



Office of the

**Auditor-General of Pakistan**

Special Sectors Audit Wing  
Constitution Avenue

P126425

Islamabad

No.PA/FAP/KPK/SSA/F-15/80

Dated: 29-12-2016

To,

1. The Secretary,  
Economic Affairs Division,  
Government of Pakistan  
Pak Secretariat, Block "C",  
Islamabad

2. The Country Director,  
World Bank Resident Mission, 20-A, Shahrah-e-Jamhuriat  
Sector G-5/1, Islamabad



Subject: **FOREIGN AIDED PROJECTS (FAPs) AUDIT REPORTS**

Financial Attest Audits of the following FAP Audit Reports has been conducted by this office:

S.No	Name of Projects	Development Partners
1. ✓	Governance Support Program	WorldBank(MDTF)
2.	Competitive Industries Project for Khyber Pakhtunkhwa	World Bank(MDTF)
3.	Khyber Pakhtunkhwa-Southern Area Development Project	World Bank(MDTF)
4.	Revitalization and Strengthening the Health Services Delivery and Nutrition Services in Crisis Affected Districts of Khyber Pakhtunkhwa under Public Private Partnership[	World Bank(MDTF)
5.	Upgradation/Rehabilitation of Road from Chakdara to Madyan on the Right Bank of River Swat under Emergency Road Recovery Project Khyber Pakhtunkhwa	World Bank(MDTF)
6.	Economic Revitalization in Khyber Pakhtunkhwa World Bank/MDTF Grant No.TF.99175-Pak	World Bank(MDTF)

2. Certificate/Financial Attest alongwith the Audit Report containing therein the management letter (ML) on the same is attached herewith. The referred is hereby issued simultaneously to the Government (to EAD) and to the World Bank Resident Mission Islamabad.

3. The Director General Audit concerned is also being requested to issue a copy of the above mentioned FAP certificate/Audit Report to the concerned Project Manager as well.

**Enclosures: As above**

  
Irshad Ahmed Kaleemi  
Deputy Auditor General  
Special Sector Audit  
Office Telephone #051-9222917  
Office Fax#051-9219191

Cc:

- i. DG Audit Khyber Pakhtunkhwa Peshawar, with the request to issue a copy of the above reports to the project management for their further necessary action.
- ii. SPS to DAG (SSA)
- iii. SPS to DAG ~~North~~
- iv. Master File

P126425



## **FINANCIAL ATTEST AUDIT REPORT**

**ON THE ACCOUNTS OF**

**GOVERNANCE SUPPORT PROJECT PCNA  
IMPLEMENTATION SUPPORT UNIT FOR  
KHYBER PAKHTUNKHWA**

**WORLD BANK/MDTF GRANT NO.TF-010510**

**PLANNING & DEVELOPMENT DEPARTMENT  
GOVERNMENT OF KHYBER PAKHTUNKHWA**

**FOR THE FINANCIAL YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN  
ISLAMABAD**



**FINANCIAL ATTEST AUDIT REPORT**

**ON THE ACCOUNTS OF**

**GOVERNANCE SUPPORT PROJECT PCNA  
IMPLEMENTATION SUPPORT UNIT FOR  
KHYBER PAKHTUNKHWA**

**WORLD BANK/MDTF GRANT NO.TF-010510**

**PLANNING & DEVELOPMENT DEPARTMENT  
GOVERNMENT OF KHYBER PAKHTUNKHWA**

**FOR THE FINANCIAL YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN  
ISLAMABAD**

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## Abbreviations and Acronyms

AA	Administrative Approval
CDWP	Central Development Working Party
DNA	Damages Need Assessment
DHE	Directorate of Higher Education
ECNEC	Executive Committee of National Economic Council
ESSAF	Environmental & Social Screening and Assessment Framework
FATA	Federally Administered Tribal Areas
GFR	General Financial Rules
GSP	Governance Support Project
ISSAI	International Standards of Supreme Audit Institutions
ISU	Implementation Support Unit
IPSAS	International Public Sector Accounting Standards
KP	Khyber Pakhtunkhwa
M&E	Monitoring & Evaluation
MDTF	Multi Donor Trust Fund
NRM	Natural Resource Management Specialist
NOL	No Objection Letter
PDWP	Provincial Development Working Party
PMU	Project Management Unit
P&D	Planning & Development
PC-I	Planning Commission Proforma- I
PCNA	Post Crisis Needs Assessment
PSC	Provincial Steering Committee
PHC	Peshawar High Court
TOR	Terms of References

## PREFACE

The Auditor General conducts audit under Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001. The Directorate General, Audit, Khyber Pakhtunkhwa conducted Financial Attest Audit of the project "Governance Support Project PCNA Implementation Support Unit for Khyber Pakhtunkhwa" World Bank/MDTF Grant No.TF-010510 financed by World Bank for the financial year 2015-16, in August, 2016 with a view to reporting significant findings to stakeholders.

