

**RIGHT TO INFORMATION GOVT. OF KHYBER PAKHTUNKHWA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

INDEPENDENT AUDITOR'S REPORT**Opinion**

We have audited the financial statements of Right to Information Commission Government of Khyber Pakhtunkhwa (the Commission) which comprise balance sheet as at June 30, 2019, statement of receipts and expenditure and cash flow statement (here-in- after referred to as the financial statements) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Commission are prepared, in all material respects, in accordance with the statement of receipts and expenditure basis of accounting described in note 2 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as applicable in Pakistan. 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 Commission in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The financial statements have been prepared on the receipt and expenditure basis, as described in note 2 to the financial statements, which is comprehensive basis of accounting.

Other Information

The financial statements of the Commission for the prior year were audited by another firm of chartered accountants who have expressed unqualified opinion in their report dated September 01, 2018.

Remark

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

The management is responsible for the preparation of the financial statements in accordance with receipts and expenditure basis of accounting described in note 2 to the financial statements, and for such internal control as the Management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the Commission'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 the Management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission'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 ISAs as applicable in Pakistan 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 ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, 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.

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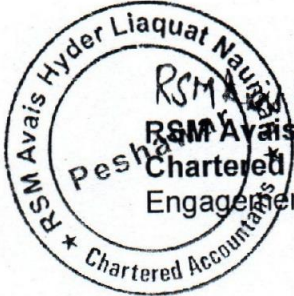
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the 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 Commission'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 Commission 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.

Resub

Place: Peshawar

Date : Aug. 28, 2019



RSM Avais Hyder Liaquat Nauman
RSM Avais Hyder Liaquat Nauman
Chartered Accountants
Engagement Partner: Muhammad Arif Saeed

RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA
BALANCE SHEET
AS AT JUNE 30, 2019

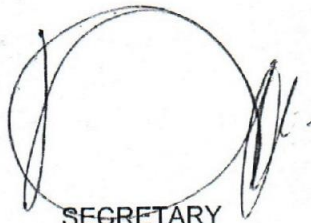
	NOTE	2019 RUPEES	2018 RUPEES
CURRENT ASSETS			
Advances to employees		225,346	44,890
Bank balance - Current account		14,621,381	19,924,270
		14,846,727	19,969,160
CURRENT LIABILITIES			
Accrued and other payables	4	(167,326)	(168,894)
		14,679,401	19,800,266
NET- CURRENT ASSETS			
FUNDS AND SURPLUS			
Opening balance		19,800,266	15,581,503
(Deficit)/ surplus for the year		(5,120,865)	4,218,763
		14,679,401	19,800,266

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

Amal


B & A OFFICER


CHIEF INFORMATION COMMISSIONER


SECRETARY

**RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA
STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2019**

	NOTE	2019 RUPEES	2018 RUPEES
RECEIPTS			
Grant in aid		24,750,000	33,000,000
Other receipts	5	12,154	112,142
		<u>24,762,154</u>	<u>33,112,142</u>
EXPENDITURE			
Salaries and allowances	6	21,273,383	19,966,641
Purchase of assets	7	282,710	406,340
Repair and maintenance	8	498,505	579,945
Rent, rates and taxes		2,337,228	2,291,400
Conveyance charges		41,100	34,310
T.D/D.A charges		120,002	106,288
Medical expenses reimbursed		2,954	14,042
News paper, books and periodicals		92,696	69,429
Payment for other services		1,517,419	1,743,075
Printing and stationery		420,490	570,523
Telephone charges		261,915	280,179
Internet service charges		222,633	617,426
Postage and courier charges		203,862	165,757
Legal an professional charges		355,000	225,000
Utilities		481,643	404,790
Purchase of consumables		111,900	55,690
Training, seminars and workshop		769,210	152,400
Fuel charges		521,987	632,668
Entertainment		53,631	57,247
Advertisement expenses		158,000	392,885
Audit fee		85,000	65,000
Bank charges		2,750	1,750
Miscellaneous expenses		69,001	60,594
		<u>29,883,019</u>	<u>28,893,379</u>
(Deficit)/ surplus for the year		<u>(5,120,865)</u>	<u>4,218,763</u>

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

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B & A OFFICER

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CHIEF INFORMATION COMMISSIONER

[Signature]
SECRETARY

RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA
CASH FLOW STATEMENT
YEAR ENDED JUNE 30,2019

