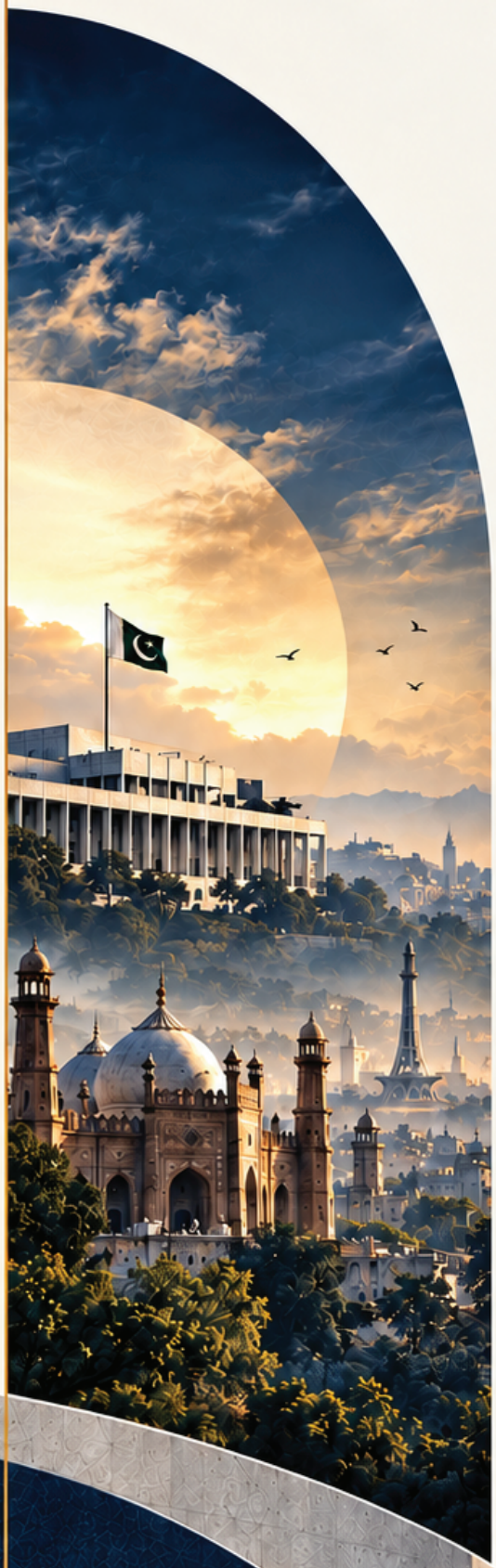
ASPIRE -KP



Governance Failure In Pakistan

What New Provinces Would & Would Not Fix ?

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Message from the Chairman, ASPIRE-KP
Advocacy for Sustainable Policy and Implementation Reforms

The debate on creating new provinces has returned to Pakistan at a time when concerns over governance, service delivery and the effectiveness of public institutions are widely shared. These concerns deserve serious attention. But a constitutional change of this magnitude requires that diagnosis precede prescription and that evidence precede the drawing of boundaries.

ASPIRE-KP exists to contribute to precisely such debates. As an independent platform drawing on experience from government, policy, academia and law, our purpose is not to advocate predetermined outcomes but to place evidence and workable choices before decision-makers.

This paper, Governance Failure in Pakistan: What New Provinces Would and Would Not Fix, examines two propositions central to the present debate: whether converting existing civil divisions into federating units would generate the fiscal savings being claimed, and whether Pakistan's governance failures are substantially attributable to the size and number of its provinces. It tests these claims against provincial budget documents, constitutional provisions, Pakistan's own administrative experience, comparative evidence and a structured consultation among Members with long experience of public administration.

The value of the paper lies as much in what it does not claim as in what it finds. It does not dismiss demands for new provinces rooted in history, identity, representation or political consent, nor does it prescribe that Pakistan must retain its present territorial structure. Those questions belong to the political and constitutional process. What the study asks is narrower but necessary: if new provinces are advanced as a remedy for governance failure and a source of fiscal saving, do the evidence and arithmetic presently support that case?

The findings call for caution, not inaction. They point towards a sequence: diagnose the institutional failures, establish transparent criteria, test fiscal and administrative viability, strengthen devolution, and settle the constitutional and intergovernmental architecture before boundaries acquire constitutional permanence.

I commend the author and the Members of ASPIRE-KP who contributed their experience and judgment to this work. It is my hope that the paper will help move an important national debate from assertion towards evidence, and from competing maps towards a clearer understanding of the problem Pakistan is actually trying to solve.



Mohammad Shehzad Arbab
Chairman, ASPIRE-KP

Foreword

The question of new provinces is not a new one in Pakistan, but the present debate gives it a different urgency. Governance failure is now being linked directly with territorial restructuring, and a quantified claim of substantial fiscal saving has been advanced in support of converting existing civil divisions into federating units. This paper began with a simple proposition: before accepting or rejecting that remedy, the claims made for it should be tested. It therefore begins not with a preferred map but with the diagnosis.

The paper examines whether the governance failures commonly cited in support of restructuring are primarily territorial or institutional; whether smaller units have produced better outcomes in Pakistan or comparable jurisdictions; whether the claimed annual saving of Rs317.87 billion survives comparison with the provincial budget documents from which it is derived; and what constitutional, fiscal and institutional consequences would follow if the number of federating units were substantially increased.

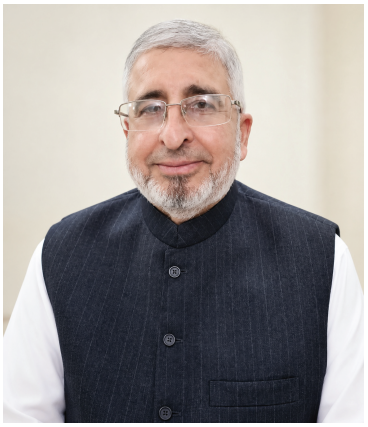
The approach has been deliberately cautious. Members of ASPIRE-KP were consulted through a structured instrument, but their responses are not presented as a representative survey, and documentary evidence is given greater weight. Dissenting views are retained. Where evidence is incomplete, the paper says so; where the proposal makes a point in its own favour, that too is recorded. The purpose is not to win an argument but to establish what the available evidence can reasonably bear.

The conclusion is correspondingly narrow. The paper does not decide whether Pakistan should have more provinces; demands founded upon history, identity, representation and political consent raise questions beyond the tests undertaken here. It finds instead that the present case for large-scale restructuring has not yet been established on governance or fiscal grounds, and that several conditions required for successful restructuring would equally be required under any serious programme of deeper devolution.

Hence the paper's central proposition: sequence matters. The problem should be defined before the remedy is selected; criteria should precede boundaries; fiscal viability and institutional design should precede constitutional alteration; and reforms needed under either arrangement should not wait for restructuring.

I am deeply grateful to the Chairman and Members of ASPIRE-KP for the experience, challenge and differing perspectives they brought to this exercise, and to my son, Sahibzada Ammar Ahmad and daughter in law, Farah Khan, for their help with research and formatting.

If this paper makes the debate more evidence based and more conscious of the choices involved, it will have served its purpose.



Sahibzada Saeed Ahmed
Board Member Aspire-KP

Preface

Authorship and institutional basis

This paper has been prepared by members of ASPIRE-KP, an association whose membership includes former senior public servants. Contributors have served as federal secretaries, chief secretaries, provincial secretaries and heads of public institutions, with experience across finance, planning, home and general administration, and district governance.

That experience provides practical knowledge of how government machinery works: what secretariats cost, how records and staff are handled during reorganisation, and how apparent fiscal devolution can differ from actual administrative control. The paper draws on that experience while testing its conclusions against documentary evidence.

This background also carries a bias. The contributors ran the system this paper examines, and people who ran a system are seldom neutral about changing it.
There is a practical limit too: detailed budget documents are easier to obtain in some provinces than in others.

Neither is solved by asking the reader to trust us. It is solved by showing the working. The fiscal calculations are set out in full at Annexure C, and each figure is traced to a named document wherever one has been examined directly. Where a source has been cited at second hand, the annexures say so, and quantitative findings are drawn from sources examined directly or are expressly identified as secondary or derived. A reader who doubts the authors can still check the arithmetic.

What this paper attempts

The paper tests the arguments actually being made for creating new provinces.
One of them is quantified and can be checked directly: that converting Pakistan's civil divisions into federating units would save Rs 317.87 billion a year. Chapter 6 tests that figure against the four provincial budget documents.

The others are claims about what restructuring would achieve — that it would improve governance and service delivery, bring government closer to the citizen, direct development spending to regions that believe it is captured elsewhere, correct the imbalance between a dominant province and the rest, recognise regional identity and defuse grievance, and extend administrative reach where the state governs weakly. Each is examined against the record: Chapter 3 on outcomes and representation, Chapter 4 on security and administrative reach, Chapter 5 on size, and Chapter 7 on development allocation, federal balance, identity and the constitutional route.

One ground is not tested. Whether a population is entitled to its own federating unit on grounds of history, identity or constitutional right is not a question that evidence can settle. Demands resting on that ground are neither examined nor dismissed here.
Chapter 6 also develops a fiscal viability test that can be applied to any future proposal for a new province.

What it does not attempt

The paper does not endorse a particular pathway. It does reach conclusions: the quantified fiscal claim does not survive examination against the budget documents, and the causal claim that governance failure is attributable to provincial size is not supported by the domestic record. What it declines to do is convert those findings into a recommendation for or against creating provinces, because that choice turns on grounds this paper has not examined and belongs to those who must make it.

It also takes no position on specific provincehood movements in southern Punjab, Bahawalpur, Hazara or urban Sindh. Those demands rest on distinct questions of identity, history and representation that predate the proposal examined here. Where a specific case is used, it is used only to test a method.

Nor does the paper attribute motives to proponents of restructuring. On contested constitutional questions outside the authors' expertise, it records the competing positions rather than purporting to settle them.

Executive Summary

The question, and why it matters now

Pakistan is again debating whether to redraw its federation. In early August 2026 the Interior Minister said that the existing system had collapsed and called for political parties to settle the question of new provinces. The proposal drew support and opposition across the political spectrum. Suggested configurations range from a limited number of new provinces to eighteen, and to the thirty-three federating units proposed in the most detailed costing examined here. There is no agreement on the number of units, their boundaries, the criteria for creation or the process by which they should be determined.

The issue is not new. Parliament and the Punjab Assembly considered new provinces in 2012-13, the Khyber Pakhtunkhwa Assembly supported a Hazara province in 2014, and a further constitutional amendment bill was introduced in 2019. None met the constitutional requirements for enactment.

What is new is a quantified fiscal claim: that converting the thirty-two civil divisions into provinces, alongside Islamabad, would save Rs 317.87 billion annually. Because that figure is now cited as the answer to the cost objection, this paper tests it against the budget documents from which it is said to derive.

What the diagnosis shows

Pakistan's weak governance outcomes are evident in human development, fiscal and decentralisation indicators. The country remains in the low human development category. Provincial resources are heavily committed before any new obligation is taken on, the growth in provincial spending since 2010 has gone substantially to administration rather than to education or health, local government's share of public expenditure has fallen from around ten per cent to under five, and no National Finance Commission Award has been agreed since 2010.

The characterisation of this failure is disputed. Members of ASPIRE-KP distinguished between failure of the constitutional system and failure of institutions operating within it and located the difficulty in the second. If the design is broadly sound but institutions do not operate within it, territorial change would not by itself address the underlying failure.
Members also held that major constitutional restructuring should follow, not precede, an evidence based diagnosis of causes and institutional responsibility. No such official diagnosis was identified in preparing this paper..

What the arithmetic shows

The costing does not survive examination, and the reason is not an arithmetical error. Its internal arithmetic is sound and its aggregate figure for non-development expenditure is broadly consistent with the four provincial budget documents. The defect is one of comparison. The existing cost column is drawn at whole function level, taking in field formations, programme expenditure and subsidies; the proposed cost column is drawn at secretariat establishment level. The two are not comparable, and the difference between them is being reported as a saving. That is why the totals reconcile while the result does not hold.

Punjab provides the clearest example. Six departments carry sixty-three per cent of the claimed existing cost on 23.5 per cent of the posts, and the agriculture line reconciles to Rs 56.77 billion of which ninety-two per cent is extension services, veterinary provision and subsidies — all inside the categories the proposal states it excluded. Sindh and Balochistan show the same defect. Valued at the establishment benchmark, those six lines would cost Rs 20.19 billion rather than the Rs 112.70 billion claimed.

Two aspects of the proposal favour its own case and are recorded as such. Its allowance multiplier of 2.5 times basic pay stands against a budgeted ratio of 1.61, so the exercise overstates the cost of its own new structures by roughly a quarter on the employee-cost element. And its concern about the growth of provincial administrative expenditure is supported by the wider fiscal evidence. Neither repairs the defect of comparison, and neither reaches what the exercise omits.

Three omissions are material. Capital cost is excluded altogether, though new units would require constitutional offices, assemblies, High Courts, secretariats, police headquarters and officers' accommodation — and the domestic record, from Hazara in 1975 to South Punjab since 2020, indicates that such accommodation is not in practice delivered. Transition and deferred liabilities are absent: pension apportionment establishes a permanent accounting relationship between successor governments, against a provincial pension flow already exceeding Rs 1 trillion a year, and on the only comparable record available such divisions remain unsettled for a decade or more. And the claimed reduction from 62,708 posts to 22,345 is asserted rather than demonstrated, while the proposal's own working shows the political tier growing.

Viability must also be tested unit by unit. On the illustrative test developed here, most proposed units fall within the current range of provincial administrative burden, while the four smallest would spend roughly twelve to fifteen per cent of their indicative transfer on constitutional and secretariat apparatus before financing any service.

Two assets do not divide at all. A new province would come into existence with no allocation of water: the Accord of 1991 is a compact among exactly four provinces and contains no formula for admitting a new claimant. And dividing a coastal province leaves one successor holding the port and another without the revenue base that sustains it.

What the constitutional route requires

Article 239(4) requires the assembly of an affected province to approve any alteration of its limits by two-thirds of its total membership, before two-thirds majorities in both Houses. That threshold has not been met in fifty-two years.

It is also a stronger protection than the constituent units of the neighbouring federation enjoy: a new state may be created in India by ordinary parliamentary majority; the affected state's legislature being entitled to be consulted but not to refuse.

The paper records one further observation, confined to what the constitutional text permits. Clause (4) is triggered by a Bill altering the limits of a province. A Bill deleting clause (4) alters no limits — only the procedure — so on the text it does not catch its own repeal, and would fall to be passed by two-thirds in each House alone, as the Twenty-sixth and Twenty-seventh Amendments were. The paper attributes no purpose to anyone in noting this, and observes that the check which would survive is structural rather than legal: the Senate seats the federating units equally, and a two-thirds majority there cannot be assembled without support drawn from more than one province.

What the consultation suggests

The consultation is small and does not represent the distribution of national opinion. Its value lies in the experience of the Members and in the areas of convergence despite differing views on several institutional questions.

Members did not identify territorial scale among the principal causes of governance failure. They did not expect new provinces, on their own, to improve democratic representation or to cure the institutional problems they identified. Their responses placed greater weight on where functions, finances, authority and accountability sit than on where provincial boundaries fall.

A qualification should be retained. Some thought that if such action were to be taken at all, territorial restructuring could be a fundamental reform provided it were undertaken by a genuinely representative government after open public debate. That qualification turns on legitimacy and consent rather than on the fiscal or causal claims tested here.

The three pathways, and how to choose between them

Three broad pathways emerge: territorial restructuring; retention of four provinces with deeper fiscal, administrative and local-government devolution; and a sequenced approach in which institutional reform, agreed criteria and fiscal viability tests precede any reorganisation.

They should be judged against four questions: what assumptions each makes, what it costs across one-time, recurring and deferred categories, what it requires constitutionally, and what evidence would confirm or falsify its central claims.

Present evidence does not establish a simple winner. Territorial restructuring has not shown that provincial size is the principal cause of governance failure. Administrative devolution short of constitutional status proved reversible by notification within four years, and Article 140A — a constitutional obligation — has been disregarded for two decades.

The stronger finding concerns sequence. A viable restructuring would itself require a workable fiscal formula, functioning local government, control of administrative expenditure and effective civilian authority. Those are also the core requirements of the devolution pathway. They are the same four things, and they form a necessary first phase under either approach — a requirement an independent evaluation of the eighteen- and thirty-three-unit proposals, published after this paper was substantially complete, reached by a different method.

This paper does not settle whether Pakistan should have more provinces. It concludes more narrowly that the case has not been established on governance or cost grounds. The findings are set out in full in the part following Chapter 8.

Chapter 1 : Why The Question Has Returned

1.1 The statements that reopened the question

In early August 2026, addressing an economic summit in Islamabad, the Interior Minister said that the prevailing system had collapsed and called on political parties to settle the question of new provinces and administrative units. The statement revived an existing debate and prompted support, opposition and calls for constitutional compliance across political parties. Subsequent proposals have ranged widely in the number and basis of new units.

There is therefore no settled proposition before the country. The number of units, boundaries, criteria and decision making process all remain open.

The proposal under examination has never been tabled as legislation, published by an accountable office, or presented as government policy. It has entered public debate through a private costing presentation, media reporting and ministerial remarks. That mode of entry is itself part of the problem this paper's closing recommendation is meant to correct: a national commission, and published criteria, before any boundary is drawn.

The debate is therefore not new and treating it as new is the first error to avoid. What follows sets it in its own history.

1.2 Antecedents: One Unit, its dissolution, and the safeguard that survived it

Pakistan has reorganised its federating units once before; the One Unit scheme of 1955 to 1970 and the manner of it shaped everything since.

The western wing's provinces and princely states including Bahawalpur were consolidated into the single province of West Pakistan in 1955. The 1956 Constitution permitted the alteration of provincial limits on a simple majority of the provincial legislature and in 1957 the West Pakistan Assembly passed such a resolution by simple majority. The arrangement was deeply resented and was dissolved in 1970, restoring the four provinces.

The constitutional response is the part that matters for the present debate. The 1962 Constitution had already raised the bar, providing at Article 210 that the National Assembly would not pass an amendment altering the limits of a province unless that province's assembly had resolved by a two-thirds majority. After the dissolution of One Unit, the framers of the 1973 Constitution carried the same protection into Article 239(4), now operating in favour of each of the four provinces.

The provincial veto is therefore not an obstacle that happens to stand in the way. It is the settled constitutional answer to the question this paper examines, arrived at after the country had tried the alternative. Chapter 7 takes up what follows from that.

1.3 The proposals already on the record

The demands now in the field long predate the current proposals, and they have their own history of near misses.

The parliamentary record shows that these demands have repeatedly entered formal politics without reaching enactment. In 2012 both the National Assembly and the Punjab Assembly passed resolutions on new provinces in Punjab. A parliamentary commission later proposed Bahawalpur Janoobi Punjab, and a constitutional amendment bill passed the Senate in March 2013 but did not secure the required approval of the Punjab Assembly under Article 239(4). The pattern continued. The Khyber Pakhtunkhwa Assembly supported a Hazara province in 2014. South Punjab proposals reappeared in the 2018 election cycle, and a 2019 constitutional amendment bill proposed Bahawalpur and Janubi Punjab provinces. A further committee was constituted in 2022.

The 2019 bill is worth noting for what it had to touch: amendments to Article 1 to name the new provinces, to Article 51 to allocate their National Assembly seats, to Article 154 to constitute a commission to fix boundaries, and to Article 175A on the seats of the superior courts. It was introduced, debated, referred to committee, and not enacted.

Two observations follow, and they bear on everything after.

The first is that the question has returned because it has never been resolved and it has never been resolved because the constitutional threshold has not been met; not in fifty-two years, and not even when a Senate majority, a National Assembly resolution and a Punjab Assembly resolution had all been obtained within a single year.

The second is that the route now reportedly under discussion has been tried before. A bill seeking the abrogation of Article 239(4), to give Parliament an extended role in creating provinces, was moved in this earlier cycle and provoked substantial political protest. Chapter 7 examines what removing that clause would mean.

1.4 The 18th Amendment, and the devolution that stopped halfway

The other antecedent is not territorial at all and it is the more instructive.

The Eighteenth Amendment of 2010 abolished the Concurrent List and devolved extensive subjects to the provinces, renamed the North-West Frontier Province, fixed a floor on the provincial share of the divisible pool at Article 160(3A), and inserted Article 140A obliging every province to establish a local government system and devolve political, administrative and financial responsibility to elected local representatives. The Twenty-fifth Amendment of 2018 then merged the tribal districts into Khyber Pakhtunkhwa; the only completed alteration of a province's limits under the 1973 Constitution and one that enlarged rather than divided.

What happened next is set out in Chapter 7 and measured in Chapter 6. Authority and money travelled from Islamabad to the four provincial capitals and stopped there. The share of total government spending undertaken by local governments fell by roughly half over the same period, a record Chapter 7 sets out in full. The constitutional obligation at Article 140A has gone substantially unimplemented for sixteen years.

That is the antecedent most directly relevant to a proposal for bringing government closer to citizens, because it is the last occasion on which Pakistan tried to do exactly that.

1.5 The existing literature and what this paper does differently

Two papers occupy the ground. One argues for converting the thirty-two civil divisions into federating units alongside Islamabad, and supports the case with a detailed costing claiming an annual saving of Rs 317.87 bn. The other argues a related case from a different quarter. Each is a serious document, and this paper re-argues neither.

What can be observed about both is structural. Each begins from a conclusion and reasons backwards to the evidence that supports it. That is a legitimate form of advocacy, and it is not what this exercise is for. The consequence, in the case of the costing, is that its figures had never been tested against the provincial budget documents from which they are said to derive and Chapter 6 shows that the test matters, because the exercise compares two columns drawn at different levels of the establishment while its totals reconcile perfectly.

This paper approaches the question without a predetermined position on the remedy. It does not follow that it publishes without findings: It does not follow that it has no findings. Chapter 8 states them. Refusing to state them would not be impartiality; it would be a failure to do the work. What it declines to do is endorse a pathway, take a position on any specific provincial demand or attribute motive to anyone advancing the proposal.

The question the country now faces is whether to redraw its federation. It is entitled, first, to have the arithmetic checked.

A third document, published after this paper's fieldwork was substantially complete, deserves note for a different reason. Using multi-criteria scoring and a comparison across nine federations rather than provincial budget reconciliation, it reaches a materially similar prescription: that institutional and fiscal reform should precede any territorial restructuring, and that the case for a specific number of new units has not yet been established. Independent convergence of this kind, reached by a different method and a different author, is offered here as corroboration rather than as authority this paper relies upon; its own quantitative scoring carries a precision — composite index values to two decimal places, feasibility rated out of ten — that this paper does not adopt.

Chapter 2 : Method, Evidence and Its Limits

2.1 The consultation instrument

An 85-question instrument, at Annexure-A, was circulated to Members. It covered diagnosis, democratic legitimacy, institutional balance, judiciary and civic space, provincial scale, international experience, constitutional process, fiscal sustainability, local government, security, development and alternative reform pathways. It also presented three policy pathways and forwarded the two main papers already in circulation for comment.

One circulated version of the instrument omitted question 25 and carried two questions numbered 32. Its questions 26 to 31 therefore correspond to questions 25 to 30 of the corrected sequence, with alignment restored from question 33. Responses on that version have been mapped before use, and all question references in this paper follow the corrected sequence.

2.2 The consultation and how its views are reported

Members responded through written questionnaires, written contributions, forum comments and oral discussion. Some Members addressed the full instrument, while others focused on areas within their professional experience.

Individual responses are not reproduced and Members are not identified. The paper reports areas of convergence and disagreement without presenting the exercise as a representative survey.

The limitations are important. The base of Members responding is small, self-selected, professionally concentrated and predominantly Khyber Pakhtunkhwa based. Most, however, have served in the federal government and in other provinces, so the perspective is not confined to one province. Its value lies in first-hand institutional experience, not statistical representativeness.

The technical fiscal analysis in Chapter 6 rests primarily on published budget documents rather than Members opinion. Each major figure is tied to a named source or derivation.

2.3 How dissenting and minority views are preserved

The paper preserves minority and dissenting views where they affect the argument. The predominant view was that governance failure arises mainly from weak institutions, democratic discontinuity and incomplete devolution rather than from provincial boundaries. A minority position allowed that restructuring could become a significant reform if undertaken by a representative government after open public debate and consent.

Members also differed on the direction of civil-military institutional erosion, the likely effect of additional provinces on Punjab's relative influence, the weight to attach to parliamentary oversight and media freedom, the sufficiency of Article 140A, and the single reform that should come first. Those differences are retained in the relevant chapters.

That view was not universal, and the paper says so where it matters. Some thought that if such action were to be taken at all, restructuring could be a fundamental reform provided it were undertaken by a representative government after open debate. On whether new provinces should ever be created, on whether civilian erosion invited encroachment or encroachment produced erosion, on whether multiplying units would reduce or worsen the dominance of the largest province, on the weight to be given to weak parliamentary oversight, on the value of a free press as an instrument of accountability, on whether Article 140A as it stands is sufficient, and on what single reform matters most; the Members differed. Each divergence is recorded where it arises and left resolved. Annexure B sets out the profile of Members responding and the treatment of dissenting and minority views, without identifying individuals.

Where responses contain evident slips of citation; a statute given under the wrong year, these have been corrected against the instrument itself, without alteration of substance.

2.4 Documentary sources

The paper gives greater weight to documentary evidence than to consultation testimony. No major finding rests on a Members' opinion alone. Where a Member supplies a factual assertion, it is corroborated where possible or identified as unverified.

Figures derived rather than quoted are identified in the text or Annexure C. Sources not examined directly are marked accordingly and are not used for quantitative findings.

Provincial budget documents are cited as Government of [Province], Finance Department, [Document title] FY 2025-26, with page or grant reference. Where a figure is derived rather than quoted, the derivation is stated in the text or at Annexure C.

2.5 Declared limitations

The main limitations are three. First, the consultation is small and professionally homogeneous. Second, detailed establishment data are more accessible for Khyber Pakhtunkhwa than for the other provinces, so some unit-cost benchmarks rely on KP data cross-checked against published aggregates elsewhere. Third, several primary comparative and institutional sources were not examined directly; where relied upon, they are cited through secondary reporting, and that limitation is stated rather than resolved.

The author declares prior work on the fiscal position of the merged districts and on Khyber Pakhtunkhwa's position for the 11th National Finance Commission. Both interests are relevant to the fiscal discussion, are declared again in the chapters where they arise, and the passages concerned are confined accordingly. They are disclosed rather than treated as disqualifying.

Chapter 3 : What Has Actually Failed

This chapter sets out three strands of failure.

First, outcomes the state does not deliver — in human development, in service provision and in the allocation of what it spends.

Second, a representative system whose authority is doubted, so that legislatures cannot perform the oversight the Constitution assigns them.

Third, a civilian administration unable to exercise the authority formally vested in it, whether because that authority has been abdicated or because it has been displaced.

What unites the three is stated at the outset, because everything after this chapter turns on it. None is a defect in the constitutional design. Each concerns the conduct of institutions operating within a design that Members of ASPIRE-KP hold to be sound; a matter of departures from constitutional roles, not of the roles themselves.

This distinction matters because it decides what should be done about the problem; Section 3.1 explains why. It means the chapters ahead do not ask whether governance has failed. Everyone already agrees it has, and this chapter shows the evidence. What they ask instead is: what caused it?

3.1 A distinction that decides the remedy

Before a remedy is examined it is necessary to establish what is being remedied, and the first question is one of characterization rather than measurement.

