

Ref: 15/2079-80

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 Cash flows and the Fund Accountability Statement as on 32 Ashad 2079 (16 July 2022) 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 32 Ashad 2079 (16 July 2022) and of the receipt and expenditure for the year ended 32 Ashad 2079 (16 July 2022) 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.

Audit Key Matters

Key audit matters are those matters that in our professional judgment were of most significance in our audit of the financial statements for the period ended on 32 Ashad 2079 (16 July 2022). These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters. There are no key audit matters to be reported for the period.

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

Date: Kartik 3, 2079

UDIN: 221020CA00462VMDmN



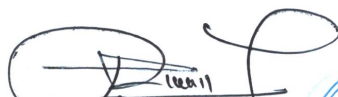
Forum for Protection of Public Interest (Pro-Public)
Kuleshwar, Kathmandu
Statement of Financial Position
As on Asadh 32, 2079 (July 16, 2022)

(Amount in NPR)

Assets	Schedule	Current Year	Previous Year
Fixed Assets	1	12,514,519	13,708,791
Capital Work in Progress	1	27,830,046	27,830,046
Investment	2	10,800,000	10,800,000
Cash and Cash Equivalent	3	3,260,958	5,111,208
Advances, Deposits and Receivables	4	1,246,252	545,510
Total Assets		55,651,776	57,995,555
Fund and Liabilities	Schedule	Current Year	Previous Year
Restricted Fund	5	2,481,602	3,529,390
Unrestricted Fund	6	37,103,329	37,086,657
Capital Fund	7	12,514,519	13,708,791
Accounts Payable	8	3,552,326	3,670,717
Total Liabilities		55,651,776	57,995,555

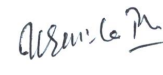
Notes to the financial statement and Schedules are part of financial statement

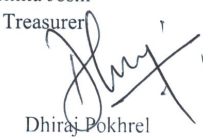
As per our report of even date


 Babu Ram Poudel
 Executive Director



Sanju Jha
 Admin and Finance Officer


 Urmila Joshi
 Treasurer


 Dhiraj Pokhrel
 General Secretary


 Arun Luitel, FCA
 Partner
 KB Chitracar & Co
 Chartered Accountants



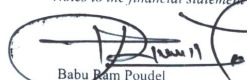
Date- Kartik 03, 2079
 Place: Kathmandu, Nepal

Forum for Protection of Public Interest (Pro-Public)
Kuleshwar, Kathmandu
Statement of Income and Expenditure
For the period ending on Asadh 32, 2079 (July 16, 2022)

(Amount in NPR)

Particulars	Schedule	Current year			Previous Year
		Restricted	Unrestricted	Total	
Income					
Civil Peace Service Program		5,737,140	-	5,737,140	4,549,208
Dialogue Mediation- RBS		24,205	-	24,205	-
Mott Macdonald		-	-	-	34,862
Chautari Natak 2020		-	-	-	9,464,556
Chautari Natak 2021		1,611,486	-	1,611,486	2,665,451
LRNR		5,633,630	-	5,633,630	-
US Embassy		441,258	-	441,258	-
US saajedari		900,034	-	900,034	-
Enhancing civil society- TAF		2,623,620	-	2,623,620	-
WOMCOM		-	-	-	31,689
FOEI		-	-	-	124,950
EHRD		-	-	-	65,565
Overhead Received		-	720,375	720,375	347,846
Interest Income	10	-	809,986	809,986	1,116,445
Other Income	10	-	965,455	965,455	697,131
Fund Balance transfer from projects		-	-	-	40,843
		-	-	-	191,501
Total		16,971,371	2,495,816	19,467,187	19,330,047
Expenditure					
Program Expenses					
Civil Peace Service Program	11	3,480,036	-	3,480,036	2,318,970
Dialogue Mediation- RBS	11	24,205	-	24,205	-
Chautari Natak 2020	11	-	-	-	6,300,822
Chautari Natak 2021	11	-	-	-	1,137,074
LRNR	11	5,324,473	-	5,324,473	-
US Embassy	11	427,350	-	427,350	-
US Saajedari	11	874,585	-	874,585	-
Fund transfer to other project/core		2,612,068	-	2,612,068	-
		1,611,486	-	1,611,486	928,359
Administration Expenses					
Civil Peace Service Program	12	2,257,104	-	2,257,104	2,230,238
Chautari Natak 2020	12	-	-	-	2,426,876
Chautari Natak 2021	12	-	-	-	1,528,377
LRNR	12	309,157	-	309,157	-
US Embassy	12	13,908	-	13,908	-
US Saajedari	12	25,448	-	25,448	-
FOEI	12	11,552	-	11,552	-
EHRD	12	-	-	-	65,565
		-	-	-	347,846
Core Fund Expenses:					
Organizational Expenditure	15	-	2,479,143	2,479,143	2,384,999
Depreciation	1	-	1,029,272	1,029,272	1,367,293
Total		16,971,371	3,508,416	20,479,787	21,036,419
Net Gain/Loss		-	(1,012,600)	(1,012,600)	(1,706,372)

