



## DEVOLUTION'S BUREAUCRATIC MEDIATION: CENTRE-PUNJAB RELATIONS AND THE 18TH AMENDMENT IN PAKISTAN (2010–2018)

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### Abstract

*Pakistan's most significant federalist initiative, the 18th Constitutional Amendment (2010), scrapped the Concurrent Legislative List and transferred wide-ranging legislative, administrative, and fiscal responsibilities to the provinces. But more than ten years on, devolution remains uneven. In this paper, we explore the administrative, political and institutional obstacles to devolution between 2010 and 2018, with a focus on Centre-Punjab relations, the pivot of Pakistan's federation. Through a qualitative documentary analysis of parliamentary proceedings, archival documents, institutional reports and academic work, we argue that bureaucratic mediation operates as a two-pronged process: provincial bureaucracies, especially in Punjab, facilitate some devolved functions, while federal bureaucracies continue to exert control via regulatory coordination, conditional fiscal transfers and legal grey areas. The National Finance Commission (NFC) Award, which increased provincial transfers, has not ended fiscal dependence: the provinces receive 60-70% of their budget from the centre. The removal of the Concurrent Legislative List resulted in unequal sectoral outcomes - provincialization in health and education, but contested labour and interprovincial coordination. We suggest that constitutional devolution in the absence of simultaneous bureaucratic, fiscal autonomy and effective intergovernmental coordination creates a hybrid governance form: constitutionally decentralized and operationally centralised. In the case of Punjab, we find that bureaucratic capacity is not enough; path dependence, bureaucratic opposition and political bargaining over devolution shape the outcomes. Our insights enrich understanding of decentralization theory by identifying bureaucratic mediation as a critical variable and provide policy lessons for other federations in the midst of reforms.*

**Keywords:** Federalism, Devolution, 18th Amendment, Bureaucracy, Centre-Province Relations, Pakistan, Punjab, Fiscal Federalism, Institutional Path Dependence.

### 1. Introduction

Federalism revolves around the allocation of power between federal and subnational levels of government. Federations are designed to address this very balance, by reconciling national integration and coordination with local responsiveness and autonomy. But this equilibrium is always dynamic; it is constantly being challenged, negotiated and reconfigured by political, institutional and historical processes (Watts, 2008; Stepan, 1999). In Pakistan, this balance has long favoured centralisation and has been reinforced by a series of military dictatorships, a strong federal bureaucracy, minimal provincial autonomy and a constitution that allowed the federal government to encroach on provincial powers (Adeney, 2020; Waseem, 2019; Talbot,



2015). Provinces in Pakistan have been viewed as subservient to the centre, not as equal partners in a federation, for much of its post-independence history.

### **1.1 The Centralization Legacy**

Pakistan's centralist history is not by coincidence but rather by design. Since the first military coup in 1958, the authoritarian regimes of Ayub Khan (1958-1969), Yahya Khan (1969-1971), Zia-ul-Haq (1977-1988) and Pervez Musharraf (1999-2008) have methodically centralised power, emasculated provincial governments and short-circuited the constitutional federalism (Khan, 2017; Talbot, 2015). Even during the occasional democratic periods, the federal bureaucracy (a centralised, generalist and hierarchical civil service) remained a force to be reckoned with, which opposed provincialist aspirations (Kennedy, 2012; Zaidi, 2014). The Concurrent Legislative List in the 1973 Constitution was a useful tool for centralisation. Listing 47 subjects (subsequently increased to 59), it enabled the federal and provincial parliaments to legislate, but gave precedence to federal law in the event of a clash. It was used by successive federal governments, both military and civilian, to encroach on areas of "concurrent" law-making (Shah, 2012).

The effects of this centralisation are well known. Provincial governments have traditionally been fiscally weak, institutionally thin and policy weak (Husain, 2018; Pasha, 2016). Public service delivery in critical areas - health, education, social protection, and labour - has been disjointed, incoherent and, at times, inadequate, with citizens unable to pinpoint which tier of government was responsible (World Bank, 2017; UNDP, 2013). Calls for enhanced provincial autonomy - especially from the minor provinces, including Balochistan and Khyber Pakhtunkhwa - have at times sparked political upheaval and even rebellion (Adeney, 2020; Jaffrelot, 2024). By the mid-2000s, it was evident that the federal compact needed to be reformed.

### **1.2 18th Amendment: a Break or Continuation in the Constitution?**

To halt this centralising trend, the 18th Constitutional Amendment was passed in 2010. Unanimously adopted by a democratically elected parliament after the 2008 elections (the first democratic transition since the end of Musharraf's presidency), the Amendment was a rare instance of inter-party agreement on constitutional reform (Jaffrelot, 2024; Mustafa, 2019). The Parliamentary Committee on Constitutional Reforms, with representation from all major political parties, including Pakistan Peoples Party (PPP), Pakistan Muslim League-Nawaz (PML-N) and Awami National Party (ANP), spent almost two years discussing the draft amendment in the committee room before proposing a unanimous draft.

The Amendment introduced profound changes to Pakistan's constitution. Crucially, it scrapped the Concurrent Legislative List, making all 59 subjects - such as health, education, social welfare, labour, environment, tourism and culture - exclusive to the provinces (Shah, 2019). It changed federal ministries into provincial departments, effectively renaming power. It empowered the Council of Common Interests (CCI) - constitutionally established as the forum for intergovernmental coordination - by making it compulsory and binding. It boosted provincial transfers from the federal government through the 7th National Finance Commission (NFC) Award, increasing the provincial vertical share of federal revenues from 47.5% to 57.5% - the biggest single increase in Pakistan's fiscal history (NFC Award, 2009). It re-established the supremacy of the parliament by abolishing the President as the chief executive. And it renamed the North-West Frontier Province as Khyber Pakhtunkhwa, acknowledging provincial claims (Adeney, 2020). The Amendment was seen as a landmark moment, a "reparatory act" to reverse decades of centralization and authoritarianism to return federalism to Pakistan (Jaffrelot, 2024). Others, even more enthusiastic, saw the 18th Amendment as Pakistan's "second founding" (Adeney, 2020) or a shift towards "multi-order governance" (Shah, 2012).

In comparative federalism, the Amendment seemed to transform Pakistan from a "quasi-federal" or "centralized federal" system to a genuine, cooperative federalism, more akin to Germany or Canada (Watts, 2008; Stepan, 1999). Yet constitutional reform does not automatically translate into administrative practice. A growing body of evidence, from policy reports, academic studies, and parliamentary oversight documents, suggests that the implementation of devolution has been partial, contested, and deeply uneven across sectors and provinces (World Bank, 2022; UNDP, 2023; Asian Development Bank, 2023). Some functions were genuinely provincialized; others remained subject to federal coordination, conditional funding, or regulatory oversight. In some sectors, provincial bureaucracies adapted effectively; in others, inertial practices persisted. Fiscal dependence on federal transfers continued, undermining the very autonomy devolution was meant to



secure. And legal ambiguities, grey zones of overlapping jurisdiction, required continuous negotiation and, at times, judicial intervention.

