



The Khyber Pakhtunkhwa Budget 2026–27

A Policy Review

An Evidence-Based Analysis of the Provincial
Budget for Financial Year 2026–27



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Policy Review

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1. Introduction

On 19 June 2026, Chief Minister Muhammad Sohail Afridi presented the Khyber Pakhtunkhwa provincial budget for Financial Year 2026–27 before the Khyber Pakhtunkhwa Assembly. The Assembly passed the budget on 25 June 2026.^[1] Unlike a brief anchored primarily in the Budget Speech, this document is grounded in the primary budget estimates published by the Finance Department, Government of Khyber Pakhtunkhwa, principally the White Paper 2026–27, the Annual Budget Statement, the Demands for Grants (Current and Developmental Expenditure), and the Budget Strategy Paper.^{[2][3]} Where the itemized budget documents and the political framing of the Budget Speech diverge, this brief reports the figures as recorded in the budget estimates.

The Advisor to the Chief Minister for Finance, Muzzammil Aslam, frames the budget as a citizen-centred, deficit budget that seeks to protect service delivery while strengthening provincial own-source revenue and fiscal sustainability.^[3] The White Paper anchors the exercise in a strategic framework of nine development themes, including safe and peaceful Khyber Pakhtunkhwa, youth empowerment, reducing regional disparities, economic growth and job creation, water conservation, climate resilience and green growth, clean drinking water for all, and Digital Khyber Pakhtunkhwa.^[3] Energy and solarization sit within this (second) last cluster and are the focus of this brief.

2. The Fiscal Framework

2.1 Top-Line Figures (as recorded in the Budget document)

The White Paper records total budgeted receipts of Rs 2,122.0 billion against total expenditure of Rs 2,170.0 billion, producing a deficit of Rs 48.0 billion.^[3] This is the single most important structural fact of the budget: the province has moved decisively away from the surplus posture of recent years into a planned deficit, financed from provincial resources. The receipts framework as itemized in the White Paper (Table 1(a)) is set out below.

Table 1: Receipts, Budget Estimates 2026–27 (Rs billion)

Revenue Head	Budget 2025–26	Revised 2025–26	Budget 2026–27
Total Revenues	2,119.0	1,887.0	2,122.0
Federal Tax Assignment	1,147.8	1,055.1	1,240.7
1% for War on Terror	137.9	126.8	149.1
Straight Transfers (oil/gas)	57.1	49.9	53.6
Windfall Levy on Crude Oil	58.2	5.0	24.9
Net Hydel Profits (total)	106.0	36.0	116.7
Provincial Own Receipts	129.0	139.8	182.4
Capital Receipts	0.3	0.4	0.4
Grants from Federal Govt (MDs)	292.3	301.8	199.1
Foreign Project Assistance (FPA)	177.2	163.9	150.0
PSDP (provincially executed)	3.3	8.4	5.2

Source: White Paper 2026–27, Table 1(a), pp. 18–19.[3]

On the expenditure side, the White Paper (Table 1(c)) disaggregates the Rs 2,170.0 billion outlay between the settled districts (Rs 1,897.2 billion) and the merged districts (Rs 272.8 billion), and between current expenditure (Rs 1,645.7 billion) and development expenditure (Rs 524.3 billion).^[3]

Table 2: Expenditure summary, Budget Estimates 2026–27 (Rs billion)

Head	Settled	Merged	Total
Total Expenditure	1,897.2	272.8	2,170.0
Total Current Expenditure	1,465.8	179.9	1,645.7
Salary	639.3	114.4	753.7
Pension	201.5	5.6	207.1
Interest Payments	54.3	—	54.3
Capital (debt principal)	45.4	—	45.4
Total Development Expenditure	282.0	34.8	316.8
ADP (Provincial)	235.0	29.0	264.0
ADP (Devolved)	47.0	5.8	52.8
AIP	—	52.3	52.3
FPA + PSDP	149.4	5.8	155.2

Source: White Paper 2026–27, Table 1(c), p. 20.[3] Note: The White Paper's own tables show small internal rounding differences between the Rs 524.3 bn headline development figure and the component sub-totals; figures are reproduced as printed.

Two clarifications follow. **First**, the Net Hydel Profit line differs materially from the way arrears were presented in speech-based summaries. **Second**, the merged-districts total of Rs 272.8 billion is the correct combined figure (Rs 179.9 bn current + Rs 92.9 bn development, before internal reconciliation), and it is this envelope not a single ADP line that carries the region's energy commitments.

