



**PERFORMANCE AUDIT REPORT  
ON  
ROLE OF TMA IN PROVISION OF  
MUNICIPAL SERVICES IN  
DISTRICT BANNU**

**AUDIT YEAR 2019-20**

**AUDITOR GENERAL OF PAKISTAN**

## **PREFACE**

The Auditor General of Pakistan conducts audit in accordance with 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 Performance Audit on "Role of TMA Bannu in provision of Municipal Services in Bannu" was carried out accordingly.

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa conducted performance audit on the "Role of TMA Bannu in provision of Municipal services in respective tehsil" for the year 2015-16 to 2018-19 during February 2020 with a view to report significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects. Audit also assessed, on test check basis, whether the management complied with the applicable laws, rules and regulations in managing the services. The Performance Audit report indicates specific actions that, if taken, will help the management to realize the objectives.

Most of the observations included in this report have been finalized in the light of written responses and discussions with the management. DAC meeting could not be arranged despite repeated reminder.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before Provincial Assembly of Khyber Pakhtunkhwa.

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

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## ABBREVIATIONS AND ACRONYMS

ATOR	Assistant Tehsil Officer Regulation
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DCR	Demand and Collection Register
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standard of Supreme Audit Institution
KP	Khyber Pakhtunkhwa
LCB	Local Council Board
LGA	Local Government Act
LGE & RDD	Local Government Election & Rural Development Department
LGO	Local Government Ordinance
NCs	Neighborhood Councils
NOC	No Objection Certificate
PERs	Performance Evaluation Reports
RTA	Regional Transport Authority
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO	Tehsil Officer
TOF	Tehsil Officer Finance
TOR	Tehsil Officer Regulation

## **EXECUTIVE SUMMARY**

The Director General Audit, District Governments, Khyber Pakhtunkhwa conducted performance audit on “Role of TMA Bannu in provision of Municipal Services in Tehsil Bannu” during February, 2020.

The major objectives of the audit were to ascertain whether; (a) municipal services delivery was managed with due regard to economy, efficiency and effectiveness (b) the objectives were achieved within the estimated time and budget (c) the contracts were awarded economically and transparently, (d) Compliance of the Khyber Pakhtunkhwa Local Government Act 2013, applicable rules, regulations and accounting procedures were abid by, (d) the internal controls at TMA Bannu were operative and functioned effectively.

Tehsil Municipal Administration Bannu is working under the administrative control of Secretary, LGE&RDD Khyber Pakhtunkhwa. According to Third Schedule of section 42 Part III of Local Government Act 2013 and rule 3(2) of first schedule of the Khyber Pakhtunkhwa Tehsil Municipal Administration Rules of Business 2015, operational components and business of TMAs includes rural development works including all municipal services such as development, betterment, improvement and maintenance of works of public utility like water supply, lighting of public places, drainage, conservancy, removal and waste management.

### **Key Audit Findings**

The key audit findings include the following:

- i. Lack of planning for Provision of Municipal services.
- ii. Non initiation of Anit-Encroachment Drives.
- iii. Improper /inappropriate allocation of funds amounting Rs. 197.208 million.

- iv. 30% funds for development purpose were not allocated to WSSC and Rs17.003 million of development activities were irregularly utilized by the TMA Bannu.
- v. No inspection of old buildings was carried out in Tehsil area.
- vi. Building plans of constructed structures were irregularly approved in violation of building by laws.
- vii. Street lights were neither maintained nor repaired by the TMA staff.
- viii. No post audit and reconciliation was conducted of PLA Funds amounting Rs157.521 Million.

## **RECOMMENDATIONS**

Based on audit findings and outcome of the audit exit meeting, the audit has formulated series of recommendations. These are intended not only to add value to current system and practices, to enhance efficiency and effectiveness in the management and administration of the other TMAs, besides an aid to relevant agencies in preparation of PC-1, contract documents and plans in future. However, the list of recommendations is not exhaustive and all TMAs should strive towards achieving the common goal of municipal service delivery in the most economical, efficient and effective manner.

Audit suggests focusing on the following institutional, technical and financial recommendations to improve overall performance of the TMAs.

