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Government of  
Khyber Pakhtunkhwa  
**FINANCE DEPARTMENT**

**Provincial Finance  
Commission Award  
2025-26**

# 15th PFC AWARD 2025-26

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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, fourteen (14) PFC Awards have been announced. 12 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>, 10<sup>th</sup>, 11<sup>th</sup>, 12<sup>th</sup>, 13<sup>th</sup> & 14<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.	<i>Population</i>	60%
2.	<i>Backwardness (Based on MICS)</i>	20%
3.	<i>Lag in Infrastructure</i>	20%

3. In the 5<sup>th</sup>, 6<sup>th</sup>, 7<sup>th</sup>, 8<sup>th</sup>, 9<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup>, 12<sup>th</sup>, 13<sup>th</sup> & 14<sup>th</sup> Awards (i.e. 2008/09 - 2010/11, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 & 2024-25), 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 2005-2008</i>	29.412
iv)	<i>5<sup>th</sup> Award 2008-2011</i>	32.248
vi)	<i>6<sup>th</sup> Award 2016-2017</i>	168.640
vii)	<i>7<sup>th</sup> Award 2017-2018</i>	175.586
viii)	<i>8<sup>th</sup> Award 2018-2019</i>	199.194
ix)	<i>9<sup>th</sup> Award 2019-2020</i>	232.996
x)	<i>10<sup>th</sup> Award 2020-21</i>	261.676
xi)	<i>11<sup>th</sup> Award 2021-22</i>	249.458
xii)	<i>12<sup>th</sup> Award 2022-23</i>	291.511
xiii)	<i>13<sup>th</sup> Award 2023-24</i>	336.048
xiv)	<i>14<sup>th</sup> Award 2024-25</i>	388.395

## ***CHAPTER-III***

### **COMPOSITION**

Pursuant to Article 37(i) and 140-A(1) of the Constitution of Pakistan, the Government of Khyber Pakhtunkhwa promulgated Khyber Pakhtunkhwa Local Govt. Act (LGA), 2013 to ensure political, administrative and financial devolution at the grass root level. Consequently, Provincial Finance Commission was constituted under Section 51 of LGA 2013 vide Notification No. SO(LG-II)LGC/4-116/2025 dated 17-03-2025. Composition of Provincial Finance Commission as provided in Section 52 of Local Govt. Act 2013 read with Section 24 of (Amendment) Act 2019 is as under:-

<b>S#</b>	<b>Composition</b>	<b>Designation</b>
1.	Minister for Finance	Chairman
2.	Minister for Local Government	Co-Chairman
3.	Mr. Shafi Ullah Jan (MPA) nominated by Chief Minister Khyber Pakhtunkhwa	Member
4.	Mr. Adnan Khan Wazir (MPA) nominated by Leader of the Opposition in Provincial Assembly KP	Member
5.	Secretary, Finance Department	Secretary/Member
6.	Secretary, P&D Department	Member
7.	Secretary, Local Government Department	Member
8.	Secretary, Law Department	Member
9.	Elected Chairman Tehsil Local Govt. (Zone-I)	Vacant
10.	Elected Chairman Tehsil Local Govt. (Zone-II)	
11.	Elected Chairman Tehsil Local Govt. (Zone-II)	
12.	Elected Chairman Tehsil Local Govt. (Zone-IV)	
13.	Elected Chairman Tehsil Local Govt. (Zone-V)	

## **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-I)** 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

#### **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, 2025-26 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 provides 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, the following recommendations regarding estimated resources to be transferred to local governments out of Provincial Pool Fund in historical perspective **under PFC Award 2025-26 for a period of one year viz 01-07-2025 to 30-06-2026.** The salient features of the same are as under:-

**1. District Salary (Settled):**

Total Salary of devolved departments has been proposed as **Rs. 288.609 Billion** for Financial Year 2025-26 on the basis of 5% increase over Revised Estimates 2024-25 which also includes the block allocation of **Rs. 19.829 Billion** to meet/cover additional requirement on account of annual increment & expected increase in pay as well as filling of vacant posts during Financial Year 2025-26.

**2. Non-Salary (Settled):**

Total Non-salary component of devolved departments has been proposed as **Rs.37.545 Billion** for Financial Year 2025-26 on the basis of 5% increase over Budget Estimates 2024-25 which also includes Block Allocation worth **Rs.27.192 Billion** to make room for actual needs and unforeseen exigencies of each district as per detail given below: -

S#	Detail	Amount (in million)
1.	Grant for Payment of Advertisement Charges	20.000
2.	Grant for Need Basis	6,000.000
3.	Grant for Electricity on Need Basis	1,000.000
4.	Grant for Financial Assistance/Shuhada Packages	700.000

<b>S#</b>	<b>Detail</b>	<b>Amount (in million)</b>
5.	Grant for Autonomy to HSS (Education Sector)	700.000
6.	Grant for Enrolment Campaign	23.000
7.	Conditional Grant (Education)	2,000.000
8.	Grant for Leave Encashment	4,614.000
9.	Purchase of IT Equipments for SDEO's Office E&SE-Education Sector	5.000
10.	Purchase of Furniture for Newly Created SDEO's Office E&SE-Education	3.000
11.	Incentive for best Performing School Teachers, Head Masters & Principals	125.000
12.	Provision of Scholarship under Stoori da Pakhtunkhwa for top 20 Position holders	300.000
13.	District Performance Incentive	15.000
14.	Provision of Stipend to Primary & Secondary Girls Students of KP	3,800.000
15.	Tablet Policy Allowance	500.000
16.	Procurement of School Furniture	500.000
17.	Provision for Second Shift Stipend	1,500.000
18.	Rehmatullil Alameen Scholarship	287.000
19.	Hard Area Allowance for Lady Supervisor	30.000
20.	Purchase of Tablet for ASDEOs/School Leader	60.000
21.	Allocation for Education Emergency 2025-26	5000.000
22.	Social Safety Net	10.000
<b>Total:</b>		<b>27,192.000</b>

### **3. Grant to Local Councils (Settled):**

#### **Total Rs. 12.686 Billion**

- **Grant to TMAs (Settled):**

The historic/Octroi share of grant to TMAs of has been proposed as **Rs. 7.693 Billion** for Financial Year 2025-26 on the basis of 05% increase over the Current Financial Year 2024-25 which includes Lump Sum/Block provision of **Rs. 05.041 Billion** (i.e. 01 Billion for financially weak TMAs & 03 Billion provision made on need basis and **1.041 Billion for PESCO Dues** against TMAs at the disposal of FD) to meet the unforeseen expenditure of TMAs and Local Councils of Khyber Pakhtunkhwa.

- **Grant to Cantonment Boards (CBs):**

The historic share of grant to Cantonment Boards has been proposed as **Rs. 0.222 Billion** for Financial Year 2025-26 on the basis of 05% increase over the Current Financial Year 2024-25 to those CBs having share arrangement with adjacent TMAs.