2.2 Correcting the Net Hydel Profit Breakdown

The Budget Speech circulated figures suggesting Net Hydel Profit arrears of roughly Rs 78.45 billion. The White Paper's Table 4 records a different and more precise decomposition of the Rs 116.7 billion NHP total, and this brief adopts the budget-document figures.^[3]

Table 3: Net Hydel Profit, Budget Estimates 2026–27 (Rs billion)

Component	Budget 2025–26	Revised 2025–26	Budget 2026–27
Total NHP	106.0	36.0	116.7
Regular NHP (with 5% indexation)	34.6	0	38.3
Arrears of Regular NHP (excl. indexation)	28.8	36.0	22.3
Arrears of 5% Indexation (2016–17 onward)	42.6	0	56.1

Source: White Paper 2026–27, Table 4, p. 28.[3]

The single largest NHP component in FY2026–27 is not regular profit but **Rs 56.1 billion in arrears of the 5% indexation** (2016–17 to date), a claim the province itself flags as subject to reconciliation and settlement through the Council of Common Interests.^[3] Treating this as assured revenue overstates the fiscal space available to finance energy commitments; treating it as contested underscores why the province advocates so forcefully for a CCI settlement.

2.3 Comparative Sectoral Allocations

The energy and power allocation remains one of the faster-growing departmental envelopes, but this brief flags a distinction the speech obscures: the operating Energy & Power Department budget is modest, and the large solar and hydel commitments are financed through development instruments (ADP, AIP, FPA) and the Hydel Development Fund rather than the department's recurrent budget. **The ADP tables in the White Paper give the precise development allocations to the sector: Rs 3,539 million for Energy & Power in the settled ADP, Rs 223**

million in the merged-districts ADP, and Rs 14,138 million under the AIP, the last dominated by the single merged-districts solarization scheme discussed in Section 3.^[3]

Table 4: Energy & Power development allocations by channel, FY2026–27 (Rs million)

Channel	Ongoing	New / Un-App	Total
Settled ADP; Energy & Power	3,354.96	184.05	3,539.00
Merged Districts ADP; Energy & Power	152.00	71.00	223.00
AIP; Energy & Power	615.01	13,523.00	14,138.01

Source: White Paper 2026–27, ADP Settled (Table 22), ADP MDs (Table 23), AIP (Table 24).^[3]

3. Energy and Solarization: What the Budget Allocates? (Where is money going?)

3.1 The Solar and Climate Package

The budget documents record solar and climate-relevant spending across several channels rather than a single line. The most consequential items, with their document sources, are set out below.

Table 5: Solar, hydel and climate line items, FY2026–27

Line Item	Amount	Channel / Source
Merged-districts household solarization	Rs 13,523 m	AIP: Energy & Power (new/un-app)
Environment sector (settled)	Rs 98.99 m	Settled ADP- Environment
Disaster Risk Management Fund	Rs 12.0 bn	New flagship initiative
EV adoption incentive (bikes/3-wheelers)	Rs 2.5 bn	New flagship initiative
Khyber Pakhtunkhwa Takaful Insurance Companies	Rs 3.0 bn	New flagship initiative
Free Public WiFi / AI Authority	Rs 0.5 / 1.0 bn	New flagship initiatives

Source: White Paper 2026–27, ADP tables and Flagship Initiatives (§9.2).^[3] Category I/II household subsidy tranches referenced in the Budget Speech are administered by PEDO within the household-solarization program.^{[2][4]}

Two observations are essential. First, the widely circulated “Rs 1,000 billion off-grid clean power” figure has no basis in any primary budget document. A trillion-rupee single line would nearly double the entire ADP (Rs 524.3 bn) and appears in none of the itemized tables. It should not be cited. Second, the headline “Rs 13.23 billion” merged-districts solar figure resolves, in the budget document, to Rs 13,523 million recorded under the Accelerated Implementation Program (AIP), in the Energy & Power sector, as a new/un-approved scheme; this is the specific machinery, examined next.

3.2 The Solar Fund Expenditure Machinery

What machinery governs solar-fund expenditure? This is answered by tracing the Rs 13,523 million merged-districts allocation through the budget's institutional plumbing. Four layers are involved:

(a) Budget channel: the AIP, not the ordinary ADP

The allocation does not sit in the ordinary provincial ADP. It appears in the White Paper's AIP table (Table 24), under Energy & Power, as a new/un-approved scheme of Rs 13,523 million; by far the largest single AIP line for FY2026–27.^[3] The Accelerated Implementation Program is the merged-districts development window financed under the Tribal Decade Strategy commitment; routing the scheme through the AIP ties its disbursement to the pace of federal AIP releases, which the province reports have run below commitment.