The audit examined the economy, efficiency, and effectiveness aspects of the project. In addition, audit also assessed, on a test check basis, whether the management complied with applicable laws, rules and regulations in managing the project. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the project.

The Report consists of two parts. Part-I contains Auditor's Report (Audit Opinion) and Financial Statements. Part-II contains Executive Summary, Management Letter and Audit Findings.

The Report has been prepared for submission to the Development Partner in terms of its grant agreement with the Government of Khyber Pakhtunkhwa.

Dated: 26/12/2016  
Peshawar

  
(Javed Iqbal)  
Director General Audit,  
Khyber Pakhtunkhwa

## **PART-I**

1. PROJECT OVERVIEW
2. AUDITOR'S REPORT TO THE MANAGEMENT
3. FINANCIAL STATEMENTS

## PROJECT OVERVIEW

Name of the Project	:	Governance Support Project/PCNA Implementation Support Unit for Khyber Pakhtunkhwa
Sponsoring Authority	:	World Bank
Executing Authority	:	Government of Khyber Pakhtunkhwa Planning and Development Department
Grant No	:	Grant No.TF-010510
PC-I Cost	:	Rs.508.400 million
Date of Commencement	:	01-10-2011
Actual Date of Commencement	:	01-10-2011
Date of Completion (as per Revised PC-I)	:	29-06-2016
Date of Approval by ECNEC	:	01-10- 2011
Grant Closing Date	:	29.06.2016
Expenditure during F.Y 2015-16	:	Rs.74.462 million
Progressive Expenditure up to June, 2016	:	Rs.476.239 million



**OFFICE OF THE  
DIRECTOR GENERAL AUDIT  
KHYBER PAKHTUNKHWA  
PESHAWAR**

**DGA = 9211309  
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Fax: = 9211265  
PBX:= 9211250-54**

**AUDITOR'S REPORT**

We have audited the accompanying Financial Statements of project "Governance Support Project PCNA Implementation Support Unit for Khyber Pakhtunkhwa" World Bank/MDTF Grant No.TF-010510 that comprises of Statement of Receipts and Payments, Statement of Comparison of Budget and Actual together with the notes forming part thereof for the year ended 30<sup>th</sup> June, 2016.

**Management Responsibility**

It is the responsibility of Project Management to establish and maintain a system of internal control, and prepare and present the Statements of Receipts and Payments in conformity with the requirements of Cash Basis IPSAS, Financial Reporting under the Cash Basis of Accounting Standard.

**Auditor's Responsibility.**

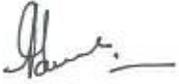
The responsibility of the Auditor is to express an opinion on the financial statements based on the audit conducted. We conducted our audit in accordance with the International Standards of Supreme Audit Institutions. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatements. The audit process includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. It also includes assessing the Accounting Principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

## Opinion

In our opinion:

- a) The Financial Statements present fairly, in all material respects, the cash receipts and payments by the project for the year ended June, 2016 in accordance with Cash Basis IPSAS, Financial Reporting under the Cash Basis of Accounting Standard.
- b) The expenditure has been incurred in accordance with the requirements of legal agreements.

Dated 26/12/2016  
Peshawar.