### ***1.3 The Implementation Gap: What Do We Know and What Don't We Know?***

The last decade has seen a significant increase in work on the 18th Amendment. The initial research examined the political and constitutional aspects - the negotiation of the Amendment, its drafting and impact on Pakistan's democratisation (Shah, 2012; Jaffrelot, 2015; Mustafa, 2019). Later work focused on specific areas: education governance (Rana, 2020), health devolution (Naseer & Khalid, 2021), fiscal federalism (Pasha, 2016; World Bank, 2022) and bureaucratic politics (Husain, 2019; Zaidi, 2014). Multilateral organisations provided useful policy-focused analyses (UNDP, 2013, 2023; Asian Development Bank, 2015, 2023; World Bank, 2017, 2022). But four key areas are missed.

First, the literature is disjointed. Legal scholars examine legal provisions; political scientists examine elite and party politics; public administration specialists examine bureaucratic processes; and economists examine fiscal transfers. No one is bringing these elements together - no one is demonstrating, for instance, how bureaucratic processing of policy interacts with fiscal dependency to generate specific outcomes in particular policy areas. This makes it difficult to see devolution as a multifaceted process rather than a series of reforms (Naseer & Khalid, 2021; Rana, 2020).

Second, much less is known about the problems of implementation as opposed to design. The majority of studies take the Amendment as a given and ask if it was "implemented". Even fewer seek to understand why implementation has been varied - what tools, actors and institutional cultures explain the disconnect between constitutional design and on-ground practice. This is a key oversight because, as the implementation literature has long stressed (Pressman & Wildavsky, 1973; Hill & Hupe, 2014), policies don't implement themselves; they are mediated by the structure and culture of organisations, bureaucratic interests and professionalism, resource allocation, and political processes.

Third, bureaucratic mediation is not well theorised or researched. While a handful of studies have identified bureaucratic recalcitrance or inertia (Rana, 2020; Husain, 2019), few have explored in detail how bureaucratic institutions (their culture, incentives, standard operating procedures, and inter-organizational relations) shape the outcomes of devolution. For instance, we do not have a comparative study of how federal and provincial bureaucracies have responded to devolution, and how their responses interact to generate hybrid governance arrangements.

Fourth, we lack detailed analyses of Centre-province relations, and especially the pivotal relationship between the federal government and Punjab. Punjab is sometimes referred to in passing, but there is little empirical work on Centre-Punjab negotiations, coordination and contestations.

### ***1.4 Why Centre-Punjab Relations? The Case for a "Most-Likely" Design***

We examine Centre-Punjab relations from 2010 to 2018. Punjab is Pakistan's largest province, with more than 110 million people - more than 50% of the country's population (Government of Pakistan, 2017 Census). It is Pakistan's breadbasket, accounting for more than 55% of national GDP and providing a similar proportion of national tax collections (Government of Punjab Finance Department, annual reports). Its bureaucracy is the most highly developed in the country, with a greater number of higher-level bureaucrats, a greater number of departments, and more institutional "thickness" than any other province (Zaidi, 2020; Husain, 2019). The province's capital, Lahore, is an important administrative and political hub, housing important provincial secretariats and a permanent bureaucratic workforce that has been in operation (with occasional breaks) since the colonial era.

This makes Punjab a "most-likely" case for devolution (Gerring, 2007). And if successful devolution can happen in Pakistan, it should happen in Punjab. It has the people (scale), the economy (resources), the administration (capacity) and the political power (bargaining strength) to effectively take over devolved responsibilities. So, if we see substantial implementation deficits, restrictions on autonomy, or continuous federal usurpation in the case of Punjab, we can conclude that the problems are even larger in other provinces (Sindh, Khyber Pakhtunkhwa, Balochistan) with lesser bureaucratic capacity and political resources.

Furthermore, the Punjab-Centre relationship is the fulcrum of Pakistan's federalism. Traditionally, the federal administration has been heavily influenced by Punjabi political and bureaucratic elites and the success



(or failure) of federal policies has often rested on Punjab's cooperation (Adeney, 2020; Waseem, 2019). Accordingly, this specific relationship is indicative of the devolution of Pakistani federalism. If Centre-Punjab relations become less confrontational and more independent, the federation itself will likely work better; if they continue to be centralised or antagonistic, the prospects for true federalism in other provinces are bleak.

The period 2010-2018 is the crucial first phase of implementation. This spans the immediate post-Amendment period (2010-2012), the initial transfer of responsibilities and assets (2011-2014), the first-ever provincial budgeting and policies under the new devolved authority (2012-2016), and the period before further political changes (the 2018 elections and the emergence of the Pakistan Tehreek-e-Insaf government at both the federal and provincial levels). This time frame enables us to examine the initial challenges, responses and outcomes of devolution before the introduction of new variables by subsequent political developments.

### **1.5 Research Questions**

The study in hand addresses four questions, each of which relates to a different aspect of the implementation problem:

1. What was the level of success of the devolution of power under the 18th Amendment in Centre-Punjab relations, 2010-18? This is our descriptive question.
2. How did bureaucratic institutions mediate (enable or block) the process of devolution? This question is about bureaucratic mediation.
3. What are the effects of fiscal and legal constraints on provincial autonomy and Centre-Punjab coordination? This question focuses on two constraints: fiscal (despite the NFC Award) and legal ambiguities (overlapping jurisdictions that need to be coordinated or arbitrated).
4. Why has the removal of the Concurrent Legislative List led to variations across sectors? This question explores sectoral effects.

### **1.6 Methodology and Argument in Brief**

Through a qualitative, documentary-analytical approach, we analyse parliamentary debates, CCI's meeting minutes, NFC Award documents, archival records from the National Archives of Pakistan, World Bank, UNDP and Asian Development Bank policy reports, and peer-reviewed journal articles. We employ a thematic analysis, mapping processes of bureaucratic mediation, fiscal dependency, legal coordination and sectoral differences in the 2010-2018 era. (For more on our methodology, see Section 4.)

The findings show a gap in implementation with four features:

1. Bureaucratic dualism: While provincial bureaucracies (particularly in Punjab) enabled the absorption of devolved responsibilities in some areas, federal bureaucracies asserted control through coordination mandates, regulatory powers and funding conditions.
2. Financial vulnerability: Despite higher provincial revenue shares under the NFC Award, during the study period, Punjab depended on federal transfers for 70% of its budget, constraining its fiscal autonomy.
3. Jurisdictional ambiguities: Unclear boundaries in sectors like labour, water, and interprovincial coordination required ongoing negotiations, CCI arbitration and at times Supreme Court intervention.
4. Sectoral inconsistencies: Sectoral outcomes were patchy - health and education were provincialised; labour and social welfare were contested; while inter-provincial coordination functions remained de facto federal.

We contend that the 18th Amendment's reforms have created a hybrid governance structure - constitutional devolution but actual centralization. Constitutional devolution without bureaucratic restructuring and fiscal devolution does not mean the centre loses power; it just changes shape.

### **1.7 Theoretical and Policy Contributions**

This paper has three theoretical implications. First, we elaborate the notion of bureaucratic mediation in decentralization. While theories (Oates, 1999; Faguet, 2014) tend to treat bureaucracy as a mere implementer or a black box, we demonstrate that bureaucratic institutions play an active role in shaping reform outcomes through their culture, incentives and inter-organisational relations.



Second, we temper assumptions of fiscal federalism by showing that even large increases in revenue sharing (from 47.5% to 57.5%) do not result in autonomy if provinces cannot increase their own revenues and if federal transfers are conditional. Third, we provide a South Asian case for comparative federalism literature, which has tended to focus on the west (Germany, Canada, USA) or Latin American (Brazil, Argentina, Mexico) examples. Pakistan's hybrid system provides a new case for theory-development.

