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Provincial Finance Commission Award 2023-24

FINANCE DEPARTMENT Government of Khyber Pakhtunkhwa

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Appendix-I

13th PFC AWARD 2023-24

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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 Twelve (12) PFC Awards have been announced. Ten Awards thereof (i.e. the 1st, 2nd, 3rd, 6th, 7th, 8th, 9th, 10th, 11th & 12th one) have been of interim nature while the 4th & 5th 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 **4th (3-year Award)**, the parameters were however, revised in terms of percentage as under:-

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

3. In the 5th, 6th, 7th, 8th, 9th, 10th, 11th & 12th Awards (i.e 2008/09 - 2010/11, 2016 -17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 & 2022-23), 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>1st Award 2002</i>	15.162
ii)	<i>2nd Award 2003</i>	16.098
iii)	<i>3rd Award 2004</i>	18.773
iv)	<i>4th Award 2005-2008</i>	29.412
iv)	<i>5th Award 2008-2011</i>	32.248
vi)	<i>6th Award 2016-2017</i>	168.640
vii)	<i>7th Award 2017-2018</i>	175.586
viii)	<i>8th Award 2018-2019</i>	199.194
ix)	<i>9th Award 2019-2020</i>	232.996
x)	<i>10th Award 2020-21</i>	261.676
xi)	<i>11th Award 2021-22</i>	249.458
xii)	<i>12th Award 2022-23</i>	291.511



CHAPTER-III

COMPOSITION

Pursuant to Article 37(i) and 140-A(1) of the constitution, the Government of Khyber Pakhtunkhwa promulgated Khyber Pakhtunkhwa Local Govt. Act, 2013 to ensure political, administrative and financial devolution at the grass root level. Accordingly, the Provincial Govt. has constituted Provincial Finance Commission under Section 51 Local Govt. Act, 2013 and the composition of Provincial Finance Commission as provided in Section 52 of Local Govt. Act, 2013 is as under:-

S#	Composition	Designation
1.	Minister for Finance	Chairman
2.	Minister for Local Government	Co-Chairman
3.	Secretary, Finance Department	Secretary/member
4.	Secretary, P&D Department	Member
5.	Secretary, Local Government Department	Member
6.	Secretary, Law Department	Member
7.	Two MPAs (one each from treasury & opposition)	Members
8.	“Five Chairmen, Tehsil Local Govt. one each representing a Zone as detailed in Twelfth Schedule elected by Chairmen, Tehsil Local Govt. in the respective Zone”	Members



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 ***read-with 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 twenty per cent (20%) 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**” 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
- iv)* Grant to Local Councils

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

Section 2 (b) of the Khyber Pakhtunkhwa Local Government (Amendment) Act, 2017 provides that formula for distribution of the grant, “as government may direct, among local governments in the province”. In accordance with the decision of the government, the distribution of development share of grant shall be made on the basis of two step approach for both Tehsil Local Govts. and VCs/NCs as follow:-

- i) District level share based on population (60%), Backwardness/poverty (20%) and Lag in infrastructure (20%)
- ii) Population based distribution to each Tehsil Local Govt. & VCs/NCs.



CHAPTER- VI

PFC RECOMMENDATIONS

Preparation of Annual Budget of the Province for Financial Year, 2023-24 is a scheduled activity and allocation under Grants/Shares for Local Governments (being devolved function) need to be credited to Local Fund Account, out of Provincial Consolidated Fund, in terms of Section 34(2) of LGA 2013 is inevitable. Section 53(2) of the LGA 2013 further warrants that the Grants/Shares for Local Governments out of divisible pool of Provincial Consolidated Fund should be apportioned in accordance with the principles of fiscal needs, fiscal capacity and fiscal performance of Local Governments. Therefore, in pursuance of approval of the Competent Authority obtained on **Concept Note (Annex-III)**, the following recommendations as to **PFC Award 2023-24** for a **period of one year viz 01-07-2023 to 30-06-2024**. The salient features thereof are as under:-

1. District Salary (Settled):

Total salary component of devolved departments has been worked out as **Rs.233.295 Billion** for the Financial Year 2023-24 against the last financial year Revised Estimates 2022-23 (**PKR 184 Billion**) which also includes the block allocation of **Rs.1.421 Billion** to meet/cover additional requirement on account of increase in Revised Salary Budget, filling of vacant posts during Current Financial Year 2023-24 as well as annual increment & conveyance allowance of E&SE Deptt.

2. Non-Salary (Settled):

Given the actual requirements of devolved departments of the districts, total non-salary share has been proposed as **Rs.24.00 Billion** against the last financial year 2022-23 allocations (**PKR 30.4 Billion**) which also includes Block Allocation worth **Rs.7.465 Billion** to make room for actual needs and unforeseen exigencies of each district in respect of the following committed items of expenditure:-

S#	Detail	Amount (in million)
1.	Provision of grant on need basis.	2,000.00
2.	Provision of Conditional Grant (Education)	50.00
3.	Leave Encashment (LPR)	1,196.651
4.	Grant for Electricity Charges on need basis	500.00



5.	Grant for Financial Assistance/Shuhada Packages	694.500
6.	Grant for Advertisement Charges	5.00
7.	Grant for Autonomy to HSS(Edu Sector)	641.667
8.	Grant for Enrolment Campaign (E&SE)	15.862
9.	Purchase of IT Equipment for SDEO's office (E&SE-Costed Edu; Sector Program)	5.00
10.	District Performance incentive Program	15.00
11.	Provision of stipend to Primary and Secondary Girl students of KP	445.262
12.	Tablet policy Allowances	418.590
13.	Procurement of schools furniture	389.919
14.	Purchase of Furniture for newly created SDEO's office (E&SE-Costed Edu; Sector Program)	3.00
15.	Incentive for best performing school teachers/headmasters/principals	125.00
16.	Provision for scholarship under "Stori da Pakhtunkhwa" for top thirty position holder of GH&GHSS in all BISE,s of KP	500.00
17.	Provision for Second Shift Stipend (490 Schools)	142.340
18.	Rehmat-ulil-Alameen Scholarship	287.00
19.	Hard Area Allowance for ladies supervisor	30.00
Total:		7,464.791

3. Grant to Local Councils (Settled):

- Grant to TMAs:**

The historic/Octroi share of grant to TMAs of last Financial Year 2022-23 has been repeated as **Rs.5.405 Billion** for Current Financial Year 2023-24 which includes Lump Sum/Block provision of Rs.03 Billion (01 Billion for financially weak TMAs and 02.00 Billion provision made on need basis at the disposal of Finance Department) to meet the unforeseen expenditure of TMAs/Local Councils of Khyber Pakhtunkhwa.

- Grant to Cantonment Boards (CBs):**

The historic share of grant of **Rs.0.212 Billion** of last Financial Year 2022-23 has also been repeated for Current Financial Year 2023-24 for Cantonment Boards (CBs) having share arrangement with adjacent TMAs.



- **Grant to Local Councils/VCs/NCs:**

Historic share of grant to Local Councils has been worked out as **Rs.03.306 Billion** on the basis of increase in Lump Sum provision for Remuneration/Allowances to the Elected Officials of *local governments* from *Rs.0.500 Billion to Rs.1.00 Billion* for Current Financial Year 2023-24 to meet the requirements of Local Council Secretariat and for operational expenses as well as remunerations of elected officials of VCs/NCs of Settled districts.

