Assessing Budgetary Provisions for Development: A Comparison of Pre-Merger and Post-Merger in NMDs

Jamshed Khan¹ Mr. Muhammad Tayyab²



Citation:

Khan, J. (2024). Assessing budgetary provisions for development: A comparison of pre-merger and post-merger in NMDs. Khyber Journal of Public Policy, 3(3)

Article Info:

Received: 29/04/2024 Revised: 05/05/2024 Accepted: 15/06/2024 Published:30/06/2024

Disclaimer:

The opinions expressed in this publication do not implicitly or explicitly reflect the opinions or views of the editors, members, employees, or the organization. The mention of individuals or entities and the materials presented in this publication do not imply any opinion by the editors or employees regarding the legal status of any opinion, area, territory, institution, or individual, nor do they guarantee the accuracy, completeness, or suitability of any content or references.

Copy Right Statement: © 2022 Khyber Journal of Public Policy

Contract This work is licensed under a Creative Commons Attribution 4.0 International License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

Abstract:

In 2018, the provincial government of Khyber Pakhtunkhwa (KP), Pakistan, initiated a significant administrative restructuring to enhance governance efficiency, promote development, and improve service delivery. This initiative merged several administrative units, including tribal areas and Frontier Regions (FRs), into adjacent settled districts, abolishing the colonial-era Frontier Crimes Regulation (FCR) and integrating these areas into KP's mainstream administrative framework. This study examines the budgetary landscape for development initiatives in the merged districts, analyzing resource allocation, utilization, and project execution. The findings highlight the need for strategic policy interventions to address administrative integration, equitable resource distribution, and institutional capacity building. The paper provides actionable recommendations to optimize budgetary allocations and enhance development emphasizing transparent outcomes, allocation efficient fund utilization, mechanisms, tailored development initiatives, strengthened monitoring and capacity building, and sustainable evaluation, development practices. These measures aim to promote inclusive growth and sustainable development in the newly integrated regions of KP.

Key words:

Administrative Restructuring, Budgetary Allocation, Development Initiatives, Governance Efficiency, Khyber Pakhtunkhwa

² Faculty Advisor

¹ Currently posted as Director, KP Education Monitoring Authority, Peshawar

Introduction

In 2018, the provincial government of Khyber Pakhtunkhwa (KP), Pakistan, initiated significant administrative restructuring to enhance governance efficiency, promote development, and improve service delivery in the region. This initiative involved merging several administrative units, particularly tribal areas and Frontier Regions (FRs), into adjacent settled districts. This step abolished the colonial-era Frontier Crimes Regulation (FCR) and integrated these areas into the mainstream administrative framework of north-western KP province, marking a monumental shift in governance and introducing both challenges and opportunities for the NMDs.

Historically, these areas were governed under the FATA system, characterized by a distinct administrative setup with limited integration into Pakistan's mainstream governance structure. The merger was a pivotal step toward extending the legal and administrative jurisdiction of the provincial government to these formerly semi-autonomous tribal regions. The regions, subdivided administratively into seven tribal agencies and six FRs, each have unique socio-economic landscapes and development priorities. The tribal agencies include Bajaur, Mohmand, Khyber, Kurram, Orakzai, North Waziristan, and South Waziristan, while the FRs are Peshawar, Kohat, Bannu, Lakki, Tank, and D.I. Khan.

The merger aimed to extend constitutional rights and development opportunities to residents, addressing longstanding grievances, improving access to basic services, promoting socio-economic development, and integrating the tribal areas into KP's broader development agenda. By integrating these areas into settled districts, the government sought to streamline administrative processes, eliminate duplication of efforts, and ensure more efficient resource utilization for development initiatives. This restructuring was expected to enhance coordination among various government departments and facilitate the implementation of development projects across the merged districts.

Overall, the merger represented a strategic move to foster greater inclusivity, equity, and participation in governance and development processes. It signified a departure from the traditional top-down approach toward a more decentralized and participatory model of governance, aimed at empowering local communities and promoting sustainable development in KP, Pakistan.