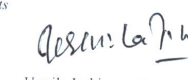
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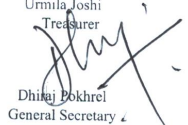

 Babu Ram Poudel
 Executive Director



Sanju Jha
 Admin and Finance Officer

Date- Kartik 03, 2079
 Place: Kathmandu, Nepal


 Urmila Joshi
 Treasurer


 Dhiraaj Pokhrel
 General Secretary

As per our report of even dt


 Arun Luitel, FCA
 Partner
 KB Chitracar & Co
 Chartered Accountants

Forum for Protection of Public Interest (Pro-Public)
Kuleshwor, Kathmandu
Statement of Changes in Fund Balance
As on Asadh 32, 2079 (July 16, 2022)

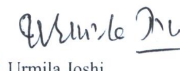
Amount in NPR


Description	Restricted Fund	Unrestricted Fund	Capital Fund	Total
Balance as at 31 Ashadh 2077	576,704	37,425,735	14,932,144	56,887,239
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 01 Shrawan 2078	3,549,390	37,066,657	13,708,791	54,324,838
Result for the Year				-
Allocation of results to Restricted Reserves	(1,047,789)			(1,047,789)
Allocation of results to Unrestricted Fund		16,672		16,672
Allocation of results to Capital Fund			(1,194,272)	(1,194,272)
Balance as at 32 Ashadh 2079	2,501,602	37,083,329	12,514,519	52,099,449

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


 Babu Ram Poudel
 Executive Director




 Urmila Joshi
 Treasurer


 Dhiraj Pokhrel
 General Secretary

Sanju Jha
 Admin and Finance Officer

As per our report of even date


 Arun Luitel, FCA
 Partner
 KB Chitracar & Co
 Chartered Accountants




Date- Kartik 03, 2079
 Place: Kathmandu, Nepal

Forum for Protection of Public Interest (Pro-Public)
Kuleshwor, Kathmandu
Statement of Cash Flows
As on Asadh 32, 2079 (July 16, 2022)

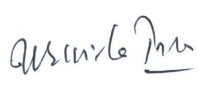
(Amount in NPR)

Particulars	Current Year	Previous Year
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus/Deficit	(1,012,600)	(1,706,372)
Adjustments for Non cash Items:		
Depreciation and impairment of property, plant and equipment	1,029,272	1,367,293
Interest Income	(809,986)	(682,706)
Working Capital Adjustments:		
Accounts receivable	(700,742)	538,125.79
Accounts Payable	(118,391)	(682,983.35)
Changes in Restricted Fund Balance	(1,047,789)	2,952,686.33
Net Cash from/(used in) operating Activities	(2,660,236)	1,786,044
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-	(431,947)
Investment i.e. Fixed Deposit	-	(1,000,000)
Interest Received	809,986	682,706
Net Cash from/(used in) investing Activities	809,986	(749,240)
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowing of government loans		
Repayments of government loans		
Interest on Loan Received	-	
Net Cash from/(used) in financing Activities	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(1,850,250)	1,036,803
CASH AND CASH EQUIVALENTS AT 31 Ashad 2078	5,111,208	4,074,404
CASH AND CASH EQUIVALENTS AT 32 Ashad 2079	3,260,958	5,111,208

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


 Babu Ram Poudel
 Executive Director




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 Treasurer


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 General Secretary

As per our report of even date


 Arun Luitel, FCA
 Partner
 KB Chitracar & Co
 Chartered Accountant




Date- Kartik 03, 2079
 Place: Kathmandu, Nepal


Forum for Protection of Public Interest (Pro-Public)
Kuleshwar, Kathmandu
Fund Accountability Statement
For the period ending on Asadh 32, 2079 (July 16, 2022)

(Amount in NPR)