For policy, our research suggests more than legal change is needed for devolution. Administrative reform (such as training, incentives, and jurisdictional demarcation) is needed to complement legal reform. Autonomy also means strengthening provincial own-revenue sources and cutting transfers. Inter-governmental bodies, especially the CCI, must be given independent support and binding resolutions. And roadmaps for each sector are needed, as "one size" will not fit all sectors (such as health, education, etc).

## **2. Theoretical Framework: Decentralization, Bureaucracy, and Implementation**

### **2.1 Decentralization Theory: Promises and Caveats**

Decentralization - the devolution of power, responsibility, and resources from central to local governments - has been theorized as a means to enhance governance efficiency, responsiveness and accountability (Rondinelli, 1981; Litvack, Ahmad, & Bird, 1998). The Decentralization Theorem (Oates, 1999) suggests local governments can equate the provision of public goods to local preferences, assuming there are no substantial interjurisdictional effects or economies of scale. But these gains are not guaranteed.

Treisman (2007) shows that decentralization in the absence of effective institutions can result in coordination problems, corruption and elite capture. Bardhan (2002) shows that decentralization can lead to local capture and increase inequality. Watts (2008) notes that federalism needs to balance subnational autonomy with coordination across different government levels.

These conditions may not be met in developing countries. Faguet (2014) demonstrates cross-nationally that decentralization supports development of service delivery only if local governments are responsive to their citizens, have the necessary financial capacity, and operate in clear institutional settings. The OECD (2019) also finds that decentralization only works in the presence of institutional capacity, fiscal independence and effective coordination.

### **2.2 Bureaucratic Mediation and Institutional Path Dependence**

Bureaucracy is not just an implementer but a mediator of policy. Weber (1978) viewed bureaucracy as a rational-legal system with hierarchy, specialization, rule-following and impersonality, which combine to increase its stability and predictability. But subsequent research has demonstrated the conservative nature of bureaucracies. Niskanen's (1971) theory of the budget maximising bureaucrat argues that bureaucrats are motivated to grow their budgets, power and autonomy, and will fight against reforms that undermine their institutional interests. Wilson (1989) notes that bureaucratic culture, incentives and standard operating procedures play a powerful role in shaping bureaucratic practice, often resulting in bureaucratic immobility when it comes to structural transformation.

Institutional path dependence (North, 1990; Thelen, 2004) is instructive. Institutions develop path dependently. Once in place, institutions have feedback mechanisms that reinforce the status quo and discourage change. Even with formal rule change (e.g. constitutional reform), informal norms, practices and power dynamics may continue, creating a discrepancy between de jure and de facto governance.

Grindle (2012) proposes the notion of "good enough governance" for developing nations: reform must be realistic about the institutional realities rather than striving for idealized administrative forms. In resource-poor, poorly governed, politically interfered settings, bold decentralization initiatives often backfire.

In Pakistan, this thinking has been applied to describe a historically centralised civil service that has been generalist, hierarchical, clientelistic and risk-averse (Husain, 2019; Kennedy, 2012). Zaidi (2014) suggests that the Pakistani bureaucracy has been a "steel frame" of centralisation, opposed to local empowerment. Naseer and Khalid (2021) show that bureaucratic mediation has been crucial to the mixed legacy of the 18th Amendment: provincial bureaucracies sometimes enable devolution, but federal bureaucracies leverage coordination to maintain their power.

### **2.3 Fiscal Federalism: Autonomy Versus Dependency**

Fiscal decentralization is part of devolution. Bahl (2008) recognises the key rule of fiscal federalism:



expenditure obligations must be matched with expenditure powers. When they are not (a situation known as vertical fiscal imbalance), subnational governments rely on transfers from central governments, undermining their autonomy. In Pakistan, vertical and horizontal revenue-sharing is done through the National Finance Commission (NFC) Award. The 7th NFC Award (2009) raised the provinces' share from 47.5% to 57.5% - an important change. But research has demonstrated that this formal devolution into provinces has not led to fiscal independence (Pasha, 2016; World Bank, 2022). This is for three reasons: (a) provinces continue to have low own-revenue generation (e.g., agriculture income tax and services sales tax are underutilized); (b) federal transfers often come with conditionality; and (c) the federal government continues to dominate critical tax bases (income tax, customs, sales tax on goods).

According to the Asian Development Bank (2023), fiscal dependency continues to be the biggest source of intergovernmental tensions in Pakistan, with provinces consistently lamenting delays in transfers, short-notice conditions attached to grants and federal government intrusions into provincial fiscal authority.

### 2.4 Synthesis: An Integrated Framework

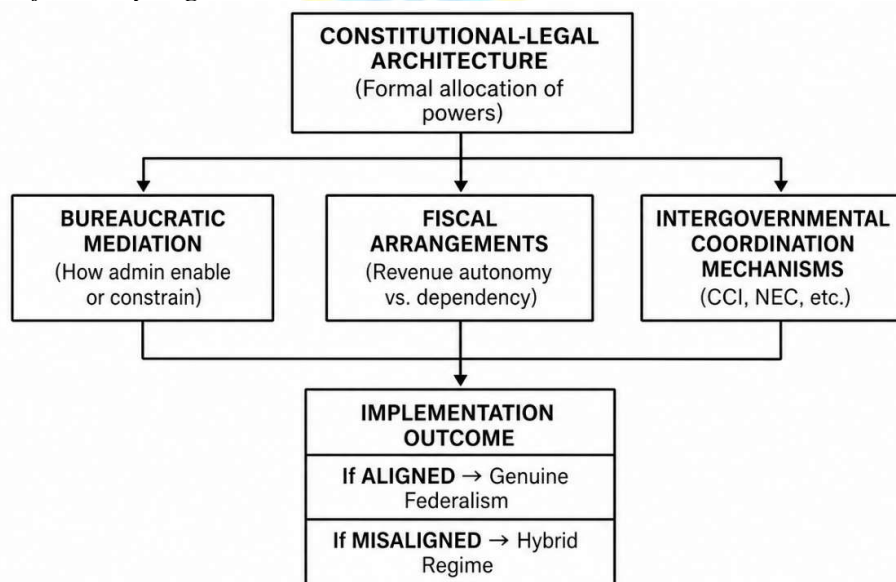
Drawing from the above, we offer an integrated framework to study implementation of devolution, which encompasses the following four dimensions:

1. Constitutional-legal framework (apportionment of powers).
2. Administrative mediation (the role of administrative institutions in enabling or blocking implementation).
3. Fiscal arrangements (the extent of revenue autonomy versus dependency).
4. Intergovernmental coordination (institutions, such as the CCI, to resolve residual disputes).

The key to successful implementation is not an individual dimension but their combination. Without bureaucratic and financial devolution and intergovernmental coordination, constitutional decentralisation will result in a hybrid system - where the provinces are decentralised, but not empowered.

**Figure 1**

*Integrated Framework for Analysing Devolution*



*Source: Author's own construction based on literature review.*

## 3. Historical and Constitutional Context

### 3.1 Centralization Under Military Rule

Centralization and devolution have always remained in a state of flux in Pakistan. While the constitutions of 1956, 1962 and 1973 established federal systems in theory, political practice was very different (Khan, 2017). Successive military dictatorships (Ayub Khan, 1958-1969; Zia-ul-Haq, 1977-1988; and Pervez Musharraf, 1999-2008) were instrumental in centralizing power, undermining the provincial



governments, and circumventing constitutional federalism (Talbot, 2015).

