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**Independent Auditor's Report of  
Forum for Protection of Public Interest (Pro-Public)  
For the financial year 2065-66 (2008-09)**

Dear Members,

We have audited the accompanying Balance Sheet of **Forum for Protection of Public Interest (Pro-Public)** as of 15 July 2009 and the Income Statement and Fund Accountability Statements for the year then ended and Explanatory Notes.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with applicable generally accepted accounting principles. This responsibility includes: designing, implementing and maintaining internal control 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.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, based on the information and explanation provided to us and our audit, the financial statements give true and fair view of the financial position as of 15 July 2009 and of the results of its operations of Forum for Protection of Public Interest (Pro-Public) for the year then ended in accordance with applicable Generally Accepted Accounting Principles.

Jagadish Bhattarai, FCA, FCCA  
Partner  
Kathmandu  
21<sup>st</sup> October 2009

