

Ref: 2/2078/79

## Independent Auditor's Report

To  
The Executive Committee  
Forum for Protection of Public Interest (Pro-Public)  
Kathmandu, Nepal

### Opinion

We have audited the accompanying financial statements of Forum for Protection of Public Interest (Pro-Public), which comprises the Statement of Financial Position, Statement of Income and Expenditure, Statement of Changes in Reserves, Statement of Cash Flows and the Fund Accountability Statement as on Ashadh 31, 2078 (July 15, 2021) and a summary of significant accounting policies and other explanatory notes.

In our opinion the accompanying financial statements present fairly, in all material respect gives a true and fair view of the financial position of Forum for Protection of Public Interest (Pro-Public) as at Ashadh 31, 2078 (July 15, 2021) and of the receipt and expenditure for the year ended Ashadh 31, 2078 (July 15, 2021) on the basis of accounting policies states in the accompanying explanatory notes to the accounts.

### Basis for Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Nepal, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting policies declared in the explanatory notes. This responsibility includes designing, implementing and maintaining internal control which are relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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

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



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

Our objectives are to obtain reasonable assurance about whether the financial statements 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 NSAs 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 NSAs, we exercise professional judgments 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 the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

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.

  
Arun Luitel, FCA  
Partner  
KB Chitracar & Co.  
Chartered Accountants  
Bhanimandal, Lalitpur  
Date- 3<sup>rd</sup> September, 2021  
UDIN : 210903CA004627wYgm



**Forum for Protection of Public Interest (Pro-Public)**  
**Kuleshwor, Kathmandu**  
**Statement of Financial Position**  
**As on 31/03/2078**

(Amount in NPR)

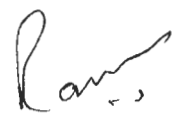
Assets	Schedule	Current Year	Previous Year
Property, Plant and Equipment	1	13,708,791	14,932,144
Capital Work in Progress	1	27,830,046	27,398,099
Investment	2	10,800,000	9,800,000
Cash and Cash Equivalent	3	5,111,208	4,074,404
Advances, Deposits and Receivables	4	525,510	1,083,636
<b>Total Assets</b>		<b>57,975,555</b>	<b>57,288,282</b>
Fund and Liabilities	Schedule	Current Year	Previous Year
Restricted Fund	5	3,549,390	576,704
Unrestricted Fund	6	37,066,656	37,425,734
Capital Fund	7	13,708,791	14,932,144
Accounts Payable	8	3,650,717	4,353,701
<b>Total Liabilities</b>		<b>57,975,555</b>	<b>57,288,282</b>

*Notes to the financial statement and Schedules are part of financial statement*

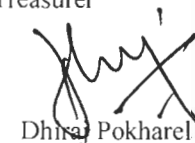
As per our report of even date



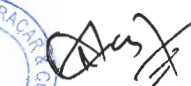
Prakash Mani Sharma  
Executive Chair

Rama Pant Kharel  
Treasurer



Dhira Pokharel  
General Secretary

Arun Luitel, FCA  
Partner  
KB Chitracar & Co  
Chartered Accountants

Date- Bhadra 18, 2078  
Place: Kathmandu, Nepal

**Forum for Protection of Public Interest (Pro-Public)**  
**Kuleshwor, Kathmandu**  
**Statement of Changes in Fund Balance**  
**As on 31/03/2078**

*Amount in NPR*


Description	Restricted Fund	Unrestricted Fund	Capital Fund	Total
Balance as at 1 Shrawan 2077	3,670,183	37,422,393	15,794,664	56,887,239
Result for the Year				-
Allocation of results to Restricted Reserves	(3,093,479)			(3,093,479)
Allocation of results to Unrestricted Fund		3,342		3,342
Allocation of results to Capital Fund			(862,520)	(862,520)
Balance as at 01 Shrawan 2077	576,704	37,425,735	14,932,144	52,934,582
Result for the Year				-
Allocation of results to Restricted Reserves	2,972,686			2,972,686
Allocation of results to Unrestricted Fund		(359,078)		(359,078)
Allocation of results to Capital Fund			(1,223,353)	(1,223,353)
Balance as at 31 Ashadh 2078	3,549,390	37,066,657	13,708,791	54,324,838