- **Grant to Local Councils/VCs/NCs (Settled):**

The historic share of grant to Tehsil Local Councils & VCs-NCs has been proposed as **Rs. 4.771 Billion** for **Financial Year 2025-26** against the CFY 2024-25 (*Rs.4.328 Billion*) which includes Lump Sum/Block provision of **Rs. 2.00 Billion at the disposal of FD** for Remuneration/Allowances of elected officials of Tehsils Councils & VCs/NCs as well as operational requirements of Tehsil Local Councils Secretariat & 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. 195,000.000 Million**, out of which the Provincial Government has allocated **Tehsil Local Govt. Development fund** amounting to **Rs.39,000.00 Million**. Out of this Development Fund, **3%** share, **amounting to Rs. 1,170.000 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. 37,830.000 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 **financial year 2025-26**. 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:*

<i>Rs. in Million</i>				
<i>S.#</i>	<i>Particulars</i>	<i>Budget Estimates 2025-26</i>	<i>3%PIF</i>	<i>Net Transferable Share</i>
1	<i>Tehsils Local Govt. (60%)</i>	<i>23,400.00</i>	<i>702.00</i>	<i>22,698.00</i>
2	<i>VCs/NCs (40%)</i>	<i>15,600.00</i>	<i>468.00</i>	<i>15,132.00</i>
<b>Total:</b>		<b>39,000.00</b>	<b>1170.00</b>	<b>37,830.00</b>

5. **District Salary (MDs):**

The total Salary budget of devolved functions of **MDs** has been proposed as **Rs. 46.865 Billion** for Financial Year 2025-26 on the basis of 5% increase over Revised Estimates 2024-25 which includes Lump Sum provision of **Rs.8.283 Billion** in order to cover the extra expenditure/increase on account of annual increment as well as expected increase in pay during the Financial Year 2025-26.

6. **Non-Salary (MDs):**

Total Non-Salary Budget for Financial Year 2025-26 for **MDs** has been proposed as **Rs.10.338 Billion** on the basis of 5% increase over Budget Estimates 2024-25 which includes Lump Sum/Block allocation of **Rs.8.876 Billion** to make room for actual needs and unforeseen exigencies of MDs as per detail given below:-

<b>S#</b>	<b>Detail</b>	<b>Amount (in million)</b>
1.	Grant for Payment of Advertisement Charges	10.000
2.	Grant for Need Basis	4880.000
3.	Grant for Electricity on Need Basis	260.000
4.	Grant for Financial Assistance/Shuhada Packages	300.000
5.	Grant for Autonomy to HSS (Education Sector)	22.000
6.	Grant for Enrolment Campaign	5.000
7.	Grant for Leave Encashment	2000.000
8.	Purchase of IT Equipments for SDEO's Office E&SE-Education Sector	1.000
9.	Purchase of Furniture for Newly Created SDEO's Office E&SE-Education	1.000
10.	Incentive for best Performing School Teachers, Head Masters & Principals	29.000
11.	District Performance Incentive	5.000
12.	Tablet Policy Allowance	100.000
13.	Procurement of School Furniture	500.000
14.	Provision for Second Shift Stipend	156.000
15.	Rehmatullil Alameen Scholarship	63.000
16.	Unforeseen Expenditure/Special Funds for NMAs	534.000
17.	Social Safety Net	10.000
<b>Total:</b>		<b>8,876.00</b>

7. **Grant to Local Councils (MDs):**

**Total Rs. 2.148 Billion:**

- **Grant to TMAs:**

The Historic/Octroi share of grant to TMAs has been proposed as **Rs. 1.544 Billion** for financial year 2025-26 which includes Lump Sum/Block provision of **Rs. 1.406 Billion** (*i.e. Rs. 0.500 Billion for financially weak TMAs and 0.906 Billion provision made on need basis at the disposal of Finance Department*) to meet the unforeseen expenditure of TMAs & Local Councils of **MDs**.

- **Grant to Tehsil Local Councils/VCs-NCs (MDs)**

Similarly, historic share of grant to Tehsil Local Councils & VCs-NCs has been proposed as **Rs. 0.604 Billion** for financial year 2025-26 which includes Lump Sum/Block provision of **Rs. 0.100 Billion** for Remuneration/Allowances of elected officials of Tehsils Councils & VCs/NCs as well as operational requirements of Local Councils & VCs-NCs of Merged Districts.

8. **Development Share (MDs):**

**Rs. 6,600.00 Million** has been allocated as **Tehsil Local Govt. Development fund (MDs)** for financial year 2025-26. 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:-

<i>S.No</i>	<i>Particulars</i>	<i>Budget Estimates 2025-26</i>
1	<i>Tehsils Local Govt.(60%)</i>	<b>3,960.00</b>
2	<i>VCs/NCs (40%)</i>	<b>2,640.00</b>
<b>Total: (Rs. in million)</b>		<b>6,600.00</b>

9) **Term of the Award**

*The present PFC Award 2025-26 is for a term of one year (i.e. 01-07-2025 to 30-06-2026).*

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 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).

N. A. I.  
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.

N. A. I.  
SECRETARY,

Provincial Assembly of Khyber Pakhtunkhwa

E.No. PA/Khyber Pakhtunkhwa/Bills/2017/ 13282-91 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 I.T. Special Secretary Provincial Assembly of Khyber Pakhtunkhwa

N. A. I.  
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



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

Annexure-II

Dated the Peshawar; 8<sup>th</sup> 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-TV 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

Encls: 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&RDD, Khyber Pakhtunkhwa.
12. Master File.