(b) Implementing agency: PEDO

Execution runs through the Pakhtunkhwa Energy Development Organization (PEDO), the province's corporatized energy developer. PEDO manages beneficiary selection (by electronic balloting), contractor pre-qualification, technical specification, and installation supervision. Under the parallel Chief Minister's Khyber Pakhtunkhwa

Solarization of Houses Initiative, PEDO is the named implementing agency for the 130,000-household program (Phase I and Phase II).^{[2][4]}

(c) Financing vehicle: Bank of Khyber and the Hydel Development Fund

Two financing structures sit behind the ADP/AIP lines. The first is the Hydel Development Fund (HDF), a statutory fund established under the Khyber Pakhtunkhwa Hydel Development Fund Ordinance, 2001, whose explicit mandate is to finance PEDO's power-development projects from the province's own resources; the White Paper reports the HDF's inflows and outflows and its role in funding PEDO's pipeline.^[3] The second is the Bank of Khyber (BoK), the majority government-owned provincial bank, which under November 2024 MoUs with PEDO committed roughly Rs 55 billion off-budget for public-building and household solarization; in the merged-districts scheme, BoK appoints the vendors while PEDO provides technical support, and beneficiaries under the refundable tier repay in monthly installments.^{[5][6][7]}

(d) Fiduciary and treasury controls

Expenditure is further shaped by the province-wide public financial management architecture: the Treasury Single Account (TSA) and the new Cash Flow Management Unit (CFMU) now consolidate departmental balances; procurement runs under the Khyber Pakhtunkhwa Public Procurement Regulatory Authority (KPPRA) framework; and the Finance Department's Corporate Governance Unit oversees public-sector entities such as PEDO and BoK.^[3]

In short, a single “solar fund” does not exist as one account; the money moves through AIP budgeting → PEDO execution → HDF/BoK financing → TSA/KPPRA controls.

The practical implication for advocacy is that delays are rarely a pure financing problem. The 2024 federally funded Rs 13.3 billion scheme had funds transferred, balloting completed, and contractors pre-qualified; yet the PC-I was deferred (21 April 2025), contractor pre-qualification was cancelled (14 July 2025), and specifications were revised (15 August 2025), with no household connected as of March 2026.^[8] The machinery, not the money, is the binding constraint.

3.3 The Hydropower Pipeline

The Energy & Power development budget also finances PEDO's hydropower program. The pipeline recorded across budget and PEDO sources includes several projects described as near completion for multiple consecutive fiscal years.^{[9][10]}

Table 6 — Selected PEDO hydropower pipeline

Project	MW	District	Status
Koto HPP	40.8	Lower Dir	Near completion
Gorkin-Matiltan HPP	84	Swat	Near completion
Lawi HPP	69	Chitral	Near completion
Jabori HPP	10.2	Mansehra	Completed Apr 2025
Gabral Kalam HPP	88	Swat	Under construction
Madyan HPP	157	Swat	Under construction
Balakot HPP	300	Mansehra	Under construction (ADB)
Mujahidin HPP	6.95	Torghar	Bidding stage

Source: PEDO tender notices and budget documentation, 2026.^{[3][9][10]}

4. Regulatory Bodies in Khyber Pakhtunkhwa and the Merged Districts

Which regulatory bodies operate in Khyber Pakhtunkhwa and in the merged districts? The answer has two parts: a set of established provincial regulators (fiscal, procurement, environmental and energy-facilitation), and the constitutional fact that after the Twenty-Fifth Amendment these bodies extend automatically to the merged districts, with one important energy-sector gap the province is still trying to close.

4.1 Fiscal and Procurement Regulators

- **Khyber Pakhtunkhwa Revenue Authority (KPRA):** the province's Sales Tax on Services and Infrastructure Development Cess collector, targeting Rs 80 billion in FY2026–27 (Rs 60 bn STS + Rs 20 bn IDC). It is an attached department of the Finance Department and the principal engine of own-source indirect-tax mobilization.^[3]
- **Khyber Pakhtunkhwa Public Procurement Regulatory Authority (KPPRA):** sets and enforces the rules under which all provincial procurement, including PEDO's solar and hydel contracts, must be conducted. Also, an attached department of the Finance Department.^[3]
- **Provincial Finance Commission (PFC):** governs the transfer of resources from the Provincial Consolidated Fund to local governments; the FY2026–27 Interim PFC Award frames grants to local councils in both settled and merged districts.^[3]
- **Directorate of Local Fund Audit** and the **Provincial Internal Audit Cell (PIAC):** the province's internal audit and oversight machinery, complementing the federal Auditor-General.

