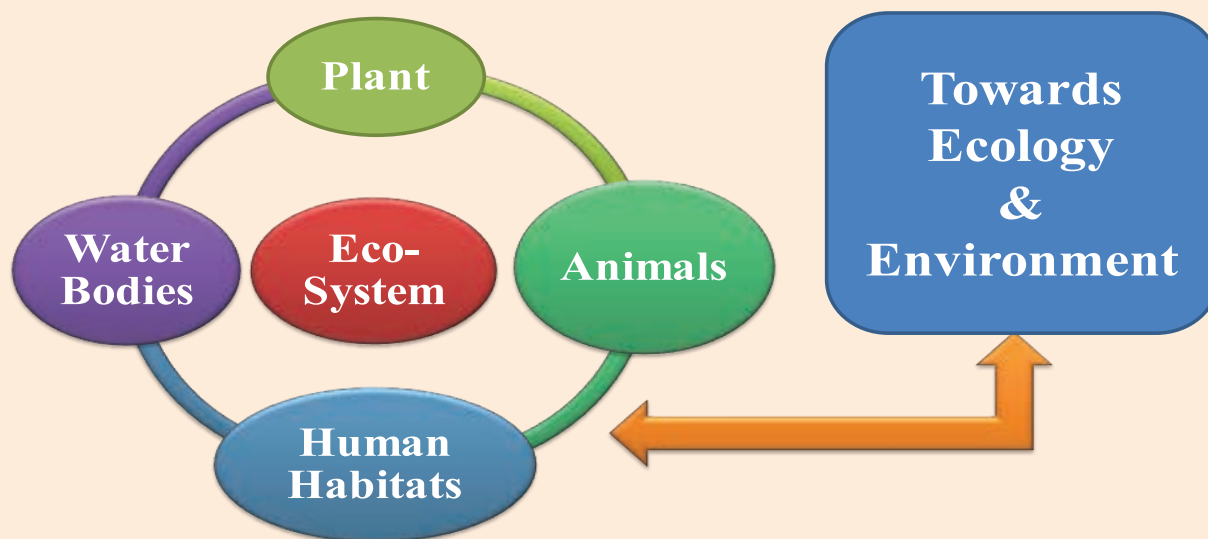


involve community members directly in the Planning, Implementation, and Management of development initiatives ensured that the initiatives are relevant, sustainable, and reflective of the community needs and desires.

The active involvement of community members in the Peoples Development Initiative (PDI) transforms them from passive beneficiaries into active agents of change. By participating in all stages of the program, they contribute their insights, skills, and efforts, resulting in initiatives that are tailored to their needs, sustainable over time and deeply ingrained in the fabric of the community's development journey, their development goals. This participatory approach has been fostering rationales of responsibility and sustainability.



2700 most vulnerable PO Families including IPs, Old age, Women headed Families are increasing their Annual income above the official poverty line.



Health and Nutrition

CDA is committed to improving the Health and Nutrition outcomes of landless vulnerable, poor, and marginalized communities through comprehensive programs and initiatives in collaboration with Gonoshasthaya Kendra (GK) at Kharol Upa-Zilla in Dinajpur District. With a focus on addressing the specific needs of the communities, CDA has implemented targeted interventions aimed at promoting Health and Nutrition, while also improving access to quality healthcare services and essential medicines.

Objective 1 Implementing Comprehensive Health and Nutrition Programs	Objective 2 Improving Access to Quality Healthcare Services and Promoting Health Awareness
<p>CDA has implemented a comprehensive health and nutrition programs tailored to the unique needs of landless vulnerable, poor, and marginalized communities. These programs encompass a range of interventions aimed at addressing malnutrition, preventing disease, and promoting overall well-being. Through initiatives such as nutrition education, maternal and child health services, and micronutrient supplementation, CDA works to improve the nutritional status of community members, particularly women and children who are most at risk.</p>	<p>CDA is committed to improving access to quality healthcare services and essential medicines for landless vulnerable, poor, and marginalized communities. Through partnerships with local marginalized community, CDA facilitates access to essential healthcare services, including preventive care, treatment for common illnesses, and maternal and child health services. Additionally, CDA conducts health awareness campaigns and workshops to promote preventive measures, such as vaccination, hygiene practices and Family Planning, to reduce the burden of preventable diseases and improve overall health outcomes. By addressing systemic barriers to healthcare access and promoting health awareness at the community level, CDA aims to empower individuals to take control of their health and well-being and resilience of communities.</p>



CDA & GK staff providing Health Services at the village level.

Technology, Innovation and Research

Explore the use of digital platforms, e-learning, and mobile-based solutions to improve access to information, services, and promote digital inclusion among marginalized communities

CDA recognize the transformative potential of technology, innovation, and research in advancing the well-being of marginalized communities. In line with commitment to harnessing the power of technology for social well being, CDA has actively explored the use of digital platforms, e-learning and mobile-based solutions to improve access to information, services, and promote digital inclusion among marginalized communities.

Through innovative approaches and partnerships with POs, CDA has leveraged digital platforms to bridge the information gap and enhance access to essential services for marginalized communities. CDA have developed and implemented e-learning initiatives to provide technical educational opportunities to individuals who lack access to traditional educational resources.



337 disadvantaged and marginalized Youth has completed IT Training and they are now working with different sectors in their localities.

CDA is committed to continuing its efforts in technology, innovation and research with a focus on maximizing the impact of digital solutions in addressing social and economic challenges. CDA will continue to collaborate with partners, stakeholders, and experts to explore new opportunities, pilot innovative approaches and drive positive change for marginalized communities through the use of technology and research-driven interventions.

Moving forward, CDA remains dedicated to harnessing the power of technology and innovation to create a more equitable and inclusive society, where all individuals have access to the tools, resources and opportunities they need to thrive.

