

# **Provincial Finance Commission Award, 2020-21**



**FINANCE DEPARTMENT  
GOVERNMENT OF KHYBER PAKHTUNKHWA**

# 10th PFC AWARD 2020-21

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## **CHAPTER I**

# **INTRODUCTION**

The federating units/territories of Pakistan are not equal in level of economic and social development(s). The fundamental objective(s) of government functionaries at Federal, Provincial and Local level is to provide basic amenities to the people at their doorsteps as far as possible in keeping with the spirit of the mandate of people & law.

2. The fiscal decentralization to the local bodies at the Provincial level of Khyber Pakhtunkhwa is channelized through Provincial Finance Commission (PFC) – a statutory body established under Section 52 of the Khyber Pakhtunkhwa Local Government Act, 2013. This institution visualizes its budgetary policies & priorities through its financial Award containing recommendations as to a self-contained fiscal transfer system extending over the whole Province. The main objective of this Award is to offer a formula-based inter-governmental revenue-sharing system featuring transparency, equitability and predictability; so that local governments may find themselves inclined towards bringing about improvement(s) in their performance, service delivery and promotion of general welfare of the people.

3. The big chunk of revenues of the Provincial Government of Khyber Pakhtunkhwa (90% or more) arises out of the Federal Transfers comprising: Federal tax assignment, straight transfers on account of Oil and Gas Royalty, Excise duty/Development Surcharge on Gas and Net Hydel profit etc.

4. Through its financial Award, the Commission makes vertical & horizontal allocations of resources viz., (a) between the Province & Local governments and (b) the local governments inter se. In this regard first a **Provincial Pool** is determined based on the proceeds of Provincial Consolidated Fund. The **Obligatory expenditure** characterizing universality in its nature is therefore, deducted from the Provincial Pool and a **Divisible Pool** is thus determined. The net proceeds forming part of the Divisible Pool are further divided into **Provincial Allocable Resources** and **Provincial Retained Resources**. The Provincial Allocable resources are earmarked for the local governments whereas; the Provincial Retained resources are maintained by the Provincial Govt.



## CHAPTER-II

### PROFILE OF PFC AWARDS

So far Eight (09) PFC Awards have been announced. Six Awards thereof (i.e. the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 6<sup>th</sup>, 7<sup>th</sup>, 8<sup>th</sup> & 9<sup>th</sup> one) have been of interim nature while the 4<sup>th</sup> & 5<sup>th</sup> awards were for a period of 3 years (i.e. 2005/06 – 2007/08 and 2008/09 – 2010/11). Through these Awards Local Governments have been receiving their due share(s) from the net Divisible Pool. The inter-se distribution of Provincial Allocable Amount (developmental one) under the said **interim Awards** was made on the basis of following **formula**:-

1.	<i>Population</i>	50%
2.	<i>Backwardness (Based on MICS)</i>	25%
3.	<i>Lag in Infrastructure</i>	25%

2. For the 4<sup>th</sup> (3-year Award), the parameters were however, revised in terms of percentage as under:-

1.	<b><i>Population</i></b>	<b>60%</b>
2.	<b><i>Backwardness (Based on MICS)</i></b>	<b>20%</b>
3.	<b><i>Lag in Infrastructure</i></b>	<b>20%</b>

3. In the 5<sup>th</sup>, 6<sup>th</sup>, 7<sup>th</sup>, 8<sup>th</sup> & 9<sup>th</sup> Awards (i.e 2008/09 - 2010/11, 2016 -17, 2017-18, 2018-19 & 2019-20) the Commission allowed allocation/distribution of funds on basis of the formula mentioned hereinbefore.

4. A brief summary of the PFC Awards indicates that the Provincial Allocable Amount has kept on increasing ever since the introduction of the local government system in 2002 as under:-

#### Rs. in billion

i)	<i>1<sup>st</sup> Award 2002</i>	15.162
ii)	<i>2<sup>nd</sup> Award 2003</i>	16.098
iii)	<i>3<sup>rd</sup> Award 2004</i>	18.773
iv)	<i>4<sup>th</sup> Award 20052008</i>	29.412
iv)	<i>5<sup>th</sup> Award 20082011</i>	32.248
vi)	<i>6<sup>th</sup> Award 20162017</i>	168.640
vii)	<i>7<sup>th</sup> Award 20172018</i>	175.586
viii)	<i>8<sup>th</sup> Award 2018-2019</i>	199.194
ix)	<i>9<sup>th</sup> Award 20192020</i>	232.996



### **CHAPTER-III**

### **COMPOSITION**

The composition of PFC as per section 52 of the Khyber Pakhtunkhwa Local Government Act, 2013 (**Annexure-I**), readwith Section 3 of the Khyber Pakhtunkhwa Local Government (4<sup>th</sup> Amendment) Act, 2015 is as under:-

<b>S#</b>	<b>Composition</b>	<b>Designation</b>
1.	Minister for Finance Department	Chairman
2.	Minister for Local Government, Elections and Rural Development Department	Co-Chairman
3.	Mr. Arshid Ayub Khan, MPA- PK-41(Nominee of CM)	Member
4.	Mr. Mehmood Ahmad Khan Batani, MPA- PK-94 (Nominee of Opposition Leader)	Member
5.	Secretary to Government, Finance Department	Member
6.	Secretary to Government, P&D Department	Member
7.	Secretary to Government, Local Government, Elections and Rural Development Department	Member
8.	Secretary to Government, Law, Parliamentary Affairs & Human Rights Department	Member
9.	Nazim District Council, DI Khan.	Member
10.	Nazim District Council, Shangla.	Member
11.	Nazim Tehsil Council, Ghazi (Haripur)	Member
12.	Nazim Tehsil Council, Serai Naurang (Lakki Marwat)	Member



## **CHAPTER-IV**

### **FUNCTIONS OF THE COMMISSION**

The **functions** of the Provincial Finance Commission as laid down in Section 53 of the Khyber Pakhtunkhwa Local Government Act, 2013 **\*readwith the proviso to clause(a) and; clause(b) of Section 2\*** of the Khyber Pakhtunkhwa **Local Government (Amendment) Act, 2017 (Annexure-II)** are as under:

- 1) The Finance Commission shall make recommendations to the Government on :
  - a) the amount of grant for local governments out of the proceeds of Provincial Consolidated Fund in a financial year in addition to the grant in lieu of Octroi and Zilla Tax:

Provided that in addition to the establishment charges budgeted for the devolved functions and transfers in lieu of Octroi and Zilla Taxes, the development grant for local governments shall be so determined that it is not less than thirty percent of the total development budget of the province in the respective year;

**\*Provided further that Government may allocate certain amount from the thirty per cent (30%) grant to a public interest fund to be administered by Government and to be used by public functionaries for the development of local governments; and**

- (b) formula for distribution of the grant, as Government may direct, among local governments in the Province;\***



- (c) the amount of special grants for local governments with modalities and conditions to access the facility;
  - (d) grants in aid to local governments in need of assistance; and
  - (e) matters relating to local government finance.
- 2) While making recommendations, the Finance Commission shall take into account the principles of fiscal needs, fiscal capacity, fiscal efforts and fiscal performance of local governments.
  - 3) The Finance Commission shall also take into consideration poverty, population, lag in infrastructure and revenue base of local governments as factors while formulating its recommendations.
  - 4) The Finance Commission shall present to the Government annually a report on the analysis of fiscal transfers, the situation of own-source revenue in local governments and the reach and quality of their services and the Government shall cause the report to be laid before the Provincial Assembly.