Particulars	Schedule	CPSP	IFA 2020	IFA 2021	Charitri Natak	DM-RBS	TAF	GLOF	C2P	FOEI	EHRD	US Embassy	US Sanjedari	LRNR	Regional Office	Core Fund	Total	Previous Year
Opening Balance																		
Cash				-	-	-	-	-	-	-	-	-	-	-	1,468	16,500	17,968	21,468
Bank		1,806,333		1,683,592	-	24,205	-	43,178	-	1,339	(824)	-	-	-	91,203	1,444,312	5,093,240	4,052,933
Payables		(79,795)	(20,000)	(72,106)	-	-	-	-	-	-	-	-	-	-	-	(3,498,816)	(3,670,717)	(4,353,699)
Receivables		-	-	-	-	-	1,800	-	519	-	141,251	-	-	-	11,299	390,642	545,511	1,083,636
Investment in Fixed Deposit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,800,000	10,800,000	9,800,000
WIP of House Construction		-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,830,046	27,830,046	27,398,099
		1,726,438	(20,000)	1,611,486	-	24,205	1,800	43,178	519	1,339	140,426	-	-	-	103,971	36,992,684	40,616,045	38,002,437
Income																		
Grant received	9	4,439,370	-	-	4,035,568	-	-	-	-	-	-	1,757,208	2,662,300	1,294,684	-	-	14,189,130	19,386,836
Interest income	10	24,019	-	-	34,123	-	-	-	-	-	-	16,674	7,980	15,966	-	809,986	908,748	765,248
Other Income	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,685,830	1,685,830	1,204,059
Fund Balance transfer from projects	11	-	-	-	1,611,486	-	-	-	-	-	-	24,205	-	-	-	-	1,635,691	928,359
		4,463,388	-	-	5,681,177	-	-	-	-	-	-	1,798,087	2,670,280	1,310,650	-	2,495,816	18,419,398	22,284,501
Total		6,189,826	(20,000)	1,611,486	5,681,177	24,205	1,800	43,178	519	1,339	140,426	1,798,087	2,670,280	1,310,650	103,971	39,478,501	59,035,444	60,286,939
Expenditure																		
Project related expenses:																		
Program Expenditure	12	3,480,036	-	-	5,324,473	-	-	-	-	-	-	874,585	2,612,068	427,350	-	-	12,718,512	9,756,866
Administration Expenditure	13	2,257,104	-	-	309,157	-	-	-	-	-	-	25,448	11,552	13,908	-	-	2,617,169	6,600,672
Fund Balance transfer to Core/ another project	14	-	-	1,611,486	-	24,205	-	-	-	-	-	-	-	-	-	-	1,635,691	928,359
Organizational Expenses:																		
Administration Expenditure	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,479,143	2,479,143	2,364,999
Total		5,737,140	-	1,611,486	5,633,630	24,205	-	-	-	-	-	900,034	2,623,620	441,258	-	2,479,143	19,450,514	19,470,895
Balance of fund		452,686	(20,000)	-	47,547	-	1,800	43,178	519	1,339	140,426	898,053	46,660	869,392	103,971	36,999,358	39,584,930	40,616,045
Represented By:																		
Cash		5,001	-	-	-	-	-	-	-	-	-	-	-	-	1,468	20,000	26,469	17,968
Bank	3	365,086	-	-	47,547	-	-	43,178	-	1,339	(824)	898,053	50,398	869,392	91,203	869,115	3,234,489	5,093,240
Payables	8	-	(20,000)	-	-	-	-	-	-	-	-	-	(5,738)	-	-	(3,528,588)	(3,552,326)	(3,670,717)
Receivables	4	82,600	-	-	-	-	1,800	-	519	-	141,251	-	-	-	11,299	1,008,785	1,246,254	545,511
Investment in Fixed Deposit	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,800,000	10,800,000	10,800,000
WIP of House Construction	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,830,046	27,830,046	27,830,046
		452,686	(20,000)	-	47,547	-	1,800	43,178	519	1,339	140,426	898,053	46,660	869,392	103,971	36,999,358	39,584,930	40,616,045

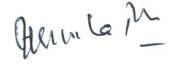
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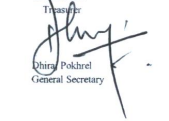

 Babu Ram Poudel
 Executive Director


 Sanju Jha
 Admin and Finance Officer

Date: Kartik 03, 2079
 Place: Kathmandu, Nepal




 Urmila Joshi
 Treasurer


 Shree Polahel
 General Secretary

As per our report of even date


 Anur Luitel, FCA
 Partner
 KB Chitrakar & Co
 Chartered Accountants



Forum for Protection of Public Interest (Pro-Public)
Kuleshwor, Kathmandu
Schedules forming part of financial statement for the year ended on Asadh 32, 2079 (July 16, 2022)

