KB
Chitracar & Co
Chartered Accountants

ALLIOTT
GROUP
A Worldwide Alliance of Independent Accounting, Law and Consulting Firms

Ref: 5/2077/78

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, 2077 (July 15, 2020) 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, 2077 (July 15, 2020) and of the receipt and expenditure for the year ended Ashadh 31, 2077 (July 15, 2020) 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- October 15, 2020
UDIN: 201014CA00462PkqtM

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Statement of Financial Position
As on 31/03/2077

(Amount in NPR)

Assets	Schedule	Current Year	Previous Year
Fixed Assets	1	14,932,144	15,794,664
Capital Work in Progress	1	27,398,099	20,481,518
Investment	2	9,800,000	12,000,000
Cash and Cash Equivalent	3	4,074,402	9,453,336
Advances, Deposits and Receivables	4	1,081,317	2,026,641
Total Assets		**57,285,962**	**59,756,159**
Fund and Liabilities	**Schedule**	**Current Year**	**Previous Year**
Restricted Fund	5	576,704	3,670,183
Unrestricted Fund	6	37,425,734	37,422,393
Capital Fund	7	14,932,144	15,794,664
Accounts Payable	8	4,351,380	2,868,920
Total Liabilities		**57,285,962**	**59,756,159**

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

As per our repot of even date

Prakash Mani Sharma
Executive Chair

Rama Pant Kharel
Treasurer

Arun Luitel, FCA
Partner
KB Chitracar & Co
Chartered Accountants

Keshav Sharma
Account Officer

Dhiraj Pokharel
General Secretary

Date: Ashwin 29, 2077
Place: Kathmandu, Nepal.

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Statement of Changes in Fund Balance
As on 31/03/2077

Amount in NPR

Description	Restricted Fund	Unrestricted Fund	Capital Fund	Total
Balance as at 31 Ashadh 2075	**248,227**	**35,992,819**	**17,261,054**	**53,502,100**
Result for the Year				-
Allocation of results to Restricted Reserves	3,421,956			3,421,956
Allocation of results to Unrestricted Fund		1,429,574		1,429,574
Allocation of results to Capital Fund			(1,466,390)	(1,466,390)
Balance as at 01 Shrawan 2076	**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 31 Ashadh 2077	**576,704**	**37,425,734**	**14,932,144**	**52,934,582**

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

As per our repot of even date

Prakash Mani Sharma
Executive Chair

Rama Pant Kharel
Treasurer

Arun Luitel, FCA
Partner
KB Chitracar & Co
Chartered Accountants

Keshav Sharma
Account Officer

Dhiraj Pokharel
General Secretary

Date: Ashwin 29, 2077
Place: Kathmandu, Nepal.

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Statement of Income and Expenditure
For the period : 01/04/2076 To 31/03/2077

(Amount in NPR)

Particulars	Schedule	Current year			Previous Year
		Restricted	Unrestricted	Total	
Income					
Civil Peace Service Program		6,773,795	-	6,773,795	7,323,496
Dialogue Mediation- RBS		4,208,048	-	4,208,048	9,404,973
Mott Macdonald		3,974,770	-	3,974,770	1,704,434
Chautari Natak		8,309,200	-	8,309,200	5,411,469
Enhancing civil society- TAF		-	-	-	627,415
WOMCOM		-	-	-	2,145,103
FOEI		65,000	-	65,000	73,635
Enacting Dialogue		-	-	-	1,382,324
Overhead Received		-	2,073,379	2,073,379	1,782,195.68
Interest Income		-	941,330	941,330	2,275,058
Other Income	10	-	59,000	59,000	260,457
Fund Balance transfer from projects		-	-	-	-
Total		**23,330,813**	**3,073,709**	**26,404,522**	**35,390,559**
Expenditure					
Program Expenses					
Civil Peace Service Program	11	3,769,827	-	3,769,827	5,100,465
Dialogue Mediation- RBS	11	3,483,090	-	3,483,090	6,897,415
Mott Macdonald	11	3,467,588	-	3,467,588	183,140
Chautari Natak	11	4,598,075	-	4,598,075	3,536,237
Enhancing civil society- TAF	11	-	-	-	627,415
WOMCOM	11	-	-	-	1,265,733
FOEI	11	65,000	-	65,000	73,635
Enacting Dialogue	11	-	-	-	3,078,544
Administration Expenses					
Civil Peace Service Program	12	3,003,968	-	3,003,968	2,223,032
Dialogue Mediation- RBS	12	724,958	-	724,958	2,507,558
Mott	12	507,183	-	507,183	1,521,294
Chautari Natak	12	3,711,125	-	3,711,125	1,875,232
WOMCOM	12	-	-	-	879,371
Enacting Dialogue	12	-	-	-	1,303,780
FOEI					
Core Fund Expenses:					
Administration Expenditure	13	-	3,070,368	3,070,368	2,888,136
Depreciation	1	-	1,608,581	1,608,581	1,908,280
Total		**23,330,813**	**4,678,949**	**28,009,762**	**35,869,265**
Net Gain/Loss		-	**(1,605,240)**	**(1,605,240)**	**(478,706)**