## **CHAPTER-V**

### **BASIC PRINCIPLES/METHODOLOGY GOVERNING DISTRIBUTION OF RESOURCES**

#### **A. PROVINCIAL POOL**

The Provincial Pool consists of the following items of revenue:

- i) Revenue Assignment from Federal Divisible Pool
- ii) 1% of Divisible Pool for War on Terror.
- iii) Straight Transfers
- iv) Provincial Own Receipts (Tax & Non Tax)
- v) Net Profit from Hydel Power (uncapping of NHP)
- vi) Arrears of Net Hydel Profit

Details of Revenue Budget are exhibited at **Annexure-III**.

#### **B. OBLIGATORY EXPENDITURE**

Obligatory expenditure, being of common and vital national interest to both Provincial and Local Governments, is subtracted from the Provincial Pool with a view to determining the Divisible Pool. Currently, it comprises the following items:

- (i) Debt Servicing
- (ii) Pension
- (iii) Subsidy on Wheat
- (iv) Contribution to GP Funds and Pension Funds.
- (v) Hydel Development Fund
- (vi) Charged Expenditure (Governor's House/Secretariat, Provincial Assembly, High Courts and Ehtisab Commission)
- (vii) Law and Order (Home, Police & Civil Defence)

#### **C. DIVISIBLE POOL**

The Balance Amount accruing as a result of subtraction of obligatory expenditure from the Provincial Pool constitutes the Divisible Pool.





**D. SHARING PROCEEDS**

The Divisible Pool is shared/distributed between the Provincial and Local Governments as “**Provincial Retained Amount**” and “**Provincial Allocable Amount**” at the ratio of **40:60** respectively. The Provincial Allocable Amount is subjected to fiscal needs, fiscal capacity, fiscal efforts & fiscal performance.

**E. DISTRIBUTION OF PROVINCIAL ALLOCABLE AMOUNT**

The Provincial Allocable Amount is distributed to meet the following items of expenditure:-

- i) *Salary*
- ii) *Non-Salary*
- iii) *Development*
- i) *Grant to Local Councils*

**F. FORMULA FOR INTER-SE DISTRIBUTION OF DISTRICT DEVELOPMENT FUNDS**

Under Section 2 (b) of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2017 the Provincial Government is required to formally devise a formula in this regard. Until such time, the inter se distribution of District Development Share out of the Provincial Allocable Amount shall be made on basis of the following formula to cater for development needs of the local governments:

- |             |                                     |            |
|-------------|-------------------------------------|------------|
| <b>i)</b>   | <b><i>Population</i></b>            | <b>60%</b> |
| <b>ii)</b>  | <b><i>Poverty</i></b>               | <b>20%</b> |
| <b>iii)</b> | <b><i>Lag in Infrastructure</i></b> | <b>20%</b> |



## **CHAPTER- VI**

### **PFC RECOMMENDATIONS**

Having taken into consideration the principles/ methodology expressed in Section(s) 53(1)(a), (b) and (d), (2) and (3) of LGA, 2013 readwith Section 2 of the KP, LG(Amendment) Act,2017 and making due deliberations, the Provincial Finance Commission in its **12<sup>th</sup> meeting** held on **02-06-2020** made the following recommendations with regard to distribution of Provincial Allocable Amount (**Minutes at Annexure IV**):

The salient features thereof are as under:

#### **1) Salary:**

- **Total Budget Estimates for FY 2020-21 PKR 150 Billion.**
- The Salary Expenditure of devolved departments for Finance Year 2020-21 has been worked out as **PKR 144 Billion** on the basis of actual flow of financial year 2019-20.
- Provision of **PKR 6.000** Billion for filling of essential vacant posts and annual increment

#### **2) Non-Salary:**

- Total Non-Salary Budget for FY 2020-21 is **PKR 17.8 Billion** (PKR 10.6 billion + Block Allocation PKR 7.2 Billion) against the financial year 2019-20 Budget of **PKR 18.2 Billion**
- **PKR 7.2 billion** as Lump Sum provision includes committed expenditure of **PKR 5.2 Billion** for Health & Education and **PKR 2 Billion** block allocation earmarked against the financial year 2019-20 budget of **PKR 7.6 billion**  
**PKR 7.2 Billion** provision for Miscellaneous Expenditure-Items, detail as under:-



S.No	Detail Items	Amount (in Million)
i.	Provision of grant on need basis.	2000.000
ii.	Provision of Conditional Grant (Education)	1000.000
iii.	Grant for Emergency medicine for devolved health instts/hospitals.	2000.000
iv.	Grant for Electricity Charges on need basis	700.000
v.	Grant for Financial Assistance/Shuhada Packages	350.000
vi.	Grant for Advertisement Charges	20.000
vii.	Grant for Autonomy to HSS(Edu Sector)	664.300
viii.	Grant for Enrolment Campaign (E&SE)	13.850
ix.	Purchase of IT Equipment for SDEO's office (E&SE-Costed Edu; Sector Program)	1.760
x.	Purchase of Furniture for newly created SDEO's office (E&SE-Costed Edu; Sector Program)	1.000
xi.	District Performance incentive program	15.000
xii.	Incentive for best performing school teachers/headmasters/principals	125.800
xiii.	Provision for scholarship under "Stori da Pakhtunkhwa" for top thirty position holder of GH&GHSS in all BISE,s of KP	320.000
<b>Total:</b>		<b>7,211.71</b>

### 3) Grant to Local Councils

- **Total Budget PKR 6.272 Billion**
- **GRANT to TMAs/TOWNS**
  - Grant (in lieu of Octroi) to TMAs –Budget 2020-21 **PKR 3.1 billion** same as last year Budget
  - Block provision of **PKR 1000 million** for financially weak TMAs on need basis *to needy TMAs subject to in line with their performance/achievements (reward based)*
  - Grant to those Cantonment Boards (CBs) having share agreement with adjacent TMAs - Budget 2020-21 is **PKR 192 million** same as financial year 2019-20.



