**2009 PAY AND PENSION COMMISSION REPORT[[1]](#footnote-1)**

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**INTRODUCTION**

 The 2009 Pay and Pension Commission (PPC) Report is a major departure from the previous reports in so far as it examines compensation reforms as part of the overall reforms of the whole value china of human resource policies of the government.

 The Report’s findings are based on the basic premise that the channel of economic growth filtering down effectively to the poor and less privileged is a function of public sector governance – policy making, regulation, implementation of projects and programs, and delivery of basic services. Government has therefore, a critical role to play not by controlling the commanding heights of the economy but as an enabler and facilitator for businesses, a catalyst for promoting public investment, enforcer of law and order and provider of public goods and services. As most of the citizen-state interface takes place at the local level, the Provincial and Local Governments with increased resources and greater decision making authority, should potentially be able to act as the vehicle for implementation of plans, policies and programs formulated by the Government and also for efficient and equitable delivery of basic services to the citizens. To accomplish these tasks the institutional capacity of the government will need to be strengthened. One of the essential ingredients of this institutional capacity is the quality of public servants. Unless Government is able to attract, retain and motivate talented young men and women into its ranks, the citizens will remain unhappy and dissatisfied with the government departments and agencies and the goal of sharing benefits of economic growth by the majority of the population remain elusive.

 The PPC therefore starts with the proposition: what are the ways and measures through which the Government once again becomes the employer of choice amongst the bright young graduates. It takes a holistic view of the structural, procedural and motivational factors that is impeding this process and argues that higher compensation, by itself can not do much good unless recruitment, training, performance management, career progression, employee welfare, severance and compensation are considered together as part of an integrated chain reforms are carried out in the whole set of human resource policies through an interlinked and interconnected process.

 Recruitment should be open, transparent and merit based. Training should be linked with acquisition of skills needed for the next level of responsibility. Performance evaluation should be based on agreed objectives with key measurable and verifiable indicators. Professional development needs of an individual should form part of the Performance Management System. Career progression or promotion to the next level should be based on past performance on the job and assessment of future potential. Employees’ welfare schemes such as Benevolent Fund, Provident Fund, Group Insurance should be recast to add to the financial security of the employees. Severance including pension benefits should enable the employee to make the transition from active service to post-service life easy. Compensation, if this set of conditions are met, should provide a decent living wage, maintain real purchasing power and a portion of salary increase should be explicitly linked with performance. The detailed recommendations on each of these issues are contained in the Report of the National Commission for Government Reforms (NCGR) 2008 prepared after a two year study, consultation and consensus building among all the stakeholders.

**CURRENT SITUATION ANALYSIS**

 The 1973 Administrative Reforms took multiple services, cadres and scales of pay, and merged them into a cross cutting single National Scale of Pay with 22 grades, ostensibly with the objectives of removing class distinctions and providing equity in pay across all Civil Servants. Each job was placed within a particular scale, with the result that officials with widely different functions, levels of responsibility, skill intensity and divergent job descriptions ended up at the same point in the scale. This created several problems; one, that the government was unable to signal its policy priority in terms of sectoral governance; two, pay revisions could not be done optimally since any substantive and realistic pay increase would have to be across the board for all civil servants and the cost of doing so would be exorbitant leading to strong inflationary pressures; three, the government could not compete in the labour market for particular skills in short supply and fourth, the compression ratio was lowered dramatically. The result has been pay stagnation, erosion of the real purchasing power of civil servants, inability to recruit high skilled human resource, inadequate remuneration for positions of high responsibility and a considerable wedge between the private sector wages and the public sector ones. The lower tier officials, because of their large numbers, have been able to voice populist demands and have been able to get salary packages higher than their counterparts in the private sector while the higher tier Civil Servants get only a fraction of what their private sector comparators receive. This has resulted in pay compression. Within the public sector itself and using the Basic Scale of Pay 2008, the pay compression ratio is 1:9.3 (the lowest pay in the lowest position compared to the lowest salary in the highest position). Once the ad hoc relief allowances are taken into consideration, this ratio worsens to 1:8.9. At the time of independence the Compression Ratio in the Public Sector was 1:60 and fell quite sharply and significantly after the introduction of the National Pay Scales in 1973. In other countries the average ratio is 1:30. In the private sector this ratio is in the range of 1:45 and 1:60.