  
(Javed Iqbal)  
Director General Audit  
Khyber Pakhtunkhwa

# FINANCIAL STATEMENTS

GOVERNANCE SUPPORT PROJECT PCNA IMPLEMENTATION

SUPPORT UNIT KHYBER PAKHTUNKHWA

WORLD BANK/MDTF GRANT NO.TF-010510

FOR THE YEAR ENDED 30<sup>th</sup> JUNE, 2016

	Page No
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**GOVERNANCE SUPPORT PROJECT PCNA, ISU-KP**

**Statement of Cash Receipts and Payments  
FOR THE YEAR ENDED JUNE 30, 2016**

Note	2015-2016	2014-2015			
	Receipts(Payments ) Controlled by Project	Payment by Third Parties	Receipts(Payments) Controlled by Project	Payment by Third Parties	
	RUPEES				
<u>Receipts</u>					
External Assistance	5	67,668,626	5,120,145	34,906,980	3,784,455
<b>Total Receipts</b>		67,668,626	5,120,145	34,906,980	3,784,455
<u>Payments</u>					
<u>Category I:</u>					
Consultancy Services	6	35,123,633		47,808,254	
Operating Expenses	7	14,686,124		27,238,969	
Goods (Assets)	8	38,598		1,618,805	
Trainings & Workshops	9	4,234,909	5,120,145	18,714,659	3,784,455
Project Preparation Facility	10	1,530,655		4,826,791	
<b>Sub Total</b>		55,613,919		100,207,478	3,784,455
<u>Category II Rapid Response Facility:</u>					
Consultancy Services	11	5,839,301		30,410,484	
Incremental Operating Cost	12	10,232,018		55,913,625	
Goods (Assets)	13	2,747,757		17,836,151	
Trainings & Workshops	14	29,160		16,521,431	
<b>Sub Total</b>		18,848,236		120,681,691	
<b>Total Payments</b>		74,462,155		220,889,169	3,784,455
<b>Increase (Decrease) in Cash</b>		(6,793,529)		(185,982,189)	
Cash at Beginning of Year		26,667,874		212,650,063	
Cash at End of Year	15	19,874,345		26,667,874	

The accompanying notes

  
 Project Coordinator  
 PCNA-GSP-ISU KP  
**COORDINATOR**  
 GSP/PCNA ISU  
 PSD Department  
 Govt of Khyber Pakhtunkhwa

  
 Audit Officer  
 Directorate General Audit  
 Khyber Pakhtunkhwa Peshawar

GOVERNANCE SUPPORT PROJECT PCNA, ISU-KP  
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS  
FOR THE YEAR ENDED JUNE 30, 2016

Note	2015-16		2014-15		
	Budgeted Amount	Actual Amount	Budgeted Amount	Actual Amount	
Rupees					
<u>Receipts</u>					
External Assistance	5	72,788,711	72,788,711	38,691,435	38,691,435
<b>Total Receipts</b>		<b>72,788,711</b>	<b>72,788,711</b>	<b>38,691,435</b>	<b>38,691,435</b>
<u>Payments</u>					
<u>Category I:</u>					
Consultancy Services	6	600,000	35,123,633	69,501,500	47,808,254
Incremental Operating Cost	7	40,164,875	14,686,124	16,204,000	27,238,969
Goods (Assets)	8	15,080,000	38,598	3,800,000	1,618,805
Trainings & Workshops	9	19,030,000	4,234,909	19,700,000	18,714,659
Concept Notes Preparation				-	-
Project Preparation Facility	10	46,800,000	1,530,655	11,712,000	4,826,791
<b>Sub Total</b>		<b>121,674,875</b>	<b>55,613,919</b>	<b>120,917,500</b>	<b>100,207,478</b>
<u>Category II Rapid Response Facility:</u>					
Consultancy Services	11	3,861,623	5,839,301	85,076,258	30,410,484
Incremental Operating Cost	12	19,774,016	10,232,018	46,095,493	55,913,625
Goods (Assets)	13	28,220,000	2,747,757	39,350,994	17,836,151
Trainings & Workshops	14	1,600,000	29,160	32,526,108	16,521,431
Support to other Organization				-	-
<b>Sub Total</b>		<b>53,455,639</b>	<b>18,848,236</b>	<b>203,048,853</b>	<b>120,681,691</b>
<b>Total Payments</b>		<b>175,130,514</b>	<b>74,462,155</b>	<b>323,966,353</b>	<b>220,889,169</b>

The accompanying notes form an integral part of these financial statements and are to be read therewith.