	2019 RUPEES	2018 RUPEES
CASH FLOW FROM OPERATING ACTIVITIES		
(Deficit)/ surplus for the year	(5,120,865)	4,218,763
Operating surplus before working capital changes	<u>(5,120,865)</u>	<u>4,218,763</u>
Increase / decrease Working Capital Changes		
Accrued and other payables	(1,568)	(2,994)
Advance to employees	(180,456)	(44,890)
	<u>(182,024)</u>	<u>(47,884)</u>
Cash Generated from operations	<u>(5,302,889)</u>	<u>4,170,879</u>
Net increase in cash and cash equivalents	<u>(5,302,889)</u>	<u>4,170,879</u>
Cash and cash equivalents at the beginning of the year	19,924,270	15,753,391
Cash and cash equivalents at end of the year	<u><u>14,621,381</u></u>	<u><u>19,924,270</u></u>

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

Amal

21/06/19
 B & A OFFICER

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 CHIEF INFORMATION COMMISSIONER

[Signature]
 SECRETARY

1 THE COMMISSION AND ITS OPERATIONS

The Right to Information Commission of Govt of KP (the Commission) was established through an Act of the Provincial Assembly of Khyber Pakhtunkhwa in November 2013. Under section 24 (2) of the Act, the Commission is an Independent Statutory body enjoying operational and administrative autonomy from any other person or entity, including Government and any of its agencies, except as specifically provided for by law. This Commission is headed by the Chief Information Commissioner. The primary responsibility of the Commission is to receive and decide the complaints of the citizen, if not providing information by a particular department.

2 BASIS OF PREPARATION

2.1 Statement of Compliance

The receipt and expenditure has been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprised on the Modified Cash Accounting Model and Accounting Policies and Procedure Model. Under the Modified Cash and Accounting Model all payment relating to acquisition, construction and improvement of fixed assets are recognized on cash basis.

2.2 Functional and presentation currency

The receipt and expenditure account is presented in Pakistan Rupees, which is also the Commission's functional currency.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Following accounting policies are applied in the preparation of this account:

3.1 Property, Plant and Equipments

Property, plant & equipment purchased during the year are charged to expenditure account at cost of purchase. Repair and maintenance to property, plant and equipment are charged to statement of receipts and expenditure.

3.2 Revenue recognition

Grant and other receipts are accounted for on receipts basis.

3.3 Expenses recognition

All expenses are recognized when outflow of resource is confirmed.

3.4 Accrued and other Liabilities

Accrued and other liabilities are stated at cost which is fair value of the consideration to be paid in future.

3.5 Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of cash flow statement, cash and cash equivalent comprises of cash in hand, balance with banks and short term investments realizable within three months.

Remainder

	2019 RUPEES	2018 RUPEES
4 ACCRUED AND OTHER LIABILITIES		
Income tax	94,071	114,006
Sale tax	23,255	4,888
House rent	50,000	50,000
	167,326	168,894
5 OTHER RECEIPTS		
Copying fee	3,992	960
Recovery of POL charges	4,162	-
Petty cash account receipts	-	14,248
Miscellaneous receipts	4,000	96,934
	12,154	112,142
6 SALARIES AND ALLOWANCES		
Pay of officers	7,468,300	9,630,300
Pay of staff (Basic)	5,638,045	5,019,967
House Rent	1,291,259	824,174
Housing Subsidy	556,572	296,710
Conveyance Allowance	1,386,680	1,279,631
Washing Allowance	16,200	15,126
Adhoc Relief 2013	177,251	166,431
Adhoc Relief 2015	120,857	113,092
Adhoc Relief 2016	617,555	576,089
Adhoc Relief 2017	770,634	694,995
Adhoc Relief 2018	770,634	-
Medical Allowance	751,959	602,735
Dress Allowance	7,200	7,176
Integrated Allowance	43,200	42,750
Computer Allowance	115,768	36,000
Special Allowance@20%	1,541,269	661,465
	21,273,383	19,966,641
7 PURCHASE OF ASSETS		
Furniture and fixtures	32,950	132,200
Computer equipments	24,360	70,600
Machinery and equipments	225,400	203,540
	282,710	406,340
8 REPAIR AND MAINTENANCE		
Vehicles	391,405	441,873
Furniture and fixtures	-	15,500
Machinery and equipment	107,100	120,700
Miscellaneous	-	1,872
	498,505	579,945
9 DATE OF AUTHORIZATION FOR ISSUE		
9.1 This account has been authorized for issuance on <u>28-08-2019</u> by the management.		
9.2 Figures have been rounded off to the nearest rupee.		

B & A OFFICER

CHIEF INFORMATION COMMISSIONER

SECRETARY