



**GOVERNMENT OF KHYBER PAKHTUNKHWA  
RIGHT TO INFORMATION COMMISSION**

Near Abdara BRT Station Behind Jabbar Flates, Arbab Road  
Peshawar

www.kprti.gov.pk

Ph: 92-91-9216562

Fax: +92-91-9216561

No. RTIC/B&A/6-1/2020/5434  
Dated. Peshawar the: 9<sup>th</sup> October, 2020

To,

The Secretary  
Information & Public Relations Department,  
Govt. of Khyber Pukhtunkhwa,  
Civil Secretariat Peshawar.

**SUBJECT: AUDIT REPORT IN RESPECT OF KHYBERPAKHTUNKHWA  
INFORMATION COMMISSION (KPIC) FOR THE YEAR 2019-20**

Dear Sir,

I am directed to refer to the subject noted above and to state that section 25(2) (h) of the KPIC Act, 2013 provides that the KPIC shall have accredited accountant to conduct audit of its accounts on annual basis, and provide a copy of its audited accounts to the Provincial Assembly and the Finance Department.

In light of the above provision, the audit of the accounts of the KPIC for the year 2019-20 has been conducted through accredited accountant recently. Copies of audit report along with accounts statements is enclosed herewith for record and onward submission to Finance Department and Provincial Assembly as required under the KP RTI Act, 2013.

Yours faithfully

Encl: As above

  
(Budget & Accounts Officer)





*Dilroze Khan & Co.*  
Chartered Accountants

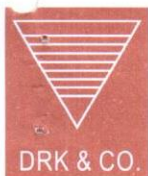


**RIGHT TO INFORMATION COMMISSION GOVT OF KPK  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**DRK & CO**

**Chartered Accountants**

2<sup>nd</sup> Floor, F.C. Trust Building, Sunehri Masjid Road, Peshawar.  
Phone: 091-5286065, 5275914 Fax: 091-5286066  
E-mail: [drkco@brain.net.pk](mailto:drkco@brain.net.pk)



**Dilroze Khan & Co.**  
Chartered Accountants



**Rehncy Shaheen**  
Chartered Accountant

## INDEPENDENT AUDITOR'S REPORT

### Report on the Audit of the Financial Statements

#### 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, 2020, 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 accordance with the approved accounting and reporting standards as applicable in Pakistan and respectively give a true and fair view of the state of the Commission's affairs as at June 30, 2020.

#### Basis for Opinion

We conducted our audit in accordance with 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.

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

In preparing the financial statements, 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 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.



*Dilroze*





**Dilroze Khan & Co.**  
Chartered Accountants



**RehncyShaheen**  
Chartered Accountant

#### **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 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 Company'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 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.

The engagement partner on the audit resulting in this independent auditor's report is DILROZE KHAN, FCA.

PESHAWAR

07 SEP 2020

  
DILROZE KHAN & CO.  
Chartered Accountants





**Dilroze Khan & Co.**  
Chartered Accountants



**RehncyShaheen**  
Chartered Accountant

RIGHT TO INFORMATION COMMISSION GOVT OF KPK  
BALANCE SHEET  
AS AT JUNE 30, 2020

	NOTE	2020 RUPEES	2019 RUPEES
<b><u>CURRENT ASSETS</u></b>			
Cash and bank balances	4	6,258,463	14,621,381
Loan/Advances to Employees		146,742	225,346
		<u>6,405,205</u>	<u>14,846,727</u>
<b><u>CURRENT LIABILITIES</u></b>			
Accrued and other payables	5	138,207	167,326
		<u>6,266,998</u>	<u>14,679,401</u>
<b><u>NET- CURRENT ASSETS</u></b>			
<b><u>FUNDS AND SURPLUS</u></b>			
Fund -Opening Balance		14,679,401	19,800,266
(Deficit)/Surplus fund for the year		(8,412,403)	(5,120,865)
		<u>6,266,998</u>	<u>14,679,401</u>

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

  
B & A OFFICER

  
CHIEF INFORMATION COMMISSIONER

  
SECRETARY



*Dilroze*



**Dilroze Khan & Co.**  
Chartered Accountants



**Rehncy Shaheen**  
Chartered Accountant

**RIGHT TO INFORMATION COMMISSION GOVT OF KPK  
INCOME AND EXPENDITURE ACCOUNTS  
FOR THE YEAR ENDED JUNE 30, 2020**

		2020 <u>RUPEES</u>	2019 <u>RUPEES</u>
<b><u>INCOME</u></b>			
Grant In Aid	6	24,750,000	24,750,000
Other receipts	7	<u>1,182</u>	<u>12,154</u>
		24,751,182	24,762,154
<b><u>EXPENDITURE</u></b>			
Salaries and allowances	8	21,977,037	21,273,383
Purchase of Assets	9	4,311,850	404,250
Repair & Maintenance	10	508,140	498,505
Rent -Office building		2,372,112	2,337,228
T.D/D.A charges		368,986	120,002
Medical expenses Reimbursement		-	2,954
News paper , books and periodicals		104,319	92,696
Payment to Others for Services Rendered		260,000	1,517,419
Internet Service charges		166,769	222,633
Local Conveyance charges		7,220	41,100
Remuneration/Honoraria		384,605	-
Printing and Stationery		491,510	420,490
Telephone charges		323,856	261,915
Legal & professional charges		-	355,000
Electricity charges		553,107	456,893
Gas Charges		23,730	24,750
Postage and Courier expenses		220,507	203,862
Seminars , Workshop & meeting expenses		172,650	659,733
Training of PIOs		-	109,477
POL & CNG expenses	11	534,306	521,987
Entertainment expense		47,953	53,631
Advertisement expenses		34,000	158,000
Audit Fee		89,985	85,000
Bank Charges		2,513	2,750
Misc Expenses		208,430	59,361
		33,163,585	29,883,019
		<u>(8,412,403)</u>	<u>(5,120,865)</u>
<b>(Deficit)/Surplus carried to the balance sheet</b>		<u><b>(8,412,403)</b></u>	<u><b>(5,120,865)</b></u>