*The Notes on accounts form an integral part of the financial statements*

As per our report of even date

  
**Prakash Mani Sharma**  
 Executive Chair



  
**Rama Pant Kharel**  
 Treasurer

  
**Sonam Yangzom Sherpa**  
 Account Officer

  
**Dhiraj Pokharel**  
 General Secretary



  
**Arun Luitel, FCA**  
 Partner  
**KB Chitracar & Co**  
 Chartered Accountants

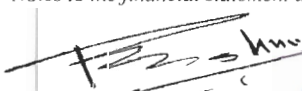
Date- Bhadra 18, 2078  
 Place: Kathmandu, Nepal

**Forum for Protection of Public Interest (Pro-Public)**  
Kuleshwor, Kathmandu  
**Statement of Income and Expenditure**  
For the period : 01/04/2077 To 31/03/2078

(Amount in NPR)

Particulars	Schedule	Current Year			Previous Year
		Restricted	Unrestricted	Total	
<b>Income</b>					
Civil Peace Service Program		4,549,208	-	4,549,208	6,773,795
Dialogue Mediation- RBS		-	-	-	4,208,048
Mott Macdonald		34,862	-	34,862	3,974,770
Chautari Natak 2020		9,464,556	-	9,464,556	8,309,200
Chautari Natak 2021		2,665,451	-	2,665,451	-
Enhancing civil society- TAF		31,689	-	31,689	-
WOMCOM		124,950	-	124,950	-
FOEI		65,565	-	65,565	65,000
EHRD		347,846	-	347,846	-
GLOF		1,769	-	1,769	-
Overhead Received		-	1,116,445	1,116,445	2,073,378.80
Interest Income		-	697,131	697,131	941,330
Other Income	10	-	721,043	721,043	59,000
Fund Balance transfer from projects		-	191,501	191,501	-
<b>Total</b>		<b>17,285,896</b>	<b>2,726,120</b>	<b>20,010,247</b>	<b>26,404,523</b>
<b>Expenditure</b>					
<b>Program Expenses</b>					
Civil Peace Service Program	11	2,318,970	-	2,318,970	3,769,827
Dialogue Mediation- RBS	11	-	-	-	3,483,090
Mott Macdonald	11	-	-	-	3,467,588
Chautari Natak 2020	11	6,300,822	-	6,300,822	4,598,075
Chautari Natak 2021	11	1,137,074	-	1,137,074	-
FOEI	11	-	-	-	65,000
GLOF	11	-	-	-	-
Fund transfer to other project/core		928,359	-	928,359	-
<b>Administration Expenses</b>					
Civil Peace Service Program	12	2,230,238	-	2,230,238	3,003,968
Dialogue Mediation- RBS	12	-	-	-	724,958
Mott	12	-	-	-	507,183
Chautari Natak 2020	12	2,426,876	-	2,426,876	3,711,125
Chautari Natak 2021	12	1,528,377	-	1,528,377	-
FOEI	12	65,565	-	65,565	-
EHRD	12	347,846	-	347,846	-
GLOF	12	1,769	-	1,769	-
<b>Core Fund Expenses:</b>					
Organizational Expenditure	15	-	3,085,199	3,085,199	3,070,368
Depreciation	1	-	1,367,293	1,367,293	1,608,581
<b>Total</b>		<b>17,285,896</b>	<b>4,452,492</b>	<b>21,736,619</b>	<b>28,009,763</b>
<b>Net Gain/Loss</b>		<b>0</b>	<b>(1,726,372)</b>	<b>(1,726,371)</b>	<b>(1,605,240)</b>

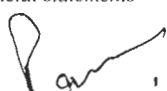
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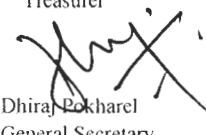
  
Prakash Mani Sharma  
Executive Chair

  
Sonam Yangzom Sherpa  
Account Officer


Date- Bhadra 18, 2078  
Place: Kathmandu, Nepal



  
Rama Pant Kharel  
Treasurer

  
Dhira Pokharel  
General Secretary



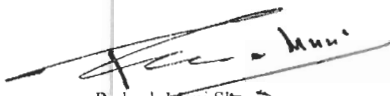
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Arun Luitel, FCA  
Partner  
KB Chitracar & Co  
Chartered Accountants