4.2 Energy-Sector Regulators and Facilitators

- **NEPRA (federal):** the National Electric Power Regulatory Authority remains the licensing and tariff regulator for generation, transmission and distribution, including PEDO's hydel plants. PEDO's tariff petitions and wheeling approvals (e.g., Daral Khwar, Machai) are decided by NEPRA under the 2016 Wheeling of Electric Power framework.^[11]
- **PEDO as one-window facilitator:** Under the Khyber Pakhtunkhwa Hydropower Policy 2016, PEDO is both the provincial developer and the single-window facilitation body issuing Letters of Intent, coordinating consents, and interfacing with NEPRA/PPIB on behalf of sponsors. It is regulator-adjacent rather than an independent regulator.^[12]
- **Energy Monitoring Unit (EMU):** A unit within the Finance Department that monitors the fiscal exposure and performance of the province's energy portfolio.^[3]
- **Proposed provincial electricity regulatory authority (NEPRA-style):** Since 2025 the province has engaged a consultant to draft an act establishing its own tariff-setting regulator, aiming to become the second province after (notably) others to run a NEPRA-equivalent. As of the budget cycle it remains at the draft-act/consultation stage and is not yet operational, a material gap given the province's ambition to sell self-generated power directly to consumers.^{[13][14]}

4.3 Environmental, Investment and New Regulators

- **Khyber Pakhtunkhwa Environmental Protection Agency (KP-EPA):** Conducts the Environmental Impact Assessments required for hydel and transmission projects (e.g., the Gorkin-Matiltan transmission line public hearing).^[9]
- **Board of Investment & Trade / SEZ authorities:** Govern the Rashakai Special Economic Zone and CPEC-linked industrial development that underpins the province's cheaper-power-to-industry strategy.^[3]

- **Proposed Artificial Intelligence Authority and the KP Takaful Insurance Companies:** Two new regulatory/institutional bodies funded in FY2026–27 (Rs 1.0 bn and Rs 3.0 bn respectively), signaling the province's expansion into technology and Shariah-compliant financial regulation.^[3]

4.4 The Merged-Districts Regulatory Position

Contrary to a common assumption, there is no separate regulatory regime for the merged districts. Following the Twenty-Fifth Constitutional Amendment (2018), the repeal of the Frontier Crimes Regulation, and the Peshawar High Court and Supreme Court rulings striking down the FATA Interim Governance Regulation, all laws in force in Khyber Pakhtunkhwa apply to the merged districts because FATA no longer exists as a distinct legal entity.^{[15][16]} In principle, therefore, KPRA, KPPRA, KP-EPA, PEDO's facilitation regime, and the PFC framework all extend to Bajaur, Mohmand, Khyber, Orakzai, Kurram, and North and South Waziristan.

In practice, the extension is uneven. Judicial and policing institutions remain thinly staffed, the former Levies and Khasadar forces have been absorbed into a still-developing police structure, and administrative capacity lags the formal legal position.^[17] For energy specifically, this means the regulatory framework governing the merged-districts solar scheme is fully applicable on paper (KPPRA procurement rules, KP-EPA clearances, PEDO execution, NEPRA licensing where grid-tied) but is implemented through institutions whose on-the-ground capacity is precisely what the 2024 scheme's non-delivery exposed.

5. The Federal Dimension

5.1 The NFC Transition and the Merged-Districts Share

The province's fiscal position is shaped by an unresolved National Finance Commission transition. The Seventh NFC Award (2010) remains the operative framework; the Eighth, Ninth and Tenth NFCs all failed to reach consensus, and the Tenth completed its tenure in August 2025 without an Award.^[3] The Eleventh NFC was constituted on 22 August 2025, and at its inaugural meeting (4 December 2025) a sub-group was created to examine the merged districts' share, but no new Award exists.

The White Paper quantifies the province's grievance precisely: by its Finance Department's estimate, incorporating the merged districts' population, poverty, inverse population density and revenue indicators would raise Khyber Pakhtunkhwa's horizontal share from 14.62% to 16.79%, and it tabulates the merged-districts NFC share withheld since 2018–19 at a cumulative Rs 964.2 billion over eight years.^[3] This is the fiscal context in which merged-districts energy commitments, including the solar scheme, must be read: much of the region's development financing depends on federal flows the province regards as under-delivered.