- **Grant to District Councils/VCs-NCs**
  - Provision of Grant to District Councils/VCs-NCs (in lieu of Zilla Tax) for Financial Year 2020-21 is **PKR 2 billion** same as financial year 2019-20.
  - District Council shall retain 20% share of grant to meet salary and operational requirements (in lieu of Zilla Tax) of Zilla Council Secretariat and remaining 80% Share shall be released/transferred to meet the operational requirements of VCs-NCs of all districts of Khyber Pakhtunkhwa.

**5) Budget for FY 2020-21 for Newly Merged Districts (Salary & Non-Salary)**

**(A) Salary:**

- Total Budget 2020-21 for Salary Expenditure is **PKR 25.6 Billion**
- The Salary component of devolved departments of NMDs has been worked out **PKR 22.7 billion** on the basis of Revised Estimates of financial year 2019-20.
- **PKR 2.97 billion** is proposed as block provision for annual increment and filling of essential vacant posts during financial year 2020-21.



(B) **Non-Salary:**

- Total Non-Salary Budget for FY 2020-21 is worked out as **PKR 6.4 billion** which includes lump sum provision of **PKR 5.3 billion** against financial year 2019-20 budget allocation of **PKR 2.8 billion**.
- **PKR 5.3 billion** Lump Sum provision includes committed expenditure of **PKR 3.3 billion** for Health , Education and Leave Encashment of retired employees and **PKR 2 billion** as block allocation detail, as under:

S.No	Detail Items	Amount (in million)
i.	Provision of Conditional Grant (Education)	1,000.000
ii.	Grant for Emergency medicine for devolved health instt/hospitals.	300.000
iii.	Grant for Electricity Charges on need basis	200.000
iv.	Grant for Financial Assistance/ Shuhada Packages	200.000
v.	Grant for Advertising Charges	10.000
vi.	Grant for Autonomy to HSS(Edu Sector)	21.827
vii.	Grant for Enrolment Campaign (E&SE)	6.018
viii.	Incentives for best performing school teachers, headmasters & Principals.	2.000
ix.	Purchase of IT Equipment for SDEO's Office (E&SE-Costed Edu; Sector Program)	12.320
x.	Purchase of Furniture for newly created SDEO's Office (E&SE-Costed Edu; Sector Program)	3.150
xi.	L.S provision at the disposal of F.D.	2,073.000
xii.	Leave encashment (in lieu of LPR)	1,500.000
<b>Total:</b>		<b>5,328.315</b>

6) **Continuance of One-Time Operational Grant to TMAs and District & Village/Neighborhood Councils of the Newly Merged Districts for Financial Year 2020-21)**

The Commission recommended One-Time Operational Grant of **Rs. 542.617 million** for 25 Nos. of TMAs and **Rs. 175.000 million @ Rs. 25.000 million** to each District Councils/VC-NC of Newly Merged Districts has been repeated for financial year 2020-21.



7) **Any other item with the approval of the Chairman.**

Similarly, total ADP of Newly Merged Districts has been allocated as **Rs. 34,286.000 million**, out of which **Rs. 10,286.000 million** has been provided for devolved functions of NMDs. ***Tier-wise breakup*** of District Development Fund (NMDs) is as under:-

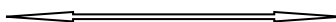
<b>S.No</b>	<b>Particulars</b>	<b>Budget Estimates 2020-21</b>
1.	<i>District</i>	<i>3,631.000</i>
2.	<i>Tehsil/TMAs</i>	<i>3,631.000</i>
3.	<i>VCs/NCs</i>	<i>3,024.000</i>
<b>Total=</b>		<b>10,286.000</b>

8) **Term of the Award**

*The Commission has recommended the present PFC Award for a term of one year viz.,2020-21.*

9) **Other Recommendations**

*In case of at-source deduction/adjustment from the revenue assignment of the Province by the Federal Government/ PESCO on account of outstanding electricity charges against a District Government or Tehsil/Town Administration, proportionate at-source deductions will be made from the share(s) of the respective District/Tehsil/Town Council. Further, in case any District Govt./Tehsil or Town Administration fails to ensure timely payment of monthly electricity dues to PESCO, Finance Department shall make such payment direct to PESCO and adjust the spent amount against the concerned District Government's Accounts. Likewise, such adjustments shall also be made against the Accounts of Tehsil/ Town Administration as the case may be.*

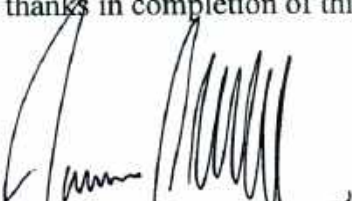





**CHAPTER- VII**  
**CHAPTER- VII**

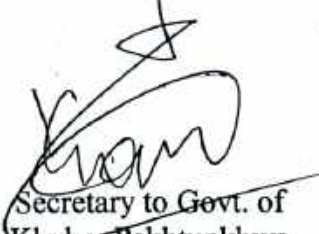
**ACKNOWLEDGEMENTS**

The appreciation of the PFC notwithstanding, the members of the Commission, the Officers and Officials of the Finance Department deserve due vote of thanks in completion of this Award.


  
**(Taimur Saleem Khan Jhagra)**  
Minister for Finance  
Government of Khyber Pakhtunkhwa,  
**Chairman PFC**


  
**(Kamran Khan Bangash,)**  
Advisor to CM for LGE&RD Dept  
Government of Khyber Pakhtunkhwa  
**Co-Chairman**


Secretary to Govt. of  
Khyber Pakhtunkhwa  
LGE&RD Department  
**Member PFC**

  
Secretary to Govt. of  
Khyber Pakhtunkhwa  
P&D Department  
**Member PFC**

  
Secretary to Govt. of  
Khyber Pakhtunkhwa,  
Law Department  
**Member PFC**

  
**(Arshid Ayub Khan)**  
MPA PK-41  
**Member PFC**

  
**(Mehmood Ahmed Khan)**  
MPA PK-94  
**Member PFC**

  
Secretary to Govt. of Khyber Pakhtunkhwa,  
Finance Department  
**Secretary/Member PFC**



**Annexure**

**NOTIFICATION**

**Dated Peshawar, the 28<sup>th</sup> January, 2019**

**No. SO(LG-I)4-116/LGC/2015/1037:** In pursuance to the provisions contained in Section 51 of the Khyber Pakhtunkhwa Local Government Act, 2013, the competent authority has been pleased to constitute the following Provincial Finance Commission with immediate effect to carry out its mandated functions and responsibilities provided in Chapter XI (Section 52 and 53) of the Khyber Pakhtunkhwa Local Government Act, 2013:

S.No	Composition	Designation	Name of Member
1.	Minister for finance Department	Chairman	Mr. Taimur Saleem Jhagra
2.	Minister for Local Government, Elections and Rural Development Department	Member	Mr. Kamran Khan Bangash
3.	MPA nominated by the Chief Minister	Member	Mr. Arshid Ayub Khan, MPA- PK-41
4.	MPA nominated by the Leader of Opposition in the Provincial Assembly	Member	Mr. Mehmood Ahmad Khan Batani, MPA- PK-94
5.	Secretary to Government, Finance Department	Member	Secretary Finance Department
6.	Secretary to Government, P&D Department	Member	Secretary P&D Department
7.	Secretary to Government, Local Government, Elections and Rural Development Department	Member	Secretary LG,E&RD Department
8.	Secretary to Government, Law, Parliamentary Affairs & Human Rights Department	Member	Secretary Law Department
9.	Elected Nazim District Council	Member	
10.	Elected Nazim District Council	Member	
11.	Elected Nazim Tehsil Council	Member	
12.	Elected Nazim Tehsil Council	Member	

Note: Finance Department shall provide secretariat support and render assistance to the Provincial Finance Commission.

-sd-

Secretary, LGE&RDD

**Copy endorsed with even No. and date:**

- 1) Accountant, Khyber Pakhtunkhwa.
- 2) Principal Secretary to the chief Minister, Khyber Pakhtunkhwa.
- 3) Principal Secretary to the Governor, Khyber Pakhtunkhwa.
- 4) All Administrative Secretaries in Khyber Pakhtunkhwa.
- 5) PA to Secretary Provincial Assembly, Khyber Pakhtunkhwa.
- 6) All Members of Provincial Finance Commission, Khyber Pakhtunkhwa.
- 7) Director Information, Government of Khyber Pakhtunkhwa.
- 8) All commissioners in Khyber Pakhtunkhwa.
- 9) The Director General, LG&RDD Khyber Pakhtunkhwa.
- 10) All PS Heads of the Attached Departments in Khyber Pakhtunkhwa.
- 11) All Nazimeen, District Governments in Khyber Pakhtunkhwa.
- 12) All Deputy Commissioners in Khyber Pakhtunkhwa.
- 13) PSO to Chief Secretary, Khyber Pakhtunkhwa.
- 14) The Secretary, Local Council Board, Khyber Pakhtunkhwa.
- 15) All Nazimeen, Tehsil Councils in Khyber Pakhtunkhwa.
- 16) The Budget officer (PFC-I), Finance Department.
- 17) All Assistant Directors, LG&RD in Khyber Pakhtunkhwa.
- 18) All Tehsil Municipal Officers, Khyber Pakhtunkhwa.
- 19) The PS to Additional Chief Secretary, P&D Dept, Khyber Pakhtunkhwa.
- 20) Manager Government Printing Press, Khyber Pakhtunkhwa.
- 21) The PS to Minister for LG,E&RDD Khyber Pakhtunkhwa.
- 22) The PS to Secretary LG,E&RDD Khyber Pakhtunkhwa
- 23) The PS to Special Secretary, LGE&RDD, Khyber Pakhtunkhwa
- 24) Office Record.

-sd-

Section Officer(Establishment)





Annexure-11

**FOR THE EXTRAORDINARY GAZETTE ISSUE OF  
THE KHYBER PAKHTUNKHWA**

**PROVINCIAL ASSEMBLY SECRETARIAT  
KHYBER PAKHTUNKHWA**

**NOTIFICATION**

Dated Peshawar, the 14/04/2017.

No.PA/Khyber Pakhtunkhwa/Bills/2017/ 13286, The Khyber Pakhtunkhwa Local Government (Amendment) Bill, 2017 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 11<sup>th</sup> April, 2017 and assented to by the Governor of the Khyber Pakhtunkhwa on 13<sup>th</sup> April, 2017 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

**THE KHYBER PAKHTUNKHWA LOCAL GOVERNMENT (AMENDMENT) ACT, 2017  
(KHYBER PAKHTUNKHWA ACT NO. IX OF 2017)**

(First published after having received the assent of the Governor of the Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa, (Extraordinary), dated the 14/04/2017).

(Here print as in the accompaniment).



**SECRETARY,**

Provincial Assembly of Khyber Pakhtunkhwa.

No. and date (as per notification above).

A copy of the above notification with the accompaniment is forwarded to the Manager, Government Stationery and Printing Department, Peshawar, with the request to publish the same in the extraordinary issue of the Khyber Pakhtunkhwa Government Gazette of today's date and distribute copies thereof immediately in accordance with the list given overleaf.

Proof should be sent to this Secretariat before publication.



**SECRETARY,**

Provincial Assembly of Khyber Pakhtunkhwa

E.No. PA/Khyber Pakhtunkhwa/Bills/2017/ 13282-51 Dated 16/04/2017

A copy of the above is forwarded to:-

1. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
2. The Secretary to Government of Khyber Pakhtunkhwa, Local Government, Election & Rural Development Department.
3. The Secretary to Government of Khyber Pakhtunkhwa, Law Department.
4. The Director Information, Khyber Pakhtunkhwa.
5. The Director I.T./ Special Secretary Provincial Assembly of Khyber Pakhtunkhwa.



**SECRETARY,**

Provincial Assembly of Khyber Pakhtunkhwa



**AN  
ACT**

*further to amend the Khyber Pakhtunkhwa  
Local Government Act, 2013.*

**WHEREAS** it is expedient further to amend the Khyber Pakhtunkhwa Local Government Act, 2013 (Khyber Pakhtunkhwa Act No. XXVIII of 2013), for the purposes hereinafter appearing:

It is hereby enacted as follow:

1. **Short title and commencement.**---(1) This Act may be called the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2017.

(2) It shall come into force at once.