JONO-SREEJON INSTITUTE (JSI)

CDA Central Training Centre, namely the **Jonosreejon Institute (JSI)** is situated in the valley of the Himalayas, near by the river Dhapa. The distance of the training center is 25 km from Dinajpur town. The campus is designed around a beautiful natural environment. Located in the northwest part of Bangladesh.

The Training Centre provides a facility for grassroots women and men from the villages, staff and participants from various national and international Non-Government Organizations to take part in and facilitate trainings, conferences and special events. The Training Centre

provides institutional support to different organizations and associations and contributes to the sustainability of CDA. The CDA Central Training Centre is a place where people come to share and exchange ideas and to learn. The environment is gender-friendly and in this place, people with Hindu, Muslim, Christian, Buddhist, Aboriginal or other beliefs can all feel welcome and live in communal harmony. The total campus is more than 4 acres of land and it provides residential facilities for 120 women and men. Guests can enjoy food, lodging, cultural activities, training or meetings within a congenial and secure atmosphere.

Local Culture:

In addition to natural beauty, the region is rich in culture and historical heritage, including peasant struggles. There are many Tribal (Aboriginal/Adibashi) People in the area. The center is only 5 minutes away from the historical Kantanagar (Kantaji's) Temple, Nayabad Mosque and small Museum. It is not far from Dinajpur's Raj Bari Compound and it is close to significant burial sites of freedom fighters that fought for the independence of Bangladesh, and of religious martyrs.



Residential Facilities:

- 16 Double rooms (2beds) with attached bath
 - 19 Triple rooms (3beds) 10 with attached bath
 - 5 semi-VIP rooms with attached bath large groups may use an additional staff dormitory.
- There are both local and western-style commodes. Special accessible facilities for People who use wheel chairs are available. People with Disabilities are welcome at the Training Centre.

ICT support:

- All time Wi-Fi connection
- Computer facilities in JSI-ICT center.

Dining and Refreshments:

The Training Centre provides nutritious food and refreshments for guests, which includes seasonal fruits and vegetables cultivated in local villagers. The large dining hall offers a self-service system. 60 people can dine comfortably at the same time. The Centre has a regular menu. Guests may contract for different food menus or special diets. Safe drinking water is available.



Advocacy Initiatives & Materialization



আমার সোনার বাংলা, আমি তোমায় ভালবাসি
আন্তর্জাতিক
মানবাধিকার দিবস, ২০২২

“জেগে উঠো ভূমিহীনরা, সবার জন্য মর্যাদা, স্বাধীনতা ও ন্যায্যবিচারসহ ভূমিতে দাবী করো মানবাধিকার প্রতিষ্ঠা”

- [illegible]



প্রচারে: জন-সংগঠন ঐক্য পরিষদ এবং জন-নারী ঐক্য পরিষদ
 দিনাজপুর ও ঠাকুরগাঁও অঞ্চল।
 সহযোগিতায়: কমিউনিটি ডেভেলপমেন্ট এসোসিয়েশন (সিডিএ)
 বাড়ি-৫১, রক-০১, উপশহর, দিনাজপুর।



১। আইএলও কনভেনশনের ১৬৯ এবং সিডও সনদের অনুচ্ছেদ ১৪ এর ১-২-৩ ধারা অনুযায়ী কৃষি শ্রমিকদের **কৃষক হিসেবে** স্বীকৃতি প্রদান ও তাদের **শ্রম অধিকার** নিশ্চিত করতে হবে।

২। গ্রামীণ ভূমিহীন-কৃষি শ্রমিকদের (নারী-পুরুষ) ২ একর করে খাস জমির বন্দোবস্ত দিন এবং সারাবছর ন্যূনতম ২০০ দিনের কর্মসংস্থান এর গ্যারান্টিসহ মজুরি আইন প্রণয়ন করুন।

৩। নারী-পুরুষ এর মধ্যে মজুরি বৈষম্য দূর করে অল্প ন্যায্য মজুরি নিশ্চিতকরণে জাতীয় অর্থনৈতিক মানবাধিকার কমিশন গঠন করতে হবে।

৪। **শিশুশ্রমকে না বলুন**-কৃষিতে যুব শ্রমিকদের অর্থনৈতিক, সামাজিক, সাংস্কৃতিক, নাগরিক ও রাজনৈতিক অধিকার নিশ্চিত করতে জাতীয় পরিকল্পনা করুন।



<p>সিদ্ধান্ত দেব এবং জন-দ্বারী দেব পরিষদ কটকটকী অঞ্চল।</p>		<p>সহযোগিতা কমিটিটি ডেভেলপমেন্ট এসেসিয়েশন (সিডিএ) বাড়ি-৫১, ব্লক-০১, উপনগর, সিংহপুর।</p>
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কেঁচো
সার

- **কেঁচো** সার মাটির ভৌত, রাসায়নিক ও জৈবিক গুণাগুণ বৃদ্ধির মাধ্যমে নিরাপদ ফসল উৎপাদন নিশ্চিত করে।
- এ সারের উপাদান **মিথিন** মাটিকে বিনামূল্যে প্রাকৃতিক সার

- [illegible]

জানতে হবে রাসায়নিক সার ও কেঁচো সার-এর তফাৎগুলো কী?