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

  
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**RIGHT TO INFORMATION COMMISSION GOVT OF KPK  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**1 THE COMMISSION AND ITS OPERATIONS**

The Right to Information 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 standard comprised of the modified Cash accounting model and Accounting policies and procedure model. Under the modified Cash & Accounting model all payment relating to acquisition, construction and improvement of fixed assets are recognised 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 these accounts:

**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 receipts and payment account.

**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.

*Dilroze*





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Chartered Accountants



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Chartered Accountant

**4 CASH AND BANK BALANCE**

The Bank of Khyber Current A/C No. 09844006  
The Bank of Khyber PLS A/C No. 11770005  
Total cash and cash equivalent

2020 RUPEES	2019 RUPEES
4,370,548	14,621,381
1,887,915	-
<u>6,258,463</u>	<u>14,621,381</u>

The Right to Information Commission has maintained two accounts Current Account and PLS Account in The Bank of Khyber saddar road Peshawar cantt with the approval of Provincial Finance Department. The Department accounts are reconciled with the Bank Statements.

**5 ACCRUED & OTHER PAYABLES**

Income tax payables  
Sale tax payable  
House Rent of CIC deducted from Salary

130,311	94,071
7,896	23,255
-	50,000
<u>138,207</u>	<u>167,326</u>

**6 GRANT IN AID**

<u>24,750,000</u>	<u>24,750,000</u>
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The Govt of KPK has released Grant-in-Aid of Rs. 24.75 (M) in three installment for salaries and operational activities of the Commission and its Secretariat.

**7 Other Receipts**

Copying Fee  
Recovery of POL Charges from Officers for extra usage.  
Transfer of Cash from Petty Cash Account  
Misc receipts

1,182	3,992
-	4,162
-	-
-	4,000
<u>1,182</u>	<u>12,154</u>

*Dilroze*







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**8 SALARIES & ALLOWANCES**

	2020 RUPEES	2019 RUPEES
Pay of officers	7,135,439	7,468,300
Pay of staff (Basic)	5,951,360	5,638,045
House Rent	1,297,068	1,291,259
Housing Subsidy	556,572	556,572
Conveyance Allowance	1,395,836	1,386,680
Washing Allowance	16,200	16,200
Adhoc Relief 2013	177,924	177,251
Adhoc Relief 2015	121,082	120,857
Adhoc Relief 2016	572,031	617,555
Adhoc Relief 2017	815,766	770,634
Adhoc Relief 2018	815,766	770,634
Adhoc Relief 2019	705,481	-
Medical Allowance	668,880	751,959
Dress Allowance	7,200	7,200
Integrated Allowance	36,900	43,200
Computer Allowance	72,000	115,768
Special Allowance@20%	1,631,532	1,541,269
	<b>21,977,037</b>	<b>21,273,383</b>

**9 PURCHASE OF ASSETS**

Purchase of Vehicle	4,133,500	
Furniture and Fixtures	72,000	32,950
Purchase of computer equipments	-	24,360
Purchase of machinery & equipments	12,100	225,400
Purchase of consumable items	94,250	111,900
Purchase of other items	-	9,640
	<b>4,311,850</b>	<b>404,250</b>

Proper assets register has been maintained by the Commission.

**10 REPAIR & MAINTENANCE**

Repair & Maintenance of vehicles	419,940	391,405
Repair & Maintenance of Furniture & Fixtures	-	-
Repair & Maintenance of Machinery & equipments	88,200	107,100
Repair & Maintenance of Miscellaneous	-	-
	<b>508,140</b>	<b>498,505</b>

**11 POL AND CNG**

The Commission has properly maintained separate log books for official vehicles. For excess use of POL beyond the limits were recouped.

**12 GENERAL**

Record regarding receipts and expenses is maintained properly.  
Figures have been rounded off to the nearest of rupees.

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

B & A OFFICER

CHIEF INFORMATION COMMISSIONER

SECRETARY





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RIGHT TO INFORMATION COMMISSION GOVT OF KPK  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2020

	<u>2020</u> <u>RUPEES</u>	<u>2019</u> <u>RUPEES</u>
CASH FLOW FROM OPERATING ACTIVITIES		
(Deficit)/Surplus for the year	(8,412,403)	(5,120,865)
Operating surplus before working capital changes	(8,412,403)	(5,120,865)
Increase / decrease Working Capital Changes		
Accrued and other payables	(29,119)	(1,568)
Advance to employees	78,604	(180,456)
	49,485	(182,024)
Cash Generated from Operations	(8,362,918)	(5,302,889)
Net increase in cash and cash equivalents	(8,362,918)	(5,302,889)
Cash and cash equivalents at the beginning of the year	14,621,381	19,924,270
Cash and cash equivalents at end of the year	6,258,463	14,621,381

  
B & A OFFICER

  
CHIEF INFORMATION COMMISSIONER

  
SECRETARY