This transition underscores the need to assess budgetary provisions for development in the merged areas. Understanding the evolution of budget allocation and expenditure patterns in both the pre- and post-merger phases is crucial for formulating effective policies that address the local populace's development needs. This policy paper examines the budgetary landscape for development initiatives in the merged districts of KP. By analyzing resource allocation, utilization, and project execution, it aims to provide insights into the fiscal dynamics shaping the socio-economic trajectory of these regions. The paper also offers actionable recommendations to optimize budgetary allocations and enhance the efficacy of development interventions, facilitating inclusive growth and sustainable development in the newly integrated regions of KP.

Problem Statement

Assessing budgetary provisions for development in NMDs is crucial for several reasons. These areas have long been marginalized and underdeveloped due to their unique administrative status and historical neglect. The merger presents an opportunity to address this longstanding disparity and uplift the socio-economic condition of the population. However, effective utilization of budgetary allocations is essential to capitalize on this opportunity and ensure equitable development across the merged districts.

The merger represents a significant milestone in administrative reform and territorial integration, but it also poses challenges, particularly concerning the allocation and utilization of financial resources for development in the NMDs. The shift in administrative responsibilities and governance structures necessitates a reevaluation of budgetary priorities and resource allocation mechanisms. During the transition phase, aligning budgetary provisions with the evolving development needs and institutional capacities of the NMDs is challenging. Without a thorough assessment, there is a risk of misallocation or underutilization of resources, which would hinder the realization of development goals and perpetuate socio-economic disparities.

Moreover, the socio-political dynamics and security challenges prevalent in the merged districts underscore the importance of effective budgetary provision for development. Adequate investment in key sectors such as education, law and order, healthcare, finance, and infrastructure is essential for promoting stability, fostering social cohesion, and mitigating the risk of conflict and extremism in these vulnerable regions.

Understanding how budgetary allocations have evolved pre- and postmerger is crucial. It is important to determine whether adequate resources are being allocated to address the multifaceted development needs of the NMDs and whether these allocations translate into tangible improvements in living standards, infrastructure, and service delivery. Therefore, conducting a comprehensive analysis of budgetary provisions for development in NMDs is imperative to identify gaps, challenges, and opportunities for enhancing the effectiveness of resource allocation and promoting inclusive development

outcomes.

The policy paper intends to critically analyze and compare the pre- and postmerger developmental budgetary provision status and resultant service delivery status in various sectors in both eras in Federally Administered Tribal Areas, with a specific focus on development carried out after the merger of ex-FATA with KP in the year 2018 through the 25th Constitutional Amendment. The comparison will involve the developmental programs in the pre- and post-merger era, with a focus on dedicated new programs introduced after the FATA merger, i.e., 3% National Finance Commission (NFC) Share, ten-year Development Program, Accelerated Implementation Program, and others. Ex-FATA had a separate budgetary allocation by the Federal Government, where the primary focus was on security expenses with limited allocation for education, healthcare, and infrastructure. After the merger, the areas are under the administrative control of KP, which is a top priority of the Provincial Government, and significant resources have been allocated for development in newly merged areas in the education sector, healthcare sector, and infrastructure. However, a lot is yet to be done to bring the NMDs at par with settled areas of KP. This paper will further appraise the current status of development in NMDs in comparison with the pre-merger era, highlight the major challenges in the swift execution of developmental interventions in NMDs, and recommend broad and evidence-based policy recommendations for trickling down the impacts of development and local governance for the common man as foreseen/planned at the time of the FATA merger.

Analysis and Findings

The analysis and findings of this study delve into the intricacies of budgetary provisions for development in the NMDs of KP, comparing the pre-merger and post-merger periods. Through a comprehensive examination of budget allocation trends, expenditure patterns, and their impact on development outcomes, this analysis aims to uncover the effectiveness of budgetary measures in addressing the socio-economic challenges and aspirations of the merged districts. By identifying disparities, assessing efficiency, and drawing policy implications, this study offers valuable insights for optimizing budget allocations and fostering inclusive and sustainable development in the region.