  
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**COORDINATOR**  
GSP/PCNA ISU  
P&O Department  
Govt. of Khyber Pakhtunkhwa

GOVERNANCE SUPPORT PROJECT PCNA, ISU-KP

Notes to the Financial Statements  
FOR THE YEAR ENDED JUNE 30, 2016

1 Reporting Entity

The Financial Statements are for Governance Support Project (GSP) – KP Share. The financial statements encompasses the reporting entity as defined in the Grant Agreement between the Islamic Republic of Pakistan and the World Bank. The Grant Agreement was signed on October 11, 2011 initially for US\$ 6 million for both KP & FATA in which KP's share was US \$ 3.9 million. The project became effective from October 11, 2011 with the closing date of June 30, 2014. The Grant Agreement was amended by scaling up of the project activities to include the Province of Balochistan; thereby extending the project closing date from June 30, 2014 to June 30, 2015 and allocating additional funds of \$ 500,000 under Component-I for Project Preparation Facility for the Government of KP and FATA. The amended Grant Agreement for US \$ 8.75 million was signed in September 2012. KP's share was increased from US \$ 3.9 million to US \$ 4.400 million. Recently the grant agreement was further amended with KP's share as US\$ 5.2 million and project closing date as June 29, 2016.

The objective of the project is to improve the delivery efficiency of the PCNA Program through institutional strengthening and support of Khyber Pakhtunkhwa, while responding to priority needs of the PCNA governance program.

The project is implemented through Implementation Support Unit of Planning and Development Department, Khyber Pakhtunkhwa

Financing

The financing is made in the form of Credit based on Standard World Bank terms. The Financing Agreement No is Credit TF010510.

2 Certification by Project Management on Application of Funds

It is certified that funds have been applied/expenditure incurred for the purposes intended in the financing agreement.

3 Accounting Convention and Statement of Compliance

These Financial Statements have been prepared in accordance with Cash Basis International Public Sector Accounting Standards (IPSAS). Financial Reporting under the Cash Basis of Accounting.

The accounting policies have been applied consistently throughout the period.

4 Significant Accounting Policies

4.1 Foreign Currency Transaction

Cash receipts and payments arising from transactions in US \$ are recorded in Pak Rupees by applying the US \$ amount the exchange rate between the Pak Rupee and US \$ at the date of receipts and payments. Exchange differences arising at the settlement of these transactions are recognized in the Statement of Receipts and Payments

4.2 Reporting Currency

All amounts in the financial statements are in Pak Rupees.

4.3 Revenue Recognition

Revenue is recognized on the date of receipt of money by bank or clearance of cheque. Revenue is recognized on gross basis and any related costs are recorded separately

4.4 Recognition of Expenditure

Expenditure is recognized on the date when payment is made or cheque is issued. Financial year to which the payments pertain is determined by the date on which a cheque or payment advice is issued.

4.5 Employee Terminal Benefits

Service benefits of government deputations employees are accounted for in their respective departments while no service terminal benefits are paid to the contractual employees.

  
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Project Director

COORDINATOR  
GSP/PCNA ISU  
P&D Department  
Govt. of Khyber Pakhtunkhwa

**GOVERNANCE SUPPORT PROJECT PCNA, ISU-KP**  
**Notes to the Financial Statements**  
**FOR THE YEAR ENDED JUNE 30, 2016**

**External Assistance**

External assistance was received in the form of Grant from the World Bank under financing agreement dated October 11, 2011 between the World Bank and Government of Pakistan (GOP) for the purpose of the Governance Support Project. The following amounts were received by the Project during the period:

		2015-16		2014-15	
		US \$	Pak Rupees	US \$	Pak Rupees
SOE Procedures	5.1	\$ 649,123.44	67,668,626	343,806	34,906,980
Direct Payment		\$ 52,785.00	5,120,145	39,015	3,784,455
		<u>\$ 701,908.44</u>	<u>72,788,771</u>	<u>382,821</u>	<u>38,691,435</u>

5.1 This represents funds transferred by the World Bank to the Governance Support Project's Designated Assignment Account maintained with the National Bank of Pakistan Main Branch Peshawar Cantt bearing account No.A77 on the basis of withdrawal applications submitted by the project.

5.2 There has been no instance of non compliance with the terms and conditions of the financing agreement between the World Bank and GOP which have resulted in cancellation of grant.

**Undrawn External Assistance**

5.3 Undrawn Credit at reporting date represent amounts specified in the financing agreement between the World Bank and GOP that the World Bank will disburse for Governance Support project purposes.