4. Development Share (Settled):

- i) *As per Amendment in Section 53 of LGA, 2013 through Finance Act, 2021, the Development Grant for Local Govt. shall not be less than 20% of the total development budget of the province in respective year.*
- ii) *Similarly, according to the proviso to Clause (a) of Section-2 of Khyber Pakhtunkhwa Local Government (Amendment) Act, 2017 the Government may allocate certain amount from the twenty per cent (20%) grant to a public interest fund to be administered by Government and to be used by public functionaries for the development of local governments.*
- iii) *The total Provincial share of ADP is Rs.86,000.000 Million, out of which the Provincial Government has allocated Tehsil Local Govt. Development fund amounting to Rs.17,200.000 Million. Out of this Development Fund, 3% share, amounting to Rs.516.000 Million will be allocated under the Public Interest Fund. This Fund is transferred according to the mechanism/formula devised and notified by the Local Government Department. Remaining amount of Rs.16,684.000 Million is transferred to local governments as Development Grant to meet the developmental requirements of Tehsil Local Govt. and VCs/NCs at the ratio of 60:40 respectively for the financial year 2023-24. The distribution of development share of funds amongst Tehsils & VCs/NCs shall be made on the basis of population data provided by the Local Govt. Department.*



iv) *The tier-wise breakup of Development Fund to Local Govt. is as under:*

S.#	Particulars	Budget Estimates 2023-24	<i>Rs. in Million</i>	
			3%PIF	Net Transferable Share
1	Tehsils Local Govt. (60%)	10,320.000	309.600	10,010.400
2	VCs/NCs (40%)	6,880.000	206.400	6,673.600
Total:		17,200.000	516.00	16,684.000

5. District Salary (NMDs):

In light of 25th Constitutional Amendment during 2018, the Provincial Govt. also prepares budget for the Newly Merged Districts (NMDs). Therefore, budget of devolved functions of NMDs is prepared & included in PFC Award for Current Financial Year 2023-24. Hence the total salary budget of NMDs has been worked out as **Rs.37.00 Billion** which includes Lump Sum provision of **Rs.2.919 Billion** in order to cover the extra expenditure/increase on account of annual increment to be incurred during the Current Financial Year 2023-24.

6. Non-Salary (NMDs):

Total Non-Salary Budget for FY 2023-24 for **NMDs** has been worked out as **Rs.9.00 Billion** which includes Lump Sum/Block allocation of **Rs.6.416 Billion** to make room for actual needs and unforeseen exigencies of NMDs in respect of the following committed items of expenditure:-

S#	Detail	Amount (in million)
1.	Provision of grant on need basis	2,748.521
2.	Grant for Electricity Charges on need basis	260.00
3.	Procurement of school furniture	500.00
4.	Grant for Financial Assistance/ Shuhada Packages	283.500
5.	Grant for Advertising Charges	10.00
6.	Grant for Autonomy to HSS(Edu Sector)	14.667
7.	Grant for Enrolment Campaign (E&SE)	3.333
8.	Incentives for best performing school teachers, headmasters & Principals.	29.00
9.	Purchase of IT Equipment for SDEO's Office (E&SE-Costed Edu; Sector Program)	1.00
10.	Purchase of Furniture for newly created SDEO's Office (E&SE-Costed Edu; Sector Program)	0.700
11.	District performance incentive program	5.00
12.	Leave encashment (in lieu of LPR)	1,710.405



13.	Tablet policy allowance	97.920
14.	Second shift stipend	154.584
15.	Rehmat-ulil-Alameen Scholarship	63.00
16.	Uniform expenditure/special fund for NMDs	534.00
Total:		6,415.630

7. Grant to Local Councils (NMDs):

- **Grant to TMAs:**

The Historic/Octroi share of grant to TMAs has been proposed as **Rs.1.125 Billion** for current financial year 2023-24 which includes Lump Sum/Block provision of Rs.01.00 Billion (*Rs. 0.500 Billion for financially weak TMAs and 0.500 Billion provision made on need basis at the disposal of Finance Department*) to meet the unforeseen expenditure of TMAs/Local Councils of **NMDs**.

- **Grant to Local Council/VC/NC (NMDs)**

Similarly, historic share of grant to Local Councils/VC-NCs of previous Financial Year 2022-23 has been repeated as **Rs.0.305 Billion** which includes Lump Sum/Block provision of Rs.0.100 Billion for Remuneration/Allowances to the elected officials of *local governments of NMDs* for current financial year 2023-24 to meet the requirements of Local Council Secretariat and for operational expenses of VCs/NCs as well as remuneration of elected officials of **NMDs**.

8. Development Share (NMDs):

Rs.5.2 Billion has been allocated as **Tehsil Local Govt. Development fund (NMDs)** for current financial year 2023-24. The distribution shall be according to the factor/formula based on 2017 Census basis provided by the Local Govt. Department. However, further distribution of development funds amongst Tehsil Local Governments and VCs/NCs shall be made on the basis of population with a ratio of **60:40** respectively. *Tier-wise breakup of Development Fund* is as under:-

S.No	Particulars	Budget Estimates 2023-24
1	<i>Tehsils Local Govt.</i>	3,120.00
2	<i>VCs/NCs</i>	2,080.00
Total: (Rs. in million)		5,200.000



9) Term of the Award

The present PFC Award 2023-24 is for a term of one year (i.e. 01-07-2023 to 30-06-2024).

10) 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.





Annexure I

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 11th April, 2017 and assented to by the Governor of the Khyber Pakhtunkhwa on 13th 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).

Neelam

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.

Neelam

SECRETARY,

Provincial Assembly of Khyber Pakhtunkhwa

E.No. PA/Khyber Pakhtunkhwa/Bills/2017/ 13286-91 Dated 14 /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 & Special Secretary Provincial Assembly of Khyber Pakhtunkhwa

Neelam

SECRETARY,

Provincial Assembly of Khyber Pakhtunkhwa



A.N

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

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Annexure-II

REVENUE STATEMENT SHOWING PROVINCIAL CONSOLIDATED FUND & ITS DISTRIBUTION FOR THE YEAR 2022-23 & 2023-24

S.No	Component	B.E. 2022-23	R.E. 2022-23	Rs. in Million B.E. 2023-24
(A)	Provincial Pool			
1	Revenue Assignment from Federal Divisible Pool	570,872.116	585,120.262	747,413.369
2	1% of Divisible Pool for War on Terror	68,594.361	70,306.378	89,807.054
3	Straight Transfers	30,984.437	36,350.492	39,512.760
4	Provincial Own Receipts (Tax & Non-Tax)	85,000.000	95,295.000	85,000.000
5	Net Profits from Hydel Power (Uncapping of NHP)	29,700.000	20,353.000	30,067.000
6	Arrears of Net Hydel Profit	32,200.000	39,552.000	55,005.000
7	Grant from Federal Govt. for NMDs (Current+Dev/AiP)	208,600.000	110,000.000	121,000.000
	Total (A)	1,025,950.914	956,977.132	1,167,805.183
(B)	Obligatory Expenditure			
1	Debt Servicing Mark-up			
(i)	Mark-up (interest)	16,000.000	23,747.349	28,300.000
(ii)	Principal Amount	16,000.000	21,000.000	25,100.000
	Total=	32,000.000	44,747.349	53,400.000
2	Pension	106,000.000	109,726.903	134,000.000
3	Subsidy on Wheat	10,000.000	5,000.000	30,000.000
4	Contribution to G.P.I. Funds	-	-	10,000.000
5	Pension Funds	-	-	10,000.000
6	Hydel Development Fund	-	-	-
4	Equity in KPOGCL	3,000.000	500.000	2,000.000
5	Home, Police/Jail	72,629.779	71,435.817	93,980.522
6	Civil Defence	239.054	254.708	237.042
7	Provincial Assembly, Governor House/Secretariat	2,288.937	2,244.519	2,872.416
8	High Courts	1,947.127	2,199.101	2,594.776
	Total(B)	228,104.897	236,108.397	339,084.756
(C)	Divisible Pool			
1	Provincial Pool	1,025,950.914	956,977.132	1,167,805.183
2	Provincial obligatory Exprd:	228,104.897	236,108.397	339,084.756
3	Net Divisible Pool (A-B)	797,846.017	720,868.735	828,720.427
4	(i) Provincial Allocable Amount	478,707.610	432,521.241	351,497.000
5	(II) Provincial retained Amount	319,138.407	288,347.494	525,764.483
(D)	Amount Allocated to settled Tehsil LGs			
(i)	Salary	170,000.000	184,186.000	233,295.000
(ii)	Non-Salary	30,449.000	30,449.000	24,000.000
(iii)	Development	37,000.000	1,500.000	17,200.000
(iv)	Grant to Local Councils	8,422.000	8,422.000	8,923.000
	Total (D)	245,871.000	224,557.000	283,418.000
(E)	Amount Allocated to NMDs			
(i)	Salary	30,000.000	30,000.000	37,000.000
(ii)	Non-Salary	9,860.000	9,860.000	9,000.000
(iii)	Development	4,800.000	-	5,200.000
(iv)	Grant to Local Councils	980.000	980.000	1,430.000
	Total (E)	45,640.000	40,840.000	52,630.000
	Grand Total (D+E)	291,511.000	265,397.00	336,048.000