রাসায়নিক সার	কৈঁচো সার
রাসায়নিক পদার্থ দিয়ে কারখানায় তৈরি হয় এই সার।	প্রাকৃতিকভাবে তৈরি হয় কৈঁচো সার।
এতে একক পুষ্টিগুণ থাকে।	কৈঁচো সারে বিভিন্ন ধরনের মূল্যবান পুষ্টিগুণ থাকে।
জমিতে রাসায়নিক পদার্থ প্রভাব ফেলেমেয়াদী।	জমিতে কৈঁচো সারের প্রভাব দীর্ঘমেয়াদী।
এ সার ব্যবহারের ফলে ফসল দ্রুত বৃদ্ধি পায়।	কৈঁচো সার ব্যবহারের প্রাকৃতিক মূল্যবান পুষ্টিগুণ সম্পন্ন সার।
রাসায়নিক সার মাটির জন্য ক্ষতিকর।	কৈঁচো সার মাটির জন্য খুবই উপকারী।
এই সার ব্যবহারের ফলে পুষ্টিগুণ নষ্ট হয়।	কৈঁচো সার পরিবেশে বর্ষায়।
এই সারের মূল্য বেশি।	কৈঁচো সার সাধারণত পান্ডা, গাছ ও দুগ্ধায়িতা উপাদান করা হয়।
এই সার মাটির উপকারী অণুজীবগুলোকে ক্ষয় করে।	কৈঁচো সার প্রচুর পরিমাণে উপকারী অণুজীব রয়েছে।

মানসম্মত কেঁচো সার পেতে যোগাযোগ করুন:
 বীরগঞ্জ-কাহারোল: ০১৮৮৯৯৭৩১৫৮। বিরল-বোচাগঞ্জ: ০১৮৮৯৯৭৩১৬৪
 দিনাজপুর সদর-চিরিবন্দর-পার্বতীপুর: ০১৮৮৯৯৭৩১৭০
 রানীশংকৈল-হরিপুর: ০১৮৮৯৯৭৩১৭৮। ঠাকুরগাঁও সদর-পীরগঞ্জ: ০১৮৮৯৯৭৩১৮৪
 কেন্দ্রীয় পর্যায়: ০১৮৮৯৯৭৩১৫১ / ০১৮৮৯৯৭৩১৩৩

সহযোগিতায়:  কমিউনিটি ডেভেলপমেন্ট এসোসিয়েশন (সিডিএ)।

আমার সোনার বাংলা, আমি তোমায় ভালবাসি

ভূমির শ্রেণী পরিবর্তন, বন
উজাড়, দূষণ-দূষীত-দূর্গুণায়ন
রোধ করতে হবে।

চলমান অস্বাভাবিক তাপমাত্রা
হ্রাসে মানুষসহ জীব বৈচিত্র্যকে
বাঁচাতে বিজ্ঞানসন্মত
অংশগ্রহণমূলক জাতীয় কর্ম
পরিকল্পনা প্রণয়ন করে জাতীয়
বাজেটে বরাদ্দ দিন।

বন্যা, খরা, নদী ভাঙ্গণ,
জলবায়ু পরিবর্তন, ঘূর্ণিঝড়,
বহুপ্রাণী থেকে আশংকামুক্ত
রাজ্যের জন্য জাতীয় কর্ম
পরিকল্পনা প্রণয়ন ও
বাস্তবায়নে সকল স্তরের
মানুষকে সম্পৃক্ত করণ।

ভূমি ও পরিবেশ রক্ষার্থে গ্রামে
গ্রামে জৈব কৃষির চর্চা ও
বাজারজাতকরণে উৎসাহিত
করণ।

সারা দেশের আবাসী জমিতে পাকা বাড়ী, ইট ভাটা, শিল্প কল-কারখানা স্থাপন রোধ করুন। পারিবারিক জৈব কৃষি খামার স্থাপনে সহযোগিতা করুন।

পণ্যের  সরবরাহিত হয়।
 জরুরী।




কর্মকর্তা/কর্মী/ভেভেন্সন/মেন্ট এসোসিয়েশন (সিডিএ)
বাড়ি-৫১, ব্লক-০১, উপশহর, দিনাজপুর।

[illegible]

গঠন থেকে পরিচয় একে জ্ঞান-স্রোত থেকে পরিচয়
মিনাভাপুর ও ঠাকুরগাঁও অঞ্চল।
সহযোগিতায়

উপজেলার ৭৩০টি গ্রামের
২ হাজার সদস্যের অধিকার
(ডিএ) অকুজিম নিবেদনের
১০০ নামক প্রতিষ্ঠানটি গড়ে
অনুদান করি।



কমিউনিটি ডেভেলপমেন্ট এসোসিয়েশন (সিডিএ)
বাং-০১, রুড-০১, উপশহর, দিনাজপুর।



ভূমিসেবা সপ্তাহ-২০২৩
উদ্ব্যাপনকালে
ভূমিহীন দরিদ্রদের দাবী-

গ্রামীণ ভূমিহীন নারী-পুরুষ শনাক্ত করে অবিলম্বে ভূমিহীন সনদপত্র প্রদান ও খাস জমি বন্দোবস্তে ডিজিটাল তথ্য সেবা নিশ্চিত করুন।

অবৈধভাবে
দখলকৃত সমস্ত
খাস জমি উদ্ধার
করে গ্রামীণ
ভূমিহীন পরিবার
প্রতি ২.০০ (দুই)
একর করে খাস
জমির বন্দোবস্ত
দিন।

নারী-পুরুষসহ সকল
গ্রামীণ ভূমিহীনদের
জন্য খাদ্য, বস্ত্র,
বাসস্থান, শিক্ষা,
চিকিৎসা ও
নিরাপত্তাসহ বছরে
কমপক্ষে ২০০ দিন
কর্মসংস্থান এর
গ্যারান্টি কীম চালু



কমিউনিটি ভোক্তাপ্রদর্শন এসোসিয়েশন (সিডিএ)
বাড়ি-৫১, ব্লক-৩১, উপশহর, দিনাজপুর।

সকল প্রকার গ্রামীণ ও আদিবাসী নারীদের টেকসই কবিদ্যায় নিশ্চিত করতে নিম্নলিখিত দাবীগুলোর বাস্তবায়ন চাই-

- [illegible]

