

Bangladesh Environmental Lawyers Association (BELA)

Independent Auditor's Report
&
Audited Financial Statements

For the year ended 30 June 2016



ACNABIN

Chartered Accountants

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Independent Auditor's Report
To The Governing Body of
Bangladesh Environmental Lawyers Association (BELA)

We have audited the accompanying consolidated financial statements of "Bangladesh Environmental Lawyers Association (BELA)" which comprise the Consolidated Statement of Financial Position as at 30 June 2016 and the Consolidated Statement of Income and Expenditure and Consolidated Statement of Receipts and Payments for the period from 01 July 2015 to 30 June 2016 and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Consolidated Financial Statements

The Management of BELA is responsible for the preparation of financial statements that give a true and fair view in accordance with the accounting policies as summarised in Note # 2 to the financial statements, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSAs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the Consolidated Financial Statements of "BELA" give a true and fair view, in all material respects, the Financial Position as at 30 June 2016, Income & Expenditure and Receipts & Payments for the year then ended in accordance with the accounting policies described in note # 2.0 to notes to the Financial Statements.

Dhaka
15 December 2016

Acnabin

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Chartered Accountants

Bangladesh Environmental Lawyers Association (BELA)
Consolidated Statement of Financial Position
As at 30 June 2016

	Notes	Taka	Taka
		30.06.2016	30.06.2015
Assets			
Fixed Assets			
Property, Plant & Equipment	3.0	1,684,223	1,907,780
		1,684,223	1,907,780
Current Assets			
Fixed Deposit	4.0	6,189,383	5,633,650
Cash & Bank Balances	5.0	4,931,420	5,350,377
Advance Office Rent	6.0	230,350	230,350
Tax Deducted at Source		126,950	102,676
Security Deposits		129,600	129,600
Accrued Interest on FDR		118,239	41,172
		11,725,942	11,487,825
		13,410,166	13,395,606
Fund & Liabilities			
Fund			
Unutilized fund	7.0	12,691,269	12,983,540
		12,691,269	12,983,540
Liabilities			
Accounts payable	8.0	274,895	240,430
Loan Account	9.0	330,496	77,760
Provision for expenses	10.0	-	14,669
Income Tax provision	11.0	79,207	79,207
Advance Against Expenses	12.0	34,300	-
		718,897	412,066
		13,410,166	13,395,606

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

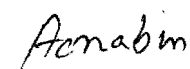

Chairman
BELA


Chief Executive
BELA


Treasurer
BELA

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

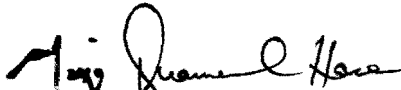
Dhaka
15 December 2016



ACNABIN
Chartered Accountants

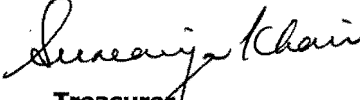
Bangladesh Environmental Lawyers Association (BELA)
Consolidated Statement of Income and Expenditure
For the year ended 30 June 2016

	Notes	Taka	
		01.06.2015- 30.06.2016	01.06.2014- 30.06.2015
Income			
Grant Income	13.0	34,344,651	28,084,599
Overhead		1,725,974	1,693,874
EC Donation		-	190,000
FDR Interest		722,846	608,474
Accrued Interest on FDR		118,239	228,248
Other Income	14.0	23,750	64,971
Bank Interest		102,543	204,600
		37,038,003	31,074,767
Expenditure			
Personnel Expenses	15.0	18,835,649	16,876,809
Programme Expenses	16.0	10,252,236	5,566,183
Administrative Expenses	17.0	5,724,585	5,327,206
Overhead Expenses	18.0	1,572,599	1,669,563
Audit Fees		104,558	291,350
Subscription Fees		183,458	167,015
Donation Refund		-	85,018
Service Benefit		100,000	-
Bank Charges		55,610	97,252
Depreciation		501,580	564,988
		37,330,274	30,645,385
Surplus/(Deficit) before Tax		(292,272)	429,382
Less: Income Tax Expenses		-	(79,207)
Surplus/(Deficit) during the period		(292,272)	350,175

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

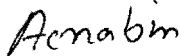

Chairman
BELA


Chief Executive
BELA


Treasurer
BELA

This is the consolidated statement of income & expenditure referred to in our separate report of even date.