The proposition now in political circulation is that the system has failed — that it has collapsed, and that restructuring the federation follows. The formulation is doing a great deal of work. If what has failed is the system, meaning the constitutional design itself, then redesigning it is a coherent response and territorial restructuring is one available form of redesign. If what has failed is governance, meaning the conduct of institutions operating within a sound design, then constitutional surgery treats something other than the disease. When the two are treated as the same thing, a diagnosis about how institutions behave produces a prescription for changing the Constitution. That is the error this chapter is guarding against, which is why it separates them before any indicator is examined.

This is not a claim that the Constitution of 1973 has come through intact. It was held in abeyance within four years of its promulgation and did not operate continuously thereafter, and it has since been amended more than two dozen times, several of those amendments reaching its fundamental framework. The relevant point is what that history shows. .

The Constitution was not set aside because its design had been found defective; no such finding was made, and no such argument was advanced at the time. It was set aside because institutions did not operate within it. A design does not have to be faulty in order to be disregarded, and a document capable of being suspended and later resumed largely intact is evidence of an architecture that was not honoured rather than one that failed.

The amendment record requires a further concession. Conduct persisted in over time does not remain conduct. It hardens into architecture, and the text then records what practice had already established — Article 239(5), as substituted in 2025, is a recent instance, converting a pattern of judicial deference into an express ouster of jurisdiction. The distinction drawn in this chapter is therefore a distinction between two kinds of failure at a given moment, not a permanent partition between two sealed categories.

That consideration argues for the position taken in this paper rather than against it. A constitutional order already amended on this scale is one in which further amendment should be approached with more caution, not less, because each amendment is easier to enact than to reverse and acquires constituencies that resist its reversal. The argument for establishing criteria before altering the constitutional map is strengthened, not weakened, by the frequency with which that map's governing document has already been altered.

3.2 What the Members say has failed

Members generally rejected the description of Pakistan's condition as a failure of the constitutional system. Some located the problem in governance institutions that do not perform their roles; others in a system repeatedly manipulated or prevented from functioning as designed.

The distinction matters. One account emphasizes institutional weakness, the other institutional interference. Neither, however, identifies provincial boundaries as the primary defect.

The paper treats these responses as informed judgments, not as proof. Their importance lies in the causal question they raise: whether a territorial remedy addresses the failure being diagnosed.

What matters here is what the accounts share. Neither identifies a defect in the constitutional design. Both locate the failure in what has been done within the design — whether by abdication or by interference — and neither points to anything a redrawn map would reach.

This paper records those answers as the answers of Members of ASPIRE-KP and claims nothing more for them. They come from Members who administered the system at its most senior civilian level.

3.3 Defective design or repeated departure from it

Question 3 put the alternative directly: defective constitutional design, or repeated departure from it. Members predominantly chose the latter.

If that assessment is correct, changing the map does not by itself repair institutions that fail to operate within the existing constitutional framework. Chapter 5 formalizes this as an attribution test.

The point also reinforces the significance of Article 239(4). Pakistan's constitutional safeguards on provincial boundaries were strengthened after the experience of One Unit. Any proposal for restructuring must therefore engage with those safeguards as part of the design, not treat them merely as obstacles.

The proposition also has a corollary that cuts against the proponents' framing more sharply than anything in this paper's fiscal analysis. Chapter 7 records that Pakistan's federation was reorganized once from the centre, under an arrangement that a simple provincial majority sufficed to create, and that two successive constitutions responded by entrenching a provincial veto. If the design is sound, the safeguards it contains are part of what is sound.

3.4 What the indicators show and what they can bear

Asked which indicators should determine whether governance has failed, Members answered that a combination is required, some adding that rule of law and political legitimacy should carry particular weight (Q5).

On the aggregate measures the position is not in dispute. Pakistan sits in the low human development category, ranking 168 of 193. Its score falls by roughly a third once adjusted for how unequally that development is distributed. Literacy for the population aged ten and above stands at about 61 per cent nationally; Pakistan Education Statistics 2023–24 estimates 25.15 million children aged five to sixteen out of school on the NEMIS measure, with other estimates differing by source and definition (Annexure E).

The fiscal characterization is sharper, and it is the part of the diagnosis on which this paper has done original work.

More than 80 per cent of provincial expenditure in FY23 met recurrent costs. That figure should not be read as a measure of administrative excess. Recurrent expenditure is dominated by the salaries of the education and health establishments, which are the largest employers in every province and Chapter 6 shows how far the cost of a post across the provincial government as a whole falls below the cost of a post at secretariat level. What the figure does measure is the narrowness of the margin: a province committing four rupees in every five before it begins has little capacity to absorb a new obligation.

The finding about administration is a separate one, and it concerns the growth in spending rather than its level. Much of the increase in provincial spending since the National Finance

Commission Award was absorbed by administrative expenses rather than by education or health, while the share of government spending reaching the tier closest to the citizen fell from around 10 per cent in 2005 to under 5 per cent in 2024 (Strengthening Fiscal Federalism in Pakistan, World Bank, 2026). That is the premise from which the proposal examined in this paper begins. It is supported by the record and nothing in this paper disputes it.

Two cautions belong with all of this. Composite indices such as the Human Development Index combine unlike things and the weights their compilers choose are open to argument; rule of law and governance indices rely heavily on perception surveys, so a change in score may reflect a change in mood rather than in conditions. And the provincial disaggregation of these figures is deliberately withheld here and presented in Chapter 5, where it does analytical work; setting it out twice would invite the reader to draw a causal inference before the test has been stated.

3.5 Nobody has formally asked

Members agreed that an evidence-based diagnosis of where and why governance has failed and which institutions bear responsibility, should precede major constitutional restructuring.

No such exercise has been undertaken. Pakistan has produced commissions on the creation of particular provinces, reform committees on the civil service, and periodic planning documents. It has not produced an official diagnosis of governance failure that identifies causes and assigns institutional responsibility, and none has been located in preparing this paper.

The reason for the absence is taken up later in this chapter, where Members agree that a state cannot accurately diagnose its governance failures while open criticism, independent research and unrestricted public debate remain constrained (Q25). The loop closes there: the diagnosis has not been done, and the condition that would permit it to be done is itself among the things at issue.

3.6 Representation is prior to territory

The case for new provinces rests substantially on representation: that a citizen in a distant division is remote from the government that legislates for him, and that a nearer capital would bring the two closer.

The argument assumes something it does not state. It assumes that the relationship between citizen and government is working, and that only distance stands in the way. If a citizen does not believe that his vote determines who governs him, moving the seat of government nearer does not repair the relationship; it relocates a relationship that was already broken.

This point needs to be stated carefully, because it’s easy to overstate. If people don’t trust their government, moving the capital closer won’t fix that on its own — trust has to come first before nearness can help at all. But trust alone doesn’t guarantee good government either. A government everyone accepts as legitimate can still govern badly, for the other reasons this chapter looks at. What this section is really saying is narrower: a nearer capital cannot repair

a government nobody trusts.

The sections that follow test whether that condition holds. The electoral material is handled factually and without attribution to any party or contest, because the argument survives without it and would be weakened by it.

3.7 Whether the vote determines who governs

Members held that effective governance cannot develop without a credible electoral system in which citizens have confidence that their vote determines who governs them. None treated this as a marginal condition.

They also considered recurring distrust of electoral outcomes damaging to institutional legitimacy, although they differed in how they attributed responsibility for that distrust.

Members further held that Parliament and the Provincial Assemblies cannot perform their constitutional roles effectively where political governments are perceived as lacking autonomy or secure democratic legitimacy (Q8).

Taken together those answers describe a chain: contested elections produce governments whose legitimacy is doubted; governments whose legitimacy is doubted cannot make their legislatures work; legislatures that do not work cannot hold the executive to account. Every link in that chain operates at every level of government, national and provincial alike. None is affected by where a provincial boundary falls.

The distinction between necessity and sufficiency can be tested against Pakistan's own recent experience, and the test is instructive.

The four provinces did not emerge from the last general election on the same footing. In one, the outcome broadly matched the evident preference of the electorate and produced a government holding a decisive majority in its assembly. If the governance failure documented in this chapter were caused principally by the electoral deficit, that province should show correspondingly better outcomes. On the indicators examined here and in Chapter 5, it does not.

The observation is offered without reference to any party or contest, and it settles nothing on its own. But it does eliminate an explanation, and eliminating explanations is what this chapter exists to do. A province whose mandate is comparatively secure, and which is neither the largest nor the smallest in the federation, still exhibits the failure. That is difficult to attribute either to the legitimacy of its government or to its size. What remains is the institutional causes set out in this chapter's third strand; and this is why Members divided at Q10, some pointing to weak oversight and others to weak institutional capacity as the principal explanation.

3.8 Parliament as legislature and as overseer

Members gave a common answer on what a legislature is for and did not confine it to legislation: Parliament must oversee the government and all institutions, including through its own standing committees (Q9). On what weak oversight costs they divided — one view holding it the major reason for governance failure, another that weak institutional capacity and the absence of prompt decisions contribute more (Q10). None located the deficiency in the size of the house.

Available parliamentary-performance compilations show substantial variation among the four Provincial Assemblies in sittings, working hours, attendance and committee activity. The pattern does not establish a consistent relationship between the territorial or population size of a province and the activity of its legislature. Sittings, actual sitting days and constitutional working days are distinct measures. Article 127, read with Article 54(2), presently requires a Provincial Assembly to meet for not less than one hundred working days in each parliamentary year. No finding of constitutional non-compliance is made here from sitting counts alone. The series is at Annexure E.

It might be objected that a smaller province generates less business, so that its assembly meets less often because it has less to do. That may be so, but it does not answer the point. Oversight is not a function of how much business a government generates; it is a function of whether the legislature examines what the executive does. An assembly meeting on fifty-three days a year scrutinizes less, not proportionately, and the proposal would create many more such assemblies.

3.9 Would more provinces improve representation?

Question 11 asked whether additional provinces would improve democratic representation if distrust of elections, weak party institutions or limited legislative autonomy remained. Members answered no.

That is the more notable given how far Members divide on whether restructuring should happen at all. The predominant view was that the present federating units are not an issue; some thought that if such action were to be taken at all, restructuring could be a fundamental reform provided it carried genuine consent. On whether restructuring would improve representation while the system beneath remains distrusted, the answer was the same either way.

The documentary record supports that answer in two respects.

The ratio of legislators to citizens does not track provincial size in the direction the argument requires. On the assembly strengths following the 2024 delimitation and the 2023 census, the four provinces stand at approximately one member for every 344,000 people in Punjab, 332,000 in Sindh, 282,000 in Khyber Pakhtunkhwa and 229,000 in Balochistan — the smallest province already carrying a ratio about a third more favourable than the largest. (Ratios derived; derivation at Annexure C.) That is not an argument that the ratios are adequate. A member representing 229,000 people cannot know them. It establishes that a

citizen's practical access to his legislature is being determined by something other than how many constituents share his member.

Small houses also have a feature that runs against representation rather than towards it. The smaller the house, the fewer members are needed to make or unmake a government: Balochistan's assembly of sixty-five members means a chief minister needs thirty-three votes, and the defection of a handful can transfer power. A federation of thirty-two new provinces would be a federation of thirty-two such houses, each one easier to capture with a small, concentrated number of votes — which describes increased leverage for whoever can secure those members, not increased representation for the citizens who elected them.

That same concentrated leverage is what makes a small legislature easier for an established political family to hold. Chapter 7 takes up whether restructuring would weaken entrenched political families or reproduce them at a smaller, more capturable scale.

3.10 The recurring search for alternatives

Question 12 asked whether the repeated search for technocratic, non-party or hybrid arrangements is evidence of dissatisfaction with democracy, or evidence that democratic institutions have not been allowed sufficient continuity to mature.

Members divided. Some answered yes, without choosing between the two alternatives the question offered. Others took the second view: democratic institutions have not been allowed to function, and hardly any political government has completed its constitutional period (Q12).

The observation is checkable and it holds. No prime minister of Pakistan has completed a full five-year term, though assemblies have on occasion completed theirs. Whatever explains that record, it is not the number of federating units, and it would not be altered by increasing them.

3.11 Responsibility in one place, authority in another

The third strand concerns the civilian administration's capacity to exercise the authority the Constitution assigns it.

Members held that governance suffers where elected governments remain formally accountable for outcomes while important decisions are taken elsewhere (Q14). Asked whether Pakistan's difficulties arise from defective constitutional design or from departures from constitutional roles, they located the problem in the departures rather than the design — one adding that it is not only departure from a constitutional role but failure to perform one that produces governance difficulties (Q13).

That answer matters more here than anywhere else in the chapter, because this is the strand where the paper's central distinction is tested directly. If the design were defective, redesigning it would follow. If the design is sound and institutions do not operate within it, territorial restructuring does not restore institutional authority — it creates further institutions

to which the same displacement would apply.

3.12 The migration of civilian functions

Where specialized civilian roles are increasingly occupied by personnel from a single institutional background, the consequences for institutional capacity are contested — and the contest here is one of the most substantive the consultation produced.

One line of response holds that such appointments disrupt the chain of command within the bureaucratic system (Q16); that prolonged dependence on non-civilian institutions for civilian functions has weakened the incentive to strengthen ordinary public institutions (Q17); and that no specific reform of the civil service is required — what is required is that national security institutions concentrate on their core responsibilities and allow civilian bodies to perform their mandate (Q18). The three principal causes of Pakistan's governance difficulties named on this view are interference of the establishment in civil affairs, disruption of the political process, and erosion of the civil service (Q80).

A second line of response reverses the causation explicitly. Civil institutions, on this account, stopped producing specialists, building capacity and accepting responsibility, and thereby created a space for one institution to fill the vacuum (Q16). Asked whether dependence on non-civilian institutions weakened civilian ones, the answer given is that it is the exact opposite: the failure of civilian institutions created the space that non-civilian institutions occupy (Q17). The prescription follows from that diagnosis — revisiting selection criteria, examination systems, training programmes and placements (Q18) — and the three principal causes named are abdication of responsibility by civilian institutions, disproportionate expansion of institutions, and lack of accountability (Q80).

The two accounts describe the same observed condition from opposite directions. One account sees encroachment producing erosion; the other sees civilian erosion creating space for encroachment. The prescriptions that follow are not merely different but opposed: on the first account, no reform of the civil service is required, and the other institution should withdraw; on the second, the civil service must repair itself.

The paper records two points.

First, both accounts describe civilian institutions as not fully performing the functions assigned to them.

Second, whichever account is correct, the mechanism is institutional rather than territorial. A new provincial administration would inherit the same wider institutional environment and would possess less accumulated capacity than the structure it replaced.

3.13 District administration, policing, public finance and planning

Members held civilian institutional autonomy to be important to district administration, policing, public finance, development planning and service delivery, and necessary because civilian institutions are ultimately answerable to the people — with the qualification that they have historically not been held responsible for their acts of commission or omission (Q15).

That qualification matters. The case for autonomy rests on accountability, and the accountability has not operated. The functions named are those the citizen actually encounters, and they are the ones in which the separation of responsibility from authority is most visible: a deputy commissioner accountable for an outcome he cannot direct is the figure the consultation responses return to, and the same displacement is described at first hand in Chapter 4, where prolonged deployment is examined.

3.14 Whether devolution can begin below the centre

A common argument is that meaningful decentralization below the provincial level is impossible while decision making at the centre remains highly centralized.

Members rejected that proposition, and the paper records the rejection because it removes an excuse. Provinces already possess the authority to devolve functions and finances to districts, tehsils and local councils; one answer put it as a question — what stops the provinces from deciding on it. Khyber Pakhtunkhwa's local government legislation was cited as an instance in which financial and administrative powers were in fact devolved to district, tehsil and village level (Q19).

The obstacle is therefore not constitutional authority at the centre. It lies within the provincial tier itself, and it cannot be deferred to a reform of the centre. Chapter 7 examines why provincial devolution has repeatedly failed to endure, and records that Members attribute the failure to the unwillingness of provincial legislators and the bureaucracy to part with powers they presently exercise.

3.15 Delay, cost and the perception of selectivity in the courts

Members held access to justice to be a cornerstone of governance and identified the consequence of delay in the sharpest terms: where courts are perceived as selective or unable to provide timely redress, people begin deciding their cases by their own yardstick (Q20, Q21). They differed on what secures judicial independence — one view holding an independent and powerful judiciary indispensable to constitutional order, another that judicial independence is itself proportionate to a strong and effective executive (Q20). They also agreed that administrative or territorial restructuring cannot improve governance without parallel reform of the justice system (Q22).

The documentary record supports the claim that delay is severe. The district judiciary carried approximately 1.904 million pending cases at 31 December 2025, and judicial strength — combining the district judiciary and the superior courts — stood at roughly one working judge or judicial officer for every 76,000 people nationally. Three causes recur and none is

territorial: unfilled vacancies, transfer of judicial officers before they complete the matters before them, and premises that have not expanded with caseload. Pendency by court, judicial strength and the transfer record are at Annexure E, with the caution that published disposal series are not comparable between courts.

3.16 Constrained debate, and the diagnostic problem

Members differed sharply on the media. One view holds independent media, freedom of expression and access to information to be essential prerequisites of accountability, and treats self-censorship among journalists, academics and civil society actors as damaging on the same footing (Q23, Q24). Another holds that media freedom must be confined within the four walls of the law as manifested in the Constitution, regards journalists, academics and civil society as having generally acted irresponsibly, and holds that self-censorship among them would make no difference provided decision makers are clear about the issues (Q23, Q24). The difference is recorded rather than reconciled.

They nonetheless agreed on the conclusion. A state cannot accurately diagnose its governance failures where open criticism, independent research and unrestricted public debate remain constrained (Q25).

That agreement is the finding, and it is stronger for surviving the disagreement: a reader who shares the second view of the press still arrives at the same place. It also closes a loop this chapter opened at the outset, when it distinguished a failure of design from a failure of conduct and asked which one Pakistan actually has. Members hold an evidence based diagnosis to be an essential prerequisite to restructuring; no such exercise has been undertaken; and the condition that would permit one is itself among the things at issue.

3.17 What this chapter establishes

The chapter establishes four things.

First, Pakistan's outcomes are poor in absolute terms and severely unequal in distribution, and the resources available to provincial governments are heavily committed before any new obligation is taken on. The growth in those resources since 2010 has gone substantially to administration rather than to service, and the tier closest to the citizen has been progressively defunded — findings which support the premise from which the proposal begins.

Second, confidence that the vote determines who governs is contested, and legislatures cannot perform their oversight function where the governments before them are perceived as lacking legitimacy. Members held that additional provinces would not improve representation while that remains true.

Third, the causes identified are primarily institutional: authority separated from responsibility, weakened civilian capacity, judicial delay, and limits on open debate. None is inherently a problem of territorial scale, and the causes Members named at Q80 would largely survive a redrawing of provincial boundaries.

Fourth, no evidence-based diagnosis of governance failure has ever been officially undertaken, though Members hold one to be an essential prerequisite to restructuring.

One further observation follows from all four, rather than standing beside them. The authority to devolve already sits with the provinces and has not been exercised, which locates the obstacle inside the provincial tier rather than in its size, and shifts attention from provincial size to the incentives operating within it.

Chapter 4 : Security, Force and the Development Deficit

4.1 Security as a governance variable

Papers on provincial restructuring commonly treat security as background — a condition within which governance happens rather than a part of governance itself. That treatment cannot survive in Pakistan, where in a substantial part of the territory the variable determining whether government reaches the citizen is not the distance to the provincial capital but whether civil authority operates at all.

This chapter treats security as a governance variable and asks three things of it. Where do Members place it in the causal chain? Is the failure it exposes one that a redrawn boundary would reach? And what, in the end, is government to be measured by?

4.2 Cause or consequence, and where responsibility sits

Asked whether deteriorating order is a cause of governance failure or a consequence of it, Members located it substantially downstream of governance failure — either as its consequence outright, or as operating together with it in a way that placed no weight on order as an independent cause (Q65).

On where responsibility lies Members agreed without qualification: the constitutional provisions define the matter clearly, the maintenance of law and order is essentially a provincial subject, and it must be treated as such (Q66, Q68).

That agreement matters for the argument of this paper, because it locates the difficulty inside the provincial tier rather than at its boundary. Members differ on how the difficulty arose, as Section 3.12 records: on one account, abdication of responsibility by civilian institutions in the provinces has produced greater reliance on the deployment of federal institutions and on the use of force (Q70); on the second account, overlapping command structures have weakened accountability by separating formal responsibility from operational authority (Q67). The accounts converge on the consequence, which is that responsibility and operational authority no longer sit together.

4.3 A monitoring body without operational authority

The documentary record of the national counter-terrorism architecture illustrates that separation more precisely than any general statement could.

The National Counter Terrorism Authority was established as an administrative entity under the Ministry of Interior in 2008 and placed on a statutory footing in 2013. Its board of governors met for the first time in 2018 — a decade after the Authority was created.

Following the attack on the Army Public School in Peshawar in December 2014, Parliament approved a twenty-point National Action Plan within eight days, drafted by the Authority and the Ministry of Interior. The Authority was assigned the role of monitoring body. Implementation was divided between federal ministries and Provincial Apex Committees constituted under the Chief Ministers.

The record of what followed bears on three things.

The plan was drafted without the governments that would have to implement much of it. All major political parties were consulted; provincial governments and the provincial Counter-Terrorism Departments were not included in its formation, notwithstanding that law and order is a provincial subject.

The monitoring machinery did not work. More than a dozen ministerial committees were formed to track implementation and proved ineffective, with the Apex Committees at federal and provincial level becoming in practice the primary bodies addressing the subject. The Authority's first national coordinator, himself a member of the committee that drafted the plan, has said publicly that the plan was hastily crafted to meet a tight deadline and that the reduction in terrorism to 2018 is properly credited to military operations rather than to the plan.

The Apex Committees functioned better at provincial level because of the participation of the corps commanders. Action on the ground nonetheless remained heavily kinetic, and little progress was made on the softer measures civilian institutions were required to lead.

That is responsibility separated from operational authority, documented across a decade in the one architecture built expressly to join them. The prescriptions offered in the consultation follow from it exactly: that the system will not work until the provinces take the lead and responsibility, and that the Apex Committees are an innovation which may be helpful in Pakistan's peculiar conditions but in whose discussions the civil governments must take the lead (Q71).

Neither prescription is territorial. Both describe a redistribution of initiative within existing institutions.

The account above rests on the Authority's published description of the framework and on secondary reporting; the implementation record of the National Action Plan and its 2021 revision were not examined directly.

4.4 What a uniform template assumes about unequal conditions

The proposal applies one rule to the whole country: every civil division becomes a federating unit. That assumes the units are alike in the respects that matter for governing. On security they are not.

Compilations for 2025 record the deadliest year in a decade and a fifth consecutive annual increase, with Khyber Pakhtunkhwa and Balochistan together accounting for more than 96 per cent of fatalities and almost 93 per cent of incidents. The character of the violence differs by province as much as its volume: Balochistan's incidents run heavily to attacks on infrastructure and security convoys, Khyber Pakhtunkhwa's to targeted killings and kidnappings, a distinction set out with the volume data at Annexure E.

Two consequences follow. The first is that a template treating Lahore Division and Zhob Division as equivalent candidates for provincehood, differing only in size, has abstracted away the variable that most determines whether either could be governed.

The second is sharper. The units that would carry the highest apparatus cost relative to their transfer on the test at Section 6.6 — Loralai, Zhob, Rakhshan, Sibi and Bannu — are substantially the same units in which the state's writ is most contested. Police in Bannu district alone reported 134 attacks during 2025, with 27 personnel killed. The proposal would create its fiscally weakest provinces where the security burden is heaviest, and require each to stand up a police service, a High Court and a secretariat while doing so.

4.5 Force, political settlement, and what displacement does

Members rejected force as a solution in itself. The components of government function — dialogue, reconciliation, development, community engagement and law enforcement — must be applied together, law enforcement being the ultimate resort and no substitute for political dialogue, economic development and community engagement (Q69, Q70).

An account given at Q68 describes what prolonged reliance produces. On that account, the establishment has been called in aid of civil power for the whole of Khyber Pakhtunkhwa; when it moves in it follows its own protocols, which in most cases do not gel with those of the local administration. The arrangement works where deployment is limited in time, the area is cleared and handed back to the district administration; in Khyber Pakhtunkhwa and the erstwhile tribal areas the deployment has run for many years with no near prospect of handover. That prolonged process has seriously affected the capacity of the local administration and the police, and has diminished local confidence in the district administration because decisions are taken by the Establishment.

The mechanism operates on offices rather than on maps. A newly created province under prolonged deployment would place its own chief secretary, police officer and deputy commissioners in the same relation to the same operational reality — newly appointed, thinly staffed, and without the institutional memory of the province they had been separated from. Multiplying administrations does not reduce the number subject to displacement.

A predictable objection should be met directly. Many everyday governance failures — an unrepaired bridge, encroachments left uncleared, a regulatory function poorly performed — have proximate causes that are purely civil: an inspection not carried out, enforcement not pursued, a budget diverted. Displacement of civilian authority explains none of these individually, and this chapter does not claim that it does.

The question it puts is a different one: not what caused a particular failure, but why the machinery responsible for catching such failures across the system does not do so reliably. That is a structural question, and it has a structural answer operating at a different level from any single incident. Section 5.3 records several such causes — abdication of responsibility, disproportionate institutional expansion, weak oversight, judicial delay — of which displacement is one, material chiefly where it has in fact occurred at length. A bridge that fails in a district untouched by prolonged deployment is adequately explained by one of the others; displacement need not explain every failure for the general finding to hold.

Nor is the point an objection to using the establishment in a genuine emergency. No one disputes that floods and earthquakes require capacities — engineering, logistics, a single chain of command — that ordinary civil administration cannot supply, and that the establishment is right to supply them when called. The distinction this chapter draws is not between civil and military response; it is between deployment that is bounded and deployment that is not. As recorded above, the arrangement works where it is limited in time and the area is returned to civil administration once cleared. What the record documents in Khyber Pakhtunkhwa and the former tribal areas is not that deployment occurred, which nobody disputes, but that it has continued for years with no near prospect of handover. An emergency measure that does not end is no longer functioning as an emergency measure, whatever label it retains.

The development deficit runs alongside. The merged districts were brought into Khyber Pakhtunkhwa in 2018 on financial commitments — a national commitment of the order of Rs 100 bn a year, and the expectation that the province's share under the National Finance Commission would be revised for its enlarged population. Neither was delivered, the province absorbed the residual, and it has since gone to court against the federation. Chapter 6 sets out the figures and the argument that follows from them. What belongs here is the consequence on the ground: reported survey findings describe support for the merger among residents of the merged districts as having declined sharply over the same period, with poverty reported above 70 per cent in some districts.

The author has advocated publicly on the fiscal position of the merged districts. The record is used here as evidence of federal conduct towards a newly constituted unit, not as a claim on behalf of any province.

4.6 What government is measured by

The chapter closes on the question it opened with, and here Members divide.

One view held that security of life, property and dignity are the prime responsibilities of government and should be the first indicator of its legitimacy, efficacy and effectiveness. Another held that government should be measured by the quality of citizens' lives (Q73).

The division is real and it is not resolved here. What Members hold in common is more immediately relevant. The subjects on which citizens' lives actually turn — education, health, employment, social protection — already sit within provincial constitutional jurisdiction, and provincial planning and development machinery is free to attend to them now, without any territorial change (Q72). Members further held that smaller provinces would not improve those outcomes absent simultaneous reform of schools, hospitals, policing, the civil service, public finance and accountability; the size of provinces is not a core issue in this arena at all (Q75).

On the reform that would make service delivery the central measure of performance, Members differ once more, and instructively: some favoured institutional restructuring and repositioning within the existing framework; others favoured empowered local government introduced through a constitutional amendment (Q74). Chapter 7 takes up the second, including the question of whether Article 140A as it stands is sufficient — on which Members do not agree.