Schedule- 1: Fixed Assets

(Amount in NPR)

S.N.	Particulars	Opening Balance	Addition	Disposal	Balance as on 32.03.2079	Depreciation Rate	Depreciation	Closing Balance
1	Land	9,070,177	-	-	9,070,177		-	9,070,177
2	Building (CWIP)	27,830,046	-	-	27,830,046		-	27,830,046
3	Furniture & Office Equipments	2,952,299	-	-	2,952,299	25%	738,075	2,214,224
4	Vehicle	1,425,004	-	165,000	1,260,004	20%	252,001	1,008,004
5	Other Assets	261,311	-	-	261,311	15%	39,197	222,114
Total		41,538,837	-	165,000	41,373,837		1,029,272	40,344,565

Shri...



[Signature] *As on 16 July 2022*



Forum for Protection of Public Interest (Pro-Public)
Kuleshwor, Kathmandu
Schedules forming part of financial statement for the year ended on Asadh 32, 2079 (July 16, 2022)

(Amount in NPR)

Schedule 2: Investment



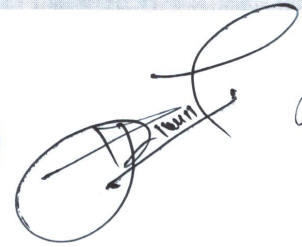
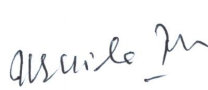


Particulars	Current year	Previous year
Fixed Deposit - Global IME bank	3,000,000	3,000,000
Fixed Deposit- Global IME bank	7,800,000	7,800,000
Total	10,800,000	10,800,000

Schedule 3: Cash and cash equivalent

Particulars	Current year	Previous year
Pro Public Core Fund	889,115	1,460,812
Siddhartha bank Limited 663	184,478	(36,194)
GloBal IME Bank -Saving	118,334	306,002
Global IME Bank -Saving Account	50,457	210,040
Siddhartha Bank Limited.-615103462	504,601	736,882
Siddhartha bank Limited-00615103431	11,245	227,583
Cash	20,000	16,500
Civil Peace Service Program- GIZ	370,087	1,806,233
Siddhartha Bank Limited-615103476	365,086	1,806,233
Cash	5,001	-
Chautari Natak / Chautari Natak- IFA 2020/2021	47,547	1,683,592
Siddhartha Bank - 00615103458	47,547	1,683,592
Dialogue Mediation- RBS / US Embassy	898,053	24,205
Siddhartha Bank Limited-00615103695	898,053	24,205
GLOF / EHRD / FOEI / LRNR	913,087	43,694
Siddhartha Bank limited-00615103441	913,087	43,694
US Saajedari	50,398	-
Siddhartha Bank - 00610686442	50,398	-
Biratnagar Regional Office	92,672	92,672
Bank	91,203	91,203
Cash	1,468	1,468
Total	3,260,958	5,111,208

Schedule 4: Advance, Deposit and Receivable

Particulars	Current year	Previous year
Pro Public Core Fund	1,008,784	390,642
TDS	5,036	-
Gauri Parbati Nirman Sewa	113,294	30,268
Madan Maharjan	10,000	-
Receivable from Core (Staff Welfare)	696,596	303,095
Prepaid Expenses	41,508	-
Income Receivable	120,000	-
Plastic Cycle	2,350	20,350
AMC	-	2,174
Insurance premium staff welfare	-	12,255
Intern salary	-	2,500
Receivable from IFA 2020	20,000	20,000
CPSP	82,600	-
Kishor Kuikel	82,600	-

Forum for Protection of Public Interest (Pro-Public)
Kuleshwor, Kathmandu
Schedules forming part of financial statement for the year ended on Asadh 32, 2079 (July 16, 2022)

(Amount in NPR)

Biratnagar- Regional Office	11,298	11,299
Prakash Nath Upreti	5,199	5,199
Saroj Baral	6,100	6,100
EHRD	141,250	141,250
Prepaid expenses	141,250	141,250
TAF	1,800	1,800
Receivables	1,800	1,800
C2P	519	519
Receivables	519	519
Total	1,246,252	545,510

