



RESEARCH PAPER

Issues in Fiscal Governance: A Case of Pakistan

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ABSTRACT

Studies conducted on the governance in federal states have varying results for the developed and the developing countries. While the Federalism has successfully addressed the issues of accountability, decentralization and the government performance in developed states, it remains an issue in the countries of the South including Pakistan. Political leadership has failed in pursuit of the goals of revenue collection and carrying out development and social service program. Resultantly, Pakistan's economy faces problems like ever increasing budget deficits, public debt and inflation. The lack of accountability and the capacity gap in revenue and expenditure needs have raised question over the structure of federalism. This paper argues that issues facing management in the government structure has been the denial to people as part of the decision-making process in democratic dispensation at the lower echelon of the state structure. As far as the objectives of the study are concerned, an effort has been made to identify the key components of fiscal governance in Pakistan, assessing the effectiveness of fiscal institutions, analyzing the impact of fiscal policy on economic growth and stability and examining the challenges in revenue generation. A descriptive-analytical method has been adopted to carry out this research work. Lastly, there is need to develop a policy by ensuring regular elections at the local level with clear rules about the terms and tenure of the elected representative elected representatives will know that their mandate and term of office will directly depend on local voters.

KEYWORDS Constitution, Decentralization, Democracy, Economic Policies, Fiscal Governance, Legislation

Introduction

Governance in the Federal state system is framed in a way that it becomes harmonious to economic and social development and political viability. Democracy is the preferred system of government as it provides a connection between people and their government in terms of their expectations, the input, and the output dimensions of governance giving a sense to people that they are self-governing in terms of input. It is one way that people are given choice to through manifestoes of parties to on various ideas and to elect governments, free approach to officials, lobbying, and other peaceful means to be active in a country. In return they get output (legislation and laws, public policies, and social and economic development. Scholars (Watts, 2003; Oates, 1999; Kincaid, 2001, Grigsby 2009) observe that democratic disposition and administrative decentralization in governance stimulate economic and social growth as responsibilities are passed to local authorities.

Federal structure and decentralization in a state, their role to ensure economic and social developments with political balance, equity, and regional harmony are the factors that are crucial for democracy and economic and social policies. Through democracy, people elect their authorities with the transfer of executive and legislative power locally with

administrative decentralization. Distribution of responsibilities to local authorities is a sign of a government in the hands of self-governing people. Decentralization in some states, including Pakistan has not become a norm of governance on the pretext that Centers of Power have limited scope of accountability of local bodies due to the age-old legal accounting systems which do not deliver functional remedies.

Political systems allocate economic powers to Governments to collect and spend tax revenues in line with the development objectives and policies of a state. Expenditure and revenue sharing in a federal structured state remain complex procedures due to the competition among the units and the federal government for the scarce resources. The results are fiscal imbalances and political manipulations as the constituent units lack resources to meet their expenditures. It requires the correction of imbalances for the federation to continue to exist, through intergovernmental transfers which dents the governance of the governments (Mushtaq, Muzaffar & Ali, 2017).

The constitution of Pakistan was amended in 2010 to bring it closer to the Federal structure, however, the process stopped there and no meaningful steps were taken to decentralize the governance, a prerequisite for Federation, and the implementation of the amended constitution hardly improved the socio-economic development in the country. While the world has seen successful Federal structures in many states, its effectiveness remains in question in Pakistan.

Literature Review

Many states follow Federalism and a decentralized system of governance according to their legal systems as an institutional therapy to face the challenges of ethnic, tribal, or religious factionalism. (Casalegno: 2002) In many cases it has been helpful to let different groups within a nation's boundaries live peacefully as a political formation uniting them into a wider and more advantageous polity, promoting social and economic development, security, and democracy. Decentralization means the "transfer of authority and responsibility for public functions from the central government to intermediate and local governments or quasi-independent government organizations and/or the private sector" (World Bank: 2002).

Decentralization in Governance has been examined by many approaches and researches. Some studies promote it as a 'solution for better performance of responsibilities, improved quality and accountability of local governments, better responsiveness to the needs and expectations of people, and increased participation in decision-making at the local level' (Cheema and Rondinelli, 2007). The rule has, however, not brought positive results in many developing countries. Such policies in some cases resulted in negative consequences, sub-standard public services. In addition, the local elites got control of political and economic power, and their alliance with local functionaries' eliminated the process of accountability.