Dhaka
15 December 2016


ACNABIN
Chartered Accountants

Bangladesh Environmental Lawyers Association (BELA)
Consolidated Statement of Receipts & Payments
For the year ended 30 June 2016

		Taka	Taka
		01.06.2015- 30.06.2016	01.06.2014- 30.06.2015
Opening Balance			
Cash at Bank		5,321,783	6,081,451
Cash in Hand		28,594	13,759
		5,350,377	6,095,210
Receipts			
Grant Receipt	13.0	34,344,651	28,084,599
Balance transfer from closed project		-	2,285,532
Overhead		1,725,974	1,693,874
Loan		411,909	-
Loan Refund		277,499	119,250
Bank Interest		102,543	204,600
FDR Interest		208,285	169,864
EC Donation		-	190,000
Advance Realized		-	27,000
Advance against Expenses		34,300	-
Other Income	14.0	23,750	64,971
		37,128,911	32,839,691
		42,479,287	38,934,901
Payments			
Personnel Expense	15.0	18,835,649	16,876,809
Programme Expense	16.0	10,252,236	5,454,085
Administrative Expenses	17.0	5,739,254	5,561,952
Bank Charges		55,610	93,252
Overhead Expenses	18.0	1,538,134	1,672,983
Balance Transfer from Close Project		-	2,092,472
Capital Expenditure		278,022	353,772
Subscription/Membership Fees		183,458	167,015
Audit Fees		104,558	291,350
Loan paid		436,671	75,000
EC Loan Refund		-	360,815
FDR		-	500,000
Donation Refund		-	85,018
Service Benefit		100,000	-
Income Tax on FDR		24,274	-
		37,547,867	33,584,523
Closing Balance			
Cash at Bank		4,915,881	5,321,783
Cash in Hand		15,539	28,594
		4,931,420	5,350,377
		42,479,287	38,934,901

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

Mir Hamid Hossain
Chairman
BELA

Wahidul Hossain Khan
Chief Executive
BELA

Sreeraj Chatterjee
Treasurer
BELA

Bangladesh Environmental Lawyers Association (BELA)
Notes to the Consolidated Financial Statements
For the year ended 30 June 2016

2.0 About the organization

Bangladesh Environmental Lawyers Association (BELA), a non-governmental organization of lawyers was set up in 1992 in response to the global call for movement to protect and conserve natural environmental that has strong justification in a rural agronomy based country like Bangladesh. Founded by Dr. Mohiuddin Farooque, BELA launched its mission in 1993 as an advocacy group of young lawyers. Since then, it has been working out techniques and strategies to accord legal protection to environment and its various resources. The efforts of BELA through public interest litigation have truly sensitized the concept of 'environmental justice' in the country that now has special courts to deal with environmental offences. The organization has adopted various means to create awareness amongst major actors and the common people to activate the great bulk of environmental legislation. BELA has always emphasized on and advocated for wider participation in law making and policy planning to bring in changes in the isolated trend of laws and policy framing.

2.1 Legal Status

BELA is registered under the Societies Registration Act, 1860 (Registration No. S-1457(17)/92 dated 18 February 1992. BELA is also registered with the NGO Affairs Bureau of the Government of the people's Republic of Bangladesh under the Foreign Donation (Voluntary Activities) Regulation Ordinance, 1978 (Registration No. 713 dated 13 June 1993) and renewal, dated 13 June 2013

2.2 Objective

The objective of BELA is to promote environmental justice and contribute towards the Development of sound environmental Jurisprudence.

2.3 Strategies

BELA has chosen the following intervention strategies to achieve its objective:

- i) Sensitize environmental issues and create greater awareness on environmental laws.
- ii) Undertake study on and research into the regulatory regime on environment.
- iii) Ensure implementation of environmental laws through filing of cases or seeking administrative relief.
- iv) Initiate the process of empowering people through awareness to ensure accountability, access and participation in environmental governance.
- v) Organize legal measures to protect eco-system and connected rights of the concerned groups.
- vi) Eventually create a core group of environmental activities.
- vii) Undertake legislative advocacy.
- viii) Provide legal assistance and support endeavors for protection of environment.
- ix) Develop network with local, national and international groups/bodies/agencies working on environment.