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

As per our repot of even date

Prakash Mani Sharma
Executive Chair

Rama Pant Kharel
Treasurer

Arun Luitel, FCA
Partner
KB Chitracar & Co
Chartered Accountants

Keshav Sharma
Account Officer

Dhiraj Pokharel
General Secretary

Date: Ashwin 29, 2077
Place: Kathmandu, Nepal.

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Statement of Cash Flows
As on 31/03/2077

(Amount in NPR)

Particulars	Current Year	Previous Year
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus/Deficit	(1,605,240)	(478,706)
Adjustments for Non cash Items:		
Depreciation and impairmnet of property,plant and equipment	1,608,581	1,908,280
Interest Income	(941,330)	(2,275,058)
Working Capital Adjustments:		
Accounts receivable -	945,324	75808.95
Accounts Payable	1,482,460	449260.58
Changes in Restricted Fund Balance	(3,093,479)	3421955.9
Net Cash from/(used in) operating Activities	**(1,603,684)**	**3,101,542**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(6,916,581)	(20,481,518)
Investment i.e. Fixed Deposit	2,200,000	10,000,000
Interest Received	941,330	2,275,058
Net Cash from/(used in) investing Activities	**(3,775,251)**	**(8,206,460)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowing of government loans		
Repayments of government loans		
Net Cash from/(used) in financing Activities	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVAL	**(5,378,935)**	**(5,104,919)**
CASH AND CASH EQUIVALENTS AT 1 Shrawan 2076	**9,453,336**	**14,558,254**
CASH AND CASH EQUIVALENTS AT 31 Ashad 2077	**4,074,402**	**9,453,336**

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

As per our repot of even date

Prakash Mani Sharma
Executive Chair

Rama Pant Kharel
Treasurer

Arun Luitel, FCA
Partner,
KB Chitracar & Co
Chartered Accountant

Keshav Sharma
Account Officer

Dhiraj Pokharel
General Secretary

Date: Ashwin 29, 2077
Place: Kathmandu, Nepal.

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Fund Accountability Statement
For the period : 01/04/2076 To 31/03/2077

(Amount in NPR)