On the structure of a state, be it Federal, or unitary, economic theorists do not deny the competition between the central government and constituent units for the economic reality of limited resources and unlimited wants. Objectives of development, growth, and employment should be the goals of a state in governance. The Center is obliged to deal with revenue shortages in any of its units, because irritants in one unit may become contagious for discords. While economic issues are a priority, the federation is a political creation, and studying its fiscal system without due cognizance to its politics may be misleading. Fiscal decisions are a crucial aspect of politics between the Center and its units and 'should not exclude the social and political contexts within which financial relations take place (Watts, 2003: 2).' It implies that the political and economic variables within a federation are fundamental characters and functioning of the federation's fiscal system.

The success of governance depends on the workable interrelationship between politics and economics. A political system, whatever a country may adopt, must ensure that the central and local governments have the financial competence to execute their responsibilities. In other words, a federal-state must possess the capacity to operate itself (Maddox, 1941:1125; Wheare, 1963:36).' The latest problems of a state emanate from the fact that its units find it difficult to be 'self-financing because of available resources, economic disparity, and variation in the population.' Such studies also point out that excess spending responsibility of federating governments lead to fiscal imbalances in a federation and their ability to raise revenue due to a variety of reasons such as disparities and in populations, increased infrastructure needs, and so on.

The problem is acute in developing countries with budgetary imbalances due to deficit financing to achieve political and developmental goals and satisfy the electorate. It led scholars to point out that the realistic gauge to measure a 'fiscal gap would be fiscal capacity, need and effort (Narayan and Godden, 2000; Watts, 2003). When there are fiscal shortages, the center is asked to fulfill its responsibility 'to make fiscal transfer available or to come to the aid of distressed regions.' It calls for fiscal transfers to meet urgent expenditures. However, if the center is unable to raise needed resources, it adopts the option of foreign loans as a finance mechanism that creates a long-lasting negative impact on economies. Taking it positively, it is argued that such transfers, even if financed through foreign loans and passing the burden of payments on future generations, serve as 'vehicle for the federal government in achieving its national equity and efficiency objectives' (Boadway & Watts, 2004: 9).

Material and Methods

Following the qualitative methods of research in which primary and secondary sources of information have been used, this paper discusses the aspects of the governance of fiscal and revenue allocations to various tiers of authorities in Pakistan and examines if the political framework adopted by the state has been fulfilling the objectives of social and economic development. After the introduction, existing approaches to the effectiveness of decentralization, revenue sharing, and allocation, the past reforms, and their implementation are examined. Pakistan has a Federal state structure and its constitution provides binding guidelines that the basic pillars of service delivery would be at the lowest possible echelon so that regional harmony is attained along with socio-economic growth. Governance in the country is examined in the light of various factors, fiscal resources, decentralization, and accountability, to see if they are related to the needs and aspirations of the people. The conclusion of the paper talks about the system changes in Pakistan, the need for the accountability of authorities, and finally, proposals for improving the functioning.

Results and Discussion

Revenue Allocation and resource flow structure

According to the constitution of Pakistan, the federation has to share fiscal revenue collections amongst the different units of the state. The issues of resource allocation remain a contentious aspect of any country's federal system. From a theoretical perspective, economic and political scholars are at odds with a single fiscal theory that ensures equitable distribution of revenue in a federation. Globally the federal structures embrace systems that suit their circumstances with a basic principle; that it is devised in a way that leads to an optimum rate of sustainable development. Successful political systems adopt revenue-sharing formulae based on the principles of need and of equalization. Loose federations follow the principle of derivation: 'a distributive method of revenue generated by Center among its constituent units concerning contribution made by a unit to the country's larger revenue or the number of people' (Lépine: 2012).

The federal government in Pakistan provides a statutory, and non-statutory share of revenue to provinces every year. Pakistan Constitution of 1973 asks Federal Government to share revenue and additional grants with provinces and through provinces to Local Governments to enable them to perform their functions of public service effectively. As per practice, resource flow should move from the federal to the provincial governments through National Finance Commission (NFC), a statutory body. Then provincial governments are to provide funds to the local governments through Provincial Finance Commission (PFC) Award. Provincial and local governments have powers to share resources among themselves (Manzoor & Baloch; 2014). Transfers of resources do sometimes help in the process of equalization. Broadway and Watts (2004) in their study pointed out that the transfers are not "systematically equalizing, although individual transfers do have components that implicitly equalize differences in state fiscal capacities. Grants from Center to provinces and local governments are disbursed to achieve fiscal balance in a federation with a broader objective to create fiscal equity or equality among the constituent units. Discords arise on how to define equality among the politically similar but economically different units of a given federation. Kincaid (2001) observed that the way "equity" and "equality" are perceived "usually characterizes the nature and dimension of the politics of resource distribution among the various interest groups".