2.4 Target Beneficiaries

The beneficiary of BELA's activity is perhaps every human and non-human being. In attempting to protect people's rights and legitimate interests, BELA's efforts aimed from top echelon of the society and governance to the little mass whose lives and livelihood are often forfeited in various disguise and means.

2.5 Activities

The activities of BELA are complementary to each other. A quick reflection on the following will reveal the areas in which BELA has been involved so far.

2.6 Research

To disseminate information on environment regulations, BELA undertook a good number of research works and published the following books:

- i) Judicial decision on environment In South Asia, Vol- I & 2
- ii) Antorjatik Ain-C poribesh
- iii) Poribesh: Rojnotic Doler Bhumika (In Bengali)
- iv) Environment: Role of Political
- v) Environmental Regulatory Regime: A Selected Bibliography covering the SAARC Region
- vi) Loko Shakitye Poribesh (In Bengali)
- vii) Environment in Folklore
- viii) Poribesh O Onushandani Sangbadkkota (In Bengali)

- Environment and Investigative Journalism
- Laws Regulating Environment in Bangladesh
- Laws and Custom on Forestry in Bangladesh: Issues and Remedies
- Regulatory Regime on Inland Fisheries in Bangladesh: Issues and Remedies
- Intellectual Property Rights in Bangladesh
- Handbook in environment Laws

Besides, BELA quarterly published two newsletters, in English and Bengali, called BELA Newsletter and BELA Barta respectively. These publications report current environmental actions and events with legal analysis. They offer and act as readily available information to the readers in the given subject, makes the readers aware and promote advocacy. Regular research is also conducted to support BELA's legal initiatives like public interest suits, mediation, legal advice and so on.

1.1 Creating Public Awareness

Training

To ensure that need for environment activism receives appreciation, BELA offers 5 (five) sets of regular training.

1.1.1 Cross Sectoral People

A week-long training on environment and environmental law is offered once in every three months that is open for lawyers, NGO workers and government officials.

1.1.2 Media

To ensure that the media is equipped with the right information and reporting strategy, a BELA training on Investigative Reporting on Environmental Issues is organized once every year that is participated by journalists of national and international media. The training emphasizes on practical learning of the journalists and hence arranges for field investigation on environmental issues.

1.1.3 Judges

Special workshop is organized exclusively for judicial officers. Such workshops have become all the more necessary given the fact that Bangladesh now has Environmental courts to deal with environmental offences.

Constitutional and civic rights, child rights, environmental rights, health rights are the subject of these training where the participants are also given practical demonstration on dissemination techniques and management of school wastes.

In all BELA training sectors make deliberations on environmental issues, management and legal administration.

Besides these training, through organizing seminars, lectures, debate and so on, BELA disseminated relevant information focusing on important environment issues and themes to different groups and institutions.

1.2 Public Interest Litigation (PIL)

The use of legal mechanism as a tool produced various means and ends in addressing environmental injuries. The agenda of PIL were mainly based on strategic issues to generate awareness amongst the common people and all the actors for development of a realistic regulatory framework and provincial environmental jurisprudence.

Meanwhile, BELA has instituted 45 cases in environmental issues. The cases involve wide range of issues including river pollution, industrial pollution, labor welfare, compensation for losses inflicted by development projects, encroachment and derogation of important wetland, relocation of industry and so on.

Following a BELA case, the concept of PIL was recognized by the judiciary that has allowed the millions of voiceless an access to the formal justice system.

Other major achievements of BELA include recognition of right to environment as part of constitutional 'right to life' directive judgements in mitigating industrial pollution and vehicular pollution; addressing payment of environmental compensation in development projects; river encroachment; unlawful filling of flood plain zones and so on.

Most recently, BELA has set up a regular cell where complaints are received and scrutinized for legal persuasion.





1.12 Documentation and Library

To reach out to the mass people, BELA prepares animated cartoons, televisions spots, drama, documentary that serve the purpose of educative material when disseminated through electronic media. While all these productions of BELA have been aired or otherwise disseminated, BELA continues to produce similar items for wider dissemination.

The organization has a library of about 4,000 books, journals, reports and mimeographs of important national and overseas materials with a full time librarian. It is open to every one wishing to use the same and there is an open reading room. BELA has collection of newspaperclippings on environment since 1993. These clippings are filed and kept in 18 sub sectors.

