

**STATEMENT OF ACCOUNTS**  
**RIGHT TO INFORMATION**  
**COMMISSION**  
**GOVT. OF KHYBER PUKHTUNKHWA**  
**FOR THE YEAR ENDED JUNE 30, 2016**



## NAZIR CHAUDHRI & CO.

CHARTERED ACCOUNTANTS

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### INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Financial Statements of "Right To Information Commission Govt. Of Khyber Pukhtunkhwa" as at June 30, 2016, and the related statement of income and expenditure account & Statement of Cash Flow, for the year then ended and summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with approved accounting standard as applicable in Pakistan 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.

#### Auditor's responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with international auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of any material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosure in the financial statements. The procedure selected depend on the auditor's judgment, including assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considered internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing and opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used in the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

#### OPINION

In our opinion, the financial statements give a true and fair view of the financial position of the "Right To Information Commission Govt. Of Khyber Pukhtunkhwa" as at June 30, 2016 and of its financial performance, its cash flow for the year then ended in accordance with approved accounting standards as applicable in Pakistan.

PESHAWAR

August 12, 2016

NAZIR CHAUDHRI  
CHARTERED ACCOUNTANTS



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RIGHT TO INFORMATION COMMISSION GOVT OF KPK  
BALANCE SHEET  
AS AT JUNE 30, 2016

	NOTE	2016 RUPEES	2015 RUPEES
<u>CURRENT ASSETS</u>			
Cash and bank balances	5	18,328,380	13,010,179
		<u>18,328,380</u>	<u>13,010,179</u>
<u>LESS - CURRENT LIABILITIES</u>			
		-	-
Accrued and other payables	6	292,084	157,159
NET- CURRENT ASSETS		<u>18,036,296</u>	<u>12,853,020</u>
<u>FUNDS AND SURPLUS</u>			
Fund -Opening Balance		12,853,020	-
Surplus fund for the year		5,183,276	12,853,020
		<u>18,036,296</u>	<u>12,853,020</u>



*2/06/16*  
B & A OFFICER

*[Signature]*  
CHIEF INFORMATION COMMISSIONER

*[Signature]*  
SECRETARY





**RIGHT TO INFORMATION COMMISSION GOVT OF KPK**  
**INCOME AND EXPENDITURE ACCOUNTS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

		2016 RUPEES	2015 RUPEES
<b><u>INCOME</u></b>			
Grant In Aid	7	30,000,000	30,000,000
Other receipts	8	118,890	920
		<u>30,118,890</u>	<u>30,000,920</u>
<b><u>EXPENDITURE</u></b>			
Salaries and allowances	9	15,336,411	6,166,584
Purchase of Assets	10	375,819	8,171,230
Repair & Maintenance	11	234,217	140,096
Rent -Office building		2,280,000	570,000
T.D/D.A charges		307,016	26,255
Medical expenses Reimbursement		9,472	15,801
News paper , books and periodicals		58,378	10,588
Consultancy charges		1,286,667	840,339
Internet Service charges		336,824	-
Local Conveyance charges		1,640	-
Remuneration/Honoraria		-	49,890
Printing and Stationery		712,661	486,999
Telephone charges		289,926	73,691
Legal & professional charges		1,150,000	-
Electricity charges		374,334	73,500
Gas Charges		15,170	1,140
Postage and Courier expenses		169,792	62,461
Seminars , Workshop & meeting expenses		46,750	-
POL & CNG expenses	12	686,278	238,545
Registration of Vehicles		-	77,061
Entertainment expense		14,566	13,120
Advertisement expenses		1,213,466	76,538
Bank Charges		3,500	3,862
Misc Expenses		32,727	50,200
		<u>24,935,614</u>	<u>17,147,900</u>
<b>Excess of Income over expenditure</b>		<u>5,183,276</u>	<u>12,853,020</u>
<b>Surplus carried to the balance sheet</b>		<u>5,183,276</u>	<u>12,853,020</u>

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RIGHT TO INFORMATION COMMISSION GOVT OF KPK  
CASH FLOW STATEMENT  
YEAR ENDED JUNE 30,2016

	2016 <u>RUPEES</u>	2015 <u>RUPEES</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus for the year	5,183,276	12,853,020
Operating surplus before working capital changes	5,183,276	(12,853,020)
Increase / decrease Working Capital Changes		
Income tax and sale tax	134,925	157,159
	134,925	157,159
Cash Generated from Operations	5,318,201	13,010,179
Net increase in cash and cash equivalents	5,318,201	13,010,179
Cash and cash equivalents at the beginning of the year	13,010,179	-
Cash and cash equivalents at end of the year	18,328,380	13,010,179



  
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**RIGHT TO INFORMATION COMMISSION GOVT OF KPK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**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 if the citizen is non providing information by a particular Department.

**2 BASIS OF PREPARATION**

**2.1 Statement of Compliance**

The financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprised on the International Financial Reporting Standard (IFRS) issued by the International Accounting Standards Board (ISAB) as applicable in Pakistan.