The three questions this chapter asked can now be answered. Members place deteriorating order largely as a consequence of governance failure rather than its cause. The failure it exposes — responsibility separated from operational authority — operates on offices and not on maps, and would be inherited by any administration created in its place. And on what government is to be measured by, Members divide on the standard but agree that the subjects it turns on already lie within provincial jurisdiction, and that dividing provinces would not improve them

Chapter 5 : Does Size Explain the Failure?

5.1 The step that has been skipped

The preceding chapters establish poor outcomes and institutional weaknesses. Diagnosis alone does not show whether new provinces would address them.

The missing step is attribution: which failures arise from territorial scale, and which from the location of functions, from institutional conduct, or from resource constraints. Only the first is answerable by drawing a boundary.

The public argument does not take that step. A diagnosis is asserted — the system has failed. A remedy is asserted alongside it. The connection between the two is treated as self-evident, rather than shown. One response to the consultation put the objection in exactly those terms, asking whether a problem statement and a solution statement arriving together has ever been a method of reform in any democracy. The question is a fair one, and it defines the work of this chapter.

This chapter therefore sorts the causes identified in Chapters 3 and 4 by the type of reform capable of addressing each.

5.2 Four categories of cause

The causes identified in the preceding chapters fall into four broad categories.

Territorial scale. Failures arising from the physical or supervisory distance between a government and the people it governs — where the remedy is a smaller unit or a nearer capital.

Assignment of functions and finances. Failures arising from functions, money or authority sitting at the wrong tier — where the remedy is to move them, whether downward to local government or upward to the federation.

Institutional conduct. Failures arising from how institutions behave within whatever structure exists — abdication, encroachment, discontinuity, absence of accountability.

Resource constraint. Failures arising from there not being enough, whatever the structure or conduct.

The categories are not watertight — a function left at the wrong tier because a government declines to move it belongs to both the second and the third — and the table below places such causes according to the reform that would most directly address them. Only the first category is answerable by creating provinces. The second is answerable by devolution or fiscal redesign, both available without redrawing a boundary; the third and fourth are not

reached by territorial change at all. What proportion of the identified causes actually falls into the first category is therefore the question this chapter exists to answer, and the sorting begins immediately below.

5.3 The sorting

Cause established in Chapters 3 and 4	Category	Would new provinces reach it?
Distance from the provincial capital; administrative accessibility	Territorial scale	Yes
Span of supervision over districts and field formations	Territorial scale	Partly
Local government defunded from 10% to under 5% of public spending	Assignment	No — remedy is Article 140A
PFC awards infrequent, non-binding, and described as interim for eight years	Assignment	No
District spending tracking historical precedent rather than need	Assignment	No
NFC shares struck on a superseded census; three Commissions lapsed	Assignment	No — and multiplication makes it harder
Growth in provincial spending absorbed by administration rather than service	Institutional conduct	No — a new secretariat is an administrative expense
Distrust of the electoral process	Institutional conduct	No
Weak parliamentary oversight	Institutional conduct	No
Abdication of responsibility by civilian institutions	Institutional conduct	No
Disruption of the political process; interference in civil affairs	Institutional conduct	No
Erosion of the civil service; loss of specialist capacity	Institutional conduct	No
Disproportionate expansion of institutions	Institutional conduct	No — multiplication compounds it
Repeated reorganisation of administrative machinery for political ends	Institutional conduct	No — restructuring is an instance of it
Absence of accountability for acts of commission or omission	Institutional conduct	No
Displacement of civil authority under prolonged deployment	Institutional conduct	No
Judicial vacancies and premature transfer of judicial officers	Institutional conduct	No
Inadequate court premises and judicial infrastructure	Resource constraint	No

Of the eighteen causes listed, two fall under territorial scale and one of those only partly. The remaining sixteen would survive a redrawing of the map.

The table is an analytical tool rather than a verdict, and individual placements are open to dispute. What would have to be shown, to disturb the finding, is that a substantial number of the entries below the second row belong in the first two.

5.4 What the Members' own diagnoses sort into

The consultation asked Members to identify the three principal causes of Pakistan's governance difficulties, without reference to provinces, and then whether additional provinces would materially address those causes (Q80, Q81).

The causes named between them included abdication of responsibility by civilian institutions, disproportionate expansion of institutions, lack of accountability, disruption of the political process, interference in civil affairs, and erosion of the civil service. The lists differed in emphasis but not in category. Not one entry is a failure of territorial scale. Asked whether additional provinces would address the causes they had named, Members answered no — one adding that the tremor of restructuring would aggravate the situation (Q81).

That convergence is worth more than agreement would have been, because these are Members who disagree about a great deal else: on whether provinces should ever be created, on whether civilian erosion invited encroachment or encroachment produced erosion, and on which single reform matters most. They diverge on the remedy and converge on the diagnosis — precisely what should follow if the remedy on offer does not actually address the cause it claims to fix.

It does not settle the national debate. It supports the narrower proposition this chapter is testing: that the remedy must be measured against the diagnosed causes rather than assumed to follow from them.

5.5 What survives in the first category

Two entries sit in the territorial column, and neither should be dismissed.

Administrative distance is real. A citizen of a remote district deals with a government whose decisions are taken in a capital he will not visit, and the cost of that distance is borne repeatedly, in time and money, by those least able to bear it. It is the intuition from which the entire debate proceeds, and a paper denying it would not be believed on anything else.

Span of supervision is also real, though the entry is qualified. A chief secretary overseeing forty districts supervises differently from one overseeing four, and the difference is not merely one of effort.

Both, however, are addressed by where offices and authority sit rather than by where boundaries run. Each has a remedy in the second category as well as the first, and the second is the cheaper. That is the argument of Chapter 7.

One Member disputes even the first entry, holding that accessibility is no longer the issue and that what has failed is institutions reaching out to people (Q28). That goes further than this paper does. Accessibility remains a genuine constraint. But it identifies the right question, which is whether the remedy for distance is a nearer capital or a functioning tier of government where the citizen already lives.

5.6 What must be conceded first

Section 5.5 concedes what is true: administrative distance and span of supervision are real constraints, and they form the substance of the case for smaller units.
The question this strand asks is different. It is not whether scale creates difficulty, but whether provincehood is the remedy for it — and that is an empirical question, answerable against evidence rather than by assertion.

One Member accepted that a case might exist for a limited number of additional provinces, subject to constitutional procedure and to national cohesion (Q26, Q28).

5.7 The domestic evidence, and why most of it does not count

Pakistan already administers three territories smaller than any province, and they are the obvious place to look. Two of them turn out not to be evidence at all, and the objection comes from within the consultation.

One Member held that Gilgit-Baltistan and Azad Jammu & Kashmir are different cases: border areas that have historically been under military control regardless of the form of government in office, and therefore not representative models for the case for more provinces (Q27). That objection is sound and this paper accepts it. Whatever those territories show about governance, they do not isolate the effect of size, because size is not the variable distinguishing them from a province.

That leaves Islamabad — characterized by that Member as a smaller administrative unit largely led by the bureaucracy under the direct control of the federal government (Q27). It is not a federating unit, and Section 5.8 sets out what follows from that.

5.8 Islamabad performs well, and it is not a test

Islamabad records the best outcomes in the country, and an honest treatment reports that before doing anything with it. The figures are at Annexure E.

The proposal counts Islamabad among its federating units, so the matter cannot be settled by observing that Islamabad is not one at present. What the proposal actually does is narrower: thirty-two civil divisions become provinces and Islamabad continues as federal territory, giving thirty-three federating units in all (Mahmood, slide 21)

Islamabad has no assembly, no governor and no independent fiscal base, and is administered directly by the federal government. It is a single wholly urban district containing the seat of government and the highest concentration of public-sector salaries in the country, and its outcomes are what wealth and urbanity produce — Karachi Central and Lahore, inside the two largest provinces, record comparable literacy. Those outcomes are therefore not evidence of what federating-unit status produces, because Islamabad has never held it. Nor does the proposal confer that status: it leaves Islamabad exactly as it is. Its record cannot, on either footing, be evidence for what the proposal would do elsewhere.

Whether population size has ever been sufficient

The proponents' strongest quantitative argument should be set out before it is examined. Pakistan governs some 241 million people through four provinces and a capital territory, an average approaching 60 million per unit. India administers roughly 1.46 billion through 28 states and eight Union Territories; Nigeria, with a population comparable to Pakistan's, through 36 states; Indonesia 285 million through 38 provinces; Brazil 212 million through 26 states and a federal district; Germany 84 million through 16 Länder. On that measure Pakistan carries among the highest average population per federating unit of any major federation, and the disparity is not marginal.

(*Mirza Abdul Aleem Baig, "Administrative Federalism: Pakistan's Next Constitutional Challenge," World Geostrategic Insights, 8 August 2026. Population and unit counts are as reported in the cited source and were not independently verified.)*

The observation is accurate and this paper does not dispute it. What is in question is what follows from it.

The comparative record adds a further point which bears directly on the premise. Population by itself has nowhere been treated as sufficient reason to divide a subnational unit. Uttar Pradesh still holds a population of the order of two hundred million after Uttarakhand was separated from it in 2000, and no further division has followed. In the United States, the population has risen roughly tenfold since 1863 and no state has been carved out of an existing one in all that time; the last was West Virginia, and it seceded in the course of a civil war. Where new units have been created elsewhere, the operative basis has been identity — language, ethnicity, culture, geography — or a marked differential in development between parts of a unit, rather than the size of the population governed.

That finding cuts in two directions and the paper reports both. It weakens the argument from population size on which much of the present proposal rests: Pakistan's population has risen roughly fourfold since 1973, but the comparative record does not treat that fact as establishing a case. It also indicates what does drive reorganization elsewhere, which is consistent with the Indonesian finding at Section 5.13, and with the inference drawn there (Ahmed Bilal Mehboob, "Dynamics of reorganization", Dawn, 22 August 2026).

5.9 What the variation actually tracks

The decisive observation is not between provinces but within them. If the size of the federating unit determined governance quality, the variation in outcomes would fall principally between units. It does not. District literacy varies far more than provincial literacy does. The 2023 Census records Islamabad at approximately 83.9 per cent and Karachi Central at approximately 83.7 per cent, against Torghar at 29.74 per cent — a wider spread than separates the best- and worst-performing province nationally. Quetta, in Balochistan — the weakest-performing province on the provincial average — itself records approximately 66 per cent, almost identical to Punjab's own provincial average of 66.25 per cent. On literacy, districts of a single province differ from one another by more than the provinces differ from each other.

Whatever produces that spread operates below the provincial tier and is untouched by where provincial boundaries fall. It tracks urbanisation, income, terrain, security and the density of institutions on the ground. A new provincial capital at Zhob would not alter any of them. The district and provincial series are at Annexure E.

5.10 The pivot

Question 30 asked whether the key question is the size of the province, or the level at which functions, finances, authority and accountability are placed. It is the pivot on which this chapter turns, and Members — who disagree about whether new provinces should be created at all — answer it the same way: on one view the size of provinces is not a key question and the level at which functions are performed is; on the other, both matter, but the level at which functions are placed matters more (Q30).

A further contribution puts the same proposition in the form in which a citizen would recognise it. People do not ordinarily approach a Chief Minister or a Governor to resolve an everyday administrative problem; they approach the Deputy Commissioner, the Superintendent of Police and the Sessions Judge. If those offices function independently, honestly and according to law, the great majority of grievances are resolved where they arise. On that view the operative question is not the size of the province but whether district administration is empowered, accountable, impartial and protected from interference.

No formula for determining optimum size was supplied, even by those who hold size to matter. One view holds that size does not matter to the debate on service delivery, governance and institutional responsiveness. Another holds that the appropriate forum for determining criteria is Parliament, that the present Parliament's legitimacy is contested, and that a decision of this importance should follow consensus among all political parties and ideally a free and fair election producing a genuinely representative government (Q29). Chapter 7 takes that up.

This absence of formula matters on its own — it's a finding in itself. The proposal simply takes the number of civil divisions Pakistan already has and turns each one into a province.

That's not a real criterion for how many provinces there should be; it's just inheriting whatever number happens to exist already. And the research on this from other countries (set out in Section 5.12) shows something important: more units don't simply mean better services, up to a point, and then the same or worse beyond it. So the real question isn't "would more provinces help" — it's "at what point does adding more stop helping and start hurting," and nobody has answered that.

5.11 India: what was actually done

India's reorganizations are set out at Annexure D. Two findings carry into the Pakistani argument. Of the states created in 2000, only one shows significantly higher growth than its synthetic counterfactual, and the authors conclude that smaller states may not be a panacea. And India created new units while leaving its administrative structures intact — the reverse of the Pakistani sequence, in which the machinery was repeatedly rebuilt for political ends while the units stayed constant.

The Indian comparison is usually made on the number of units created. It is more instructive on the manner of their creation.

India took nine years to settle the question, and did not begin willingly. The trigger was disorder: agitation for a Telugu-speaking state, a death following a fast, and rioting that spread. The immediate response was to concede the particular demand, but the general question was then referred rather than legislated. A commission reported in 1948 and a committee in 1949, both initially declining language as an organising basis. A States Reorganisation Commission of three members, under a former judge of the Supreme Court, was constituted in December 1953; its proceedings ran for some twenty-one months and it reported in September 1955. The report was laid before Parliament, debated, and modified before enactment. Only then did a purpose-built statute pass in 1956, carried alongside a constitutional amendment, taking effect on 1 November of that year. Reorganisation continued afterwards, but each subsequent change was made under an express constitutional power rather than by improvisation.

Why the comparison cuts the other way

The comparison is sharper than it first appears, because India was working with a lower bar than Pakistan. Its Constitution declares it a Union of States rather than a federation — a choice the Constituent Assembly made deliberately, on the reasoning that the Union was not the product of an agreement among the states and that no state may secede. The consequence is that Parliament may form a new state by separating territory from an existing one on an ordinary majority, after referring the Bill to the affected state's legislature for its views; those views are not binding, and such a law is expressly not treated as a constitutional amendment. Pakistan's Constitution requires a two-thirds resolution of the affected provincial assembly before a Bill may even be tabled, and two-thirds in each House thereafter.

That the consultation carries no veto is not a matter of inference. When Telangana was created in 2014, the Andhra Pradesh Assembly rejected the Bill and Parliament enacted it regardless.

The label should not be pressed too far: India is federal in structure by most measures, and its Supreme Court has treated federalism as a basic feature of the Constitution. The accurate statement is narrower and more useful — India's states hold weaker territorial protection than Pakistan's provinces do. India could therefore have moved quickly and did not. It commissioned, studied, published, debated and legislated over nearly a decade for a change it was constitutionally free to make by ordinary majority.

That is the lesson for the present debate, and it concedes the principle rather than disputing it. Creating new units is not objectionable in itself; a comparable federation did it deliberately, at scale, and has continued to do so. What distinguishes that exercise from the one now under discussion is not the outcome but the process — a dedicated commission, a published report, a parliamentary debate on that report, and a statute drafted for the purpose. What Pakistan is presently contemplating would compress into a single constitutional amendment what took India nine years, two commissions and an Act of Parliament of its own — and those voting on it would have seen no costing, no criteria and no assessment of the units proposed.

5.12 The finding that matters most

The counterfactual literature is summarised at Annexure D, with the study designs and samples. Its central result is this.

Examining the relationship between the number of subnational governments and service delivery across sub-Saharan Africa between 1960 and 2012, with micro-level health data for Malawi, Nigeria and Uganda, Grossman, Pierskalla and Dean find that increasing the number of units improves local service outcomes up to a point and thereafter does not.

That single finding rules out both of the positions usually argued in Pakistan. More units are not simply better. But unit count is not irrelevant either. The truth sits between those two claims: more units help, but only up to a point — after which they stop helping or start to hurt. So, the real question is not whether Pakistan should create provinces, or whether it should refuse to. It is where that turning point falls for a country with Pakistan's population, administrative capacity and fiscal position — and whether Pakistan currently sits short of that point, at it, or already past it.

That is the question posed earlier in this chapter as a matter of principle, and it can now be posed empirically. It is also, notably, the question the proposal under examination does not ask: thirty-two units are derived from the number of existing civil divisions, not from any estimate of an optimum.

5.13 Indonesia: proliferation, evaluated

Indonesia is the closest available approximation to a controlled experiment, having fragmented rapidly after 2001 and been studied repeatedly across two decades of data. The scholarly consensus is unfavourable: district splitting produced no discernible improvement in service access and, on some measures, deterioration relative to parent districts, with administrative overspending driven by local political incentives absorbing resources intended for services. Ethnic and religious fragmentation drives splitting to a large extent, with poor service access a contributing rather than a determining factor.

That last finding is uncomfortable for the administrative framing on which the Pakistani proposal rests. A proposal describing itself as purely administrative is describing its own justification rather than the political process that would deliver it. The study designs, samples and methods are at Annexure D.

5.14 Nigeria: the allocation incentive

Nigeria illustrates the failure mode that Chapter 7 identifies in the abstract. Three regions at independence in 1960 became twelve states in 1967, then nineteen, twenty-one, thirty and finally thirty-six by 1996. The drivers were mixed: genuine demands for representation among minorities, but also the pull of federal revenue allocation and the public employment that a new state capital brings.

Two features of that history matter here. The proliferation did not stop, because each creation established the precedent and the constituency for the next. And the resulting units were not fiscally self-supporting, which converted the federation into a distribution mechanism rather than a system of governments. Both outcomes were foreseeable from the incentive structure rather than from any deficiency in the original demands.

The fiscal dependence is measurable, and it has grown rather than eased. Federal allocations accounted for 68.7 per cent of aggregate state revenue in 2022, rising to 73.3 per cent by 2025; a separate analysis found thirty-one of Nigeria's thirty-six states dependent on federal transfers for at least eighty per cent of recurrent expenditure. The shift in purpose is documented rather than inferred: following the 1976 exercise, state creation moved from addressing minority representation toward what the academic literature describes as a mechanism for the devolution of federal resources and, for the political class otherwise excluded from office, personal enrichment.

The consultation reached the same prediction independently. Members held that creating new political executives, cabinets, assemblies and bureaucracies would itself generate interests favouring further fragmentation, irrespective of service-delivery outcomes (Q45). Nigeria is that prediction realised over four decades.

5.15 The neighbours: eighty-one, thirty-one and thirty-four provinces that are not provinces

The comparison most often made in casual argument is with Pakistan's own neighbourhood, and it is the one that most needs unpicking.

Turkey is a unitary state with eighty-one provinces. Each is headed by a governor, the vali, appointed by the President on the recommendation of the Interior Ministry, legally required to be politically neutral, and holding authority over public offices within the province including the provincial police. Iran is a unitary state with thirty-one provinces, each under a governor-general, the ostandar, appointed by the Minister of the Interior with cabinet approval, serving as the direct representative of the national government, administering a budget allocated by the central treasury. Provincial councils exist but do not function as independent legislatures. Afghanistan is a unitary state with thirty-four provinces, each under a governor appointed directly by the supreme leader, with provincial administration operating as an extension of Kabul; the elected provincial councils of the republican period have not functioned since 2021.

The numbers invite the wrong inference. Eighty-one, thirty-one and thirty-four are close to or above the thirty-two units proposed for Pakistan, and it is tempting to conclude that countries of comparable size and circumstance manage far more units than Pakistan's four. They do not, because these are not the same kind of unit.

None of the three has a provincial legislature with law-making competence, a chief minister answerable to it, an independent fiscal base, a provincial public service commission, or a provincial high court. Each is an administrative subdivision of a unitary state, run by an officer appointed from the centre. In Pakistani terms they correspond not to a province but to a division under a commissioner.

That correspondence is exact enough to reverse the argument. Pakistan already operates the arrangement its neighbours use. It has thirty-two divisions, each under a commissioner appointed by the provincial government, exercising administrative authority without a legislature or a separate consolidated fund. What the proposal contemplates is not the Turkish or Iranian model but its opposite: converting administrative subdivisions into federating units, which is precisely the step none of the three neighbours has taken.

The lesson these cases actually teach is the one this paper reaches from other directions. Eighty-one units can be administered effectively — provided they are administered, not federated. What determines whether government reaches the citizen is the authority vested in the tier that meets him, not the constitutional label attached to it. That is the proposition this chapter sets out, and Chapter 7 develops.

(*Provincial counts and the appointment and powers of the vali, ostandar and provincial governors are verified against published descriptions of each state's administrative structure. The comparison is offered as a structural one; no service-delivery or fiscal data for the three states has been examined, and none is relied on.*)

5.16 What the comparative record establishes

Section 5.12 found that adding more provinces helps only up to a point and hurts past it. That changes the question this chapter is really asking. It's no longer "how many provinces should Pakistan have?" It's "where should responsibility for functions, money and accountability actually sit?"

What the successful federations share is not a number but a set of arrangements: a stable and rules-based system of intergovernmental transfers, revised on a predictable cycle; a clear assignment of functions with the finance to match; subnational governments that raise a meaningful share of what they spend; and courts and legislatures capable of enforcing the settlement. Pakistan is deficient on each of those counts at its present size, and nothing in the comparative record suggests that a federation which cannot agree a distribution formula among four units, has not held a National Finance Commission Award since 2010, and has allowed its local tier to fall below five per cent of public spending, would manage those arrangements better with thirty-two.

The comparative evidence therefore does not answer the Pakistani question, and this chapter does not claim that it does. What it establishes is narrower and more useful: that the relationship between unit count and governance quality is real but bounded; that reorganisation has produced good outcomes where it was preceded by criteria, sequencing and institutional preparation, and poor ones where it was driven by allocation incentives; and that the confident causal claims made on both sides of the Pakistani debate are not supported by the studies that have actually tested them.

The Indonesian and Nigerian studies discussed above have been consulted through their published abstracts and through citation in the subsequent literature rather than in full text. Their findings are stated here at a level the abstracts support.

This chapter has asked whether size explains the failure. The domestic evidence does not locate Pakistan's governance problem in the size of its federating units; the variation that does exist operates below the provincial tier; and Members locate the question at the level where functions sit rather than at the boundary. That question is taken up at Chapter 7, once the fiscal claim has been tested.

Chapter 6 : The Fiscal Test

6.1 A taxonomy of cost: one-time, recurring and deferred

A credible fiscal assessment must distinguish three types of cost.

Recurring costs are the annual salaries, allowances, operating expenditure and political establishment of the new units.

One-time costs include buildings, records and asset division, institutional set-up and the initial establishment of offices that do not yet exist.

Deferred costs include pensions, accrued service rights and continuing financial relationships between successor governments. These obligations can persist long after the formal reorganisation is complete.

The fiscal question should therefore be tested province by province and across all three categories. A single annual aggregate conceals the distinction, and a figure that mixes the three cannot be checked against any budget document.

Members stated the same discipline. Fiscal sustainability should be assessed province by province, item by item and object by object, rather than in aggregate (Q47), and a proposed province should undergo a formal fiscal sustainability assessment before being considered viable (Q46).

An independent evaluation published in August 2026 costs the same class of proposal on this taxonomy and reaches figures of a different order from the savings claimed: for twenty-eight new units, recurrent expenditure of Rs 406 to 812 billion a year and one-time capital of Rs 1,680 to 3,600 billion, the latter equivalent on its own estimate to between two and four years of the entire federal development programme. Those are estimates rather than budget reconstructions, and are reported as such.

6.2 Testing the Rs 317.87 billion claim

The most detailed costing examined is the 45-slide 2026 presentation by Mian Amer Mahmood. It estimates annual savings of Rs 317.87 billion by reducing 62,708 secretariat and directorate-general posts to 22,345 across thirty-two proposed provinces plus Islamabad Capital Territory. Because this is the only detailed quantified claim in circulation, it deserves testing against the same FY 2025-26 budget documents it cites.

The purpose of this section is not to dismiss the proposal, but to identify what its figures measure and whether the existing and proposed cost bases are comparable.

What the costing gets right

Three features of the exercise deserve acknowledgement before its weaknesses are considered.

First, the arithmetic is internally consistent. The provincial totals and the Rs 317.87 billion difference reconcile correctly.

Second, the proposal's aggregate figure for provincial non-development expenditure is broadly consistent with the four provincial budget documents. The problem lies within the composition of the cost lines rather than in the headline total.

Third, the proposal itself shows that multiplying political offices can raise costs even when staffing falls. On the proposal's own figures, its Punjab model estimates ten Chief Minister secretariats at about Rs 3.85 billion more than the single existing secretariat, because the political tier expands. This is an important insight that should be carried through the wider costing.

Where the reconciliation breaks down

The defect is a single one and it can be stated in a sentence. The existing-cost column is drawn at whole-function level, taking in field formations, programme expenditure and subsidies; the proposed-cost column is drawn at secretariat establishment level. The two are not comparable, and the difference between them is being reported as a saving. That is why the totals reconcile while the result does not survive examination. The reconciliation is set out in full at Annexure C. Its result can be stated compactly.

The proposal's implied cost per post ranges from Rs 3.5 million in Khyber Pakhtunkhwa to Rs 17.9 million in Sindh. Pay scales are common across the federation and no difference in seniority mix approaches that factor. Against an establishment benchmark of Rs 3.3 to 3.5 million per post, derived independently from two provinces, six Punjab departments carry sixty-three per cent of the claimed existing cost on 23.5 per cent of the posts; valued at the benchmark they would cost Rs 20.19 billion against Rs 112.70 billion claimed.

Punjab's Annual Budget Statement names the excess. The agriculture line reconciles to Rs 56.77 billion, of which ninety-two per cent is agricultural extension operating across forty-one districts, the veterinary hospital and dispensary system, and cash subsidies attached to no post at all — all three inside the categories the proposal states it excluded. What could be called a secretariat is the Rs 1.72 billion administration head.

The same defect appears in Sindh, where constitutional organs and core secretariat grants total Rs 67.50 billion against a claimed Rs 244.32 billion, and in Balochistan, where the General Public Service function net of pensions, pay provision, investments and debt service leaves approximately Rs 36.7 billion against a claimed Rs 90.32 billion.

What the exercise does not count at all

Four categories of cost are absent or incomplete in the proposal.

First, capital and transition costs are excluded. New provincial capitals would require facilities for constitutional offices, assemblies, High Courts, secretariats and associated administration. Existing divisional infrastructure reduces this burden but does not remove it.

Case study — Hazara, 1975: the accommodation that never followed

Applied to Khyber Pakhtunkhwa alone, the proposal converts one province into seven. That means seven Assemblies, seven High Courts and seven Chief Justices, seven Governors, seven Chief Ministers, seven Chief Secretaries, seven Provincial Police Officers, seven Secretariats and seven Central Police Offices — as a constitutional and administrative minimum, before a single additional service reaches any citizen. The prior question is not what these cost. It is where they would be housed.

The province has one instance on which to draw, and it has been running for half a century. Hazara was constituted as the fourth division of the province in 1975. The Commissioner occupied the Deputy Commissioner's House. The Deputy Inspector General displaced the Senior Superintendent of Police. When a High Court Bench was later established, it was housed in the Sessions House, with visiting judges accommodated in the Judicial Lodge. The Deputy Commissioner of Abbottabad, displaced in 1975, moved into the Circuit House and remains there. The District and Sessions Judge occupies a house previously allotted to Communications and Works. And when the Commissioner's office was required for the District Nazim under the local government arrangements of 2001, the Deputy Inspector General's office was relocated to the entrance of the Sessions Judge's residence.

One divisional upgrade, in one province, generated a chain of displacement that fifty years of subsequent budgets have not resolved. No officer in that chain was ever properly housed; each was accommodated by displacing another; and a further reorganisation in 2001 added to the chain rather than unwinding it.