Particulars	Schedule	CPSP	Mott Macdonald	Chautari Natak	DM-RBS	TAF	GLOF	WOMCOM	C2P	FOEI	Regional Office	Core Fund	Total	Previous Year
Opening Balance														
Cash		-	-	-	-	-	-	-	-	-	1,468	20,000	21,468	20,000
Bank		46,586	873	27,529	4,080,176	29,826	31,706	88,954	-	743	91,203	5,034,272	9,431,868	36,549,553
Payables		(618,816)	-	(117,733)	-	1,800	-	-	519	(1)	-	(2,134,690)	(2,868,921)	(2,419,661)
Receivables		-	-	15,005	83,015	-	-	-	-	-	11,299	1,917,322	2,026,641	2,091,152
Investment in Fixed Deposit		-	-	-	-	-	-	-	-	-	-	12,000,000	12,000,000	-
WIP of House Construction		-	-	-	-	-	-	-	-	-	-	20,481,518	20,481,518	-
		(572,229)	873	(75,199)	4,163,191	31,625	31,706	88,954	519	742	103,971	37,318,422	41,092,574	36,241,044
Income														
Grant received	9	6,916,015	3,390,435	9,700,627	-	-	-	-	-	-	-	-	20,007,076	34,327,655
Interest income	10	40,193	37,562	74,486	58,587	-	-	-	-	-	-	941,330	1,152,159	2,733,516
Other Income	10	-	-	-	10,000	1,515	1,656	6,260	-	-	-	2,132,379	2,151,810	2,042,780
Fund Balance transfer from projects		-	-	-	-	-	-	-	-	-	-	-	-	-
		6,956,208	3,427,996	9,775,113	68,587	1,515	1,656	6,260	-	-	-	3,073,709	23,311,045	39,103,950
Total		6,383,979	3,428,869	9,699,914	4,231,778	33,140	33,362	95,213	519	742	103,971	40,392,131	64,403,619	75,344,994
Expenditure														
Project related expenses:														
Program Expenditure	11	3,769,827	3,467,588	4,598,075	3,483,090	-	-	-	-	65,000	-	-	15,383,579	24,351,641
Administration Expenditure	12	3,003,968	507,183	3,711,125	724,958	-	-	-	-	-	-	-	7,947,234	9,900,779
Fund Balance transfer to Core		-	-	-	-	-	-	-	-	-	-	-		-
Organizational Expenses:														
Administration Expenditure	13	-	-	-	-	-	-	-	-	-	-	3,070,367	3,070,368	-
Total		6,773,795	3,974,770	8,309,200	4,208,048	-	-	-	-	65,000	-	3,070,367	26,401,181	34,252,420
Balance of fund		(389,816)	(545,901)	1,390,714	23,730	33,140	33,362	95,213	519	(64,258)	103,971	37,321,763	38,002,438	41,092,574

Represented By:														
Cash											1,468	20,000	21,468	21,468
Bank	3	51,322	160,371	1,133,214	23,730	31,340	33,362	95,213	-	742	91,203	2,432,435	4,052,933	9,431,868
Payables	8	(441,138)	(706,272)	-	-	-	-	-	-	(65,000)	-	(3,141,289)	(4,353,699)	(2,868,921)
Receivables	4	-	-	257,500		1,800	-	-	519	-	11,299	812,518	1,083,636	2,026,641
Investment in Fixed Deposit	2									-		9,800,000	9,800,000	12,000,000
WIP of House Construction	1	-	-	-	-	-	-	-	-	-	-	27,398,099	27,398,099	20,481,518
		(389,816)	(545,901)	1,390,714	23,730	33,140	33,362	95,213	519	(64,259)	103,971	37,321,763	38,002,438	41,092,574

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

As per our repot of even date

Prakash Man Sharma
Executive Chair

Rama Pant Kharel
Treasurer

Arun Luitel, FCA
Partner
KB Chitracar & C
Chartered Accountants

Keshav Sharma
Account Officer

Sanjay Pokharel
General Secretary

Date: Ashwin 29, 2077
Place: Kathmandu, Nepal

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Schedules forming part of financial statement for the year ended on 31/03/2077

Schedule- 1: Fixed Assets

NRs.

S.N.	Particulars	Opening Balance	Addition	Disposal	Balance as on 31.03.2077	Depreciation Rate	Depreiation	Closing Balance
1	Land	9,070,177	-	-	9,070,177	-	-	9,070,177
2	Building (CWIP)	20,481,518	6,916,581	-	27,398,099		-	27,398,099
3	Furniture & Office Equipments	4,155,825	725,406		4,881,231	25%	1,109,944	3,771,287
4	Vehicle	2,229,069	-		2,229,069	20%	445,814	1,783,256
5	Other Assets	339,592	20,655		360,247	15%	52,823	307,425
Total		**36,276,182**	**7,662,642**	-	**43,938,824**		**1,608,581**	**42,330,243**

Forum for Protection of Public Interest (Pro-Public)
Kathmandn
Schedules forming part of financial statement for the year ended on 31/03/2077

Amount in NPR

Schedule 2: Investment

SN	Particulars	Current year	Previous year
1	Janata Bank- fixed account	-	10,000,000
2	Janata Bank- fixed account-	-	2,000,000
3	Fixed Deposit - Global IME bank	2,000,000	-
4	Fixed Deposit- Global IME bank	7,800,000	-
	Total	**9,800,000**	**12,000,000**