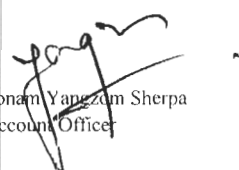
Forum for Protection of Public Interest (Pro-Public)  
Kuleshwor, Kathmandu  
Statement of Cash Flows  
As on 31/03/2078


(Amount in NPR)

Particulars	Current Year	Previous Year
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Surplus/Deficit	(1,726,371)	(1,605,240)
<b>Adjustments for Non cash Items:</b>		
Depreciation on property, plant and equipment	1,367,293	1,608,581
Interest Income	(682,706)	(941,330)
<b>Working Capital Adjustments:</b>		
Accounts Receivable	558,127	945,324
Accounts Payable	(702,983)	1,482,460
Changes in Restricted Fund Balance	2,972,686	(3,093,479)
<b>Net Cash from/(used in) operating Activities</b>	<b>1,786,045</b>	<b>(1,603,683)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(431,947)	(6,916,581)
Investment i.e. Fixed Deposit	(1,000,000)	2,200,000
Interest Received	682,706	941,330
<b>Net Cash from/(used in) investing Activities</b>	<b>(749,240)</b>	<b>(3,775,251)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest on Loan Received	-	-
<b>Net Cash from/(used) in financing Activities</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,036,804</b>	<b>(5,378,934)</b>
<b>CASH AND CASH EQUIVALENTS AT 1 Shrawan 2077</b>	<b>4,074,404</b>	<b>9,453,336</b>
<b>CASH AND CASH EQUIVALENTS AT 31st Ashadh 2078</b>	<b>5,111,208</b>	<b>4,074,404</b>

Notes to the financial statement and Schedules are part of financial statement

  
Prakash Mani Sharma  
Executive Chair

  
Sonam Yangzum Sherpa  
Account Officer

  
Rama Pant Kharel  
Treasurer



As per our report of even date

  
Arun Luitel, FCA  
Partner  
KB Chitracar & Co  
Chartered Accountants

  
Dhiraj Pokhrel  
General Secretary

Date- Bhadra 18, 2078  
Place: Kathmandu, Nepal



Forum for Protection of Public Interest (Pro-Public)  
Kuleshwar, Kathmandu

Schedules forming part of financial statement for the year ended on 31/03/2078

Schedule- 1: Property, Plant and Equipment

S.N.	Particulars	Opening Balance	Addition	Disposal	Total	Depreciation Rate	Depreciation	Closing Balance (WDV)	(Amount in NPR)
1	Land	9,070,177	-	-	9,070,177	-	-	9,070,177	
2	Building (CWIP)	27,398,099	431,947	-	27,830,046	-	-	27,830,046	
3	Furniture & Office Equipments	3,771,287	160,340	14,400	3,917,227	25%	964,928	2,952,299	
4	Vehicle	1,783,256	-	2,000	1,781,256	20%	356,251	1,425,004	
5	Other Assets	307,425	-	-	307,425	15%	46,114	261,311	
	<b>Total</b>	<b>42,330,243</b>	<b>592,287</b>	<b>16,400</b>	<b>42,906,130</b>		<b>1,367,293</b>	<b>41,538,837</b>	

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Forum for Protection of Public Interest (Pro-Public)  
Kuleshwor, Kathmandu

Schedules forming part of financial statement for the year ended on 31/03/2078

Amount in NPR

Schedule 2: Investment

Particulars	Current year	Previous year
Fixed Deposit - Global IME bank	3,000,000	2,000,000
Fixed Deposit- Global IME bank	7,800,000	7,800,000
<b>Total</b>	<b>10,800,000</b>	<b>9,800,000</b>