আমুন নারীর ক্ষমতায়ন, স্বাধীনতা ও নিরাপত্তার দাবিতে সকলেই সমর্থন
করি এবং সহযোগিতা প্রকাশ করি।

ধন্যবাদ

<p>প্রসারক: জন-স্বাধীনতা লীগ পরিষদ</p>		<p>সহযোগিতাকারী: কমিউনিটি হেল্পসেপটাই এসোসিয়েশন (সিএসএ)</p>
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বাংলাদেশের উত্তর-পশ্চিমাঞ্চলে তথা হিমালয়ের পাদদেশে অবস্থিত

[illegible][illegible]

Comments from the Treasurer



***“Strengthening
accountability of
the institutions to
promote
sustainability an
obligation”***

Since inception, CDA has been building-up its transparent image with the principles of learning by doing from its organizational growth through practicing bottom-up participatory management & full time engagement to strengthen institutional and financial delivery mechanism as recognized by the international standard guided upon internal and external auditing system.

According to the provision, all the receipts and payments and the financial book keeping system aligned with the required manuals are verified and audited by the renowned auditing Firm M/S, ACNABIN, Chartered Accountants, Dhaka and M/S, Shafiq Bashak & Co, Chartered Accountants, Dhaka as well for the period from 1st July-2022 to 30th June-2023. The auditing financial report addressed the cash balance at the beginning, income received, expenses paid during the period and cash balance at the end of the period as per the Annual Plan.

Besides, the auditing firms submitted the audited financial reports along with a

management report with their observations and recommendations to make the Finance Department more efficient and thanks to Bread for the World-Germany for their continuous financial support as required implementing the People Centered Land Governance Program namely "Sustainable Organization for Land Rights and Agrarian Reform (SOLAR)" in the North western part of the country. Also, thanks to some others national and Global support organizations like ILC-IFAD, IIW-FIMI, ANGOC, NIWANO Peace Foundation, Japan and ALRD those who have been inspiring and encouraging us with their financial support, knowledge, and technical inputs to make the plan-implementation successful during the period.

In fine, I would like to thank all members of the Honorable General Board, the Executive Committee (EC) of CDA for their contributions, facilitation, assistance over the year 2022-2023 and the Finance department staff for their careful management and accountability and also best wishes to the Executive Director and all staff of CDA, including internal and external auditors for updating the financial audited reports.

Best Regards



Selina Begum
Treasurer



CDA's Financial Part



শফিক বসাক এন্ড কোং
SHAFIQ BASAK & CO.

CHARTERED ACCOUNTANTS

Partners:

Md. Shafiqul Islam, FCA
Sampad Kumar Basak, FCA
Sarwar Mahmood, FCA
Sheikh Zahidul Islam, MBA, FCA

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**Independent Auditor's Report
Community Development Association (CDA)**

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying financial statements of "Community Development Association (CDA)" Consolidated which comprise the statement of financial position as at 30th June 2023, the statements of income & expenditure and statement of receipt & payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects of the consolidated statement of financial position of Community Development Association (CDA) as at 30th June 2023, and of its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRSs) 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in jurisdictions, and we have fulfilled our other ethical responsibilities in accordance these requirements and with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

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 purposes of our audit and made due verification thereof;
- In our opinion, proper books of accounts as required by law have been kept by organization so far as it appeared from our examination of these books;
- The Consolidated statements of financial position and consolidated statements of income & expenditure dealt with by the report are in agreement with the books of accounts and returns;
- The expenditure incurred was for the purposes of the company.

Signed for and on behalf of
Shafiq Basak & Co.
Chartered Accountants

Sheikh Zahidul Islam FCA, MBA
Partner

Dated: December 01, 2023
Dhaka, Bangladesh



INDEPENDENT MEMBER OF
ABACUS
WORLDWIDE

DHAKA OFFICE - (2): House - 42 (1st Floor), Road - 01, Block - A, Niketan, Gulshan - 01, Dhaka.
Phone : 88-02-99859602-3, 01819-285196, E-mail: mahmoods.bd@gmail.com



COMMUNITY DEVELOPMENT ASSOCIATION (CDA)
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30th JUNE, 2023

PARTICULARS	NOTES	Amount in BDT	
		June 30, 2023	June 30, 2022
Assets			
Property, Plant & Equipment		9,236,538	8,853,655
Investment			
FDR		6,795,886	8,095,442
Current Assets		45,767,140	40,824,713
Sundry advance		1,595,538	1,605,338
Sundry debtors		2,221,081	2,190,641
Receivable from project		547,905	547,905
Loan to project		18,093,441	16,028,584
Loan to Staff		171,255	354,618
Loan to Provident/Welfare Fund		84,899	-
Loan Account		7,067,049	6,999,049
Security Deposit		13,000	13,000
Book		126,156	118,776
Mobile Sim		29,060	-
Share Purchase		-	350,000
Advance to project		28,006	18,749
Advance salary		54,296	54,296
Advance payment		113,669	509,355
Cash and Bank Balance		15,621,785	12,034,402
Total Assets		61,799,564	57,773,810
Fund & Liabilities			
Accumulated Fund		20,129,759	17,821,238
Current Liabilities		41,669,805	39,952,573
Member fund		8,677,594	7,343,063
Gratuity Fund		3,092,527	2,374,922
Loan from Training Center		1,532,797	1,600,267
Loan from project		7,407,559	9,402,775
Other Fund		1,251,724	3,285,476
Staff Welfare Fund		50,000	766,691
Loan from Party		4,142,812	2,557,942
Loan from CDA-G		4,199,017	4,604,976
Rice Reserved in Godown		28,450	28,450
Forestore		4,012,310	4,012,310
Salary Payable/Provision for Expenses		3,808,028	3,952,900
Provident Fund		3,452,187	-
ICT Website		-	8,000
Security Money		14,800	14,800
Total Fund & Liabilities		61,799,564	57,773,810

Financial Manager
CDA

Manager (F & A)
CDA-Dinajpur.