Schedule 5: Restricted Fund

Particulars	Current year	Previous year
CPSP	452,686	1,726,437
DM	-	24,205
Chautari Natak	47,547	-
IFA 2020	(20,000)	(20,000)
IFA 2021	-	1,611,486
TAF	1,800	1,800
GLOF	43,178	43,178
C2P	519	519
FOEI	1,339	1,339
EHRD	140,426	140,426
US Embassy	898,053	-
US Saajedari	46,660	-
LRNR	869,392	-
Total	2,481,602	3,529,390

Schedule 6: Unrestricted Fund

Particulars	Current year	Previous year
Opening Balance	37,086,656	37,425,735
Surplus/Deficit of this year	(1,012,600)	(1,706,372)
Depreciation for the year (Capital Fund Allocation)	1,029,272	1,367,293
Total	37,103,329	37,086,656

Schedule 7: Capital Fund

Particulars	Current year	Previous year
Opening Balance	13,708,791	14,932,144
Addition during the year	-	160,340
Disposal	(165,000)	(16,400)
Depreciation for the year (Capital Fund Allocation)	(1,029,272)	(1,367,293)
Total	12,514,519	13,708,791

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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 Asadh 32, 2079 (July 16, 2022)

(Amount in NPR)

Schedule 8: Payables

Particulars	Current year	Previous year
Pro Public Core Fund	3,528,588	3,498,816
1.5 % TDS	1,550	1,535
1% TDS	280	-
10 % Rental TDS	130	-
KB Chitracar and Co.	83,625	83,625
Babu Ram Poudel	100,000	-
Jhabindra Adhikari	200,000	-
Welfare Fund	2,752,698	2,368,516
Staff Welfare	152,117	157,789
Provision for Gratuity Fund	238,188	238,188
Payables	-	649,164
Civil Peace Service Program- GIZ	-	79,795
Salary Payable	-	79,795
IFA 2020	20,000	20,000
Payable to core	20,000	20,000
IFA 2021	-	72,106
Rama Panta Kharel	-	72,106
US Saajedari	3,738.00	-
Bandu Poudel	3,738.00	-
Total	3,552,326	3,670,717

Schedule 9: Fund Received

Particulars	Current year	Previous year
Civil Peace Service Program- GIZ	4,439,370	6,644,561
Grant-GIZ	4,439,370	6,703,242
Refund of grant	-	(58,681)
Chautari Natak	4,035,568	-
Grant	4,572,034	-
Refund of Grant	(536,466)	-
LRNR	1,294,684	-
Grant	1,294,684	-
Mott Macdonald	-	578,503
Grant- Mott	-	578,503
Chautari Natak- IFA	-	8,017,191
Grant- IFA	-	8,017,191
IFA 2021	-	3,523,305
Grant- IFA	-	4,235,115
Refund of Grant	-	(711,810)
GLOF	-	68,100
Grant- FOEI	-	68,100
FOEI	-	66,906
Grant- FOEI	-	66,906

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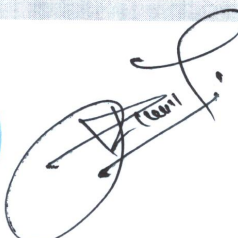
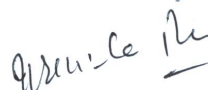




Forum for Protection of Public Interest (Pro-Public)
Kuleshwar, Kathmandu
Schedules forming part of financial statement for the year ended on Asadh 32, 2079 (July 16, 2022)

		(Amount in NPR)	
EHRD			
Grant from FOEI	-	488,272	
		-	488,272
US Embassy			
Grant - Income	1,757,208	-	
	1,757,208	-	
US Saajedari			
Grant - Income	2,662,300	-	
	2,662,300	-	
Total		8,858,878	19,386,838

Schedule 10: Other Income

Particulars	Current year	Previous year
Pro public Core Fund	2,495,816	1,854,419
Bank Interest	809,986	682,706
Contribution received	488,933	1,116,445
Membership Fee	11,400	23,843
Interest received on loan	-	14,425
Amount transfer from Global IME Contribution account I 107010004027	-	-
Book Sale	-	600
Overhead	231,442	-
Rent	496,500	-
Discount received from party (Capital WIP)	292,555	-
Sale of Fixed assets	165,000	16,400
Civil Peace Service Program- GIZ	24,019	20,900
Bank Interest	24,019	20,900
LRNR	15,966	-
Bank Interest	15,966	-
Dialogue Mediation- RBS	-	475
Bank Interest	-	475
Mott Macdonald	-	2,260
Bank Interest	-	2,260
Chautari Natak	34,123	-
Bank Interest	34,123	-
Chautari Natak- IFA	-	36,651
Bank Interest	-	36,651
Amount transfer from Core	-	-
IFA 2021	-	16,773
Bank Interest	-	16,773
Enhancing civil society- TAF	-	349
Bank Interest	-	349
WOMCOM	-	29,737
Bank Interest	-	3,040
Bank balance surplus	-	26,697
GLOF	-	7,743
Bank Interest	-	7,743