5.2 Constitutional Energy Entitlements

Two constitutional entitlements bear directly on energy financing. Under Article 161(2), Net Hydel Profits accrue to the province; the Rs 56.1 billion indexation-arrears claim (Section 2.2) turns on this. Under Article 161(1)(b), federal excise duty on crude oil at the wellhead must be paid to the producing province, a provision the White Paper notes has gone unimplemented for over fifteen years despite Khyber Pakhtunkhwa contributing more than 40% of national crude output.^[3] The Windfall Levy on Crude Oil began transferring to the province only in October 2024. These unrealized entitlements represent latent fiscal capacity that, if settled, would reduce reliance on deficit financing for energy programs.

6. Critical Assessment

6.1 The Structural Hierarchy Persists

The budget's energy architecture continues a hierarchy in place since at least 2013: large hydropower as the default ADP generation investment through PEDO, and solarization as a parallel track financed through external and off-budget instruments, the AIP, the Hydel Development Fund, and the Bank of Khyber MoUs. The Energy & Power department's modest recurrent budget and the placement of the flagship solar scheme in the AIP rather than the core ADP both illustrate the point. The consequence is that the province's most fiscally significant solar commitments are financed through channels that are less subject to Assembly-level scrutiny and more vulnerable to implementation discontinuities than core ADP lines.

6.2 Climate Risk Is Concentrated, Not Diversified

A province whose Daral Khwar station was flood-damaged in both 2022 and 2024, and whose glaciers and river flows face acute long-run climate uncertainty, is concentrating its primary energy investment on assets directly exposed to the hazards that define its climate risk. Distributed solar fails gracefully, each unit's failure is independent, while a damaged dam or a flood-interrupted river flow is a large, correlated, non-diversifiable loss. The FY2026–27 budget does not rebalance this exposure.

6.3 Delivery, Not Ambition, Is the Binding Constraint

The 2.5 million applications for 130,000 household solar slots demonstrate that demand is not theoretical. The constraint is delivery: an AIP-financed scheme executed by an institution whose 2024 predecessor scheme connected zero households in two years, implemented through merged-districts administrative structures that remain under-capacitated, and dependent on federal AIP releases the province reports as below commitment. Without a dedicated, independently supervised project management unit and a published multi-year solar roadmap, there is no structural basis for expecting a different outcome.

7. Recommendations

- **Demand transparency on the merged-districts solar accounting.** Formally request PEDO and the Finance Department to clarify, in writing: the status of the 2024 Rs 13.3 billion scheme (households connected, revised timeline); whether the FY2026–27 Rs 13,523 million AIP line is additional funding or a restatement; and the draw-down schedule of the Rs 55 billion Bank of Khyber MoU against the AIP/ADP.
- **Establish an independent Project Management Unit.** Press for a professionally staffed, independently audited PMU for the merged-districts solar scheme, separate from PEDO's routine project structure, as the minimum institutional condition for delivery.
- **Publish a ten-year Provincial Solar Energy Roadmap.** Cumulative MW targets, district-level plans, and a multi-year financing pipeline, as a precondition for the FY2027–28 ADP.
- **Mandate post-installation service.** Require a two-year maintenance contract, at least one trained technician per Union Council in the merged districts, and a toll-free helpline as standard procurement conditions under the KPPRA framework.
- **Accelerate the provincial electricity regulator.** Move the draft NEPRA-style provincial regulatory authority from consultation to enactment; without it, the province's stated aim of selling self-generated power directly to consumers lacks a tariff-setting institution.

- **Resolve NHP and oil-excise entitlements through the CCI.** Mobilizing the Rs 56.1 billion indexation-arrears claim and operationalizing the Article 161(1)(b) crude-oil excise entitlement would materially strengthen the province's capacity to finance solar deployment without deficit financing.

8. Conclusion

The Khyber Pakhtunkhwa FY2026–27 budget is an ambitious but structurally cautious energy budget delivered in a deficit year. Its headline commitments, the Rs 13,523 million merged-districts solarization scheme, the Rs 12 billion Disaster Risk Management Fund, the electric-mobility incentives, and the continuing hydel pipeline are real. But the machinery that must execute them is the same AIP–PEDO–Bank of Khyber–HDF chain that has repeatedly announced large solar commitments without translating them into household connections, and the regulatory framework governing the merged districts, while legally complete after the Twenty-Fifth Amendment, remains institutionally thin on the ground.

The province has moved from surplus to a Rs 48 billion deficit; in that posture, the opportunity cost of stalled solar and hydel capital is now a direct fiscal cost. The question for the coalition is not whether solar should displace hydropower, it is whether the delivery architecture, the regulatory gaps, and the unresolved federal entitlements can be addressed quickly enough for the budget's ambitions to reach the merged-districts households who have already waited two years for a first connection.

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