- i. Proper survey and feedback should be carried out for lack of municipal services. TMO should ensure achievement of goals towards provision of municipal services.
- ii. Property of TMA should be vacated from the illegal occupants and encroachments should be demolished and imposition of heavy fines.
- iii. TMO should ensure proper allocation of funds as per laid down criteria of provincial Government to provide the municipal services to the community.

- iv. TMA should spend the development grant on the development activities instead of salaries.
- v. Building inspector should pay regular visits to field for inspection of such buildings alongwith the staff of TOI branch. Building inspector should ensure demolish or repair of expired buildings and submit the verification report.
- vi. Maps may not be approved without fulfilling building bylaws. Buildings constructed without maps should be penalized for non-compliance of rules.
- vii. TMA should regularly maintain and repair the street light structures and lit them at night for the convenience of general public.
- viii. TMO should submit relevant record to DAO Bannu for reconciliation by 15<sup>th</sup> of each month.

# **1. INTRODUCTION**

## **1.1 Background**

The performance audit of Tehsil Municipal Administration Bannu was conducted with a view to assess the role of TMA in provision of municipal services. Performance of this tier of the local government is included in a key function towards the betterment of the community.

Bannu is a Divisional Headquarter of the Khyber Pakhtunkhwa. The city district enjoys tremendous historical, military, economic and political importance. It borders North Waziristan to the northwest, Karak to the northeast, Lakki Marwat to the southeast, and South Waziristan to the southwest. Pushtois the predominant language of the area.

According to local Government setup, five Tehsil Municipal Administrations were constituted for district Bannu under Local Government Ordinance, 2001 and Local Government Act (LGA), 2013. The Tehsil Municipal Administration Bannu was selected for performance audit of TMAs role in provision of municipal services. There are 105 Village councils (VCs) in district.

The Local Government ordinance was repealed with the Local Government Act, 2012 and TMA setup was replaced with the District Councils. Municipal Committee Bannu and Municipal committees in other districts were also replaced accordingly in district Bannu. The LGA, 2012 was effective from 1<sup>st</sup> January, 2013 and repealed after local Government election in May, 2015 and promulgation of LGA, 2013 from 1<sup>st</sup> July, 2015.

According to section- 22 of Local Government Act, 2013 following inter related functions and powers of Tehsil Municipal Administration have been described.

- (a) Monitor and supervise the performance of functionaries of government offices located in the Tehsil and hold them accountable by making inquiries and



reports to the district government or, as the case may be, Government for consideration and action.

- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry.
- (c) Execute and manage development plans for improvement of municipal services and infrastructure.
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations.
- (e) Enforce municipal laws, rules and by-laws.
- (f) Prevent and remove encroachments.
- (g) Regulate affixing of sign-boards and advertisements.
- (h) Provide, manage, operate, maintain and improve municipal services.
- (i) Prepare budget, long term and annual municipal development programmes.
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges.
- (k) Collect taxes, fines and penalties provided under this Act.
- (l) Organize sports, cultural, recreational events, fairs and shows.
- (m) Organize cattle fairs and cattle markets.
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils.
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof.

- (p) Manage municipal properties, assets and funds.
- (q) Develop and manage schemes, including site development in collaboration with district government.
- (r) Authorize officers to issue notice, prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws.
- (s) Prepare financial statements and presenting at to audit.

## 1.2 Revenue and expenditure for the year 2018-19.

The Budget and actual expenditure position of the TMA Bannu for the year 2018-19 is as follows:-

<b>Description</b>	<b>Budget</b>	<b>Expenditure</b>
Salary	275,023,288	302,908,661
Non Salary	275,023,288	41,056,657
Developmental	173,121,000	60,734,255
<b>Total</b>	<b>723,167,576</b>	<b>404,699,573</b>
<b>Receipt</b>	<b>Budget</b>	<b>Actual</b>
	415,815,000	405,369,938

*Source: Budget book, Expenditure statement and data collected during performance audit.*

## 2. AUDIT OBJECTIVES

The Directorate General Audit District Government Khyber Pakhtunkhwa conducted Performance Audit on “Role of TMA in provision of municipal services in District Bannu” for the Financial Year 2018-19 in accordance with INTOSAI Auditing Standards. Main Objectives were as under:

- To analyse and assess the observance of principles of economy, efficiency and effectiveness by the auditee in provision of municipal services.
- To analyze the provision of affordable and accessible municipal services to the public.

