# STATEMENT OF ACCOUNTS
# RIGHT TO INFORMATION COMMISSION
# GOVT. OF KHYBER PAKHTUNHWA
# FOR THE YEAR ENDED JUNE 30, 2017

**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, 2017**, 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 belief 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, 2017** and of its financial performance, its cash flow for the year then ended in accordance with approved accounting standards as applicable in Pakistan.

Nazir Chaudhri

PESHAWAR
September 16, 2017

NAZIR CHAUDHRI
CHARTERED ACCOUNTANTS

Nazir Chaudhri & Co. Chartered Accountants Peshawar

**RIGHT TO INFORMATION COMMISSION GOVT OF KPK**
**BALANCE SHEET**
**AS AT JUNE 30, 2017**

| | NOTE | 2017 RUPEES | 2016 RUPEES |
|---|---|---|---|
| **CURRENT ASSETS** | | | |
| Cash and bank balances | 5 | **15,753,391** | 18,328,380 |
| | | **15,753,391** | 18,328,380 |
| LESS - CURRENT LIABILITIES | | | |
| Accrued and other payables | 6 | **171,888** | 292,084 |
| NET- CURRENT ASSETS | | **15,581,503** | 18,036,296 |
| **FUNDS AND SURPLUS** | | | |
| Surplus Fund -Opening Balance | | **18,036,296** | 12,853,020 |
| Deficit for the year | | **(2,454,793)** | 5,183,276 |
| | | **15,581,503** | 18,036,296 |

Nazir Chaudhri & Co. Peshawar Chartered Accountants

B & A OFFICER CHIEF INFORMATION COMMISSIONER SECRETARY

NAZIR CHAUDHRI & CO
CHARTERED ACCOUNTANTS

**RIGHT TO INFORMATION COMMISSION GOVT OF KPK**
**INCOME AND EXPENDITURE ACCOUNTS**
**FOR THE YEAR ENDED JUNE 30, 2017**

| | Note | 2017 RUPEES | 2016 RUPEES |
|---|---|---|---|
| **RECEIPTS / INCOME** | | | |
| Grant In Aid | 7 | 24,000,000 | 30,000,000 |
| Other receipts | 8 | 58,265 | 118,890 |
| | | 24,058,265 | 30,118,890 |
| **EXPENDITURE** | | | |
| Salaries and allowances | 9 | 16,045,963 | 15,336,411 |
| Purchase of Assets | 10 | 416,457 | 375,819 |
| Repair & Maintenance | 11 | 548,100 | 234,217 |
| Rent -Office building | | 2,280,000 | 2,280,000 |
| T.D/D.A charges | | 136,340 | 307,016 |
| Medical expenses Reimbursement | | 30,347 | 9,472 |
| News paper , books and periodicals | | 55,547 | 58,378 |
| Consultancy charges | | 1,350,968 | 1,286,667 |
| Internet Service charges | | 635,036 | 336,824 |
| Local Conveyance charges | | 14,140 | 1,640 |
| Remuneration/Honoraria | | 193,800 | - |
| Printing and Stationery | | 913,900 | 712,661 |
| Telephone charges | | 234,769 | 289,926 |
| Legal & professional charges | | 337,500 | 1,150,000 |
| Electricity charges | | 374,833 | 374,334 |
| Gas Charges | | 15,500 | 15,170 |
| Postage and Courier expenses | | 200,302 | 169,792 |
| Seminars , Workshop & meeting expenses | | 455,207 | 46,750 |
| POL & CNG expenses | 12 | 587,966 | 686,278 |
| Entertainment expense | | 50,692 | 14,566 |
| Advertisement expenses | | 1,496,179 | 1,213,466 |
| Audit Fee | | 95,000 | - |
| Bank Charges | | 2,000 | 3,500 |
| Misc Expenses | | 42,512 | 32,727 |
| | | 26,513,058 | 24,935,614 |
| **Excess of expenditure over receipts** | | (2,454,793) | 5,183,276 |
| **Deficit / Surplus for the year carried to the balance sheet** | | (2,454,793) | 5,183,276 |

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**RIGHT TO INFORMATION COMMISSION GOVT OF KPK**
**NOTES TO THE ACCOUNTS**
**FOR THE YEAR ENDED JUNE 30, 2017**

## 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 Modified Cash Accounting model and Accounting policies and procedure Model . Under the Modified Cash Accounting Model all payment relating to acquisition, construction or improvement of fixed assets are recognized on cash Basis.

### 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.

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## 4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Following accounting policies are 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 form the disposal of property, plant equipment is charged to the current year profits.