 The Federal and Provincial Governments employed 2.8 million people in 2009 (excluding Armed Forces) or about 6 percent of the total labor force of the country. Therefore, it is a myth that the Government is the major employer in the country. Of 2.8 million, the Federal Government’s strength is 0.6 million while 2.2 million belong to the Provincial Governments. The ratio between Federal and Provincial Government employment is roughly 20:80. Officers in BPS 17-22 account for only 6 percent of the total Government employment. The bulk of the civil servants – 45 percent – fall in BPS 1-5 and these are largely unskilled workers.

 The combined wage and salary bill of the Provincial and Federal Governments including all allowances in 2009-10 amounted to Rs.441 billion divided in the ratio of 20:80 between the Federal and the Provincial Governments. 85 percent of the total wage and salary bill is claimed by the employees in BPS 1-16 and 15 percent goes to those holding substantive positions of responsibility. As much as one third of the wage bill accrues to unskilled workers in BPS 1-5.

 The government’s attempts to ameliorate the situation from time to time by granting Ad Hoc Relief Allowances, have in fact resulted in some distortions. Since formally these allowances are not counted as pay but rather are specific allowances they are discretionary in nature and reversible in theory. While the Government has incurred huge expenditures on these allowances the signaling effect on the potential new employees of these allowances is quite low since these allowances do not form part of the pay scale, are opaque and carry the risk of discretionary reversal. There have been five such efforts at relief during the last decade. The first was in the financial year 1999, whereby support staff (BS 1-16) was given an allowance of 25% of the minimum of the 1994 pay scales and senior personnel (BS17-22) were given 20% of the minimum. The second relief was in 2003, with 15% for all based on the basic pay of 2001; the third in 2004, once again 15% for all based on the basic pay of 2001; the fourth in 2006, 15% for all based on the basic pay of 2005; and the most recent one in 2009, based on the basic pay of 2008, with 20% for BS 1-16 and 15% for BS 17-22.

 Other than these ad hoc relief allowances, there are a multitude of other allowances. For example in the federal government there are 135 possible allowances that are in operation currently, and these range from house rent allowance and conveyance allowance to design allowance and Performance Evaluation Allowance. The provincial governments have added to this list, depending on the circumstances and needs that arise from time to time. Like the ad hoc measures at providing relief to civil servants, most of these allowances have also been used to incentivize the personnel in short supply or possessing high skill content. However, the decisions to grant these allowances have been taken in isolation of the structure as well as performance standards to be met and added to the distortions. These decisions have, in fact, spiraled demands for similar allowances by other groups who do not deserve such incentives either for scarcity premium or skill intensity.

 The government has also tried to compensate the senior civil servants for lower cash pay in the form of accommodation and transport facilities. But this has had a perverse effect as only a small minority is provided with government housing, while the rest have to cope within an inadequate house rent allowance or rental ceiling. Those lucky enough to get government housing, especially so in the large urban centres, are in fact deriving benefits in kind that bear no comparison to those who do not get government housing . The government has provided for the rental of accommodation up to a ceiling in six urban centres, but this upper limit is such that reasonable accommodation cannot be rented within this limit. For example, a Secretary to the Government of Pakistan in BPS 22 is allowed rental at government expense in Islamabad to a maximum of Rs.27,005/- P.M. For one thing, a house commensurate with his status cannot be rented in the federal capital for this amount, and for another, his colleague occupying government housing may be availing a facility which might be in economic terms anything worth from four to eight times that amount in imputed rental value. The government also attempts to compensate those employees who have neither government accommodation nor have rented a house at government expense. The house rent allowance is 45% of the minimum of pay scales for 14 specified large urban centres, and 30% outside of the specific geographic locations. For a BPS 18 officer based on the Basic Scale of Pay 2008, 45 % comes to just over RS.5,800/-; and 30% comes to about Rs.3,900. For a BPS 22 officer 45% comes to Rs.12,456/- P.M. It can be seen that the housing policies for Government servants suffer from serious horizontal inequity as well as inadequacy in relation to the requirement.