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

Executive Director
CDA
Executive Director
CDA-Dinajpur.

Signed for and on behalf of
Shafiq Basak & Co.
Chartered Accountants.

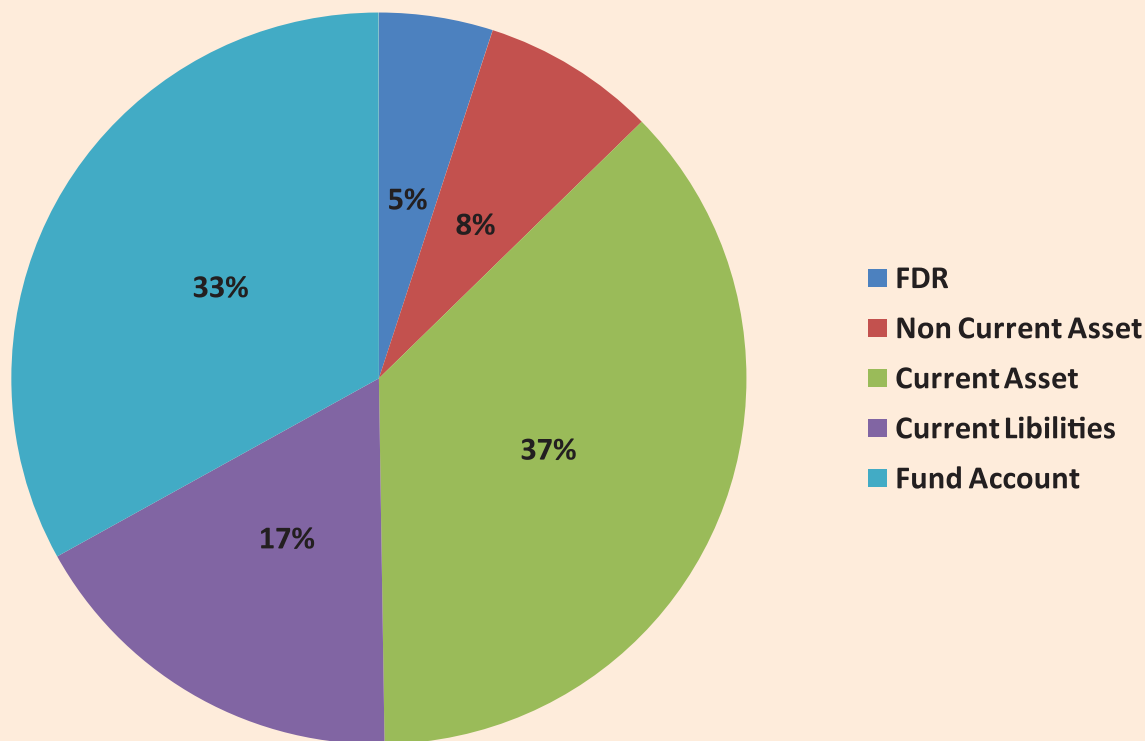
Sheikh Zahidul Islam FCA, MBA.
Partner

Dated: December 01, 2023
Dhaka, Bangladesh

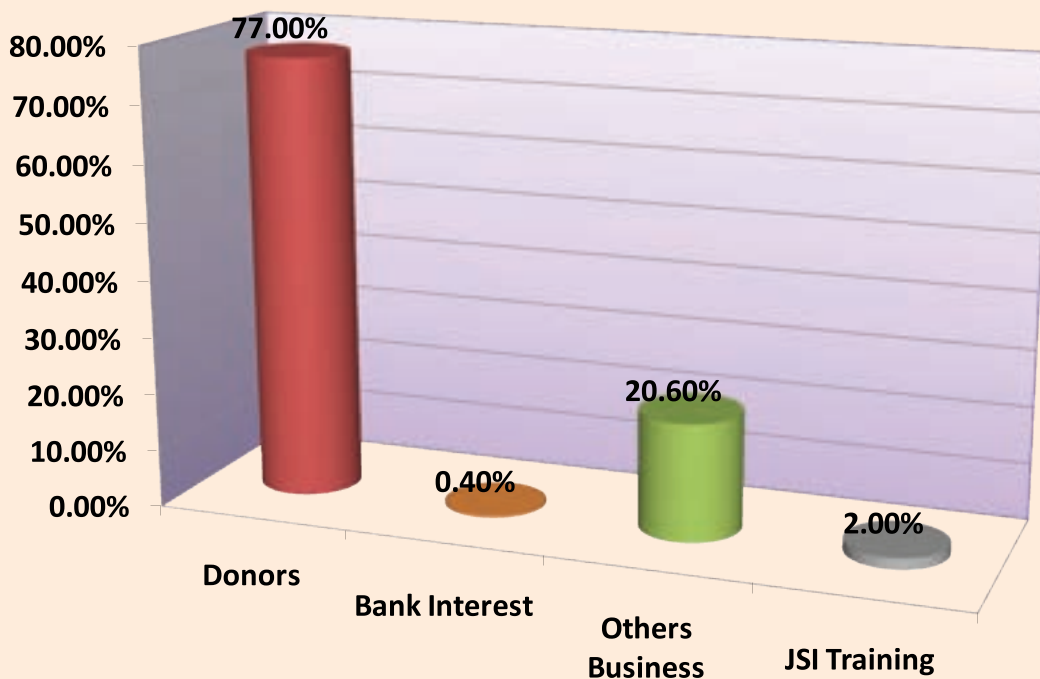




**Community Development Association (CDA)
Consolidated Statement of The Financial Position
For The Year Ended June-30, 2023**



**Community Development Association (CDA)
Consolidated Statement of Source of Fund
For The Year Ended June-30, 2023**





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**Independent Auditor's Report
To the Executive Director of Community Development Association (CDA)**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Project No. N-BGD-2022-0145 entitled "Sustainable Organization for Land Rights & Agrarian Reform" (hereinafter called the "Project" or "SOLAR"), which comprise the statement of financial position as at 30 June 2023, statement of income and expenditure and statement of receipts and payments for the period from 01 July 2022 to 30 June 2023, 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 the Project as at 30 June 2023, and of the result of its operations and its receipts and payments for the period from 01 July 2022 to 30 June 2023 in accordance with the basis of accounting as described in note no. 2.1 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Project in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

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

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

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

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



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ACNABIN
Chartered Accountants

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance the basis of accounting as described in note no. 2.1 to the financial statements 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 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 as disclosed in note no. 2.4.