	Note	2015-2016	2014-15
		Amounts in US \$	
Closing Balance		19,874,345	701,908
		<u>19,874,345</u>	<u>701,908</u>
<b>Category I</b>			
<b>Consultancy Services</b>			
		2015-16	2014-15
		Amount in Pak Rupees	
6.1 Individuals		25,009,648	31,410,432
6.2 Firms		10,113,985	15,397,822
		<u>35,123,633</u>	<u>47,808,254</u>
		2015-16	2014-15
6.1 Individuals		Amount in Pak Rupees	
Individuals (PCNA)		24,756,798	
Individuals (M&E)		172,850	
Individuals (10 Yrs)		80,000	
		<u>25,009,648</u>	
6.2 Firms		300,000	
DPMS Development		3,224,000	
Domestic Institution		6,589,985	
Internal Audit		<u>10,113,985</u>	
7 Operating Expenses		2015-16	2014-15
		Amount in Pak Rupees	
Remuneration and Salaries	7.1	6,803,462	10,349,429
General Operating Expenditures	7.2	7,882,662	16,889,540
		<u>14,686,124</u>	<u>27,238,969</u>

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**COORDINATOR**  
 GSP/PCNA ISU  
 P&D Department  
 Govt of Khyber Pakhtunkhwa

7.1	Remuneration and Salaries	2015-16	2014-15
		Amount in Pak Rupees	
	Salary of Officers	3,283,083	2,990,824
	Staff Salaries-PMU	3,179,000	7,232,605
	Honorarium	0	18,000
	Project Allowance/Deputation Allowance	341,379	108,000
		<u>6,803,462</u>	<u>10,349,429</u>

7.2	General Operating Expenditures	2015-16	2014-15
		Amount in Pak Rupees	
	Travelling & Conveyance	704,466	1,308,765
	Printing & Stationary	577,685	3,258,541
	POI	809,224	1,450,445
	Advertisement	172,923	3,368,245
	News Paper	16,810	17,802
	Entertainment	276,892	220,314
	Repair & Maintenance	606,016	531,955
	Rent of Building/office	2,087,537	2,054,285
	Communication	223,734	1,456,054
	Postage/Courier Service	26,057	54,172
	Utilities	626,496	855,975
	Transport Hiring	1,096,200	1,330,890
	Other Contingency/Misc	332,747	982,097
	Interns (10 Yrs)	240,000	
	Donor Management System	72,750	
	Internet /Web Domain (Foreign Aid)	13,125	
		<u>7,882,662</u>	<u>16,889,540</u>

8	Supplies and Consumables	2015-16	2014-15
		Amount in Pak Rupees	
	Vehicle		55,000
	Computer and IT Equipment	38,598	698,407
	Machinery Equipment		83,890
	Furniture & Fixtures		693,700
	Other Assests		87,808
		<u>38,598</u>	<u>1,618,805</u>

9	Trainings	2015-16	2014-15
		Amount in Pak Rupees	
	Trainings		1,432,886
	Workshops/ Seminars	4,234,909	17,281,773
		<u>4,234,909</u>	<u>18,714,659</u>

10	Project Preparation Facility	2015-16	2014-15
		Amount in Pak Rupees	
	Payments for PPP AND Round II Preparatory Workshops	1,530,655	4,826,791
		<u>1,530,655</u>	<u>4,826,791</u>

Category II

11	Consultancy Services	Note	2015-16	2014-15
			Amount in Pak Rupees	
	Firms	11.1	4,278,978	14,455,342
	Individuals		1,560,323	7,282,741
			<u>5,839,301</u>	<u>21,738,083</u>

  
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COORDINATOR  
GSP/PCNA/ISU

11.1

**Firms**

M/s Mutibiz Pvt. Ltd	265,000	1,547,000
M/s Grove Pvt. Ltd.		188,000
Institute of Management Sciences		2,815,505
M/s Comsats	1,800,000	
M/s Grant Thornton		998,896
M/s Cyber Vision Pvt Ltd.	1,838,000	3,123,000
M/s Abacus Consulting Pvt. Ltd.	375,978	14,455,342
M/s Fend Consultants		
Payment made to Judicial Academy for judicial Research Study		

4,278,978	23,127,743
-----------	------------

12

**Incremental Operating Cost**

Remuneration and Salaries  
General Operating Expenditures

Note

12.1

12.2

2015-16	2014-15
---------	---------

Amount in Pak Rupees

6,542,708	6,542,708
3,689,310	3,689,310

10,232,018	10,232,018
------------	------------

12.1

**Remuneration and Salaries**

RIT Chief Commissioner/RTS  
Commissioners RTS  
Secretary to Commissioner  
Assistant Registrar  
IT Officer  
Finance officer  
Communication Officer  
Database Admin Administrative officer  
GSP Focal Point  
IT Assistant  
Admin Officer/Call centre Agents  
Interns  
Assistant manager  
Dispatch Rider