1.13 Source of Fund

BELA is a non-government, non-profitable organization that conducts its activities mainly with assistance from international donor agencies.

1.14 Management

BELA has two tiers, one is the policy forming body and the other is the executive wing. A 9 members executive committee of established and practicing lawyers adopt the operational policies for the organization while a wing of staffs (including professional and support) implement the organizational agenda and complement the organizational objectives.

1.15 Offices

In addition to the Dhaka office, BELA has six liaison offices in Khulna, Rajshahi, Barisal, Chittagong, Sylhet and Tangail.

1.16 Memberships and Networking

BELA has obtained memberships of a number of reputed international and national organizations. It is a member of the Coalition of Environmental NGOs (CEN) in Bangladesh & Federation of NGOs in Bangladesh. As a member of the Environmental Law Alliance Worldwide (ELAW) BELA hosts the E-LAW, Bangladesh offices. BELA also has the membership of IUCN the world Conservation Union and the South Asian watch on trade, globalization and environment.

2.0 Summary of Significant Accounting Policies

2.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention. Accrual basis accounting has been followed in recording and reporting the transactions.

2.2 Components of the Financial Statements

The components of financial statements include the following:

- i) Consolidated Statement of Financial Position.
- ii) Consolidated Statement of Income and Expenditure
- iii) Consolidated Statements of Receipts and Payments.
- iv) Notes to the Consolidated Financial Statements.

2.3 Basis of Presentation

The financial statements present the transactions and balances of BELA as a whole. The information in this financial statements is presented in accordance with the Bangladesh Financial Reporting Standards (BFRS) and the recommendation and formats provided by BELA management.

2.4 Basis of consolidation

Consolidation has been done by adding together the line items of the financial statements of twelve (12) projects, general and mother account. Any inter-project transactions have been eliminated during consolidation.

2.5 Comparative Financial Information

Comparative figures in consolidated statement of financial position, consolidated statement of income & expenditure and consolidated statement of receipts and payments are of twelve months whereas the current year's consolidated financial information of those components are of twelve months also.



2.16 Going Concern

The financial statements have been prepared on the basis of BELA being a going concern that will continue in operation for the foreseeable future.

2.17 Reporting Currency

All of assets, liabilities, fund, income and expenditure of BELA are denominated in terms of Bangladesh Taka, the local currency. Hence BELA is not subject to foreign currency risks.

2.18 Property, Plant and Equipment

All items are initially recognized at cost. All items are shown as cost less accumulated depreciation. Depreciation is charged as expenses on a diminishing method of depreciation on prescribed rates. The following are the annual rates used:

Particulars	Rates
Office Equipment	25%
Furniture & Fixture	20%
Vehicle	13%

2.19 Recognition of Grants/ Donations

Donations/ grants are recognized when BELA has reasonable assurance that it will comply the conditions attached with the grants/donations.

The donations are reported as grant income on the consolidated statement of income & expenditure , and shown separately from income generated by BELA financial operations.

Donor's contributions have been considered as grants for the operation to the extent they relate to the current period and recognized as grant. Contributions received during the year but not expended have been carried forward as unutilized fund.

2.20 Fixed Deposit Receipt

Fixed Deposit Receipt (FDR) has been shown on the Financial Statements comprise principle amount and interests received. Accrued FDR Interest has been shown separately. The amount of TDS which has already been paid recorded as per section-64 of Income Tax Ordinance-1984.

2.21 Provision for Expenses

Provisions for liabilities are recognized when BELA has a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount can be made. Provisions are reviewed at each financial position date and adjusted to reflect the current best estimate. This financial year provision is made only for Income Tax.

2.22 Payable

Payables are stated at cost which is the fair value of the consideration to be paid in the future for goods and services received.

2.23 Event's After the Reporting Period

There were no material events occurred after the reporting date.

2.14 Advance Taxes

The amount of advance Income Taxes are advance tax paid as per section-64 of Income Tax Ordinance-1984.

2.15 Reporting period

This financial statements have been prepared for the period from 01 July 2015 to 30 June 2016.

2.16 General

- i. Figures in the Financial Statements have been rounded off to the nearest Taka.
- ii. Previous year's balances are rearranged and adjusted where necessary to confirm with current year's presentation.