 The provision of transport on the other hand, while it is officially sanctioned for a few offices, undergoes severe misuse and relatively junior officers not entitled to government transport are also availing the facility. In the federal government, secretaries and additional secretaries were allowed the use of government vehicles. Subsequently, joint secretaries were also included in this privilege, and currently there is a move to extend this facility to deputy secretaries. The misuse of transport is particularly acute in the provincial governments, where senior officers almost invariably have the use of at least two and often more government vehicles. Junior officers are often provided with a government vehicle even when under the rules they are not allowed one. The officers who are not allowed use of government transport are compensated with a conveyance allowance. For a BS 20 officer in the federal government this is Rs.2,480/- P.M. On the other hand, calculations show that the fulltime use of a government provided vehicle and driver costs the exchequer over Rs.30,000/- P.M., and at the provincial level even more. There is an obvious inbuilt bias in this policy for possible misuse of government vehicles reinforcing the existing perverse incentives. On the one hand all senior civil servants are underpaid in cash terms but a small minority is able to enjoy benefits in kind at the expense of the majority who, therefore, feel de-motivated and demoralized. On the other the government is not only incurring huge expenditures but is also distracted by getting involved in the business of operation and maintenance of accommodation and transport.

**GUIDING PRINCIPLES**

 The broad guiding principles that underpin the recommendations contained in the PPC report are summarized below: -

1. A fundamental question that needs to be addressed is: What sort of personnel should man the Civil Service? One point of view is that the best and the brightest should be encouraged to join the private sector where they can use their genius and talent for making a productive contribution to the sectors of the economy resulting in rapid economic growth. In this world view the public sector can do with mediocre university graduates since the business of government does not require creativity and innovation. The Commission did not subscribe to this view and argued that despite the need for “smaller government”, the government nevertheless has a key role to play in a developing economy. It does not need to be expansive; however it does need to be strong and effective. Even though the government’s role might shrink, its role of “steering rather than rowing” is a critical one. Over the decades, the monopoly that the government exercised in the labour market has weakened to the extent that the government is just another employer and that too not at the top of the ladder. It is no longer the employer of choice, which it once used to be. The fundamental tasks of government policy making, regulation, and delivery to the citizens of basic services remain unattended in Pakistan precisely because of the loss of talent from the ranks of the Civil Service. In order to re-establish its effectiveness the government needs to attract, retain and motivate the best potential human resource that the country has to offer. The Commission therefore reiterated the principle that the government should be an employer of choice for the young men and women of Pakistan and therefore needs to compete for the best in the labour market.
2. The erosion of purchasing power of Civil Servants in real terms at higher levels of responsibility has been one of the contributory factors towards the poor quality of governance in this country. Compensation levels for senior positions have fallen over time and are significantly below those of similar jobs in the private sector and this gap is widening. At the lower levels, however, the wage gap between the public and the private sector is not significant since government remunerations are more generous than the private sector. At several levels (in scales 1-5) government pay is better than the private sector when all allowances and benefits are counted. The critical point is the BS-17 level, where recruitment to the fast track civil service takes place the government faces the acute problem of attracting suitable young individuals to join the Civil Service. Similarly, the quality of technical and professional leaves much to be desired due to the disparities in compensation packages offered to them by the government and what they can receive elsewhere. Compensation packages should therefore be linked (not equivalent) to the comparators in the private and non-governmental sectors. Generally around the world for reasons of power, prestige and security of job, public sector remuneration is pegged to but is at a lower level than the private sector.
3. The current salaries received by the Civil Servants are composed of ad hoc increases over time as well as a complex and multiple set of allowances giving rise to opacity and creating a wedge between what the government is actually spending on each Civil Servant and what the Civil Servant perceives to be receiving as compensation. For example, the senior positions in the Civil Service enjoy in-kind perks and privileges, which cost the government exchequer significant outlays in form of capital investment in housing, transport vehicles, equipment and operational expenditures of repair and maintenance. The value of these benefits substantially enhances the total compensation package incurred on the senior civil servants, but the cash component received by the Civil Servant is so meager that it becomes difficult for them to maintain the family. This approach not only inhibits the individual choices that civil servants might otherwise have made but also distorts the incentive regime for these individuals. Amalgamation of various ad hoc allowances and pay increases in the pay structure and monetization of the perks and privileges along with the rationalization of the whole range of various allowances should serve as a guiding principle.
4. Most of the interaction between the Government functionaries and a citizen and the delivery of basic public services takes place at the local level. Therefore greater devolution of powers, financial resources and decision making authority to the provinces and districts must take place in actual practice. It is quite fortuitous that the present government has demonstrated its commitment to greater provincial autonomy and increased resources to the provinces. The 2009 NFC Award has set the ratio of Federal Government out of the divisible pool at 44% compared to 62.5% in 1996 award while that of the provinces has risen to 56% from 37.5%. The Provincial and District Governments are thus obliged to spend these additional allocations on efficient and equitable delivery of public services.
5. Uniform national pay scales introduced in 1973 have created, due to their rigid and inflexible structures, widening gaps in access to essential public services such as Education, Health Care, Law and Order and Administration of justice. These gaps can only be eliminated if the salaries and wages for the public servants serving in these sectors reflect the differential and diverse local market conditions rather than a strait-jacket, forced uniform pay system applied throughout the country.
6. Increases in salaries of Civil Servants have to be complemented with merit based competitive recruitment and performance promotions. Annual salary increments should include two components (i) inflation and (ii) performance. Therefore a clear cut link between performances on the one hand, and pay as well as promotion on the other has to be established for which an objective performance management and evaluation system is a prerequisite. An objective Performance Management System replacing the existing ACR system should form the basis for the career progression as well as annual pay increases. The goal of overall improved outcomes in public sector performance cannot be met in absence of a sound system of recruitment, performance evaluation and compensation. Therefore, the principle of increased accountability of civil servants through robust performance management techniques coupled with remunerative incentives is the driver that is likely to generate improved outcomes.
7. Rising pension liabilities are unsustainable, and realistic reforms and alternatives need to be sought effectively revamping the pension system.
8. Considering the current fiscal situation of the country the Commission is guided by the principle that the Federal and Provincial Governments’ wage bill should remain unchanged as a proportion of government revenues and current expenditure. At the same time the signaling effect of the revision in the pay scales and benefits should be loud and clear. AS these two objectives conflict with each other a phased approach should be adopted. The Government will announce a major structural change in the overall pay scales but implement it over a three year period in consonance with the growth of the tax revenues and overall current expenditure. This will not disturb the ongoing efforts to maintain fiscal discipline and contain inflationary expectations.

