



Dilroze Khan & Co.
Chartered Accountant

**RIGHT TO INFORMATION COMMISSION
GOVERNMENT OF KHYBER PAKHTUNKHWA
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
June 30, 2021**

DILROZE KHAN & CO.

(Chartered Accountants)

2nd Floor, F.C. Trust Building,
Sunehri Masjid Road, Peshawar.

Phone: 0092(091) 5286065 , 5275914

Fax: 0092(091) 5286066

E-mail: drkco@brain.net.pk



Dilroze Khan & Co.
Chartered Accountants



RehncyShaheen
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, 2021, 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, 2021.

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 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.


DILROZE KHAN & CO.
Chartered Accountants

PESHAWAR

26 SEP 2021



Dilroze Khan & Co.

Chartered Accountants



Rehncy Shaheen
Chartered Accountant

RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA

BALANCE SHEET
AS AT JUNE 30, 2021

	Note	2021 Rupees	2020 Rupees
CURRENT ASSETS			
Advances to employees		-	146,742
Cash and bank balances	4.	482,467	6,258,463
		<u>482,467</u>	<u>6,405,205</u>
LIABILITIES			
Accrued and other payables	5.	129,357	138,207
		<u>129,357</u>	<u>138,207</u>
NET ASSETS		<u>353,110</u>	<u>6,266,998</u>
FUNDS AND SURPLUS			
Opening balance		6,266,998	14,679,401
Deficit for the year		(5,913,888)	(8,412,403)
		<u>353,110</u>	<u>6,266,998</u>

The annexed notes 1 to 11 form an integral part of these financial statements.


B & A OFFICER


CHIEF INFORMATION COMMISSIONER


SECRETARY



Dilroze Khan & Co.
Chartered Accountants

112



RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA

STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2021

	Note	2021 Rupees	2020 Rupees
RECEIPTS			
Grant In Aid			
Other receipts	6.	30,000,000	24,750,000
	7.	208,138	1,182
		<u>30,208,138</u>	<u>24,751,182</u>
EXPENDITURE			
Salaries and allowances	8.	25,041,075	21,977,037
Purchase of assets	9.	892,764	4,311,850
Repair and maintenance	10.	609,956	508,140
Rent -office building		3,254,190	2,372,112
T.A/D.A charges		1,139,032	368,986
Medical expenses		307,464	-
News paper, books and periodicals		104,660	104,319
Payement for others services		658,667	260,000
Internet service charges		179,864	166,769
Travelling and conveyance charges		14,290	7,220
Remuneration/Honoraria		-	384,605
Printing and stationery		372,846	491,510
Telephone charges		382,017	323,856
Legal and professional charges		-	-
Electricity charges		536,601	553,107
Gas charges		84,660	23,730
Postage and courier expenses		386,162	220,507
Seminars, workshop and meeting expenses		73,200	172,650
Training of PIOs		-	-
POL and CNG expenses		803,308	534,306
Entertainment expense		23,706	47,953
Advertisement expenses		-	34,000
Audit Fee		80,000	89,985
Shifting charges		57,000	-
Bank charges		1,057	2,513
Misc. expenses		1,119,507	208,430
		<u>36,122,026</u>	<u>33,163,585</u>
DEFICIT FOR THE YEAR		<u>(5,913,888)</u>	<u>(8,412,403)</u>

The annexed notes 1 to 11 form an integral part of these financial statements.

B & A OFFICER

CHIEF INFORMATION COMMISSIONER

SECRETARY



Dilroze Khan & Co.