The inference is not that the buildings would be expensive. It is that on the only domestic record available, the state has not delivered them. A federation of thirty-two units would

many years and witnessed the events described. The particulars are checkable against be expensive. It is that on the only domestic record available, the state has not delivered them. A federation of thirty-two units would begin by committing itself to an infrastructure programme of a different order, with service delivery ranking behind it for a generation.

Recorded in the Members' Consultation by a contributor who served in the division over many years and witnessed the events described. The particulars are checkable against Estate Office records, the Peshawar High Court's record of the Abbottabad Bench, and provincial Communications and Works allotment registers. The illustration concerns the accommodation of an administrative upgrade; this paper takes no position on the demand for a Hazara province, which rests on separate grounds.

There is also Pakistani testimony on the point, from the one occasion on which this state has reorganised its federating units. Writing in August 2026, Ishrat Husain — who served as deputy secretary of the One Unit Reorganisation Committee — records that the processes before and after the dissolution of One Unit took several years before routine administration could function normally and observes that the exercise now proposed would repeat that for a far larger number of units. He identifies the same categories this chapter has isolated: headquarters and bureaucratic structures to be established, legislatures to be constituted, assets and liabilities to be divided, and administrations to be made functional — with attention diverted from development and service delivery throughout, disputes over assets liable to reach the higher courts, and the Council of Common Interests occupied for months resolving inter-provincial claims.

Two further fiscal consequences are identified in that account and are not addressed in any costing. The provinces have been supporting the federal government through grants under Article 164 and have exceeded their surplus targets; it is difficult to see that arrangement surviving the creation of numerous new units, each requiring its own headquarters, legislature and departments, with the federation borrowing to make up the difference. And the National Finance Commission process, which has not produced a new award since 2010 notwithstanding Article 160(1), becomes harder rather than easier as the number and diversity of claimants rises: less-developed units would press for criteria raising their share while better-off units defended existing allocations (Dr. Ishrat Husain, "Resetting the system", Dawn, 20 August 2026).

Second, the treatment of the 40,363 posts identified for rationalisation is not specified. If incumbents are absorbed, immediate salary savings fall; if they retire, pension or separation liabilities arise; if reductions occur through attrition, savings materialise gradually.

Third, the wider fiscal and constitutional architecture would require redesign. The NFC, Senate and several intergovernmental arrangements are structured around the present federating units and cannot simply be assumed to scale to thirty-two provinces.

Fourth, field formations are treated as unchanged even though some provincial-level regulatory and command structures would have to be duplicated. Excluding categories that rise with fragmentation understates the cost of the proposed structure.

The proposal's own methodology states this directly. Departments are capped at twelve to eighteen per province by design, and field formations are excluded from the exercise entirely and held at current strength, so that, in the proposal's own words, no posts are reduced among them. The proposal states plainly: "Rationalising field formations was not counted — and would add to it." That sentence is the proposal's own, not this paper's inference.

A department cap does not by itself justify the reduction it produces. Staff perform functions rather than departments, and workload tracks the functions retained rather than the number of labels under which they are grouped. Consolidating several departments into one saves a handful of senior posts; it does not remove the staff performing the functions consolidated, because the functions remain.

Khyber Pakhtunkhwa is the one secretariat in this exercise independently verified against its own budget documents, at 13,730 posts. The proposal's own average across the units it proposes is 698 posts each — roughly one-twentieth of the only verified benchmark available. An illustrative range showing what the total might be under less compressed assumptions is set out at Annexure C.

Evidentiary position

The fiscal findings rely on documents published by the four provincial finance departments for FY 2025-26. Khyber Pakhtunkhwa is verified on both posts and money; Punjab is reconciled in detail for the largest outlier lines; Sindh and Balochistan are bounded using their published grant and functional data.

The remaining data gaps should be stated plainly. Detailed sanctioned-post and object-head data were not obtained uniformly across all provinces, and some decompositions remain estimates rather than full reconciliations. These limitations narrow the precision of the national saving estimate, but they do not remove the comparability problem identified above. The conclusion of this section is therefore this. The claimed saving of Rs 317.87 billion does not survive examination, and the reason is not an arithmetical error but a defect of comparison: the exercise measures two different things and reports the difference. The underlying governance concern from which the proposal begins remains legitimate, and this paper does not dispute it. What the cost question requires is a costing drawn at a single consistent level of the establishment on both sides. None has yet been produced.

6.3 What a post actually costs

Correcting the comparison requires a realistic benchmark for the cost of new establishment posts.

Khyber Pakhtunkhwa's Schedule of New Expenditure provides such a benchmark because it records the full-year budgeted cost of newly sanctioned posts by grade and object head. The figures confirm that basic pay is only part of the cost and that allowances are budgeted separately. The proposal assumes allowances at 2.5 times basic pay; the ratio actually budgeted is 1.61, a point returned to at Section 6.4.

Department (KP, provincial, fresh posts 2025-26)	Posts	Rs	Rs m per post
Jails & Convicts Settlement	8	10,255,000	1.282
Labour	39	44,481,000	1.141
Planning & Development	2	2,191,000	1.095
Population Welfare	12	12,697,000	1.058
Administration of Justice	111	98,616,000	0.888
Health	28	24,516,000	0.876
Police (200 posts, all BPS-07)	200	111,047,000	0.555
All other departments	9	6,342,000	0.705
All provincial fresh posts	409	310,145,000	0.758

Two cautions attach to that average. These are fresh posts in one province in a single year, and they are weighted towards the lower grades — two hundred of the four hundred and nine are police constables at BPS-07, which is why the all-provincial figure of Rs 0.758 million sits well below what a secretariat post costs. The figure is a floor for marginal recruitment, not a benchmark for senior establishment.

The benchmark this chapter uses for secretariat establishment is Rs 3.3 to 3.5 million per post, derived at Annexure C from the proposal's own Punjab working and corroborated against Khyber Pakhtunkhwa's. Across the whole provincial government the figure is materially lower — roughly Rs 0.99 million per post on Khyber Pakhtunkhwa's sanctioned posts and salary provision, also at Annexure C.

The gap between those two figures is the point. A post costs three to four times as much at secretariat level as it does across the provincial government as a whole, because the bulk of the establishment is teachers, health workers and constabulary rather than secretariat staff. Several of the proposal's implied existing per-post costs stand far above even the secretariat benchmark — which is not explicable by seniority mix and indicates that those lines include programme and field expenditure rather than establishment.

6.4 The allowance multiplier, and a correction in the proposal's favour

Not every correction runs against the proposal, and this one does not.

Because the multiplier is applied to the proposed side of the comparison, the effect is that the exercise overstates the cost of its own new structures and understates the saving it claims for itself. On the employee-cost element the overstatement is of the order of a quarter.

The correction should be retained in any revised model, and this paper records it because a costing that reports only the errors running one way is not an examination. It does not, however, reach the larger difficulty. The comparability defect identified at Section 6.2 concerns what the two columns measure, and no adjustment to a multiplier on one of them repairs that.

6.5 The NFC architecture under thirty-two units

The proposal assumes that each parent province's consolidated fund could be divided among its successor provinces under the existing NFC formula. That assumption requires closer examination because the present horizontal distribution was negotiated for four provinces, not thirty-two, and reflects the demographic, fiscal and political characteristics of those four claimants.

The current horizontal formula distributes the provincial share of the divisible pool on the basis of population, poverty and backwardness, revenue collection or generation, and inverse population density. Population therefore carries the greatest weight, but it is not the only criterion. The resulting provincial shares are intentionally different from population shares.

The table below compares the provinces' current population weight, based on the 2023 Census, with the NFC shares presently in force.

Province	2023 Population (m)	2023 Population Share	Current NFC Share	NFC Share less Population Share
Punjab	127.69	53.40%	51.74%	-1.66
Sindh	55.70	23.29%	24.55%	+1.26
Khyber Pakhtunkhwa	40.86	17.09%	14.62%	-2.47
Balochistan	14.89	6.23%	9.09%	+2.86
Four provinces	239.14	100%	100%	

The final column should be read carefully. A positive figure does not mean that a province is over-allocated, nor does a negative figure establish under-allocation. The NFC is deliberately a multi-criteria formula. The comparison is shown only to demonstrate that the current NFC shares are not population shares and therefore cannot be mechanically subdivided on the basis of present population alone.

The population column uses the 2023 Census to show the current demographic position. The NFC shares, by contrast, come from a fiscal settlement negotiated under an earlier demographic setting. The table therefore also shows the divergence that has developed between today's population distribution and the fiscal shares still in force.

Khyber Pakhtunkhwa now carries 17.09 per cent of the population against a 14.62 per cent NFC share. This divergence predates the present restructuring debate and has widened following the merger of the former tribal districts. Balochistan and Sindh, by contrast, receive shares above their population weight. That is not in itself an anomaly. It reflects the intended effect of criteria such as poverty, backwardness, revenue factors and inverse population density.

The relevance for a thirty-two-unit federation is straightforward. The existing figures were produced for four provinces with particular demographic and fiscal characteristics. A new federation of thirty-two provinces would introduce thirty-two claimants with very different populations, revenue bases, levels of backwardness, territorial size and density. The existing percentages could not simply be carried over as though nothing fundamental had changed. Two distinct stages therefore need to be separated.

The first is a transitional arrangement. Immediately following any reorganisation, there would have to be some method for apportioning each parent province's existing entitlement among its successor units. Such an arrangement would be necessary to avoid a fiscal vacuum and would preserve, at least initially, the aggregate share presently flowing to the provincial side. The second is a durable NFC settlement. Once the successor units become provinces in their own right, each becomes an independent constitutional claimant. The horizontal formula would then have to operate on province-level data for all of the new units. Population, poverty and backwardness, revenue collection or generation, and inverse population density would have to be measured for Lahore, Dera Ghazi Khan, Karachi, Bhambor, Bannu, Rakhshan and every other successor province separately.

The question would therefore change fundamentally. It would no longer be merely:

How should Punjab's 51.74 per cent be divided among ten successor provinces?

It would become:

What share should each of thirty-two provinces receive when each is assessed independently against an agreed national formula?

That is, in substance, a new horizontal settlement.

This distinction also exposes the weakness in mechanically dividing a parent province's existing share. Khyber Pakhtunkhwa's current 14.62 per cent, for example, is already below its present population weight. Simply dividing that share among seven successor provinces would carry the existing divergence into the new units rather than resolve it. The same issue would arise in different form for Sindh, Balochistan and Punjab.

Existing constitutional and Award protections would also require explicit treatment. Balochistan's guaranteed share, Article 160(3A), and other elements of the present settlement are framed around provinces that currently exist. Their application after division could not be assumed. They would require legal, fiscal and transitional provisions dealing with successor entitlements.

The institutional problem is equally important. Pakistan has not produced a new NFC Award since 2010 despite repeated Commissions. A settlement among thirty-two provinces would therefore not be a routine extension of an existing mechanism. It would be a major intergovernmental negotiation in its own right. The same multiplication of claimants would affect the Senate and the Council of Common Interests, whose current composition assumes a small number of federating units. Chapter 7 sets out that arithmetic.

Whether restructuring would undo the fiscal settlement of 2010

It has been argued in some quarters that the creation of new provinces could be used to reverse the fiscal settlement reached in 2010, under which the provinces' collective share of the divisible pool was substantially increased and constitutionally protected. The argument is worth examining because it is in circulation. On closer examination, however, it does not hold in the simple form in which it is often presented.

Two considerations tell against it.

The first is arithmetical and constitutional.

Article 160(3A) provides that the share of the provinces in any subsequent Award shall not be less than the share given to the provinces in the previous Award. The protection applies to the provinces collectively. It is a floor on the provincial share of the divisible pool, not a fixed entitlement for each individual province.

The distinction between vertical and horizontal distribution is important here.

The vertical division determines how the divisible pool is shared between the Federation and the provinces collectively.

The horizontal division determines how the provincial share is then divided among the provinces themselves.

Creating additional provinces does not, by itself, alter the vertical division. If four provinces become thirty-two, the collective provincial share remains protected while Article 160(3A) remains in force. What changes is the number of claimants competing for that provincial pool. In simple terms, the size of the provincial cake does not automatically shrink merely because the number of provinces increases. What changes is the number of provinces among which that cake must be divided.

The second consideration is practical. If the objective were simply to reduce the provinces' collective share, restructuring the federation would be an exceptionally indirect, costly and uncertain means of doing so. Reducing the constitutionally protected provincial floor would require amendment of Article 160(3A). Altering the composition or operation of the NFC would require separate constitutional or legal changes. Neither objective depends upon first converting four provinces into thirty-two.

Restructuring, therefore, does not by itself undo the fiscal settlement of 2010.

Two qualifications remain important.

First, Article 160(3A) protects the aggregate provincial share only while that provision remains in force. The provision is itself capable of constitutional amendment through the route discussed in Chapter 7. Reorganisation of the federation and amendment of the fiscal floor would be separate constitutional operations. The first does not automatically produce the second.

Second, the existence of a legal share is not the same as the institutional capacity to defend and negotiate that share.

Today, four provinces negotiate the horizontal distribution. Even with only four claimants, Pakistan has repeatedly failed to agree on a new Award. A federation of thirty-two provinces would bring together units with widely differing population sizes, fiscal positions, revenue bases, development needs, security burdens and political interests.

Lahore and Dera Ghazi Khan would no longer simply be components of Punjab's share. Karachi and Bhambor would no longer merely be internal components of Sindh's entitlement. Each would become a separate constitutional claimant seeking recognition of its own population, backwardness, revenue contribution, density and other fiscal characteristics. The bargaining architecture would therefore change even if the aggregate provincial share did not.

This is the central distinction.

Article 160(3A) protects the size of the provincial pool. It does not guarantee that thirty-two provinces will agree on its horizontal distribution, nor does it preserve the bargaining structure through which four provinces presently negotiate that distribution.

Four provinces can coordinate, bargain or withhold agreement. Thirty-two provinces with materially different interests would face a far more complex problem of collective action. A provincial share that is formally protected in aggregate, but negotiated among claimants unable to reach common ground, is not institutionally identical to the present arrangement.

The concern, therefore, is not that restructuring automatically reverses the 2010 fiscal settlement. It does not. The concern is that restructuring would transform the horizontal allocation problem from a four-party settlement into a thirty-two-party settlement and would require a fresh fiscal architecture capable of supporting that much more complex federation.

That is a proposition about institutional design and bargaining capacity, not about the purpose or motive of any particular proposal.

6.6 A first-pass fiscal viability screen

Aggregate affordability is not sufficient to establish that a proposed federal structure is fiscally workable. Each successor province should also be tested individually against the recurring cost of maintaining the constitutional and administrative machinery that provincehood requires.

The proposal's own Punjab working estimates approximately Rs 64.12 billion as the combined recurring cost of the proposed administrative and constitutional apparatus of ten successor provinces. This implies an average establishment cost of approximately Rs 6.41 billion per unit. The figure is used here only as an illustrative benchmark. It is not presented as a prediction of the actual cost of every proposed province, since institutional requirements would vary substantially by population, geography, security environment and administrative complexity.

For a first-pass test, each parent province's current FY 2025-26 divisible-pool entitlement is apportioned among its proposed successor units according to their 2023 population. The illustrative Rs 6.41 billion recurring establishment cost is then measured against that indicative transfer.

Proposed province	Population m	Indicative transfer Rs bn	Illustrative recurring establishment Rs bn	Fixed-cost ratio
Loralai	0.87	41.7	6.41	15.4%
Zhob	0.93	44.5	6.41	14.4%
Rakhshan	1.04	49.8	6.41	12.9%
Sibi	1.16	55.4	6.41	11.6%
Bannu	3.09	86.9	6.41	7.4%
Mekran	1.88	89.9	6.41	7.1%
Quetta	4.26	204.0	6.41	3.1%
Karachi	20.38	705.3	6.41	0.9%
Lahore	22.77	724.4	6.41	0.9%

The arithmetic is illustrative rather than normative. It does not establish that a province spending 10, 12 or 15 per cent of its federal transfer on core constitutional and administrative machinery is necessarily unviable. Its purpose is narrower: to show how rapidly the fixed institutional burden rises as the transfer base becomes smaller. Among the selected units shown, the larger proposed provinces carry a relatively modest ratio, while some of the smallest proposed units in Balochistan would begin with a substantially heavier fixed-cost burden.

The transfer figures themselves require an important qualification. They are produced by distributing each parent province's present entitlement among its divisions according to population alone. They are not estimates of what the successor provinces would receive under a future NFC Award. A durable horizontal formula would have to take account of whatever criteria were ultimately agreed, including population, poverty and backwardness, revenue generation and inverse population density. Sparsely populated and relatively

backward units could therefore receive materially different transfers from those shown here.

The table should therefore be read as a fixed-cost exposure test rather than a forecast of future provincial finances. Its principal implication is that fiscal viability has to be examined unit by unit. An aggregate national saving does not establish that every successor province would possess an adequate fiscal base to carry the institutional obligations of provincehood.

The ratios also exclude important categories of expenditure. They do not incorporate transition costs, pension and service-right liabilities, capital infrastructure or all functions that may have to be duplicated at the provincial level. They also rest on a transfer arrangement that would itself have to be renegotiated in a thirty-two-unit federation.

What the Ratio Does Not Capture: Division of the Revenue Base

The test above measures recurring provincial machinery against an indicative federal transfer. It says nothing about a successor province's own-source revenue. In some proposed divisions, that omission may materially affect the viability assessment.

Two of the existing provinces have coastlines, and in each case the coastal economy is geographically concentrated rather than evenly distributed across the province. A restructuring could therefore leave one successor with a major port and associated commercial infrastructure while another becomes landlocked. Punjab and Khyber Pakhtunkhwa are already landlocked, so this particular issue does not arise in the same form for their successor units.

One common misconception should be removed at the outset. Customs and import duties are federal taxes and form part of the divisible pool. A province containing a seaport does not retain customs receipts as provincial own-source revenue, and a successor province losing the port would therefore not lose customs revenue that previously belonged to it.

The fiscal significance of a port lies elsewhere. Provincial revenues arise from taxes and levies connected with the economic activity concentrated around the port, including sales tax on services, relevant cesses and stamp duties, as well as the broader taxation of logistics, freight forwarding, warehousing, transport and commercial services. These activities can form an important part of a province's own-source revenue base.

A landlocked successor could therefore retain a substantial share of the parent province's population and expenditure obligations while losing access to a disproportionate part of its existing own-source revenue base. The magnitude of such an effect cannot be inferred from the existence of a port alone. It would require tax-by-tax and location-specific revenue data. This matters because the illustrative ratio above would not detect the loss. A unit's federal transfer could appear adequate while its actual fiscal position deteriorated because a major part of the own-revenue base had fallen on the other side of the new boundary. Aggregate national expenditure figures would not reveal that asymmetry either.

International experience shows why the issue merits attention. Following the division of Andhra Pradesh in 2014, the coastline remained with the residuary state while Hyderabad, then the principal revenue centre, fell within Telangana under a transitional shared-capital arrangement. The division of assets and liabilities remained contentious for years afterwards. The division of Bihar in 2000 produced a different version of the same problem when a substantial share of mineral resources fell within Jharkhand.

Two requirements follow.

First, where restructuring produces material asymmetry in the distribution of the existing revenue base, a transitional revenue-sharing arrangement may be necessary. Its duration, formula and enforcement mechanism would have to be established in advance rather than left to subsequent goodwill.

Second, physical access must also be protected. A landlocked successor may depend upon neighbouring provinces for access to ports, trade corridors and infrastructure. Such dependencies require enforceable arrangements within the restructuring settlement.

Metropolitan Boundaries and Shared Economic Geography

The same problem can arise in metropolitan restructuring even where no new line is physically drawn and an existing administrative boundary is simply elevated to provincial status.

Population and economic geography do not necessarily coincide. A metropolitan population may be concentrated in a relatively small area while the water sources, industrial estates, energy installations, freight corridors, transport facilities and other assets on which that population depends are located outside the proposed jurisdiction.

The relevant test is therefore not simply whether a proposed unit contains a sufficiently large population or an important commercial centre. It is whether the territorial unit contains, controls or has legally guaranteed access to the infrastructure and revenue base on which its population and economy depend.

Where critical assets fall across the new boundary, fiscal viability cannot be assessed merely by counting posts or estimating the cost of a secretariat. It requires a prior settlement on access, revenue attribution, shared infrastructure and intergovernmental obligations.

The Asset That Divides Least: Water

Ports and commercial assets illustrate a broader problem of divisibility. Water presents the most consequential example.

The Indus Basin irrigation system functions as an integrated hydraulic network. Barrages, headworks, link canals, command areas and drainage systems were not designed around the provincial boundaries contemplated by later restructuring proposals. A structure located in one prospective province may regulate water for agricultural land in another. A successor province may be downstream at one point in the system and upstream at another.

Water distribution is presently governed by the Water Apportionment Accord of 1991. It allocates 55.94 million acre-feet to Punjab, 48.76 million acre-feet to Sindh, including the provision recognised for Karachi, 5.78 million acre-feet to Khyber Pakhtunkhwa together with 3.00 million acre-feet from ungauged civil canals above the rim stations, and 3.87 million acre-feet to Balochistan. Surplus supplies are also allocated among the same four provinces in agreed proportions.

The Accord is therefore framed around exactly four provincial claimants. It contains no predetermined formula for determining the entitlement of a successor province created by dividing one of those parties.

This does not mean that a new province could not receive a water entitlement. It means that its entitlement cannot simply be inferred from the new boundary.

Unless the constitutional and intergovernmental settlement creating the new unit simultaneously apportioned the parent province's existing entitlement, the successor province would have no separately stated allocation under the current Accord.

A successor entitlement would therefore require an agreed method of dividing or otherwise settling the parent province's allocation, whether through amendment or supplementation of the Accord, the constitutional restructuring instrument, or another binding intergovernmental settlement.

The significance of this should not be understated. The 1991 Accord represents the only durable basin-wide allocation agreed among the four provinces after prolonged interprovincial dispute. Any restructuring that changes the number of claimants would therefore introduce questions for which the present instrument contains no automatic answer.

Three consequences follow.

First, a successor unit carved from a coastal or metropolitan province could become dependent upon water allocated under the entitlement of the province from which it had separated. That dependency would have to be converted into an explicit legal entitlement rather than left to administrative practice.

Second, allocation on paper does not by itself resolve delivery. Balochistan's existing complaint has long concerned the quantity actually received through conveyance systems crossing other jurisdictions. Any multiplication of provincial boundaries could create additional upstream-downstream relationships, additional measurement points and additional intergovernmental dependencies.

Recent disagreement between provinces even over the location of telemetry points illustrates how apparently technical questions of water measurement can become intergovernmental disputes. Increasing the number of provincial claimants would multiply such coordination relationships.

Recent disagreement between provinces even over the location of telemetry points illustrates how apparently technical questions of water measurement can become intergovernmental disputes. Increasing the number of provincial claimants would multiply such coordination relationships.

Third, the institutions governing water are themselves structured around the existing federation. The Indus River System Authority is constituted on the basis of provincial representation. Any large increase in the number of provinces would therefore require reconsideration of its composition, voting arrangements and dispute-resolution architecture, just as restructuring would require reconsideration of the NFC, Senate and Council of Common Interests.

The implication is one of sequencing.

For restructuring to be operationally credible, the water entitlement of every successor unit should be settled before the new unit becomes operational. The settlement would also need to address shortage-sharing, conveyance losses, flood management, drainage and the operation of infrastructure crossing the new provincial boundaries. These questions cannot safely be deferred until after the constitutional units have been created.

These sections concern the divisibility of fiscal bases, infrastructure and shared natural assets. They do not take a position on the merits of any particular demand for provincehood. Their narrower conclusion is that the fiscal viability of a proposed province cannot be established from aggregate savings or population alone. It must be tested against the complete institutional, revenue, asset and intergovernmental position of the individual unit before the boundary acquires constitutional effect.

(*Water allocations verified against the text of the 1991 Water Apportionment Accord. The basin-wide argument follows Mohsin Leghari, "Settle the water first. Then redraw the map", Minute Mirror, 24 August 2026.*)

6.7 Pensions, accrued rights and apportionment between successor provinces

The proposal compares the recurring cost of the existing provincial establishments with the recurring cost of its proposed successor establishments. It does not, however, cost the transition from one structure to the other. Pension liabilities, accrued service rights, public debt and the allocation of employees are among the most significant issues omitted from that transition. The consultation itself identified the gap. When Members were asked how existing pension liabilities and accrued service rights should be apportioned between successor provinces, one response was that the issue was not presently on the radar of those advancing the proposal (Q50).

Pakistan has no recent directly comparable precedent for dividing the pension liabilities, assets, debts and service rights of an existing province among several successor provinces on the scale proposed here. Indian state-reorganisation statutes therefore provide the closest available comparator.

The institutional and legal settings are not identical, but the two systems share a broadly similar administrative tradition, and the Indian statutes expressly address employee allocation, provident funds, pensions, public debt, assets and liabilities. Their detailed provisions are reproduced at Annexure C. What matters for present purposes is the structure of the problem they reveal.

Provident funds are comparatively straightforward. Under the Indian model, liability in respect of an employee's provident fund passes to the successor government to which that employee is permanently allotted. Pension liability is more complicated. Under the Andhra Pradesh Reorganisation Act 2014, pensions granted before reorganisation continue to be drawn through the treasuries of the successor states. The total liability is subsequently calculated and apportioned between them, with one government reimbursing the other where actual payments exceed its allocated share. For an officer retiring after reorganisation, the portion of pension attributable to service before the appointed day is similarly apportioned between the successor states.

The consequence is a long-lived intergovernmental accounting relationship rather than a one-time division. It continues for as long as pensions and survivor benefits attributable to pre-reorganisation service remain payable, potentially for several decades. Provincehood therefore does not merely require a decision about where serving officers will work on the appointed day. It creates continuing claims between successor governments arising from service performed before either of those governments existed.

Public debt presents a related problem. Indian reorganisation legislation also establishes rules for allocating the outstanding debt of a parent state between its successors, commonly using population-based apportionment for general public debt while prescribing separate treatment for particular liabilities. The pension rules themselves demonstrate that there is no inevitable formula. Andhra Pradesh used population ratio for relevant pension liabilities, whereas the Bihar Reorganisation Act used the ratio of employee numbers for part of its pension apportionment. The proposal under examination identifies no corresponding framework for determining what proportion of a parent province's outstanding debt would pass to each successor province, how project-specific and donor-funded obligations would be treated, or how guaranteed and unguaranteed liabilities would be assigned.

The issue extends beyond division of existing debt. Newly created provinces would also have to establish their own future borrowing positions. Questions would arise concerning borrowing limits, guarantees, debt-servicing capacity, liabilities attached to particular assets or projects, and the treatment of obligations incurred by the parent province for activities benefiting more than one successor. These are not necessarily arguments against restructuring. They are matters that have to be settled before the fiscal position of a successor province can be described as sustainable.

Current provincial pension and retirement expenditure exceeds Rs 1 trillion annually across the four provinces, roughly three times the recurring annual saving claimed by the proposal. That comparison must be interpreted carefully. The Rs 1 trillion is not an additional cost created by restructuring. The liability already exists, and reorganisation would neither create

nor extinguish it. Its significance lies elsewhere. A liability of that scale would have to be legally apportioned, administered, funded and reconciled among successor governments, yet the proposal provides no mechanism for doing so.

The fiscal omission is therefore not the pension bill itself. It is the absence of a framework for allocating that bill and managing the cash-flow, accounting and dispute-resolution consequences that follow from the allocation. A comparison of two end-state establishments cannot capture those consequences.

The basis of apportionment is itself substantive. Indian precedents use different methods. The Andhra Pradesh legislation apportioned relevant pension liabilities according to population, while the Bihar legislation used the ratio of employees of the successor states for the liability addressed in its Eighth Schedule. Jharkhand subsequently challenged the employee-number basis before the Supreme Court of India and sought population ratio instead. Fourteen years after Bihar's division, the basis on which the pension burden should be shared was therefore still the subject of litigation before the Supreme Court.