Those charged with governance are responsible for overseeing the Project'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 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Development Association'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 project's financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate whether the funds are utilized efficiently and effectively on project related activities and all the expenditures are incurred properly for project implementation purposes that is the project activities funded by the donors.

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 that the financial statements comply with the *Foreign Donations (Voluntary Activities) Regulation Act, 2016*, rules of notification no. 07.070.022.03.00.013.2010-90(500) dated 12 April 2012 circulated by the Prime Minister's Office, and other applicable laws and regulations.

Dhaka,
08 February 2024

Signed for and on behalf of
ACNABIN
Chartered Accountants

Md. Moniruzzaman, FCA
Partner
ICAB Enrollment No. 787
DVC: 2402110787AS316902

NGO Affairs Bureau Enlistment/Renewal memo no. 03.07.2666.657.43.253.17-2458 dated 24 December 2023. (Sl. # 11).



Sustainable Organization for Land Rights & Agrarian Reform (SOLAR)
Implemented by Community Development Association (CDA)
Funded by Bread for the World (BftW)

Statement of Financial Position
As at 30 June 2023

	Note	Amount in Taka
ASSETS		
Non-Current Assets		
Fixed Assets (Property, Plant and Equipment)	4	694,775
Current Assets		
Cash and Bank Balances	5	1,593,545
TOTAL ASSETS		2,288,320
FUND AND LIABILITIES		
Fund		2,121,653
Donor Unutilized Fund	6	1,426,878
Fixed Assets Fund	7	694,775
Non-Current Liabilities		
Current Liabilities		
Provision for Audit Fee	8	166,667
Total Liabilities		166,667
TOTAL FUND AND LIABILITIES		2,288,320

The annexed notes from 1 to 13 form an integral part of these financial statements.


Manager (F & A)
Manager (F&A)-Dinajpur.
CDA-Dinajpur


Executive Director
CDA-Dinajpur.
Executive Director
CDA-Dinajpur.

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

Dhaka,
08 February 2024

Signed for and on behalf of
ACNABIN
Chartered Accountants


Md. Moniruzzaman, FCA
Partner
ICAB Enrollment No. 787
DVC: 2402110787AS316902

General Board Members of CDA: 2022-2023

				
Professor Dr. Halida Hanum Akhter (PhD) Researcher: Harvard University. Health Scientist & Development/ Health Activist	Professor Dr. Rahman Nasir Uddin (Phd) Anthropologist-Chittagong University. Development/ HR Activist	Professor Dr. Eshani Chakraborty (Phd) Department of History, Dhaka University Women Activist	Professor Dr. Saiful Huda (Phd) Head of Department Ag. Extension, HSTU. Agriculture Scientist, Development/ HR Activist	Dr. Chowdhury Mosaddequl Isdani General Secretary of Eye-Hospital, Dinajpur. Development/ Health Activist
				
Dr. I.F.M. Shahidul Islam Khan Eye Specialist, Freedom Fighter, Cultural/ Health Activist	Advocate Md. Azizul Islam Lawyer & Development/ HR Activist	Rashida Khatun Founding Member, Women Activist, Development Practitioner	Shah I Mobin Jinnah Founding Executive Director/CEO/ Member- Secretary, Development/HR Activist	Md. Monowarul Islam Farmer & Development/ HR Activist
				
Md. Mostaque Hossain Chowdhury Banker, Development/ HR Activist	Shefat-E-Jahan Banker, Development/ Cultural Activist	Md. Moshir-Ur-Rahman Ex. Chief Engineer (Water Board) Development & Education Activist	Syeeda Chowdhury Development/ Women Activist	Advocate. Mizanur Rahman Chowdhury Income Tax Lawyer, Development/HR Activist
				
Shah Md. Abdul Kayyum Freedom Fighter, Development/ Social Activist	Md. Samsul Karim Ex-Lecturer-Sociology, Development/ HR Activist	Selina Begum Lecturer-Philosophy, Women Activist	Md. Abed Ali Farmer & Development/ HR Activist	Md. Khorshad Alam Farmer & Development/ HR Activist
				
Professor Dr. Mohammad Saiful Alam Community Medicine Specialist, Health Activist	Meherun Nessa Chabi Development / Women Activist			



