

STATEMENT OF ACCOUNTS
RIGHT TO INFORMATION
COMMISSION
GOVT. OF KHYBER PUKHTUNKHWA
FOR THE YEAR ENDED JUNE 30, 2015



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, 2015**, 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 an 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 believe 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, 2015** and of its financial performance, its cash flow for the year then ended in accordance with approved accounting standards as applicable in Pakistan.

PESHAWAR
August 12, 2015

NAZIR CHAUDHRI
CHARTERED ACCOUNTANTS



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RIGHT TO INFORMATION COMMISSION GOVT OF KPK
BALANCE SHEET
AS AT JUNE 30, 2015

<u>ASSETS</u>	NOTE	2015 <u>RUPEES</u>
CURRENT ASSETS		
Cash and bank balances	5	13,010,179 <u>13,010,179</u>
<u>LESS - CURRENT LIABILITIES</u>		
Accrued and other payables	6	157,159
NET- CURRENT ASSETS		<u><u>12,853,020</u></u>
<u>FUNDS AND SURPLUS</u>		
Surplus fund for the year		12,853,020
		<u><u>12,853,020</u></u>

2/11/15
B & A OFFICER

[Signature]
CHIEF INFORMATION COMMISSIONER



[Signature]
SECRETARY



**RIGHT TO INFORMATION COMMISSION GOVT OF KPK
INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2015**

		2015 <u>RUPEES</u>
<u>INCOME</u>		
Grant In Aid	7	30,000,000
Other receipts	8	920
		30,000,920
<u>EXPENDITURE</u>		
Salaries and allowances	9	6,166,584
Purchase of Assets	10	8,171,230
Repair & Maintenance	11	140,096
Rent of building		570,000
T.A / D.A		26,255
Medical expenses Reimbursement		15,801
News papers, books and periodicals		10,588
Consultancy charges		840,339
Remuneration/Honoraria		49,890
Printing and Stationery		486,999
Telephone charges		73,691
Electricity charges		73,500
Gas Charges		1,140
Postage and Courier expenses		62,461
POL & CNG expenses	12	238,545
Registration of Vehicles		77,061
Entertainment expenses		13,120
Advertisement expenses		76,538
Bank Charges		3,862
Misc Expenses		50,200
		17,147,900
Excess of income over expenditure		12,853,020
Surplus for the year carried to the balance sheet		12,853,020

B & OFFICER

CHIEF INFORMATION COMMISSIONER

SECRETARY



**RIGHT TO INFORMATION COMMISSION GOVT OF KPK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED JUNE 30, 2015**

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 International Financial Reporting Standard (IFRS) issued by the International Accounting Standards Board (ISAB) as applicable in Pakistan.

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 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.

4.2 Revenue recognition

Copying fee and other is accounted for on 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.



2015
RUPEES

5 CASH AND BANK BALANCES

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

13,010,179

The Right to Information Commission has maintained current account in The Bank of Khyber sadder road Peshawar cantt with approval of Provincial Finance Department. The Department accounts are reconciled with the bank Statements.

6 ACCRUED & OTHER PAYABLES

Income tax payables (Salaries and supplies)
Sale tax withheld payable

140,205

16,954

157,159

The taxes pertained for the period of June 2015 and has been paid by the Commission in the month of July 2015.

7 GRANT IN AID

The Govt of KPK has released Grant-in-Aid of Rs. 30.00 (M) in two installment for salaries and operation activities of the Commission and its Secretariat.

30,000,000

8 OTHER RECEIPTS

Copying Fee

920

9 PAY & ALLOWANCES

Pay of officers
Pay of staff (Basic)
House Rent
Conveyance Allowance
Washing Allowance
Adhoc Relief 2010
Adhoc Relief 2011
Adhoc Relief 2012
Adhoc Relief 2013
Adhoc Relief 2014
Medical Allowance
Dress Allowance
Integrated Allowance

2,190,000

1,319,985

431,233

619,435

5,175

479,095

143,774

311,998

233,999

155,997

252,099

2,375

21,419

6,166,584



10 PURCHASE OF ASSETS

Purchase of 3 Nos. of GLI Toyota Corolla vehicles	5,664,000
Purchase of 1 No. of Suzuki cultus	1,062,800
Purchase 1 No. motor cycle	69,900
Purchase of Furniture and fixture	593,724
Purchase of office equipment	533,172
Purchase of photo state machine & equipment	121,005
Purchase of consumable items	63,054
Purchase of other items	26,975
Purchase of Computer items	36,600
	<u>8,171,230</u>

Proper assets registered has been maintained by the Commission.

11 REPAIR & MAINTENANCE

Repair & Maintenance of vehicles	115,571
Repair & Maintenance of Furniture & Fixtures	1,050
Repair & Maintenance of Machinery & equipment	22,170
Repair & Maintenance of Office Building	1,305
	<u>140,096</u>

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.




SECRETARY


CHIEF INFORMATION COMMISSIONER


B & A OFFICER