Taka	Taka
30.06.2016	30.06.2015

3.0 Property, Plant & Equipment

A. Cost

Opening Balance		5,655,369	8,525,002
Add: Purchase during this period		278,022	353,772
Less: Adjustment made during this period for closed project	3.01	-	(3,223,405)
Closing Balance		5,933,391	5,655,369

B. Depreciation

Opening Balance		3,747,588	5,801,860
Add: Depreciation for this period		501,580	564,988
Less: Adjustment made during this period for closed project	3.01	-	(2,619,259)
Closing Balance		4,249,168	3,747,589

Written Down Value (A-B)

1,684,223	1,907,780
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3.1 Adjustment details:

Closed Project Name	Assets Value	Depreciation Value
TAF	-	1,260,250
FORD	-	560,500
ICCO & NOVIB	-	686,395
CIDA	-	155,700
FAO	-	68,975
ARD	-	213,899
FGHR	-	11,300
RIU	-	123,086
NOVIB-6344	-	143,300
	-	3,223,405

4.0 Fixed Deposit Receipt

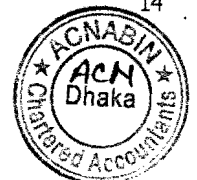
Opening Balance		5,633,650	4,614,640
Add: Deposit during the year		-	500,000
		5,633,650	5,114,640
Add: FDR interest added with principle amount		514,561	
Add: Interest added with principle FDR amount of United Lising		41,172	331,934
Add: Accrued Interest on FDR of DBH		-	187,076
FDR Amount as per Financial Position		6,189,383	5,633,650

5.0 Cash & Bank Balance

Cash in Hand	5.01	15,539	28,594
Cash at Bank	5.02	4,915,881	5,321,783
		4,931,420	5,350,377

5.1 Cash in hand

General Fund		425	1,197
Planesher Jonno Project – Promoting Environmental Justice		68	68
Building Awareness on Food Security (LUSH)		4,236	-
Defending Environmental Rights (Goldman)		2	-
SELA- FOEI -2		92	92
Promoting Sustainable Building in B anglades (OXFAM GB)		2,105	-
Protecting Environmental Rights and Justice (NOVIB)		23	23
Strengthening Environmental Justice		-	14



Taka	Taka
30.06.2016	30.06.2015
5	5
8,583	27,195
15,539	28,594

Protecting Environmental Rights and Promoting Justice (DANIDA)
Defending Environmental Rights (CLS)

5.22 Cash at Bank

General Fund	1,020,152	1,796,420
Mother Account (New)-SCBL	120,108	188,420
Manusher Jonno Project – Promoting Environmental Justice	90,295	88,638
Defending Environmental Rights (Goldman)	359,030	-
BELA-BNL	14,129	14,128
BELA-FOEI	16,346	300,151
BELA- FOEI -2	30,630	22,278
Protecting Environmental Rights and Justice (NOVIB)	2,329	3,504
Water Rights in Asia	1,205	2,406
Strengthening Environmental Justice	1,121	823,925
Protecting Environmental Rights and Promoting Justice (DANIDA)	13,629	10,657
Promoting Sustainable Building in Bangladesh (OXFAM GB)	2,710,701	-
Defending Environmental Rights (CLS)	62,054	2,071,255
Defending Environmental Rights and Livelihood Project	474,152	-
	4,915,881	5,321,783

6.0 Advance Office Rent

Opening Balance	230,350	203,350
Add: Advance paid during the year	-	54,000
	230,350	257,350
Less: Realised during the year	-	27,000
	230,350	230,350

Taka	Taka
30.06.2016	31.05.2015

7.0 Unutilized Fund

Opening Balance	12,983,540	12,274,550
Add: Surplus/(Deficit) during the year	(292,272)	350,175
	12,691,269	12,624,725
Add: Prior year adjustment	-	261,000
Add: Prior year adjustment	-	111,000
Add: Provision for Expenses Realized Last Year	-	397,900
Add: Balance transfer from FOEI project	-	193,060
	12,691,269	13,587,685
Less: Adjustment made during the year for write off assets of closing projects	-	(604,145)
	12,691,269	12,983,540