*[Signature]*  
CHIEF PLANNING OFFICER

FORMULA FOR INTER-SE PFC DEVELOPMENT FUND DISTRIBUTION FOR 2025-26											Annex-III	
Districts	Population 2017 census	Backwardness Bos 2019-20	Infra Lag Bos 2019-20	MPI 2019	Population 60% Share	Backwardness 20% Share	Lag in Infrastructure 20% Share	District Composite Index	PFC Award Settled TLGs Rs. in Million	PFC Award Settled VCs/NCs Rs. in Million	Total Rs. in Million	
Peshawar	4,331,959	20.00	11.75	0.12	8.42%	0.42%	0.72%	9.56%	2,164,210	1,442,807	3,607,016	
Mardan	2,373,399	14.00	12.00	0.091	4.61%	0.29%	0.74%	5.64%	1,297,014	864,676	2,161,690	
Swat	2,308,624	30.00	18.50	0.203	4.49%	0.63%	1.14%	6.25%	1,436,684	957,789	2,394,473	
D.I. Khan	1,693,594	59.00	12.75	0.253	3.29%	1.23%	0.78%	5.31%	1,170,371	780,248	1,950,619	
Swabi	1,625,477	16.00	13.50	0.092	3.16%	0.33%	0.83%	4.32%	993,711	662,474	1,656,184	
Charsadda	1,610,960	22.00	13.00	0.118	3.13%	0.46%	0.80%	4.39%	1,008,911	672,607	1,681,518	
Manselhra	1,555,742	31.00	12.75	0.114	3.02%	0.65%	0.78%	4.46%	1,023,843	682,562	1,706,405	
Nowshera	1,520,995	21.00	14.00	0.084	2.96%	0.44%	0.86%	4.26%	978,072	652,048	1,630,120	
Dir Lower	1,436,082	38.00	11.50	0.162	2.79%	0.79%	0.71%	4.29%	986,261	657,507	1,643,768	
Abbottabad	1,333,089	14.00	12.00	0.047	2.59%	0.29%	0.74%	3.62%	832,301	554,867	1,387,168	
Bannu	1,210,183	50.00	6.25	0.243	2.35%	1.04%	0.38%	3.78%	837,862	558,574	1,396,436	
Kohat	1,111,266	41.00	13.00	0.165	2.16%	0.86%	0.80%	3.82%	780,613	520,409	1,301,022	
Hainpur	1,001,515	17.00	9.00	0.038	1.95%	0.35%	0.55%	2.86%	656,136	437,424	1,093,561	
Dir Upper	947,401	53.00	16.25	0.341	1.84%	1.11%	1.00%	3.95%	907,028	604,686	1,511,714	
Lakki Marwat	902,138	46.00	13.25	0.248	1.75%	0.96%	0.82%	3.53%	789,951	526,634	1,316,586	
Buner	895,460	49.00	15.50	0.219	1.74%	1.02%	0.95%	3.72%	854,049	569,366	1,423,415	
Kohistan	784,711	75.00	21.50	0.484	1.53%	1.56%	1.32%	4.41%	1,014,038	676,025	1,690,063	
Shangla	759,609	65.00	18.25	0.372	1.48%	1.36%	1.12%	3.96%	908,936	605,958	1,514,894	
Malakand	717,806	10.00	6.50	0.13	1.40%	0.21%	0.40%	2.00%	460,498	306,999	767,497	
Karak	705,362	32.00	14.00	0.198	1.37%	0.67%	0.86%	2.90%	666,443	444,295	1,110,738	
Hangou	518,811	35.00	12.75	0.237	1.01%	0.73%	0.78%	2.52%	579,810	386,540	966,350	
Battagram	476,749	54.00	15.00	0.359	0.93%	1.13%	0.92%	2.98%	683,900	455,934	1,139,834	
Chitral	447,625	33.00	9.25	0.134	0.87%	0.69%	0.57%	2.13%	488,928	325,952	814,880	
Tank	427,044	66.00	8.75	0.331	0.83%	1.38%	0.54%	2.74%	577,999	385,332	963,331	
Torghar	171,349	68.00	14.00	0.518	0.33%	1.42%	0.86%	2.61%	600,431	400,288	1,000,719	
	30,866,950	959.00	325.00	5.301	60%	20%	20%	100%	22,698,000	15,132,000	37,830,000	



ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR FINANCIAL YEAR 2025-26 (BUDGET STATEMENT-A) Settled (in Million)						
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			572.021	572.021
2	Abbottabad	Havillian			146.473	146.473
3	Abbottabad	Lora			70.294	70.294
4	Abbottabad	Lower Tanawa			43.512	43.512
	<b>Abbottabad Total</b>		<b>13,327.443</b>	<b>662.659</b>	<b>832.301</b>	<b>14822.40267</b>
5	Bannu	Baka Khel			88.214	88.214
6	Bannu	Bannu			434.821	434.821
7	Bannu	Domail			151.296	151.296
8	Bannu	Kakki			59.345	59.345
9	Bannu	Miryan			104.185	104.185
	<b>Bannu Total</b>		<b>12,192.812</b>	<b>496.978</b>	<b>837.862</b>	<b>13527.652</b>
10	Battagram	Alai			258.016	258.016
11	Battagram	Battagram			425.885	425.885
	<b>Battagram Total</b>		<b>4,645.829</b>	<b>161.363</b>	<b>683.900</b>	<b>5491.092</b>
12	Buner	Chagharzai			104.369	104.369
13	Buner	Daggar			168.329	168.329
14	Buner	Gadezai			170.515	170.515
15	Buner	Gagra			152.711	152.711
16	Buner	Khudukhail			112.587	112.587
17	Buner	Totalai(Mandnr)			145.539	145.539
	<b>Buner Total</b>		<b>9,099.971</b>	<b>328.801</b>	<b>854.049</b>	<b>10,282.821</b>
18	Charsadda	Charsadda			505.302	505.302
19	Charsadda	Shabqadar			239.430	239.430
20	Charsadda	Tangi			264.179	264.179
	<b>Charsadda Total</b>		<b>12,900.599</b>	<b>383.915</b>	<b>1,008.911</b>	<b>14,293.425</b>
21	Chitral Lower	Chitral			187.018	187.018
22	Chitral Lower	Darosh			117.298	117.298
	<b>Chitral Lower Total</b>		<b>4,417.128</b>	<b>198.272</b>	<b>304.316</b>	<b>4,919.716</b>
23	Chitral Upper	Mastuj			78.463	78.463
24	Chitral Upper	Mulkhov			106.149	106.149
	<b>Chitral Upper Total</b>		<b>3,070.805</b>	<b>119.078</b>	<b>184.612</b>	<b>3,374.495</b>
25	D. I. Khan	D.I.Khan			532.499	532.499
26	D. I. Khan	Draban			88.119	88.119
27	D. I. Khan	Kulachi			74.121	74.121
28	D. I. Khan	Pharapur			266.632	266.632
29	D. I. Khan	Paroa			209.001	209.001
	<b>D. I. Khan Total</b>		<b>15,076.969</b>	<b>553.287</b>	<b>1,170.371</b>	<b>16,800.627</b>
30	Dir Lower	Adenazai			218.206	218.206
31	Dir Lower	Balambut			158.443	158.443
32	Dir Lower	Khall			74.635	74.635

ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR FINANCIAL YEAR 2025-26 (BUDGET STATEMENT-A) Settled (in Million)						
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
33	Dir Lower	Lal Qilla			127.103	127.103
34	Dir Lower	Munda			90.601	90.601
35	Dir Lower	Summar Bagh			174.320	174.320
36	Dir Lower	Timargarah			142.952	142.952
	<b>Dir Lower Total</b>		<b>17,147.682</b>	<b>437.279</b>	<b>986.261</b>	<b>18,571.222</b>
37	Dir Upper	Barawal			96.469	96.469
38	Dir Upper	Dir Upper			151.956	151.956
39	Dir Upper	Kalkot			92.819	92.819
40	Dir Upper	Larjum			158.107	158.107
41	Dir Upper	Shringle			98.912	98.912
42	Dir Upper	Wari			308.766	308.766
	<b>Dir Upper Total</b>		<b>9,296.847</b>	<b>299.301</b>	<b>907.028</b>	<b>10,503.176</b>
43	Hangu	Hangu			302.347	302.347
44	Hangu	Thall			277.462	277.462
	<b>Hangu Total</b>		<b>3,853.106</b>	<b>196.186</b>	<b>579.810</b>	<b>4,629.102</b>
45	Haripur	Ghazi			94.796	94.796
46	Haripur	Haripur			448.263	448.263
47	Haripur	Khanpur			113.078	113.078
	<b>Haripur Total</b>		<b>11,187.576</b>	<b>593.917</b>	<b>656.136</b>	<b>12,437.629</b>
48	Karak	B.D.Shah			146.867	146.867
49	Karak	Karak			276.953	276.953
50	Karak	T.Nusrati			242.623	242.623
	<b>Karak Total</b>		<b>8,461.589</b>	<b>307.969</b>	<b>666.443</b>	<b>9,436.001</b>
51	Kohat	Gumbat			139.231	139.231
52	Kohat	Kohat			524.113	524.113
53	Kohat	Lachi			117.269	117.269
	<b>Kohat Total</b>		<b>9,110.446</b>	<b>369.355</b>	<b>780.613</b>	<b>10,260.414</b>
54	Kohistan Upper	Dassu			157.038	157.038
55	Kohistan Upper	Harban Basha			41.518	41.518
56	Kohistan Upper	Kandai			103.402	103.402
57	Kohistan Upper	Seo			84.910	84.910
	<b>Kohistan Upper Total</b>		<b>1,668.804</b>	<b>196.539</b>	<b>386.868</b>	<b>2,252.211</b>
58	Kohistan Lower	Dankand /Ranulia			88.543	88.543
59	Kohistan Lower	Pattan			186.466	186.466
	<b>Kohistan Lower Total</b>		<b>1,586.293</b>	<b>84.000</b>	<b>275.009</b>	<b>1,945.302</b>
60	Kolai Palas Kohistan	Battaira Kolai			123.710	123.710
61	Kolai Palas Kohistan	Palas			228.450	228.450
	<b>Kolai Pallas Kohistan</b>		<b>1,013.454</b>	<b>110.146</b>	<b>352.160</b>	<b>1,475.760</b>
62	Lakki Marwat	Ghazni Khel			261.956	261.956
63	Lakki Marwat	Lakki Marwat			271.860	271.860
64	Lakki Marwat	Serai Naurang			256.135	256.135
	<b>Lakki Marwat Total</b>		<b>8,652.555</b>	<b>488.612</b>	<b>789.951</b>	<b>9,931.118</b>



ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR FINANCIAL YEAR 2025-26 (BUDGET STATEMENT-A) Settled (in Million)						
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
65	Malakand	Batkhela			158.253	158.253
66	Malakand	Dargai			196.067	196.067
67	Malakand	Thana Baizai			106.178	106.178
	<b>Malakand Total</b>		<b>8,244.199</b>	<b>344.375</b>	<b>460.498</b>	<b>9,049.072</b>
68	Mansehra	Baffa Pakhal			265.711	265.711
69	Mansehra	Balakot			184.332	184.332
70	Mansehra	Darband-M			28.973	28.973
71	Mansehra	Mansehra			403.427	403.427
72	Mansehra	Oghi			141.400	141.400
	<b>Manshera Total</b>		<b>15,594.108</b>	<b>665.326</b>	<b>1,023.843</b>	<b>17,283.277</b>
73	Mardan	Rustam/Garyala			132.317	132.317
74	Mardan	Katlang			173.435	173.435
75	Mardan	Mardan			501.865	501.865
76	Mardan	Garhi Kapoora			145.824	145.824
77	Mardan	Takht Bhai			343.573	343.573
	<b>Mardan Total</b>		<b>21,919.337</b>	<b>585.487</b>	<b>1,297.014</b>	<b>23,801.838</b>
78	Nowshera	Jehangira			239.633	239.633
79	Nowshera	Nowshera			443.414	443.414
80	Nowshera	Pabbi			295.024	295.024
	<b>Nowshera Total</b>		<b>12,255.258</b>	<b>478.671</b>	<b>978.072</b>	<b>13,712.001</b>
81	Peshawar	Badhaber			222.320	222.320
82	Peshawar	Chamkani			275.264	275.264
83	Peshawar	Mathra			217.153	217.153
84	Peshawar	Peshawar City			968.228	968.228
85	Peshawar	Pishtakhara			246.761	246.761
86	Peshawar	Shah Alam			234.484	234.484
	<b>Peshawar Total</b>		<b>20,879.717</b>	<b>760.674</b>	<b>2,164.210</b>	<b>23,804.601</b>
87	Shangla	Alpuri			366.504	366.504
88	Shangla	Besham			126.257	126.257
89	Shangla	Chakisar			135.719	135.719
90	Shangla	Martung			107.325	107.325
91	Shangla	Puran			173.130	173.130
	<b>Shangla Total</b>		<b>5,850.991</b>	<b>207.914</b>	<b>908.936</b>	<b>6,967.841</b>
92	Swabi	Lahor			183.680	183.680
93	Swabi	Razar			358.760	358.760
94	Swabi	Swabi			249.569	249.569
95	Swabi	Topi			201.701	201.701
	<b>Swabi Total</b>		<b>14,128.922</b>	<b>441.773</b>	<b>993.711</b>	<b>15,564.406</b>
96	Swat	Babuzai			371.971	371.971
97	Swat	Behrain			155.412	155.412
98	Swat	Barikot			117.635	117.635



ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR FINANCIAL YEAR 2025-26 (BUDGET STATEMENT-A) Settled (in Million)						
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
99	Swat	Charbagh			78.881	78.881
100	Swat	Kabal			262.930	262.930
101	Swat	Khwazakhela			163.037	163.037
102	Swat	Matta Shamozia			286.819	286.819
	<b>Swat Total</b>		<b>18,091.710</b>	<b>491.835</b>	<b>1,436.684</b>	<b>20,020.229</b>
103	Tank	Tank			577.999	577.999
	<b>Tank Total</b>		<b>3,701.067</b>	<b>266.319</b>	<b>577.999</b>	<b>4,545.385</b>
104	Tor Ghar	Daur Maira			143.524	143.524
105	Tor Ghar	Judbah			195.975	195.975
106	Tor Ghar	Hassan Zai			260.932	260.932
	<b>Tor Ghar Total</b>		<b>1,404.739</b>	<b>122.969</b>	<b>600.431</b>	<b>2,128.139</b>
	<b>Grand Total: (a)</b>		<b>268,779.956</b>	<b>10,353.000</b>	<b>22,698.000</b>	<b>301,830.956</b>
1	004 Grant for Payment of Advertisement Charges			20.000	-	20.000
2	005 Grant for Need Basis			6,000.000	-	6,000.000
3	006 Grant for Electricity on Need Basis			1,000.000	-	1,000.000
4	007 Grant for Financial Assistance/Shuhada			700.000	-	700.000
5	008 Grant for Autonomy to HSS (Education Sector)			700.000	-	700.000
6	009 Grant for Enrolment Campaign			23.000	-	23.000
7	010 Conditional Grant (Education)			2,000.000	-	2,000.000
8	011 Leave Encashment			4,614.000	-	4,614.000
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			300.000	-	300.000
13	016 District Performance Incentive			15.000	-	15.000
14	017 Provision of Stipend to Primary & Secondary Girls Students of KP			3,800.000	-	3,800.000
15	018 Tablet Policy Allowance			500.000	-	500.000
16	019 Procurement of School Furniture			500.000	-	500.000
17	020 Second Shift Stipend			1,500.000	-	1,500.000
18	021 Rehmatullil Alameen Scholarship			287.000	-	287.000
19	022 Hard Area Allowance for Lady Supervisor			30.000	-	30.000
20	Purchase of Tablet for ASDEOs/School Leader			60.000		60.000
21	Allocation for Education Emergency 2025-26			5,000.000		5,000.000
22	Social Safety Net			10.000		10.000
23	PIF to be authorized by CM (2%)			-	780.000	780.000
24	PIF to be authorized by FM(1%)			-	390.000	390.000
25	L.S provision at the disposal of F.D.		19828.977	-	-	19,828.977
	<b>Total (b):</b>		<b>19,828.977</b>	<b>27,192.000</b>	<b>1,170.000</b>	<b>48,190.977</b>
	<b>Grand Total (a+b) =</b>		<b>288,608.933</b>	<b>37,545.000</b>	<b>23,868.000</b>	<b>350,021.933</b>



ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR THE FINANCIAL YEAR 2025-26 (BUDGET STATEMENT-B) (MDs) (in Million)						
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			447.487	447.487
2	Bajaur	Nawagai			338.342	338.342
	<b>Bajaur Total</b>		<b>4,190.705</b>	<b>141.190</b>	<b>785.829</b>	<b>5117.724</b>
3	Khyber	Bara			278.798	278.798
4	Khyber	Jamroud			168.573	168.573
5	Khyber	Landi kotal			172.815	172.815
	<b>Khyber Total</b>		<b>4,636.800</b>	<b>176.773</b>	<b>620.186</b>	<b>5433.759</b>
6	North Waziristan	Mir Ali			230.409	230.409
7	North Waziristan	Miran Shah			171.936	171.936
8	North Waziristan	Razmak			58.684	58.684
	<b>North Waziristan Total</b>		<b>5,957.674</b>	<b>145.551</b>	<b>461.029</b>	<b>6564.254</b>
9	South Waziristan Lower	Wana			276.300	276.300
	<b>South Waziristan Lower Total</b>		<b>138.852</b>	<b>96.814</b>	<b>276.300</b>	<b>511.966</b>
10	South Waziristan Upper	Ladha			249.088	249.088
11	South Waziristan Upper	Sarwaki			88.793	88.793
	<b>South Waziristan Upper Total</b>		<b>4,582.551</b>	<b>126.463</b>	<b>337.881</b>	<b>5046.895</b>
12	Orakzai	Lower Orakzai			157.467	157.467
13	Orakzai	Upper Orakzai			83.063	83.063
	<b>Orakzai Total</b>		<b>3,071.051</b>	<b>146.087</b>	<b>240.530</b>	<b>3457.668</b>
14	Mohmond	Upper Mohmond			176.213	176.213
15	Mohmond	Lower Mohmond			241.018	241.018
16	Mohmond	Baizai			50.563	50.563
	<b>Mohmond Total</b>		<b>3,732.181</b>	<b>140.361</b>	<b>467.794</b>	<b>4340.336</b>
17	Kurram	Upper Kurram			199.525	199.525
18	Kurram	Lower Kurram			107.460	107.460
19	Kurram	Central Kurram			180.693	180.693
	<b>Kurram Total</b>		<b>4,706.282</b>	<b>177.690</b>	<b>487.678</b>	<b>5371.650</b>
20	SD Bannu	Sub Division Wazir			30.755	30.755
	<b>SD Bannu Total</b>		<b>2,209.917</b>	<b>64.148</b>	<b>30.755</b>	<b>2304.820</b>
21	SD D.I.Khan	Sub Division Darazinda			49.245	49.245
	<b>SD D.I.Khan Total</b>		<b>1,006.717</b>	<b>50.101</b>	<b>49.245</b>	<b>1106.063</b>
22	SD Kohat	Sub Division Dara Adam Khel			96.141	96.141
	<b>SD Kohat Total</b>		<b>1,206.600</b>	<b>48.300</b>	<b>96.141</b>	<b>1351.041</b>
23	SD Lakki Marwat	Sub Division Bittani			20.883	20.883
	<b>SD Lakki Marwat Total</b>		<b>630.363</b>	<b>48.300</b>	<b>20.883</b>	<b>699.546</b>
24	SD Peshawar	Sub Division Hassan Khel			32.926	32.926
	<b>SD Peshawar Total</b>		<b>1,257.935</b>	<b>52.500</b>	<b>32.926</b>	<b>1343.361</b>
25	SD Tank	Sub Division Jandola			52.822	52.822
	<b>SD Tank Total</b>		<b>1,254.515</b>	<b>48.300</b>	<b>52.822</b>	<b>1355.637</b>
	<b>Grand Total (a)</b>		<b>38,582.143</b>	<b>1,462.578</b>	<b>3,960.000</b>	<b>44,004.721</b>



ESTIMATED RESOURCES TO BE TRANSFERRED TO TEHSIL LOCAL GOVERNMENTS FOR THE FINANCIAL YEAR 2025-26 (BUDGET STATEMENT-B) (MDs) (in Million)						
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	004 Grant for Payment of Advertisement Charges			10.000		10.000
2	005 Grant for Need Basis			4880.000		4880.000
3	006 Grant for Electricity on Need Basis			260.000		260.000
4	007 Grant for Financial Assistance/Shuhada Packages			300.000		300.000
5	008 Grant for Autonomy to HSS (Education Sector)			22.000		22.000
6	009 Grant for Enrolment Campaign			5.000		5.000
7	011 Leave Encashment			2000.000		2000.000
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			1.000		1.000
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			100.000		100.000
13	019 Procurement of School Furniture			500.000		500.000
14	020 Second Shift Stipend			156.000		156.000
15	021 Rehmatullil Alameen Scholarship			63.000		63.000
16	022 Unforeseen Expenditure/Special Funds for NMAs			534.000		534.000
17	Social Safety Net			10.000		10.000
18	L.S provision at the disposal of F.D.		8,282.734	-		8282.734
Total (b):			8,282.734	8,876.000	-	17,158.734
Grand Total (a+b) =			46,864.877	10,338.578	3,960.000	61,163.455