Annex- III

CONCEPT NOTE

Subject: MEETING OF PROVINCIAL FINANCE COMMISSION (PFC) (LOCAL GOVERNMENT'S BUDGET 2023-24)

Pursuant to Article 37(i) and 140-A(1) of the constitution, the Government of Khyber Pakhtunkhwa promulgated Khyber Pakhtunkhwa Local Govt. Act, 2013 to ensure political, administrative and financial devolution at the grass root level. Accordingly, the Provincial Govt. has constituted Provincial Finance Commission under Section 51 Local Govt. Act, 2013 and the composition of Provincial Finance Commission as provided in Section 52 of Local Govt. Act, 2013 is as under:-

S#	Composition	Designation
1.	Minister for Finance	Chairman
2.	Minister for Local Government	Co-Chairman
3.	Secretary, Finance Department	Secretary/member
4.	Secretary, P&D Department	Member
5.	Secretary, Local Government Department	Member
6.	Secretary, Law Department	Member
7.	Two MPAs (one each from treasury & opposition)	Members
8.	"Five Chairmen, Tehsil Local Govt. one each representing a Zone as detailed in Twelfth Schedule elected by Chairmen, Tehsil Local Govt. in the respective Zone"	Members

2. Out of the above mentioned composition of commission, members at Sr. No. 7 & 8 (As chairmen have not been notified by Local Govt. Department for the Commission) do not exist. However, Advisor to Chief Minister for Finance as Chairman on behalf of Chief Minister and Co-Chairman of the commission listed at Sr. No. 1&2 respectively can perform their statutory obligation/function to recommend the amount, grant and shares of Local Govts. out of the proceeds of Provincial Consolidated Fund in a financial year as contained in Section 53 of LGA 2013 (*Annex-I*). However, the existing/present members of the commission are less than the requirement of three-fourth of the total number of members including Chairmen of Tehsil Councils as provided in Rule 5(7) of the Conduct of Business Rules, 2016 of Provincial Finance Commission (*Annex-II*). Since the quorum is incomplete, therefore, no meeting of the PFC can be summoned due to non-existence of the majority of statutory members of the commission at this stage.

3. On the contrary, the preparation of annual budget of the province for next Financial Year, 2023-24 being a scheduled activity, is in full swing and allocation of grants/shares of local govts. (devolved function) which is to be credited to local fund account, out of Provincial Consolidated Fund, during respective financial years, in terms of Section 34(2) is inevitable. Moreover, Section 53(2) of the LGA 2013 (*Annex-I*) further warrants that the grants/share for local governments (devolved functions) out of divisible pool of Provincial Consolidated Fund should be apportioned in accordance with the principles of fiscal needs, fiscal capacity and fiscal performance of local governments.



4. Therefore, in compliance with the provision of the Act ibid Finance Department has made efforts to assess and design a provisional/interim Award for consideration of the Provincial Cabinet/Govt. and has proposed the allocation of the following releases to local governments as interim arrangement out of provincial pool funds in historical perspective for next financial year 2023-24:-

A. (Settle)

S.No	Particulars	<i>(Rs. in Billion)</i>		
		BE-2022-23	RE-2022-23	Proposed BE-2023-24
1	Salary	170.00	184.186	201.295
2	Non-Salary	30.449	30.449	29.427
3	Grant to Local Councils	8.422	8.422	8.922
4	Development Grant	37.00	37.00	<i>To be communicated by P&D after finalization of overall size of ADP for 2023-24</i>
Total (A)		245.871	260.057	239.644

B. (NMDs)

S.No	Particulars	<i>(Rs. in Billion)</i>		
		BE-2022-23	RE-2022-23	Proposed BE-2023-24
1	Salary	30.00	30.00	30.067
2	Non-Salary	9.859	9.859	9.856
3	Grant to Local Councils	0.980	0.980	1.430
4	Development Grant	4.800	4.800	<i>To be communicated by P&D after finalization of overall size of ADP for 2023-24</i>
Total (B)		45.639	45.639	41.353

5. Position explained in Paras 1-5 of the note is submitted for information and perusal of the Honorable Chief Minister, Khyber Pakhtunkhwa. It is requested that the proposed/projected resource allocation at para-4 may be approved for inclusion in Budget Summary of Provincial Budget of Khyber Pakhtunkhwa which is under process for approval of the Provincial Cabinet for next financial year, 2023-24.

Advisor to CM for Finance

Chief Secretary

Muhammad Ayaz
Secretary, Finance Department

29/05'

Hina Hayat Ullah Khan
Adviser to Caretaker Chief Minister Finance
and Energy & Power
Khyber Pakhtunkhwa

05-23



6. PC add views.

ACS
pew

Zadur
31/5/2023
CHIEF SECRETARY
Govt. of Khyber Pakhtunkhwa

NPP



Government of Khyber Pakhtunkhwa
Planning & Development Department.

CONCEPT NOTE FOR HON'BLE CHIEF MINISTER
KHYBER PAKHTUNKHWA

Subject: - **MEETING OF PROVINCIAL FINANCE COMMISSION (PFC)**
(LOCAL GOVERNMENT'S BUDGET 2023-24)

07. P&D Department supports the provisional/ interim budget proposed by Finance Department at Para-04 of the instant Concept Note for local governments in the province out of the Provincial divisible pool of funds for the next financial year 2023-24, as required under the Local Government Act, 2013.

08. Furthermore, the allocated amount of development grant for Local governments pertaining to the next financial year 2023-24 will be communicated to the concerned stakeholders once the Provincial ADP 2023-24 is finalized and approved from Provincial Cabinet/ Hon 'ble Chief Minister, Khyber Pakhtunkhwa.

09. However, it may be noted that the development grant for Merged Areas is subject to provision of development budget for MAs by Federal government.

(Muhammad Zubair Asghar Qureshi)
Additional Chief Secretary

CHIEF SECRETARY

10. Proposals at para 5/s read with paras 7-9/s may be approved.

~~Chief Minister~~
11. Approved as proposed in
para 10 ante. 4. 12/6/2023

Aslam
12/6/2023

CHIEF SECRETARY
Govt. of Khyber Pakhtunkhwa

CS

29

CHIEF MINISTER
(CARETAKER)
KHYBER PAKHTUNKHWA



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

Annexure-IV

Dated the Peshawar; 8th June, 2017

NOTIFICATION

No. PO(LG)2-45/District APP/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;
- iv. 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 LG&RD Department, Khyber Pakhtunkhwa.
10. PS to Additional Chief Secretary, Khyber Pakhtunkhwa.
11. PS to Secretary LG&RD, Khyber Pakhtunkhwa.
12. Master File.