8.0 Accounts payable

Opening Balance	240,430	699,167
Add: Payable during the period:		
Programme Expenses	-	240,430
Payable for overhead expenses	18.0	274,895
Less: Adjusted during this period		
Prior year adjustment		(261,000)
Prior year adjustment		(111,000)
Adjusted with programme expenses	(240,430)	(128,332)
Adjusted with administrative expenses	-	(195,415)
Adjusted with overhead expenses	-	(3,420)
	274,895	240,430



9.0 Loan Account

Opening balance
Add: Received during the year (Realized)

Less: Paid during the year

	Taka 30.06.2016	Taka 30.06.2015
	77,760	394,325
	689,408	119,250
	767,168	513,575
9.01	(436,672)	(435,815)
	330,496	77,760

9.01 Loan Paid during the year

Loan-FoEi
Loan- Oxfam GB
Personal Loan
Loan Paid to General Account

	156,012	-
	10,660	-
	171,000	-
	99,000	-
	436,672	-

10.0 Provision for Expenses

Opening balance
Less: Adjusted/paid during the year

Add: Provision made during the year

	14,669	397,900
	(14,669)	(397,900)
	-	-
	-	14,669
	-	14,669

11.0 Income Tax Provision

Last year provision
Bank Interest
FDR Interest
Other Income
Total Income

	79,207	-
	-	204,600
	-	608,474
	-	64,971
	79,207	878,046

Tax Calculation:

On 1st Tk. 220,000 @ 0%
On Next Tk. 300,000 @ 10%
On Next Tk. 328,045 @ 15%

	-	-
	-	30,000
	-	49,207
	79,207	79,207

12.0 Advance Against Expenses:

ICN Membership fees

	34,300	-
	34,300	-

13.0 Grant Income

Building Awareness on Food Security (LUSH)
Donation received from Manusher Jonno-New
Inter Pares
Defending Environmental Rights (CLS)
Defending Environmental Rights (GOLDMAN)
FoE
OXFAM (GB)
Others
Others Receipt (General)

	Taka 01.06.2015- 30.06.2016	Taka 01.06.2014- 30.06.2015
	1,586,835	-
	801,316	1,045,331
	-	2,703,514
	22,500,000	23,602,000
	3,474,000	-
	-	352,902
	3,450,000	-
	-	380,852
	2,532,500	-
	34,344,651	28,084,599



14.0 Other Income

	Taka 01.06.2015- 30.06.2016	Taka 01.06.2014- 30.06.2015
Miscellaneous Income	6,250	-
Sales of Books	11,700	4,971
Training Fees	5,800	60,000
	23,750	64,971

15.0 Personnel Expenses

Accountant/Accounts officer	15.01	2,833,157	2,298,441
Admin & Documentation officer		927,637	1,019,071
Campaign Manager		43,500	-
IT Officer		188,347	655,911
Coordinator	15.02	3,501,871	3,333,261
Driver		80,918	-
Evaluation & Monitoring Officer/Monitoring officer		881,965	-
Field based officer	15.03	5,572,858	5,315,860
Campaigning Officer		67,000	-
Chief Executive		172,088	-
Communication / Liaison Officer		260,000	-
Volunteer		120,000	-
Honorarium for Consultant		-	567,474
Legal Advisor/Expert	15.04	1,211,710	974,296
Monitoring Officer - 1		-	803,000
Office Assistant/Service Staff/Support Staff		181,607	385,440
Office Assistant/Service Staff/		485,014	-
Project Associate		325,000	-
Research Associate and Research officer	15.05	1,829,720	1,284,800
Support Staff / Peon		-	222,055
Driver Salary & Allownaces		-	17,200
Salary & Allownaces		153,257	-
As per Consolidated Statement of Income & Expenditure		18,835,649	16,876,809
Less: Payable made during this year		-	-
Add: Payable adjusted during this year		-	-
As per Consolidated Statement of Receipts and Payments		18,835,649	16,876,809

15.1 Accountant / Accounts Officer

Accountant/Accounts officer/ Finance Officer	1,247,119	702,700
Accounts Officer	225,000	249,506
Assistant Accounts Officer	1,285,323	1,181,950
Assistant Accountant	-	-
Finance / Admin Officer	50,000	164,285
Finance / Admin Officer	25,715	-
	2,833,157	2,298,441