ESTIMATED RESOURCES TO BE TRANSFERRED TO LOCAL COUNCILS FOR THE FINANCIAL YEAR 2025-26												
(BUDGET STATEMENT-A) Settled (in Million)												
S#	Name of District	Name of TMA	Current Grant to Local Councils					Development Village- N/Councils	Grand Total (Col: 8+9)	No. of VCs	No. of NCs	Total No. of VCs/NCs
			Grant to TMAs/ Towns	C.Bs Share	Grant to Tehsil Councils	Grant to VCs/NCs	Total Current LCs (Col: 4-7)					
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Abbottabad	Abbottabad	44.892	22.700			67.592	381.348	448.940	119	11	130
2	Abbottabad	Havelian	24.814	-			24.814	97.649	122.463	34	3	37
3	Abbottabad	Lower Tanawal	8.633	-			8.633	29.008	37.641	17	-	17
4	Abbottabad	Lora	7.131	-			7.131	46.862	53.993	25	-	25
	Abbottabad		85.470	22.700	11.583	134.604	254.357	554.867	809.224	195	14	209
5	Bannu	Bannu	42.513	9.726			52.239	289.881	342.120	54	5	59
6	Bannu	Miryan	13.341	-			13.341	69.457	82.798	13	-	13
7	Bannu	Domail	16.035	-			16.035	100.864	116.899	15	-	15
8	Bannu	Kakki	8.463	-			8.463	39.564	48.027	9	-	9
9	Bannu	Baka khel	8.462	-			8.462	58.809	67.271	14	-	14
	Bannu		88.814	9.726	17.594	70.560	186.694	558.575	745.269	105	5	110
10	Battagram	Alai	4.434	-			4.434	172.010	176.444	37	-	37
11	Battagram	Battagram	6.649	-			6.649	283.923	290.572	42	11	53
	Battagram		11.083	-	7.128	58.560	76.771	455.934	532.705	79	11	90
12	Buner	Daggar	5.708	-			5.708	112.220	117.928	17	-	17
13	Buner	Gadezai	6.064	-			6.064	113.676	119.740	23	-	23
14	Buner	Gagra	5.134	-			5.134	101.807	106.941	16	-	16
15	Buner	Chagharzai	6.064	-			6.064	69.579	75.643	16	-	16
16	Buner	Khudukhail	2.851	-			2.851	75.058	77.909	16	-	16
17	Buner	Totalai(Mandnr	2.850	-			2.850	97.026	99.876	17	-	17
	Buner		28.671	-	12.736	66.780	108.187	569.366	677.553	105	-	105
18	Charsadda	Charsadda	56.121	-			56.121	336.868	392.989	67	11	78
19	Charsadda	Shabqadar	18.881	-			18.881	159.620	178.501	26	6	32
20	Charsadda	Tangi	8.807	-			8.807	176.119	184.926	33	3	36
	Charsadda		83.809	-	20.010	95.256	199.075	672.607	871.682	126	20	146
21	Chitral	Chitral	16.896	-			16.896	124.679	141.575	34	5	39
22	Chitral	Darosh	9.386	-			9.386	78.199	87.585	22	-	22
	Chitral		26.282	-	11.344	39.396	77.022	202.878	279.900	56	5	61
23	Chitral Upper	Mastuj	2.218	-			2.218	52.309	54.527	17	-	17
24	Chitral Upper	Torkhow Mulkhow	3.326	-			3.326	70.766	74.092	22	-	22
	Chitral Upper		5.544	-	7.417	24.804	37.765	123.075	160.840	39	-	39
25	D. I. Khan	D. I. Khan	132.852	1.911			134.763	354.999	489.762	43	22	65
26	D. I. Khan	Daraban	13.230	-			13.230	58.746	71.976	16	2	18
27	D. I. Khan	Kulachi	14.562	-			14.562	49.414	63.976	11	6	17
28	D. I. Khan	Paharpur	44.652	-			44.652	177.754	222.406	41	4	45
29	D. I. Khan	Paroa	10.602	-			10.602	139.334	149.936	28	1	29
	D. I. Khan		215.898	1.911	14.096	114.864	346.769	780.248	1,127.017	139	35	174
30	Dir Lower	Adenazai	5.937	-			5.937	145.471	151.408	35	5	40
31	Dir Lower	Balambut	4.454	-			4.454	105.629	110.083	32	-	32



ESTIMATED RESOURCES TO BE TRANSFERRED TO LOCAL COUNCILS FOR THE FINANCIAL YEAR 2025-26												
(BUDGET STATEMENT-A) Settled (in Million)												
Sl	Name of District	Name of TMA	Current Grant to Local Councils					Development Village- N/Councils	Grand Total (Col: 8+9)	No. of VCs	No. of NCs	Total No. of VCs/NCs
			Grant to TMAs/ Towns	C.Bs Share	Grant to Tehsil Council	Grant to VCs/NCs	Total Current LCs (Col: 4-7)					
1	2	3	4	5	6	7	8	9	10	11	12	13
32	Dir Lower	Khall	3.712	-			3.712	49.757	53.469	20	-	20
33	Dir Lower	Lal Qilla	3.712	-			3.712	84.735	88.447	28	-	28
34	Dir Lower	Munda	3.712	-			3.712	60.401	64.113	18	-	18
35	Dir Lower	Summar Bagh	4.455	-			4.455	116.213	120.668	24	5	29
36	Dir Lower	Timargarah	4.455	-			4.455	95.301	99.756	25	6	31
	Dir Lower		30.437	-	15.994	127.848	174.279	657.507	831.786	182	16	198
37	Dir Upper	Barawal	3.306	-			3.306	64.313	67.619	12	1	13
38	Dir Upper	Dir Upper	3.751	-			3.751	101.304	105.055	14	3	17
39	Dir Upper	Kalkot	3.306	-			3.306	61.879	65.185	16	-	16
40	Dir Upper	Wari	5.946	-			5.946	205.844	211.790	36	1	37
41	Dir Upper	Shringle	2.085	-			2.085	65.941	68.026	18	-	18
42	Dir Upper	Larjum	2.085	-			2.085	105.404	107.489	21	-	21
	Dir Upper		20.479	-	8.536	78.192	107.207	604.686	711.893	117	5	122
43	Hangu	Hangu	37.653	-			37.653	201.565	239.218	29	7	36
44	Hangu	Thall	36.284	-			36.284	184.975	221.259	21	5	26
	Hangu		73.937	-	11.522	40.872	126.331	386.540	512.871	50	12	62
45	Haripur	Ghazi	22.602	-			22.602	63.197	85.799	24	5	29
46	Haripur	Haripur	83.974	-			83.974	298.842	382.816	104	20	124
47	Haripur	Khanpur	26.993	-			26.993	75.385	102.378	27	-	27
	Haripur		133.569	-	56.738	117.480	307.787	437.424	745.211	155	25	180
48	Karak	B.D.Shah	4.620	-			4.620	97.911	102.531	14	-	14
49	Karak	Karak	14.916	-			14.916	184.635	199.551	22	4	26
50	Karak	T.Nusrati	6.468	-			6.468	161.749	168.217	21	-	21
	Karak		26.004	-	9.375	39.276	74.655	444.295	518.950	57	4	61
51	Kohat	Kohat	103.883	26.975			130.858	349.408	480.266	38	16	54
52	Kohat	Lachi	12.698	-			12.698	78.180	90.878	14	4	18
53	Kohat	Gumbat	25.972	-			25.972	92.821	118.793	19	-	19
	Kohat		142.553	26.975	15.059	60.276	244.863	520.409	765.272	71	20	91
54	Kohistan Upper	Dassu	4.690	-			4.690	104.692	109.382	20	-	20
55	Kohistan Upper	Harban Basha	5.513	-			5.513	27.678	33.191	8	-	8
56	Kohistan Upper	SEO	6.064	-			6.064	56.607	74.999	15	1	16
57	Kohistan Upper	Kandai	2.467	-			2.467	68.935	#REF!	19	-	19
	Kohistan Upper		18.734	-	3.518	40.188	62.440	257.913	320.353	62	1	63
58	Kohistan Lower	Pattan	4.265	-			4.265	124.310	128.575	23	-	23
59	Kohistan Lower	Bankand/Ranulla	5.513	-			5.513	59.029	64.542	24	-	24
	Kohistan Lower		9.778	-	2.346	29.892	42.016	183.339	225.355	47	-	47
60	Kolai Palas Kohi	Palas	5.540	-			5.540	152.300	157.840	40	-	40
61	Kolai Palas Kohi	Battaira Kolai	5.513	-			5.513	82.474	87.987	12	-	12
	Kolai Palas Kohi		11.053	-	3.049	33.072	47.174	234.774	281.948	52	-	52
62	Lakki Marwat	Lakki Marwat	16.109				16.109	181.240	197.349	33	4	37