Schedule 3: Cash and cash equivalent

Particulars	Current year	Previous year
<b>Pro Public Core Fund</b>	<b>1,460,812</b>	<b>2,452,435</b>
Sanima Bank Ltd- 0230000209812	-	100,780
Siddhartha bank Limited 663	(36,194)	129,050
GloBal IME Bank -Saving	306,002	514,070
Global IME Bank -Saving Account	210,040	1,197,648
Siddhartha Bank Limited.-615103462	736,882	299,202
Siddhartha bank Limited-00615103431	227,583	191,686
Cash	16,500	20,000
<b>Civil Peace Service Program- GIZ</b>	<b>1,806,233</b>	<b>51,322</b>
Siddhartha Bank Limited-615103476	1,806,233	51,322
<b>Dialogue Mediation- RBS</b>	<b>24,205</b>	<b>23,730</b>
Siddhartha Bank Limited-00615103695	24,205	23,730
<b>Mott Macdonald</b>	<b>-</b>	<b>160,371</b>
Siddhartha Bank Limited(00615103670)	-	160,371
<b>Chautari Natak- IFA 2020</b>	<b>-</b>	<b>1,133,214</b>
Siddhartha Bank Limited-00615103458	-	1,133,214
<b>Chautari Natak- IFA 2021</b>	<b>1,683,592</b>	<b>-</b>
Siddhartha Bank Limited-00615103458	1,683,592	-
<b>Enhancing civil society- TAF</b>	<b>-</b>	<b>31,340</b>
Siddhartha Bank Limited-00615103521	-	31,340
<b>GLOF/ EHRD/ FOEI</b>	<b>43,695</b>	<b>34,106</b>
Siddhartha Bank limited-00615103441	43,178	34,106
Siddhartha Bank limited-00615103441	(824)	-
Siddhartha Bank limited-00615103441	1,340	742
<b>WOMCOM</b>	<b>-</b>	<b>95,213</b>
Siddhartha Bank Account-00615103499	-	95,213
<b>Biratnagar Regional Office</b>	<b>92,672</b>	<b>92,672</b>
Bank	91,203	91,203
Cash	1,468	1,468
<b>Total</b>	<b>5,111,208</b>	<b>4,074,404</b>

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Forum for Protection of Public Interest (Pro-Public)  
Kuleshwor, Kathmandu

Schedules forming part of financial statement for the year ended on 31/03/2078

Amount in NPR

Schedule 4: Advance, Deposit and Receivable

Particulars	Current year	Previous year
<b>Pro Public Core Fund</b>	<b>370,642</b>	<b>812,518</b>
CSPS-GIZ	-	333,900
Gauri parbati Nirmasn Sewa	30,268	30,268
Mott Macdonald	-	228,000
Ranjeet Ply and Hardware	-	200,000
Core	303,096	-
Plastic Cycle	20,350	20,350
AMC	2,174	-
Insurance premium staff welfare	12,255	-
Intern salary	2,500	-
<b>IFA 2021</b>	<b>-</b>	<b>257,500</b>
Nar Bahadur Saud	-	75,000
Prakash Bahtraai	-	142,500
Prakash Mani Sharma	-	40,000
<b>Biratnagar- Regional Office</b>	<b>11,299</b>	<b>11,299</b>
Prakash Nath Upreti	5,199	5,199
Saroj Baral	6,100	6,100
<b>EHRD</b>	<b>141,250</b>	<b>-</b>
Prepaid expenses	141,250	-
<b>TAF</b>	<b>1,800</b>	<b>1,800</b>
Receivables	1,800	1,800
<b>C2P</b>	<b>519</b>	<b>519</b>
Receivables	519	519
<b>Total</b>	<b>525,510</b>	<b>1,083,636</b>

Schedule 5: Restricted Fund

Particulars	Current year	Previous year
CSPS	1,726,437	(389,816)
Mott Macdonald	-	(545,901)
DM	24,205	23,730
IFA 2020	-	1,390,714
IFA 2021	1,611,486	-
TAF	1,800	33,140
WOMCOM	-	95,123
GLOF	43,178	33,362
C2P	519	519
FOEI	1,339	(64,259)
EHRD	140,426	-
<b>Total</b>	<b>3,549,390</b>	<b>576,613</b>

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Forum for Protection of Public Interest (Pro-Public)  
Kuleshwor, Kathmandu