**PROPOSED CHANGES IN THE SALARY STRUCTURE**

Step 1: Merge all ad hoc relief allowances granted since 1999 into the basic pay scales for each grade.

Step 2: Reduce the number of pay scales from 22 to 14 – five for officer grade and nine for all other grades. The number of intervening stages for reaching maximum of the scale is reduced from 30 to 15. The maximum of the revised pay scale will consequently be much higher.

Step 3: Raise the basic pay scales by 15 percent in 2010, 15 percent in 2011 and 20 percent in 2012. So by 2012 the cumulative increase in pay scales would be 50 percent compared to 2009 pay scales.

Step 4: Monetize the housing, transport in-kind perks and make them a part of the basic pay scale.

**An Illustrative Example Of Applying Revised Scale**

 To illustrate the above changes a numerical example of a young officer considering to enter the existing BPS 17 is presented here:

 Minimum Maximum Average

1. Existing Scale (Rs) 9,850 24,650 17,250
2. Merge all ad hoc allowances 15,039 37,683 26,361

Since 1999 into Pay

1. Reduce the number of pay 15,039 48,169 31,604

To 14 and BPS 17 becomes

BPS 10

1. Revise the pay scale by 22,559 72,254 47,406

50% by 2012

 The above example shows that if it is announced that the new pay scales designed on the above lines will be implemented from 1st July 2012 the aspiring candidate will notice a jump of 130 percent in the revised pay scale he will expect to draw upon completion of his probationary period compared to the existing pay scale. This starting salary is quite competitive in comparison to the private employers and the probability of his joining the civil service will considerably improve. This calculation does not include the impact of monetization of perks such as housing and transport that are also proposed to be merged in the pay scales. In that event, the Government pay scales will by far surpass the private sector salary for comparative positions and the Government should become the choice employer for the young talented graduates of this country.