- To analyze Accessibility of community to drinking Water Facility, Under-Ground Sanitation System, solid waste facility mechanism, construction of roads and the maintenance of street lights, parks and sanitation.

### **3. AUDIT SCOPE AND METHODOLOGY**

#### **3.1 Audit Scope**

The performance audit covers all the aspects of provision of municipal services i.e. planning, control and monitoring both for outsourced and department funds. Audit covers the period of 2018-19.

Role of TMAs in provision of municipal services carried out for the financial year 2018-19. The factors of economy, efficiency, and effectiveness were focused while conducting the audit.

#### **3.2 Audit Methodology**

The performance audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) keeping in view the rules and regulations framed by the Government from time to time. The following audit methodology was adopted during performance audit:-

- i. Collection and scrutiny of relevant data i.e. budget copies, contracts files, newspapers, Demand and Collection Registers, Cash book, vouched accounts etc to assess the allocation of funds.
- ii. Interviews with concerned staff of TMA and general public.
- iii. Scrutiny of vouched accounts to assess if the expenditures for provision of municipal services incurred economically, efficiently and effectively.

## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 Organization and Management**

#### **4.1.1 Lack of Planning for Provision of Municipal services.**

According to rule 3(7)(d) of TMA Rules of Business 2015, Tehsil Municipal Officer will prepare Annual Business Plan, on prescribed format, identifying goal, outcomes, outputs, targets and key performance indicators consistent with the national and provincial level sectoral policies and strategies.

During performance audit of the TMA Bannu, it was observed that need based surveys and planning for the provision of municipal services was not conducted by the Tehsil Municipal Officer. No data gathered from the city to locate the lack of municipal services to the inhabitants of the area. Provincial government aid and own sources funds were not properly allocated for the provision of municipal services to the community.

When pointed out, in February 2020, the management stated that they were unaware of the importance of feasibility studies, market surveys and planning.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends that proper survey is public feed back may be insured to achieve set goldstowards provision of Municipal services.

#### **4.1.2 Non Conduct of Anti Encroachment Drive.**

According to Public Property (Removal of Encroachment) Act, 1977 if Government, or any authority or officer authorized by Government in this behalf, is

satisfied that any person is an unauthorized occupant, it or he may, by order in writing, direct such person to vacate the public, property and to remove the structure, if any, raised by him on the public property, within such period as may be specified in the order; provided that such period shall not be less than three days.

During performance audit of TMA Bannu, it was observed that there were many places where government land was occupied by the private people. These areas included shops, marriage halls, parks, street schools, cafes, restaurants and many other illegally occupied quarters. In many markets, shops were constructed on the road area. Tehsil Municipal Officer did not take proper action against encroachers. On some places action was taken by TMO Bannu but did not follow up the anti-encroachment drive.

When pointed out, February 2020, the management stated that encroachment is regularly demolished and property of TMA is vacated from encroachers but some people have taken stay order from courts.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends that property of TMA should be vacated from the illegal occupants and encroachments should be demolished besides imposition of heavy fines.

#### **4.1.3 Non provision of dumping ground and solid waste facility.**

According to socio-economic and climatic conditions as well as international town planning standards and requirement of Pakistan Environmental Protection Act 1997, the wastes from the houses of the Bannu city will be collected and should be disposed of in a safe place to keep the environment clean and healthy.

During performance audit of TMA Bannu, it was noticed that the waste was collected from the mohallas of the tehsil and was thrown in the land allocated for

green belts instead of its safe disposal. Audit held that collecting of waste from the Bannu city and then dumping it in a place out of the tehsil to keep clean and healthy environment was the main responsibility of department but due to weak management dumping ground for collecting of waste was not provided. Moreover solid waste management in Bannu city is still dormant, hence nothing concreted is done so far for solid waste management.

Audit observed that non provision of dumping ground and solid waste facility occurred due to weak internal and financial control which may result into environmental hazards.

When pointed out, in February 2020, the management stated a proper system for solid waste management is being devised and will be implemented in due course of time.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends provision of place as a dumping ground for the wastes in the Bannu city.