2. **Amendment of section 53 of the Khyber Pakhtunkhwa Act No. XXVIII of 2013.**---In the Khyber Pakhtunkhwa Local Government Act, 2013 (Khyber Pakhtunkhwa Act No. XXVIII of 2013), in section 53,-

(a) in clause (a), the semi-colon, appearing at the end shall be replaced by a colon and thereafter the following new proviso shall be added, namely:

"Provided further that Government may allocate certain amount from the thirty per cent (30%) grant to a public interest fund to be administered by Government and to be used by public functionaries for the development of local governments; and

(b) for clause (b), the following shall be substituted, namely:

"(b) formula for distribution of the grant, as Government may direct, among local governments in the Province;"

**BY ORDER OF MR. SPEAKER  
PROVINCIAL ASSEMBLY OF KHYBER  
PAKHTUNKHWA**

**(AMANULLAH)**

Secretary

Provincial Assembly of Khyber Pakhtunkhwa



Annexure-III

REVENUE STATEMENT SHOWING PROVINCIAL CONSOLIDATED FUND & ITS DISTRUBUTION FOR THE YEAR 2019-20 & 2020-21				
Rs. in Million				
S.No	Component	B.E. 2019-20	R.E. 2019-20	B.E. 2020-21
<b>(A) Provincial Pool</b>				
1	Revenue Assignment from Federal Divisible Pool	453,199.892	318,576.841	404,765.950
2	1% of Divisible Pool for War on Terror	54,455.204	38,279.283	48,635.520
3	Straight Transfers	25,606.400	22,241.133	24,117.088
4	Provincial Own Receipts ( Tax & Non-Tax)	53,404.100	46,821.000	49,234.000
5	Net Profits from Hydel Power (Uncapping of NHP)	43,769.759	39,365.000	58,266.384
6	Arrears of Net Hydel Profit	11,905.000	11,905.000	-
7	Non-Dev Grant from Federal Govt. for NMAs	79,000.000	66,000.000	88,000.000
<b>Total (A)</b>		<b>721,340.355</b>	<b>543,188.257</b>	<b>673,018.942</b>
<b>(B) Obligatory Expenditure</b>				
1	Debt Servicing Mark-up			
	(i) Mark-up (interest)	10,000.000	14,300.000	16,500.000
	(ii) Principal Amount	9,490.000	9,990.000	11,700.000
Total=		<b>19,490.000</b>	<b>24,290.000</b>	<b>28,200.000</b>
2	Pension	69,913.021	74,008.335	86,000.000
3	Subsidy on Wheat	2,900.000	2,900.000	2,900.000
4	Contribution to G.P.I. Funds	1,500.000	750.000	0.001
5	Pension Funds	6,000.000	3,000.000	0.001
6	Hydel Development Fund	-	-	0.001
7	Equity in KPOGCL	1,500.000	-	0.001
8	Home, Police/Jail	49,753.000	55,092.478	52,094.840
9	Civil Defence	146.561	128.313	119.371
10	Provincial Assembly, Governor House/Secretariat	1,329.522	1,277.895	1,206.615
11	High Courts	1,732.287	1,861.056	1,309.663
<b>Total(B)</b>		<b>154,264.391</b>	<b>163,308.077</b>	<b>171,830.493</b>
<b>(C) Divisible Pool</b>				
1	Provincial Pool	721,340.355	543,188.257	673,018.942
2	Provincial obligatory Expdr:	154,264.391	163,308.077	171,830.493
3	<b>Net Divisible Pool (A-B)</b>	<b>567,075.964</b>	<b>379,880.180</b>	<b>501,188.449</b>
4	(i) Provincial Allocable Amount (60% of net Divs.Pool)	340,245.578	227,928.108	300,713.069
5	(II) Provincial retained Amount (40% of net Divs.Pool)	226,830.386	151,952.072	200,475.380
<b>(D) Amount Allocated to Dist:</b>				
	(i) Salary	135,028.502	145,527.000	150,000.000
	(ii) Non-Salary	18,209.232	18,209.232	17,800.012
	(iii) Development	46,000.000	4,000.000	44,571.000
	(iv) Grant to Local Councils	5,772.043	5,772.043	6,272.043
<b>Total (D)</b>		<b>205,009.777</b>	<b>173,508.275</b>	<b>218,643.055</b>
<b>(E) Amount Allocated to NMAs</b>				
	(i) Salary	24,436.799	24,436.799	25,658.620
	(ii) Non-Salary	2,832.191	2,832.191	6,370.715
	(iii) Development	-	-	10,286.000
	(iv) Grant to Local Councils	717.617	717.617	717.617
<b>Total (E)</b>		<b>27,986.607</b>	<b>27,986.607</b>	<b>43,032.952</b>
<b>Grand Total (D+E)</b>		<b>232,996.38</b>	<b>201,494.88</b>	<b>261,676.007</b>



Annexure-IV

**MINUTES OF THE 12<sup>TH</sup> MEETING OF PROVINCIAL FINANCE COMMISSION  
(PFC): LOCAL GOVERNMENTS' BUDGET 2020-21.**

12<sup>th</sup> meeting of Provincial Finance Commission was held on 02<sup>nd</sup> June, 2020 at 03:00 PM under the chairmanship of Minister for Finance, Khyber Pakhtunkhwa. List of the participants is exhibited at Annex-I.

2. The meeting formally started with the recitation from the Holy Quran. Secretary Finance briefed the Commission on the agenda items in particular.

3. Agenda comprised the following items:

- i. Budget 2020-21-Settled Districts (Salary, Non-Salary, Development and Grant to Local Councils)
- ii. Budget 2020-21-Newly Merged Districts (Salary, Non-Salary)
- iii. One-Time Operational Grant to TMAs and District/VC/NC of Newly Merged Districts
- iv. Any other item with the approval of the Chairman.

4. After having detail deliberation upon, the Commission agreed to make the following decisions/recommendations:-

**ITEM NO.1: Budget for 2020-21-Settled Districts  
(Salary, Non-Salary, Development and Grant to Local Councils).**

The Commission approved recommendations on the above item for settled districts during FY 2020-21 are as under:

**(A) Salary:**

- **Total Budget Estimates for FY 2020-21 PKR 150 Billion.**



- The Actual salary expenditure forecast of devolved departments has been worked out on the basis of actual flow of current financial year 2019-20. **(PKR 144 Billion)**.
- Provision of **PKR 6.000 Billion** for filling of essential vacant posts and annual increment

**(B) Non-Salary:**

- Government will observe Austerity in Non-Salary Expenditure.
- Total Non-Salary Budget for FY 2020-21 is **PKR 17.8 Billion** (PKR 10.6 billion + Block Allocation PKR 7.2 Billion) against the current year Budget **PKR 18.2 Billion**
- **PKR 7.2 billion** Lump Sum provision includes committed expenditure of **PKR 5.2 Billion** for Health & Education and **PKR 2 Billion** block allocation earmarked against the current year budget of **PKR 7.6 billion**
- **PKR 7.2 Billion** provision for Miscellaneous Expenditure-Items detail as under:-