**SUMMARY OF MAIN RECOMMENDATIONS**

**Pay:**

1. The existing Basic Pay Sales of civilian employees 1-22 should be reduced to 1-14 with the entry level for officer (BS-17) will be now at BPS-10 of new pay scales-2010. However, Punjab Government will have 16 pay scales as per their requirements.
2. Teachers, Lectures/Professors, professionals of Health Department, Police Departments and Internal Security Forces and Subordinate Judiciary will henceforth be excluded from the Basic Pay Scales Scheme. They will have their own pay scales that will vary from each other. These professional cadres will be excluded from the purview of the Civil Servants Act and will be public servants with their own rules and regulations.
3. All Ad-hoc Relief Allowances (ARAs) granted to the Civil servants since 01-07-1999 will be merged into the existing pay scales 2008.
4. The pay scales for Subordinate Judiciary, prepared in consultation with the Chief Justice of Pakistan and from Chief Justices of High Courts, will include the Special Judicial Allowance and Entertainment Allowance and the entire pay package will be pensionable.
5. The minimum and maximum of merged pay scales (after merger of ARAs) should be increased by 50 percent during the next three years w.e.f. 01-07-2010 @ 15 percent in year one on 01-07-2010, @ 15 percent in year two on 01-07-2011 and @ 20 percent in year three on 01-07-2012 and revised new pay scales will become fully operational by July 1, 2012.
6. The pay scales of Armed Force after merger of ARAs should also be increased by 50 percent during the same three year period as mentioned above for BPS scheme.
7. There will be an option for the existing employees either to opt for the new pay scales 2010 or continue to remain in BPS-2008. However, the new pay scales 2010 will be applicable to all new entrants in service.

**Allowances:**

1. All ad-hoc relief allowances granted so far since 01-07-1999 should be discontinued as they have now become part of the basic pay scales-2010 and professionals pay scales-2010 after their merger in BPS-2008.
2. The federal and Provincial Governments have introduced a plethora of allowances were thoroughly analyzed and screened for their efficacy and usefulness. In some cases allowances have been allowed, retained, enhanced or rationalized. Others have been discontinued or abolished.
3. The basic rationale for grant of allowances should be either location (hard areas or far-flung areas), special job requirements (duties under adverse hazardous and onerous conditions) and scarcity premium for skills that are in short supply.
4. Special Allowances should be awarded to the teachers (from primary to secondary) in Science, Mathematics, Computer Sciences and English. Female Teachers in these subjects may be allowed even higher rates of special allowances. The quantum of these allowances will be determined by the Government concerned.
5. Rural area, Hard Area and Far Flung area allowances may be allowed to teachers and health professionals. The Government concerned would first use objective indicators to identify such areas and then determine the quantum of these allowances as an incentive for the service in backward areas.

**Monetization of Perks:**

1. Housing, Transport and Outdoor Medical facilities provided by the Government should be monetized and equivalent amounts paid in cash to all civilian employees as part of total pay package w.e.f. 01-07-2010 in a phased manner. The value of these monetized benefits will, however, not be treated as pensionable emoluments.
2. The scheme of Monetization of Housing, Transport facilities will not be applicable to the members of the subordinate Judiciary who will continue to avail of these facilities at the place of their postings.
3. Reimbursement will be made for indoor medical treatment at designated hospitals after deducting 15% of the amount of the medical bill.
4. The monetized value of housing, allowed under this report can be redirected for long term asset creation on behalf of the government employees. Simply adding the monetized value of housing in the salary is likely to result in imprudent use and increase in current consumption by the civil employees. Just as Singapore has successfully demonstrated the civil servants should be facilitated to own a house/apartment by allowing them to utilize their defined contribution account for down payment and to pay monthly installments financed from monetized amount of their salaries.

**Pension:**

1. All new entrants into government service/recruits will be governed under the Defined Contributory Scheme (DCS) and the scheme should become operational by July 1, 2010.
2. An institutional arrangements to mange, operate and regulate the DCS of pension may be made on regular basis.
3. The rate of commutation will be reduced from 35% to 25% and accrual rate may be adjusted provided the pension/commutation of the retiring employees will be somewhat higher than the one which would have been admissible if the person had retired under the existing pay scales.
4. Reduction factors will be introduced for voluntary early retirement but these factors should not act as disincentive for voluntary earlier retirement.
5. The pension of the existing pensioners may be increased by 50% and 65% in next three years w.e.f. 01-07-2010. Those who retired before 1st December, 2001 should receive 20 percent increase in July 1, 2010, another 20 percent increase in 2011 and 25 percent increase in 2012. The corresponding rates of increases for those retired after 1st December, 2001 will be 15 percent, 15 percent and 20 percent respectively.
6. Family pension of the pensioners who die/died after retirement may be increased from 50 percent to 75 percent w.e.f. from 01-07-2010.
7. The rate of minimum pension may be raised from Rs. 2000/-p.m. to Rs. 3000/-p.m. while the rate of minimum family pension may be increased from Rs. 1000/-p.m. to Rs. 1500/-p.m. w.e.f. 01-07-2010.
8. The ad-hoc increases allowed to the retiring employees in 2005, 2006 and 2008 will be discontinued with the introduction of the above mentioned new revised pension increases from 01-07-2010.
9. The procedures and processes involved in the finalization and sanction of pension to the Civilian employees may be simplified to ensure that the retiring employee gets his pension payment order on his last day of service just is the case with the Military pensioners.
10. Federal and Provincial Employees Benevolent Fund and Group Insurance may either be restructured or a new institution established to manage the scheme of Defined contribution Pension Fund and make investment in housing for Government employees.