Schedules forming part of financial statement for the year ended on 31/03/2078

Amount in NPR

Schedule 6: Unrestricted Fund

Particulars	Current year	Previous year
Opening Balance	37,425,734	37,422,393
Surplus/Deficit of this year	(1,726,372)	(1,605,240)
Depreciation for the year (Capital Fund Allocation)	1,367,293	1,608,581
<b>Total</b>	<b>37,066,656</b>	<b>37,425,734</b>

Schedule 7: Capital Fund

Particulars	Current year	Previous year
Opening Balance	14,932,144	15,794,664
Addition during the year	160,340	746,061
Disposal	(16,400)	-
Depreciation for the year (Capital Fund Allocation)	(1,367,293)	(1,608,581)
<b>Total</b>	<b>13,708,791</b>	<b>14,932,144</b>

Schedule 8: Payables

Particulars	Current year	Previous year
<b>Pro Public Core Fund</b>	<b>3,498,816</b>	<b>3,141,289</b>
1.5 % TDS	1,535	1,125
10 % Rental TDS	-	1,333
KB Chitracar and Co.	83,625	83,625
Keshav Sharma	-	12,000
Welfare Fund	2,368,516	2,098,903
Staff Welfare	157,789	56,951
Gauri Parbati Nirman Sewa Pvt. Ltd.	-	649,164
Provision for Gratuity Fund	238,188	238,188
Payables	649,164	-
<b>Civil Peace Service Program- GIZ</b>	<b>79,795</b>	<b>441,138</b>
Prakash Mani Sharma	-	64,492
Shree Ram Timsina	-	42,746
Welfare Fund	-	333,900
Salary Payable	79,795	-
<b>Mott Macdonald</b>	<b>-</b>	<b>706,272</b>
Babu ram Poudel	-	45,500
Indra KC	-	32,000
Staffs welfare	-	228,000
VDRC	-	400,772
<b>IFA 2021</b>	<b>72,106</b>	<b>-</b>
Rama Panta Kharel	72,106	-
<b>FOEI</b>	<b>-</b>	<b>65,000.00</b>
1% TDS	-	470.00
Prakash Mani Sharma	-	9,400.00
Pro Public	-	18,000.00
Rupa Basnet	-	23,500.00
Shraddha Suman Guruvacharya	-	11,280.00
Staffs Welfare	-	2,350.00
<b>Total</b>	<b>3,650,717</b>	<b>4,353,699</b>

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Forum for Protection of Public Interest (Pro-Public)  
Kuleshwor, Kathmandu

Schedules forming part of financial statement for the year ended on 31/03/2078

Amount in NPR

Schedule 9: Fund Received

Particulars	Current year	Previous year
<b>Civil Peace Service Program- GIZ</b>	<b>6,644,561</b>	<b>6,916,015</b>
Grant-GIZ	6,703,242	6,970,114
Refund of grant	(58,681)	(54,099)
<b>Dialogue Mediation- RBS</b>	<b>-</b>	<b>4,163,191</b>
Grant-RBS	-	4,163,191
<b>Mott Macdonald</b>	<b>578,503</b>	<b>3,390,435</b>
Grant- Mott	578,503	3,390,435
<b>Chautari Natak- IFA</b>	<b>8,017,191</b>	<b>9,700,627</b>
Grant- IFA	8,017,191	10,025,703
Refund of Grant	-	(325,075)
<b>IFA 2021</b>	<b>3,523,305</b>	<b>-</b>
Grant- IFA	4,235,115	-
Refund of Grant	(711,810)	-
<b>GLOF</b>	<b>68,100</b>	<b>-</b>
Grant- FOEI	68,100	-
<b>FOEI</b>	<b>66,906</b>	<b>-</b>
Grant- FOEI	66,906	-
<b>EHRD</b>	<b>488,272</b>	<b>-</b>
Grant from FOEI	488,272	-
<b>Total</b>	<b>19,386,837</b>	<b>24,170,268</b>

Schedule 10: Other Income

Particulars	Current year	Previous year
<b>Pro public Core Fund</b>	<b>2,534,619</b>	<b>3,073,709</b>
Bank Interest	682,706	941,330
Contribution received	1,116,445	1,818,139
Membership Fee	23,843	3,000
Interest received on loan	14,425	-
Amount Transfer From Global IME Contribution account I 107010004027	680,200	-
Book Sale	600	-
Salary income of Account Officer from different project	-	255,240
Income from use of LCD	-	56,000
Sale of Property, Plant and Equipment	16,400	-