The difference between the two formulas is not merely technical. Population and public employment are rarely distributed in the same proportions. A successor province containing a larger share of the parent province's population may prefer one basis, while a province inheriting a larger concentration of public employees may prefer another. Each formula therefore produces identifiable winners and losers. In a restructuring involving thirty-two units, the selection of an apportionment rule would itself become a matter of intergovernmental negotiation.

Employee allocation creates a further layer of complexity. A civil servant is not merely a salary line to be moved from one budget to another. Allocation affects cadre membership, seniority, promotion prospects, place of posting, pension responsibility, leave accounts, disciplinary jurisdiction and other accrued service rights. Indian experience shows that employee allocation can remain contentious long after the constitutional division has taken effect. Litigation arising from the Bihar-Jharkhand division continued for years over the allocation and treatment of individual employees.

Institutional and asset division can persist even longer. Ten years after the 2014 division of Andhra Pradesh, significant questions concerning the division of corporations, institutions, assets, liabilities and intergovernmental dues remained unresolved. The Government of India confirmed as recently as April 2025 that disagreements continued over the apportionment of assets and liabilities of institutions and corporations listed under the reorganisation framework, despite repeated federal facilitation and review meetings.

A group of Members with Pakistani administrative experience separately estimated that settlement of a new administrative unit could require at least ten years (Q53). That is an informed judgment rather than an empirically established threshold and should be treated as such. Its relevance is that prolonged transition is also visible in actual reorganisation experience. The Indian record does not establish that every reorganisation takes ten years, but it demonstrates that important fiscal, institutional and asset questions can remain unresolved for a decade or more.

The scale of the proposal multiplies these adjustment relationships. A conventional bifurcation creates two successor governments that must divide employees, assets, liabilities and obligations between themselves. The present proposal would divide single parent provinces into seven, eight or ten successor units. That produces a multilateral settlement involving multiple claims to common institutions, pension liabilities, debt, property, records, employees and shared assets.

The complexity does not increase merely because there are more governments. It also increases because different categories of liability may require different bases of allocation. Population may be appropriate for one item, employee location for another, asset location for a third, and functional use or project benefit for a fourth. The settlement therefore cannot be reduced to one formula applied uniformly across the balance sheet of the existing province. This also has implications for the proposal's claim that more than 40,000 posts can be rationalised. A post identified as unnecessary in the proposed end-state structure does not mean that the incumbent employee and the associated liability disappear on the appointed day. Existing service protections, redeployment, retirement rights and pension obligations would still have to be dealt with. The difference between reducing a sanctioned establishment and reducing an existing fiscal liability is therefore material.

Three categories of transition cost cannot be quantified from the evidence presently available and should not be given artificial precision. These are the recurring administration of apportionment and reimbursement claims, the fiscal and legal cost of prolonged intergovernmental disputes, and the cost of parallel or interim arrangements while employees, institutions, offices and assets remain unsettled.

The appropriate conclusion is therefore not to attach an arbitrary rupee figure to transition. It is to recognise that transition cost is necessarily positive, potentially material, and presently unquantifiable on the evidence available.

For that reason, the proposal's comparison of two end-state establishments cannot by itself establish the net fiscal saving from restructuring. A credible fiscal assessment would require both sides of the equation: the recurring cost of the eventual successor governments and the cost, duration and liabilities associated with moving from the existing structure to that end state. Until pensions, accrued service rights, public debt, employee allocation and successor liabilities are incorporated into that assessment, the Rs 317.87 billion figure remains an estimate of an assumed end-state establishment difference, not a measure of the net fiscal effect of restructuring.

6.8 Provincial Finance Commissions and the second tier

A provincial fiscal test is incomplete if it stops at the provincial treasury. The second question is how much money, authority and spending discretion ultimately reach the local-government tier where many citizen-facing services are delivered.

Article 160 establishes a comparatively detailed constitutional architecture for fiscal transfers between the Federation and the provinces. Article 140A, by contrast, requires provinces to devolve political, administrative and financial responsibility to elected local governments but leaves the design of that fiscal relationship largely to provincial legislation. The result is that local fiscal devolution is less constitutionally specified and, in practice, often less predictable than transfers between the Federation and the provinces.

Provincial practice varies considerably in the frequency of Provincial Finance Commission awards, the share of provincial resources transferred vertically to local governments, and the criteria used to distribute those resources horizontally among districts or local councils. On the award counts reviewed for this paper, Khyber Pakhtunkhwa has announced ten, Balochistan five, Sindh four and Punjab three.

The number of awards should not, however, be treated as a measure of the quality of fiscal devolution. Provinces may legitimately adopt different formulas, institutional arrangements and transfer mechanisms. Diversity is inherent in a federal system. The more important question is whether local governments can rely on transfers that are regular, rule-based and sufficiently protected from ad hoc provincial discretion.

The structural distinction is therefore between a transfer system governed by predictable rules and one dependent upon recurrent executive decisions. Where the amount, timing and distribution criteria are established in advance and applied consistently, local governments can plan expenditure and assume responsibility for service delivery with greater certainty. Where transfers remain discretionary or awards are irregular, local governments remain fiscally dependent upon provincial decisions even when functions have formally been devolved to them.

This distinction matters because proximity alone does not produce effective local government. A district or municipal government may sit physically close to the citizen yet remain unable to act if the functions assigned to it are unclear, its revenues are inadequate, or its transfers are unpredictable.

Members of the consultation therefore placed predictable provincial-local fiscal arrangements and a clearer assignment of local functions ahead of large-scale territorial restructuring (Q61). The implication was not that territorial restructuring could never improve access, but that creating a nearer provincial capital would leave the underlying second-tier fiscal problem unresolved if meaningful authority and resources still stopped at the provincial level.

Creating many more provinces without first addressing this second-tier architecture could therefore reproduce the same weakness at a smaller territorial scale. A federation of thirty-two provinces would not necessarily require thirty-two institutions formally titled “Provincial Finance Commissions”, because Article 140A leaves the precise mechanism to provincial law. It would, however, require thirty-two workable systems for transferring resources from provincial governments to their local governments.

That is a substantially larger institutional task than multiplying provincial secretariats. Each successor province would have to determine the functions of its local governments, establish the vertical share of provincial resources available to them, devise horizontal distribution criteria, create a transfer and monitoring mechanism, and provide sufficient predictability for local governments to plan and deliver services.

The timing also matters. New provinces would begin life with immediate demands for provincial institutions, administrative establishments, accommodation, systems and political offices. During such a transition, the incentive to retain scarce resources at the new provincial centre could be especially strong. Without prior rules protecting local fiscal devolution, restructuring could therefore bring the provincial capital closer to the citizen while leaving fiscal authority concentrated at that capital.

The sequencing conclusion is consequently the same as elsewhere in this paper. Before multiplying provincial governments, the federation should establish what functions genuinely belong at the local level, what resources should accompany those functions, and what institutional safeguards are needed to make those transfers predictable.

Otherwise, restructuring risks changing the location of centralisation rather than correcting it.

6.9 Opportunity cost against present fiscal space and debt

The final fiscal question is one of opportunity cost. Even if restructuring were affordable in aggregate, the relevant question is what alternative uses would compete for the same fiscal resources, administrative attention and institutional capacity.

Provincial fiscal space is already constrained. Recurrent expenditure and pension obligations absorb substantial shares of available resources, while development needs remain large and the intergovernmental fiscal framework itself remains unsettled. Any assessment of restructuring should therefore consider not only whether the new structure can be financed, but what expenditure or reform effort would be displaced in doing so.

Members of the consultation expressed this opportunity cost more strongly than the paper can quantify. One respondent considered that even the creation of an additional revenue division in Khyber Pakhtunkhwa, let alone a new province, could absorb the province's remaining fiscal space for development (Q54). Another described the combined transitional and recurring cost of additional governors, chief ministers, cabinets, assemblies, High Courts, secretariats, police commands, buildings, residences and administrative systems as potentially very large, while observing that public establishments and salary obligations are difficult to reverse once created (Q48).

These are informed assessments rather than quantified estimates. They should therefore not be treated as measured fiscal effects. Their relevance is narrower: they identify an opportunity-cost question that the proposal's end-state costing does not answer. Resources committed to establishing new provincial institutions would necessarily compete, at least during transition, with expenditure on development, service delivery and existing institutional reform.

The institutional opportunity cost may be equally important. Restructuring on the scale proposed would require sustained negotiation over assets, liabilities, pensions, employees, fiscal shares, public debt, water, institutional ownership and transitional arrangements among multiple successor governments. That process would draw upon many of the same federal and provincial institutions that are already responsible for unresolved intergovernmental fiscal negotiations.

The procedural record of the current NFC process illustrates the capacity constraint. The Commission constituted in August 2025 had met once by early 2026, while only two of its eight technical working groups had convened. This does not establish that a larger federation could not negotiate a fiscal settlement. It does show that even the existing four-province architecture can require considerable time and coordination to move from constitution of the Commission to an agreed Award.

One consultation response put the concern more starkly, arguing that the difficulty would not merely be reaching agreement but organising a negotiating structure capable of accommodating the enlarged membership, referring rhetorically to the challenge of convening a thirty-four-member National Finance Commission (Q55). The precise institutional design of a future Commission would, of course, depend on the constitutional amendments accompanying restructuring. The wider point is that multiplying the number of federating units would also multiply the number of fiscal claimants and negotiating positions. Opportunity cost therefore has two dimensions.

The first is fiscal. Money committed to creating and operating new provincial institutions is money unavailable, at least in the same period, for competing development and service-delivery priorities.

The second is institutional. Senior political, administrative and technical capacity devoted for years to negotiating the division of assets, liabilities, employees, fiscal entitlements and shared resources cannot simultaneously be devoted to other reforms with the same intensity. Neither dimension can presently be assigned a reliable rupee value. That does not make them irrelevant. It means they should be recognised explicitly rather than concealed behind artificial precision.

The appropriate test is therefore not simply whether restructuring can be financed. It is whether the expected governance benefit from restructuring is greater than the development expenditure, reform effort and institutional attention that would have to be diverted to create and settle the new structure.

That comparison is particularly important where the causal case for restructuring remains uncertain. A large transition cost may be justified if it addresses a demonstrated structural cause of governance failure. The same cost is much harder to justify where the relationship between provincial size and the underlying governance problem has not first been established.

The author prepared the Khyber Pakhtunkhwa position paper for the 11th National Finance Commission. This section is confined to the procedural record and the institutional-capacity question. It takes no position on the horizontal distribution formula, the vertical share of the divisible pool, or the substantive fiscal claim of any province.

Chapter 7 : The alternative and the route to it

7.1 What the record shows

The preceding chapters find that most of the identified causes of governance failure lie outside territorial scale. They point instead to questions of where functions, finances and authority are located, how they are exercised, and how effectively they reach the citizen.

That finding brings the second tier of government into direct focus. If the objective of restructuring is to bring government closer to citizens, improve service delivery and strengthen accountability, the relevant comparison is not simply between four provinces and thirty-two. It is also between creating additional provincial governments and transferring meaningful authority and resources to the local governments that already operate closer to citizens.

The World Bank's 2026 assessment of fiscal federalism reports that local governments' share of total public expenditure declined from around ten per cent in 2005 to below five per cent by 2024, even as provincial fiscal resources increased substantially following the 7th NFC Award.

The assessment identifies fiscal dependence, institutional instability and weaknesses in Provincial Finance Commission arrangements among the factors limiting effective local devolution. It also reports that a substantial part of the increase in provincial expenditure following the 7th NFC Award was absorbed by administrative expenditure rather than by corresponding increases in education and health spending, while district-level allocations frequently continued to reflect historical expenditure patterns rather than assessed need.

The distinction is important.

If resources are distributed among districts primarily according to historical precedent rather than population, deprivation, service gaps or other measures of need, the immediate defect lies in the allocation mechanism. Reducing the number of districts administered by a provincial government does not, by itself, correct that mechanism. A smaller successor province can reproduce exactly the same historical, discretionary or politically influenced allocation practices as a larger one.

Territorial restructuring may reduce the physical distance between a provincial capital and some districts. It does not automatically determine which functions are devolved, how much money follows those functions, how districts are prioritised, or whether local governments possess the authority to act.

The policy question is therefore not simply whether provincial territories should be made smaller. It is whether the governance problem identified requires another provincial tier of political and administrative institutions, or whether a substantial part of the intended benefit can be achieved by transferring functions, finances and accountability downward within the

existing constitutional structure.

That question does not dispose of the case for new provinces. Identity, representation, historical claims and other grounds may lead to a different conclusion. For the narrower governance test undertaken in this paper, however, it establishes that meaningful local devolution is a necessary comparator before territorial restructuring can be presented as the principal remedy for administrative distance and weak service delivery.

7.2 When a transfer does not mean fiscal autonomy

Punjab's budget illustrates an important distinction between the accounting treatment of a transfer and the fiscal discretion that accompanies it. Large amounts are recorded as transfers under Provincial Finance Commission arrangements, but the existence of a transfer entry does not by itself establish that the receiving local government is free to determine how those resources are spent.

Punjab, FY 2025-26 (Rs bn)	BE 2024-25	RE 2024-25	BE 2025-26
PFC transfers, total	857.400	796.100	934.200
of which PFC share	717.400	674.100	764.200
Special purpose grants, waste management	120.000	110.000	150.000
Special purpose grants to Municipal Corporations	20.000	12.000	20.000

The distinction matters because fiscal transfers can take different forms. Some may provide local governments with meaningful discretion over priorities. Others may be tied to specified purposes or subject to conditions that limit the receiving authority's ability to reallocate them. The budget figures above do not, by themselves, show how much of the recorded transfer is genuinely discretionary.

The size of the transfer recorded in the provincial budget should therefore not be treated as a direct measure of local fiscal autonomy.

This helps explain what might otherwise appear to be a contradiction. A province may record transfers to local or district authorities running into hundreds of billions of rupees while the share of public expenditure over which elected local governments exercise meaningful discretion remains much smaller. The two measures are not necessarily inconsistent because accounting transfer and decision-making authority are not the same thing.

The relevant test is therefore not simply how much money is recorded as transferred. It is how much of that money the receiving local government can actually allocate, reprioritise and spend according to locally determined needs.

That distinction is central to the argument of this chapter. Fiscal devolution is substantive only where resources are accompanied by meaningful authority over their use. A transfer that remains heavily prescribed, conditional or administratively controlled does not produce the same degree of local accountability or responsiveness as one that carries genuine spending discretion.

Punjab's experience also raises an institutional question. The continued reliance on an interim Provincial Finance Commission arrangement years after its introduction suggests that the second-tier fiscal framework has not achieved the same degree of permanence or predictability associated with the federal-provincial NFC system.

The broader pattern is not confined to Punjab. Evidence reviewed elsewhere in this paper shows that local government's share of total public expenditure has declined over the longer period even as provincial fiscal resources increased. The issue is therefore not simply the nominal value of transfers reported in provincial budgets, but the extent to which those transfers represent predictable, rule-based and genuinely usable resources for elected local governments.

The policy implication is straightforward. Before treating the creation of additional provinces as the principal means of bringing government closer to citizens, the fiscal relationship between provinces and local governments should be assessed in substantive rather than accounting terms.

A nearer provincial capital does not necessarily produce a more empowered local government.

7.3 Why local devolution has not endured

Some Members of the consultation attributed the recurring weakness of local government largely to the incentives of institutions that would surrender authority, resources or influence through genuine devolution. They argued that bureaucratic advice has at times reinforced the concern among provincial politicians that stronger local government could reduce their own political influence (Q60).

This evidence should be treated as an informed institutional assessment rather than as proof of a uniform motive across the political or administrative system. The more defensible point is structural. Provincial governments control significant functions, personnel and fiscal transfers, and genuine devolution requires them to surrender some of that control to elected institutions below them. The incentives created by that arrangement do not necessarily favour permanent or extensive decentralisation.

The pattern is visible in the institutional record. Local-government elections have at times been delayed, governing laws and institutional arrangements have repeatedly changed, functions have been reassigned between local and provincially controlled bodies, and periods without elected councils have frequently left local administration dependent upon provincial officials.

The clearest illustration is the devolution introduced in 2001, which created elected district, tehsil and union governments and shifted significant functions downward from provincial departments. It was not anchored in durable constitutional protection — Article 140A, which now provides local government with an express constitutional basis, was inserted only in 2010 — nor in a stable fiscal architecture guaranteeing its resources. Once the government that introduced it left office, key elements were progressively altered, and local elections did

not follow with the regularity the original design assumed. The reform was substantial; what it lacked was permanence.

None of these actions, taken individually, proves a deliberate strategy to weaken local government. Taken together, however, they demonstrate the fragility of a system in which the continuation, functions and finances of the lower tier remain substantially dependent upon decisions taken at the provincial level.

This creates a difficulty for both sides of the restructuring debate.

The same institutional system that has struggled to sustain downward devolution would also be required to design the functional, fiscal, personnel and asset settlement of any successor provinces. Creating a new province would not remove the underlying incentive to retain authority at the provincial centre. It could initially strengthen it, because a new government would begin with immediate demands to establish its secretariat, institutions, staffing, accommodation and administrative systems.

A smaller province may therefore bring the provincial capital geographically closer to the citizen while still concentrating authority at that capital.

The relevant question is not simply whether the provincial unit becomes smaller. It is whether the new institutional design changes the incentives, rules and protections governing the transfer of authority below the provincial tier.

Without that change, territorial restructuring may reproduce the same centralising behaviour within smaller boundaries.

7.4 The one experiment Pakistan actually ran

Pakistan has already tested a form of administrative decentralisation short of provincehood. The South Punjab civil secretariat, initiated in 2020, provides the most relevant recent example because it attempted to transfer substantial provincial administrative functions closer to the region without altering Punjab's constitutional boundaries.

On paper, the initiative was substantial. Rs 3.5 billion was allocated in March 2020; 385 posts across 18 departments were approved by June; the Rules of Business were amended; and roughly one-third of the provincial development allocation was to be directed to South Punjab. It was introduced in the region where the demand for a separate province had been most prominent and therefore offered an unusually relevant test of whether meaningful administrative decentralisation could deliver some of the claimed benefits of provincehood without creating a new federating unit.

Within a year, important elements of the arrangement were already under strain. By March 2021, key administrative functions and departmental records remained in Lahore, and several departments that had moved to Bahawalpur and Multan had already returned. The Chief Minister was publicly expressing dissatisfaction with the performance of posted secretaries and delays in development activity.

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What followed is important for the institutional argument. The arrangement was not terminated through a formal evaluation concluding that administrative decentralisation had failed on its merits. Rather, substantial elements were progressively recentralised through executive and administrative decisions: by late 2024, roughly half of the secretary-level offices in South Punjab were being run on additional charge from Lahore rather than by a resident incumbent.

Physical infrastructure nevertheless continued to receive funding even as authority was drawn back. In January 2025, the Multan secretariat building remained incomplete four years after a two-year construction schedule; the following month, the Provincial Development Working Party approved a further Rs 4.72 billion for secretariat buildings and officers' residences at Bahawalpur and Multan. The contrast is instructive: investment in the physical apparatus of decentralisation continued even as important administrative authority was being drawn back towards Lahore.

South Punjab therefore illustrates both the attraction and the weakness of administrative devolution within the existing provincial structure. It can be introduced more quickly and at lower constitutional cost than provincehood, but it can also be altered or reversed through executive action with considerably less difficulty.

The lesson is not that the South Punjab experiment proved decentralisation incapable of working. It was never allowed to mature under a stable institutional settlement long enough to establish that proposition. The more limited conclusion is that administrative decentralisation without durable legal, fiscal and institutional protections is vulnerable to reversal.

That distinction matters for the present debate. Provincehood offers constitutional durability but at much greater fiscal, political and institutional cost. Administrative devolution is cheaper and easier to implement, but its benefits will not endure unless functions, finances and authority are protected against subsequent recentralisation.

7.5 The objection to the alternative, at full Strength

The South Punjab experience does not settle the argument in favour of administrative or local devolution. On the contrary, it supplies one of the strongest objections to that alternative in Pakistan's own experience, and it should be stated at full strength.

Administrative decentralisation that rests principally on executive arrangements is inherently more reversible than provincehood. The South Punjab secretariat demonstrates the point. Significant functions were transferred, posts were created, the Rules of Business were amended and substantial resources were committed, yet important elements of the arrangement were subsequently recentralised through executive and administrative decisions without requiring a constitutional amendment.

That difference in durability matters.

A province cannot ordinarily be abolished, merged or have its territorial limits altered merely through an executive notification or amendment to the Rules of Business. Administrative decentralisation can be modified much more easily. If the principal objection to provincehood is its fiscal and institutional cost, while the objection to administrative devolution is that it may not endure, then the policy choice cannot be reduced to "expensive versus cheap". It is also a choice between a constitutionally entrenched arrangement that is difficult to reverse and a less costly arrangement whose durability depends heavily on the legal and institutional protections built around it.

That is a genuine dilemma.

The South Punjab experience nevertheless points to a further problem. The vulnerability did not arise simply because South Punjab lacked the label of a province. It arose because the transfer of authority was not protected strongly enough against subsequent recentralisation. Functions, personnel and administrative control remained capable of being altered within the provincial executive framework.

The relevant question is therefore not only whether authority is transferred, but what prevents that transfer from being taken back.

Provincehood provides a powerful answer to that question because constitutional status substantially raises the legal and political threshold for reversal. But constitutional status does not, by itself, resolve the wider institutional problems identified in this paper. A new province would still have to determine how authority is distributed within its own territory, how much fiscal discretion reaches local governments, how its bureaucracy is organised, and whether decision-making remains concentrated in the new provincial capital.

The experience under Article 140A is instructive in this respect. The Constitution requires each province to establish a local-government system and devolve political, administrative and financial responsibility and authority to elected local governments. Yet the practical record has been marked by interruptions in elected local-government arrangements, repeated legislative changes, uneven fiscal devolution and continuing provincial control over important functions.

The lesson is not that constitutional protection is ineffective. It is that constitutional recognition alone does not determine the quality, continuity or depth of implementation. Constitutional status can make an institution harder to abolish. It cannot by itself ensure that the institution receives adequate functions, resources, administrative capacity or political space.

This qualification applies on both sides of the restructuring debate. Administrative devolution requires stronger protections if it is to provide a credible and durable alternative to provincehood. Provincehood, meanwhile, cannot be assumed to cure centralisation merely because authority moves from an old provincial capital to a new one.

The real institutional test is therefore durability with devolution: whether authority is transferred to the appropriate level and protected strongly enough to remain there.

7.6 What would have to be true

Members broadly converged more on sequencing than on the ultimate institutional preference. Predictable fiscal devolution, clearer assignment of functions and an empowered local-government system were generally seen as steps that should precede any large-scale territorial restructuring (Q61). Views differed on whether the divisional tier should meanwhile receive greater executive or fiscal authority. Some Members considered that stronger divisions could improve administrative reach without the disruption of provincehood, while others considered genuinely empowered district, tehsil and village governments sufficient for that purpose (Q63).

That divergence is useful. It suggests that the immediate question is not whether one particular sub-provincial model should be preferred, but whether Pakistan has yet subjected meaningful downward devolution to a sufficiently durable and measurable test.
Three conditions would distinguish such a trial from many of the arrangements that have preceded it.

First, the provincial-local fiscal relationship would need greater predictability. Whatever mechanism a province adopted, its transfer arrangements should specify the share or basis of local entitlement, the periodicity with which the arrangement is reviewed or renewed, and the institutional consequence where the prescribed process is not followed. A fiscal framework that remains dependent upon intermittent executive decisions or remains "interim" for prolonged periods cannot provide local governments with the certainty required for medium-term planning.

Second, the accounts would need to distinguish between different kinds of resources recorded below the provincial level. Discretionary local-government resources should be separately identifiable from tied grants, establishment-related expenditure and other transfers over which the receiving authority has limited discretion. Without that distinction, the amount recorded as transferred cannot reliably measure the extent of fiscal devolution.

Third, the arrangement would need institutional durability. A meaningful test should survive political transition, including at least one change of provincial government, without its core functions, fiscal entitlements or elected institutions being substantially reconstructed through ordinary executive action. South Punjab and the wider local-government record show why durability is part of the test rather than an incidental consideration.

If these conditions operated for a defined period long enough for outcomes to be assessed, the question examined in this paper could be revisited on evidence rather than assumption. The relevant measures would include service delivery, citizen access, expenditure discretion, fiscal predictability and accountability.

Failure of such a protected arrangement would also be informative. It would not by itself establish that provincehood is the necessary alternative, nor would it prove a general unwillingness of every tier of government to devolve authority. It would, however, strengthen the conclusion that institutional incentives, legal protections and the assignment of authority are at least as important to the governance problem as territorial scale.

Two additional points help place this proposed test in context: one comparative and one domestic.

The comparative precedent

India provides a useful, though not identical, constitutional precedent. The 73rd and 74th Constitutional Amendment Acts were enacted in 1992 and came into force in 1993, giving constitutional status to rural Panchayats and urban Municipalities. The amendments went considerably further than a general constitutional instruction to establish local government. Among other matters, they provided for regular five-year terms, electoral arrangements and constitutionally required State Finance Commissions to review the financial position of local bodies at five-year intervals.

The comparison with Pakistan should nevertheless be stated carefully. Article 140A already imposes a constitutional obligation upon each province to establish a local-government system and devolve political, administrative and financial responsibility and authority to elected local representatives. It also assigns the conduct of local-government elections to the Election Commission of Pakistan.

The difference is therefore not that India constitutionally recognises local government while Pakistan does not. Both do. The more relevant difference is the degree of constitutional specification. Pakistan's Constitution leaves much of the structure, fiscal architecture, tenure and functional design of local government to provincial legislation, whereas the Indian amendments prescribe more of the institutional framework within the Constitution itself.

India also provides a useful fiscal precedent, but not one of direct transfers from the Union Finance Commission to local governments. The Indian Constitution requires State Finance Commissions to recommend the distribution of resources between states and their local bodies. The Union Finance Commission, in turn, may recommend measures to augment the Consolidated Fund of a State to supplement the resources of Panchayats and Municipalities on the basis of State Finance Commission recommendations.

This distinction matters for the Pakistani debate. Proposals in current commentary for a stronger constitutional amendment, including some form of protected or nationally anchored fiscal entitlement for local governments, should be examined on their own merits. They should not be presented as though India already operates the same mechanism.

The Indian precedent establishes the narrower proposition required here:

local government can be given substantially more detailed constitutional protection than Pakistan presently provides, including regular fiscal-review institutions and safeguards for institutional continuity. It does not establish that such protection automatically produces effective devolution. Much still depends upon state legislation and implementation.

The domestic indication

Pakistan's own experience provides a more limited indication of what empowered local government might achieve. Writing in August 2026, Ishrat Husain stated that citizen satisfaction under the local-government system operating in the early and middle 2000s reached 58 per cent, which he described as a level not achieved before or since.

That figure should be treated with appropriate caution. The commentary in which it appears does not, by itself, provide the underlying survey methodology necessary to treat 58 per cent as a fully comparable longitudinal performance measure. It is therefore better understood here as a reported indication of public experience under that period's local-government arrangements rather than as definitive evidence of their superiority.

Nor was the system without significant weaknesses. Its political context, relationship with provincial institutions, fiscal design and sustainability have all been contested. The relevance of the example is narrower: Pakistan has previously operated a system in which considerably greater political, administrative and fiscal authority was placed below the provincial level, and informed contemporary assessment associates that period with comparatively favourable citizen experience.