The analysis encompasses several key aspects, including:

- Comparison of Socio-economic Indicators (Ex FATA, KP & Pakistan)
- Budget Allocation Trends (Pre and Post-Merger)
- Expenditure Patterns
- Impact on Development Outcomes
- Efficiency, Effectiveness, Disparities, and Challenges

Comparison of Socio-economic Indicators (Ex FATA, KP & Pakistan)

Before comparing the budgetary allocations of pre- and post-merger times, it is imperative to look at the comparison of socio-economic indicators of ex-FATA with those of KP and Pakistan. This will give us a good idea of where ex-FATA stands in comparison with other areas of the country, as highlighted in the following table.

S.no	Indicator	Ex FATA Status	KP Status	Pakistan Status
1	MPI	0.337	0.25	0.197
2	HDI	0.216	0.628	0.536
3	Lack of skilled birth attendants	52%	33%	32%
4	Population that never attended school	60%	46%	40%
5	Population without access to portable water	37%	14%	6%
6	Inaccessible population to electricity	42%	14%	9%

Pre-Merger Budget Allocation Trends

Prior to the merger, the budgetary framework for FATA delineated a distinct allocation mechanism embedded within PSDP, under the SAFRON. ADP for FATA was formulated by the P&DD FATA, drawing upon inputs from various line departments, political agents, and stakeholders, including FATA Parliamentarians. This process, sanctioned by the Governor of KP as the Agent to the President for FATA Affairs, operated under the constitutional authority outlined in Article 247 of the Constitution of Pakistan 1973.

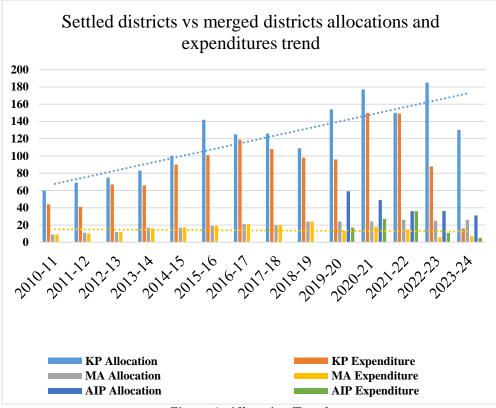


Figure 1: Allocation Trends

Post-Budget Allocation Trends

With the constitutional amendment in 2018, which merged FATA with KP, significant changes were introduced to the budgetary landscape. Notably, the deletion of Article 247 facilitated the transition of FATA Parliamentarians to be elected to the KP Provincial Assembly, fundamentally altering the approval process for the ADP. Henceforth, the ADP for FATA, including allocation mechanisms and expenditure patterns, will be subject to approval by the Provincial Assembly of KP, signaling a shift towards greater provincial oversight and integration.

Amidst these changes, the development priorities in the pre-merger era revolved around addressing fundamental infrastructure deficiencies, enhancing access to education, healthcare, and basic amenities, and promoting socio-economic development initiatives tailored to the unique needs and challenges of the tribal areas. This entailed a concerted effort to bridge developmental disparities and improve the quality of life for the inhabitants of FATA, with a particular emphasis on fostering inclusive growth and community empowerment.

Year	KP	KP	MA	MA	AIP	AIP
	Allocation	Expenditure	Allocation	Expenditure	Allocat	Expend
					ion	iture
2010-11	60	44	9	9		
2011-12	69	41	11	10		
2012-13	75	67	12	12		
2013-14	83	66	17	16		
2014-15	100	90	17	17		
2015-16	142	101	19	19		
2016-17	125	119	21	21		
2017-18	126	108	20	20		
2018-19	109	98	24	24		
Total	889	734	148	147		
2019-20	154	96	24	13	59	17
2020-21	177	150	24	18	49	27
2021-22	150	149	26	15	36	36
2022-23	185	88	25	6	36	11
2023-24	130	16	26	7	31	5
Total	796	500	125	60	211	96

Table 1: Comparison of Allocations and Expenditure of Merged Area and KP ADP(2010 to 2024)

Expenditure Patterns

Expenditure patterns (See Table 1) in the merged districts of KP depict notable trends pre- and post-merger. In the pre-merger period from 2010 to 2018, KP demonstrated a steady commitment to development, as evidenced by the consistent increase in both allocation and expenditure. KP's allocation totaled Rs. 889 billion, with expenditures reaching Rs. 734 billion, indicating a commendable utilization rate of approximately 82.6%. Similarly, the merged areas received Rs. 148 billion in allocations, with Rs. 147 billion expended, representing an impressive utilization rate of nearly 99.3%. These figures underscored a concerted effort toward development initiatives within the region during this period, with resources effectively deployed to address various socio-economic challenges.