Executive Committee of CDA: 2022-2023



ADVOCATE MD. AZIZUL ISLAM
Chairperson



MD. MONOWARUL ISLAM
Vice-Chairperson



SHAH I MOBIN JINNAH
Founder, Member Secretary/Executive Director



SELINA BEGUM
Treasurer



RASHIDA KHATUN
Founding Member



PROFESSOR DR. SAIFUL HUDA (PhD)
Member



**MD. MOSTAQUE HOSSAIN
CHOWDHURY**
Member



**SHEFAT- E- JAHAN
(SHEU)**
Member



Staff of CDA: 2022-2023



Shah I Mobin Jinnah
Executive Director



Sadrul Alom Jehadi Shaheen
Deputy Director



A.B.M Zakaria
Manager-PMES



Md. Kamruzzaman
Manager: Operation



Tara Khatun
Manager: WEGAD



Md. Zahirul Islam
Manager: Finance & Admin



Md. Abdul Jabbar
Coordinator:
Legal Aid



Kiron Chandro Roy
Coordinator: Training



Md. Mostafizur Rahman
Coordinator: MIS



Sontosh Kumer Roy
Regional Coordinator:
Birganj-Kaharol



Md. Kamruzzaman
Regional Coordinator:
Birol-Bochaganj



Binoy Kumer Roy
Regional Coordinator:
Dinajpur Sadar-Chirirbandar
Parbotipur



Md. Jahedur Rahman
Regional Coordinator:
Ranishankal-Horipur



Md. Kawsarul Alam
Regional Coordinator:
Thakurgoan Sadar-Pirganj



Rizu Ahmed
Internal Auditor



Md. Abdur Rouf
Accountant



Tajnin Akter Tonni
Accountant



Hazera Hasan
Program Officer:
HRD



Imrat Hossain
Program Officer:
P&D



Md. Alhaj Hossain
Program Officer:
ICT



Omar Kayess
Program Officer:
Agraria



Bipasha Adhikari
Field Trainer



Mst. Shamim
Field Monitor &
Evaluator



Shadesh Chandra Roy
Field Monitor &
Evaluator



Md. Mojibul Hossain
Administrative
Secretary



Anamika Panday
Facilitator:
Differently Able



Madhuri Kundu
Facilitator:
Jonochesta



Md. Aminul Islam
Village Facilitator



Rubina Khatun
Village Facilitator



Poygam Ali
Village Facilitator



Md. Rafiqul Islam
Village Facilitator



Lokkhi Rani
Village Facilitator



Sefali Akter
Village Facilitator



Md. Anwarul Islam