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**Forum for Protection of Public Interest (Pro-Public)**  
Kuleshwor, Kathmandu

Schedules forming part of financial statement for the year ended on 31/03/2078

Amount in NPR

Civil Peace Service Program- GIZ	20,900	40,193
Bank Interest	20,900	40,193
<b>Dialogue Mediation- RBS</b>	<b>475</b>	<b>68,587</b>
Amount transfer from core	-	10,000
Bank Interest	475	58,587
<b>Mott Macdonald</b>	<b>2,260</b>	<b>37,562</b>
Amount transfer from Core	-	12,371
Bank Interest	2,260	25,191
<b>Chautari Natak- IFA</b>	<b>56,651</b>	<b>74,486</b>
Bank Interest	36,651	74,486
Amount transfer from Core	20,000	-
<b>IFA 2021</b>	<b>16,773</b>	<b>-</b>
Bank Interest	16,773	-
<b>Enhancing civil society- TAF</b>	<b>349</b>	<b>1,514</b>
Bank Interest	349	1,514
<b>WOMCOM</b>	<b>29,737</b>	<b>6,260</b>
Bank Interest	3,040	6,260
Bank balance surplus	26,697	-
<b>GLOF</b>	<b>7,743</b>	<b>1,656</b>
Bank Interest	7,743	1,656
<b>Total</b>	<b>2,081,458</b>	<b>3,303,968</b>

Schedule 11: Fund received from other projects

<b>IFA 2021</b>	<b>736,858</b>	<b>-</b>
Fund transferred from IFA 2020	736,858	-
<b>Core</b>	<b>191,501</b>	<b>-</b>
Fund transferred from womcom	124,950	-
Fund transferred from TAF	31,689	-
Fund transferred from Mott-Macdonald	34,862	-
<b>Total</b>	<b>928,359</b>	<b>-</b>

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Forum for Protection of Public Interest (Pro-Public)  
Kuleshwar, Kathmandu

Schedules forming part of financial statement for the year ended on 31/03/2078

Amount in NPR

Schedule 12: Program Expenditure

Particulars	Current year	Previous year
<b>Civil Peace Service Program- GIZ</b>	<b>2,318,970</b>	<b>3,769,827</b>
Psychosocial Care & Support Training & Services With TPO Nepal	48,000	-
Intensive Training on Psychosocial Counselg for Care givers	64,500	-
21 Days Training on Psychosocial Care & Support June 2021	81,225	-
Care and Supprt For Community and Former Participanst of CPSP program	48,000	-
Psychosocial Care & Support Training & Services with TPO Nepal	863,000	-
Psychosocial Care and Support Giver and NVc Training	1,214,245	-
<b>Dialogue Mediation- RBS</b>	<b>-</b>	<b>3,483,090</b>
<b>Alternative Dispute Resolution- Mott</b>	<b>-</b>	<b>3,467,588</b>
<b>Chautari Natak- IFA 2020</b>	<b>6,300,822</b>	<b>4,598,075</b>
(Activity-1):Project Brefing and Advisory Committee meetings (in 3 municipalities and 14 wards )	138,700	124,300
(Activity 2)-Theatre Lab and Theatre Dialogue Events (for the Theatre Trainers-as an artists)	510,200	758,293
(Activity 3-A) Advance Training on Playback Theatre (Chautari Natak)	1,329,152	800
(Activity – 4): Theatre Dialogue Events and Follow Up (Multiplication of Chautari Natak performances in community)	2,266,985	978,778
(Activity – 5): Documentation/ Publication of the project knowledge	1,103,295	-
(Activity – 6): Organize the Cluster level outreach program (East and West)	473,390	-
(Activity – 7): Internal/external Evaluation (for the project outcome)	479,100	593,130
<b>IFA 2021</b>	<b>1,137,074</b>	<b>-</b>
(Activity - 1) Project Briefing and Advisory committee Meetings (in 3 municipalities adn 14 Wards)	151,515	-
(Activity - 2) : theatre lab and Theatre Dialogue Events (for the Theatre Trainers-as an artists)	228,040	-
(Activity - 3) : Capacity Building Trainings for DF Artists (1 day Experience Sharing and 3 days Refresher Training on PLayerback Theatre Chautari Natak)	441,149	-
(Activity - 4): Theatre Dialogue Events and followup (Multiplication of Chautari Natak performance in community)	316,370	-
<b>GLOF</b>	<b>-</b>	<b>65,001</b>
Breaking Plastic Cycyle in Asia	-	65001
<b>Total</b>	<b>9,756,866</b>	<b>15,383,580</b>