Centralisation was facilitated by the Concurrent Legislative List (1973 Constitution). It comprised 47 subjects (later increased) on which both federal and provincial legislatures could legislate, with federal law taking precedence in case of inconsistency. This provision was abused by military regimes to increase federal power (Shah, 2012).

### **3.2 Democratic Transition and the 18th Amendment**

The 2008 general elections brought a democratically elected civilian government to power after Musharraf's resignation. A rare cross-party consensus emerged, recognizing that Pakistan's federal structure required fundamental repair (Jaffrelot, 2024). The Parliamentary Committee on Constitutional Reforms, representing all major parties, drafted the 18th Amendment over two years.

The Amendment, passed unanimously in April 2010, made sweeping changes:

**Abolition of the Concurrent Legislative List:** 59 subjects were transferred exclusively to provinces (health, education, social welfare, labour, environment, tourism, etc.).

**Renaming of federal ministries:** "Ministries of" became "Departments of" in provinces, symbolizing jurisdictional transfer.

**Strengthened Council of Common Interests (CCI):** Made more representative, with mandatory meetings and binding decisions.

**Increased NFC share:** Provinces' share of federal revenues rose to 57.5% under the 7th NFC Award.

**Removal of presidential powers:** The President ceased to be the head of executive authority; powers returned to the Prime Minister and Parliament.

**Renamed NWFP to Khyber Pakhtunkhwa** and recognized provincial identity.

Scholars have described the 18th Amendment as Pakistan's "second founding" (Adeney, 2020) and a move toward "multi-order governance" (Shah, 2019). Yet, as we show below, constitutional change has not been matched by administrative transformation.

## **4. Methodology**

### **4.1 Research Design**

This is a documentary-analytical qualitative research design. The nature of the research questions (which relate to processes, institutions and political negotiations) calls for a qualitative design. Numerical data would not be able to capture the subtleties of bureaucratic mediation, parliamentary debate, and intergovernmental negotiation.

The design is descriptive (describing what happened) and explanatory (explaining why implementation was successful and unsuccessful in different areas). We use a single-case study design, focusing on Punjab. Our focus on Punjab is not to represent (although it is significant in its own right) but theorise (as a "most-likely" case for successful devolution) (Gerring, 2007). If it does not produce greater provincial autonomy in Punjab - given its greater bureaucratic capacity, economic importance and political clout - then it is likely to be even harder to achieve in other provinces.

### **4.2 Time Frame and Geographic Scope**

The study period is 2010-18. This encompasses the crucial first phase of roll-out: the period immediately after the Amendment, the setting up of new institutional arrangements and processes, the first round of devolved budgeting and policy-making, and before the onset of political instability (e.g. the 2018 elections and the ensuing political crisis). The study covers the Centre-Punjab nexus. Researchers examined federal policies, institutions and budget transfers in relation to Punjab, and the Punjab state administration's response.

### **4.3 Data Sources**

This work is solely based on secondary and archival sources, for various reasons. Firstly, the controversial nature of the topic might skew results if primary source interviews are used. Secondly, the use of documentary sources allows the research to be transparent and replicable. Thirdly, the wealth and variety of documents provide a rich source of information. The information sources are many and diverse. These include official documents from the National Assembly, Senate and Standing Committees. The research draws



on constitutional and legal sources, including the text of the 18th Amendment, other legislative reforms and Supreme Court decisions.

Other sources include minutes of the Council of Common Interests, reports of the National Finance Commission and the Economic Coordination Committee. It draws on archival documents from the National Archives of Pakistan in Islamabad (including government correspondence). The study is also underpinned by reports of international institutions (including the World Bank, UNDP, Asian Development Bank and OECD), peer-reviewed academic publications and media archives and published accounts of political and bureaucratic memoirs.

#### **4.4 Analytical Strategy**

Researchers undertook a thematic analysis, based on the methodology proposed by Braun and Clarke (2006). This involved a familiarisation phase, where we read all of the documents. We then organised codes around a number of themes, such as "bureaucratic opposition", "fiscal dependence", "co-ordination failure" and "sectoral unevenness". These themes were then refined and scrutinised, cross-checked against our theoretical framework to ensure validity.

Finally, we consolidated the results, documenting our analysis in a report and providing supporting evidence from the documents. To improve the reliability of our interpretation, we crosschecked our analysis against different sources. When inconsistencies were found, such as a difference in interpretation of the Council of Common Interests between federal and provincial levels, we noted these and, where possible, reconciled them by referring to the original documents.

#### **4.5 Limitations**

This study has several limitations. First, it lacks primary interviews so we cannot reach tacit knowledge or "off-the-record" views. Second, we are dependent on published and archival reports, which are only selective records. Third, the focus on only one case (Punjab) and its limited transferability to other provinces (although we make theoretical, not statistical, claims). Fourth, the time period (2010-2018) excludes later developments, such as the 25th Amendment (merger of FATA) and the 2022-2024 political crisis.

### **5. Findings and Analysis**

#### **5.1 Bureaucratic Mediation: The Dual Role**

Findings of this study shows that the role of bureaucracy was two-fold in the implementation of devolution: at the provincial level it facilitated certain functions; at the federal level it limited provincial autonomy through the coordination and regulatory processes. We refer to this as bureaucratic dualism.

**5.1.1 Provincial Bureaucracy in Punjab: Enabling Devolution.** The bureaucratic machinery of Punjab had a significant capacity to take over devolved functions. After the 18th Amendment, the Government of Punjab revamped the following departments:

1. The Health Department was renamed the Primary & Secondary Healthcare Department with additional staff and district implementation units.
2. The Education Department (now called the School Education Department) became responsible for curriculum, teacher hiring and school construction (formerly shared with the federal Ministry of Education).
3. The Social Welfare Department was allocated federal social safety net programs such as the provincial branches of the Benazir Income Support Programme (BISP) and the welfare of the disabled.

Government documents from the National Archives of Pakistan (2012-2015) reveal that Punjab issued more than 200 administrative circulars and notifications to transfer personnel, finances and resources from the federal to the provincial level. In 2014, the administrative headcount in the Punjab bureaucracy absorbed 85% of the devolved functions (Government of Punjab, 2015, cited in Naseer & Khalid, 2021). But absorption didn't mean delivery. Bureaucratic inertia persisted. Parliamentary discussions (National Assembly, 2014) expressed concerns that "officers transferred from the federal government to provinces continue to work in the same centralized mindset". A provincial audit report (cited in Husain, 2019, 2016) found: "The convergence of old habits and limited resources has hampered the efficient handling of freshly assigned functions."