**Institutional Arrangements:**

1. Establishment Division at the Federal Government and the Services and General Admin Departments of the Provincial Governments should be converted into full fledged Human Resource Division or Department with a broad mandate to design, formulate, guide and monitor the whole range of Human Resource Policies. The Division will also make recommendations periodically on the compensation and benefits packages. The need for constituting the Pay and Pension Commission at periodic intervals will thus be obviated.
2. To align and promote best practices and develop a consultative mechanism among all the governments, the inter-Provincial Coordination Commission (IPCC) may be requested to consider the proposals prepared by the Human Resource Division of the Federal Government or Human Resource Departments of the Provincial Governments and bring about a consensus on the board policy parameters. In cases of differences of opinion these can be escalated to the Council of Common Interests.

1. As the recommendations contained in this report are phased out for implementation during the next three years, a Committee headed by the Secretary, Establishment Division and comprising of the representatives of the Finance Ministry and Provinces may be formed with an officer in Finance / Establishment Division and assigned the responsibility for getting these recommendations implemented. This Committee will report to the Cabinet Committee on Governance (CCG).
2. The size of the Government should be gradually reduced (a) by not filling in the posts in Grade1-16 (except for Education, Health, Police, Judiciary) that become vacant as a result of retirement, resignation, removals etc. (b) by introducing E-Government suites and I.T. tools in all the Ministries, departments, autonomous bodies etc. (c) by privatizing state owned Corporations and Companies that are of no strategic value (d) by abolishing Ministries/Division at the Federal whose functions have been transferred to the Provinces and Departments at the Provincial level that have been developed to the Local Governments.

**Constitutional Protection:**

1. The provisions in the Constitutions that safeguarded Security of job that were abolished should be reinstated. In case that is not feasible then the Security of tenure should be protected. Appointments to certain constitutional positions and other key public offices should be approved by the Parliamentary Committees consisting of both the members of the Treasury and the Opposition.

**FINANCIAL IMPACT:**

The aggregate financial impact, assuming that all the recommendations contained in this report are accepted by the Government and are implemented in the manner proposed would be Rs. 542 billion spread over a three year period (in 2010 nominal prices). The annual break up will be as follows:-

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Percentage of Consolidated Current Expenditure** | **Percentage of total Salary, pension & Allowances** |
| 2010-11 | Rs.218 billion | 11 % | 30 % |
| 2011-12 | Rs.198 billion | 8.5 % | 27 % |
| 2012-13 | Rs.125 billion | 4.6 % | 17 % |

 The division between basic pay, monetized value and pensions for three year period is as follows:-

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Total Amount** | **Year 1** | **Year 2** | **Year 3** |
| Basic Pay & Allowances | Rs. 282 billion | 94 + 15 | 74 | 99 |
| Monetized Value of perks  | Rs. 178 billion | 73 | 105 | 0 |
| Pension  | Rs. 82 billion | 36 | 19 | 27 |

 The liabilities of each government for footing this bill in the next three years work out as follows:-

(Rs. in billion)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Total** | **Year-1** | **Year-2** | **Year-3** |
| **Federal Government**  | **162** | **63** | **55** | **44** |
| **Provincial Governments** | **380** | **155** | **144** | **81** |
| Punjab | 191 | 78 | 72 | 41 |
| Sindh | 88 | 36 | 33 | 19 |
| Khyber Pakhtun Khowa | 54 | 22 | 21 | 11 |
| Balochistan | 34 | 14 | 13 | 07 |
| AJ&K | 13 | 5 | 5 | 3 |
| **Grand Total: -** | **542** | **218** | **199** | **125** |

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1. Lecture delivered at ‘94th National Management Course held at the National Management College, Lahore on Feb 25, 2011. [↑](#footnote-ref-1)