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**Forum for Protection of Public Interest (Pro-Public)**  
Kuleshwor, Kathmandu

Schedules forming part of financial statement for the year ended on 31/03/2078

Amount in NPR

**Schedule 13: Administration Expenditure**

Particulars	Current year	Previous year
<b>Civil Peace Service Program- GIZ</b>	<b>2,230,238</b>	<b>3,003,968</b>
Office Equipment	145,100	349,420
Office Running Cost	107,483	196,128
Salary support for local professional	731,042	792,046
Salary to Finance Officer	232,925	242,242
Sr Local Professional	823,553	999,248
Traineeship (Data entry researcher)	172,500	70,500
Training on Non Violence Communication	14,515	
Office supplies/ Stationery	14,515	
Amount Transfer to Core	-	344,384
Utilities	3,120	-
SDG Vodoe Pro Public.	-	10,001
<b>Dialogue Mediation- RBS</b>	<b>-</b>	<b>724,958</b>
<b>Alternative Dispute Resolution- Mott</b>	<b>-</b>	<b>507,183</b>
<b>IFA 2020</b>	<b>2,426,876</b>	<b>3,711,125</b>
Project Related expenses for salaries	1,609,254	2,896,425
Administrative lump sum in per cent of requested funding	454,674	340,766
Office Rental Expense	230,500	451,000
Amount Transfer to Core	-	5,231
Bank Charge	6,975	17,703
Office Equipments	76,473	-
Chautari Song Recording Cost (Singer and Studio Charge)	49,000	-
<b>IFA 2021</b>	<b>1,528,377</b>	<b>-</b>
Project related expenses for salaries and remunerations	1,214,235	-
Other project related Expenses	210,700	-
Amount Transfer to Core	18,640	-
Bank Charges	15,146	-
Lump Sum administrative expenses	69,656	-
<b>FOEI</b>	<b>65,565</b>	<b>-</b>
Bank Charge	1,680	-
COVID-19 Test Fee	10,500	-
Sugriclers Supplies	53,386	-
<b>EHRD</b>	<b>347,846</b>	<b>-</b>
Communication Charge	3,000	-
Internet Cost	13,547	-
Remuneration	98,946	-
Salary to staff	102,672	-
Stationery Cost	10,000	-
Transportation Charge - Rental Service	8,390	-
Bank Charges	3,371	-
Other expenses	107,920	-
<b>GLOF</b>	<b>1,769</b>	<b>-</b>
Bank Charge	1,769	-
<b>Total</b>	<b>7,337,529</b>	<b>7,947,234</b>

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Forum for Protection of Public Interest (Pro-Public)  
Kuleshwar, Kathmandu

Schedules forming part of financial statement for the year ended on 31/03/2078

Amount in NPR

Schedule 14: Fund Transferred to core/other projects

IFA 2020	736,858	
Fund transferred to IFA 2021	736,858	-
<b>Wom-Com</b>	<b>124,950</b>	-
Fund transferred to core	124,950	
<b>Mott-Mac donald</b>	<b>34,862</b>	-
Fund transferred to core	34,862	
<b>TAF</b>	<b>31,689</b>	-
Fund transferred to core	31,689	