That is sufficient for the argument of this chapter. Local devolution should not be treated merely as a theoretical alternative to provincehood. It is an institutional pathway with both domestic experience and comparative constitutional precedent. But its credibility as an alternative depends upon addressing precisely the weaknesses that caused earlier arrangements to remain vulnerable: fiscal discretion, functional clarity, regular elections and durability across changes of government.

The appropriate sequence is therefore to strengthen those protections, allow the arrangement to operate for a defined period, and measure the results. If governance outcomes materially improve, the evidence for territorial restructuring on governance grounds becomes correspondingly weaker. If they do not, the case can be reconsidered with a clearer understanding of what devolution was capable of achieving and what problems remain attributable to territorial scale.

7.7 What Article 239(4) requires

Article 239(4) provides that a Bill to amend the Constitution which would have the effect of altering the limits of a Province shall not be presented to the President for assent unless it has been passed by the Provincial Assembly of that Province by the votes of not less than two-thirds of its total membership. The threshold is therefore two-thirds of the entire membership of the affected Assembly, not merely two-thirds of those present and voting.

The constitutional requirements should be described as three approvals rather than as a rigid three-stage sequence. A constitutional amendment Bill may originate in either House of Parliament. It must be passed by not less than two-thirds of the total membership of each House, subject to the procedure in Article 239 where the second House amends the Bill. Where the amendment would alter the limits of a Province, the affected Provincial Assembly must also approve it by not less than two-thirds of its total membership before the Bill can be presented to the President for assent. The Constitution does not itself require the Provincial Assembly to vote before Parliament.

The substantive effect is nevertheless clear. While Article 239(4) remains in force, the affected province possesses a constitutional veto over an alteration of its territorial limits. Parliamentary supermajorities alone cannot complete such an amendment if the required provincial approval is withheld.

That protection is substantially stronger than that enjoyed by the states of neighbouring India. Article 3 of the Indian Constitution empowers Parliament to form a new state or alter the area, boundaries or name of an existing state. Where an affected state is involved, the President must refer the proposal to its legislature so that it may express its views, but the state legislature's consent is not constitutionally required. Laws under Articles 2 and 3 are also expressly excluded from the constitutional-amendment procedure under Article 368.

The creation of Telangana illustrates the distinction. The Andhra Pradesh Legislative Assembly opposed the proposed bifurcation, but Parliament nevertheless enacted the Andhra Pradesh Reorganisation Act 2014. The state legislature had a right to be consulted, not a veto over the decision.

The comparison bears directly on the use of India as a precedent for Pakistan. India's experience demonstrates that territorial reorganisation can be undertaken through an established constitutional mechanism, but it does not demonstrate that the same political route is available in Pakistan. The two constitutions allocate very different powers to the affected constituent unit. Pakistan's present arrangement deliberately places a higher threshold on changing provincial limits.

Section 1.2 sets out the historical development of that safeguard in full: One Unit's creation in 1955 under a lower threshold, its dissolution in 1970, and the progressively stronger provincial protection carried through Article 210 of 1962 into the present Article 239(4). The relevant conclusion here is narrower. Pakistan moved from a comparatively weaker provincial safeguard to a supermajority requirement, and that requirement became part of the constitutional settlement under which the present four provinces operate.

There is a further question concerning the constitutional mechanics of creating an entirely new province. Article 239(4) speaks expressly of an amendment having the effect of "altering the limits" of an existing province. It does not contain a separate provision equivalent to Articles 2 and 3 of the Indian Constitution expressly authorising the creation of new states.

That textual difference has generated differing views among practitioners. Some have questioned whether Article 239(4), standing alone, is sufficient authority for creation of an entirely new federating unit. Parliamentary practice, however, has generally proceeded on the basis that a new province could be created through a package of constitutional amendments, including amendments to Article 1 and the provisions governing representation and federal institutions, with Article 239(4) supplying the additional consent requirement where the limits of an existing province are altered. The National Assembly's 2012 resolution on Janoobi Punjab expressly invoked Article 239(4) in this context, and later constitutional amendment Bills for new provinces have proposed amendments to Article 1 and related provisions.

The present text does not support a general requirement that every Provincial Assembly must approve the creation of a new province. Article 239(4) refers to the Provincial Assembly of the province whose limits would be altered. If territory were taken from more than one existing province, each affected province would require consideration under the same provision. A broader requirement for the consent of all provinces would therefore need to rest on some additional constitutional argument, not on the express wording of Article 239(4) itself.

For present purposes, the paper need not resolve every aspect of that legal debate. The narrower conclusion is sufficient. Any proposal to divide an existing province faces a constitutional threshold substantially higher than the ordinary legislative process: two-thirds of the total membership of both Houses of Parliament and two-thirds of the total membership of the affected Provincial Assembly before presidential assent.

That requirement is not a procedural inconvenience incidental to restructuring. It is part of the federal protection built into the Constitution.

7.8 What the proposal would require, and the possible route around the requirement

Converting the existing civil divisions into federating units would necessarily alter the limits of all four existing provinces. While Article 239(4) remains in force, each affected Provincial Assembly would therefore have to approve the relevant constitutional amendment by the votes of not less than two-thirds of its total membership, in addition to the two-thirds majorities required in both Houses of Parliament.

Pakistan has no completed precedent under the 1973 Constitution for dividing an existing province into two or more successor provinces. The Twenty-fifth Amendment provides a related but different example. It enlarged Khyber Pakhtunkhwa by merging the former Federally Administered Tribal Areas into the Province, and the amendment was approved by the Khyber Pakhtunkhwa Assembly in accordance with Article 239(4). Earlier proposals for the division of Punjab did not complete the constitutional process.

Because provincial consent is the principal additional constitutional safeguard applicable to alteration of provincial limits, a further question arises: can that safeguard itself first be amended or removed?

There is a plausible textual argument that it can.

Article 239(4) applies to a constitutional amendment Bill "which would have the effect of altering the limits of a Province." A Bill confined to deleting or amending clause (4) would not, by its immediate terms, redraw the boundary of Punjab, Sindh, Khyber Pakhtunkhwa or Balochistan. It would instead alter the constitutional procedure governing a later change in those boundaries.

On that reading, the amendment to clause (4) itself would fall under the ordinary constitutional-amendment procedure in Article 239(1) to (3): not less than two-thirds of the total membership of each House of Parliament. Provincial-assembly approval would not be triggered because the first amendment would not itself alter provincial limits.

That conclusion should, however, be stated as a textual construction rather than as settled constitutional law. Pakistan has no authoritative precedent in which Article 239(4) has first been removed and provincial boundaries subsequently altered. The legal validity of treating the two amendments as wholly separate constitutional operations has therefore not been tested in this setting.

The issue is not entirely hypothetical. During the new-provinces debate of 2012, a private constitutional amendment proposal sought the deletion or abrogation of Article 239(4), provoking considerable political opposition, including in Sindh. Contemporary reporting records both the proposal and the concern that removal of the clause would deprive the affected Provincial Assembly of its existing consent requirement.

If the textual reading is accepted, the route would be two-stage.

First, Parliament could amend or delete Article 239(4) by the two-thirds majorities prescribed for constitutional amendments generally.

Second, Parliament could consider the substantive constitutional amendments necessary to create the successor provinces. Those amendments would have to address Article 1 and a range of consequential provisions governing representation, Provincial Assemblies, the Senate, superior courts, the Election Commission and intergovernmental institutions. Earlier new-province Bills illustrate the breadth of such consequential amendment. The 2019 proposal, for example, sought amendments to Articles 1, 51, 59, 106, 175A, 198 and 218, among others.

Once clause (4) had validly ceased to operate, the second amendment would, on this reading, no longer encounter the provincial-consent requirement that clause presently imposes.

That is the constitutional significance of the two-step argument. A safeguard that makes provincial consent indispensable to an alteration of provincial limits may itself be amendable through a process in which that provincial consent is not expressly required.

The argument is powerful, but three qualifications are necessary.

The first concerns the nature and limits of the constitutional amending power. Pakistani constitutional jurisprudence has historically contained arguments that certain salient features, including federalism, cannot be destroyed even through constitutional amendment. That argument could be invoked against removal of a provision protecting the territorial integrity of federating units.

Its present procedural force is, however, uncertain. Article 239(5), as substituted by the Twenty-seventh Amendment in 2025, provides that, notwithstanding anything in the Constitution or any judgment of any court, no court shall have jurisdiction to call a constitutional amendment into question on any ground whatsoever (the text before and after substitution is set out at Annexure F Note 1). Article 239(6) additionally declares that there is "no limitation whatever" on Parliament's power to amend any provision of the Constitution.

Those provisions create a formidable textual barrier to judicial review. It would nevertheless be too categorical to say that constitutional objections have "no forum" as a matter of settled law, because the legal effect and scope of such an ouster in an extreme constitutional case could itself become the subject of controversy. The safer conclusion is that the current text substantially weakens, and makes highly uncertain, any judicial check upon the exercise of the amending power.

The second qualification concerns the separate debate identified in Section 7.7 over whether the existing Constitution sufficiently provides for the creation of new federating units. Article 239(4) speaks of alteration of provincial limits but does not contain an express state-creation power equivalent to Articles 2 and 3 of the Indian Constitution. This concern was raised during the 2012–13 new-provinces debate, when a Senate committee recommended making the creation of a new province express in the constitutional text.

That debate does not necessarily defeat the two-step route. Parliament could insert the necessary substantive authority and make the consequential constitutional amendments at the second stage. It does, however, reinforce the point that the route involves more than simply drawing new lines on a map.

The third check is political and structural rather than a separate provincial veto. Any constitutional amendment would still require two-thirds of the total membership of the Senate. Because the Senate represents the existing provinces on an equal basis, obtaining such a supermajority would require a coalition sufficiently broad to command support across the House. Smaller provinces therefore retain substantial political leverage even if Article 239(4) were removed.

That leverage should not be confused with the present constitutional safeguard. Senators vote as members of Parliament and are not constitutionally required to obtain instructions or consent from their Provincial Assemblies. A Senate supermajority is therefore a federal political check, not a substitute for the express provincial veto contained in Article 239(4). The significance of clause (4) is consequently both procedural and federal.

For as long as it remains part of the Constitution, it is the express provision that prevents the territorial limits of an existing province from being changed without the approval of that province's elected Assembly by a two-thirds majority. Its removal would therefore do more than simplify the amendment process. It would remove the affected Provincial Assembly's separate constitutional consent requirement and shift the ultimate decision to the supermajorities that can be assembled in the two Houses of Parliament.

That distinction is particularly important in a proposal that would divide all four existing provinces simultaneously.

The paper takes no position on whether such a two-stage route should be attempted, whether the necessary parliamentary majorities could be assembled, or what purpose might underlie any proposal to amend Article 239(4). Its narrower conclusion is textual and institutional.

On the present wording of Article 239, there is a credible argument that the provincial-consent safeguard can itself be amended without first obtaining the consent that the safeguard requires for an alteration of provincial limits. If that argument is correct, Article 239(4) provides a powerful protection against direct territorial alteration, but not necessarily against the prior removal of the protection itself.

Whether that construction would withstand every constitutional objection is not settled by precedent. What can be said with greater confidence is that the proposal cannot be assessed merely by asking whether four Provincial Assemblies would presently consent to their own division. The prior amendability of Article 239(4) is itself part of the constitutional risk that any serious analysis of restructuring must confront.

7.9 Legitimacy beyond the constitutional minimum

Members generally placed the legitimacy threshold for restructuring above the constitutional minimum. None of the views recorded in the consultation treated the formal amendment procedure alone as sufficient for a change of this scale. Broad political agreement, consent of the affected provinces and meaningful public consultation were repeatedly identified as necessary conditions, with some Members warning that proceeding without them could deepen rather than resolve existing political grievances (Q36).

Members also questioned whether the present political environment supplies a sufficiently clear mandate for comprehensive territorial restructuring (Q37). The creation of thirty-two provinces was not presented to the electorate as a central issue at the last general election,

and the consultation did not identify a major political party as having received an electoral mandate for the specific restructuring examined in this paper.

That is a political-legitimacy observation rather than a constitutional rule. Parliament retains the constitutional power to consider amendments within Article 239. The narrower point is that a reform altering the composition of the federation itself may reasonably be expected to command a broader and more explicit mandate than is required merely to satisfy the formal voting thresholds.

Members differed on the forum through which that legitimacy should be established.

Some took the view that the matter should proceed strictly through representative constitutional institutions and that neither a commission nor a referendum could substitute for an electoral mandate. On this view, political parties should first place detailed proposals before the electorate in their manifestos, obtain a mandate at a general election and then proceed through Parliament and the affected Provincial Assemblies in accordance with the Constitution (Q38, Q39).

Others regarded Parliament as the proper constitutional forum but considered broader consultation necessary because the legitimacy of a restructuring of this magnitude could not rest on parliamentary numbers alone. On this view, parliamentary consideration should be preceded or accompanied by structured consultation with provinces, political parties, affected regions and the wider public (Q38).

The difference between these positions is therefore less about whether representative institutions matter than about how political consent should be demonstrated before those institutions exercise the constitutional power.

A referendum has also been publicly canvassed as a possible means of establishing public support. Article 48(6) permits the Prime Minister, after approval in a joint sitting of Parliament, to refer a matter of national importance to the electorate in the form of a question capable of being answered “Yes” or “No”.

Its constitutional effect should, however, be kept in proportion. Article 48(6) provides a mechanism for seeking a popular answer to a national question. It does not itself amend the Constitution, alter provincial boundaries or displace the requirements of Article 239. A referendum could therefore supplement the political legitimacy of restructuring, but under the present constitutional text it could not substitute for the parliamentary and provincial approvals otherwise required.

Nor did the consultation treat a referendum, standing alone, as sufficient. A binary national vote would itself leave important questions unresolved: what number of provinces is proposed, where their boundaries should lie, what criteria produced them, how resources and liabilities would be divided, and what protections would apply to minorities within the new units.

This leads to the point on which the different views converge most clearly: criteria should precede boundaries.

A legitimate restructuring process should first establish the problem being addressed and the principles by which any new unit would be judged. Those criteria might include administrative accessibility, fiscal viability, population, geography, economic base, service-delivery capacity, historical and cultural considerations, security, infrastructure and the treatment of shared assets. Only after those criteria have been publicly stated and applied should particular boundaries be proposed.

The proposal examined in this paper proceeds in the opposite direction. It begins with the existing number and boundaries of civil divisions and converts them into the proposed federating units. The number thirty-two is therefore inherited from the administrative map rather than derived from a prior national agreement on the appropriate number, scale or characteristics of provinces.

That sequencing matters for legitimacy as well as for technical design. Beginning with predetermined boundaries invites the debate to become a contest over particular territories. Beginning with publicly agreed criteria allows the boundaries to emerge, at least in principle, from the purpose the restructuring is intended to serve.

A commission could assist in that process by gathering evidence, developing criteria, testing fiscal and administrative viability and conducting consultations. It could not itself create provinces or replace the constitutional institutions empowered to amend the federation. Its value would lie in informing the decision rather than making it.

The same is true of a referendum. It may provide evidence of public consent, but it cannot substitute for a properly specified proposal, constitutional procedure or the consent protections that remain applicable under Article 239.

The distinction is therefore between three different functions:

constitutional authority determines who has the legal power to act;

public consultation and electoral mandate establish the political legitimacy to act;

and an independent or representative process of inquiry supplies the evidence and criteria on which the action should rest.

A restructuring of the federation requires all three questions to be addressed. Satisfying one does not automatically answer the others.

For the purposes of this paper, the conclusion is narrow. The constitutional route identifies the minimum legal threshold. It does not determine whether that threshold, by itself, is sufficient political authority for a transformation of the federation that was not previously placed before the electorate in a defined form.

The stronger procedural principle emerging from the consultation is therefore not referendum versus Parliament, or commission versus election. It is sequence: diagnosis first, criteria second, consultation and mandate next, boundaries thereafter, and constitutional amendment only once the proposition being approved is sufficiently defined.

7.10 Senate arithmetic

The proposal does not address the composition of the Senate, yet any substantial increase in the number of provinces would require a fundamental redesign of the second chamber.

Equal provincial representation is central to the Senate's federal purpose. Unlike the National Assembly, where representation broadly follows population, the Senate gives each province an equal voice irrespective of demographic size. Under the present Article 59, each of the four provinces elects twenty-three senators: fourteen on general seats, four women, four technocrats including Ulema, and one non-Muslim. Islamabad elects four additional members. The present strength of the Senate is therefore ninety-six.

Applying the existing allocation mechanically to thirty-two provinces would produce:

32 provinces × 23 seats = 736
plus 4 seats for Islamabad
= **740 senators.**

The resulting second chamber would be more than twice the size of the present 336-member National Assembly. The figure is not offered as a prediction that Pakistan would actually create a 740-member Senate. Its significance is the opposite: it demonstrates that the existing Article 59 structure cannot simply be extended arithmetically to thirty-two provinces.

The alternative would be to retain a Senate close to its present size and reduce the number of seats allocated to each province. Three seats for each of thirty-two provinces, for example, would produce ninety-six provincial seats and, if Islamabad retained four, a chamber of one hundred members.

Equal provincial representation could still be preserved under such a model. What could not be preserved is the present representational architecture. A three-member delegation could not simultaneously reproduce the existing allocation of general, women, technocrat/Ulema and non-Muslim seats. Nor would it provide the same breadth of political representation within each province that a twenty-three-member delegation presently allows.

Article 1(2) constitutes the Islamabad Capital Territory separately from the provinces, and that separation is what a federal capital is for: the seat of the federation belongs to the federation rather than to any unit within it. The proposal counts Islamabad as the thirty-third federating unit while expressly leaving it as federal territory. It does not say which of a federating unit's entitlements — a share of the divisible pool, a seat on the Council of Common Interests, representation in the Senate — follow from that count, or how a territory with no provincial government would exercise them. That question is prior to the question of how many units there should be.

The constitutional question is therefore larger than chamber size. Restructuring would require decisions about at least four matters: how many senators each new province should receive, whether all provinces should continue to receive exactly equal representation, how the present reserved categories should be accommodated, and whether Islamabad should retain separate representation.

Pakistan's earlier new-province exercise recognised this consequence. The 2012–13 Parliamentary Commission on the proposed Bahawalpur-Janoobi Punjab province recommended that the new province receive the same twenty-three Senate seats as each existing province. Because the Senate then consisted of 104 members, including eight FATA seats, the proposed addition would have taken the chamber to 127.

That historical figure should be distinguished from the present constitutional position. Following the merger of FATA and the eventual expiry of its Senate representation, Article 59 now fixes the chamber at ninety-six. Under today's structure, adding one province while retaining twenty-three seats per province would instead produce a Senate of 119. A 2019 constitutional amendment Bill proposing Bahawalpur-Janoobi Punjab in fact proposed precisely that change, substituting 119 for 96 in Article 59.

The earlier exercises therefore reinforce rather than resolve the problem. Pakistan has previously contemplated accommodating one additional province by extending the existing equality principle. Extending the same solution to twenty-eight additional provinces produces a chamber of an entirely different order.

The distribution of the proposed provinces also creates a second issue.

Under the thirty-two-unit proposal, the territory of present-day Punjab would contain ten provinces, Sindh seven, Khyber Pakhtunkhwa seven and Balochistan eight. If every new province received equal Senate representation, the territories comprising the present provinces would collectively account for different proportions of the new chamber:

Punjab-origin units: 10 of 32

Balochistan-origin units: 8 of 32

Sindh-origin units: 7 of 32

Khyber Pakhtunkhwa-origin units: 7 of 32.

This does not mean that the successor provinces would necessarily vote as blocs corresponding to their former parent provinces. Once constituted, each would be an independent federating unit with its own political interests. It does mean, however, that the existing federal balance among four equally represented provinces would disappear and be replaced by equality among thirty-two units produced in unequal numbers from the four present provinces.

Members differed on the likely consequence. Some considered that multiplying the number of provinces would reduce the ability of any single large province to dominate federal politics. Others considered that creating ten successor provinces from present-day Punjab, compared with seven each from Sindh and Khyber Pakhtunkhwa and eight from Balochistan, could create a different representational imbalance and become a source of fresh interprovincial contention (Q40, Q41).

Neither proposition can be established from arithmetic alone. The political behaviour of successor provinces cannot be inferred simply from the province from which they were created. What the arithmetic does establish is that the existing federal balance would change materially and that the consequences should be modelled before the boundaries are settled. Some Members raised a further concern: that multiplying the number of provinces might affect the collective bargaining position of the provincial tier in relation to the Federation. On this view, a larger number of provinces with differing fiscal, political and territorial interests might find it harder to coordinate than the present four (Q40).

This paper records that assessment but does not infer from it any purpose on the part of those advocating new provinces. Nor does the arithmetic establish that a larger number of provinces would necessarily weaken the provincial tier. The narrower point is institutional. The capacity of thirty-two governments to develop common positions may differ materially from that of four, particularly on questions such as the NFC, water, energy and other matters requiring intergovernmental agreement.

Senate design must therefore precede, rather than follow, territorial restructuring.

The question is not simply how many provinces Pakistan should have. It is what principle of federal representation should govern them once they exist.

A proposal that specifies thirty-two provinces without specifying how those provinces would be represented in the chamber designed to protect provincial equality leaves one of the central features of the federation unresolved.

7.11 The Council of Common Interests

The Council of Common Interests would also require substantial redesign if every new province were represented by its Chief Minister.

Under Article 153, the Council consists of the Prime Minister as Chairman, the Chief Ministers of the Provinces, and three members from the Federal Government nominated by the Prime Minister. With four provinces, this produces a Council of eight members. Article 154 further requires the Council to maintain a permanent Secretariat, meet at least once in ninety days, and express its decisions in terms of the opinion of the majority.

If the same constitutional structure were extended mechanically to thirty-two provinces, the Council would comprise:

32 Chief Ministers

- 1 Prime Minister
- 3 Federal nominees

= 36 members.

As with the Senate arithmetic, this figure is not a prediction that Pakistan would necessarily operate a thirty-six-member CCI. Its significance is that the present constitutional design was built around a small number of federating units and cannot simply be multiplied without considering how the institution would function.

Some Members expected a substantially larger Council to complicate coordination and decision-making, with one describing such a body as potentially unwieldy and close to dysfunctional (Q42). That assessment should be treated as an informed view rather than a demonstrated institutional outcome. Larger intergovernmental bodies can function, provided their voting rules, committee structures, agenda-setting arrangements and dispute-resolution procedures are designed for that scale.

The difficulty is therefore not merely the number of people around the table.

The CCI deals with some of the most sensitive subjects in Pakistan's federal relationship, including matters in Part II of the Federal Legislative List and disputes relating to shared resources and institutions. Under Article 154, its decisions are taken by majority. A move from four provincial governments to thirty-two would therefore alter not only the size of the Council but also the number, diversity and configuration of interests participating in those decisions.

Questions would arise about whether every province should continue to participate directly in every decision, whether committees or regional groupings would be required, whether the present majority rule would remain appropriate, and how urgent or highly technical disputes could be managed efficiently in a much larger forum.

The same issue appears elsewhere in the proposed restructuring. Section 6.5 identifies the corresponding challenge for the National Finance Commission: multiplying the number of federating units also multiplies the number of constitutional claimants whose agreement or participation must be accommodated.

The concern should not be overstated. A larger Council would not necessarily be incapable of functioning, and a redesigned institutional structure could address many of the coordination problems. The narrower point is that no such redesign is presently contained in the proposal.

That omission is material because the CCI is not a peripheral administrative body. It is one of the principal constitutional mechanisms through which the Federation and the Provinces manage shared subjects and intergovernmental disputes.

A proposal that multiplies the number of provinces without specifying how the Council of Common Interests would be reconstituted, how decisions would be taken, and how competing provincial interests would be coordinated leaves another central part of Pakistan's federal architecture unresolved.

7.12 Identity, boundaries and political economy

Questions of identity and political economy require separate treatment from administrative efficiency. A territorial arrangement that may appear efficient in administrative terms can carry political, historical and communal consequences that cannot be assessed through population, cost or distance alone.

Members differed on whether the creation of additional, administratively defined provinces would reduce regional and ethnic grievances or reproduce them in a different form. Their responses suggest that the basis on which units are created, the process through which boundaries are determined and the consent surrounding that process may matter as much as the eventual number of provinces (Q43).

A province is more than an administrative jurisdiction. It can embody history, political identity, attachment to territory and a sense of collective representation. Those considerations should not be reduced to administrative convenience. The point operates in both directions. The same attachment that may lead communities to resist the division of an existing province may also underlie legitimate demands by other communities for recognition through a new one.

The implication is therefore neither a presumption for nor a presumption against restructuring. It is that identity consequences should be acknowledged explicitly and that the criteria and process for determining boundaries should be sufficiently transparent to command legitimacy among those affected.

A further question arises from the relationship between administrative boundaries and population composition.
Pakistan's population is n
ot distributed uniformly within its provinces. Migration, urbanisation and settlement over successive generations have produced districts and cities containing populations with different linguistic, cultural and regional backgrounds. This paper draws no conclusion from those patterns regarding the political entitlement of any community or the merits of any particular provincehood demand.

The structural point is narrower.

An existing administrative boundary does not remain politically neutral merely because it was originally drawn for administrative purposes. Once that line becomes the boundary of a federating unit, it acquires a different constitutional meaning. It determines the territory of a government, an Assembly, a High Court, representation in federal institutions and claims upon fiscal and other shared resources.

Where such a boundary also corresponds, wholly or partly, with differences in population composition, it may acquire an identity significance that was less important when the same line separated two administrative divisions. A proposal may therefore be administrative in its stated rationale while producing political or identity consequences in practice.

That does not mean that every administrative boundary becomes an ethnic boundary, nor that populations on either side can be treated as homogeneous. The opposite is often true. Communities are mixed, particularly in large urban areas and in districts shaped by long periods of migration and settlement.

A caution about the available evidence is therefore essential.

Pakistan's population census records mother tongue. Mother tongue is not equivalent to ethnicity, and neither is it equivalent to political identity. Language may provide information about demographic composition, but it is an imperfect proxy for how individuals or communities define themselves politically, historically or culturally.

The census can therefore indicate linguistic concentration or diversity. It cannot, by itself, determine where an identity boundary exists or whether a particular population wishes to belong to one federating unit rather than another.

This is particularly important in mixed areas. Drawing a provincial boundary with reference, explicitly or implicitly, to linguistic data can create new majority-minority relationships even where no population is physically moved. A community that forms part of a provincial majority today could become a minority within a successor unit, while another could acquire majority status.

The relevant question is therefore not simply whether the proposed line already exists on the administrative map. It is what constitutional, representational and identity consequences follow when that line is elevated into a provincial boundary.

This is another reason why criteria should precede boundaries. If restructuring is to be justified on administrative grounds, those grounds should be stated in advance and applied consistently. If identity, language, historical association, economic viability, geography or security are also to form part of the test, their role should likewise be explicit rather than entering the process implicitly through the choice of boundaries.

Members' responses support this distinction. Some considered that units created principally on administrative criteria might generate fewer identity disputes than those created expressly on ethnic or linguistic lines. Others cautioned that existing political and patronage networks could survive territorial restructuring and that unresolved identity claims might continue regardless of the formal basis on which new units were constituted (Q43, Q44).

Comparative experience considered in Chapter 5 similarly suggests that subnational restructuring is frequently influenced by ethnic, linguistic, religious or regional pressures even where administrative efficiency also forms part of the stated rationale.

That does not invalidate an administratively based proposal. It does mean that describing a proposal as "administrative" establishes its stated justification, not necessarily the political meaning that the resulting boundaries will acquire.

The Amer Mahmood proposal is relevant here. It avoids drawing new lines by elevating existing civil divisions into provinces. That provides administrative clarity, but it does not by itself answer the identity question. The relevant assessment is not whether the line already exists, but how the populations on both sides would experience that line once it became a constitutional boundary.