ESTIMATED RESOURCES TO BE TRANSFERRED TO LOCAL COUNCILS FOR THE FINANCIAL YEAR 2025-26												
(BUDGET STATEMENT-A) Settled (in Million)												
S#	Name of District	Name of TMA	Current Grant to Local Councils				Development Village- N/Councils	Grand Total (Col: 8+9)	No. of VCs	No. of NCs	Total No. of VCs/NCs	
			Grant to TMAs/ Towns	C.Bs Share	Grant to Tehsil Councils	Grant to VCs/NCs	Total Current LCs (Col: 4-7)					
1	2	3	4	5	6	7	8	9	10	11	12	13
63	Lakki Marwat	Ghaznikhel	6.064				6.064	174.638	180.702	36	-	36
64	Lakki Marwat	Sarai Norung	22.447				22.447	170.756	193.203	20	3	23
	Lakki Marwat		44.620	-	10.023	61.896	116.539	526.634	643.173	89	7	96
65	Malakand	Batkhela	11.804	-			11.804	105.502	117.306	24	9	33
66	Malakand	Dargai	5.544	-			5.544	130.711	136.255	25	6	31
67	Malakand	Thana Baizai	6.440	-			6.440	70.785	77.225	18	-	18
	Malakand		23.788	-	14.514	53.952	92.254	306.999	399.253	67	15	82
68	Mansehra	Balakot	6.568	-			6.568	122.888	129.456	44	4	48
69	Mansehra	Mansehra	36.288	-			36.288	268.951	305.239	50	11	61
70	Mansehra	Oghi	3.282	-			3.282	94.267	97.549	25	1	26
71	Mansehra	Baffa Pakhal	25.907	-			25.907	177.140	203.047	48	3	51
72	Mansehra	Darband	1.230	-			1.230	19.316	20.546	7	1	8
	Mansehra		73.275	-	10.130	125.784	209.189	682.562	891.751	174	20	194
73	Mardan	Katlang	22.692	-			22.692	115.624	138.316	24	8	32
74	Mardan	Mardan	155.210	14.469			169.679	334.576	504.255	52	39	91
75	Mardan	Takht Bhai	26.422	-			26.422	229.049	255.471	49	6	55
76	Mardan	Rustam	32.911	-			32.911	88.211	121.122	26	-	26
77	Mardan	Garhi Kapoora	5.513	-			5.513	97.216	102.729	27	-	27
	Mardan		242.748	14.469	22.696	153.276	433.189	864.676	1,297.865	178	53	231
78	Nowshera	Jehangira	39.531	-			39.531	159.755	199.286	29	9	38
79	Nowshera	Nowshera	65.886	44.348			110.234	295.610	405.844	51	11	62
80	Nowshera	Pabbi	48.510	-			48.510	196.683	245.193	49	4	53
	Nowshera		153.927	44.348	52.325	100.188	350.788	652.048	1,002.836	129	24	153
81	Peshawar	Peshawar City	348.390	102.277			450.667	645.485	1,096.152	9	121	130
82	Peshawar	Peshtakhara	88.413	-			88.413	164.507	252.920	34	2	36
83	Peshawar	Shalam	80.199	-			80.199	156.323	236.522	41	2	43
84	Peshawar	Mathra	78.025	-			78.025	144.768	222.793	53	1	54
85	Peshawar	Chamkani	91.508	-			91.508	183.510	275.018	42	4	46
86	Peshawar	Badhaber	78.278	-			78.278	148.213	226.491	37	-	37
	Peshawar		764.813	102.277	72.163	235.656	1,174.909	1,442.806	2,617.715	216	130	346
87	Shangla	Alpuri	3.956	-			3.956	244.336	248.292	39	-	39
88	Shangla	Puran	3.564	-			3.564	115.420	118.984	17	-	17
89	Shangla	Martung	6.064	-			6.064	71.550	77.614	15	-	15
90	Shangla	Bisham	1.980	-			1.980	84.171	86.151	14	-	14
91	Shangla	Chakaisar	1.587	-			1.587	90.480	92.067	20	-	20
	Shangla		17.151	-	7.224	66.780	91.155	605.957	697.112	105	-	105
92	Swabi	Lahor	15.460	-			15.460	122.454	137.914	25	4	29
93	Swabi	Razar	28.113	-			28.113	239.173	267.286	56	2	58
94	Swabi	Swabi	19.677	-			19.677	166.379	186.056	26	15	41
95	Swabi	Topi	15.460	-			15.460	134.468	149.928	26	6	32