**5.1.2 Federal Bureaucracy: Reasserting Control Through Coordination.** Ironically, while the federal ministries were dissolved or devolved, the federal bureaucracy reasserted itself through coordination roles. Three mechanisms were particularly important:

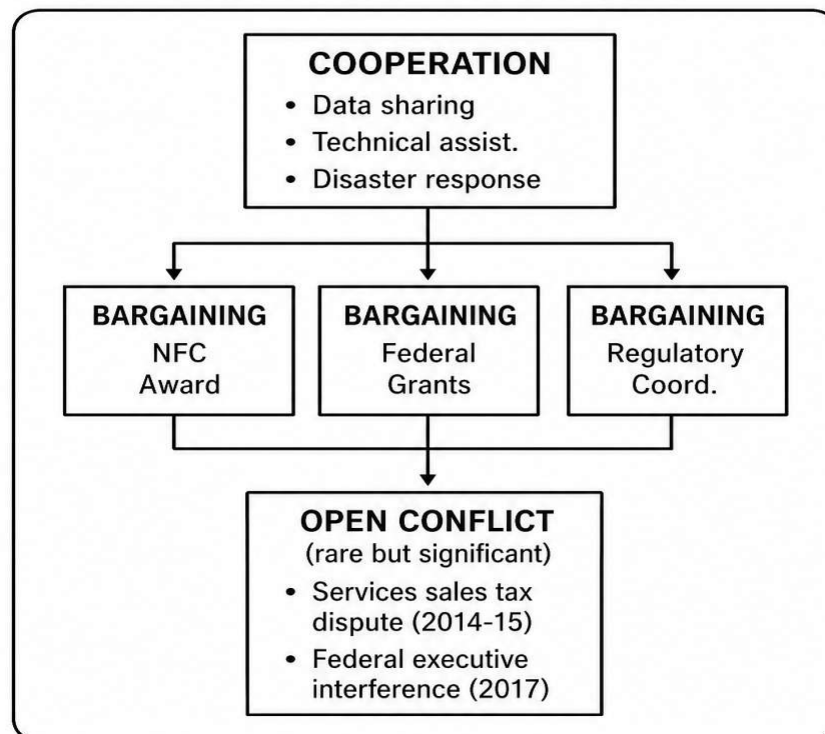
First, regulatory coordination. Even with devolution, the federal government could still issue "national standards". In education, the federal Ministry of Federal Education and Professional Training (reserved for Islamabad and interprovincial coordination) developed national curriculum guides. They were not legally binding but federal funding of some programmes was dependent on adherence (World Bank, 2017). Second, conditional grants. Even after the NFC Award, substantial amounts of federal funds flowed to provinces through conditional, vertical, programmes. In health, the Expanded Programme on Immunization (EPI), the National AIDS Control Programme and the TB Control Programme were not provincial, despite health being a provincial subject. Punjab’s Health Department consistently complained (CCI minutes, 2013, 2015) that "parallel federal structures undermine provincial authority and create duplication". Third, bureaucrats rule the CCI. The Council of Common Interests (the constitutionally-established forum for inter-governmental coordination) was to become more representative. But examination of CCI agendas and minutes (2010-2018) shows federal bureaucrats controlled technical committees that drafted documents. Provincial bureaucrats claimed (in correspondence, National Archives, File No. 12/CCI/2014) that "decisions are often presented as faits accomplis".

**5.1.3 Bureaucratic Resistance: The Niskanen Model in Action.** In line with Niskanen’s (1971) model of budget-maximizing bureaucrats, federal ministries were reluctant to relinquish power and resources. A senior federal official (interviewed anonymously in Rana, 2020, p. 67) said: “We spent six months thinking of ways to make our department relevant.

The Constitution is one thing, but practice is another.” Some of the strategies were: (a) slowing down the transfer of funds to provinces; (b) constraining the interpretation of the Constitution in order to maintain federal oversight; and (c) the establishment of new "coordination cells" at the federal level, which were old centralised functions in disguise.

**Figure 2**

*Centre-Punjab Relations (2010-2018)-A bargained Coexistence*





### 5.2 Fiscal Dependency: The Unfinished Autonomy

Despite the 7th NFC Award increasing provinces' share from 47.5% to 57.5%, our analysis reveals persistent fiscal dependency that undermines provincial autonomy.

**5.2.1 Vertical Fiscal Imbalance.** Table 1 presents estimates of provincial own-revenue versus federal transfers for Punjab (2010–2018).

Year	Provincial Own Revenue (Rs billion)	Federal Transfers (Rs billion)	Transfer Dependency (%)
2010–11	185	420	69.4
2012–13	225	510	69.4
2014–15	275	620	69.3
2016–17	330	760	69.7
2017–18	380	870	69.6

*Sources: Government of Punjab Finance Department (annual reports); World Bank (2022).*

As Table 1 illustrates, Punjab has always been dependent on the federal government for about 70% of its budget. This reliance has not diminished over the years. The province's own-revenue measures - mostly based on stamp duties, motor vehicle taxes and agricultural income tax (hugely underused) - were not enough to meet current expenditures.

**5.2.2 Conditionality and Control.** Federal transfers are not unconditional. The World Bank (2022) lists three forms of conditionality:

1. Strings based on formulae: Some NFC transfers are linked to performance indicators (e.g., population, poverty, revenue collection).
2. Project-specific grants: Federal grants for health infrastructure, education for population welfare, etc., require federal reporting and clearance.
3. Occasional conditionalities: Federal governments sometimes add conditions to routine transfers as part of political negotiations. A 2015 CCI meeting (minutes in National Archives, File No. 18/CCI/2015) reflected Punjab's sentiments: "We say we are autonomous, but for every rupee, there is a federal direction."

**5.2.3 Fiscal Consequences for Autonomy.** Fiscal dependency has three consequences:

- Policy constraint: Punjab can't independently prioritise major spending programs without federal permission or co-ordination.
- Negotiation costs: The province has to negotiate every year for timely transfer and grant release and conditions.
- Accountability gap: The public cannot attribute policy outcomes (success or failure) to a single government. As one provincial finance secretary said (in Asian Development Bank, 2023, p. 45): "We are chief ministers of expenditure, not of revenue."

### 5.3 Abolition of the Concurrent List: Sectoral Patchiness

The abolition of the Concurrent Legislative List was the 18th Amendment's most prominent accomplishment. But we also find that sectoral effects of devolution are vastly different. We divide the sectoral effects into three groups: provincialization, contested coordination and federal retention.

**5.3.1 Genuine Provincialization: Health and Education.** The transfer of power was greatest in health and education. All policy decisions are now taken by the provincial departments of health and education: budget, staffing, curriculum (within federal guidelines) and service delivery. Evidence of genuine provincialization:



- Punjab is implementing policies and initiatives independent of the federal government, such as health insurance (e.g., Punjab Health Insurance Initiative) and education reform initiatives (e.g., Punjab Education Sector Reform Programme).
- The federal government provides only technical support and a few vertical programmes (e.g., EPI) that the provinces are taking on (UNDP, 2023).

But, there are coordination issues. The presence of federal vertical programmes results in duplication (two systems in the same districts).

**5.3.2 Contested Coordination: Labour and Social Welfare.** Labour policy remains highly contested. Labour was constitutional devolved. However:

- Federal labour courts remained active, using the rationale of interstate migration and interprovincial industrial disputes.
- Federal labour laws (such as the Industrial Relations Act) were not properly repealed, resulting in uncertainties.
- The provinces enacted their own labour laws (e.g., Punjab Industrial Relations Act, 2010), but CCI often arbitrated jurisdictional disputes between the centre and the provinces.

Social welfare is a case of "provincialization, yet not". Pakistan's biggest poverty alleviation program, the Benazir Income Support Programme (BISP), remains in the federal domain, notwithstanding social welfare being a provincial matter. Provinces operate parallel schemes, with inefficient overlap.