The proposal therefore requires more than a map. It requires an assessment of the demographic composition of the proposed units, the position of significant minorities within them, the identity implications of the resulting boundaries, and the consultation necessary to establish whether those consequences are politically acceptable.

The argument is not that mixed populations prevent territorial restructuring. Almost every viable territorial unit contains minorities and internal diversity. The requirement is that those consequences be understood and addressed rather than assumed away by describing the boundaries as administrative.

Political economy presents a related but distinct issue.

Members were more aligned in expecting the creation of new executives, cabinets, assemblies and bureaucracies to generate new institutional constituencies with an interest in maintaining the structures once created (Q45). Existing political and administrative networks may also adapt to the new arrangements rather than disappear merely because the territorial scale changes.

This does not mean that those institutions would necessarily behave improperly. It is a conventional feature of institutional development that once offices, budgets, political positions and administrative organisations are created, individuals and groups acquire legitimate interests in their continuation.

That effect matters because territorial restructuring is considerably easier to initiate than to reverse once political institutions, employment structures, physical assets and electoral constituencies have formed around the new units.

The political-economy test should therefore accompany the fiscal and service-delivery tests. The relevant question is not only whether new provinces could improve governance, but what political incentives and institutional interests their creation would generate and whether those incentives reinforce or weaken the governance objective for which restructuring was undertaken.

The appropriate conclusion is again one of process rather than predetermined outcome. Identity consequences, minority positions and political-economy effects should be assessed before boundaries acquire constitutional status, not discovered after institutions have formed around them.

7.13 Cities, Metropolitan governance and the case for a separate unit

Two features of the configurations now in circulation bear directly on the constitutional and governance questions considered in this chapter. The first concerns large cities and metropolitan regions. The second, taken up in Section 7.14, concerns the direction in which authority would travel.

Some restructuring proposals have contemplated treating major cities or ports differently from the provinces in which they presently lie, including forms of federal or separately administered territorial status. Such an arrangement would be constitutionally and fiscally distinct from merely dividing an existing province into successor provinces.

Removing a major metropolitan region from an existing province could transfer a substantial concentration of population, economic activity, infrastructure and own-source revenue potential away from the parent province. Where the territory were placed under the Federation rather than constituted as another province, the change would also alter the federal-provincial balance rather than merely redistribute territory among federating units.

The consequences would therefore have to be assessed separately. They would depend upon the city concerned, the boundary selected and the treatment of assets, revenues, liabilities, representation and shared infrastructure. A major commercial centre may account for a disproportionate share of economic activity without all of that activity translating into provincial revenue, just as a port may be nationally important without customs receipts belonging to the province in which it is located.

The strongest case for a metropolitan unit nevertheless deserves to be stated at full strength.

It is not simply another version of the proximity argument.

On that case, the central problem is fragmented jurisdiction.

A large urban region may be governed simultaneously by elected local governments, provincial departments, development authorities, water and sanitation agencies, cantonment boards, federal bodies, port authorities and other specialised institutions. Their territorial boundaries and legal mandates need not coincide. Responsibility for planning, transport, water supply, sewerage, drainage, solid waste, land use, environmental management and disaster response may therefore be distributed among several organisations.

Karachi provides a particularly clear example. World Bank analysis has described the city's governance as highly centralised yet fragmented, with land and service responsibilities dispersed among multiple governmental entities and weak coordination across jurisdictions.

The governance argument for a metropolitan unit is therefore one of integration and accountability. If planning, infrastructure, revenue and service delivery were brought under a sufficiently empowered metropolitan authority, responsibility could become easier to identify and performance easier to judge. A citizen should not have to determine which of several overlapping jurisdictions is responsible before asking why a service has failed.

That argument is serious and this paper does not dismiss it.

What requires closer examination is whether separate provincial or federal constitutional status is necessary to obtain those benefits.

Many of the governance objectives identified above could be pursued through a strengthened metropolitan framework within the existing provincial structure. These could include unified metropolitan planning, integrated transport arrangements, consolidated water and drainage governance, clearer assignment of functions, predictable fiscal transfers and an elected authority with sufficient territorial jurisdiction to manage the metropolitan region as a whole.

Not all of these reforms would be administratively simple. Where cantonments, ports or other federally controlled institutions are involved, changes could require federal legislation, amendments to existing statutes or formal intergovernmental agreements. The point is therefore not that metropolitan integration can be achieved without legal or institutional reform. It is that separate provincehood is not the only constitutional form through which integration can be pursued.

That requirement is unaffected by provincial reorganisation. The cantonments and the port are federal because of what they are, not because of which province contains them, and a successor province would acquire no authority over either. A city that became a province would still face the same dispersal of responsibility across bodies it does not control.

A metropolitan-province or federal-territory model would add a different set of consequences. It would require decisions on representation, assets, liabilities, provincial or federal revenues, public employment, institutional ownership and shared infrastructure. It would also engage the transition costs identified in Chapter 6 and, where a new province were created, the problem that its water entitlement would have to be expressly settled because the existing 1991 Accord contains no predetermined allocation for a successor unit.

The boundary itself therefore becomes critical.

A proposed metropolitan jurisdiction may encompass most of the city's population while excluding ports, industrial areas, water infrastructure, energy installations, transport corridors or other assets on which that population depends. Conversely, expanding the boundary to capture the metropolitan economy may incorporate communities and territories that do not identify themselves primarily with the urban core.

That is not an objection to metropolitan government. It is an argument against assuming that either an existing administrative line or a population-based boundary automatically corresponds to the functional geography of a city.

The relevant test is whether the proposed territory contains, controls or has guaranteed access to the infrastructure, revenue base and services required for the metropolitan system to function.

This leads to the same sequencing principle developed elsewhere in the chapter: criteria should precede boundaries.

Before a metropolitan unit is proposed, the purpose of the unit should be stated. Is the objective integrated service delivery, fiscal autonomy, political representation, planning efficiency, identity, or some combination of these? The appropriate boundary may differ depending on the answer.

There is also a prior issue. Large cities have received less attention in the restructuring debate than the discussion of provinces and administrative divisions would suggest. Yet urban governance presents some of the most visible examples of fragmented authority and service-delivery failure. A restructuring of provincial boundaries that leaves the governance, financing and accountability of metropolitan regions substantially unchanged may leave an important part of the underlying problem untouched.

The institutional fragmentation is not theoretical. Pakistan currently has 44 cantonment boards administered under the Military Lands and Cantonments system, many located within or adjacent to major urban areas. These bodies perform municipal functions under a federal administrative framework rather than under the provincial local-government systems governing adjoining urban territory.

This can produce parallel governance arrangements within a single urban region. Planning standards, building control, taxation, infrastructure and service responsibilities may differ across adjoining jurisdictions, while the elected metropolitan or municipal authority lacks jurisdiction over the cantonment area. Earlier World Bank analysis of Pakistan's urban governance identified precisely this coordination problem, particularly where cantonment jurisdictions coexist with surrounding municipal authorities.

Other federally or provincially controlled land and infrastructure agencies can create similar coordination problems. The institutional issue is therefore not merely whether the city has an elected local government, but whether that government has sufficient territorial coverage, functional authority and fiscal capacity to govern the metropolitan system coherently.

This strengthens rather than weakens the case for metropolitan reform. It does not, however, establish that the city must become a separate province or federal territory.

The appropriate conclusion is narrower. Pakistan's restructuring debate should treat metropolitan governance as a distinct design problem rather than assume that it will be solved automatically by increasing the number of provinces.

A new provincial boundary can change who governs a city. It does not by itself integrate the institutions through which the city is governed.

7.14 Durability, direction of devolution and the standard of prior assessment

Territorial restructuring on the scale proposed would create institutions that are considerably more difficult to reverse than ordinary administrative arrangements. That is the counterpart of the objection recorded in Section 7.5.

Administrative decentralisation short of provincehood can be vulnerable precisely because it may be altered through ordinary legislation, rules of business or executive action. South Punjab illustrates that weakness. Important parts of the arrangement were progressively recentralised without the constitutional thresholds that would accompany the abolition or alteration of a province.

Provincehood offers substantially greater durability. That is one of its strongest institutional advantages.

The same durability, however, raises the standard of assessment that should precede its creation.

Once a province exists, political representation, constitutional offices, courts, civil services, assets, liabilities, fiscal claims and public expectations develop around it. Reversing or substantially altering that settlement would require another constitutional and political process and would affect interests that did not exist before the unit was created.

The issue is therefore not literal irreversibility. Constitutional arrangements can themselves be amended. The point is that territorial restructuring creates a much more deeply entrenched institutional settlement than administrative devolution and may consequently be difficult, costly and politically disruptive to reverse if its original assumptions prove wrong.

That difference matters to the burden of proof.

A reform that can readily be adjusted allows greater scope for experimentation. A reform that creates new constitutional units should normally require stronger evidence beforehand about the problem being addressed, the criteria by which the proposed remedy has been selected, its fiscal and administrative viability, and the consequences if the assumptions underlying it prove incorrect.

The proposal examined in this paper has not yet been subjected to that standard. Chapter 6 identifies unresolved questions relating to recurrent and transition costs, pensions, liabilities, revenue bases, water, the NFC and institutional architecture. This chapter adds unresolved questions concerning the Senate, the Council of Common Interests, identity, metropolitan governance and the constitutional process itself.

Pakistan's economic history offers a useful caution about structural decisions whose consequences extend far beyond the moment at which they are taken. Beginning in 1972, the state assumed control of substantial parts of basic industry, followed by further nationalisation of banking, insurance and other economic activities.

Subsequent governments progressively moved towards deregulation, denationalisation and privatisation, with the formal privatisation programme institutionalised in 1991 and major financial-sector restructuring continuing through the following decade.

The comparison should not be taken further than that. Reorganising the federation is not economically or constitutionally equivalent to nationalising an industry. Nor does the history of nationalisation establish what the effects of new provinces would be.

Its relevance is methodological.

Large structural changes can create institutions, interests and consequences that persist long after the circumstances in which the original decision was made. Subsequent reversal may itself require substantial political, fiscal and administrative effort.

A constitutional reorganisation may be particularly durable because it does not merely alter policy. It creates governments, legislatures, courts, representation and territorial claims whose existence becomes embedded in the federal structure.

The appropriate lesson is therefore not that structural reform should be avoided. It is that the more durable the institutional change, the stronger the case for testing its assumptions before implementation.

There is a second issue, identified in Section 7.13, concerning the **direction in which authority would travel.**

The governance case for creating additional provinces rests substantially on distance: decision-making is said to be too remote from citizens and services, and smaller units are expected to bring government closer.

That proposition should be tested against the institutional direction of the proposed reform.

Creating a new province from part of an existing province transfers authority horizontally from one provincial government to another. Strengthening local government transfers authority downward. By contrast, where a restructuring configuration places provincial territory or functions directly under the Federation, authority moves upward.

Those are institutionally different operations and should not be treated as interchangeable forms of decentralisation.

Article 140A already requires each Province to establish a local-government system and devolve political, administrative and financial responsibility and authority to elected local representatives. The constitutional text does not prescribe the precise functions, fiscal shares or institutional model through which that requirement must be implemented, but the direction of the obligation is clear: from the provincial tier towards elected government below it.

Sections 7.1 to 7.6 show why this distinction matters. If the governance problem is that authority remains too distant from citizens, the appropriate comparison is not simply between a large province and a smaller province. It is between moving authority to a nearer provincial capital and moving meaningful functions, resources and accountability to elected institutions operating at district, tehsil, municipal and other local levels.

The available fiscal record makes that comparison particularly relevant. As discussed in Section 7.1, the local-government share of public expenditure has declined substantially over time. The tier geographically closest to citizens has therefore not expanded in fiscal importance alongside the growth of provincial resources.

This does not establish that local government can substitute for every case for a new province. Identity, historical claims, federal representation and other considerations may independently justify territorial restructuring.

It does establish that a proposal justified primarily in the language of administrative proximity should explain why creating another provincial tier is preferable to transferring effective authority further downward.

The distinction becomes still sharper where federal territories are proposed. Removing territory from a province and placing it directly under the Federation may have other justifications, particularly in relation to a capital, strategic infrastructure or specialised national functions. But it should not be described without qualification as decentralisation. In institutional terms, authority over that territory has moved towards the centre.

Noman Ahmed's observation about the contemporary debate is relevant here. He notes that discussion of smaller provinces and administrative units has given comparatively little attention to the governance of cities, despite the need for specialised arrangements for urban governance, resources and service delivery.

The test for each proposed institutional change should therefore be explicit:

What problem is being solved, at what tier should the relevant authority sit, and why is that tier better placed to exercise it than the alternatives?

That question should be answered before the constitutional map is altered.

The objection to administrative devolution is that it has proved insufficiently durable. The objection to constitutional restructuring is that its durability makes errors correspondingly harder to correct. Neither proposition defeats the other.

Together, they establish the appropriate standard: **devolution should be durable enough to survive political change, while territorial restructuring should be undertaken only after the evidence, institutional design and consequences have been tested to a standard proportionate to its permanence.**

Configurations under discussion range from proposals for a limited number of additional provinces to much larger restructuring models, including the thirty-two-unit configuration examined in Chapter 6. Where unauthenticated drafts are referenced, they are treated only as evidence of configurations circulating in public discussion and not as introduced legislation or an official proposal.

7.15 What this chapter establishes

On the alternative, four findings emerge.

First, the tier closest to the citizen has not gained fiscal importance alongside the expansion of provincial government. Local-government expenditure fell from around ten per cent of public spending in the mid-2000s to below five per cent by 2024. Whatever the explanation, the direction of change has been away from the stronger local fiscal role that an argument based on administrative proximity would ordinarily imply.

Second, the amount recorded as transferred below the provincial level is not, by itself, a measure of fiscal autonomy. Local-government financing may contain discretionary resources, tied grants, establishment expenditure and other transfers over which the receiving authority exercises different degrees of control. The relevant measure is therefore not simply how much money appears below the provincial line, but how much authority the receiving government has to allocate, reprioritise and spend it.

Third, the weakness of local devolution appears to have an institutional dimension rather than being reducible to the conduct of particular governments or individuals. Across different periods, the record includes delayed elections, repeated changes to local-government laws, reassignment of functions, uncertain fiscal arrangements and intervals in which local institutions operated without elected councils. No single episode proves a uniform intention to recentralise. Taken together, however, they demonstrate the fragility of authority devolved below the provincial tier.

Fourth, South Punjab provides the clearest recent test of administrative decentralisation short of provincehood. The arrangement established a substantial administrative presence outside Lahore but was not allowed to mature under a sufficiently stable institutional settlement to permit a conclusive assessment of its effects. Important functions were progressively recentralised through executive and administrative decisions, even while investment in the physical apparatus of the secretariat continued.

That finding cuts against the alternative considered in this chapter and should be recorded as such. Administrative devolution has proved easier to reverse than constitutional provincehood.

It does not follow, however, that constitutional status alone solves the underlying problem. Article 140A already constitutionally requires the devolution of political, administrative and financial responsibility and authority to elected local representatives, yet its implementation has been intermittent, uneven and substantially dependent upon provincial legislation and fiscal decisions.

The lesson is therefore narrower. Constitutional entrenchment can make an institution harder to abolish or weaken, but it does not by itself determine what functions it receives, how predictable its finances are, how much administrative authority it exercises or whether those arrangements survive political change. The institutional test is not constitutional status alone, but **durability with meaningful devolution.**

On the route to territorial restructuring, four further findings emerge.

First, the constitutional threshold is demanding by design. While Article 239(4) remains in force, the territorial limits of a province cannot be altered without the approval of two-thirds of the total membership of its Provincial Assembly, in addition to the parliamentary supermajorities required by Article 239. A prior attempt to remove that safeguard would raise a different constitutional question, but it would also remove an existing protection of the affected province from the process.

Second, Members consistently placed legitimacy above the constitutional minimum. They emphasised provincial consent, meaningful public consultation and an agreed basis for determining new units. The central procedural conclusion of the chapter is therefore one of sequence: **diagnosis first, criteria second, consultation and mandate next, boundaries thereafter**. A proposal that begins with the existing civil divisions and converts them into provinces reverses that sequence.

Third, territorial restructuring would require redesign of institutions that are central to Pakistan's federal architecture. The Senate, the Council of Common Interests, the National Finance Commission and related intergovernmental arrangements were designed around four provinces. Multiplying the number of federating units changes not merely the number of participants but the structure of representation, bargaining and coordination. The thirty-two-unit proposal examined in this paper does not provide a corresponding institutional design.

Fourth, new provinces would create political and administrative institutions of their own. Executives, legislatures, courts, bureaucracies, budgets and physical establishments would generate legitimate constituencies and expectations around the new territorial settlement. Existing political networks might adapt to those institutions rather than disappear. These effects cannot be reduced to a precise fiscal figure, but they form part of the political economy of restructuring and increase the difficulty of reversing the arrangement once established.

Taken together, these findings do not establish that additional provinces should not be created. Nor do they establish that stronger local government can answer every historical, political or identity-based claim for provincehood.

They establish something narrower and more relevant to the proposition tested in this paper.

Where the case for new provinces rests principally on governance failure, administrative distance and fiscal saving, the evidence does not yet establish that territorial scale is the principal cause, that provincehood is the least-cost remedy, or that the institutional consequences of restructuring have been sufficiently assessed.

The alternative is therefore not "local government instead of provinces" as a matter of principle. It is to test meaningful, fiscally predictable and durable devolution before treating territorial restructuring as the necessary governance remedy.

And if territorial restructuring is ultimately pursued, the same evidence leads to a second requirement: **the institutional architecture, fiscal settlement, constitutional route and criteria for boundaries should be designed before the map is changed, not after it.**

Chapter 8 : Counterfactuals, Pathways and Findings

8.1 Two counterfactuals

This chapter asks what new provinces would achieve, and what would remain unaddressed if they were created. Rather than answer that as a matter of political preference, it uses two counterfactuals to isolate the role of provincial size.

The device matters. Asked directly whether they favour new provinces, respondents give a political answer. Asked instead what would follow under each of two stated conditions, they give an assessment — and the gap between the two answers measures how much of the governance problem is attributable to provincial size, without anyone having to declare a preference.

The first asks what would happen if new provinces were created while the political, electoral, judicial, administrative, fiscal and accountability systems remained unchanged. The second asks what would happen if four provinces remained but those institutional weaknesses were substantially reformed.

The base of Members responding is small, so the answers are used as a structured thought exercise rather than a survey result.

8.2 Counterfactual one: new provinces, everything else unchanged

Asked what improvement they would expect if new provinces were created while the political, electoral, judicial, administrative, fiscal and accountability arrangements otherwise remained unchanged, Members expected little or no improvement. Responses ranged from predictions of serious disruption to the view that the underlying governance position would simply remain unchanged (Q82).

They differed in degree but converged on the central point: territorial restructuring by itself was not expected to correct the institutional failures identified in the preceding chapters.

That convergence is relevant because it was not confined to Members opposed in principle to additional provinces. Some who remained open to restructuring, subject to democratic legitimacy, public consent and appropriate design, nevertheless considered that changing provincial boundaries without reforming the systems operating within them would produce little substantive improvement.

The finding is therefore narrower than a rejection of new provinces. It is that, in the assessment of Members consulted, territorial change alone is not a sufficient remedy for the governance failures identified in this paper.

8.3 Counterfactual two: four provinces, everything else reformed

Asked how much of the present governance problem would remain attributable to provincial size if Pakistan retained four provinces but achieved credible elections, stronger legislatures, independent institutions, empowered local governments, professional administration and predictable fiscal devolution, Members considered that little or none would remain attributable to provincial size (Q83).

One Member described the residual effect of provincial size as negligible. Another answered in terms of direction rather than residual cause, stating that conditions would improve substantially under such reforms.

The distinction matters, and the paper does not read more into the responses than they establish. What can reasonably be said is that the consultation did not identify provincial size as a major remaining cause of governance failure once the principal institutional weaknesses were assumed to have been substantially corrected.

Read together with Counterfactual One, the implication is clear but limited: Members attributed considerably greater explanatory weight to institutional quality than to provincial size itself.

8.4 What the two together establish

Taken together, the two counterfactuals place substantially greater explanatory weight on institutional conditions than on provincial boundaries.

Territorial restructuring without institutional reform was expected to achieve little. Institutional reform without territorial restructuring was expected to address most of the governance failures identified through the consultation and documentary analysis.

The result is notable because it emerges from different starting positions. Members disagreed on whether additional provinces should be created at all. Some did not regard the present federating structure as a significant governance problem, while others considered restructuring potentially worthwhile if supported by democratic legitimacy, public consent and appropriate institutional design.

They differed on the desirability of the remedy but converged on an important limitation: changing territorial boundaries alone would not address the principal governance failures identified in this paper.

This does not establish that new provinces would have no value. It establishes the narrower point that any governance benefit they might produce would depend substantially on institutional conditions that must be addressed independently of territorial change.

8.5 The three Pathways

	Path A — Territorial restructuring	Path B — Four provinces, deep devolution	Path C — Sequenced reform
What it assumes	That provincial scale is a material cause of governance failure; that successor units will be fiscally and administratively viable; and that federal institutions can adjust to a larger number of provinces	That provincial governments can transfer meaningful functions, finances and authority downward in a form sufficiently durable to survive political change.	That criteria, viability tests and institutional reforms can be undertaken before any territorial reorganisation is decided.
What it costs	Recurring apparatus costs; transition and apportionment costs not presently quantified; capital establishment; and expansion of the political and administrative tier.	Electoral, administrative and fiscal-reform costs, including regular local elections and redesign of provincial-local fiscal arrangements. These are materially different in scale and character from creating new federating units.	Time, institutional effort and the political cost of delaying a territorial demand while its causes and alternatives are tested.
What it requires constitutionally	While Article 239(4) remains in force, two-thirds of the total membership of each affected Provincial Assembly, together with two-thirds of both Houses of Parliament. Extensive consequential amendment would also be required, including provisions governing representation and intergovernmental institutions.	Article 140A already supplies the constitutional basis for elected local government and devolution. Implementation requires provincial legislation and fiscal arrangements; stronger constitutional guarantees would require further amendment if adopted.	No constitutional amendment is required merely to undertake the first phase of diagnosis, consultation, criteria-setting and viability assessment.
What would justify it	Evidence that territorial scale materially affects governance outcomes; consistent fiscal costing; a workable transition and apportionment framework; institutional redesign; and demonstrated legitimacy and consent.	Evidence that meaningful local authority can improve access, accountability and service delivery at lower institutional and fiscal cost than territorial restructuring.	The absence of agreed criteria and the need to establish whether governance failure can first be addressed through institutional reform before boundaries are altered.
What would challenge it	Evidence that smaller units do not systematically produce better governance; that institutional weaknesses persist regardless of scale; or that fiscal and transition costs outweigh the demonstrated benefit.	Evidence that even well-resourced, clearly assigned and legally protected devolution cannot remain durable or materially improve governance outcomes.	Evidence that the institutional preconditions have been credibly achieved, yet a substantial governance problem attributable specifically to territorial scale remains.

The three pathways remain useful, but none is self-executing.

Path A presently faces an evidentiary problem. Chapters 5 and 6 do not establish that smaller territorial units systematically produce better governance, while the fiscal and institutional consequences of large-scale restructuring remain incompletely specified. That does not rule out territorial restructuring. It means that its governance case has not yet been demonstrated to the standard required for a change of that scale.

Path B faces a different problem: durability. Pakistan has repeatedly established forms of local and administrative devolution that have subsequently been altered, weakened or recentralised. South Punjab is the clearest recent illustration. That record does not establish that deep devolution cannot work. It establishes that devolution which depends heavily on ordinary executive or legislative discretion is vulnerable to reversal.

Path C is therefore better understood not as a competing destination but as a sequence for testing the first two.

There is substantial overlap in what either eventual destination would require. Territorial restructuring would still need functioning local government, predictable fiscal rules, professional administration, effective accountability and institutions capable of exercising the authority transferred to them. Deep devolution requires those same conditions if it is to be meaningful rather than nominal.

The pathways are not identical. Territorial restructuring additionally requires constitutional amendment, apportionment of assets and liabilities, redesign of federal institutions and settlement of representation and intergovernmental claims. But the first institutional questions are largely shared.

That is why sequencing matters.

If those underlying conditions can be improved within the existing four-province structure, the governance case for territorial restructuring can then be tested against actual outcomes rather than assumption. If significant problems attributable specifically to territorial scale remain, restructuring can be reconsidered on stronger evidence.

The first-stage question is therefore common to all three pathways: **what reforms are necessary irrespective of where the eventual provincial boundaries are drawn?**

8.6 Why Path C is not an alternative but a first phase

Consider what Path A would require if territorial restructuring were undertaken. It would need a fiscal framework capable of adjusting to a changed composition of the federation. It would still need functioning local government, because a smaller province may bring the provincial government closer but does not by itself solve last-mile access, accountability or service delivery. Administrative expenditure would have to be contained so that the cost of new institutions did not absorb resources intended for services. And effective civil and administrative authority would have to operate in the territory concerned.

Path B requires much of the same institutional foundation: predictable fiscal rules, functioning local government, controlled administrative expenditure and effective public institutions.

The overlap is the central point. The conditions necessary for new provinces to produce better governance are substantially the same conditions that would have to be strengthened if Pakistan retained the present four-province structure.

The two pathways are not identical. Territorial restructuring carries additional requirements of its own, including constitutional amendment, apportionment, representation and redesign of federal institutions. But those additional requirements do not remove the need for institutional reform underneath them.

Whichever eventual destination is preferred, therefore, much of the first phase is common.

It follows that institutional repair, predictable fiscal arrangements and meaningful local devolution should precede a final decision on large-scale territorial restructuring rather than be treated as reforms to be supplied afterwards. A government proceeding towards restructuring would require them no less than one choosing to remain within the existing provincial structure.

That conclusion is not confined to Members sceptical of restructuring. Commentary supportive of creating additional administrative units has itself cautioned that territorial change should not substitute for wider institutional reform. On that view, redrawing provincial boundaries without strengthening local government, reforming fiscal arrangements, expanding judicial and policing capacity and improving administrative systems risks reproducing existing weaknesses at a smaller territorial scale.

That convergence is significant. It does not establish that either pathway is correct. It establishes that advocates and sceptics can reach the same prior requirement from different starting positions: institutional capacity must be addressed whether or not provincial boundaries ultimately change.

Muqeem Soharwardy's Eighteen or Thirty-Three?, published in August 2026, reaches the same conclusion by a different method. Scoring the eighteen-province and thirty-three-unit models against nine weighted criteria, it recommends neither as it stands, and proposes instead a phased alternative: fund and entrench local government, establish empowered regional administrations, create a first tranche of provinces where consent is obtainable, redesign the federal machinery before the units multiply, and expand further only if revenue and capacity have risen. It appeared after this paper was substantially complete, and its ordering is materially the sequence set out here. Path C is therefore not a third destination competing with Paths A and B. It is the first phase required to make a defensible choice between them.

8.7 Sequencing, and whether a pilot is preferable

Members converged on the importance of sequencing but differed on the appropriate first step. One view placed local governance and institutional reform first, arguing that meaningful devolution of functions, responsibility and authority should precede consideration of converting administrative divisions into provinces (Q77, Q78). Another held that territorial restructuring should be considered only after sufficient political legitimacy had been restored (Q77).

The difference is more one of sequence than direction. One places institutional reform first and the other political legitimacy first. Both place large-scale territorial restructuring after prior conditions have been addressed rather than treating simultaneous conversion of the existing divisions as the starting point.

On whether a pilot is preferable, Pakistan has already undertaken something close to one. The South Punjab civil secretariat represented substantial administrative decentralisation short of provincehood in the region associated with the country's most prominent continuing provincehood demand. Important elements of that arrangement were progressively recentralised within a few years through executive and administrative decisions.

