

RIGHT TO INFORMATION GOVT. OF KHYBER PAKHTUNKHWA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



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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, 2023, 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.

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.

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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: November 27, 2023

UDIN: AR202310513vbApcX6os


RSM Awaiz 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, 2023

| | NOTE | 2023 RUPEES | 2022 RUPEES |
|--------------------------------|------|------------------|------------------|
| CURRENT ASSETS | | | |
| Advances to employees | | 702,030 | 25,696 |
| Cash at bank | 3 | 341,966 | 1,568,395 |
| | | <u>1,043,996</u> | <u>1,594,091</u> |
| CURRENT LIABILITIES | | | |
| Accrued and other payables | 4 | (246,622) | (144,024) |
| | | <u>797,374</u> | <u>1,450,067</u> |
| NET CURRENT ASSETS | | | |
| | | <u>797,374</u> | <u>1,450,067</u> |
| FUNDS AND SURPLUS | | | |
| Opening balance | | 1,450,067 | 353,110 |
| Surplus/(deficit) for the year | | (652,693) | 1,096,957 |
| | | <u>797,374</u> | <u>1,450,067</u> |

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


B & A OFFICER


SECRETARY


CHIEF INFORMATION COMMISSIONER

**RIGHT TO INFORMATION COMMISSION GOVT. OF KHYBER PAKHTUNKHWA
STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2023**

| | NOTE | 2023 RUPEES | 2022 RUPEES |
|--|------|-------------------------|-------------------------|
| RECEIPTS | | | |
| Grant in aid | | 51,000,000 | 47,000,000 |
| Other receipts | 5 | 777,505 | 163,789 |
| | | <u>51,777,505</u> | <u>47,163,789</u> |
| EXPENDITURE | | | |
| Salaries and allowances | 6 | 40,666,447 | 36,014,034 |
| Purchase of assets | 7 | 470,150 | 174,040 |
| Repair and maintenance | 8 | 694,134 | 432,688 |
| Remuneration/Honoraria | | 784,560 | - |
| Rent, rates and taxes | | 3,042,900 | 2,898,000 |
| Conveyance charges | | 242,470 | 36,740 |
| T.D/D.A charges | | 701,390 | 1,026,986 |
| Medical expenses reimbursed | | 170,061 | 57,018 |
| News paper, books and periodicals | | 121,285 | 96,250 |
| <u>Payment for other services</u> | | 279,203 | 1,084,683 |
| Printing and stationery | | 494,572 | 487,665 |
| Telephone charges | | 246,181 | 212,080 |
| Internet service charges | | 256,310 | 149,048 |
| Postage and courier charges | | 640,012 | 429,011 |
| Utilities | | 951,560 | 732,966 |
| Training, seminars and workshop | | 30,000 | 29,200 |
| Fuel charges | | 1,641,465 | 930,789 |
| Entertainment | | 63,842 | 144,797 |
| Advertisement expenses | | - | 387,804 |
| Shifting charges | | 18,489 | - |
| Audit fee | | 70,000 | 80,000 |
| Bank charges | | - | 2,575 |
| Payment of interest on PLS account to government | | 459,283 | 209,076 |
| Miscellaneous expenses | | 385,884 | 451,382 |
| | | <u>52,430,198</u> | <u>46,066,832</u> |
| Surplus/(deficit) for the year | | <u>(652,693)</u> | <u>1,096,957</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 CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

| | 2023 RUPEES | 2022 RUPEES |
|---|-----------------------|-------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Surplus/(deficit) for the year | (652,693) | 1,096,957 |
| Operating surplus before working capital changes | <u>(652,693)</u> | <u>1,096,957</u> |
| Increase / decrease Working Capital Changes | | |
| Accrued and other payables | 102,598 | 14,667 |
| Advance to employees | (676,334) | (25,696) |
| | <u>(573,736)</u> | <u>(11,029)</u> |
| Cash Generated from operations | <u>(1,226,429)</u> | <u>1,085,928</u> |
| Net increase in cash and cash equivalents | <u>(1,226,429)</u> | <u>1,085,928</u> |
| Cash and cash equivalents at the beginning of the year | 1,568,395 | 482,467 |
| Cash and cash equivalents at end of the year | <u><u>341,966</u></u> | <u><u>1,568,395</u></u> |