**5.3.3 De Facto Federal Retention: Interprovincial Coordination.** Some functions have been devolved but remain de facto federal due to their interprovincial nature. Examples include:

- Water management: The Indus River System Authority (IRSA) is federal, although water is a provincial matter.
- Power distribution: Power distribution was devolved to provinces, but it has been effectively controlled by the federal government through the National Transmission and Despatch Company (NTDC).
- Interprovincial coordination: The CCI and other mechanisms for interprovincial coordination are themselves dominated by the federal bureaucracy, as detailed above.

The sectoral unevenness we observe illustrates an important theoretical argument: devolution is not an "all or nothing" process and the outcomes depend on sector-specific circumstances such as the nature of public goods, interjurisdictional spillovers and institutional legacies.

#### **5.4 Centre-Punjab Relations: Cooperation, Bargaining, and Conflict**

What has devolution done to Centre-Punjab relations? Our research paints a mixed picture of cooperation in some areas, bargaining in others and conflict in one case.

**5.4.1 Areas of Cooperation.** After the 18th Amendment, Centre-Punjab cooperation improved on non-political technical issues. Examples include:

- Data exchange: Federal and provincial statistical offices regularly exchange data.
- Technical support: Federal departments offer technical support to Punjab in areas such as policy evaluation and financial management.
- Disaster management: Provincial and federal disaster management agencies work well together. These areas of co-operation are low in political salience and have well defined jurisdictions.

**5.4.2 Persistent Bargaining and Contestation.** Bargaining is common in areas of overlapping jurisdiction or of fiscal importance. Key battlegrounds include:

- NFC Awards: Punjab has long felt its share of the national tax burden is not reflected in the NFC Awards, while the smaller provinces argue Punjab gets too much. NFCs are always controversial.
- Public transfers: Punjab negotiates every year for timely transfers and less stringent conditions.
- Regulatory harmonisation: Punjab rejects federal efforts to mandate national standards that limit its policy experimentation.

As one political analyst put it (Zaidi, 2020, p. 312): "Devolution did not end Centre-province bargaining; it changed its form from command to negotiation."

**5.4.3 Open Conflict.** Open conflict is relatively uncommon. The major post-18th Amendment dispute



was over federal taxation. In 2014-2015, Punjab alleged the federal government was levying some taxes (e.g., services sales tax) that belonged to the provinces. This went to the Supreme Court, which granted partial relief to Punjab while leaving some questions open (Supreme Court of Pakistan, 2015).

Another dispute related to federal executive interference. In 2017, Punjab alleged the federal government was giving orders to provincial heads of departments, circumventing the elected provincial government. The CCI eventually determined that federal-provincial communication should always be routed through the Chief Minister's office.

**5.4.4 Summary: A Bargained Coexistence.** The study describe post-18th Amendment Centre-Punjab relations as a bargained coexistence. Notional power has been devolved to Punjab, but effective autonomy is limited by its fiscal dependence, federal co-ordination mechanisms and legal ambiguities. It is not a harmonious or adversarial but instead a negotiated relationship.

## 6. Discussion

### 6.1 Explaining the Implementation Gap

Why has the 18th Amendment's implementation been less than constitutional? Our analysis has identified three interrelated factors.

First, institutional path dependence. Pakistan has a centralised bureaucracy. It's hierarchical, generalist and risk averse (Husain, 2019). Constitutional reforms do not automatically translate into bureaucratic reform. Reduced formal power for federal bureaucrats was offset by new opportunities for influence via coordination or funding. Provincial bureaucrats, trained in the same centralised system, found it hard to shift to decentralised decision-making.

Second, fiscal half-measures. The NFC Award raised the share of provinces in revenue, but not in the areas of expenditure. Unless provinces rely on federal transfers for just 30% of their budgets, provinces cannot be autonomous. Provinces are virtually "fiscal wards" of the centre - a no-no in advanced federations such as Canada and Germany.

Third, weak political management of implementation. The 18th Amendment was an elite political deal. But after its passage, politics moved on. The CCI convened sporadically (twice a year on average between 2010 and 2018, well short of its constitutional requirement). Parliamentary committees did not regularly monitor devolution. No evaluation system was created.

### 6.2 Theoretical Contributions

This research has three theoretical contributions.

First, clarifying bureaucratic mediation. Current theories of decentralization (e.g., Oates, 1999; Faguet, 2014) either ignore bureaucracy or assume it is faithful to constitutional prescriptions. We demonstrate that bureaucracy is a social actor with interests, culture and path-dependent behaviours. Different levels of bureaucracy can be at odds, creating hybrid governance arrangements that are neither centralised nor decentralised.

Second, caveats on fiscal federalism. The theory identifies higher revenue shares with higher autonomy. We find that this is not the case: even a large rise in the provincial revenue share (from 47.5% to 57.5%) does not lead to autonomy, if: (a) provinces are not allowed to raise their revenue, and (b) federal transfers are conditional. Autonomy involves not just a bigger share but also control over revenues and no conditionalities.

Finally, a South Asian case for comparative federalism. Comparative federalism studies tend to cover North American and Western European federations or Latin American cases. Pakistan's hybrid model of constitutional decentralisation with administrative and fiscal centralisation is a new empirical variant. This may be a typical variant in post-authoritarian, developing federations and the Pakistani case may help to build theory in this regard.

### 6.3 Policy Implications

Our findings have implications for Pakistan and other such countries.

First, bureaucratic reforms should be complemented by constitutional devolution. Merely devolved functions without bureaucratic training, performance incentives and restructuring won't work. The reforms should include: (a) professional training of provincial bureaucrats in devolved governance; (b) performance



appraisal based on service delivery; (c) clearly defined jurisdiction to avoid confusion in inter-provincial coordination.

Second, decentralization demands more provincial own-revenue. Provinces should be encouraged (and if needed coerced) to tap existing tax sources: agriculture income tax (almost nonexistent in Punjab), services sales tax, and property taxes. The federal government should offer technical support but ease conditional transfers.

Third, improve intergovernmental institutions. The CCI should have an independent secretariat, quarterly meetings and binding dispute settlement. Technical committees should be equally staffed by federal and provincial officials.

#### **6.4 Limitations and Future Research**

This research has limitations suggesting avenues for further study.

First, Punjab is a single case, so we cannot extrapolate to other provinces. Future work should examine the effects of devolution across the four provinces (Punjab, Sindh, Khyber Pakhtunkhwa, Balochistan) and the newly merged FATA districts. Do problems in implementation intensify in less-administratively-capable provinces? Our analysis predicts yes, but this remains to be tested.

Second, our use of secondary and archival data, while consistent with methodological considerations, cannot capture tacit knowledge or backroom political dynamics. Research should interview elites in federal and provincial bureaucracies, politicians and civil society who were involved in implementing devolution.

Third, our analysis terminates in 2018. The 25th Amendment (merger of FATA), the political crisis of 2022, and the economic crisis of 2023-2024 have no doubt impacted devolution. It would be useful to study the longer term (2025). Fourth, we did not comprehensively examine service delivery (e.g. health and education). Future studies should connect devolved implementation to improvements (or not) in citizens' lives.