*BP*

S.No	Detail Items	Amount (in million)
i.	Provision of grant on need basis.	2000.000
ii.	Provision of Conditional Grant (Education)	1000.000
iii.	Grant for Emergency medicine for devolved health instts/hospitals.	2000.000
iv.	Grant for Electricity Charges on need basis	700.000
v.	Grant for Financial Assistance/Shuhada Packages	350.000
vi.	Grant for Advertisement Charges	20.000
vii.	Grant for Autonomy to HSS(Edu Sector)	664.300
viii.	Grant for Enrolment Campaign (E&SE)	13.850
ix.	Purchase of IT Equipment for SDEO's office (E&SE-Costed Edu; Sector Program)	1.760
x.	Purchase of Furniture for newly created SDEO's office (E&SE-Costed Edu; Sector Program)	1.000
xi.	District Performance incentive program	15.000
xii.	Incentive for best performing school teachers/headmasters/principals	125.800
xiii.	Provision for scholarship under "Stori da Pakhtunkhwa" for top thirty position holder of GH&GHSS in all BISE,s of KP	320.000
<b>Total:</b>		<b>7,211.71</b>



**(C) Grant to Local Councils**

- **Total Budget PKR 6.272 Billion**
- **GRANT to TMAs/TOWNS**
  - Grant (in lieu of octroi) to TMAs –Budget 2020-21 **PKR 3.1 billion** same as last year Budget
  - Block provision of **PKR 1000 million** for financially weak TMAs on need basis *to needy TMAs subject to in line with their performance/achievements (reward based)*
  - Grant to those Cantonment Boards (CBs) having share arrangement with adjacent TMAs - Budget 2020-21 **PKR 192 million** is same as last year.
- **Grant to District Council/VC/NC**
  - Grant to District Councils/VCs/NCs (in lieu Zilla Tax) TMAs - Budget 2020-21 **PKR 2 billion** is same as last year.
  - District Government shall retain 20% share of grant (in lieu Zilla Tax) for Zilla Council Secretariat and remaining 80% Share shall be released/transferred to meet the operational requirements of VCs/NCs of all districts of Khyber Pakhtunkhwa.

**(D) District Development Share:**

- **PKR 30 billion** Budget 2020-21 (30% total provincial development budget i.e PKR 100 - forecast).
- 2017 Census data used for determination of development share of funds according to the factors i.e. Population, Poverty and lag in infrastructure.
- Distribution of development fund amongst TMAs and VCs/NCs shall be made on the basis of population.



**ITEM NO.2: Budget 2020-21-Newly Merged Districts (Salary & Non-Salary)**

**(A) Salary:**

- Total Budget 2020-21 for Salary Expenditure is **PKR 25.6 Billion**
- The salary component of devolved departments of NMDs has been worked out **PKR 22.7 billion** on the basis of Revised Estimates of current financial year 2019-20.
- **PKR 2.97 billion** is proposed as block provision for annual increment and filling of essential vacant posts during the next financial year 2020-21.

**(B) Non-Salary:**

- Total Non-Salary Budget for FY 2020-21 is worked out as **PKR 6.4 billion** which includes lump provision of **PKR 5.3 billion** against the current year budget allocation of **PKR 2.8 billion**.
- **PKR 5.3 billion** Lump provision includes committed expenditure of **PKR 3.3 billion** for Health , Education and Leave Encashment of retired employees and **PKR 2 billion** block allocation detail as under:

S.No	Detail Items	Amount (in million)
i.	Provision of Conditional Grant (Education)	1,000.000
ii.	Grant for Emergency medicine for devolved health instt/hospitals.	300.000
iii.	Grant for Electricity Charges on need basis	200.000
iv.	Grant for Financial Assistance/ Shuhada Packages	200.000
v.	Grant for Advertising Charges	10.000
vi.	Grant for Autonomy to HSS(Edu Sector)	21.827
vii.	Grant for Enrolment Campaign (E&SE)	6.018
viii.	Incentives for best performing school teachers, headmasters & Principals.	2.000
ix.	Purchase of IT Equipment for SDEO's Office (E&SE-Costed Edu; Sector Program)	12.320



x.	Purchase of Furniture for newly created SDEO's Office (E&SE-Costed Edu; Sector Program)	3.150
xi.	L.S provision at the disposal of F.D.	2,073.000
xii.	Leave encashment (in lieu of LPR)	1,500.000
<b>Total:</b>		<b>5,328.315</b>

**ITEM NO.3: Continuance of One-Time Operational Grant to TMAs and District & Village/Neighborhood Councils of the Newly Merged Districts for Financial Year 2020-21.**

The Commission recommended One-Time Operational Grant of Rs. 542.617 million for 25 Nos. of TMAs and Rs. 175.000 million @ Rs. 25.000 million to each District Councils/VC-NC of Newly Merged Districts has been repeated for next financial year 2020-21.

**ITEM NO.4: Any other item with the approval of the Chairman.**

The Commission was further pleased to recommend the provision of Block Allocation of Rs. 1.000 Billion as District Development Fund for Newly Merged Districts (NMDs) for FY 2020-21.

5. The meeting ended with a vote of thanks from and to the chair.

\*\*\*\*\*





GOVERNMENT OF KHYBER PAKHTUNKHWA  
LOCAL GOVT. ELECTIONS & RURAL  
DEVELOPMENT DEPARTMENT

Annexure-V



Dated the Peshawar; 8<sup>th</sup> June, 2017

**NOTIFICATION**

**No. PO(LG)2-45/District ADP/2016-17:** The Government of Khyber Pakhtunkhwa is pleased to devise the following guidelines under Section 53 of Khyber Pakhtunkhwa Local Government Act 2013 (Amended Act 2017) for implementation of developmental schemes under certain share of 30% grant allocated to public interest fund to be administered by Government used by public functionaries for the development of Local Government:-

- i. The Finance Department will retain certain amount (2% for Chief Minister and 1% for Senior Minister, Finance Department Khyber Pakhtunkhwa respectively) out of 30% developmental budget to be used by the public functionaries for the development of Local Governments;
- ii. The Chief Minister and Senior Minister, Finance Department will issue directive for the developmental schemes in respect of these funds;
- iii. The PC-I of said directive will be prepared by the concerned executing agency and will be discussed/ approved in DDC of concerned district;
- v. Administrative Approval will be issued accordingly;
- v. On the basis of approved scheme the Finance Department will release funds directly to the Account-IV of concerned district;
- vi. Deputy Commissioner will be the Principal Accounting Officer of the said funds and submit progress report to Local Government Department accordingly.

