

**STATEMENT OF ACCOUNTS
RIGHT TO INFORMATION COMMISSION
GOVT. OF KHYBER PAKHTUNKHWA
FOR THE YEAR ENDED JUNE 30, 2018**



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, 2018**, 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, 2018** and of its financial performance, its cash flow for the year then ended in accordance with approved accounting standards as applicable in Pakistan.

PESHAWAR

September 1, 2018

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NAZIR CHAUDHRI
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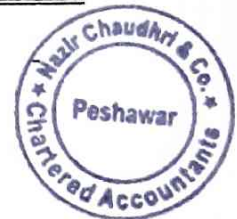
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RIGHT TO INFORMATION COMMISSION GOVT OF KPK
BALANCE SHEET
AS AT JUNE 30, 2018

	NOTE	2018 <u>RUPEES</u>	2017 <u>RUPEES</u>
<u>CURRENT ASSETS</u>			
Cash and bank balances	5	19,924,270	15,753,391
Advances to Employees		<u>44,890</u>	<u>-</u>
		19,969,160	15,753,391
<u>LESS - CURRENT LIABILITIES</u>			
Accrued and other payables	6	168,894	171,888
NET- CURRENT ASSETS		<u><u>19,800,266</u></u>	<u><u>15,581,503</u></u>
<u>FUNDS AND SURPLUS</u>			
Surplus Fund -Opening Balance		15,581,503	18,036,296
Surplus / Deficit for the year		<u>4,218,763</u>	<u>(2,454,793)</u>
		<u><u>19,800,266</u></u>	<u><u>15,581,503</u></u>



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B & A OFFICER

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CHIEF INFORMATION COMMISSIONER

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SECRETARY

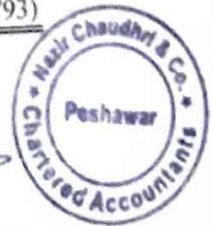
RIGHT TO INFORMATION COMMISSION GOVT OF KPK
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2018

		2018 <u>RUPEES</u>	2017 <u>RUPEES</u>
<u>RECEIPTS / INCOME</u>			
Grant In Aid	7	33,000,000	24,000,000
Other receipts	8	112,142	58,265
		<u>33,112,142</u>	<u>24,058,265</u>
<u>EXPENDITURE</u>			
Salaries and allowances	9	19,966,641	16,045,963
Purchase of Assets	10	462,030	416,457
Repair & Maintenance	11	579,945	548,100
Rent -Office building		2,291,400	2,280,000
T.D/D.A charges		106,288	136,340
Medical expenses Reimbursement		14,042	30,347
News paper , books and periodicals		69,429	55,547
Consultancy charges		1,743,075	1,350,968
Internet Service charges		617,426	635,036
Local Conveyance charges		34,310	14,140
Remuneration/Honoraria		-	193,800
Printing and Stationery		570,523	913,900
Telephone charges		280,179	234,769
Legal & professional charges		225,000	337,500
Electricity charges		387,080	374,833
Gas Charges		17,710	15,500
Postage and Courier expenses		165,757	200,302
Seminars , Workshop & meeting expenses		152,400	455,207
POL & CNG expenses	12	632,668	587,966
Entertainment expense		57,247	50,692
Advertisement expenses		392,885	1,496,179
Audit Fee		65,000	95,000
Bank Charges		1,750	2,000
Misc Expenses		60,594	42,512
		<u>28,893,379</u>	<u>26,513,058</u>
		<u>4,218,763</u>	<u>(2,454,793)</u>
Excess of expenditure over receipts			
		<u>4,218,763</u>	<u>(2,454,793)</u>
Deficit / Surplus for the year carried to the balance sheet			
		<u>4,218,763</u>	<u>(2,454,793)</u>

2/Nov/18
B & A OFFICER

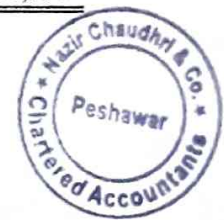
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RIGHT TO INFORMATION COMMISSION GOVT OF KPK
CASH FLOW STATEMENT
YEAR ENDED JUNE 30,2018