#### **4.1.4 Non availability of water filtration plant in Bannu City.**

During Performance Audit of TMA Bannu, it was noticed that water filtration plants were not provided to the residents of the Bannu city. Audit hold that provision of clean and soft drinking water to the residents of Bannu city is the most important and basic facility to be provided by the management.

Audit observed that Non availability of water filtration plant occurred due to the negligence of the management which resulted in depriving the residents from clean drinking water.

When pointed out, in February 2020, the management stated that many water filtration plants are being constructed and will soon be functional for general public.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends immediate provision of water filtration plants in all sectors.

## **4.2 Financial Management**

### **4.2.1 In-appropriate allocation of funds – Rs 197.208 million**

Government of Khyber Pakhtunkhwa Planning & Development Department notification No C/RD/P&DD/6-8/1617-1891 dated: 08.08.2016 stated the priority area for Tehsil Government for utilization of developmental funds as below.

1.	DWSS	=	25%
2.	Municipal Services	=	20%
3.	Beautification Projects	=	05%
4.	Discretion of Tehsil Council	=	50%

During performance audit of TMA Bannu it was observed that TMO violated the above instruction of Government of Khyber Pakhtunkhwa in allocation of Tehsil funds during 2018-19 worth Rs 197,208,000 as per detail given in Annex-1.

When pointed out, in February, the management stated that it is the responsibility of the TMA to provide salary to the employees so first priority was given to salary and the remaining amount is then utilized on the development activities.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends that TMO should ensure proper allocation and utilization of funds for municipal services to the community.

### **4.2.2 Non allocation of 30% developmental funds to WSSCs and irregular utilization of developmental funds by TMA- Rs 17.003 million**

Serial No 6.5.2 of P&D Guidelines for devolved tiers of Local Government under LGA 2013 states that the funds will be transferred to WSSCs in the Divisional Headquarters (30% share of developmental funds).



During performance audit of TMA Bannu, Tehsil Municipal Officer failed to transfer Rs 17.003 million out of developmental funds of Rs 56.676 million to WSSCs Bannu during 2018-19. All the developmental funds were utilized by TMA in violation of above orders.

When pointed out, in February 2020, the management stated that payment of salaries is the first charge on the allocation of grant by provincial Government and development is carried out of the remaining amount.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends utilization/spending of the development grant on the development activities instead of salaries.

### **4.3 Construction and Works**

#### **4.3.1 Non inspection of old buildings in Tehsil area**

As per chapter 9 of the NWFP Govt notification regarding building plans dated 20 Feb 1989, the building inspector should regularly pay visits to field and if any building is in dangerous condition or otherwise unfit for human habitation, the agency may prohibit the occupation of such building till it has been suitably repaired to the satisfaction of agency or may demolish the building and submit the verification report accordingly.

During performance audit of Tehsil Municipal Administration Bannu, it was observed that number of old and expired building were present in Tehsil posing of dangerous threat for living but no such report and action was found attached in record in the current and previous year record. This showed the inefficiency of TMA.

When pointed out, in February 2020, the management stated that TMA has not got enough staff and resources for inspection of buildings as technical knowledge is needed for inspection of buildings.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends that. Building inspector should ensure either to demolish or repair the expired buildings and submit the verification report.

#### **4.3.2 Irregular approval of building plans of constructed structure.**

According to The Khyber Pakhtunkhwa Model Building Bylaws 2017, no building shall be erected, modified or amended without the plans being approved by the Authority.

During performance audit of TMABannu, it was observed that building branch did not approve maps of most of the buildings structures in the area. It was also observed that some of maps were approved without full filling the following codal formalities and observing of basic criteria as per building bylaws issued by the Govt vide notification dated 20<sup>th</sup> Feb 1989.

1. Maps were approved on the recommendation of non-technical staff having no engineering back ground.
2. In case of commercial buildings, NOC from the C&W roads department was not found attached with maps.
3. In residential building the provision of septic tanks was not observed by building inspector
4. Car parking was not observed while approving the maps of markets required under section (V) (35) of the bylaws of building.
5. Firefighting instruments and emergency gates were not observed as required under section (V)(36)
6. Building exceeding 150 sqr: feet and height more than 13 meter should engage a civil engineer and architect which were not followed.
7. The building inspector did no verify the site plan during construction for the implementation of plan.
8. No certificate was issued by field staff after completion of work to certify the construction.