2. The Guidelines may be followed in letter and spirit.

*Sd/-*  
SECRETARY LG

**Endst: of Even No. & Date.**

Copy forwarded to:-

1. The Secretary Finance Department, Government of Khyber Pakhtunkhwa.
2. The Secretary P&D Department, Government of Khyber Pakhtunkhwa.
3. PSO to Chief Minister, Khyber Pakhtunkhwa.
4. PSO to Chief Secretary, Khyber Pakhtunkhwa.
5. The Director General, LG&RD Department, Khyber Pakhtunkhwa.
6. The Secretary Local Council Board, Peshawar.
7. All Deputy Commissioners, Khyber Pakhtunkhwa.
8. PS to Senior Minister Finance Department, Khyber Pakhtunkhwa.
9. PS to Senior Minister LGE&RD Department, Khyber Pakhtunkhwa.
10. PS to Additional Chief Secretary, Khyber Pakhtunkhwa.
11. PS to Secretary LGE&RDD, Khyber Pakhtunkhwa.
12. Master File.

*[Signature]*  
CHIEF PLANNING OFFICER



Annexure-VI

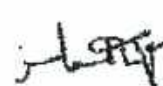


**GOVERNMENT OF KHYBER PAKHTUNKHWA  
LOCAL GOVERNMENT, ELECTIONS AND RURAL  
DEVELOPMENT DEPARTMENT**

**IMPLEMENTATION STATUS ON DECISIONS OF CM MEETING OF JUNE 8-9, 2015**

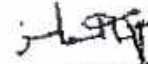
S.No.	Decisions	Action by	Status/ Remarks
1	This should be made categorically clear in the District Rules of Business that the executive authority of the district government shall lie with the Nazim, District Council strictly in accordance with the spirit of the Khyber Pakhtunkhwa Local Government Act.	Secretary Establishment, LG&RDD, Law	Relates to District ROBs and Has been incorporated in Rule No 6.
2	Amendment may be made in the LGA 2013 to the effect that nomenclature/designation of Nazim District Council is changed from Nazim District Council to that of Nazim District Government.	Secretary LG&RDD, Law	Amendments in the Act are under process.
3	Chief Minister directed that District Nazim and Tehsil Nazim may be the approving authority for expenditure within their prescribed sphere of responsibilities however, they should not be the co-signatory of the cheques with the Drawing and Disbursing Officers at District and Tehsil level. However, Nazim Village and Neighbourhood councils would be given the co-signatory powers due to the fact that only one Secretary Village council is available at that tier. This should be incorporated in Budget & Accounts Rules.	Secretary Finance and LG&RDD, Law)	The requirements stand inc as per the Section Officer (C&D) Local Govt: Elections & RDD Khyber Pakhtunkhwa
4	The existing administrative authorities of devolved offices at district level regarding posting, transfer and appointment powers shall continue but subject to overall administrative control and approval of the Nazim, District Government. District Nazim shall have the power to override any posting and transfer proposal made by the Deputy Commissioner or District Officers if found in violation of rules/policies. Same principle shall also be adopted in TMA's and Village Councils.	Secretary Establishment, LG&RDD, Law	Rule 12 has been framed as per CM Directive which is as under:- <i>Grade-1 to 16 by district Nazim</i> <i>Grade 17 &amp; above in consultation with provincial government.</i>  <i>As per table</i>
5	Chief Minister directed that the Deputy Commissioner shall be the <u>Principal Accounting Officer</u> of the district with an overall monitoring role and shall chair DAC meetings. Funds received to Account-IV shall be released lump sum on quarterly basis within three days to the respective sectoral heads of departments at district level and the district heads of the departments and <u>Tehsil Municipal Officers and Village Councils</u> would be fully empowered to	Secretary FD, LG&RDD, P&D, Law).	Finance Deptt: confirmed that the decision has been incorporated in various financial rules and procedures.



S.No.	Decisions	Action by	Status/ Remarks
	act as Drawing and Disbursing Officers, through delegation of financial powers. District Officers will not be required to seek funding of schemes on bill to bill or project to project basis.		
6	The Chief Minister made it clear that District Development Advisory Committee (DDAC) will remain intact even after implementation of LGA-2013. DDAC will approve Provincial ADP schemes falling within its ambit and will have no concern with ADP of District Government, TMA's and Village Councils. Likewise District Council, TMA's will have nothing to do with Provincial ADP schemes. However the District Nazim and Tehsil Nazim shall be included as co-opted but non-voting members in DDAC to remain informed of the development activities and also to ensure avoiding duplication and overlapping of development activities. Similarly, the MPA's will not have any say in the district council and TMA's budgets. Deputy Commissioner will ensure effective coordination between the working of DDAC and DDC meetings. Chief Minister endorsed the amendment made in the DDAC Act regarding oversight role of DDAC in the development schemes, being executed by the NGOs in the district for better accountability and transparency.	(Action by Secretary FD, LG&RDD, P&D, Law).	District Nazim and Tehsil Nazim have been made co-opted members in DDAC and this has been incorporated in the Rules of Business for District & Tehsil.   Section Officer (C&D) Local Govt: Elections & RDD Khyber Pakhtunkhwa
7	Districts shall be categorized into two categories for the purpose of posting of officers in BPS-19 and BPS-18 as Deputy Commissioner on the basis of size and population of the districts.	Secretary Establishment	Relates to Establishment Department and need not to be mentioned in the District Rules of Business
8	The Chief Minister desired to bring the district law & order subject and police within the purview of the District Governments. For the purpose, the Police Reforms Committee was constituted to work on viable legal framework in the light of LGA-2013 and Police Order 2002 with following ToRs:-  i. To firm up proposals and recommendations in consultation with concerned stakeholders for devolving the administrative and financial powers of district police to the District Government to ensure effective coordination and oversight to improve performance of police.  ii. To recommend a district oversight committee of 12 to 15 members comprising Chairman DDAC, Nazim District and Tehsil Councils, retired civil	Home & TA's Department	Work in progress.




S.No.	Decisions	Action by	Status/ Remarks
	<p>servants, ex-judges, ex-Army officers, public opinion leaders. This Committee shall be headed by a non-political figure and shall be housed in the District Council Secretariat and there shall be no honoraria or perks and privileges for the members of the committee.</p> <p>iii. The Committee will submit its report and recommendations to the Chief Minister KP within a period of 15 days.</p>		
9	<p>On the subject of development funds distribution amongst the three tiers of local governments, the Chief Minister directed the P&amp;D and Finance Department to include the following directives in the relevant rules or Act;</p> <p>a. Minimum of Rs 2.000 Million shall be provided to each village and neighbourhood councils having a population of 2000. Village Council and neighbourhood councils having more than 2000 population shall be provided additional fund of Rs 0.50 Million for every 1000 population exceeding the minimum threshold. Rs. 0.5 Million fixed funds shall be provided to each of them as Annual establishment/recurring cost. LG&amp;RDD will provide population data to the P&amp;D and Finance to this effect;</p> <p>b. Remaining balance funds for local governments (after meeting the Village Council shares) shall be distributed between the District Government and TMA's with the ration of 50:50 each;</p> <p>c. There should be clear demarcation of functions and development activities for each tier of the local governments i.e Village / Neighbourhood Council, TMA's and District Council, duly provided in their respective RoB;</p> <p>d. All new schemes must be completed within the same financial year and no multi-years projects having throw-forward financial liabilities should be allowed for approval, unless fully funded by the respective local governments.</p> <p>e. The local governments should be given role in providing missing facilities in education and health out of their allocated funds;</p> <p>f. Establishment of new schools and health facilities, having recurring financial liabilities or creation of posts, shall rest with the Provincial Government;</p>	FD and P&D	The decisions stand incorporated in budget documents FY 2015-16.