ESTIMATED RESOURCES TO BE TRANSFERRED TO LOCAL COUNCILS FOR THE FINANCIAL YEAR 2025-26												
(BUDGET STATEMENT-A) Settled (in Million)												
S#	Name of District	Name of TMA	Current Grant to Local Councils					Development	Grand Total (Col: 8+9)	No. of VCs	No. of NCs	Total No. of VCs/NCs
			Grant to TMAs/ Towns	C.Bs Share	Grant to Tehsil Council	Grant to VCs/NCs	Total Current LCs (Col: 4-7)	Village- N/Councils				
1	2	3	4	5	6	7	8	9	10	11	12	13
	Swabi		78.710	-	31.549	105.000	215.259	662.474	877.733	133	27	160
96	Swat	Babuzai	158.935	-			158.935	247.981	406.916	24	25	49
97	Swat	Bahrain	2.742	-			2.742	103.608	106.350	19	3	22
98	Swat	Barikot	2.742	-			2.742	78.423	81.165	15	2	17
99	Swat	Charbagh	2.742	-			2.742	52.587	55.329	10	1	11
100	Swat	Kabal	2.742	-			2.742	175.286	178.028	30	9	39
101	Swat	Khwazakhel	2.742	-			2.742	108.691	111.433	28	2	30
102	Swat	Matta	5.529	-			5.529	191.213	196.742	44	2	46
	Swat		178.174	-	22.150	141.384	341.708	957.789	1,299.497	170	44	214
103	Tank	Tank II	55.261	-			55.261	385.332	440.593	59	11	70
	Tank		55.261	-	8.602	45.840	109.703	385.332	495.035	59	11	70
104	Torghar	Hassanzai	2.318	-			2.318	173.955	176.273	22	-	22
105	Torghar	Judbah	2.651	-			2.651	130.650	133.301	10	1	11
106	Torghar	Dour Mera	2.205	-		-	2.205	95.683	97.888	7	-	7
	Torghar		7.174	-	4.843	25.560	37.577	400.288	437.865	39	1	40
Total (a):			2,651.756	222.406	484.264	2,287.236	5,645.662	15,132.000	20,777.662	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		2,000.000			-	2,000.000		2,000.000			
3	LS provision at the disposal of F.D.		3,000.000	-		-	3,000.000	-	3,000.000			
4	LS provision at the disposal of FD for PESCO Dues against TMAs		1,041.000				1,041.000					
Total (b):			7,041.000	-		-	7,041.000	-	7,041.000			
Grand Total (a+b) =			9,692.756	222.406	484.264	2,287.236	12,686.662	15,132.000	27,818.662	2,996	505	3,501

ESTIMATED RESOURCES TO BE TRANSFERRED TO LOCAL COUNCILS FOR THE FINANCIAL YEAR 2025-26											
(BUDGET STATEMENT-B) MDs (in Million)											
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	Grant to Tehsil Councils	Grant to VCs/NCs	Total Current LCs (Col: 4+6)					
1	2	3	4	5	6	7	8	9	10	11	12
1	Bajaur	Khar	5.513			5.513	298.325	303.838	64	6	70
2	Bajaur	Nawagai	5.513			5.513	225.561	231.074	56	1	57
	Bajaur		11.026	5.250	81.612	97.888	523.886	621.774	120	7	127
3	Khyber	Jamrud	5.513			5.513	112.382	117.895	24	8	32
4	Khyber	Bara	5.513			5.513	185.865	191.378	75	4	79
5	Khyber	Landi Kotal	5.513			5.513	115.210	120.723	31	5	36
	Khyber		16.539	5.250	95.532	117.321	413.457	530.778	130	17	147
6	North Waziristan	Miran Shan	5.513			5.513	114.624	120.137	27	3	30
7	North Waziristan	Mirali	5.513			5.513	153.606	159.119	38	2	40
8	North Waziristan	Razmak	5.513			5.513	39.123	44.636	10	1	11
	North Waziristan		16.539	5.250	52.236	74.025	307.353	381.378	75	6	81
9	South Waziristan Lower	Wana	5.513			5.513	184.200	189.713	34	15	49
10	South Waziristan Upper	Sarwakai	5.513			5.513	59.196	64.709	15	-	15
11	South Waziristan Upper	Ladha	5.513			5.513	166.059	171.572	42	-	42
	South Waziristan Total		16.539	5.250	69.216	91.005	409.455	500.460	91	15	106
12	Orakzai	Lower Orakzai	5.513			5.513	104.978	110.491	26	3	29
13	Orakzai	Upper Orakzai	5.513			5.513	55.375	60.888	16	1	17
	Orakzai		11.026	5.250	29.736	46.012	160.353	206.365	42	4	46
14	Mohmand	Upper Mohamand	5.513			5.513	117.475	122.988	20	4	24
15	Mohmand	Lower Mohmand	5.513			5.513	160.679	166.192	32	2	34
16	Mohmand	Baizai	5.513			5.513	33.709	39.222	6	1	7
	Mohmand		16.539	5.250	42.180	63.969	311.863	375.832	58	7	65
17	Kurram	Upper Kurram	5.513			5.513	133.017	138.530	29	7	36
18	Kurram	Lower Kurram	5.513			5.513	71.640	77.153	11	7	18
19	Kurram	Central Kurram	5.513			5.513	120.462	125.975	27	-	27
	Kurram		16.539	5.250	53.196	74.985	325.119	400.104	67	14	81
20	FR Peshawar	S.D Hassan Khel	5.513		-	5.513	21.950	27.463	11	-	11
	FR Peshawar		5.513	1.050	6.990	13.553	21.950	35.503	11	-	11
21	FR D.I.Khan	S.D Darazinda	5.513			5.513	32.830	38.343	11	1	12
	FR D.I.Khan		5.513	1.050	7.752	14.315	32.830	47.145	11	1	12
22	FR Kohat	S.D Darra Adam Khel	5.513			5.513	64.094	69.607	13	3	16
	FR Kohat		5.513	1.050	10.536	17.099	64.094	81.193	13	3	16
23	FR Bannu	S.D Wazir	5.513			5.513	20.503	26.016	6	-	6
	FR Bannu		5.513	1.050	3.816	10.379	20.503	30.882	6	-	6
24	FR Lakki Marwat	S.D Bhattani	5.513			5.513	13.922	19.435	5	-	5
	FR Lakki Marwat		5.513	1.050	3.180	9.743	13.922	23.665	5	-	5
25	FR Tank	S.D Jandola	5.513			5.513	35.215	40.728	8	-	8
	FR Tank		5.513	1.050	5.088	11.651	35.215	46.866	8	-	8
Total (a):			137.825	43.050	461.070	641.945	2,640.000	3,281.945	637	74	711
1	L.S Grant for Weak/Newly Established TMAs 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		906.000		-	906.000	-	906.000			
Total (b):			1,506.000		-	1,506.000	-	1,506.000			
Grand Total (a+b) =			1,643.825	43.050	461.070	2,147.945	2,640.000	4,787.945	637	74	711