Forum for Protection of Public Interest (Pro-Public)
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Schedules forming part of financial statement for the year ended on Asadh 32, 2079 (July 16, 2022)

		<i>(Amount in NPR)</i>	
US Embassy		16,674	-
	Bank Interest	16,674	
US Saajedari		7,980	-
	Bank Interest	7,980	
Total		2,544,489	1,969,307

Schedule 11: Fund received from other projects

Particulars	Current year	Previous year
Chautari Natak	1,611,486	736,858
Fund transferred from IFA 2021	1,611,486	736,858
Core	-	191,501
Fund transferred from womcom	-	124,950
Fund transferred from TAF	-	31,689
Fund transferred from Mott-Macdonald	-	34,862
US Embassy	24,205	-
Fund transferred from RBS	24,205	-
Total	1,635,691	928,359

Schedule 12: Program Expenditure

Particulars	Current year	Previous year
Civil Peace Service Program- GIZ	3,480,036	2,318,970
NVC Leadership Training- Gaidakot	617,246	
Community Level NVC Training	51,150	
5 Days training on Strengthening Leadership twith NVC for Political Leaders .	913,630	
Psychosocial Care & Support Training & Services With TPO Nepal	-	48,000
Intensive Training on Psychosocial Counselg for Care givers	128,000	64,500
NVC Practice sessions	54,000	
21 Days Training on Psychosocial Care & SUpport June 2021	191,850	81,225
Bank Charge	1,380	
Care and Supprt For Community and Former Participanst of CPSP program	-	48,000
Psychosocial Care & Support Training & Services with TPO Nepal	196,330	863,000
NVC Leadership Training (June - October)	1,326,450	1,134,450
salary of july	-	79,795
US Embassy	874,585	-
Project - relatd expenses for salaries & remuneration	342,109	
Federal Cost - Social Security Fund 20% provision	68,422	
Activity -1 : Project Briefing and Advisory Committee Meetings (in 1 municipality& 3	48,033	
Activity - 2: Capacity Building Training for Df artists	95,233	
Activity - 3:THatre Dialogue Events & Folloup (Multiplication of Chautari Natak performance in Community)	320,789	
US Sajedari	2,612,068	-
Remuneration for Review and update of the JC procedures	120,000	
Cluster I (3 refresher training in 3 LGU of Dang)	300,000	
Cluster II : 3 refresher training in 3 LGU of Doti & Bajhang	300,000	
Cluster III: -2 refreher & basic training in 2 LGUs	550,000	
DSA & Accomodation of the experts	306,000	
Travel Expense / Flights	179,552	
Food, travel and suppliesof the participants	856,516	

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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 Asadh 32, 2079 (July 16, 2022)

	(Amount in NPR)	
Chautari Natak	5,324,473	-
Project related expenses for salaries and remunerations	1,229,158	-
Other project related Expenses	322,110	-
Activity - 1 Project Briefing and Advisory committee Meetings (in 3 municipalities adn 14 Wards)	46,040	-
Activity - 2 : theatre lab and Theatre Dialogue Events (for the Theatre Trainers-as an artists)	7,936	-
Activity - 4: Theatre Dialogue Events and followup (Multiplication of Chautari Natak performance in community)	1,356,747	-
Activity- 5: Sharing Meeting among the story tellers and documentation of the best stories	484,340	-
Activity - 6A: Sustainability of the project efforts and Exit Policy	15,048	-
Activity -6B 5days capacity Building training	527,030	-
Activity - 6 C: Preparation of EnactingDialogue OPERating Guide Lines	113,200	-
Activity - 7: Organize the cluster level outreach program	671,877	-
Project related expenses for evaluation (internal/external)	550,986	-
LRNR	427,350	-
Meetings and Event Cost	118,935	-
Research and Publications	170,155	-
Salaries - Fees	138,260	-
Alternative Dispute Resolution- Mott	-	-
Hall rent	-	-
Lodging Fooding for the participants:	-	-
Perdiem for the experts, Training Coordinator, Reporting and Documentation Expert, and Event Officer, Board Members	-	-
Travel Cost	-	-
Chautari Natak- IFA 2020	-	6,300,822
(Activity-1): Project Brefing and Advisory Committee meetings (in 3 municipalities and 14 wards)	-	138,700
(Activity 2)- Theatre Lab and Theatre Dialogue Events (for the Theatre Trainers-as an	-	510,200
(Activity 3-A) Advance Training on Playback Theatre (Chautari Natak)	-	1,329,152
(Activity – 4): Theatre Dialogue Events and Follow Up (Multiplication of Chautari Natak performances in community)	-	2,266,985
(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
IFA 2021	-	1,137,074
(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	-	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
Total	8,804,509	9,756,866