15.2 Coordinator

Coordinator	513,645	-
Deputy Project Coordinator	842,775	-
Legal Coordinator	-	921,161
Deputy Legal Coordinator	2,145,451	481,800
Project Co-ordinator	-	1,930,300
	3,501,871	3,333,261

15.3 Field Based Officer

Field Accounts Officer	-	-
Field Manager	2,927,798	2,746,260
Field Officer	2,645,060	2,569,600
	5,572,858	5,315,860



	Taka	Taka
	01.06.2015- 30.06.2016	01.06.2014- 30.06.2015
15.04 Legal Advisor/Expert		
Lawyer Fees	570,000	477,896
Senior Lawyer Fees	641,710	496,400
	1,211,710	974,296
15.05 Research Associate and Research officer		
Research Associate	1,369,720	1,284,800
Research Associate - 1	85,000	-
Research Associate - 2	75,000	-
Research Assistant	300,000	-
	1,829,720	1,284,800
16.0 Programme Expenses		
Briefing paper on participatory Management guideline	287,553	151,800
Public Hearing / Consultation	427,526	323,417
Capacity Building	62,192	2,200
World Environment Day	-	4,170
Assistance to Forest Dwellers	-	15,920
Action Research Study(MJF)	112,500	-
Assistance to Community Member(MJF)	36,000	-
BTP (MJF)	252,542	-
Book Purchase	51,220	-
Documentation	16.01 2,357,803	1,144,525
Discussion for Beneficiary/Workshop	880,500	-
Legal Aid and Assistance	16.02 1,673,182	1,427,447
Gathering for Human Chain/Rally	196,000	-
Field Visit Expenses, Transport, Lodging & Perdiem	774,426	326,702
Issue Based Discussion / Workshop / Meeting	361,776	-
Regional Workshop	801,797	-
Field visit-Monitoring	31,759	-
FDG	295,960	-
Research Study	172,500	-
Judicial Officers	134,971	-
Staff Coordination Meeting	45,436	-
Staff Orientation	25,673	-
Community consultation	-	21,260
Day Observance	105,718	19,250
Expert Opinion, Scientific Test	-	112,500
Foreign Travel & Tour	-	18,045
Meeting / Seminar / Workshop	353,702	8,000
Public Interest Litigation	-	168,600
RTI	-	6,000
Fund	-	17,900
Court/Legal/Field Expenses(MJF)	14,400	-
Staff Coordination Meeting	-	19,486
National Day Observance	-	68,445
Training related Activities	16.03 -	903,958
Networking & Communication	16.04 38,853	-
Workshop related Activities	16.05 758,247	806,558
As per Consolidated Statement of Income & Expenditure	10,252,236	5,566,183
Payable made during this year	-	(240,430)
Payable adjusted during this year	-	128,332
As per Consolidated Statement of Receipts and Payments	10,252,236	5,454,085



16.01 Documentation

Document Collection ,Map,Still Picture etc
TV Slides Airing
TV Reporting
Publication Books & Printing
Publication & Documentation - TV spot
Publication Books & Printing

Taka	Taka
01.06.2015- 30.06.2016	01.06.2014- 31.05.2015
30,000	85,145
1,023,500	-
180,000	-
1,124,303	-
-	23,385
-	1,035,995
2,357,803	1,144,525

16.02 Legal Aid and Assistance

File Contempt Petitions
Legal Cases - Follow up
Environmental Legal Cases followup
Environmental Legal Cases,New
Field Surveys to Follow up Cases
Field Visit to Follow up Cases
Follow up Cases - RTI Application
Follow up cases
Court / Legal / Field Expenses

33,100	-
45,000	-
-	552,639
623,060	688,708
106,030	-
259,781	-
34	-
606,177	20,000
-	166,100
1,673,182	1,427,447

16.03 Training Related Activities

Training for Cross Sectoral Actors
Training for Judges and Police officers

-	613,107
-	290,851
-	903,958

16.04 Networking and Communication

Networking

38,853	-
38,853	-

16.05 Workshop Related Activities

Community consultation
Community Focus Group Discussion
Community workshop & field visit
Consultancy
Workshop