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


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CHIEF INFORMATION COMMISSIONER

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.

| | NOTE | 2023 RUPEES | 2022 RUPEES |
|--------------------------------------|------|----------------|------------------|
| 3 BANK BALANCES | | | |
| Current Account - The Bank of Khyber | | 4,500 | 4,500 |
| Deposit Account - The Bank of Khyber | 3.1 | 337,466 | 1,563,895 |
| | | <u>341,966</u> | <u>1,568,395</u> |

3.1 These are subject to profit at the rate ranging from 11.50% to 21.25% per annum (2022: 6.25% to 12.25% per annum).

| | 2023 RUPEES | 2022 RUPEES |
|--|----------------|----------------|
| 4 ACCRUED AND OTHER LIABILITIES | | |
| Income tax payables | 190,139 | 140,258 |
| Sale tax payables | 3,129 | 3,766 |
| Other payables | 53,354 | - |
| | <u>246,622</u> | <u>144,024</u> |

| | | |
|-------------------------|----------------|----------------|
| 5 OTHER RECEIPTS | | |
| Copying fee | - | 200 |
| Profit from PLS account | 459,284 | 156,089 |
| Miscellaneous receipts | 179,000 | - |
| Other receipts | 139,221 | 7,500 |
| | <u>777,505</u> | <u>163,789</u> |

| | | |
|--------------------------------------|-------------------|-------------------|
| 6 SALARIES AND ALLOWANCES | | |
| Pay of officers | 9,511,610 | 10,786,090 |
| Pay of staff (Basic) | 12,550,526 | 8,513,323 |
| House rent | 4,168,397 | 4,668,759 |
| Housing subsidy | 561,079 | 556,572 |
| Conveyance Allowance | 1,569,132 | 1,553,055 |
| Washing Allowance | 275,871 | 297,985 |
| Adhoc Relief 2013 | 206,655 | 201,860 |
| Adhoc Relief 2015 | 140,580 | 137,623 |
| Adhoc Relief 2016 | - | 675,040 |
| Adhoc Relief 2017 | - | 998,501 |
| Adhoc Relief 2018 | - | 998,501 |
| Adhoc Relief 2019 | - | 874,416 |
| Adhoc Relief 2021 | - | 991,763 |
| Adhoc Relief 2022 | 1,595,640 | - |
| Medical allowance | 830,979 | 806,733 |
| Dress allowance | 275,871 | 298,735 |
| Integrated allowance | 165,523 | 176,087 |
| Computer allowance | 52,500 | 54,000 |
| Utility allowance | 228,750 | 286,880 |
| I.T Professional allowance | 402,790 | 364,440 |
| Information Commission allowance@20% | 3,247,569 | 2,091,171 |
| Special allowance (Fixed Rs. 3500/-) | 681,425 | 682,500 |
| Special allowance (BPS-17 and above) | 607,400 | - |
| Disparity allowance | 2,104,630 | - |
| Deputation allowance | 48,000 | - |
| Audit and account allowance | 24,320 | - |
| Qualification allowance | 4,800 | - |
| Gratuity | 1,412,400 | - |
| | <u>40,666,447</u> | <u>36,014,034</u> |

| | NOTE | 2023 RUPEES | 2022 RUPEES |
|---------------------------------|------|----------------|----------------|
| 7 PURCHASE OF ASSETS | | | |
| Purchase of vehicle | | - | 90,900 |
| Furniture and fixtures | | 17,500 | 83,140 |
| Computer equipment | | 68,700 | - |
| Machinery and equipment | | 160,900 | - |
| Consumable items- Stock | | 223,050 | - |
| | | <u>470,150</u> | <u>174,040</u> |
| 8 REPAIR AND MAINTENANCE | | | |
| Motor vehicles | | 575,964 | 336,849 |
| Machinery and equipment | | 118,170 | 95,839 |
| | | <u>694,134</u> | <u>432,688</u> |

9 DATE OF AUTHORIZATION FOR ISSUE

9.1 This account has been authorized for issuance on 27/11/2023 by the management.

9.2 Figures have been rounded off to the nearest rupee.


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