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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 Asadh 32, 2079 (July 16, 2022)

(Amount in NPR)

Schedule 13: Administration Expenditure

Particulars	Current year	Previous year
Civil Peace Service Program- GIZ	2,257,104	2,230,238
Office Equipment	-	145,100
Office Running Cost	66,474	107,483
Salary support for local professional	888,870	731,042
Salary to Finance Officer	261,353	232,925
Sr Local Professional	451,970	823,553
Traineeship (Data entry researcher)	90,000	172,500
Training on Non Violence Communication	-	14,515
Amount Transfer to Core	495,137	-
Utilities	3,300	3,120
US Embassy	25,448	-
Indirect Costs (Overhead)	24,952	-
Bank Charge	496	-
US Saajedari	11,551.88	-
Bank Charges	172.00	-
Stationery/Communication for Preparation and safety	11,379.88	-
Chautari Natak	309,156.84	-
Administrative Cost	300,509.31	-
Bank Charges	8,647.53	-
LRNR	13,907.50	-
Bank Charges	4,262.50	-
Communication materials	5,000.00	-
Equipment Supplies	4,645.00	-
IFA 2020	-	2,426,876
Project Related expenses for salaries	-	1,609,254
Administrative lump sum in per cent of requested funding	-	454,674
Office Rental Expense	-	230,500
Bank Charge	-	6,975
Office Equipments	-	76,473
Chautari Song Recording Cost (Singer and Stodio Charge)	-	49,000
IFA 2021	-	1,528,377
Project related expenses for salaries and remunerations	-	1,214,235
Other project related Expenses	-	210,700
Amount Tranfer to Core	-	18,640
Bank Charges	-	15,146
Lump Sum administrative expenses	-	69,656

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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 Asadh 32, 2079 (July 16, 2022)

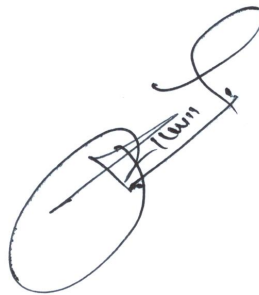
(Amount in NPR)

FOEI	-	65,565
Bank Charge	-	1,680
COVID-19 Test Fee	-	10,500
Sugriclers Supplies	-	53,386
EHRD	-	347,846
Communication Charge	-	3,000
Internet Cost	-	13,547
Printing Cost	-	-
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
GLOF	-	1,769
Bank Charge	-	1,769
Total	2,257,104	6,600,672

Schedule 14: Fund Transferred to core/other projects

Particulars	Current year	Previous year
IFA 2020	-	736,858
Fund transferred to IFA 2021	-	736,858
Wom-Com	-	124,950
Fund transferred to core	-	124,950
Mott-Mac donald	-	34,862
Fund transferred to core	-	34,862
TAF	-	31,689
Fund transferred to core	-	31,689
IFA 2021	1,611,486	-
Fund transferred to Chautari Natak	1,611,486	-
Dialogue Mediation- RBS	24,205	-
Fund transferred to US Embassy	24,205	-
Total	1,635,691	928,359

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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 Asadh 32, 2079 (July 16, 2022)

(Amount in NPR)