[Signature]
CHIEF PLANNING OFFICER



FORMULA FOR INTER-SEE DEVELOPMENT FUND DISTRIBUTION FOR 2023-24

Annex-V

Districts	Population 2017 census	Backwardness Bos 2019-20	Infra Lag Bos 2019-20	MPI 2019	Population 60% Share	Backwardness 20% Share	Lag in Infra 20% Share	District Composite Index	PFC Award (Incl FAs) Rs. In Million	FRs Share (Excl) Rs. In Million	FRs Share Dist Rs. In Million	PFC Award Settled TIGs Rs. In Million	PFC Award Settled VCs/NCs Rs. In Million
Peshawar	4,331,959.00	20.00	11.75	0.12	0.08	0.00	0.01	0.10	957.07	14.52	11.92	954.47	636.31
Mardan	2,373,399.00	14.00	12.00	0.09	0.05	0.00	0.01	0.06	564.98	-	7.04	572.02	381.34
Swat	2,308,624.00	30.00	18.50	0.20	0.04	0.01	0.01	0.06	625.82	-	7.80	633.61	422.41
D.I. Khan	1,693,594.00	59.00	12.75	0.25	0.03	0.01	0.01	0.05	531.26	21.72	6.62	516.16	344.11
Swabi	1,625,477.00	16.00	13.50	0.09	0.03	0.00	0.01	0.04	432.86	-	5.39	438.25	292.17
Charsadda	1,610,960.00	22.00	13.00	0.12	0.03	0.00	0.01	0.04	439.48	-	5.48	444.96	296.64
Manshera	1,555,742.00	31.00	12.75	0.11	0.03	0.01	0.01	0.04	445.98	-	5.56	451.54	301.03
Nowshera	1,520,995.00	21.00	14.00	0.08	0.03	0.00	0.01	0.04	426.05	-	5.31	431.35	287.57
D.I. Lower	1,439,082.00	38.00	11.50	0.16	0.03	0.01	0.01	0.04	429.51	-	5.35	434.97	289.98
Abbottabad	1,333,089.00	14.00	12.00	0.05	0.03	0.00	0.01	0.04	362.55	-	4.52	367.07	244.71
Bannu	1,210,183.00	50.00	6.25	0.24	0.02	0.01	0.00	0.04	378.37	13.56	4.71	369.52	246.35
Kohat	1,111,266.00	41.00	13.00	0.17	0.02	0.01	0.01	0.04	381.91	42.40	4.76	344.27	229.51
Haripur	1,001,515.00	17.00	9.00	0.04	0.02	0.00	0.01	0.03	285.81	-	3.56	289.37	192.92
Dir Upper	947,401.00	53.00	16.25	0.34	0.02	0.01	0.01	0.04	395.10	-	4.92	400.02	266.68
Lakkh Manwat	902,138.00	46.00	13.25	0.25	0.02	0.01	0.01	0.04	353.20	9.21	4.40	348.39	232.26
Buner	895,460.00	49.00	15.50	0.22	0.02	0.01	0.01	0.04	372.02	-	4.63	376.66	251.10
Kohistan	784,711.00	75.00	21.50	0.48	0.02	0.02	0.01	0.04	441.71	-	5.50	447.22	298.14
Shangla	759,609.00	65.00	18.25	0.37	0.01	0.01	0.01	0.04	395.93	-	4.93	400.86	267.74
Malakand	717,806.00	10.00	6.50	0.13	0.01	0.00	0.00	0.02	200.59	-	2.50	203.09	135.99
Karak	705,362.00	32.00	14.00	0.20	0.01	0.01	0.01	0.03	290.30	-	3.62	293.92	195.95
Hangu	518,811.00	35.00	12.75	0.24	0.01	0.01	0.01	0.03	252.56	-	3.15	255.71	170.47
Battagram	476,749.00	54.00	15.00	0.36	0.01	0.01	0.01	0.03	297.91	-	3.71	301.62	201.08
Chitral	447,525.00	33.00	9.25	0.13	0.01	0.01	0.01	0.02	212.98	-	2.65	215.63	143.75
Tank	427,044.00	66.00	8.75	0.33	0.01	0.01	0.01	0.03	274.78	23.30	3.42	254.91	169.94
Torghar	171,349.00	68.00	14.00	0.52	0.00	0.01	0.01	0.03	261.55	-	3.26	264.81	176.54
Total	30,866,950.00	959.00	325.00	5.30	0.60	0.20	0.20	1.00	10,010.40	124.71	124.71	10,010.40	6,673.60



**ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR FINANCIAL
YEAR 2023-24 (BUDGET STATEMENT-A) Settle**

S.#	Name of District	Name of Tehsil	Salary	Non-Salary	Tehsil Development Share	Grand Total (Col: 4 to 6)
1	2	3	4	5	6	7
1	Abbottabad	Abbottabad			252.276	252.276
2	Abbottabad	Havillian			64.599	64.599
3	Abbottabad	Lora			31.001	31.001
4	Abbottabad	Lower Tanawa			19.190	19.190
	Abbottabad Total		11,316.287	963.617	367.066	12646.97
5	Bannu	Baka Khel			38.905	38.905
6	Bannu	Bannu			191.767	191.767
7	Bannu	Domail			66.725	66.725
8	Bannu	Kakki			26.173	26.173
9	Bannu	Miryan			45.948	45.948
	Bannu Total		10,386.660	713.624	369.518	11469.802
10	Battagram	Alai			113.792	113.792
11	Battagram	Battagram			187.826	187.826
	Batagram Total		4,070.420	276.633	301.618	4648.671
12	Buner	Chaghazai			46.029	46.029
13	Buner	Daggar			74.238	74.238
14	Buner	Gadezai			75.201	75.201
15	Buner	Gagra			67.349	67.349
16	Buner	Khudukhail			49.654	49.654
17	Buner	Totalai(Mandnr)			64.186	64.186
	Buner Total		7,630.972	402.496	376.657	8,410.125
18	Charsadda	Charsadda			222.851	222.851
19	Charsadda	Shabqadar			105.595	105.595
20	Charsadda	Tangi			116.509	116.509
	Charsadda Total		11,294.195	842.645	444.955	12,581.795
21	Chitral Lower	Chitral			82.48	82.480
22	Chitral Lower	Darosh			51.732	51.732
	Chitral Lower Total		3,806.440	423.335	134.212	4,363.987
23	Chitral Upper	Mastuj			34.604	34.604
24	Chitral Upper	Mulkhow			46.814	46.814
	Chitral Upper Total		2,611.658	265.692	81.418	2,958.768
25	D. I. Khan	D.I.Khan			234.846	234.846
26	D. I. Khan	Draban			38.863	38.863
27	D. I. Khan	Kulachi			32.689	32.689
28	D. I. Khan	Pharpur			117.591	117.591
29	D. I. Khan	Paroa			92.175	92.175
	D. I. Khan Total		13,095.100	926.059	516.164	14,537.323
30	Dir Lower	Adenazai			96.235	96.235
31	Dir Lower	Balambut			69.878	69.878



**ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR FINANCIAL
YEAR 2023-24 (BUDGET STATEMENT-A) Settle**

S #	Name of District	Name of Tehsil	Salary	Non-Salary	Tehsil Development Share	Grand Total (Col: 4 to 6)
1	2	3	4	5	6	7
32	Dir Lower	Khall			32.916	32.916
33	Dir Lower	Lal Qilla			56.056	56.056
34	Dir Lower	Munda			39.958	39.958
35	Dir Lower	Summar Bagh			76.880	76.880
36	Dir Lower	Timargarah			63.043	63.043
	Dir Lower Total		14,180.869	1035.340	434.966	15,651.175
37	Dir Upper	Barawal			42.545	42.545
38	Dir Upper	Dir Upper			67.017	67.017
39	Dir Upper	Kalkot			40.935	40.935
40	Dir Upper	Larjum			69.729	69.729
41	Dir Upper	Shringle			43.623	43.623
42	Dir Upper	Wari			136.174	136.174
	Dir Upper Total		8,170.115	499.056	400.023	9,069.194
43	Hangu	Hangu			133.343	133.343
44	Hangu	Thall			122.368	122.368
	Hangu Total		3,279.396	278.013	255.711	3,813.120
45	Haripur	Ghazi			41.807	41.807
46	Haripur	Haripur			197.695	197.695
47	Haripur	Khanpur			49.871	49.871
	Haripur Total		9,629.717	750.124	289.373	10,669.214
48	Karak	B.D.Shah			64.772	64.772
49	Karak	Karak			122.143	122.143
50	Karak	T.Nusrati			107.003	107.003
	Karak Total		7,406.627	450.009	293.918	8,150.554
51	Kohat	Gumbat			61.405	61.405
52	Kohat	Kohat			231.147	231.147
53	Kohat	Lachi			51.719	51.719
	Kohat Total		7,924.314	577.965	344.271	8,846.550
54	Kohistan Upper	Dassu			69.258	69.258
55	Kohistan Upper	Harban Basha			18.311	18.311
56	Kohistan Upper	Kandai			45.603	45.603
57	Kohistan Upper	Seo			37.448	37.448
	Kohistan Upper Total		1,503.919	252.290	170.620	1,926.829
58	Kohistan Lower	Bankand /Ranulia			39.05	39.050
59	Kohistan Lower	Pattan			82.236	82.236
	Kohistan Lower Total		1,391.172	67.940	121.286	1,580.398
60	Kolai Palas Kohistan	Battaira Kolai			54.559	54.559
61	Kolai Palas Kohistan	Palas			100.752	100.752
	Kolai Palas Kohistan Total		897.584	94.004	155.311	1,146.899
62	Lakki Marwat	Ghazni Khel			115.53	115.530
63	Lakki Marwat	Lakki Marwat			119.897	119.897



ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR FINANCIAL

YEAR 2023-24 (BUDGET STATEMENT-A) Settle

S #	Name of District	Name of Tehsil	Salary	Non-Salary	Tehsil Development Share	Grand Total (Col: 4 to 6)
1	2	3	4	5	6	7
64	Lakki Marwat	Serai Naurang			112.962	112.962
	Lakki Marwat Total		7,875.493	673.940	348.389	8,897.822
65	Malakand	Balkhela			69.794	69.794
66	Malakand	Dargai			86.47	86.470
67	Malakand	Thana Baizai			46.827	46.827
	Malakand Total		7,197.783	460.749	203.091	7,861.623
68	Mansehra	Baffa Pakhal			117.185	117.185
69	Mansehra	Balakot			81.295	81.295
70	Mansehra	Darband-M			12.778	12.778
71	Mansehra	Mansehra			177.922	177.922
72	Mansehra	Oghi			62.361	62.361
	Mansehra Total		13,465.602	1082.191	451.541	14,999.334
73	Mardan	Rustum/Garyala			58.355	58.355
74	Mardan	Katlang			76.49	76.490
75	Mardan	Mardan			221.335	221.335
76	Mardan	Garhi Kapoora			64.312	64.312
77	Mardan	Takht Bhai			151.524	151.524
	Mardan Total		18,519.340	940.555	572.016	20,031.911
78	Nowshera	Jehangira			105.684	105.684
79	Nowshera	Nowshera			195.558	195.558
80	Nowshera	Pabbi			130.113	130.113
	Nowshera Total		10,468.108	732.379	431.355	11,631.842
81	Peshawar	Badhaber			98.049	98.049
82	Peshawar	Chamkani			121.399	121.399
83	Peshawar	Mathra			95.77	95.770
84	Peshawar	Peshawar City			427.012	427.012
85	Peshawar	Pishtakhara			108.828	108.828
86	Peshawar	Shah Alam			103.414	103.414
	Peshawar Total		18,024.894	1288.322	954.472	20,267.688
87	Shangla	Alpuri			161.638	161.638
88	Shangla	Besham			55.683	55.683
89	Shangla	Chakisar			59.856	59.856
90	Shangla	Martung			47.333	47.333
91	Shangla	Puran			76.354	76.354
	Shangla Total		5,293.017	518.644	400.864	6,212.525
92	Swabi	Lahor			81.008	81.008
93	Swabi	Razar			158.222	158.222
94	Swabi	Swabi			110.066	110.066
95	Swabi	Topi			88.956	88.956
	Swabi Total		12,235.734	613.184	438.252	13,287.170



**ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR FINANCIAL
YEAR 2023-24 (BUDGET STATEMENT-A) Settle**

S #	Name of District	Name of Tehsil	Salary	Non-Salary	Tehsil Development Share	Grand Total (Col: 4 to 6)
1	2	3	4	5	6	7
96	Swat	Babuzai			164.049	164.049
97	Swat	Behrain			68.541	68.541
98	Swat	Barikot			51.88	51.880
99	Swat	Charbagh			34.788	34.788
100	Swat	Kabal			115.959	115.959
101	Swat	Khwazakhela			71.903	71.903
102	Swat	Matta Shamozia			126.494	126.494
Swat Total			15,806.941	880.440	633.614	17,320.995
103	Tank	Tank			254.912	254.912
Tank Total			3,190.808	404.608	254.912	3,850.328
104	Tor Ghar	Daur Maira			63.298	63.298
105	Tor Ghar	Judbah			86.431	86.431
106	Tor Ghar	Hassan Zai			115.078	115.078
Tor Ghar Total			1,200.835	121.355	264.807	1,586.997
Grand Total: (a)			231,874.000	16,535.209	10,010.400	258,419.609
1	004 Grant for Payment of Advertisement Charges			5.000	-	5.000
2	005 Grant for Need Basis			2,000.000	-	2,000.000
3	006 Grant for Electricity on Need Basis			500.000	-	500.000
4	007 Grant for Financial Assistance/Shuhada			694.500	-	694.500
5	008 Grant for Autonomy to HSS (Education Sector)			641.667	-	641.667
6	009 Grant for Enrolment Campaign			15.862	-	15.862
7	010 Conditional Grant (Education)			50.000	-	50.000
8	011 Leave Encashment			1,196.651	-	1,196.651
9	012 Purchase of IT Equipments for SDEO's Office E&SE-Education Sector			5.000	-	5.000
10	013 Purchase of Furniture for Newly Created SDEO's Office E&SE-Education			3.000	-	3.000
11	014 Incentive for best Performing School Teachers, Head Masters & Principals			125.000	-	125.000
12	015 Provision of Scholarship under Stoori da Pakhtunkhwa for top 20 Position holders			500.000	-	500.000
13	016 District Performance Incentive			15.000	-	15.000
14	017 Provision of Stipend to Primary & Secondary Girls Students of KP			445.262	-	445.262
15	018 Tablet Policy Allowance			418.590	-	418.590
16	019 Procurement of School Furniture			389.919	-	389.919
17	020 Second Shift Stipend			142.340	-	142.340
18	021 Rehmatullah Alameen Scholarship			287.000	-	287.000
19	022 Hard Area Allowance for Lady Supervisor			30.000	-	30.000
20	PIF to be authorized by CM (2%)			-	344.000	344.000
21	PIF to be authorized by FM(1%)			-	172.000	172.000
22	L.S provision at the disposal of F.O.		1,421.000	-	-	1,421.000
Total (b):			1,421.000	7,464.791	516.000	9,401.791
Grand Total (a+b) =			233,295.000	24,000.000	10,526.400	267,821.400



Annex-VI

ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR THE FINANCIAL YEAR 2023-24 (BUDGET STATEMENT-B) (NMDS)						
S #	Name of District	Name of Tehsils	Salary	Non-Salary	Tehsil Development Share	Grand Total (Col: 4 to 6)
1	2	3	4	5	6	7
1	Bajaur	Khar			364.501	364.501
2	Bajaur	Nawagai			275.597	275.597
	Bajaur Total		3,642.673	374.093	640.098	4656.864
3	Khyber	Bara			227.095	227.095
4	Khyber	Jamroud			137.311	137.311
5	Khyber	Landi kotal			140.767	140.767
	Khyber Total		4,359.468	362.653	505.173	5227.294
6	North Waziristan	Mir Ali			187.68	187.680
7	North Waziristan	Miran Shah			140.05	140.050
8	North Waziristan	Razmak			47.802	47.802
	North Waziristan Total		5,178.693	341.915	375.532	5896.140
9	South Waziristan Lower	Wana			225.060	225.060
	South Waziristan Lower Total		325.332	120.831	225.060	671.223
10	South Waziristan Upper	Ladha			202.895	202.895
11	South Waziristan Upper	Sarwaki			72.327	72.327
	South Waziristan UpperTotal		3,919.082	226.283	275.222	4420.587
12	Orakzai	Lower Orakzai			128.265	128.265
13	Orakzai	Upper Orakzai			67.659	67.659
	Orakzai Total		2,686.756	192.212	195.924	3074.892
14	Mohmond	Upper Mohmond			143.534	143.534
15	Mohmond	Lower Mohmond			196.322	196.322
16	Mohmond	Baizai			41.186	41.186
	Mohmond Total		3,316.299	200.000	381.042	3897.341
17	Kurram	Upper Kurram			162.523	162.523
18	Kurram	Lower Kurram			87.532	87.532
19	Kurram	Central Kurram			147.184	147.184
	Kurram Total		4,067.119	273.970	397.239	4738.328
20	SD Bannu	Sub Division Wazir			13.564	13.564
	SD Bannu Total		1,966.172	133.486	13.564	2113.222
21	SD D.I.Khan	Sub Division Darazinda			21.718	21.718
	SD D.I.KhanTotal		869.542	106.761	21.718	998.021
22	SD Kohat	Sub Division Dara Adam Khel			42.401	42.401
	SD Kohat Total		1,031.322	57.26	42.401	1130.983
23	SD Lakkhi Marwat	Sub Division Bittani			9.21	9.210
	SD Lakkhi Marwat Total		496.210	41.151	9.210	546.571
24	SD Peshawar	Sub Division Hassan			14.521	14.521
	SD Peshawar Total		1,125.424	105.459	14.521	1245.404
25	SD Tank	Sub Division Jandola			23.296	23.296



ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR THE FINANCIAL YEAR
2023-24 (BUDGET STATEMENT-B) (NMDs)

S #	Name of District	Name of Tehsils	Salary	Non-Salary	Tehsil Development Share	Grand Total (Col: 4 to 6)
1	2	3	4	5	6	7
	SD Tank Total		1,096.919	48.296	23.296	1168.511
	Grand Total		34,081.011	2,584.370	3,120.000	39,785.381
1	004 Grant for Payment of Advertisement Charges			10.000		10.000
2	005 Grant for Need Basis			2748.521		2748.521
3	006 Grant for Electricity on Need Basis			260.000		260.000
4	007 Grant for Financial Assistance/Shuhada Packages			283.500		283.500
5	008 Grant for Autonomy to HSS (Education Sector)			14.667		14.667
6	009 Grant for Enrolment Campaign			3.333		3.333
7	011 Leave Encashment			1710.405		1710.405
8	012 Purchase of IT Equipments for SDEO's Office E&SE-Education Sector			1.000		1.000
9	013 Purchase of Furniture for Newly Created SDEO's Office E&SE-Education			0.700		0.700
10	014 Incentive for best Performing School Teachers, Head Masters & Principals			29.000		29.000
11	016 District Performance Incentive			5.000		5.000
12	018 Tablet Policy Allowance			97.920		97.920
13	019 Procurement of School Furniture			500.000		500.000
14	020 Second Shift Stipend			154.584		154.584
15	021 Rehmatullil Alameen Scholarship			63.000		63.000
16	022 Unforeseen Expenditure/Special Funds for NMAs			534.000		534.000
17	L.S provision at the disposal of F.D.		2,918.989	0.000		2918.989
Total (b):			2,918.989	6,415.630		9,334.619
Grand Total (a+b) =			37,000.000	9,000.000	3,120.000	49,120.000



ESTIMATED RESOURCES TO BE TRANSFERRED TO LOCAL COUNCILS FOR THE FINANCIAL YEAR 2023-24

(BUDGET STATEMENT-A) Settle

S#	Name of District	Name of TMA	Current Grant to Local Councils				Development	Grand Total (Col: 7+8)	No. of VCs	No. of NCs	Total No. of VCs/NCs
			Grant to TMAs/ Towns	C.Bs Share	Grant to Tehs: Couns & VCs/NCs	Total Current LCs (Col: 4-6)					
1	2	3	4	5	6	7	8	9	10	11	12
1	Abbottabad	Abbottabad	40.718	21.616	13.789	76.123	168.184	244.307	119	11	130
2	Abbottabad	Havelian	22.507	-	13.789	36.296	43.066	79.362	34	3	37
3	Abbottabad	Lower Tanawal	7.830	-	13.789	21.619	12.793	34.412	17	-	17
4	Abbottabad	Lora	6.468	-	13.789	20.257	20.668	40.925	25	-	25
	Abbottabad		77.523	21.616	55.156	154.295	244.711	399.006	195	14	209
5	Bannu	Bannu	38.560	9.262	16.756	64.578	127.845	192.423	54	5	59
6	Bannu	Miryan	12.100	-	16.756	28.856	30.632	59.488	13	-	13
7	Bannu	Domail	14.544	-	16.756	31.300	44.483	75.783	15	-	15
8	Bannu	Kakki	7.676	-	16.756	24.432	17.450	41.882	9	-	9
9	Bannu	Baka khel	7.675	-	16.756	24.431	25.936	50.367	14	-	14
	Bannu		80.555	9.262	83.780	173.597	246.346	419.943	105	5	110
10	Battagram	Alai	4.021	-	16.971	20.992	75.861	96.853	37	-	37
11	Battagram	Battagram	6.030	-	16.971	23.001	125.217	148.218	42	11	53
	Battagram		10.051	-	33.942	43.993	201.078	245.071	79	11	90
12	Buner	Daggar	5.177	-	10.108	15.285	49.492	64.777	17	-	17
13	Buner	Gadezai	5.500	-	10.107	15.607	50.134	65.741	23	-	23
14	Buner	Gagra	4.656	-	10.107	14.763	44.900	59.663	16	-	16
15	Buner	Chaghizarai	5.500	-	10.107	15.607	30.686	46.293	16	-	16
16	Buner	Khudukhail	2.586	-	10.107	12.693	33.102	45.795	16	-	16
17	Buner	Totalai(Mandnr)	2.585	-	10.107	12.692	42.791	55.483	17	-	17
	Buner		26.004	-	60.643	86.647	251.105	337.752	105	-	105
18	Charsadda	Charsadda	50.903	-	31.763	82.666	148.567	231.233	67	11	78
19	Charsadda	Shabqadar	17.125	-	31.761	48.886	70.396	119.282	26	6	32
20	Charsadda	Tangi	7.988	-	31.761	39.749	77.674	117.423	33	3	36
	Charsadda		76.016	-	95.285	171.301	296.637	467.938	126	20	146
21	Chitral	Chitral	15.325	-	27.008	42.333	54.987	97.320	34	5	39
22	Chitral	Darosh	8.513	-	27.008	35.521	34.488	70.009	22	-	22
	Chitral		23.838	-	54.016	77.854	89.475	167.329	56	5	61
23	Chitral Upper	Mastuj	2.011	-	17.658	19.669	23.070	42.739	17	-	17
24	Chitral Upper	Torkhow Mulkhow	3.016	-	17.658	20.674	31.208	51.882	22	-	22
	Chitral Upper		5.027	-	35.316	40.343	54.278	94.621	39	-	39
25	D. I. Khan	D. I. Khan	120.500	1.820	13.426	135.746	156.564	292.310	43	22	65
26	D. I. Khan	Daraban	12.000	-	13.424	25.424	25.908	51.332	16	2	18
27	D. I. Khan	Kulachi	13.208	-	13.424	26.632	21.793	48.425	11	6	17
28	D. I. Khan	Paharpur	40.500	-	13.424	53.924	78.394	132.318	41	4	45
29	D. I. Khan	Paroa	9.616	-	13.424	23.040	61.450	84.490	28	1	29
	D. I. Khan		195.824	1.820	67.122	264.766	344.109	608.875	139	35	174
30	Dir Lower	Adenazai	5.385	-	10.880	16.265	64.156	80.421	35	5	40