In contrast, the post-merger period spanning from 2019 to 2024 witnessed a decline in both KP allocation and expenditure, with allocations dropping to Rs. 796 billion and expenditures amounting to Rs. 500 billion. Similarly, the merged areas experienced a decrease in allocations, from Rs. 148 billion to Rs.

125 billion, with expenditures declining to Rs. 60 billion. This reduction in both allocation and expenditure post-merger suggests a potential shift in budgetary priorities or challenges in fund utilization, highlighting the need for a closer examination of resource allocation strategies in the merged districts.

The comparison between the pre- and post-merger periods reveals important insights into the impact of the merger on budgetary provisions and expenditure patterns. While the utilization rate of funds was higher in the premerger period, indicating efficient resource utilization, the post-merger period saw a decrease in both allocation and expenditure, signaling potential challenges or inefficiencies in fund utilization. These findings underscore the importance of closely monitoring and optimizing budget allocations and expenditures post-merger to ensure effective utilization of resources and sustained development in the merged districts of KP.

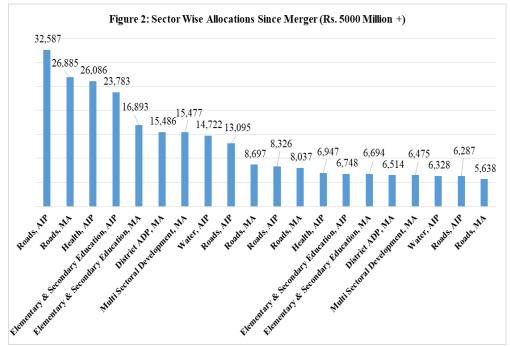


Figure 2: Sector Wise Allocation

Impact on Development Outcomes

The merger of NMDs in KP has complex implications for development outcomes. Before the merger, sustained budgetary allocations fueled progress in infrastructure, education, and healthcare. However, post-merger transitions and realigned priorities may disrupt development efforts, potentially exacerbating socio-economic inequalities. Decreased post-merger budget allocations could hinder progress. While the merger offers long-term potential, its immediate impact on development outcomes requires ongoing monitoring and adaptive policy interventions for sustainable progress and improved well-being in the merged districts.

Analyzing sector-wise allocations post-merger reveals fluctuating trends across various sectors, highlighting the need for consistent investment in key areas such as education, healthcare, infrastructure, and multi-sectoral development to address evolving socio-economic needs effectively.

The analysis of sector-wise allocations post-merger underscores the significance of consistent investment in key areas such as education, healthcare, infrastructure, and multi-sectoral development to foster sustainable growth in the merged districts. It emphasizes the necessity for strategic resource allocation and effective policy implementation to address the evolving socio-economic needs of the region.

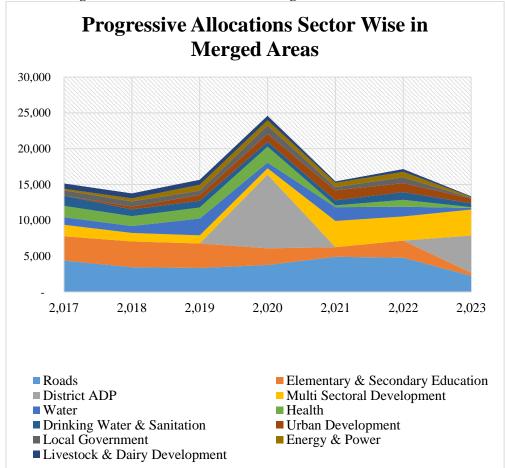


Figure 3: Sectoral Allocations Peaking in Year 2020

Impact Assessment and Development Outcomes

The impact assessment of budgetary provisions for development in the NMDs of KP, comparing the pre-merger and post-merger periods, is crucial

