



RIGHT TO INFORMATION COMMISSION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING





RSM Avas Hyder Liaquat Nauman
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

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, 2022, 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 give a true and fair view of the financial position of the Commission, in accordance with the statement of receipts and expenditure basis of accounting described in note 2 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with the 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.

The financial statements have been prepared on the receipt and expenditure basis, as described in note 2 to the financial statements, which is comprehensive basis of accounting.

Other Information

The financial statements of the Commission for the prior year were audited by another firm of chartered accountants who have expressed unqualified opinion in their report dated September 20, 2021.

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Responsibilities of Management and Those Charged with Governance for the Financial Statements

The management is responsible for the preparation 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 the Management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 the 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.

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 statement, 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.

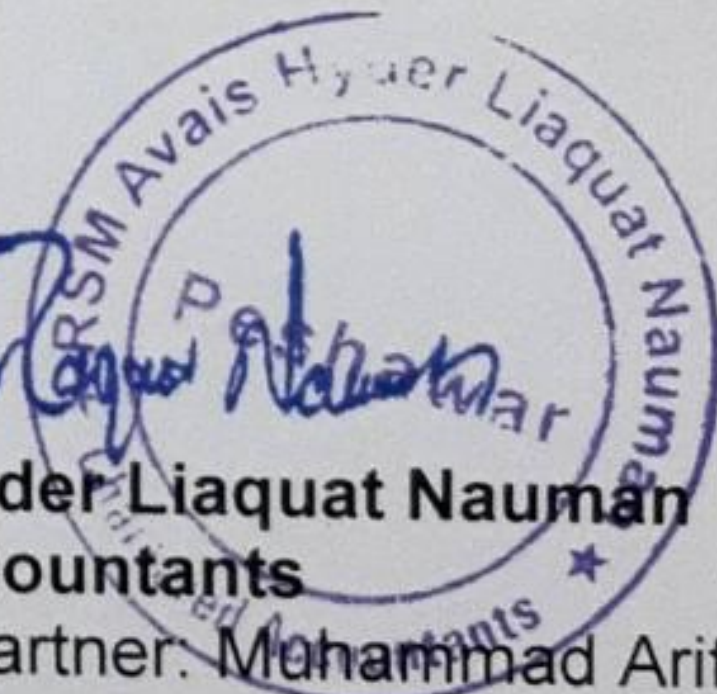
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the 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.

Place: Peshawar

Date: Sep. 28, 2022

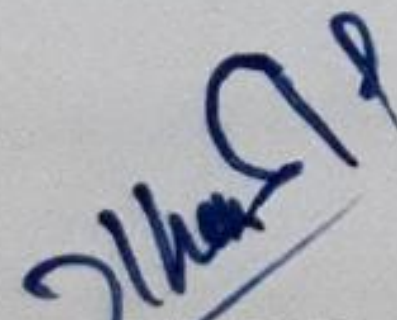
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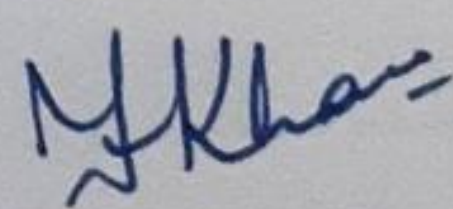

RSM Avais Hyder Liaquat Nauman
Chartered Accountants
Engagement Partner: Muhammad Arif Saeed

RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2022

	NOTE	2022 RUPEES	2021 RUPEES
CURRENT ASSETS			
Advances to employees		25,696	-
Bank balance - Current account	3	1,568,395	482,467
		<u>1,594,091</u>	<u>482,467</u>
CURRENT LIABILITIES			
Accrued and other payables	4	(144,024)	(129,357)
NET CURRENT ASSETS		<u>1,450,067</u>	<u>353,110</u>
FUNDS AND SURPLUS			
Opening balance		353,110	6,266,998
Surplus/(deficit) for the year		1,096,957	(5,913,888)
		<u>1,450,067</u>	<u>353,110</u>

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

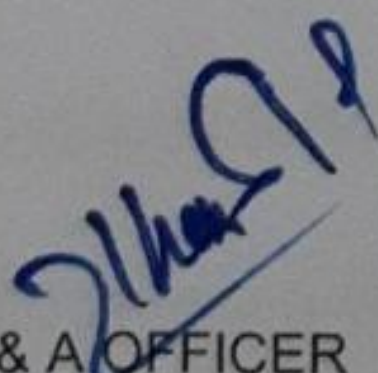

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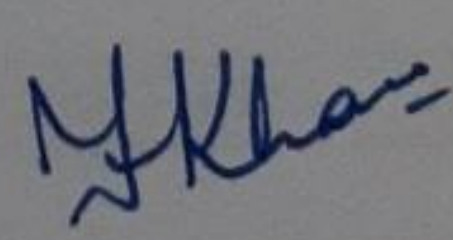