Revenue allocation in Pakistan is the mechanism for sharing national financial resources, and its aims to achieve the "overall objective of enhancing economic and social development, minimizing inter-provincial tensions and promoting national unity" (Usman, 2011). In the absence of horizontal equity due to economic disparities in regions of a developing federation like Pakistan, centers resort to using unconditional grants for equalizing the ability of all units leads to manipulations instead of the appropriate provision of required public services for the citizens. Non-statutory grants are temporary relief for the units facing an emergency, like flood disaster, earthquake, or special developmental projects to alleviate poverty. These are necessitated to resolve the disparity of resources and needs between the center and regions in situations of emergency and sometimes situations arising out of conflict. It may reduce income disparities in the different component units. It could be helpful to attain 'economic equilibrium' in a federation as a whole. The requirement to achieve income equity among regions to minimize a sense of deprivation and poverty is also accomplished.

In Pakistan grass-root level units are heavily dependent on support from Federal and Provincial governments which, in turn, are dependent on foreign governments for loans, conditional grants are normal. The federal government considers it important since the grants issued for specific objectives could be monitored from performance perspectives to allay the fears of donors for misappropriation. It could be taken as is perceived as an intrusion into the provincial and local governments doubting their spending responsibility. However, it should 'not be misinterpreted as the subordination of the receiving units, especially where a partnership between the governments exists. On the other hand, unconditional grants are used for the reasons of political cohesion as funds are re-appropriated through cutting down bigger and wealthy units' shares and moving toward less wealthy for equality at the state level. This 'equalization' is to help correct a smaller region's fiscal shortage. Relatively wealthy units are asked to contribute to the national treasury; however, on the allocation side, they receive the equal per-capita grant as all other units. In Pakistan, fiscal transfers to provinces like Baluchistan and tribal areas could be treated in this category. Grants to other provinces are meant to supplement their revenue and also to assist during emergencies. (Adeney, 2007, Mushtaq; 2009). The negative aspect of such a mechanism is that grants are taken as a source of revenue for units and as a consequence, their reliance on the center never ends.

Sharing of Responsibilities

Modern states undertake three functions in the governance of the economy; Revenue collection and its allocation, help in income distribution, and stabilization (Oates, 1972: 3–38). States' role may vary depending on the social and political contracts it holds with its citizens after political agreements considering their needs. Again the share and role of different tiers of government in a federation are decided by the political process. A genuine system ensures that the revenue and expenditures match with the distribution of constitutional functions. Federal governments perform distribution and stabilization functions for fiscal efficiency and allocations are agreed upon by both the federal government and provinces. In Pakistan, centrally collected revenue is distributed based on equality based on a complex formula set out by the National Finance Commission, which in most part is based on the population size. The federal government has powered through a constitution that enables it to transfer funds to less developed and remote regions (Nabi, Hina: 2010). Recognizing the fact, that allocation for public goods and services becomes the duty of the central government when the benefits are spread at a national level and by provincial and local governments when their benefits are for the people of a region only.

The federal government of Pakistan resides its powers to control and collect more revenue sources than the provinces and regions as it is more efficient in collecting certain taxes like Sales tax and Import levies (Mustafa, Usman; 2011). It was also assumed that the Federal government requires more funds than those of Provinces as it was assigned the function of defense, a major responsibility due to the geostrategic environment of the country. This burden on the state exchequer has been a paradox and in conflict with the governance principle of decentralization. Subsequent constitutional amendments have given more powers to provincial and local governments to increase their fiscal resources to create a greater local revenue base for development projects directly raising the standard of life of people. Their collections, however, should not negatively impact the national macroeconomic policy. (Mustafa & Usman, 2011).