2015-16	2014-15
---------	---------

Amount in Pak Rupees

1,276,042	8,061,115
2,040,834	3,764,166
301,333	432,667
	720,000
	334,409
150,833	1,267,608
	450,000
199,166	544,283
	2,520,000
2,574,500	5,835,491
	205,161
	0
6,542,708	24,134,900

2.2

**General Operating Expenditures**

Travelling & Conveyance  
Printing & Stationary  
Advertisements/Publicity/Awareness campaign  
POL  
News Paper  
Entertainment  
Rent of Building/office  
Communication  
Postage/Courier Service  
Internet/Web Domain and hosting services  
Utilities  
Hiring of Vehicles  
Repair of Machinery & Equipment/Electrification  
Installation and Set up of Call Centre/ work of t  
ISDN PRI connectivity set up/telephone  
Exchange  
Miscellaneous  
Establishment of KP Citizens Public Services Fo  
Establishment of Citizen Service Centres

2015-16	2014-15
---------	---------

Amount in Pak Rupees

63,310	171,194
557,106	4,043,808
317,449	10,518,958
248,670	1,536,006
	83,644
623,660	69,890
	3,377,840
	420,652
43,486	140,671
444,210	169,800
248,164	758,439
873,480	3,867,719
	4,500
	71,701
	0
80,046	447,270
6,474	30,163
183,255	66,470
3,689,310	31,778,725



AAO

12


  
COORDINATOR  
CSS ROMA (SU)

13		2015-16	2014-15
Supplies and Consumables		Amount in Pak Rupees	
	Computers and IT Equipment	366,130	10,227,037
	Machinery Equipment	1,872,056	3,632,316
	Furniture & Fixtures	509,571	3,976,798
	Books		
		<u>2,747,757</u>	<u>17,836,151</u>
14		2015-16	2014-15
Trainings & Workshops		Amount in Pak Rupees	
	Domestic	14.1	11,175,315
	Foreign	14.2	5,346,116
		<u>29,160</u>	<u>16,521,431</u>

This represents trainings and workshops arranged for line departments for their capacity building.

14.1		Domestic	
	Judicial Academy		
	Anti Corruption Establishment		
	Monitoring and Evaluation Directorate		3,739,046
	Peshawar High Court		
	Provincial Procurement Regulatory Authority		250,000
	10 Years Governance Program		20,000
	Reforms Implementation Cell	29,160	
	Right to Information		
	Right to Services Commission		4,475,916
			<u>2,690,353</u>
		<u>29,160</u>	<u>11,175,315</u>
14.2		Foreign	
	Anti Corruption Establishment		
	Ombudsman		848,160
	10 Years Governance Program		
	Monitoring and Evaluation Directorate		
	Peshawar High Court		
	Provincial Procurement Regulatory Authority		
	Right to Information		848,914
			<u>3,649,042</u>
		<u>0</u>	<u>5,346,116</u>
15		2015-16	2014-15
Cash Balance		Amount in Pak Rupees	
	Cash at Bank	19,874,345	26,667,874
		<u>19,874,345</u>	<u>26,667,874</u>

#### Authorization for Issue

16 These financial statements have been authorized for issue by the Project Director on

#### General

17 Figures have been rounded off to the nearest rupee.

Comparative figures have been rearranged where necessary for the purpose of comparison.



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Project Director

**COORDINATOR**  
GSP/PCNA ISU  
P&O Department  
Govt. of Khyber Pakhtunkhwa

# BANK RECONCILIATION STATEMENT GOVERNANCE SUPPORT PROJECT PCNA

Bank Statement Balance as at 30th June 2016  
 Less: CHEQUE ISSUED BUT NOT YET PRESENTED