CHIEF INFORMATION COMMISSIONER

RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2022

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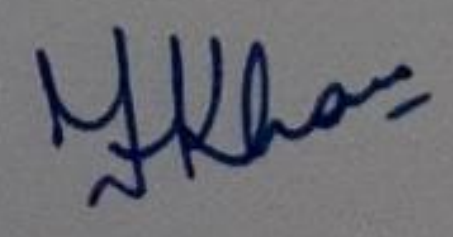

CHIEF INFORMATION COMMISSIONER

RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA
STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2022

	NOTE	2022 RUPEES	2021 RUPEES
RECEIPTS			
Grant in aid		47,000,000	30,000,000
Other receipts	5	163,789	208,138
		<u>47,163,789</u>	<u>30,208,138</u>
EXPENDITURE			
Salaries and allowances	6	36,014,034	25,041,075
Purchase of assets	7	174,040	892,764
Repair and maintenance	8	432,688	609,956
Rent, rates and taxes		2,898,000	3,254,190
Conveyance charges		36,740	14,290
T.D/D.A charges		1,026,986	1,139,032
Medical expenses reimbursed		57,018	307,464
News paper, books and periodicals		96,250	104,660
Payment for other services		1,084,683	658,667
Printing and stationery		487,665	372,846
Telephone charges		212,080	382,017
Internet service charges		149,048	179,864
Postage and courier charges		429,011	386,162
Utilities		732,966	621,261
Training, seminars and workshop		29,200	73,200
Fuel charges		930,789	803,308
Entertainment		144,797	23,706
Advertisement expenses		387,804	-
Shifting charges		-	57,000
Audit fee		80,000	80,000
Bank charges		2,575	1,057
Payment of interest on PLS account to government		209,076	-
Miscellaneous expenses		451,382	1,119,507
		<u>46,066,832</u>	<u>36,122,026</u>
Surplus/(deficit) for the year		<u>1,096,957</u>	<u>(5,913,888)</u>

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

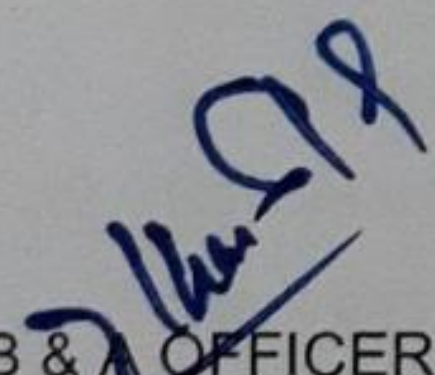

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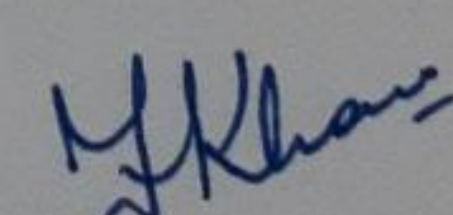

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RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

	2022 RUPEES	2021 RUPEES
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(deficit) for the year	1,096,957	(5,913,888)
Operating surplus before working capital changes	<u>1,096,957</u>	<u>(5,913,888)</u>
Increase / decrease Working Capital Changes		
Accrued and other payables	14,667	(8,850)
Advance to employees	(25,696)	146,742
	<u>(11,029)</u>	<u>137,892</u>
Cash Generated from operations	<u>1,085,928</u>	<u>(5,775,996)</u>
Net increase in cash and cash equivalents	<u>1,085,928</u>	<u>(5,775,996)</u>
Cash and cash equivalents at the beginning of the year	482,467	6,258,463
Cash and cash equivalents at end of the year	<u><u>1,568,395</u></u>	<u><u>482,467</u></u>

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


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CHIEF INFORMATION COMMISSIONER

RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNHWA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

1 THE COMMISSION AND ITS OPERATIONS

The Right to Information Commission of 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 comprised on the Modified Cash Accounting Model and Accounting Policies and Procedure Model. Under the Modified Cash and Accounting Model all payment 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 Equipment

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 statement of receipts 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 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.

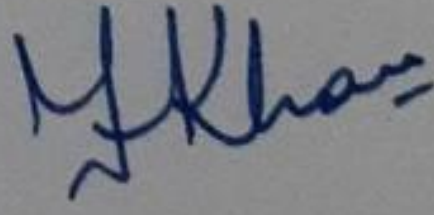
	2022 RUPEES	2021 RUPEES
7 PURCHASE OF ASSETS		
Purchase of vehicle	90,900	75,000
Furniture and fixtures	83,140	289,764
Computer equipment	-	104,000
Machinery and equipment	-	370,500
Consumable items- Stock	-	53,500
	<u>174,040</u>	<u>892,764</u>
8 REPAIR AND MAINTENANCE		
Motor vehicles	336,849	502,922
Machinery and equipment	95,839	107,034
	<u>432,688</u>	<u>609,956</u>

9 DATE OF AUTHORIZATION FOR ISSUE

9.1 This account has been authorized for issuance on 28-09-2022 by the management.

9.2 Figures have been rounded off to the nearest rupee.


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CHIEF INFORMATION COMMISSIONER

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