ESTIMATED RESOURCES TO BE TRANSFERRED TO LOCAL COUNCILS FOR THE FINANCIAL YEAR 2023-24

(BUDGET STATEMENT-A) Settle

S#	Name of District	Name of TMA	Current Grant to Local Councils				Development Village- N/Councils	Grand Total (Col: 7+8)	No. of VCs	No. of NCs	Total No. of VCs/NCs
			Grant to TMA/s/ Towns	C.Bs Share	Grant to Tehs:	Total Current LCs (Col: 4-6)					
1	2	3	4	5	6	7	8	9	10	11	12
31	Dir Lower	Balambut	4.039	-	10.880	14.919	46.585	61.504	32	-	32
32	Dir Lower	Khall	3.367	-	10.880	14.247	21.944	36.191	20	-	20
33	Dir Lower	Lal Qilla	3.367	-	10.880	14.247	37.370	51.617	28	-	28
34	Dir Lower	Munda	3.367	-	10.880	14.247	26.638	40.885	18	-	18
35	Dir Lower	Summar Bagh	4.040	-	10.880	14.920	51.253	66.173	24	5	29
36	Dir Lower	Timargarah	4.040	-	10.880	14.920	42.032	56.952	25	6	31
	Dir Lower		27.605	-	76.160	103.765	289.978	393.743	182	16	198
37	Dir Upper	Barawal	2.998	-	6.774	9.772	28.364	38.136	12	1	13
38	Dir Upper	Dir Upper	3.402	-	6.774	10.176	44.678	54.854	14	3	17
39	Dir Upper	Kalkot	2.998	-	6.774	9.772	27.290	37.062	16	-	16
40	Dir Upper	Wari	5.392	-	6.774	12.166	90.782	102.948	36	1	37
41	Dir Upper	Shringle	1.890	-	6.774	8.664	29.082	37.746	18	-	18
42	Dir Upper	Larjum	1.890	-	6.774	8.664	46.486	55.150	21	-	21
	Dir Upper		18.570	-	40.644	59.214	266.682	325.896	117	5	122
43	Hangu	Hangu	34.152	-	27.433	61.585	88.895	150.480	29	7	36
44	Hangu	Thall	32.910	-	27.433	60.343	81.579	141.922	21	5	26
	Hangu		67.062	-	54.866	121.928	170.474	292.402	50	12	62
45	Haripur	Ghazi	20.500	-	90.060	110.560	27.872	138.432	24	5	29
46	Haripur	Haripur	76.167	-	90.060	166.227	131.797	298.024	104	20	124
47	Haripur	Khanpur	24.483	-	90.060	114.543	33.246	147.789	27	-	27
	Haripur		121.150	-	270.180	391.330	192.915	584.245	155	25	180
48	Karak	B.D.Shah	4.190	-	14.880	19.070	43.181	62.251	14	-	14
49	Karak	Karak	13.529	-	14.880	28.409	81.430	109.839	22	4	26
50	Karak	T.Nusrati	5.867	-	14.880	20.747	71.335	92.082	21	-	21
	Karak		23.586	-	44.640	68.226	195.946	264.172	57	4	61
51	Kohat	Kohat	94.225	25.690	23.901	143.816	154.098	297.914	38	16	54
52	Kohat	Lachi	11.517	-	23.901	35.418	34.480	69.898	14	4	18
53	Kohat	Gumbat	23.557	-	23.901	47.458	40.936	88.394	19	-	19
	Kohat		129.299	25.690	71.703	226.692	229.514	456.206	71	20	91
54	Kohistan Upper	Dassu	4.253	-	4.188	8.441	46.172	54.613	20	-	20
55	Kohistan Upper	Harban Basha	5.000	-	4.188	9.188	12.207	21.395	8	-	8
56	Kohistan Upper	SEO	5.500	-	4.188	9.688	24.965	34.653	15	1	16
57	Kohistan Upper	Kandai	2.237	-	4.188	6.425	30.402	36.827	19	-	19
	Kohistan Upper		16.990	-	16.752	33.742	113.746	147.488	62	1	63
58	Kohistan Lower	Pattan	3.868	-	5.585	9.453	54.824	64.277	23	-	23
59	Kohistan Lower	Bankand/Ranulia	5.000	-	5.585	10.585	26.033	36.618	24	-	24
	Kohistan Lower		8.868	-	11.170	20.038	80.857	100.895	47	-	47
60	Kolai Palas Kohi	Palas	5.025	-	7.258	12.283	67.168	79.451	40	-	40
61	Kolai Palas Kohi	Battairai Kolai	5.000	-	7.258	12.258	36.373	48.631	12	-	12
	Kolai Palas Kohi		10.025	-	14.516	24.541	103.541	128.082	52	-	52



ESTIMATED RESOURCES TO BE TRANSFERRED TO LOCAL COUNCILS FOR THE FINANCIAL YEAR 2023-24
(BUDGET STATEMENT-A) Settle

S#	Name of District	Name of TMA	Current Grant to Local Councils				Development Village- N/Councils	Grand Total (Col: 7+8)	No. of VCs	No. of NCs	Total No. of VCs/NCs
			Grant to TMAs/ Towns	C.Bs Share	Grant to Tehs: Couns & VCs/NCs	Total Current, LCs (Col: 4-6)					
1	2	3	4	5	6	7	8	9	10	11	12
62	Lakki Marwat	Lakki Marwat	14.610		15.909	30.519	79.931	110.450	33	4	37
63	Lakki Marwat	Ghaznikhel	5.500		15.909	21.409	77.020	98.429	36	-	36
64	Lakki Marwat	Sarai Norung	20.360		15.909	36.269	75.308	111.577	20	3	23
	Lakki Marwat		40.470	-	47.727	88.197	232.259	320.456	89	7	96
65	Malakand	Batkhela	10.706	-	23.036	33.742	46.529	80.271	24	9	33
66	Malakand	Dargai	5.029	-	23.036	28.065	57.647	85.712	25	6	31
67	Malakand	Thana Baizai	5.841	-	23.036	28.877	31.218	60.095	18	-	18
	Malakand		21.576	-	69.108	90.684	135.394	226.078	67	15	82
68	Mansehra	Balakot	5.957	-	9.647	15.604	54.197	69.801	44	4	48
69	Mansehra	Mansehra	32.914	-	9.647	42.561	118.614	161.175	50	11	61
70	Mansehra	Oghi	2.976	-	9.647	12.623	41.574	54.197	25	1	26
71	Mansehra	Baffa Pakhal	23.498	-	9.647	33.145	78.123	111.268	48	3	51
72	Mansehra	Darband	1.115	-	9.647	10.762	8.519	19.281	7	1	8
	Mansehra		66.460	-	48.235	114.695	301.027	415.722	174	20	194
73	Mardan	Katlang	20.582	-	21.615	42.197	50.993	93.190	24	8	32
74	Mardan	Mardan	140.780	13.780	21.615	176.175	147.557	323.732	52	39	91
75	Mardan	Takht Bhai	23.965	-	21.615	45.580	101.016	146.596	49	6	55
76	Mardan	Rustam	29.850	-	21.615	51.465	38.903	90.368	26	-	26
77	Mardan	Garhi Kapoora	5.000	-	21.615	26.615	42.875	69.490	27	-	27
	Mardan		220.177	13.780	108.075	342.032	381.344	723.376	178	53	231
78	Nowshera	Jehangira	35.855	-	83.055	118.910	70.456	189.366	29	9	38
79	Nowshera	Nowshera	59.760	42.236	83.055	185.051	130.371	315.422	51	11	62
80	Nowshera	Pabbi	44.000	-	83.055	127.055	86.743	213.798	49	4	53
	Nowshera		139.615	42.236	249.165	431.016	287.570	718.586	129	24	153
81	Peshawar	Peshawar City	316.000	97.406	57.270	470.676	284.676	755.352	9	121	130
82	Peshawar	Peshtakhara	80.192	-	57.270	137.462	72.552	210.014	34	2	36
83	Peshawar	Shalam	72.743	-	57.270	130.013	68.942	198.955	41	2	43
84	Peshawar	Mathra	70.770	-	57.270	128.040	63.847	191.887	53	1	54
85	Peshawar	Chamkani	83.000	-	57.270	140.270	80.932	221.202	42	4	46
86	Peshawar	Badhaber	71.000	-	57.270	128.270	65.366	193.636	37	-	37
	Peshawar		693.705	97.406	343.620	1,134.731	636.315	1,771.046	216	130	346
87	Shangla	Alpuri	3.588	-	6.880	10.468	107.759	118.227	39	-	39
88	Shangla	Puran	3.232	-	6.880	10.112	50.903	61.015	17	-	17
89	Shangla	Martung	5.500	-	6.880	12.380	31.555	43.935	15	-	15
90	Shangla	Bisham	1.795	-	6.880	8.675	37.122	45.797	14	-	14
91	Shangla	Chakaisar	1.439	-	6.880	8.319	39.904	48.223	20	-	20
	Shangla		15.554	-	34.400	49.954	267.243	317.197	105	-	105
92	Swabi	Lahor	14.022	-	37.558	51.580	54.005	105.585	25	4	29
93	Swabi	Razar	25.499	-	37.558	63.057	105.481	168.538	56	2	58