Forum for Protection of Public Interest (Pro-Public)  
Kuleshwor, Kathmandu

Schedules forming part of financial statement for the year ended on 31/03/2078

Amount in NPR

Schedule 15: Organizational Expenditure

	Particulars	Current year	Previous year
Core Fund	Particulars	3,085,199	3,070,368
	Audit Fee	84,750	84,750
	Advertisement	10,453	4,520
	AMC Charge for Accounting Software	11,273	13,447
	Amount Transfer to RBS	-	10,000
	Amount Transfer to Chautari Natak	20,000	-
	Amount Transfer from Contribution	400,000	-
	Amount Transfer to HouSe construction Account	300,000	-
	Bank Charge	2,247	4,526
	Property Taxes	4,652	4,732
	Consultant fee	59,500	237,137
	Donation	138,369	63,707
	House Rent	10,889	133,441
	Internet Renewal	22,600	35,124
	Communication and Transportation	147,190	83,707
	Meeting Expenses	4,648	38,410
	Office Equipments & Furniture	34,030	388,861
	Office Expenses	221,588	236,271
	PIL Expenses	87,442	53,055
	Postage And Courier	14,996	23,490
	Remuneration Core Staffs	855,834	904,882
	Renewal fee	120,900	124,899
	Repair & Maintainance/ Utilities	84,712	144,511
	Stationary/Photocopy	52,881	68,299
	Insurance Expenses	104,599	40,824
	Wages For labour	4,450	16,868
	Website Development	36,462	29,844
	Staff Welfare Expense	95,728	179,196
	Scholarship	155,005	138,000
		<b>3,085,199</b>	<b>3,070,368</b>

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**Forum for Protection of Public Interest (Pro-Public)**  
**Kuleshwor, Kathmandu**  
**Schedule 14: Notes to the Financial Statements**  
**FY 2077-78**

**A. Background of the Organization**

PRO PUBLIC, a non-profit, a non-governmental organization dedicated to the cause of public interest, was founded in 1991 by a consortium of environmental lawyers, journalists, economists, engineers, consumers and women rights activists. It raises voice against corruption, red tapism and irregularities and makes the government bodies aware of their duties and responsibilities. Its focus over the years has been on good governance, conflict transformation and peace building, protection of natural and cultural heritage, environmental justice, pollution control, gender justice and consumer protection. Pro Public has consistently succeeded in creating government accountability in Nepal through media campaigns, advocacy, negotiation, correspondence and public interest litigation.

It has obtained tax exemption certificate from Inland Revenue Department (IRD) on 29th Shrawan, 2048 BS under Section 2 (Dha) of Income Tax Act, 2058. As such, the Organization is exempt from income tax for its grants received in pursuit of the entity's function as per its objectives.

**B. Notes**

1. **Accounting Convention**  
The Financial Statements are prepared in accordance with the Historical Cost Convention and on hybrid basis.
2. The Financial Statements, comprising of Statement of Financial Position, Fund Accountability Statement, Statement of Income and Expenditure, Cash Flow Statement and Statement of changes in Reserves are expressed in Nepali Rupees. These statements have been prepared by combining separate statements of Donors (Restricted) and General Accounts (Unrestricted).
3. Fixed Assets are stated at historical cost. Depreciation on fixed assets is calculated based on the rates estimated by management considering the remaining useful life of those assets. Depreciation has been charged following Diminishing Balance Method applying the rates of 5%, 25%, 20% and 15% for Building, Furniture and Office Equipments, Vehicles and Other Assets respectively.  
  
Depreciation has been charged on the basis of actual usage days for fixed assets purchased/sold within the financial year assuming 365 days in a year.
4. Building is being built by the organization for official purpose. Addition in WIP of Building amounting to NRs. 431,947 has been made to the WIP of NRs. 27,398,099 at the beginning of the year which results to total WIP of Rs.27, 830,046.
5. Capital Fund is created out of amount equal to WDV of Fixed Assets.
6. Investments held are fixed deposits maintained with Banks and are stated at cost. Interests received on Fixed Deposits are recognized as income.
7. Income from the donors has been recognised to the extent of the expenditure incurred during the year. The balance of excess amount received has been carried in the Statement of Financial Position under restricted fund and amount to be received has been reported under Receivables.  
The surplus and deficit generated from organizational fund management has been recorded under unrestricted fund in the Statement of Financial Position.






8. The fund balances of the following projects are transferred to the core and recognised as income of core.

Projects	Fund Balances (Rs.)
WG-TAF	31,689
WOMCOM	124,950
Mott Macdonald	34,862

9. Organizational expenditures include expenses in the nature of both support expenses and administrative expenses.

10. Previous Year figures have been rearranged or regrouped where necessary.

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