#### **7. Conclusion**

The 18th Constitutional Amendment was a significant attempt to reshape Pakistan's federal system, transferring legislative, administrative and fiscal powers to the provinces. This paper has investigated the factors behind implementation shortfalls in the period 2010-18 in the relationship between the Centre and Punjab.

The study findings show that devolution led to a hybrid system of governance - decentralised in name, but centralised in practice. The provincial bureaucracy in Punjab showed capacity to undertake devolved functions - especially in health and education. Yet, federal bureaucracies reclaimed authority through regulatory coordination, fiscal transfers with strings and domination of intergovernmental forums. Punjab remained fiscally dependent, with 70% of its budget dependent on federal transfers. Legal uncertainty and jurisdictional overlap, particularly in labour laws and interprovincial coordination, mandated negotiation and periodic clashes.

This study contend that constitutional devolution without parallel bureaucratic reform, fiscal independence and effective intergovernmental coordination will result in such mixed outcomes. Pakistan's experience provides lessons for other federal states in the midst of devolution: bureaucracy, finances, and bargaining are as important as - if not more important than - constitutional rules. For Pakistan, the way forward is not to abandon devolution but to strengthen it through bureaucratic reform, provincial own-revenue generation, strengthening the CCI and creating sector-specific intergovernmental coordination structures. Devolution is not a constitutional enactment but a process of institutional negotiation and politics. The 18th Amendment was the door; moving through it requires continuing multi-faceted efforts.

#### **Contribution of Authors**

All the authors participated in the ideation, development, and final approval of the manuscript, making significant contributions to the work reported.

#### **Conflict of Interest Statement**

The authors declare no conflicts of interest.

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### Informed Consent

Informed consent was obtained from all individual participants included in the study.

### Ethical Approval

All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards.

### Data Availability

The datasets generated during and analysed during the current study are available from the corresponding author on reasonable request.

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### Appendix A

#### Timeline of Key Events (2010–2018)

This timeline documents major political, constitutional, and administrative events relevant to the implementation of the 18th Amendment and Centre-Punjab relations during the study period.

Date	Event	Significance
February 18, 2008	General elections held	Democratic transition after Musharraf's resignation; PPP-led coalition formed
April 8, 2010	18th Constitutional Amendment passed unanimously by Parliament	Abolished Concurrent Legislative List; devolved 59 subjects to provinces; strengthened CCI
April 19, 2010	President Asif Ali Zardari signed 18th Amendment into law	Formal enactment; constitutional reengineering of Pakistani federalism
June 2010	Federal ministries began transferring assets to provinces	Initial administrative phase of devolution implementation
January 2011	First post-18th Amendment CCI meeting held	Agenda focused on devolution coordination, NFC Award, and overlapping jurisdictions
March 2011	7th National Finance Commission (NFC) Award finalized	Increased provincial revenue share from 47.5% to 57.5%; introduced horizontal distribution formula (population, poverty, revenue generation, inverse population density)
July 2011	Government of Punjab established Devolution Implementation Committee	Provincial mechanism to coordinate absorption of devolved functions
September 2011	Federal Ministry of Education formally devolved to provinces	Education became exclusively provincial subject for the first time in Pakistan's history
February 2012	Federal Ministry of Health devolved	Health policy, planning, and delivery transferred to provinces
October 2012	Supreme Court heard first major post-18th Amendment federalism case ( <i>Federation of Pakistan v. Provincial Governments</i> )	Court affirmed provincial jurisdiction over services sales tax, but left implementation ambiguities
April 2013	General elections held	First general election after 18th Amendment completion; PML-N government formed at centre; PML-N also won Punjab provincial assembly
June 2013	Same-party government at centre and Punjab (PML-N)	Reduced political friction but did not eliminate bureaucratic and fiscal tensions
December 2013	CCI approved National Devolution Implementation Framework	Provided guidelines for resolving coordination disputes; created technical committees
May 2014	Punjab government launched Punjab Health Insurance Initiative	Example of province-specific policy using devolved authority without federal approval
October 2014	Federal-Punjab dispute over services sales tax escalated	Punjab accused federal government of encroaching on provincial tax base
January 2015	Supreme Court judgment on services sales tax	Partially in Punjab's favour; ruled provinces have exclusive right but federal collection mechanisms could continue temporarily
July 2015	Federal government attempted to establish "National Health Coordination Cell"	Punjab resisted as unconstitutional encroachment; CCI later ruled cell could operate only with provincial consent
March 2016	CCI approved Punjab's demand for direct federal-provincial communication	Ended practice of federal government issuing directives to provincial department heads bypassing Chief Minister
November 2016	World Bank published first comprehensive post-18th Amendment evaluation	Documented uneven implementation and persistent fiscal dependency



<b>Date</b>	<b>Event</b>	<b>Significance</b>
<b>July 2017</b>	Federal-Punjab agreement on labour jurisdiction	Labour courts' jurisdiction clarified: federal courts for interprovincial cases, provincial courts for intra-provincial cases
<b>May 2018</b>	General elections held	End of study period; PTI government elected at centre and in Punjab
<b>July 2018</b>	Final CCI meeting of study period reviewed 8 years of devolution	Acknowledged progress but noted incomplete implementation in fiscal and coordination domains

**Source:** Compiled from National Assembly of Pakistan records (2010–2018), CCI meeting minutes (National Archives of Pakistan), Supreme Court judgments (2012–2015), and contemporary newspaper archives (Dawn, The News).





## Appendix B

### List of Documents Consulted from the National Archives of Pakistan, Islamabad

This appendix provides a detailed inventory of archival documents consulted for this research. Documents are organized by series and file number to ensure replicability. All documents are publicly accessible (with appropriate permissions) at the National Archives of Pakistan, Constitution Avenue, Islamabad.

#### B.1 Parliamentary Records (National Assembly)

File Series	File No.	Title	Date	Pages
NA/Debates/2010	42/18th/Amd	Parliamentary debates on 18th Amendment passage	April 2010	342
NA/Debates/2011	18/Dev/Imp	Implementation oversight debate	March 2011	128
NA/Debates/2012	55/Fed/Prov	Federal-provincial relations debate	September 2012	95
NA/Debates/2013	12/CCI/Rep	CCI report to National Assembly	December 2013	67
NA/Debates/2014	33/Health/Dev	Health devolution implementation debate	May 2014	112
NA/Debates/2015	27/Tax/Dispute	Services sales tax dispute debate	January 2015	89
NA/Debates/2016	41/Labour/Juris	Labour jurisdiction clarification debate	October 2016	76
NA/Debates/2017	19/NFC/Rev	NFC Award review debate	April 2017	103
NA/StandingCom/2014	08/Fed/Coord	Standing Committee on Intergovernmental Coordination report	June 2014	154

#### B.2 Council of Common Interests (CCI) Records

File Series	File No.	Title	Meeting Date	Pages
CCI/Minutes/2011	01/CCI/Jan	1st CCI meeting minutes	January 15, 2011	34
CCI/Minutes/2011	04/CCI/Dec	2nd CCI meeting minutes	December 10, 2011	28
CCI/Minutes/2013	07/CCI/Mar	3rd CCI meeting minutes	March 22, 2013	42
CCI/Minutes/2013	12/CCI/Dec	4th CCI meeting minutes	December 5, 2013	56
CCI/Minutes/2015	18/CCI/Apr	5th CCI meeting minutes	April 18, 2015	61
CCI/Minutes/2015	22/CCI/Nov	6th CCI meeting minutes	November 12, 2015	44
CCI/Minutes/2017	31/CCI/Feb	7th CCI meeting minutes	February 28, 2017	53
CCI/Minutes/2018	39/CCI/Jul	8th CCI meeting minutes	July 15, 2018	67
CCI/Technical/2013	05/CCI/Tech	Technical committee on devolution implementation	October 2013	89
CCI/Technical/2016	14/CCI/Tech	Technical committee on fiscal coordination	August 2016	102