	<u>2018</u> <u>RUPEES</u>	<u>2017</u> <u>RUPEES</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Deficit / Surplus for the year	4,218,763	(2,454,793)
Operating Deficit /surplus before working capital changes	<u>4,218,763</u>	<u>(2,454,793)</u>
Increase / decrease Working Capital Changes		
Accrued and other payables	(2,994)	(120,196)
Advances to Employees	(44,890)	
	<u>(47,884)</u>	<u>(120,196)</u>
Cash Generated from Operations	<u>4,170,879</u>	<u>(2,574,989)</u>
Net Decrease /increase in cash and cash equivalents	<u>4,170,879</u>	<u>(2,574,989)</u>
Cash and cash equivalents at the beginning of the year	15,753,391	18,328,380
Cash and cash equivalents at end of the year	<u>19,924,270</u>	<u>15,753,391</u>



2/June/19
B & A OFFICER

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SECRETARY

RIGHT TO INFORMATION COMMISSION GOVT OF KPK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2018

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 not provided 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.



4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Following accounting policies are applied in the preparation of these accounts:

4.1 Property, Plant and Equipment's

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. The cost of assets has been charged to payments accounts.

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 if any 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.



5 CASH AND BANK BALANCES

The Bank of Khyber -A/C No. 09844-00-6

2018 RUPEES	2017 RUPEES
<u>19,924,270</u>	<u>15,753,391</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 Departmental accounts are reconciled with the Bank Statements.

6 ACCRUED & OTHER PAYABLES

Income tax payables (Salaries and supplies)
Sale tax withheld payable
House rent of CIC deducted from salary

114,006	115,796
4,888	56,092
50,000	-
<u>168,894</u>	<u>171,888</u>

7 GRANT IN AID

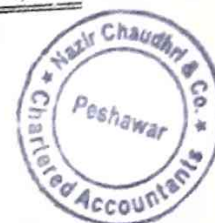
<u>33,000,000</u>	<u>24,000,000</u>
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The Govt of KPK has released Grant-in-Aid for the year 2017-18 of Rs. 33.00 (M) in three installments for salaries and operational activities of the Commission and its Secretariat.

8 Other Receipts

Copying Fee
Auction of Newspaper and Batteries
Recovery of POL Charges from Officers for extra usage.
Cash Return from AYS International on Camera
Purchase
Transfer of cash from petty cash account
Misc receipts

960	250
-	6,100
-	11,185
-	40,730
14,248	-
96,934	-
<u>112,142</u>	<u>58,265</u>



9 PAY & ALLOWANCES

	2018 RUPEES	2017 RUPEES
Pay of officers	9,630,300	8,345,843
Pay of staff (Basic)	5,019,967	3,519,692
House Rent	824,174	775,099
Housing Subsidy	296,710	78,434
Conveyance Allowance	1,279,631	1,078,319
Washing Allowance	15,126	12,450
Adhoc Relief 2010	-	890,644
Adhoc Relief 2013	166,431	144,838
Adhoc Relief 2015	113,092	98,682
Adhoc Relief 2016	576,089	497,672
Adhoc Relief 2017	694,995	-
Medical Allowance	602,735	523,890
Dress Allowance	7,176	5,250
Integrated Allowance	42,750	39,150
Special Allowance @20%	661,465	-
Computer Allowance	36,000	36,000
	19,966,641	16,045,963

10 PURCHASE OF ASSETS

Purchase of office equipment's	132,200	76,610
Purchase of Photostat machine & equipment's	203,540	184,082
Purchase of consumable items	55,690	60,765
Purchase of other items	70,600	95,000
	462,030	416,457

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

11 REPAIR & MAINTENANCE

Repair & Maintenance of vehicles	441,873	443,340
Repair & Maintenance of Furniture & Fixtures	15,500	9,400
Repair & Maintenance of Machinery & equipment's	113,200	95,360
Repair & Maintenance of Computers	7,500	-
Repair & Maintenance of Others Equipment's	1,872	-
	579,945	548,100

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