for understanding development outcomes. Before the merger, sustained budget allocations fueled progress in infrastructure, education, and healthcare. However, post-merger transitions and realigned priorities may disrupt development efforts, potentially exacerbating socio-economic inequalities. Decreased post-merger budget allocations could hinder progress. While the merger offers long-term potential, its immediate impact on development outcomes requires ongoing monitoring and adaptive policy interventions for sustainable progress and improved well-being in the merged districts. This assessment emphasizes the need to analyze sector-wise allocations post-merger, revealing fluctuating trends across various sectors and highlighting the importance of consistent investment in key areas such as education, healthcare, infrastructure, and multi-sectoral development to address evolving socio-economic needs effectively. Moreover, significant development lags are evident in the newly merged districts, with the MPI for NMDs at 0.337, compared to 0.197 for Pakistan and 0.25 for KP. Similarly, the HDI for NMDs is notably lower at 0.216, compared to 0.536 for Pakistan and 0.628 for KP, underscoring the urgent need for targeted development interventions to address socio-economic disparities and improve overall wellbeing in these areas.

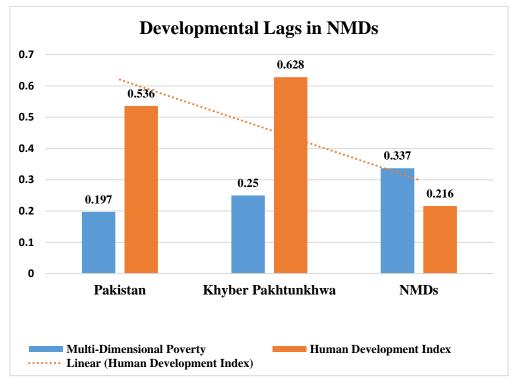


Figure 4: Impact Assessment Comparison

The major impacts of development in ex-FATA since the FATA merger in 2018 are as follows:

- 1. 4 grid stations upgraded from 66KV to 132KV
- 2. 187 villages provided with electricity
- 3. 9 solar mini grid stations approved
- 4. 39,930 acres of land brought under irrigation
- 5. 214 primary schools established since the merger
- 6. 74 schools upgraded from middle to high status
- 7. 282 schools rehabilitated
- 8. 1.9 billion spent on medical equipment
- 9. Seven category-D hospitals converted to the PPP model
- 10. OPD increased by 15%
- 11. 2,500 women trained in marketable skills
- 12. 25 women facilitation centers established
- 13. The first women directorate established
- 14. The SWOT analysis has been used in the analysis and findings of the study.

SWOT Analysis

Strengths: Identifying the commendable utilization rates pre-merger, indicating effective deployment of resources to address socio-economic challenges in the merged districts. For example, KP's allocation utilization rate of approximately 82.6% and the merged areas' utilization rate of nearly 99.3% pre-merger.

Weaknesses: Highlighting the decline in both allocation and expenditure post-merger, suggesting potential inefficiencies or challenges in resource utilization, such as the drop in KP's allocations from Rs. 889 billion to Rs. 796 billion and expenditures from Rs. 734 billion to Rs. 500 billion.

Opportunities: Recognizing the merger's potential to address longstanding disparities and uplift the socio-economic condition of the population, with new administrative and governance structures.

Threats: Addressing socio-political dynamics and security challenges that underscore the importance of effective budgetary provision, which if not managed well, could hinder development and exacerbate socio-economic disparities.

Policy Implications and Recommendations

In this section, the policy implications and recommendations for the merged districts of KP, drawing insights from the pre-merger period, strategies to improve post-merger budgetary provisions are proposed, focusing on efficient allocation mechanisms, enhanced utilization, and targeted development initiatives.

Lessons Learned from Pre-Merger Period

Analysis of the pre-merger period provides valuable insights into budgetary allocations and their impact on development outcomes. Key lessons learned include the importance of sustained investment in critical sectors, effective utilization of allocated funds, and the need for adaptive policies to address evolving socio-economic challenges.