Chartered Accountants



RehncyShaheen
Chartered Accountant

RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA

STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2021

	2021 Rupees	2020 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Deficit for the year	(5,913,888)	(8,412,403)
	<u>(5,913,888)</u>	<u>(8,412,403)</u>
Changes in working capital:		
Advances to employees	146,742	78,604
Accrued and other payables	(8,850)	(29,119)
	<u>137,892</u>	<u>49,485</u>
Cash generated from operations	<u>(5,775,996)</u>	<u>(8,362,918)</u>
Net decrease in cash and cash equivalents	<u>(5,775,996)</u>	<u>(8,362,918)</u>
Cash and cash equivalents at the beginning of the year	6,258,463	14,621,381
Cash and cash equivalents at the end of the year - note 3.5	<u><u>482,467</u></u>	<u><u>6,258,463</u></u>

The annexed notes 1 to 11 form an integral part of these financial statements.


B & A OFFICER


CHIEF INFORMATION COMMISSIONER


SECRETARY



Dilroze Khan & Co.
Chartered Accountants



RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

1. THE COMMISSION AND ITS OPERATIONS

The Right to Information Commission 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 on the Modified Cash Accounting Model and Accounting Policies and Procedure Model. Under the Modified Cash and Accounting Model all payments 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 and equipments 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 receipt 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 purpose of cash flow statement, cash and cash equivalents comprise cash in hand and balances with banks.



Dilroze Khan & Co.
Chartered Accountants



	2021 Rupees	2020 Rupees
4. CASH AND BANK BALANCES		
The Bank of Khyber Current A/C	482,467	4,370,548
The Bank of Khyber PLS A/C	-	1,887,915
	<u>482,467</u>	<u>6,258,463</u>
5. ACCRUED AND OTHER PAYABLES		
Income tax	114,248	130,311
Sale tax	15,109	7,896
	<u>129,357</u>	<u>138,207</u>
6. GRANT IN AID		
	30,000,000	24,750,000
	<u>30,000,000</u>	<u>24,750,000</u>

The Govt. of KPK has released Grant-in-aid of Rs. 30 (Million) in four installments for salaries and operational activities of the Commission and its Secretariat.

	2021 Rupees	2020 Rupees
7. OTHER RECEIPTS		
Profit from PLS A/C	72,388	-
Miscellaneous receipts	135,750	-
Copying fee	-	1,182
	<u>208,138</u>	<u>1,182</u>
8. SALARIES AND ALLOWANCES		
Pay of officers	9,111,235	7,135,439
Pay of staff (Basic)	6,706,965	5,951,360
House rent	1,312,897	1,297,068
Housing subsidy	556,572	556,572
Conveyance allowance	1,421,858	1,395,836
Washing allowance	15,600	16,200
Adhoc relief 2013	179,802	177,924
Adhoc relief 2015	122,219	121,082
Adhoc relief 2016	604,655	572,031
Adhoc relief 2017	867,139	815,766
Adhoc relief 2018	867,139	815,766
Adhoc relief 2019	749,954	705,481
Medical allowance	675,416	668,880
Dress allowance	6,600	7,200
Integrated allowance	36,746	36,900
Computer allowance	72,000	72,000
Special allowance @ 20%	1,734,278	1,631,532
	<u>25,041,075</u>	<u>21,977,037</u>



Dilroze Khan & Co.
Chartered Accountants



RehncyShaheen
Chartered Accountant

9. PURCHASE OF ASSETS

Purchase of vehicle
Furniture and fixtures
Purchase of computer equipments
Machinery and equipments
Consumable items-stock

2021
Rupees

2020
Rupees

75,000	4,133,500
289,764	72,000
104,000	-
370,500	12,100
53,500	94,250
<u>892,764</u>	<u>4,311,850</u>

10. REPAIR AND MAINTENANCE

Moter vehicles
Machinery and equipments

2021
Rupees

2020
Rupees

502,922	419,940
107,034	88,200
<u>609,956</u>	<u>508,140</u>

11. DATE OF AUTHORIZATION FOR APPROVAL OF FINANCIAL STATEMENTS

These financial statements have been authorized for issue by the management on

20 SEP 2021


B & A OFFICER


CHIEF INFORMATION COMMISSIONER


SECRETARY