Schedule 15: Organizational Expenditure

Particulars	Current year	Previous year
Core Fund	2,479,143	2,384,999
Audit Fee	84,750	84,750
Advertisement	11,752	10,453
AGM Meeting	18,369	-
AMC Charge for Accounting Software	13,381	11,273
Amount Transfer to Chautari Natak	-	-
Amount Transfer from Contribution	-	-
Amount Transfer to House construction Account .	-	-
Bank Charge	1,645	2,247
Book Editing Fee	-	4,000
Board Meeting expenses	169,436	1,880
DSA & Travel Cost	67,035	58,034
Building Tax	6,294	4,652
Communication	33,668	30,606
Consultant fee	-	59,500
Donation and Contribution to Temple	5,000	124,169
Farewell	15,595	-
Five days training on organizational Deopment & Fund raising	30,000	-
Guest And Hospitality	2,200	1,440
House Rent	-	10,889
Insurance Premium	3,287	-
Internal Audit	10,000	-
Intern Staffs-Communication and Transportation	52,500	57,000
Land Expenses	-	376
Maintenance of Computer System	-	6,440
Meeting Expenses	43,506	2,768
Office Car Expenses including petrol expenses	123,585	65,590
Office Equipments & Furniture	4,405	53,830
Office Expenses	160,678	141,832
On going PIL cases & Court fees	6,210	22,442
Other Expense	5,620	25,840
PIL - Interns	69,282	-
PIL- Ananmanagr office	39,517	-
PIL-book publication	-	50,000
PIL - Prgram Activity Cost	-	15,000
Postage, Courier and printing	-	14,996
Proposal writing charge	216,160	24,245
Recruitment Expense	-	10,000
Reference Materials	-	770
Remuneration Core Staffs	698,799	855,834
Renewal fees	94,205	120,900
Repair & Maintenance/ Utilities	84,793	53,873
Repair of Motobike	46,926	24,399
Social Welfare / Economic Aid	1,200	14,200
Stationary/Communication/Refreshment	1,130	-
Strategic Paper Development	70,000	-
Token of Love	26,100	2,200
Transportation Charge	16,909	1,550
Vehicle Insurance	26,065	72,944
Wages For labour	410	4,450
Website Development	25,105	36,462
Staff Welfare expenses	58,627	95,728
Office expenses	-	20,776
Scholarship	135,000	155,005
Insurance Premium	-	31,655
	2,479,143	2,384,999

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Forum for Protection of Public Interest (Pro-Public)
Kuleshwor, Kathmandu
Schedule 14: Notes to the Financial Statements
FY 2078-79

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 peacebuilding, 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.

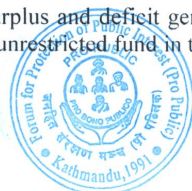
It has obtained tax exemption certificate from Inland Revenue Department (IRD) on 29th Kartik, 2073 BS under Section 2 (Dha) of Income Tax Act, 2058. As such, the Organization is exempt from income tax for its grants received in pursuit of the entity's function as per its objectives.

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 annual basis.
4. Building is being built by the organization for official purpose. WIP of Building amounting to NRs. 27,830,046 at the beginning of the year has been carried forward as closing balance as there was no addition during the year.
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.

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8. Organizational expenditures include expenses in the nature of both support expenses and administrative expenses.
9. The income and expenditures of previous year has been restated. The amount transferred within the different accounts of core was reflected as income and expenses. Such amount has been deducted from the income and expenses wherever necessary. Details are as follows:

(Amount in NPR)

Schedule 4: Advance, Deposit and Receivable

Particulars	Previous year balance	Restatement	Restated Balance
Pro Public Core Fund Receivable from IFA 2020	-	20,000*	20,000

Schedule 8: Payables

Particulars	Previous year balance	Restatement	Restated Balance
IFA 2020 Payable to core	-	20,000*	20,000

Schedule 10: Other Income

Particulars	Previous year balance	Restatement	Restated Balance
Pro Public Core Fund Amount transfer from Global IME Contribution account I 107010004027	680,200	(680,200)**	-
ChautariNatak- IFA Amount transfer from Core	-	20,000*	20,000

Schedule 15: Organizational Expenditure

Particulars	Previous year balance	Restatement	Restated Balance
Amount transfer to ChautariNatak	20,000	(20,000)*	-
Amount transfer to Core	400,000	(400,000)**	-
Amount transfer to House Construction Account	300,000	(300,000)**	-
Office Equipments& Furniture	34,030	19,800**	53,830

Reason for restatement:

*In the previous year, the amount transferred from core fund to IFA 20 had been shown as expense in the books of Core and income in the books of IFA 20. Such income and expense has been adjusted and shown as receivable in the books of Core and payable in the books of IFA 20.

**The following balances are transferred within the different accounts of Core. The amounts were shown as income in books of receiver account and expenses in the books of payer account. Such income and expense are adjusted. Further, the receivable and payable balances have been netted off due to which no effect in the receivable/payable balances has been stated.

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Particulars	Amount
Amount transfer from Contribution to Core	400,000
Amount transfer from Contribution to House Construction Account	300,000
Amount transfer from Construction to Core for guest bedding expenses	19,800

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

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