Rs 20,168,851.49    \$    252,525.08

Cheque Dated	Cheque No	Amount in Rs	Conversion Rate Rs.	Amount in USD
09.02.2016	41845147	22,504	104.0723	\$ 216.2343
19.02.2016	41845148	20,140	104.0723	\$ 193.5193
01.06.2016	41844883	4,310	104.0723	\$ 41.4135
21.06.2016	41844906	12,000	104.0723	\$ 115.3045
24.06.2016	41844922	58,400	104.0723	\$ 561.1484
24.06.2016	41844923	24,791	104.0723	\$ 238.2094
28.06.2016	41844924	29,181	104.0723	\$ 280.3916
28.06.2016	41844925	95,790	104.0723	\$ 920.4178
28.06.2016	41844926	23,182	104.0723	\$ 222.7490
28.06.2016	41844927	4,208	104.0723	\$ 40.4334
<b>Total:</b>		Rs. 294,506		\$ 2,829.82
Balance as per PMU Books, as on 30 June 2016		Rs 19,874,345.49		\$ 249,695.26

  
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COORDINATOR  
GOVERNANCE SUPPORT PROJECT  
PCNA

STATEMENT PERIOD:  
LOAN NO: AND DONOR AGENCY:  
NAME OF PROJECT:  
REVOLVING FUND ACCOUNT NO:

JUN 8, JULY 2016  
TF 10510 INTERNATIONAL DEVELOPMENT ASSOCIATION, IBRD  
COORDINATOR, GOVERNANCE SUPPORT FUND (GSP) / PCMA IMPLEMENTATION SUPPORT UNIT (ISU) IPR  
A/77

DATE	CHEQUE / SBP BSC LETTER NO:	DEPOSIT / RECEIPT			PAYMENT / WITHDRAWAL			BALANCE		NAME & ADDR ESS	NAME A C NO
		PKR (ACTUAL)	EXCHANG E RATE	USD EQUIVT: (NOTIONAL)	PKR (ACTUAL)	EXCHANG E RATE	USD EQUIVT: (NOTIONAL)	PKR (ACTUAL)	USD EQUIVT: (NOTIONAL)		
30.06.2016	41844919				250,125.00	104.0723	2403.38	20,759,059.49	258,195.22		
30.03.2016	41844915				71,958.00	104.0723	691.42	20,687,101.49	257,504.80		
30.03.2016	41844898				18,000.00	104.0723	172.96	20,659,101.49	257,331.84		
30.03.2016	41844918				250,125.00	104.0723	2403.38	20,418,976.49	254,928.46		
30.03.2016	41844917				95,790.00	104.0723	920.42	20,168,851.49	252,525.08		
04.07.2016	41844925				58,400.00	104.0723	561.15	20,014,661.49	251,043.51		
04.07.2016	41844922				4,208.00	104.0723	40.43	20,010,453.49	251,003.08		
04.07.2016	41844927				24,791.00	104.0723	238.21	19,985,662.49	250,764.87		
14.07.2016	41844908				12,000.00	104.0723	115.3	19,973,662.49	250,649.57		
13.07.2016	41844924				29,181.00	104.0723	280.39	19,944,481.49	250,369.18		
15.07.2016	41845148				20,140.00	104.0723	193.52	19,924,341.49	250,175.66		
15.07.2016	41845147				22,504.00	104.0723	216.23	19,901,837.49	249,959.43		

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## ASSET STATEMENT GSP/PCNA/ISU-KP