Even after many constitutional amendments, the Federal government still holds more powers on the sources of revenue such as import levies, personal income taxes, company taxes, while the less important sources like property, motor vehicles, mining taxes, and Excise duties, etc. go to the provinces. The constitutions allow autonomy to federal structures as well as provinces and emphasize the principle of 'fiscal independence' of each unit of government (Phillips, 1991). It means "available resources are elastic enough to meet the expanding needs of the governments", and their sources must also be stable. Observers find discrepancies in this principle in the case of Pakistan. The central government's control on fiscal efficiency makes it a dominant actor to impose major taxes, such as import and export taxes, which taints fiscal independence. Moreover, it is aligned with the concept of 'adequacy and stability (Nabi & Shaikh; 2010). It means that aside from theoretical criteria Pakistan adopts policies and guidelines which suit its political, economic, and social conditions.

The socioeconomic structure has led Pakistan to own locally based methods for revenue allocations. Some are historically motivated such as the tribal belt needs, pressures of equality for Baluchistan, and the availability of resources of seaports to derive revenue. Revenue generated by the Center is allocated to provinces with proportion based on the population, their needs and to bring the feel of equality. With the changing social and economic environment these principles need dynamic policy, which becomes difficult to politically negotiate. There remain controversies due to preconceived notions in a multi-ethnic federation such as Pakistan. The population criteria which were long used for funds disbursements as an index of need has given rise to the manipulation of census figures. Whatever are the principles of revenue sharing it is bound to generate conflicts in a diverse and multicultural society. The principles of derivation and need remain in conflict with each other. If each province claims resources in proportion to its contribution to the revenue

generated by the federal government, many units which need the resources to cater to a larger population and/or more socially mobilized states (such as those with a higher number of children of school-going age) may find themselves in a more financially precarious position (Marchildon: 2005). The demands of share-based on contributions fail the effort of the state to "harmonize income with needs" of regions in a federation.

The Constitution of 1973 envisaged a Federal system of governance however, decentralization was postponed for years. Under this constitution, local government elections were held in 1979 but only after it was ensured that the local system would have marginal involvement in governance and bureaucracy would remain in charge of revenue collection and disbursement. From 1989 to 2001, the country remained without local governments. In 2001, the military government at the center decided to evolve a new and effective local government through a devolution plan. Elections were held and the system ran for the next ten years (two five-year terms). In 2008, national elections were held and the rule of the military ended. The political parties that came into power in the Center and provinces rolled back the system and made them defunct.

Parliament of Pakistan adopted the 18th Amendment in the constitution in 2010 that, among other changes, gave the provinces greater autonomy by abolishing the concurrent list and other related provisions from the constitution. Resultantly, provinces got exclusive control over many social laws such as laws related to marriage/divorce, family and business contracts, firearms possession, labor employment and social security, educational curriculums, environmental pollution, bankruptcy, and many other areas. The provinces were empowered to legislate their own laws. It was to strengthen and assure the spirit of federalism. However, provinces did not include local government systems in the democratic disposition after the 18th Amendment which was a promise to the nation for decentralized governance. Despite all its efforts, Pakistan however, could not improve its rankings on the Human Development Index (HDI). It ranks at 154 (UN HDI index-2019), with a GNI per capita of \$1,280 (World Bank 2020), which is estimated to have become less than half in parity terms due to weak governance, according to recent reports. It has also been ranked second last amongst the SAARC countries. As per the World Bank report of 2018, about 80 percent of Pakistan's rural population lives below the poverty line. Even today, the population is compelled to live below the poverty line with a sharp drop in living standards that has resulted in a rise in social evils like begging, crime, unemployment

The local government system is considered the pivotal pillar of federalism. According to general democratic principles, local-level elected representatives are more aware of local issues and can easily address the issues in their regions. The Constitution requires the Provinces to establish local government systems, assign greater political, administrative, and financial responsibility and authority to elected people. Clause of the 1973 constitution provides autonomy to a province and binds a province that it was by law, to establish local government systems and devolve administrative and financial responsibility and authority to elected representatives. The politics in Pakistan is a paradoxical power struggle to gain dominance and control over affairs of state between the military and civil society. Ironically the military governments have promoted local government at the district and sub-district levels to minimize the influence of political parties. Their attempt generated a new cadre of politicians who remained loyal to the military and its interference in governance. Local government reforms of 2002 were most effective but the representatives were elected on a non-party basis making these reforms controversial. The reforms displayed the administrative effectiveness of local government, forcing Pakistan's powerful bureaucracy to realign its approach to work with elected local government officials. This resulted in institutional power struggles affecting the desired outcome leading to continuous military interference.