Policy Recommendations for Post-Merger Budgetary Provisions

- 1. Enhancing Allocation Mechanisms: Implementing transparent and equitable allocation mechanisms is essential to ensure that resources are distributed efficiently across the NMDs. This includes considering the specific needs and priorities of each district to promote inclusive development.
- 2. Improving Utilization Efficiency: Enhancing the efficiency of fund utilization through improved planning, monitoring, and implementation processes is crucial. This involves streamlining bureaucratic procedures, enhancing capacity-building initiatives, and fostering accountability at all levels of governance.
- 3. Addressing Development Gaps and Priorities: Tailoring development interventions to address existing gaps and priorities within the merged districts is imperative. This requires comprehensive assessments of socio-economic indicators, community consultations, and the formulation of targeted initiatives to address specific needs, such as infrastructure development, education, healthcare, and poverty alleviation.
- 4. Strengthening Monitoring and Evaluation Mechanisms: Establishing robust monitoring and evaluation mechanisms is essential for assessing the effectiveness and impact of development programs. This involves setting clear performance indicators, conducting regular evaluations, and utilizing feedback mechanisms to ensure continuous improvement and accountability in the implementation of development initiatives.

Challenges

Navigating the complexities of NMDs in KP presents numerous challenges. These include transitioning from pre-merger governance structures, equitable resource distribution, and optimizing budgetary allocations to address development gaps. Additionally, challenges persist in enhancing institutional capacities, governance mechanisms, and aligning policies with local needs. Strategic policy interventions are essential to address these challenges and unlock the merged districts' potential for sustainable growth and development. Some of the challenges being faced in the post-merger success of NMDs are:

- 1. Administrative Integration: Navigating the amalgamation of diverse governance structures from the pre-merger era poses a significant challenge, leading to administrative inefficiencies and coordination hurdles.
- 2. Equitable Resource Distribution: Ensuring fair and equitable distribution of resources across the NMDs remains challenging, given the varying socio-economic needs and priorities of each district.
- 3. **Optimization of Budgetary Provisions:** Effectively optimizing budgetary allocations post-merger demands meticulous planning and execution to address lingering development gaps and promote inclusive growth.
- 4. **Institutional Capacity Building:** Building institutional capacities and governance mechanisms tailored to the unique context of NMDs is essential but challenging, requiring concerted efforts to enhance administrative efficiency and effectiveness.
- 5. **Terrorism, Terrain, and Connectivity:** NMDs grapple with security threats posed by terrorism, compounded by rugged terrain and limited connectivity, hindering access to essential services and development opportunities.
- 6. **Tribal Culture and Way of Life:** Preserving tribal culture and way of life while integrating into mainstream governance structures presents a delicate balance, necessitating culturally sensitive policies and approaches.
- 7. **Low Literacy Rate:** The persistently low literacy rate in NMDs exacerbates development challenges, limiting access to education and economic opportunities for residents.
- 8. **Corruption and Governance Issues:** Corruption and governance issues undermine development efforts, eroding public trust and impeding effective implementation of policies and initiatives.
- 9. Accountability: Establishing accountability mechanisms is crucial for ensuring transparent and answerable governance, yet implementing such measures faces resistance and challenges in NMDs.
- 10. **Communication and Interaction with the World:** Limited communication infrastructure and interaction with the outside world hinder the exchange of ideas, knowledge, and opportunities, constraining socio-economic development in NMDs.

Conclusion

The analysis of pre- and post-merger budgetary provisions in the merged districts of KP reveals significant insights. While the pre-merger period showcased progress in infrastructure, education, and healthcare, the postmerger phase demands strategic policy interventions to tackle persistent disparities. Challenges such as administrative integration, equitable resource distribution, and institutional capacity building underscore the need for adaptive policies and community-centric approaches.

Efficient fund utilization, targeted development initiatives, and robust monitoring mechanisms are crucial for maximizing the impact of budgetary provisions and fostering inclusive growth. By learning from past experiences and implementing tailored policy recommendations, KP can address challenges and bridge development gaps in the NMDs. Emphasizing sustainable interventions and regular monitoring of progress are essential for achieving long-term development goals and realizing the region's aspirations for prosperity and well-being.