Village Facilitator



Afroza Begum
Village Facilitator



Mst. Shahina Khatun
Village Facilitator



Mst. Chobi Akter
Village Facilitator



Monyra Akter
Village Facilitator



Md. Abu Taleb
Village Facilitator



Niranjon Chandra Roy
Village Facilitator



Beuty Rani
Village Facilitator



S.M. Firoz
Village Facilitator



Polash Chandro Roy
Village Facilitator



Kamrun Nahar
Village Facilitator



Fazle Rabbi
Village Facilitator



Mst. Nurbanu
Village Facilitator



Bikas Chandro Roy
Village Facilitator



Mst. Nasima Khatun
Village Facilitator



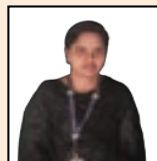
Md. Ahsan Habib
Village Facilitator



Gobinda Chandra Roy
Village Facilitator



Senas Mardy
Village Facilitator



Momotha Rani Goush
Village Facilitator



Md. Dalim Hossain
Village Facilitator



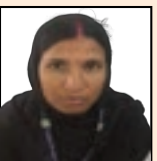
Shahida Banu
Village Facilitator



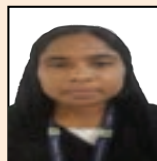
Md. Javed Iqbal
Village Facilitator



Shantona Rani Roy
Village Facilitator



Aloka Roy
Animator



Mst. Rokeya Khatun
Regional Office Assistant
cum Accountant



Rafiqul Islam
Regional Office Assistant
cum Accountant



Mst. Rekha Akter
Regional Office Assistant
cum Accountant



Lovely Sarker
Regional Office Assistant
cum Accountant



Md. Mamunur Rashad
Regional Office Assistant
cum Accountant



Khalilur Rahaman
Trainer-JSI ICT



Arun Adhikari
Guard



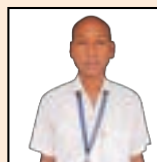
Mohidul Islam
Guard



Md. Irshad Hossain
Guard

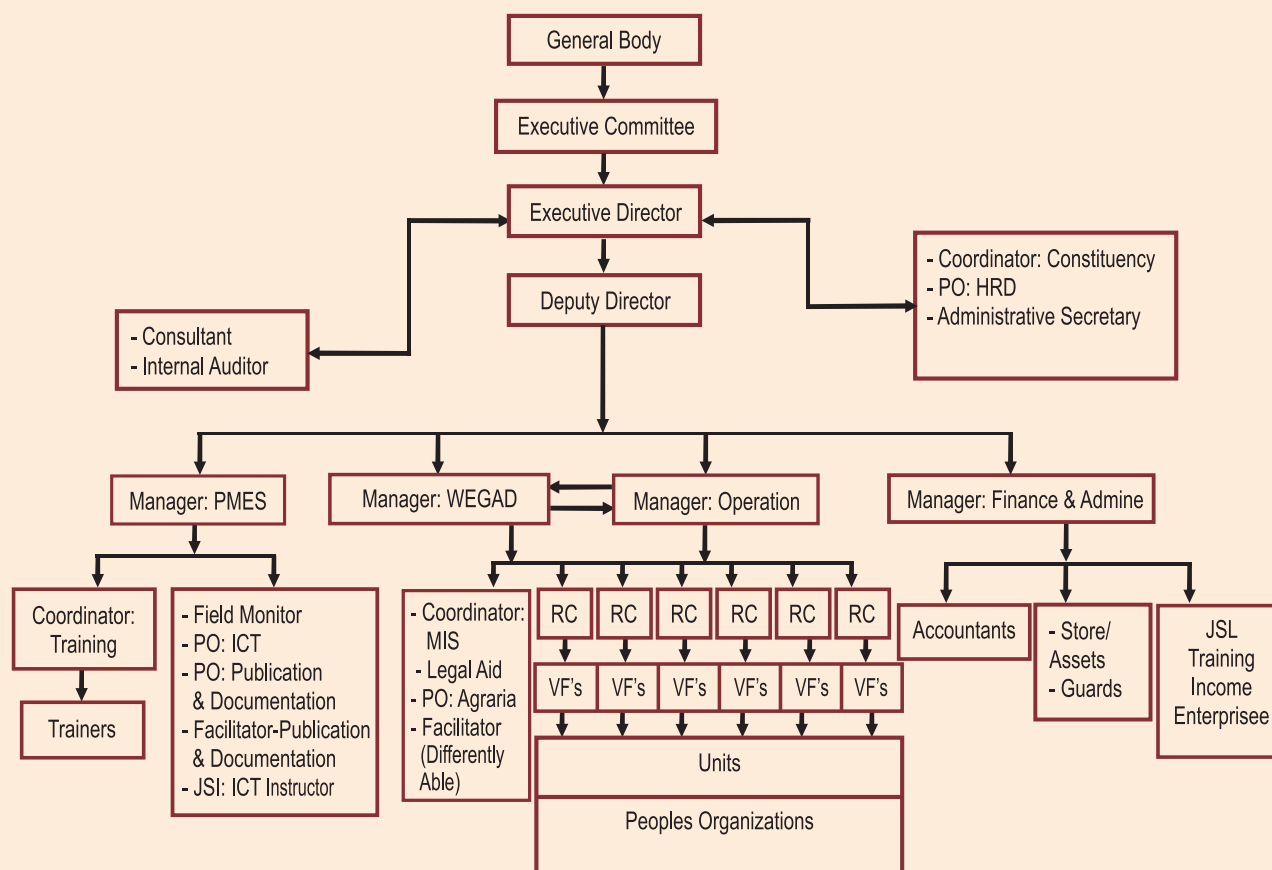


Nura Alam Siddique
Driver



Md. Ishaque Ali
Care Taker-JSI

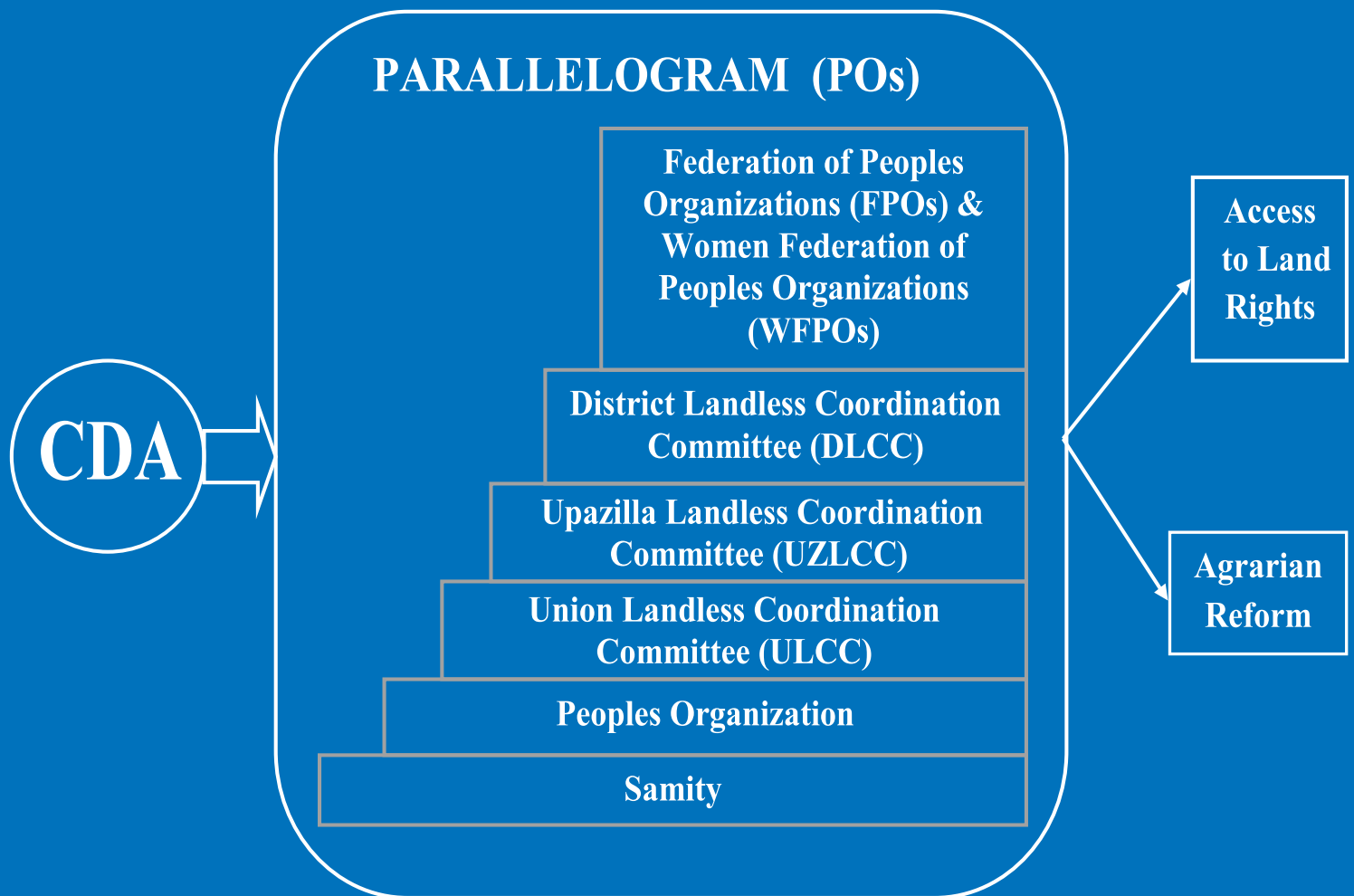
CDA's Organogram



**THANK
YOU**

ANNUAL REPORT 2022-2023

Power Shifting Strategy



Facilitating

Strengthening
Power

Access to
Resources & Restoration



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