Whenever the attempts were made to hand over powers at local levels, there were reservations from the top bureaucracy. The reluctance from the Federal government to

transfer powers to provinces took 37 years after the 1973 constitution. Strong central governments, be it military or civilian with control over appointments reduce their accountability to local residents and lead to complete dominance of central or provincial government. Lopsided decentralization and holding the powers in the centers through bureaucracy which enjoys administrative and fiscal control without ensuring strict accountability has led to a decrease in the level of responsibility both to the higher authorities and to the citizens of the respective areas. While federalism provides the necessity of decentralization of successful state operations, the main focus of the constitutional amendments and legal framework in Pakistan was proclaimed to the transfer of power from the center to local levels. Federation could have been more decentralized than it had been under military authoritarian rules however, a democracy that stimulates strong interests and ideas on decentralization has always become the victim of political parties and politicians who opposed the military rule but considered its support whenever it is skewed in their favor. 1979 Local bodies polls were held by a military ruler but the system got dismantled the moment political parties got governments in 1988. Later local bodies were re-established in 2001 by a military ruler and then again made de-facto after the 2008 transition of powers to political parties.

Whatever has been discussed in the paper, the facts figures reveal financial dependence of local governments adversely affect motivation to discharge responsibilities in response to the needs of residents. The creation of local representative bodies with direct elections of its members by local residents does not increase the accountability of local governments. The legal format of power given to local bodies remains rather vague, the lists of functions of regional, city, and district administration overlap, which in reality leads to de facto accountability to local authorities and the adoption of all their decisions without significant discussions. In addition, there is no clear mechanism for the participation of local civil society and individuals in the activities of local governments and local authorities as they are controlled by the same political families which control Central and Provincial governments. Thus, it is conferred that the unfinished decentralization reform and the shortcomings of the current legislation, combined with strong resistance from the central and provincial governments, a lack of independent financial resources for local governments, have led to few positive results of the decentralization policy. Therefore, in the regions, the role of local representative institutions remains insignificant, and sometimes has only a decorative function in comparison with the powers of bureaucracy. Strengthening accountability through the introduction of direct elections of local mayors (Nazims), greater independence in local budgeting, and greater participation of local communities in decision-making and implementation processes can be helpful in enhancing sustainable development through local governments.

Conclusion

The analysis of the data supports the hypothesis that the desired results of public aspirations and objectives of governance were not achieved since constitutional amendments in 2010. This was mainly because the since the legal dispensation were not brought at the local levels in order to bring the system as has been prescribed by the researchers. The gaps that needed to be fulfilled in the domain of health care, basic education, and social welfare the dispensation of which must be transferred to municipal governments while the role of provinces should be redefined and made limited to the agents of facilitation. The federal government is important in crafting decentralization and inter-governmental cooperation. It is crucial for maintaining stability, achieving monetary stabilization, and in the search for fiscal balance.

There is a need to realize and develop a policy in the light of the following:

- Greater emphasis on the empowerment of local civic communities can help strengthen local accountability.

- Transparent mechanisms are needed for the participation of civil communities in local self-government with minimized interference in the electoral process.
- Citizens, local civil society, and activists should have more opportunities to participate in decision-making instead of a top-down approach to authoritarianism.
- The budgeting and spending processes require greater, transparency of local government leaders and other officials to stimulate the interest of the local population.
- Strengthen feedback mechanism through legislation.
- The introduction of direct elections of governors of provinces, mayors, and heads of local councils at city and village levels could be one option to strengthen accountability.
- Ensuring regular elections at the local level with clear rules about the terms and tenure of the elected representative elected representatives will know that their mandate and term of office will directly depend on local voters.

The provision of e-infrastructure is the basic need of remote and rural areas of Pakistan however; it is observed that most development schemes and plans are badly governed due to a lack of appropriate accountability. The process of accountability in hands of people who are directly using such services and infrastructures would be a minimum that any government can do for the benefit of people. Such efforts would generate a greater sense of participation and increase the level of trust at the local level. The funds would be spent on schemes directly improving the standard of living of the people. And the allocated resources spent for social uplift would increase Pakistan's ranking on the HDI. The suggestive remedies in the concluding remain subject to political dialogue as the federal structure requires protracted consultation among various stakeholders for constant improvements and the impending threats due to continuous societal changes. It means further research on the issue would be required to examine the ongoing societal growth and interconnect it with the governance of the state structure.

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