Schedule 3: Cash and cash equivalent

SN	Particulars	Current year	Previous year
Pro Public Core Fund		**2,452,435**	**5,054,272**
1	Sanima Bank ltd- 0230000209812	100,780	97,130
2	Siddhartha bank Limited 663	129,050	281,450
3	Saving Account- Janata Bank	-	659,588
4	GloBal IME Bank -Saving	514,070	
5	Global IME Bank -Saving Account	1,197,648	
6	Saving Account- Janata Bank	-	2,739,288
7	Siddhartha Bank Limited.-615103462	299,202	779,953
8	Siddhartha bank Limited-00615103431	191,686	476,863
12	Cash	20,000	20,000
Civil Peace Service Program- GIZ		**51,322**	**46,586**
1	Siddhartha Bank Limited-615103476	51,322	46,586
Dialogue Mediation- RBS		**23,730**	**4,080,176**
1	Siddhartha Bank Limited-00615103695	23,730	4,080,176
Mott Macdonald		**160,371**	**873**
1	Siddhartha Bank Limited(00615103670)	160,371	873
Chautari Natak- IFA		**1,133,214**	**27,529**
1	Siddhartha Bank Limited-00615103458	1,133,214	27,529
Enhancing civil society- TAF		**31,340**	**29,826**
1	Siddhartha Bank Limited-00615103521	31,340	29,826
GLOF Account		**34,106**	**32,450**
1	Siddhartha Bank limited-00615103441	34,106	32,450
WOMCOM		**95,213**	**88,954**
1	Siddhartha Bank Account-00615103499	95,213	88,954
FOEI		**742**	**8,487**
1	Siddhartha Bank limited-00615103441	742	8,487
Biratnagar Regional Office		**92,671**	**92,671**
1	Bank	91,203	91,203
2	Cash	1,468	1,468
	Total	**4,074,402**	**9,453,336**

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Schedules forming part of financial statement for the year ended on 31/03/2077

Amount in NPR

Schedule 4: Advance, Deposit and Receivable

SN	Particulars	Current year	Previous year
Pro Public Core Fund		**812,518**	**1,917,322**
1	Chautari Natak	-	110,433
2	CPSP-GIZ	333,900	546,455
3	Gauri parbati Nirmasn Sewa	30,268	1,086,393
4	House Rent	-	17,500
5	RBS Project	-	156,541
6	Mott Macdonald	228,000	-
7	Ranjeet Ply and Hardware	200,000	-
8	Plastic Cycle	20,350	-
Dialogue Mediation- RBS		**-**	**83,015**
1	Deepak Thapa	-	72,380
2	Dinesh Jnawali	-	150
3	Gyan Kumar Mahato	-	150
4	Kanhaiya Chudhary	-	10,335
Chautari Natak- IFA		**257,500**	**15,005**
1	Durga Malla Chand	-	15,005
2	Nar Bahadur Saud	75,000	-
3	Prakash Bahttrai	142,500	-
4	Prakash Mani Sharma	40,000	-
Biratnagar- Regional Office		**11,299**	**11,299**
1	Prakash Nath Upreti	5,199	5,199
2	Saroj Baral	6,100	6,100
	Total	**1,081,317**	**2,026,641**

Schedule 5: Restricted Fund

SN	Particulars	Current year	Previous year
1	CPSP	(389,816)	(572,229)
3	Mott Macdonald	(545,901)	873
4	DM	23,730	4,163,191
5	CN	1,390,714	(75,199)
6	TAF	33,140	31,625
7	WOMCOM	95,213	88,954
8	GLOF	33,362	31,707
9	C2P	519	519
10	FOEI	(64,259)	742
		576,704	**3,670,183**

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Schedules forming part of financial statement for the year ended on 31/03/2077

Amount in NPR

Schedule 6: Unrestricted Fund

SN	Particulars	Current year	Previous year
1	Opening Balance	37,422,393	35,992,819
2	Surplus/Deficit of this year	(1,605,240)	(478,706)
3	Depreciation for the year (Capital Fund Allocation)	1,608,581	1,908,280
	Total	**37,425,734**	**37,422,393**