S.No.	Asset Identification No	Description Of Assets	No of Items
<b>A. Computer Equipment</b>			
1	GSP-ISU/2015-16/Comp.	HP Desktop Core i5 with 17 inch LCD Panel	1
2	GSP-ISU/2015-16/Comp.	Dell Latitude Core i3 Laptop	1
3	GSP-ISU/2015-16/Comp.	HP Prebook Core i3 Laptop	1
4	GSP-ISU/2015-16/Comp.	Dell Inspiron Core i3 Laptop	2
5	GSP-ISU/2015-16/Comp.	Sony Vaio Core i3 Laptop	1
6	GSP-ISU/2015-16/Comp.	IBM Lenovo Core i7	2
7	GSP-ISU/2015-16/Comp.	HP Printer Model 1606DN	1
8	GSP-ISU/2015-16/Comp.	HP Desktop iMac Apple Camd i3 4GB Ram	1
9	GSP-ISU/2015-16/Comp.	HP Printer Model M1212 three in one	2
10	GSP-ISU/2015-16/Comp.	HP LaserJet Printer 1020	2
11	GSP-ISU/2015-16/Comp.	HP LaserJet Printer 1102	1
12	GSP-ISU/2015-16/Comp.	Deskjet Printer	1
13	GSP-ISU/2015-16/Comp.	HP LaserJet Printer 1220	1
14	GSP-ISU/2015-16/Comp.	HP Printer Model Pro 200 Colour	1
15	GSP-ISU/2015-16/Comp.	HP Printer Model M1132	5
<b>B. I.T. Equipment /Office Machinery &amp; Other Assets</b>			
1	GSP-ISU/2015-16/I.T.	Samsung LED Skipe T.V. for Conference Room	1
2	GSP-ISU/2015-16/I.T.	Samsung LED 32" T.V. for Coordinator Room	1
3	GSP-ISU/2015-16/I.T.	Fax Machine KX-FP7001	1
4	GSP-ISU/2015-16/I.T.	HP Scanner 5580 with Automatic	1
5	GSP-ISU/2015-16/I.T.	Multimedia Projector 3500 Lumens "SONY"	1
6	GSP-ISU/2015-16/Other Assets	Telephone Exchange with 12 extension lines "PANASONIC"	1
7	GSP-ISU/2015-16/Office Machinery	KYOCERA KM-4050 HEAVY DUTY PHOTOCOPIER	1
8	GSP-ISU/2015-16/Other Assets	Sony DSC W 630 Camera with Memory Card	2
9	GSP-ISU/2015-16/Other Assets	Extra sound speaker for conference room	2
10	GSP-ISU/2015-16/Other Assets	Water Dispensor (Orient)	5
11	GSP-ISU/2015-16/Other Assets	Fridge "Orient" 9.9 sqft	1
12	GSP-ISU/2015-16/Other Assets	UPS HOMAGE Model 5001 with four Batteries 24 Volts	1
13	GSP-ISU/2015-16/Other Assets	Microwave Oven	1
14	GSP-ISU/2015-16/Other Assets	Bracket Fans	2
15	GSP-ISU/2015-16/Other Assets	Gas Jectors	10
16	GSP-ISU/2015-16/Other Assets	Padestal Fan (Rechargeable)	1
17	GSP-ISU/2015-16/Other Assets	UPS HOMAGE Model 2002 with two Batteries 24 Volts	1

S.No.	Asset Identification No	Description Of Assets	Qty of Items
<b>C. Furniture &amp; Fixture</b>			
1	GSP-ISU/2015-16/Fur	Sofa Type Visiting Chairs	12
2	GSP-ISU/2015-16/Fixture	Blinds/Curtain 6x4	1
3	GSP-ISU/2015-16/Fur	Filing Rack with Glass Doors	1
4	GSP-ISU/2015-16/Fur	Centre Table	1
5	GSP-ISU/2015-16/Fur	Filing Cabinet with Sliding Glass 6x4x3	1
6	GSP-ISU/2015-16/Fur	Hydraulic Revolving Chairs	8
7	GSP-ISU/2015-16/Fur	Computer Table	1
8	GSP-ISU/2015-16/Fur	Computer Revolving Chair	2
9	GSP-ISU/2015-15/Fur	Office Table 4x3x4	7
10	GSP-ISU/2015-16/Fur	Office Almira	6
11	GSP-ISU/2015-16/Fur	Executive Table for Coordinator	1
12	GSP-ISU/2015-16/Fur	Imported Revolving Chair	1
13	GSP-ISU/2015-16/Fur	Conference Table (size 12 X 4)	1
14	GSP-ISU/2015-16/Fur	Visiting Chairs	12
15	GSP-ISU/2015-16/Fur	Conference Chairs (hydraulic)	12
16	GSP-ISU/2015-16/Fur	Round Tables	8
17	GSP-ISU/2015-16/Fur	Executive Table for Sector Specialists	10
18	GSP-ISU/2015-16/Fur	Coat Hanger	1
<b>D. Air Conditioner</b>			
1	GSP-ISU/2015-16/AC	A.C Split Unit 1.5 Ton A/C Haler	4
2	GSP-ISU/2015-16/AC	A.C Split Unit 1.5 Ton A/C Gree	4
3	GSP-ISU/2015-16/AC	A.C Split Unit 1.5 Ton A/C ASCON	2
4	GSP-ISU/2015-16/AC	A.C Split Unit 1 Ton A/C Success	2
<b>E. Vehicles</b>			
1	GSP-ISU/2015-16/Vehicle	TOYOTA Corolla Automatic GLI Model 2012 (AA2391 & AA2392)	2
2	GSP-ISU/2015-16/Vehicle	Motorcycle Xzmc 70CC	1

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