Recommendations

Based on the comprehensive analysis of budgetary provisions for development in the NMDs of KP, several recommendations are proposed to optimize resource allocation and enhance development outcomes:

- 1. **Transparent Allocation Mechanisms:** Implement transparent and equitable allocation mechanisms to ensure fair distribution of resources across the merged districts. This involves considering the specific needs and priorities of each district to promote inclusive development and address disparities effectively.
- 2. Efficient Fund Utilization: Improve the efficiency of fund utilization through streamlined planning, monitoring, and implementation processes. This includes simplifying bureaucratic procedures, enhancing capacity-building initiatives, and fostering accountability at all levels of governance to ensure that allocated funds are effectively utilized for development projects.
- 3. **Tailored Development Initiatives:** Tailor development interventions to address the unique challenges and priorities within each merged district. Conduct comprehensive assessments of socio-economic indicators, engage in community consultations, and formulate targeted initiatives to address specific needs such as infrastructure development, education, healthcare, and poverty alleviation.
- 4. **Strengthened Monitoring and Evaluation:** Establish robust monitoring and evaluation mechanisms to assess the effectiveness and impact of development programs. Define clear performance indicators, conduct regular evaluations, and utilize feedback mechanisms to ensure continuous improvement and accountability in the implementation of development initiatives.
- 5. **Capacity Building and Governance:** Focus on building institutional capacities and governance mechanisms tailored to the unique context of the merged districts. Invest in training programs for government officials,

strengthen local institutions, and enhance governance structures to improve administrative efficiency and effectiveness.

6. **Sustainable Development Practices:** Emphasize sustainable development practices and long-term planning to achieve lasting impact in the merged districts. Prioritize projects and initiatives that promote environmental sustainability, social inclusivity, and economic resilience to ensure that development efforts contribute to the well-being of current and future generations.

By implementing these recommendations, KP can overcome challenges, maximize the impact of budgetary provisions, and foster inclusive and sustainable development in the NMDs.

References

- 1. Ahmed, R. (2019). Integrating tribal areas: Administrative challenges and opportunities. *Journal of Public Administration and Governance, 9*(2), 115-132.
- 2. Ali, I. (2018). *Mainstreaming Pakistan's federally administered tribal areas*. Washington, DC: United States Institute of Peace.
- 3. Ali, S. (2021). Budget allocation and utilization in newly merged districts of KP: A comparative analysis. *International Journal of Development Studies, 8*(4), 78-95.
- 4. Bangash, S. (2016). *The frontier tribal belt: Genesis and purpose under the Raj*. Karachi: Oxford University Press.
- 5. Caroe, O. (1962). *The Pathans: 550 B.C. A.D. 1957*. London / New York: Macmillan & Co.
- 6. Hussain, F. (2015). Socio-economic challenges in FATA: Historical perspectives and future prospects. *Pakistan Journal of Social Issues, 10*(3), 34-56.
- 7. Jones, P. (2017). Governance and development in FATA: The impact of historical administrative practices. *South Asian Studies, 12*(1), 42-59.
- 8. Khan, A., & et al. (2020). Pre- and post-merger budgetary allocations: An evaluation of KP and FATA. *Development Policy Review, 22*(1), 56-75.
- 9. Khan, M. U. (2022). Retrieved from IGC: https://www.theigc.org/
- 10. Khan, S. (2018). The Frontier Crimes Regulation and its impact on development in FATA. *Asian Journal of Law and Society, 5*(2), 98-112.
- 11. Government of Khyber Pakhtunkhwa. (2022, June 14). Planning & Development Department Khyber Pakhtunkhwa. Retrieved from https://pndkp.gov.pk/2022/06/13/kp-budget-2022-23/
- 12. Qurashi, S. (2021). SWOT analysis of development initiatives in newly merged districts. Retrieved from World Bank: https://www.worldbank.org/en/home
- 13. Raza, M. (2022). Socio-economic development in KP's newly merged districts: Challenges and opportunities. *Economic Review, 15*(2), 88-104.