Schedule 7: Capital Fund

SN	Particulars	Current year	Previous year
1	Opening Balance	15,794,664	17,261,054
2	Addition	746,061	441,890
3	Depreciation for the year (Capital Fund Allocation)	1,608,581	1,908,280
	Total	**14,932,144**	**15,794,664**

Schedule 8: Payables

SN	Particulars	Current year	Previous year
Pro Public Core Fund		**3,141,289**	**2,134,690**
1	1.5 % TDS	1,125	1,230
2	10 % Rental TDS	1,333	4,631
3	BRS Neupane & Company	-	91,430
4	KB Chitracar and Co.	83,625	-
5	Keshav Sharma	12,000	-
6	Welfare Fund	2,098,903	1,742,260
7	Staff Welfare	56,951	56,951
8	Gauri Parbati Nirman Sewa Pvt. Ltd.	649,164	-
9	Provision for Gratuity Fund	238,188	238,188
Civil Peace Service Program- GIZ		**441,138**	**618,816**
1	Prakash Mani Sharma	64,492	
2	Pro Public	-	546,455
3	Salary Payable	-	72,361
4	Shree Ram Timsina	42,746	
5	Welfare Fund	333,900	
Mott Macdonald		**706,272**	**-**
1	Babu ram Poudel	45,500	-
2	Indra KC	32,000	-
3	Staffs welfare	228,000	-
4	VDRC	400,772	-
Chautari Natak- IFA		**-**	**117,733**
1	MK Travel PvtLtd.	-	7,300
2	Pro Public	-	110,433
WG-TAF		**(1,800)**	**(1,800)**
1	15 % TDS	(1,800)	(1,800)
C2P		**(519)**	**(519)**
1	Payables	(519)	(519)

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Schedules forming part of financial statement for the year ended on 31/03/2077

Amount in NPR

FOEI		**65,000**	-
1	1% TDS	470	-
2	Prakash Mani Sharma	9,400	-
3	Pro Public	18,000	-
4	Rupa Basnet	23,500	-
5	Shraddha Suman Guruvacharya	11,280	-
6	Staffs Welfare	2,350	-
	Total	**4,351,380**	**2,868,920**

Schedule 9: Fund Received

SN	Particulars	Current year	Previous year
Civil Peace Service Program- GIZ		**6,916,015**	**7,180,223**
1	Grant-GIZ	6,970,114	7,180,223
2	Refund of grant	(54,099)	-
Dialogue Mediation- RBS		**4,163,191**	**9,066,259**
1	Grant-RBS	4,163,191	9,066,259
Mott Macdonald		**3,390,435**	**1,704,545**
1	Grant- Mott	1,490,300	1,704,545
2	Grant- Mott	1,900,135	-
Chautari Natak- IFA		**9,700,627**	**5,312,826**
1	Grant- IFA	10,025,703	5,312,826
2	Refund of Grant	(325,075)	
Enhancing civil society- TAF		**-**	**526,095**
1	Grant-TAF	-	526,095
Enacting Dialogue		**-**	**4,364,146**
1	Grant	-	4,364,146
WOMCOM		**-**	**1,913,444**
1	Grant- Womcom	-	1,913,444
FOEI		**-**	**96,925**
1	Grant- FOEI	-	96,925
Mott Macdonald		**-**	**1,704,545**
1	Grant- Mott	-	1,704,545
	Total	**24,170,267**	**31,869,009**





Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Schedules forming part of financial statement for the year ended on 31/03/2077