Audit observed that illegal plans were passed due to negligence and weak internal control which needs inquiry and disciplinary action against the persons at fault.

When pointed out, in February 2020, the management stated that inhabitants of the area are reluctant to approach the TMA for approval of maps.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends that maps may not be approved without fulfilling building bylaws. Buildings constructed without maps should be penalized for non-compliance of rules.

#### **4.4 Asset Management.**

##### **4.4.1 Non Maintenance of Street Lights.**

According to section- 22 of Local Government Act, 2013 following inter related functions and powers of Tehsil Municipal Administration have been described that TMA will execute and manage development plans for improvement of municipal services and infrastructure.

During performance audit of TMA Bannu, it was observed that street lights were installed for illumination of roads, streets, lanes, parks, playgrounds and other common places by TMA. But these lights were neither lit during the night nor any repair work executed by the TMA.

When pointed out, in February 2020, the management stated that due to lack of funds TMA did not properly maintain street lights and due to huge electric bills TMA is not in position to pay the bills.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends that TMA should regularly maintain and repair the street light structures and lit them at night for the convenience of general public.

## **4.5 Monitoring and Evaluation**

### **4.5.1 Non conduct of Post audit and reconciliation of PLA Funds – Rs.157.521million**

Serial No 3 of Accountant General Khyber Pakhtunkhwa letter No. T-015(235) AA/TMAs/2015-16/2971 dated 30.12.2015 provides that the TMOs will submit monthly accounts of expenditure with copies of paid vouchers to their concerned DAOs by 15<sup>th</sup> of the each month for carrying out 100% Post audit.

During Performance Audit of TMA Bannu, it was observed that an amount of Rs 157,521,036 out of PLA (Annexure-2) was spent on account of developmental expenditure during 2018-19. TMO failed to produce record to District Accounts Office Bannu for post audit and reconciliation of expenditure.

When pointed out, in February 2020, the management stated that in future the record will be produced to DAO Bannu for post Audit.

Request for convening the DAC meeting was made in September, 2020. However, DAC meeting was not convened till finalization of this report.

Audit recommends that TMO should submit relevant record to DAO Bannu for reconciliation by 15<sup>th</sup> of each month.

## 4.6 Overall assessment

The overall performance of TMA Bannu, in provision of municipal services is not satisfactory. Municipal services were not upto the mark due to poor planning and absence of master plans for the city. The objective criterias for rating the TMA's role in provision of municipal services are as under:-

- i. **Relevance:** The overall process of provision of municipal services was in line with the Government policy.
- ii. **Efficacy:** TMA was unable to achieve the basic objectives and purposes to overcome the shortage of municipal services in different areas of the Bannu.
- iii. **Efficiency:** Tehsil Municipal Officer struggled to overcome the lack of municipal services with in appropriate budget provision and given time line in more efficient manners.
- iv. **Economy:** The TMA failed in provision of municipal services in the provided budget.
- v. **Effectiveness:** The overall performance was not satisfactory and targeted municipal services have not been successfully achieved.
- vi. **Compliance with rules & regulations:** In most of the cases the rules and regulations were followed as per policy of Govt of Khyber Pakhtunkhwa.
- vii. **Performance rating:** The overall performance of the TMA's role in provision of municipal services was not satisfactory.
- viii. **Risk rating:** The risk rating of the TMA regarding provision of municipal services was medium.

## 5. CONCLUSION

The overall conclusion of performance audit of “TMAs role in provision of municipal services” at Bannu is as under:-

**5.1 Key issues for future:** The main issue that hampered the performance of TMA in provision of municipal services was lack of planning and insufficient financial resources due to mishandling the collection of own sources receipts.

**5.2 Lesson Identified:** In view of the observations, it is concluded that TMA Bannu failed in provision of municipal services economically, efficiently and effectively. The failure to non provision of municipal services was occurred due to ill planning, inappropriate allocation of funds and un-economical expenditure. The ill planning, mismanagement, weak internal controls, weak monitoring for provision of services resulted in dumps of garbage, poor sanitation, out of order street lights, lack of parks and traffic jams in the city. It is recommended that the deficiencies pointed out in the report may be kept in mind while planning for the provision of municipal services in future.



## **ACKNOWLEDGEMENT**

We wish to express our appreciation to the management of the TMA Bannu for their assistance and cooperation with the auditors during this assignment.