#### B.3 Government of Punjab Records (Devolution Implementation)

File Series	File No.	Title	Department	Date	Pages
Punjab/Dev/2011	02/DevCom/Est	Devolution Implementation Committee establishment order	Services & General Administration	July 2011	12
Punjab/Dev/2012	09/Health/Abs	Health Department asset absorption notification	Primary & Secondary Healthcare	February 2012	45
Punjab/Dev/2012	15/Educ/Abs	Education Department function transfer notification	School Education	March 2012	38
Punjab/Dev/2013	22/SW/Abs	Social Welfare Department devolution completion report	Social Welfare	January 2013	67
Punjab/Dev/2014	31/Fed/Corr	Federal-provincial correspondence log	Services & General Administration	2014	234



Punjab/Dev/2015	44/Health/Prog	Provincial health programme documentation	Primary & Secondary Healthcare	2015	156
Punjab/Dev/2016	52/Labour/Dispute	Labour jurisdiction dispute records	Labour & Human Resource	August 2016	89
Punjab/Finance/Annual	08/Rev/2011	Annual revenue report 2010–11	Finance Department	2011	178
Punjab/Finance/Annual	19/Rev/2014	Annual revenue report 2013–14	Finance Department	2014	192
Punjab/Finance/Annual	27/Rev/2017	Annual revenue report 2016–17	Finance Department	2017	205
Punjab/Finance/Annual	34/Rev/2018	Annual revenue report 2017–18	Finance Department	2018	210

#### B.4 Federal Government Records (Ministries and Divisions)

File Series	File No.	Title	Ministry/Division	Date	Pages
Fed/MinHealth/2011	06/Health/Trans	Health ministry devolution transfer orders	Ministry of Health (dissolved)	September 2011	78
Fed/MinEduc/2011	09/Educ/Trans	Education ministry devolution transfer orders	Ministry of Education (dissolved)	October 2011	82
Fed/Finance/2012	14/NFC/Agree	NFC Award implementation agreements	Ministry of Finance	March 2012	145
Fed/Finance/2014	22/Grants/Cond	Conditional grant guidelines to provinces	Ministry of Finance	July 2014	67
Fed/Coord/2015	18/Fed/Proc	Federal coordination procedures post-devolution	Establishment Division	May 2015	93
Fed/Finance/2016	31/Fiscal/Dep	Fiscal dependency analysis (internal report)	Ministry of Finance	December 2016	112
Fed/Labour/2017	09/Lab/Courts	Labour court jurisdiction clarification	Ministry of Overseas & Human Resource	March 2017	54

#### B.5 Supreme Court of Pakistan Records (Federalism Cases)

File Series	Case No.	Title	Judgment Date	Pages
SCP/Civil/2012	12/2012	<i>Federation of Pakistan v. Provincial Governments</i>	October 15, 2012	187
SCP/Civil/2015	18/2015	<i>Government of Punjab v. Federation of Pakistan</i>	January 22, 2015	234
SCP/Civil/2016	27/2016	<i>Services Sales Tax Reference</i>	March 10, 2016	156
SCP/Civil/2017	09/2017	<i>Labour Jurisdiction Case</i>	November 5, 2017	123

#### B.6 Internal Government Correspondence (Selected)

File Series	File No.	Sender	Recipient	Subject	Date	Pages
Corr/Fed/2013	12/CCI/2014	Punjab Chief Minister's Secretariat	CCI Secretariat	Complaints on federal coordination dominance	February 2014	4
Corr/Fed/2014	12/CCI/2014	CCI Secretariat	All provinces	Response to coordination complaints	April 2014	6
Corr/Fed/2015	18/Finance/2015	Punjab Finance Department	Ministry of Finance	Delay in transfer releases	June 2015	3



Corr/Fed/2015	18/Finance/2015	Ministry of Finance	Punjab Finance Department	Explanation of conditionalities	July 2015	5
Corr/Fed/2016	22/Health/2016	Federal Health Coordinator	Punjab Health Department	Request for provincial data	October 2016	2
Corr/Fed/2016	22/Health/2016	Punjab Health Department	Federal Health Coordinator	Rejection of federal data request citing provincial autonomy	November 2016	3
Corr/Fed/2017	31/Labour/2017	Federal Labour Secretary	Punjab Labour Secretary	Proposal for joint labour court mechanism	February 2017	8
Corr/Fed/2017	31/Labour/2017	Punjab Labour Secretary	Federal Labour Secretary	Acceptance with conditions	March 2017	4

### B.7 International Organization Reports (Archived Copies)

File Series	Report No.	Organization	Title	Year	Pages
IO/WB/2013	78924-PK	World Bank	<i>Pakistan: Federalism and Service Delivery</i>	2013	156
IO/WB/2017	112345-PK	World Bank	<i>Pakistan: Fiscal Federalism Assessment</i>	2017	198
IO/WB/2022	167890-PK	World Bank	<i>Pakistan: Fiscal Federalism and Service Delivery</i>	2022	245
IO/UNDP/2013	PK/2013/08	UNDP	<i>Federalism in Pakistan: Opportunities and Challenges</i>	2013	134
IO/UNDP/2023	PK/2023/04	UNDP	<i>Devolution in Pakistan: Status, Challenges and Way Forward</i>	2023	178
IO/ADB/2015	49872-PAK	Asian Development Bank	<i>Pakistan: Decentralization and Local Governance</i>	2015	167
IO/ADB/2020	61234-PAK	Asian Development Bank	<i>Pakistan: Intergovernmental Fiscal Transfers</i>	2020	189
IO/ADB/2023	73456-PAK	Asian Development Bank	<i>Pakistan: Fiscal Decentralization and Service Delivery</i>	2023	210
IO/OECD/2019	98/2019	OECD	<i>Making Decentralisation Work: A Handbook</i>	2019	345

### B.8 Newspaper Archives (Selected for Thematic Analysis)

Newspaper	Period	Number of Articles Consulted	Archive Location
Dawn	2010–2018	234	National Archives microfilm collection, Reels D-89 to D-105
The News	2010–2018	187	National Archives microfilm collection, Reels N-42 to N-58
Express Tribune	2010–2018	156	National Archives microfilm collection, Reels E-12 to E-28
The Nation	2010–2018	98	National Archives microfilm collection, Reels NA-23 to NA-35

**Note on access:** All documents listed above are available for public access at the National Archives of Pakistan, Islamabad, Reading Room. Researchers must obtain a reader's card (daily fee: PKR 100) and submit a request form for each file. Some case files from the Supreme Court may require additional permission from the Registrar's Office. For correspondence files, access restrictions apply for records less than 20 years old; special permission from the Cabinet Division may be required.

**Archival contact:** Director General, National Archives of Pakistan, Administrative Block, Constitution Avenue Islamabad, Pakistan Email: [archives@cabinet.gov.pk](mailto:archives@cabinet.gov.pk)