  
Section Officer (C&D)  
Local Govt Elections & RDD  
Khyber Pakhtunkhwa



S.No.	Decisions	Action by	Status/ Remarks
	g. Responsibilities and funds of on-going schemes under the Provincial ADP, falling within the mandate of the local governments can be transferred to them with the condition that they will be duty bound to complete the same as per specifications and approved scope of work;		
10	The Chief Minister approved the proposal of Chief Secretary for formulating distinct schedules depicting the bifurcated functions/responsibilities for the three tiers of local governments so as to avoid ambiguity and duplication.	Secretary LG&RDD, P&D and Law	Implemented.
11	Provincial Government shall issue policy directives to all the Deputy Commissioners for ensuring the implementation of Provincial Government policies regarding encroachment, recruitments and posting and transfer etc	Secretary Establishment, LG&RDD, Law, P&D	Concerned departments will issue policy guidelines to local governments on need basis

  
Section Officer (C&D)  
Local Govt: Elections & RDD  
Khyber Pakhtunkhwa

**FORMULA FOR INTER-SE DEVELOPMENT FUNDS DISTRIBUTION IN THE DISTRICT**  
**Amount to be Distributed (Rs. In Million) 15,263.435**

Annex-VII

Districts	Share on the basis of Previous Data						Share on the Basis of New Data						%Age Change
	Population (1998)	Population (60%)	Eckwardness (20%)	Lag in Infrastructure (20%)	Total Weightage	Share (Rs. in Million)	Population (2017)	Population (60%)	Poverty (20%)	Lag in Infrastructure (20%)	Total Weightage	Share (Rs. in Million)	
ABBOTTABAD	880,666.00	2.98	0.54	0.89	4.41	673,484	1,332,912.00	2.62	0.18	0.60	3.40	519,679	- 22.84
BANNU	675,667.00	2.28	0.83	0.69	3.81	581,486	1,167,892.00	2.30	0.98	0.47	3.75	571,822	- 1.66
BATTAGRAM	307,278.00	1.04	0.94	0.49	2.47	377,125	476,612.00	0.94	1.29	0.68	2.91	444,042	17.74
BUNER	506,048.00	1.71	0.78	0.62	3.11	474,962	897,319.00	1.76	1.17	1.07	4.00	610,400	28.52
CHARSADDA	1,022,364.00	3.46	0.75	0.89	5.10	779,079	1,616,198.00	3.18	0.68	0.43	4.28	653,259	- 16.15
CHITRAL	318,689.00	1.08	0.67	0.55	2.30	360,403	447,362.00	0.88	0.43	1.28	2.59	395,346	12.83
DIKHAH	852,995.00	2.88	0.82	0.89	4.60	701,990	1,627,132.00	3.20	1.11	0.95	5.25	801,660	14.20
DIR LOWER	717,649.00	2.43	0.76	0.67	3.86	588,476	1,435,917.00	2.82	0.49	0.73	4.05	618,001	5.02
DIR UPPER	575,858.00	1.95	1.12	0.67	3.73	569,884	946,421.00	1.86	1.42	1.09	4.37	666,977	17.04
HANGU	314,529.00	1.06	0.70	0.54	2.30	351,232	518,798.00	1.02	0.86	0.67	2.55	388,812	10.70
HARIPUR	692,228.00	2.34	0.53	0.73	3.60	550,096	1,003,031.00	1.97	0.06	0.81	2.85	434,581	- 21.00
KARRAK	430,796.00	1.46	0.75	0.60	2.81	428,795	706,299.00	1.39	0.80	1.43	3.61	551,678	28.66
KOHAT	562,644.00	1.90	0.56	0.74	3.20	489,090	993,874.00	1.95	0.74	0.80	3.49	533,018	8.98
KOHISTAN	472,570.00	1.60	1.90	0.63	4.13	630,284	784,711.00	1.54	1.54	1.57	4.65	710,509	12.73
LAKKI MARWAT	490,025.00	1.66	0.91	0.65	3.21	490,223	876,182.00	1.72	1.05	1.00	3.77	575,198	17.33
MALAKAND	452,291.00	1.53	0.60	0.53	2.66	406,131	720,295.00	1.42	0.37	0.45	2.24	341,767	- 15.85
MANSEHRA	978,157.00	3.31	0.68	1.01	4.99	761,861	1,556,460.00	3.06	0.55	0.87	4.48	683,709	- 10.26
MARDAN	1,460,100.00	4.94	0.65	1.17	6.75	1,030,834	2,373,061.00	4.66	0.25	0.24	5.15	786,204	- 23.73
NOWSHERA	874,373.00	2.96	0.64	0.86	4.45	679,190	1,518,540.00	2.99	0.31	0.53	3.83	584,085	- 14.00
PESHAWAR	2,026,851.00	6.85	0.66	2.00	9.51	1,450,996	4,269,079.00	8.39	0.12	0.39	8.90	1,358,573	- 6.37
SHANGLA	434,563.00	1.47	1.22	0.60	3.29	501,560	757,810.00	1.49	1.35	1.40	4.24	647,701	29.14
SWABI	1,026,804.00	3.47	0.68	0.94	5.09	776,818	1,624,616.00	3.19	0.62	0.49	4.30	656,771	- 15.45
SWAT	1,257,602.00	4.25	0.72	1.17	6.14	936,647	2,309,570.00	4.54	0.92	0.77	6.24	951,963	1.64
TANK	238,216.00	0.81	0.92	0.48	2.20	335,628	391,885.00	0.77	1.23	1.28	3.28	500,809	49.22
TOR GHAR	174,682.00	0.59	0.68	1.01	2.27	347,162	171,395.00	0.34	1.48	1.48	1.81	276,854	- 20.25
<b>Total</b>	<b>17,743,645.00</b>	<b>60.00</b>	<b>20.00</b>	<b>20.00</b>	<b>100.00</b>	<b>15,263.435</b>	<b>30,523,371.00</b>	<b>60.00</b>	<b>20.00</b>	<b>20.00</b>	<b>100.00</b>	<b>15,263.435</b>	<b>- 0.00</b>