### 4.2 Revenue recognition

Copying fee and others receipts is accounted for on actual 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.

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| | 2017 RUPEES | 2016 RUPEES |
|---|---|---|
| **5 CASH AND BANK BALANCES** | | |
| The Bank of Khyber -A/C No. 09844-00-6 | **15,753,391** | 18,328,380 |

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**

| | 2017 | 2016 |
|---|---|---|
| Income tax payables (Salaries and supplies) | **115,796** | 239,033 |
| Sale tax withheld payable | **56,092** | 53,051 |
| | **171,888** | 292,084 |

| | 2017 | 2016 |
|---|---|---|
| **7 GRANT IN AID** | **24,000,000** | 30,000,000 |

The Govt of KPK has released Grant-in-Aid for the year 2016-17 of Rs. 24.00 (M) in two equal installment for salaries and operational activities of the Commission and its Secretariat.

**8 Other Receipts**

| | 2017 | 2016 |
|---|---|---|
| Copying Fee | **250** | 1,738 |
| Auction of Newspaper and Batteries | **6,100** | 10,595 |
| Recovery of POL Charges from Officers for extra usage. | **11,185** | 32,577 |
| Recovery of Salary from Communication Officer on resignation | - | 20,680 |
| Cash Return from AYS International on Camera Purchase | **40,730** | - |
| Refund of POL Security From FC Filling Station | - | 50,000 |
| Misc receipts | - | 3,300 |
| | **58,265** | 118,890 |

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| | 2017 RUPEES | 2016 RUPEES |
|---|---|---|
| **9 PAY & ALLOWANCES** | | |
| Pay of officers | 8,345,843 | 8,478,214 |
| Pay of staff (Basic) | 3,519,692 | 2,707,570 |
| House Rent | 775,099 | 732,788 |
| Housing Subsidy | 78,434 | - |
| Conveyance Allowance | 1,078,319 | 994,968 |
| Washing Allowance | 12,450 | 8,400 |
| Adhoc Relief 2010 | 890,644 | 814,161 |
| Adhoc Relief 2013 | 144,838 | 397,217 |
| Adhoc Relief 2014 | - | 264,791 |
| Adhoc Relief 2015 | 98,682 | 358,616 |
| Adhoc Relief 2016 | 497,672 | - |
| Medical Allowance | 523,890 | 507,899 |
| Dress Allowance | 5,250 | 3,600 |
| Integrated Allowance | 39,150 | 28,800 |
| Computer Allowance | 36,000 | 39,387 |
| | 16,045,963 | 15,336,411 |

| | 2017 RUPEES | 2016 RUPEES |
|---|---|---|
| **10 PURCHASE OF ASSETS** | | |
| Purchase of office equipments | 76,610 | 49,900 |
| Purchase of Photostat machine & equipments | 184,082 | 116,600 |
| Purchase of consumable items | 60,765 | 5,780 |
| Purchase of other items | 95,000 | 133,220 |
| Purchase of computer items | - | 70,319 |
| | 416,457 | 375,819 |

Proper assets registered has been maintained by the Commission as provided in Financial Reporting procedures.

| | 2017 RUPEES | 2016 RUPEES |
|---|---|---|
| **11 REPAIR & MAINTENANCE** | | |
| Repair & Maintenance of vehicles | 443,340 | 164,867 |
| Repair & Maintenance of Furniture & Fixtures | 9,400 | 3,350 |
| Repair & Maintenance of Machinery & equipments | 95,360 | 65,400 |
| Repair & Maintenance of Office Building | - | 600 |
| | 548,100 | 234,217 |

**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.

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B & A OFFICER    CHIEF INFORMATION COMMISSIONER    SECRETARY

**RIGHT TO INFORMATION COMMISSION GOVT OF KPK**
**CASH FLOW STATEMENT**
**YEAR ENDED JUNE 30,2017**

| | 2017 RUPEES | 2016 RUPEES |
|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| Deficit / Surplus for the year | (2,454,793) | 5,183,276 |
| Operating Deficit /surplus before working capital changes | (2,454,793) | 5,183,276 |
| **Increase / decrease Working Capital Changes** | | |
| Income tax and sale tax | (120,196) | 134,925 |
| | (120,196) | 134,925 |
| **Cash Generated from Operations** | (2,574,989) | 5,318,201 |
| **Net Decrease /increase in cash and cash equivalents** | (2,574,989) | 5,318,201 |
| **Cash and cash equivalents at the beginning of the year** | 18,328,380 | 13,010,179 |
| **Cash and cash equivalents at end of the year** | 15,753,391 | 18,328,380 |

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