ESTIMATED RESOURCES TO BE TRANSFERRED TO LOCAL COUNCILS FOR THE FINANCIAL YEAR 2023-24

(BUDGET STATEMENT-A) Settle

S#	Name of District	Name of TMA	Current Grant to Local Councils				Development Village- N/Councils	Grand Total (Col: 7+8)	No. of VCs	No. of NCs	Total No. of VCs/NCs
			Grant to TMAs/ Towns	C.Bs Share	Grant to Tehs: Couns & VCs/NCs	Total Current LCs (Col: 4-6)					
1	2	3	4	5	6	7	8	9	10	11	12
94	Swabi	Swabi	17,848	-	37,558	55,406	73,378	128,784	26	15	41
95	Swabi	Topi	14,022	-	37,558	51,580	59,304	110,884	26	6	32
	Swabi		71,391	-	150,232	221,623	292,168	513,791	133	27	160
96	Swat	Babuzai	144,158	-	15,068	159,226	109,366	268,592	24	25	49
97	Swat	Bahrain	2,487	-	15,068	17,555	45,694	63,249	19	3	22
98	Swat	Barikot	2,487	-	15,068	17,555	34,587	52,142	15	2	17
99	Swat	Charbagh	2,487	-	15,068	17,555	23,192	40,747	10	1	11
100	Swat	Kabal	2,487	-	15,068	17,555	77,306	94,861	30	9	39
101	Swat	Khwazakhel	2,487	-	15,068	17,555	47,935	65,490	28	2	30
102	Swat	Matta	5,014	-	15,068	20,082	84,330	104,412	44	2	46
	Swat		161,607	-	105,476	267,083	422,410	689,493	170	44	214
103	Tank	Tank II	50,123	-	40,960	91,083	169,942	261,025	59	11	70
	Tank		50,123	-	40,960	91,083	169,942	261,025	59	11	70
104	Torghar	Hassanzai	2,102	-	7,687	9,789	76,719	86,508	22	-	22
105	Torghar	Judbah	2,404	-	7,687	10,091	57,618	67,709	10	1	11
106	Torghar	Dour Mera	2,000	-	7,687	9,687	42,199	51,886	7	-	7
	Torghar		6,506	-	23,061	29,567	176,536	206,103	39	1	40
Total (a):			2,405,177	211,810	2,305,950	4,922,937	6,673,600	11,596,537	2,996	505	3,501
1	Grant for financially weak TMAs/ newly created TMAs		1,000,000	-	-	1,000,000	-	1,000,000			
2	Remunerations of elected officials		1,000,000	-	-	1,000,000	-	1,000,000			
3	LS provision at the disposal of F.D.		2,000,000	-	-	2,000,000	-	2,000,000			
Total (b):			4,000,000	-	-	4,000,000	-	4,000,000			
Grand Total (a+b) =			6,405,177	211,810	2,305,950	8,922,937	6,673,600	15,596,537	2,996	505	3,501



Annex-VII

S#	Name of District	Name of TMA	(BUDGET STATEMENT-B) NMDs							
			Current Grant to Local Councils			Development	Grand Total (Col: 6+7)	No. of VCs	No. of NCs	Total No. of VCs/NCs
			Grant to TMA/s/ Towns	Grant to Tehs: Couns & VC/s/NCs	Total Current LCs (Col: 4+5)					
1	2	3	4	5	6	7	8	9	10	11
1	Bajaur	Khar	5.000	12.500	17.500	243.001	260.501	64	6	70
2	Bajaur	Nawagai	5.000	12.500	17.500	183.731	201.231	56	1	57
	Bajaur		10.000	25.000	35.000	426.732	461.732	120	7	127
3	Khyber	Jamrud	5.000	8.334	13.334	91.541	104.875	24	8	32
4	Khyber	Bara	5.000	8.333	13.333	151.397	164.730	75	4	79
5	Khyber	Landi Kotal	5.000	8.333	13.333	93.844	107.177	31	5	36
	Khyber		15.000	25.000	40.000	336.782	376.782	130	17	147
6	North Waziristan	Miran Shan	5.000	8.334	13.334	93.367	106.701	27	3	30
7	North Waziristan	Mirali	5.000	8.333	13.333	125.120	138.453	38	2	40
8	North Waziristan	Razmak	5.000	8.333	13.333	31.867	45.200	10	1	11
	North Waziristan		15.000	25.000	40.000	250.354	290.354	75	6	81
9	South Waziristan Lower	Wana	5.000	8.334	13.334	150.040	163.374	34	15	49
10	South Waziristan Upper	Sarwakai	5.000	8.333	13.333	48.218	61.551	15	-	15
11	South Waziristan Upper	Ladha	5.000	8.333	13.333	135.263	148.596	42	-	42
	South Waziristan Total		15.000	25.000	40.000	333.521	373.521	91	15	106
12	Orakzai	Lower Orakzai	5.000	12.500	17.500	85.510	103.010	26	3	29
13	Orakzai	Upper Orakzai	5.000	12.500	17.500	45.106	62.606	16	1	17
	Orakzai		10.000	25.000	35.000	130.616	165.616	42	4	46
14	Mohmand	Upper Mohmand	5.000	8.334	13.334	95.690	109.024	20	4	24
15	Mohmand	Lower Mohmand	5.000	8.333	13.333	130.881	144.214	32	2	34
16	Mohmand	Baizai	5.000	8.333	13.333	27.457	40.790	6	1	7
	Mohmand		15.000	25.000	40.000	254.028	294.028	58	7	65
17	Kurram	Upper Kurram	5.000	8.334	13.334	108.349	121.683	29	7	36
18	Kurram	Lower Kurram	5.000	8.333	13.333	58.354	71.687	11	7	18
19	Kurram	Centeral Kurram	5.000	8.333	13.333	98.123	111.456	27	-	27
	Kurram		15.000	25.000	40.000	264.826	304.826	67	14	81
20	FR Peshawar	S.D Hassan Khel	5.000	5.000	10.000	9.681	19.681	11	-	11
	FR Peshawar		5.000	5.000	10.000	9.681	19.681	11	-	11
21	FR D.I.Khan	S.D Darazinda	5.000	5.000	10.000	14.479	24.479	11	1	12
	FR D.I.Khan		5.000	5.000	10.000	14.479	24.479	11	1	12
22	FR Kohat	S.D Darra Adam Khel	5.000	5.000	10.000	28.267	38.267	13	3	16
	FR Kohat		5.000	5.000	10.000	28.267	38.267	13	3	16
23	FR Bannu	S.D Wazir	5.000	5.000	10.000	9.043	19.043	6	-	6
	FR Bannu		5.000	5.000	10.000	9.043	19.043	6	-	6
24	FR Lakkhi Marwat	S.D Bhittani	5.000	5.000	10.000	6.140	16.140	5	-	5
	FR Lakkhi Marwat		5.000	5.000	10.000	6.140	16.140	5	-	5
25	FR Tank	S.D Jandola	5.000	5.000	10.000	15.531	25.531	8	-	8
	FR Tank		5.000	5.000	10.000	15.531	25.531	8	-	8
Total (a):			125.000	205.000	330.000	2,080.000	2,410.000	637	74	711
1	L.S Grant for Weak/Newly Established TMA/s of NMDs		500.000	-	500.000	-	500.000			
2	Remunerations of elected officials		100.000	-	100.000		100.000			
3	L.S provision at the disposal of F.D		500.000	-	500.000	-	500.000			
Total (b):			1,100.000	-	1,100.000	-	1,100.000			
Grand Total (a+b) =			1,225.000	205.000	1,430.000	2,080.000	3,510.000	637	74	711