Amount in NPR

Schedule 10: Other Income

SN	Particulars	Current year	Previous year
Pro public Core Fund		**3,073,709**	**2,535,514**
1	Bank Interest	941,330	2,275,058
2	Contribution received	1,818,139	29,168
3	Membership Fee	3,000	30,900
4	Salary income of Account Officer from different project	255,240	104,210
5	Income from use of LCD	56,000	93,979
6	Auction of Fixed assets	-	2,200
Civil Peace Service Program- GIZ		**40,193**	**25,863**
1	Bank Interest	40,193	25,863
Dialogue Mediation- RBS		**68,587**	**338,713**
1	Amount transfer from core	10,000	-
2	Bank Interest	58,587	338,713
Mott Macdonald		**37,562**	**762**
1	Amount transfer from Core	12,371	-
2	Bank Interest	25,191	762
Chautari Natak- IFA		**74,486**	**23,444**
1	Bank Interest	74,486	23,444
Enhancing civil society- TAF		**1,514**	**6,823**
1	Bank Interest	1,514	6,823
Enacting Dialogue		**-**	**20,438**
1	Bank Interest	-	20,438
WOMCOM		**6,260**	**31,203**
1	Bank Interest	6,260	31,203
GLOF		**1,656**	**-**
1	Bank Interest	1,656	-
FOEI		**-**	**4,266**
1	Bank Interest	-	4,266
C2P		**-**	**3,128**
1	Bank Interest		3,128
Baseline		**-**	**3,945**
1	Bank Interest	-	3,945
	Total	**3,303,968**	**2,994,100**

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Schedules forming part of financial statement for the year ended on 31/03/2077

Amount in NPR

Schedule 11: Program Expenditure

SN	Particulars	Current year	Previous year
Civil Peace Service Program- GIZ		**3,769,827**	**5,100,465**
1	3 Days NVC Training For Pro Public Staffs	284,116	-
2	8 days NVC Failiation Skills Training- August 2019	827,079	-
3	Five Days NVC training For Mayors - Illam	1,013,267	-
4	Post circle of restorative dialogue	1,645,365	-
5	Strengthening The Roles and Responsibilities of Judicial Committes and Ward Chairs	-	642,267
6	Traineeship (Data entry researcher)	-	54,000
7	Training for Non violence communication	-	4,404,198
Dialogue Mediation- RBS		**3,483,090**	**6,897,415**
1	Introduction meeting and Establishment of Advisory Committee	-	104,748
2	Dialogue Trainings	-	1,930,028
3	Advisory Committee Meeting	17,226	29,995
4	Social Dialogue Group Meeting	45,000	418,173
5	Activity-Community envisioning Workshop	-	65,939
6	Dialogue on Social and Development Issues	194,022	200,115
7	Project Closing & Monitoring and Evaluation	780,921	11,200
8	Experience sharing Meeting on National Level	83,796	-
9	Perdiems & Travel Cost	1,609,050	4,065,562
10	Personnel Cost	621,364	-
11	Unexpected Costs & Buffer	131,712	71,655
Alternative Dispute Resolution- Mott		**3,467,588**	**183,140**
1	Hall rent	40,076	-
2	Lodging Fooding for the participants:	1,703,518	-
3	Perdiem for the experts, Training Coordinator, Reporting and Documentation Expert, and Event Officer, Board Members	351,682	155,700
4	Travel Cost	236,311	27,440
Chautari Natak- IFA		**4,598,075**	**3,536,237**
1	(Activity - 1): Commencement of the Project (for the dialogue facilitating (DF) artists' confirmation and advisory committee formation)	124,300	155,770
2	(Activity - 2): Theatre Lab (for the theatre trainers)	758,293	192,410
3	(Activity - 3): Refresher Training (for the DF artists- (two training workshops in east and west cluster)	800	1,581,065
4	(Activity – 4): Theatre Dialogue Events and Follow Up (ward level multiplication and follow up of Chautari Natak performance)	978,778	1,404,457
5	Orgnize the Cluster level outreach program (East and West)	787,518	
6	Participation in IPTN 2019 Conference (Including the cost of preparation workshop in Kathmandu)	1,355,255	202,534
7	(Activity – 6): Internal/external Evaluation (for the project outcome and feasibility study for project expansion)	593,130	

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Schedules forming part of financial statement for the year ended on 31/03/2077