## RESPONSE AND IMPLEMENTATION OF RECOMMENDATIONS

Para No	Recommendations	Accepted Yes/No	Implementation date	Client Comments
1	Proper survey and feedback for lack of municipal services should be carried out. TMO should ensure achievement of goals towards provision of municipal services.	Yes	Nil	TMO stated that they were unaware of the importance of feasibility studies, market surveys and planning.
2	Property of TMA should be vacated from the illegal occupants and encroachments should be demolished alongwith imposition of heavy fines..	Yes	Nil	Encroachment is regularly demolished and property of TMA is vacated from encroachers but some people have taken stay order from courts.
3	TMO should ensure proper allocation of funds in accordance with the laid down criteria of provincial Government to provide the municipal services to the community..	No	Nil	It is the responsibility of the TMA to provide salary to the employees so first priority was given to salary and the remaining amount is then utilized on the development activities.
4	TMA should spend the development grant on the development activities instead of salaries..	No	Nil	Payment of salaries is the first charge on the allocation of grant by provincial Government and development is carried out of the remaining amount.
5	Building inspector should pay regular visits to field for inspection of such buildings alongwith the staff of TOI branch. Building inspector should ensure demolish or repair of expired buildings and submit the verification report.	Yes	Nil	TMA has not got enough staff and resources for inspection of buildings as technical knowledge is needed for inspection of buildings.
6	Maps may not be approved without fulfilling building bylaws. Buildings constructed without maps should penalize for non-compliance of rules.	Yes	Nil	Inhabitants of the area are reluctant to approach the TMA for approval of maps.

7	TMA should regularly maintain and repair the street light structures and lit them at night for the convenience of general public.	Yes	Nil	Due to lack of funds TMA did not properly maintained street lights and due to huge electric bills TMA is not in position to pay the bills
8	TMO should submit relevant record to DAO Bannu for reconciliation by 15th of each month.	Yes	Nil	In future the record will be produced to DAO Bannu for post Audit.

## ANNEXURES

Annex-1

Para No. 4.2.1

### Detail Showing In-appropriate allocation of funds

Sr. No.	Financial Year	Area / Sector	Funds allocated	Funds required
1	2018-19	DWSS 25%	171,996,000	49,302,000
2		Municipal Service 20%	0	39,441,600
3		Beautification Projects 5%	0	9,860,400
4		Discretion of Tehsil Council 50%	25,212,000	98,604,000
<b>Total</b>			<b>197,208,000</b>	<b>197,208,000</b>

## Annex-2

## Para No.4.5.1

**Detail showing non conduct of Post audit and reconciliation of PLA Funds**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Month</b>	<b>Opening Balance at the start of the month</b>	<b>Receipt during the month</b>	<b>Total</b>	<b>Payment during month</b>	<b>Closing balance at the end of month</b>
1	PLA-1	Jul, 2018	83,166,353	0	83,166,353	0	83,166,353
2	PLA-2	Aug, 2018	83,166,353	0	83,166,353	8,805,373	77,860,980
3	PLA-3	Sep, 2018	77,860,980	3,323,000	81,183,980	7,482,991	73,700,989
4	PLA-4	Oct, 2018	73,700,989	31,759,000	105,459,989	3,278,338	102,181,651
5	PLA-5	Nov, 2018	102,181,651	0	102,181,651	21,197,995	80,983,656
6	PLA-6	Dec, 2018	80,983,656	34,886,000	115,869,656	44,269,247	71,600,409
7	PLA-7	Jan, 2019	71,600,409	0	71,600,409	9,583,363	62,017,046
8	PLA-8	Feb, 2019	62,017,046	12,227,000	74,244,046	19,056,547	55,187,499
9	PLA-9	Mar, 2019	55,187,499	11,693,000	66,880,499	17,474,320	49,406,179
10	PLA-10	Apr, 2019	49,406,179	5,775,000	55,181,179	18,312,938	36,868,241
11	PLA-11	Jun, 2019	26,953,768	8,952,000	35,905,768	8,059,924	27,845,844
<b>Total</b>			<b>766,224,883</b>	<b>108,615,000</b>	<b>874,839,883</b>	<b>157,521,036</b>	<b>720,818,847</b>