23,962	-
33,155	-
64,337	-
636,793	-
-	806,558
758,247	806,558

17.0 Administrative Expenses

Advertisement Expenses
Communication & Documentation
Milad-Founder
Monthly Planing and Review Meeting
Recruitment Cost
Stationery
Telephone Bill
Local Travelling
Refreshment
Utilities
Festival Bonus
Food Allowance
News Paper & Book
Office & Equipment Maintenance
Overtime
EC Meeting / AGM Expenses
Office Expenses
Office Rent
VAT
AIT
Insurance for Office Assets
Membership Fees

2,402,882	73,960
252,965	268,100
54,111	61,234
1,275	-
13,768	-
106,565	-
4,800	-
53,806	-
155,997	-
85,873	-
32,631	-
64,900	-
22,720	-
1,052,698	-
77,991	-
24,924	28,169
-	2,151,793
399,613	2,205,549
5,855	-
11,708	-
32,285	-
75,411	-





	Taka	Taka
	01.06.2015- 30.06.2016	01.06.2014- 30.06.2015
Visibility Action	280,401	-
Perdiem	-	136,570
Travel/Local Conveyance and Perdiem	434,353	262,999
Printing	-	59,000
Miscellaneous	77,053	79,832
As per Consolidated Statement of Income & Expenditure	5,724,585	5,327,206
Less: Provision made during this period	-	(14,669)
Add: Provision adjustment for last year	14,669	195,415
Add: Advance paid against office expenses	-	54,000
As per Consolidated Statement of Receipts and Payments	5,739,254	5,561,952
18.0 Overhead Expenses		
Overhead Expenses during the year for CLS project	1,538,134	-
As per Consolidated Statement of Receipts and Payments	1,538,134	-
Less: last year payable payment for CLS project	(240,430)	-
Add: Payable made during this year for CLS project	274,895	-
As per Consolidated Statement of Income & Expenditure	1,572,599	-



Bangladesh Environmental Lawyers Association (BELA)
Consolidated Schedule of Fixed Assets
As on 30 June 2016

Particulars	COST			Rate (%)	DEPRECIATION			Written Down Value	
	Opening Balance	Addition during the year	Closing Balance		Opening Balance	Charge during the year	Closing Balance		
BELA	Office Equipment	418,140	1,700	419,840	25%	289,032	32,702	321,734	98,106
	Furniture & Fixture	240,200		240,200	20%	159,627	16,115	175,742	64,458
	Vehicle	1,238,600		1,238,600	13%	1,065,696	21,613	1,087,309	151,291
	1,896,940	1,700	1,898,640		1,514,355	70,430	1,584,785	313,855	
UNDP	Office Equipment	506,900		506,900	25%	433,074	18,457	451,530	55,370
	Furniture & Fixture	15,000		15,000	20%	12,530	494	13,024	1,976
		521,900	-	521,900		445,604	18,951	464,554	57,346
Manusher Jonno	Office Equipment	434,313		434,313	25%	332,069	25,561	357,630	76,683
	Furniture & Fixture	518,980		518,980	20%	385,452	26,706	412,157	106,823
		953,293	-	953,293		717,521	52,267	769,787	183,506
Diffending Env. Rights	Office Equipment	1,243,622	83,600	1,327,222	25%	377,645	237,394	615,039	712,183
	Furniture & Fixture	-	9,110	9,110	20%	-	1,822	1,822	7,288
		1,243,622	92,710	1,336,332		377,645	239,216	616,861	719,471
NOVIB	Office Equipment	149,419	-	149,419	25%	106,003	10,854	116,857	32,562
	Furniture & Fixture	772,675		772,675	20%	533,195	47,896	581,091	191,584
		922,094	-	922,094		639,198	58,750	697,948	224,146
GOLDMAN (JCF)	Office Equipment	-	183,612	183,612	25%	-	45,903	45,903	137,709
	Furniture & Fixture	-		-	20%	-	-	-	-
		-	183,612	183,612		-	45,903	45,903	137,709
NOVIB-A-760-2	Office Equipment	117,520	-	117,520	25%	53,266	16,064	69,329	48,191
		117,520	-	117,520		53,266	16,064	69,329	48,191
Total Balances as at 30 June 2016	5,655,369	278,022	5,933,391		3,747,588	501,580	4,249,168	1,684,223	
Total Balances as at 30 June 2015	5,301,597	353,772	5,655,369		3,182,600	564,988	3,747,588	1,907,781	