**2.2 Functional and presentation currency**

The financial statements are presented in Pakistan Rupees, which is also the Commission's functional currency. All the financial information presented in Pak Rupee has been round-off to nearest Rupee.

**3 BASIS OF MEASUREMENT**

**3.1 These financial statements have been prepared under Historical Cost Convention**

The preparation of financial statements in conformity with approved standard requires management to make judgments, estimates and assumption that affect the application of policies and reported amounts of income and expenditures. The estimates / judgments and associates assumption are based on historical experience and other factors including expectation of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.





**4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Following accounting policies applied in the preparation of these accounts:

**4.1 Property, Plant and Equipments**

Property, plant & equipment are stated at cost. Maintenance and normal repairs are charged to income while major renewals and repairs are capitalized. Gain or loss arising from the disposal of property, plant equipment is charged to the current year profits.

**4.2 Revenue recognition**

Copying fee and other is accounted for on receipts basis.

**4.3 Expenses recognition**

All expenses are recognized when outflow of resource is confirmed.

**4.4 Financial Instruments**

All the financial assets and financial liabilities are recognized at the time when the Commission becomes a party to the contractual provisions of the instruments. Any gain or loss on de-recognition of the financial assets and financial liabilities is taken to income and expenditures account.

**4.5 Accrued and other Liabilities**

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

**4.6 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.



	2016 RUPEES	2015 RUPEES
<b>5 CASH AND BANK BALANCES</b>		
The Bank of Khyber -A/C No. 09844-00-6	<u>18,328,380</u>	<u>13,010,179</u>

The Right to Information Commission has maintained current account in The Bank of Khyber saddar road Peshawar cantt with approval of Provincial Finance Department.

The Department accounts are reconciled with the Bank Statements.

**6 ACCRUED & OTHER PAYABLES**

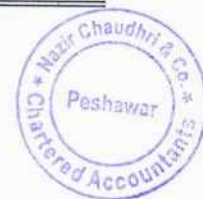
Income tax payables (Salaries and supplies)	239,033	140,205
Sale tax withheld payable	<u>53,051</u>	<u>16,954</u>
	<u>292,084</u>	<u>157,159</u>

The taxes pertained for the period of June 2016 and has been paid by the Commission in the month of July 2016.

<b>7 GRANT IN AID</b>	<u>30,000,000</u>	<u>30,000,000</u>
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The Govt of KPK has released Grant-in-Aid of Rs. 30.00 (M) in two installment for salaries and operational activities of the Commission and its Secretariat.

	2016 RUPEES	2015 RUPEES
<b>8 Other Receipts</b>		
Copying Fee	1,738	920
Auction of Newspaper and Batteries	10,595	-
Recovery of POL Charges from Officers for extra usage.	32,577	-
Recovery of Salary from Communication Officer on resignation	20,680	-
Refund of POL Security From FC Filling Station	50,000	-
Misc receipts	<u>3,300</u>	<u>-</u>
	<u>118,890</u>	<u>920</u>





**9 PAY & ALLOWANCES**

	2016 RUPEES	2015 RUPEES
Pay of officers	8,478,214	2,190,000
Pay of staff (Basic)	2,707,570	1,319,985
House Rent	732,788	431,233
Conveyance Allowance	994,968	619,435
Washing Allowance	8,400	5,175
Adhoc Relief 2010	814,161	479,095
Adhoc Relief 2011	-	143,774
Adhoc Relief 2012	-	311,998
Adhoc Relief 2013	397,217	233,999
Adhoc Relief 2014	264,791	155,997
Adhoc Relief 2015	358,616	-
Medical Allowance	507,899	252,099
Dress Allowance	3,600	2,375
Integrated Allowance	28,800	21,419
Computer Allowance	39,387	-
	<u>15,336,411</u>	<u>6,166,584</u>

**10 PURCHASE OF ASSETS**

Purchase of 3 Nos. of GLI Toyota Corolla vehicles	-	5,664,000
Purchase of 1 No. of Suzuki cultus	-	1,062,800
Purchase 1 No motor cycle	-	69,900
Purchase of Furniture and fixture	-	593,724
Purchase of office equipments	49,900	533,172
Purchase of Photostat machine & equipments	116,600	121,005
Purchase of consumable items	5,780	63,054
Purchase of other items	133,220	26,975
Purchase of computer items	70,319	36,600
	<u>375,819</u>	<u>8,171,230</u>

Proper assets registered has been maintained by the Commission.

**11 REPAIR & MAINTENANCE**

Repair & Maintenance of vehicles	164,867	115,571
Repair & Maintenance of Furniture & Fixtures	3,350	1,050
Repair & Maintenance of Machinery & equipments	65,400	22,170
Repair & Maintenance of Office Building	600	1,305
	<u>234,217</u>	<u>140,096</u>

**12 POL AND CNG**

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

**13 GENERAL**

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

B & A OFFICER

CHIEF INFORMATION COMMISSIONER

SECRETARY