			Amount in NPR
Enacting Dialogue		-	**3,078,544**
1	Multiplication and Followup (ward level performance and followup journey)	-	887,925
2	Media Network Support Web Hosting	-	81,000
3	Selection of Dialogue Facilitators (Project Launching,	-	354,570
4	Capacity Building of Dialogue Facilitators (1st journey:performance & project launching:, 3 regional basix trainings, 2nd journey including advance	-	1,385,200
5	Baseline Survey	-	369,849
A2J WOMCOM		-	**1,265,733**
1	Monitoring and Evaluation	-	44,454
2	Consortium member A (7% overhead)	-	140,334
3	District coordination committee meetings	-	27,500
4	District mediator award	-	40,000
5	District Admin Cost	-	78,943
6	Multi-Stakeholders Training	-	483,412
7	Legal Aid and VAW & G survival support	-	25,000
8	Social marketing	-	64,543
9	VDC advisory committee meeting	-	82,180
10	VDC level experience sharing program	-	59,665
11	District exist strategy meeting and mediation service co	-	139,560
12	Social Audit	-	80,142
FOEI		-	**73,635**
1	Air fare for FOEI meeting	-	73,635
WG-TAF		-	**627,415**
1	Preparation of IEC material on transbouondary legal frameworks for the Indo-Nepal Community Water Dialogue	-	51,571
2	Program support cost	-	9,030
3	Project completin project report will be a compilation of all above mentioned project output in an integrated manner to provide a comprehesive and holistic undertanding of transboundary water issues	-	104,004
4	Local partner Organisation -Gandaki Basin Nepal -PP	-	-
5	Total Overhead cost @1.53%	-	14,324
6	Understanding desk based litreture review	-	-
7	Organising Jal-manch	-	257,812
8	Finalisation of Model Kosi and Gandak Agreements and Revisions of Kosi and Gandak Agreements	-	104,004
9	Organizing Kosi and Gandaki River basin Dialogue at patna	-	86,670
GLOF		**65,001**	
1	Breaking Plastic Cycyle in Asia	65,001	
	Total	**15,383,580**	**20,762,583**

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Schedules forming part of financial statement for the year ended on 31/03/2077

Amount in NPR

Schedule 12: Administration Expennditure

SN	Particulars	Current year	Previous year
Civil Peace Service Program- GIZ		**3,003,968**	**2,223,032**
1	Office Equipment	349,420	148,325
2	Office Running Cost	196,128	120,814
3	Salary support for local professional	792,046	1,090,089
4	Salary to Finance Officer	242,242	205,821
5	SDG Vodoe Pro Public.	10,001	
6	Sr Local Professional	999,248	657,983
7	Traineeship (Data entry researcher)	70,500	
8	Amount Transfer to Core	344,384	
Dialogue Mediation- RBS		**724,958**	**2,507,558**
1	Personnel Cost	65,588	1,810,893
2	Overhead Costs(LumSum)	238,780	696,665
3	Transfer to scholarship account	383,490	
4	Bank Charge	100	
5	Documentattion of Eperience lesson Lerarned.	37,000	
Alternative Dispute Resolution- Mott		**507,183**	**1,521,294**
1	Administrative Cost	145,094	816,175
2	Remuneration	1,136,000	440,550
3	Overhead	205,664	155,087
4	Printing & Supplies	156,425	109,482
Chautari Natak I- IFA		**3,711,125**	**1,875,232**
1	Project Related expenses for salaries	2,896,425	1,132,000
2	Administrative lump sum in per cent of requested funding	340,766	256,989
3	Office Rental Expense	451,000	185,000
4	Amount Transfer to Core	5,231	
5	Bank Charge	17,703	7,678
6	Office Equipments	-	293,565
Enacting Dialogue			1,303,780
1	Project Related expenses for salaries		945,050
2	Bank Charge		10,550
3	Administrative Expense		208,180
4	Project related expense for rental charges		140,000
WOMCOM			879,371
1	Personnel Cost		879,371
	Total	**7,947,234**	**10,310,267**

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Schedules forming part of financial statement for the year ended on 31/03/2077

Amount in NPR

Schedule 13: Organizational Expenditure

SN	Particulars	Current year	Previous year
Core Fund		**3,070,368**	**2,888,136**
1	Audit Fee	84,750	92,660
2	Advertisement	4,520	11,300
3	AGM Meeting	26,605	5,200
4	AMC Charge for Accounting Software	13,447	-
5	Amount Transfer to RBS	10,000	-
6	Bank Charge	4,526	14,060
7	Book Editing Fee	39,700	-
8	Board Meeting expenses	11,805	73,813
9	Communication	33,963	32,099
10	Consultant fee	171,355	7,375
11	Donation	60,707	25,000
12	E- Bulletin Editing Fee	5,500	-
13	E-blletin Designing Fee	11,000	-
14	Support to Flood Victims	3,000	-
15	Guset And Hospitality	16,611	4,790
16	House Rent	133,441	121,034
17	House Tax	4,732	-
18	Internal Audit	-	13,000
19	Internet Renewal	35,124	32,869
20	Land Expenses	239	239
21	Local Transportation	40,578	38,757
22	Maintenance expenses	400	17,452
23	Maintenance of Computer System	8,588	12,880
24	Meeting Expenses	-	1,000
25	Membership fee payment to FOEI, & other	34,449	127,160
26	Monitoring and Evaluation	65,782	38,993
27	Office Car Expenses	6,090	7,701
28	Office Equipments & Furniture	388,861	7,200
29	Office Expenses	129,477	110,829
30	On going PIL cases &Court fees	36,955	60,786
31	Petrol for Office car	38,514	21,300
32	PIL - Interns	7,500	39,000
33	PIL-book publication	16,100	495,930
34	Postage And Courier	8,670	15,596
35	Printing	14,820	2,780
36	Prior Period Expenses	-	10,200
37	Proposal writing charge	-	15,000
38	Recruitment Expens	1,000	2,000
39	Remuneration Core Staffs	904,882	739,220
40	Renewal (PP, Vehicles)	86,230	89,955
41	Renewqal fee	4,220	4,433
42	Repair & Maintainance/ Utilities	67,721	25,217
43	Repair of Motobike	26,115	11,600
44	Stationary/Photocopy	12,099	25,517
45	Support for Chimdi barju Tal Simsar	-	75,675
46	Tax Paid-IRD	14,665	8,125
47	Token of Love	3,000	1,500

Forum for Protection of Public Interest (Pro-Public)
Kathmandu
Schedules forming part of financial statement for the year ended on 31/03/2077

			Amount in NPR
48	Transportattion Charge	1,667	34,229
49	Utilities	41,687	61,810
50	Vehicle Insurance	40,824	35,933
51	Wages For labour	16,868	18,303
52	Website Development	29,844	23,080
53	Insurance cliam- Premier Insurance	30,730	-
54	Staff Welfare Expense	148,466	90,537
55	Meeting Expenses	7,867	-
56	Office expense	26,675	-
57	Scholarship	138,000	185,000
		3,070,368	**2,888,136**

Forum for Protection of Public Interest (Pro-Public)
Kuleshwor, Kathmandu
Schedule 14: Notes to the Financial Statements
FY 2076-77

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. Accounting Policies and Notes to the financial statement

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 and Capital fund is created equivalent to such amount.

4. Building is being built by the organization for official purpose. Addition in WIP of Building amounting to NRs. 6,916,581 has been made to the WIP of Rs.20,481,518 at the beginning of the year which results to total WIP of Rs.27,398,099.

5. 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, 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. Depreciation of Rs.1,608.581 has been charged in this year.

6. Investments are stated at cost.

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 Balance Sheet under restricted fund and amount to be received has been reported under Receivables. The Income Statement of previous year has been restated accordingly.

8. The surplus and deficit generated from organizational fund management has been recorded under unrestricted fund in the Balance Sheet.

9. Figures for both current and previous years have been regrouped and rearranged wherever deemed necessary for fair presentation.

The income displayed in the statement of Income and Expenditure has been restated. The income received from donors has been received to the extent of expenditure incurred during the year. The same approach has been taken in previous year for the fair comparatives. However, the fund balance remains the same. The table here follows the same:

Restated Statement of Income and Expenditure*(Amount in Rs.)*

	Previous figure	**Restated figure**
Grant	30,164,464	31,072,849
Other Income	4,776,295	4,317,710
	34,940,759	**35,390,559**
Expenses	34,252,420	33,960,985
Depreciation	1,908,280	1,908,280
	36,160,700	**35,869,265**
Surplus/Deficit as per previous years Financials	**(1,219,940)**	**(478,706)**
Restricted Fund	741,235	-
Depreciation	1,908,280	1,908,280
Opening Fund Balance	35,992,819	35,992,819
Unrestricted Fund Balance	**37,422,393**	**37,422,393**

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