That experience cuts in both directions. It demonstrates that substantial decentralisation below provincehood can be attempted without first altering the constitutional map. It also demonstrates the vulnerability of an arrangement whose authority is not sufficiently protected against reversal.

What it does not establish is that administrative decentralisation was tested and failed on its merits. The arrangement was not discontinued following a published evaluation showing that its governance or service-delivery objectives had failed. Its weakening was administrative rather than the outcome of an evaluative process.

South Punjab should therefore not be treated as evidence that a further trial would necessarily fail. It is evidence that a trial requires stronger safeguards if it is to produce findings capable of informing the larger constitutional question.

Section 7.6 identified three such conditions: a predictable fiscal arrangement with a defined basis, periodicity and institutional consequence for non-compliance; accounts capable of distinguishing genuinely discretionary local resources from tied or establishment expenditure; and sufficient durability for the arrangement to survive political transition.

Those conditions have not been shown in this paper to have operated together for a sufficiently sustained period to permit the alternative to be assessed fairly.

A sequenced approach would therefore not simply repeat South Punjab. Its purpose would be to test whether protected, measurable and durable devolution can address the governance failures attributed to territorial scale before the federation undertakes a substantially harder-to-reverse constitutional restructuring.

8.8 The single reform

Asked to identify the single reform most likely to improve governance and citizens' confidence in the state over the next five years, Members gave different answers: meaningful local governance and change management on one hand, and free and fair elections on the other (Q85).

The divergence is consistent with their answers on sequencing at Q77 and with their diagnoses at Q80. It represents a genuine disagreement about which institutional weakness should be addressed first.

One point, however, is common to both responses. Neither identifies territorial restructuring as the priority reform.

Both point instead to institutional changes that can be pursued within the existing constitutional structure and that would operate across all provinces irrespective of where their boundaries are drawn.

That is the significance of the finding. When Members were required to choose only one reform, none chose the creation of new provinces.

Findings and Conclusion

This paper set out to test two claims: that converting civil divisions into federating units would save money, and that Pakistan's governance failures are substantially caused by the size and number of its provinces.

The thread running through the chapters is a simple one. Governance failure is common ground. Proponents of new provinces begin from it, their critics accept it, and so does this paper. What remains to be established is the step from that diagnosis to the remedy proposed.

On the evidence examined here, that step has not yet been demonstrated.

The fiscal case compares existing expenditure and proposed expenditure drawn at different levels of the establishment. The governance case does not establish a consistent relationship between smaller territorial units and better outcomes. Significant variation occurs within provinces as well as between them. And several material consequences of restructuring, including transition, apportionment, institutional redesign and capital establishment, remain uncosted or incompletely specified.

The findings follow. They are findings rather than recommendations because the choice among competing constitutional and political pathways belongs to the political process, not to this paper.

The Findings

One. The costing in circulation does not support the saving it claims. Its totals reconcile, but the existing-cost column is substantially drawn at whole-function level while the proposed-cost column is drawn at secretariat-establishment level. The difference between unlike cost bases cannot reliably be reported as a saving.

Two. Two elements of the exercise favour its own case and should be recorded as such. The allowance multiplier applied to proposed employee costs appears higher than the ratio reflected in the budget data, while the wider concern about growth in provincial administrative expenditure is supported by the fiscal record. Neither resolves the underlying comparability problem.

The exercise also leaves major items outside the calculation, including capital establishment, transition and apportionment. Its claimed reduction from 62,708 posts to 22,345 is not accompanied by a worked treatment of the remaining posts, while its own Punjab calculations show an increase in the political tier.

Three. Available evidence does not establish that governance outcomes improve simply because federating units become smaller. Much of the observed variation occurs below the provincial level and is associated with institutional and local conditions.

Four. Fiscal viability must be tested unit by unit. Some of the smallest proposed units would carry a high fixed constitutional and administrative cost relative to their indicative fiscal capacity.

Five. Capital and transition costs are not adequately incorporated. New provinces would require constitutional offices, assemblies, courts, secretariats and associated infrastructure. Pensions, liabilities, assets and employee apportionment would also require settlement, and comparative experience shows that such issues can persist for many years.

Six. While Article 239(4) remains in force, alteration of provincial limits requires the prescribed two-thirds approval of the affected Provincial Assembly in addition to parliamentary supermajorities. Pakistan has no completed precedent under the 1973 Constitution for dividing an existing province into successor provinces. Any attempt first to remove the provincial-consent safeguard would raise a separate constitutional and federal question.

Seven. New executives, legislatures, courts and bureaucracies would create political and administrative constituencies of their own. That political-economy effect should be treated as part of the restructuring decision even where it cannot be reduced to a precise fiscal figure.

Eight. Article 140A already provides a constitutional basis for bringing government closer to citizens, but meaningful local devolution has remained intermittent, uneven and vulnerable to reversal. The problem is therefore not simply the absence of a constitutional route.

Nine. The institutional conditions required for successful territorial restructuring substantially overlap with those required for meaningful devolution within the present structure: predictable fiscal rules, functioning local government, controlled administrative expenditure and effective public institutions. Sequencing therefore matters.

Ten, as a qualification. Some Members considered that territorial restructuring could still constitute a fundamental reform if undertaken by a genuinely representative government after open public debate and with meaningful consent. That qualification is not contradicted by the findings above because it rests principally on legitimacy and political choice rather than on the fiscal and causal propositions tested here.

What is not decided

This paper does not decide whether Pakistan should have more provinces.
Provincehood demands in southern Punjab, Bahawalpur, Hazara, urban Sindh and elsewhere engage questions of identity, representation, history and political consent that fall outside the narrower tests undertaken here.

The conclusion is more limited.

The case for large-scale territorial restructuring has not yet been established on governance or fiscal grounds. The quantified saving requires substantial correction, while the governance failures examined in this paper appear to arise predominantly from institutional conditions that do not disappear when a provincial boundary is redrawn.

A future case for restructuring would therefore require clearer criteria, unit-by-unit fiscal viability, a worked transition and apportionment framework, constitutional legitimacy, institutional redesign and evidence that the problems attributed to territorial scale cannot be addressed more effectively through deeper devolution.

What would answer these findings

The paper records, without endorsing it, the proposal for an independent national commission on administrative and federal reform comprising constitutional, fiscal, demographic, security, urban and provincial expertise.

The particular institutional form is less important than the work such a process would have to perform: define the problem, establish criteria, test alternative configurations, assess fiscal viability and transition, examine constitutional and intergovernmental consequences, and recommend a sequence before boundaries are settled.

The central deficiency identified by this paper is not that every argument for restructuring has been disproved. It is that several propositions necessary to justify restructuring have not yet been established: no demonstrated causal link between provincial size and governance failure, no costing on a consistently comparable basis, no worked apportionment framework, and no criteria-based assessment showing why the proposed units are the appropriate ones.

That evidence can still be produced. **What cannot reasonably precede the evidence is the constitutional map.**

Annexures

Annexure A — Members' Consultation Questionnaire
The Members' Consultation questionnaire, reproduced in full as issued.

Annexure B — Profile of Members and Treatment of Consultation Responses
The profile of Members in the aggregate, together with the approach adopted for recording dissenting and minority views. Individual responses are not reproduced and Members are not identified.

Annexure C — Fiscal Model, Assumptions and Reconciliations
The assumptions, calculations, fiscal model and reconciliations underlying Chapter 6.

Annexure D — Comparative Federations
The studies, institutional designs and country-level material underlying the comparative analysis in Chapter 5.

Annexure E — Statistical Series
The statistical series, calculations and source notes underlying Chapters 3, 4 and 5.

Annexure F — Constitutional Reference Framework
A reference table identifying the principal constitutional provisions relevant to territorial restructuring and the resulting federal architecture, together with their relevance to the analysis in this paper. These include Articles 1, 51, 59, 106, 127, 140A, 153, 154, 160, 175A, 198, 218 and 239.

Annexures A : The Members' Consultation Questionnaire

The instrument is reproduced as circulated, under the working title then in use — which this paper has since revised. It is not retitled here: a document already issued to Members is reproduced as it went out. It is annexed because the questions it puts are themselves a substantial part of what the consultation produced.

A note on numbering. This master copy is correctly numbered and carries eighty-five questions. One circulated version omitted question 25 and carried two questions numbered 32; its questions 26 to 31 therefore correspond to questions 25 to 30 of the sequence below, with alignment restored from question 33. Responses on that version have been mapped before use, and all question references in this paper follow the sequence below.

Suggested Title

Governance Failure in Pakistan: Are New Provinces the Solution, Part of the Solution, or a Distraction?

Purpose

Recent public statements linking governance failure with the need for additional provinces have revived an important national debate. ASPIRE-KP proposes to examine the issue without approaching it from a predetermined position.

The exercise seeks first to diagnose the nature and causes of Pakistan's governance difficulties. It will thereafter examine whether territorial restructuring offers a credible response, whether institutional and democratic reforms deserve priority, or whether a carefully sequenced combination of reforms is required.

Members are requested to draw on their professional experience and provide brief, considered views. They need not respond to every question, and are particularly encouraged to address the areas in which they have relevant experience.

Suggested Response Format

For questions lending themselves to a clear position:

Agree
Partly Agree
Disagree
Unable to Assess

Members may add brief comments wherever they consider it necessary.

NOTE 1

I do not intend to pre-judge the Members' response, since the majority view will ultimately prevail. My own view, however, is that rather than concluding with a position; "ASPIRE supports" or "ASPIRE opposes" new provinces; this exercise should set out three policy pathways side by side, leaving the choice among them to emerge from the consultation itself:

Path A: Territorial restructuring through additional provinces.

Path B: Retain the existing four provinces, but undertake deep constitutional, fiscal and local-government devolution.

Path C: Sequenced reform; strengthen local government and institutional governance first, establish objective criteria and fiscal-viability tests, and consider territorial reorganization only thereafter, where a demonstrable case exists.

NOTE 2

I am also forwarding two papers on the subject for Members' reference. The first, the GTTN paper, was originally posted on the forum by a Member; it is reposted here for ease of reference. The second paper, which argues in favour of creating more provinces, was downloaded from another forum and is forwarded for Members' information.

A Member has reviewed both papers and is of the assessment that ASPIRE should not prepare a further paper either supporting or opposing the creation of new provinces, as both positions have already been substantially addressed:

- **The GTTN paper** argues that local-government reform is a preferable solution to creating new provinces, emphasising fiscal costs, Senate distortions, elite capture, and constitutional concerns. Its own alternative, however, is largely uncosted, and it does not explain why the legitimacy concerns it raises against restructuring provinces would not apply equally to the constitutional entrenchment of local government that it proposes instead.

- **The second paper (Amer Mahmood)** builds the case for creating new provinces, highlighting population growth, administrative scale, international comparisons, and service-delivery constraints. Its costing, however, covers only provincial secretariats and directorate-general offices — not field administration, capital costs, or the Senate and NFC redesign that thirty-three federating units would require — so the savings it claims are considerably narrower than the paper's headline framing suggests.

Members may find it useful to weigh both papers with these gaps in mind. Both papers have been analysed in somewhat greater detail, and this fuller analysis can be shared if Members so desire.

Section I — Diagnosing the Problem

•Is it accurate to describe Pakistan's present condition as a "system failure"? If so, what has primarily failed; constitutional arrangements, political processes, governance institutions, implementation machinery, accountability mechanisms, or adherence to the existing system?

•Should "system failure" and "governance failure" be treated as synonymous, or does failure to distinguish between them risk prescribing the wrong remedy?

•Is Pakistan's principal problem defective constitutional design, or repeated failure to allow constitutional institutions to function according to their prescribed roles?

•Before recommending major constitutional restructuring of the federation, should there first be an evidence-based diagnosis of where and why governance has failed, and which institutions bear responsibility?

•What indicators should determine whether governance has failed: service delivery, rule of law, economic performance, political legitimacy, security, institutional autonomy, public trust, human development, or a combination of these?

Section II — Democracy, Representation and Institutional Legitimacy

•Can effective governance develop without a credible electoral system in which citizens have confidence that their vote determines who governs them?

•Pakistan has repeatedly witnessed controversy surrounding elections and electoral outcomes. To what extent has recurring distrust of the electoral process weakened the legitimacy and effectiveness of governments and representative institutions?

•Can Parliament and Provincial Assemblies perform their constitutional roles effectively if political governments are perceived as lacking autonomy or secure democratic legitimacy?

•Is a functioning Parliament merely a legislative body, or must it also exercise meaningful oversight over the executive and other organs that exercise public authority?

•To what extent does weak parliamentary oversight contribute to governance failure?

•Would creating additional provinces improve democratic representation if the underlying electoral and political system continues to suffer from distrust, political engineering, weak party institutions or limited legislative autonomy?

•Is the repeated search for alternative, technocratic, non-party or hybrid governance arrangements itself evidence of dissatisfaction with democracy, or evidence that democratic institutions have not been allowed sufficient continuity to mature?

Section III — Institutional Balance and Civilian Governance

•Pakistan has experienced civilian governments, military governments and varying forms of civil-military power-sharing. What does this experience suggest about whether governance difficulties arise from constitutional design or from institutional departures from constitutional roles?

•Does governance suffer when elected governments possess formal responsibility but important areas of decision-making lie elsewhere?

•How important is civilian institutional autonomy to the functioning of district administration, policing, public finance, development planning and service delivery?

•Where serving or retired personnel from one institutional background increasingly occupy leadership positions across civilian bodies, what are the implications for institutional specialization, civilian capacity and long-term governance development?

•Has prolonged dependence on non-civilian institutions for civilian functions weakened incentives to strengthen ordinary public institutions?

•What reforms are required to restore professional authority, confidence and accountability within civilian administration while retaining legitimate coordination with national security institutions?

•Can meaningful decentralization occur at provincial and local levels if decision-making at the national level itself remains highly centralized?

Section IV — Judiciary, Media and Civic Space

•How important are an independent judiciary and credible access to justice for good governance?

•If citizens perceive courts as selective, politically influenced or unable to provide timely redress, what effect does this have on public confidence in the state and constitutional order?

•Can administrative or territorial restructuring improve governance without parallel reform of the justice system?

•How important are independent media, freedom of expression and access to information for governmental accountability?

•If journalists, academics, civil society actors or political participants practise self-censorship because of perceived consequences, how does this affect policy debate and institutional accountability?

•Can a state accurately diagnose its governance failures if open criticism, independent research and unrestricted public debate remain constrained?

Section V — Size versus Quality of Governance

•Is there persuasive evidence that smaller provinces necessarily produce better governance, accountability or public services?

•Pakistan already has relatively small administrative entities, including Islamabad Capital Territory, Gilgit-Baltistan and Azad Jammu & Kashmir. What lessons do their governance experiences offer regarding the proposition that smaller territorial units inherently govern better?

•Conversely, Pakistan's present provinces administer large populations and territories. To what extent does administrative scale itself create genuine problems of accessibility, supervision and service delivery?

•If size matters, what should determine the optimum size of a province: population, area, geography, distance, economic viability, administrative accessibility, cultural identity or some combination?

•More fundamentally, is the key question the size of the province, or the level at which functions, finances, authority and accountability are placed?

Section VI — International Experience

•What lessons should Pakistan draw from India's gradual reorganization of states after independence rather than treating India's current number of states as evidence in itself?

•India is frequently cited in support of additional provinces because it has 28 states and 8 Union Territories. Yet Uttar Pradesh alone has a population broadly comparable with Pakistan's total population. What does this tell us about the proposition that population size alone determines the appropriate size of a federating unit?

•Do international comparisons based on average population per state conceal substantial variation within federations and therefore require more cautious interpretation?

•What lessons arise from the United States, Germany, Brazil, Indonesia, Nigeria, Ethiopia and other federations? Are governance outcomes explained primarily by the number of constituent units or by institutional quality, decentralization, fiscal arrangements and accountability?

•When India created new states, were the principal drivers population size, language, identity, administrative convenience, economic viability, political movements or combinations of these? Which of these considerations apply to Pakistan?

Section VII — Constitutional and Democratic Legitimacy of Restructuring

•Should restructuring the federation on such a scale proceed without broad national consensus, provincial consent and meaningful public consultation?

•If public confidence in electoral and representative institutions is contested, would the present environment provide sufficient legitimacy for restructuring the federation?

•Should proposals for new provinces be considered through Parliament alone, or through an independent commission, provincial consultations, national political accord, public hearings, referenda in affected areas, or some combination?

•Should objective criteria for creating provinces be agreed before individual boundaries or specific provinces are proposed?

Section VIII — Federal Balance and Political Economy

•How would additional provinces alter the balance between large and small federating units, particularly through equal provincial representation in the Senate?

•Would multiplying provinces reduce the dominance of larger units, or might the resulting Senate arithmetic create new forms of imbalance?

•How would additional provinces affect the Council of Common Interests and other intergovernmental coordination arrangements?

•Would territorial restructuring reduce ethnic and regional grievances, or generate further claims based on language, ethnicity, identity, natural resources, historical boundaries and representation?

•Would new provinces weaken entrenched political families and patronage structures, or simply reproduce them on a smaller geographical scale?

•Could creating new political executives, cabinets, assemblies and bureaucracies itself generate vested interests favouring fragmentation irrespective of service-delivery outcomes?

Section IX — Fiscal Sustainability

•Before any proposed province is considered viable, should it undergo a formal fiscal sustainability assessment covering own-source revenue, federal transfers, NFC dependence, salaries, pensions, debt, development needs and future liabilities?

•Should fiscal sustainability be assessed province by province rather than merely calculating the aggregate administrative cost of restructuring?

•What would be the full transitional and recurring cost of Governors, Chief Ministers, cabinets, assemblies, High Courts, secretariats, police commands, constitutional offices, buildings, residences, vehicles, IT systems and related infrastructure?

•One proposal estimates annual savings of about Rs 318 billion by substantially reducing secretariat and Directorate General staffing. Is it reasonable to treat abolished posts as immediate fiscal savings without specifying the treatment of existing employees, absorption, retirement, severance and pension liabilities?

•How should existing pension liabilities and accrued service rights be apportioned between successor provinces?

•The proposed costing excludes field formations, district offices and lower courts, assuming existing structures continue unchanged. Is this assumption realistic once divisions become full constitutional provinces?

•Would new provinces require duplication of regulatory, treasury, audit, procurement, data, planning, policing, prosecution and administrative systems not presently maintained at divisional level?

•What would be the opportunity cost of establishing new provincial structures when existing current expenditure is already placing severe pressure on provincial finances?

•Would additional recurring expenditure reduce fiscal space for education, health, water, social protection, infrastructure and development expenditure?

•How would 32 or more provinces affect future NFC negotiations and horizontal distribution criteria?

•Is simply dividing the existing provincial share among successor provinces sufficient, or would the entire NFC architecture require reconsideration?

•Should a minimum fiscal viability threshold be established below which a proposed province should not ordinarily be created?

Section X — Local Government and Real Devolution

•If the objective is to bring government closer to citizens, should the first institutional response be new provinces or empowered local governments?

•Would constitutionally protected and fiscally empowered district, tehsil and municipal governments address much of the distance between citizens and provincial capitals?

•Why has Pakistan repeatedly created local government arrangements without granting them durable political, administrative and fiscal autonomy?

•Should Provincial Finance Commissions, predictable transfers and clear assignment of local functions precede any large-scale territorial restructuring?

•Should Pakistan first operate a credible and adequately empowered local-government system for a defined period and assess outcomes before deciding whether additional provinces remain necessary?

•Could existing administrative divisions receive greater executive, fiscal and service-delivery authority without becoming constitutional provinces?

•Should metropolitan areas, border regions, remote districts and densely populated regions be allowed different governance arrangements rather than imposing one uniform model?

Section XI — Security, Governance and the Use of Force

•To what extent is deteriorating law and order a cause of governance failure, and to what extent is it a consequence of weak governance?

•Where responsibility for security is shared among the Federal Government, Provincial Government, police, civil administration, NACTA, Apex Committees and security institutions, how should responsibility for success or failure be determined?

•Have overlapping command structures weakened accountability by separating formal responsibility from operational authority?

•Does effective internal security require greater centralization, stronger provincial institutions, empowered district-level authorities or clearer allocation of existing responsibilities?

•Pakistan has frequently relied on security operations and coercive measures in response to political, regional and internal security problems. What place should political dialogue, reconciliation, economic development and community engagement occupy alongside legitimate law-enforcement measures?

•Does repeated reliance on force risk treating symptoms while leaving political, governance and developmental causes unresolved?

•What lessons should be drawn from previous arrangements involving NACTA and provincial and national Apex Committees regarding collective responsibility for security outcomes?

Section XII — Governance as Development

•How can Pakistan redirect greater institutional attention toward education, health, employment, productivity, social protection and human development while continuing to meet legitimate national security needs?

•Should the success of government be measured primarily by administrative control and security management, or by measurable improvement in citizens' quality of life?

•What reforms are required to make service delivery and citizen outcomes the central measure of governmental performance?

•Would smaller provinces improve these outcomes without simultaneous reforms in schools, hospitals, policing, civil service, public finance and accountability?

Section XIII — Alternative Reform Pathways

•If new provinces are not the immediate answer, which reforms deserve priority: electoral reform, parliamentary strengthening, judicial independence, media freedom, civil service reform, police reform, local government, fiscal decentralization, accountability reform or digital service delivery?

•Should reform sequencing matter? For example, should Pakistan first restore political legitimacy and institutional autonomy, then strengthen local government, and only thereafter consider territorial restructuring?

•Would a gradual pilot approach to administrative decentralization be preferable to converting all divisions into provinces simultaneously?

•Should any future restructuring first be tested against measurable objectives, such as service-delivery improvement, reduced administrative distance, fiscal sustainability and stronger accountability?

Section XIV — The Core Questions

•In your assessment, what are the three principal causes of Pakistan's governance difficulties?

•Would creating additional provinces materially address those three causes?

•If new provinces were created tomorrow while the present political, electoral, judicial, administrative, fiscal and accountability arrangements otherwise remained unchanged, how much improvement in governance would you expect?

•Conversely, if Pakistan retained four provinces but achieved credible elections, stronger Parliament, independent institutions, empowered local governments, professional administration and predictable fiscal devolution, how much of the present governance problem would remain attributable to provincial size?

•Is territorial restructuring therefore a fundamental governance reform, a complementary reform, or a secondary issue that should follow deeper institutional reforms?

•What single reform, if seriously pursued during the next five years, would make the greatest difference to governance and citizens' confidence in the state?

Annexures B : Profile of the Members, in the aggregate, and the treatment of dissenting and minority views. Individual responses are not reproduced and Members are not identified.

This annexure gives the aggregate composition of the Members whose profiles inform this paper. Individual profiles are not reproduced and no Member is identified; counts and descriptions are given only at a level that does not narrow to a single individual.

Professional background. Of the fourteen Members profiled, eight built careers in public administration: five in the federal civil service, reaching Chief Secretary or federal Secretary rank; two in the provincial civil service; and one in a specialised federal service concerned with government accounts and audit. Among the remaining six, two built careers in law, three in academia and university leadership, and one in private-sector finance and enterprise.

Seniority and tenure. Careers among the public administration group typically span three to four decades, beginning with field postings — as Assistant or Deputy Commissioner, or in the administration of what were then the tribal areas — before moving to departmental and, in most cases, Secretary-level charge. Several retired at the most senior grade of the civil service. The functional portfolios held across the group, taken together, cover finance, home and tribal affairs, education, irrigation, energy and power, commerce, economic affairs and local government.

Geographic and institutional range. Nearly all Members are based in or connected to Khyber Pakhtunkhwa, consistent with the limitation declared in Chapter 2. Most, however, have also served at the federal level, in another province, or internationally — whether through federal secretariat postings, diplomatic assignments, multilateral or donor-funded work, or academic exchange — so that the base of experience is not confined to one province or to domestic administration alone.

Nature of engagement. Members engaged with the consultation in different ways and to different degrees, as Chapter 2 records: full written responses to the instrument, partial responses, standalone written contributions, and comments in forum discussion. This annexure does not map individual Members to a particular form of engagement, since doing so would risk identifying respondents from a small pool.

Dissenting and minority views. The treatment of disagreement among Members is set out in Chapter 2 and is not repeated here. In summary: where a view was general among Members it is reported as general; where a view was predominant but not shared by all, the predominant position is reported as such and the minority position is recorded rather than omitted.

Annexures C : Fiscal Model, Assumptions and Reconciliations

This Annexure sets out the build-up of the fiscal reconciliation summarised in Chapter 6. Assumptions are stated explicitly and figures are linked to the relevant budget documents so that the exercise can be independently reproduced or rerun using alternative assumptions.

Reconciliation of the Rs 317.87 Billion Claim

The provincial figures do not appear to rest on a common cost base

The first diagnostic is to compare the proposal's reported existing cost with the number of posts it attributes to each province. Both columns are taken from the proposal itself, so the comparison requires no external source.

Province	Posts	Existing cost (Rs bn)	Rs m/post
Punjab	26,044	178.70	6.9
Sindh	13,640	244.32	17.9
Khyber Pakhtunkhwa	13,730	47.82	3.5
Balochistan	9,294	90.32	9.7
Four provinces	62,708	561.16	8.9

The spread is difficult to explain as the cost of broadly comparable secretariat establishments. Sindh's implied cost per reported post is more than five times that of Khyber Pakhtunkhwa, and Punjab and Balochistan also sit substantially above it.

This does not, by itself, establish the composition of any particular provincial line. It does indicate that the figures are unlikely to have been drawn consistently from the same level of government expenditure. The Punjab source material permits the point to be tested directly.
Benchmarks for establishment cost

Two reference points are available, and both are internal to the proposal.

The first is its own Khyber Pakhtunkhwa line. Rs 47.82 billion across 13,730 reported posts implies approximately Rs 3.5 million per post.

The second is its own Punjab working, where most departmental establishment lines cluster at approximately Rs 3.3 million to Rs 3.5 million per post. That range is consistent with a senior-weighted administrative establishment incorporating salary, allowances and associated operating expenditure.

The convergence of the two is significant. Where the proposal's figures do behave as establishment costs, they fall within a narrow band; the difficulty arises only where particular lines depart from it.

Six Punjab departmental lines fall well outside that range and account for most of the province's reported existing cost.

Department	Posts	Existing cost (Rs bn)	Rs m/post	Illustrative cost at Rs 3.3m/post (Rs bn)
Agriculture, Livestock, PC&CMS	1,245	56.15	45.1	4.11
Health	876	18.74	21.4	2.89
Information, Culture & Tourism	598	8.25	13.8	1.97
Inspector General of Police	828	7.92	9.6	2.73
Law & Parliamentary Affairs	786	6.72	8.5	2.59
Finance & Excise	1,784	14.92	8.4	5.89
These six	6,117	112.70	18.4	20.19

These six lines represent approximately 23.5 per cent of Punjab's reported posts but 63.1 per cent of its reported existing cost.

Valued illustratively at Rs 3.3 million per post — the lower bound of the proposal's own range, and therefore the assumption least favourable to this paper's conclusion — their aggregate establishment cost would be approximately Rs 20.19 billion rather than Rs 112.70 billion, a difference of about Rs 92.5 billion.

The calculation is not offered as a corrected budget estimate. Its purpose is diagnostic: it shows that the reported expenditure attached to these lines cannot plausibly be explained by the stated number of administrative posts alone.

What the difference contains

The Punjab agriculture line provides the clearest example.

The Punjab Annual Budget Statement for FY2025-26 identifies substantial expenditure under functions extending well beyond administrative establishment:

Sub-function	Code	Rs bn
Agricultural Research and Extension Services	042103	23.42
Animal Husbandry	042106	19.08
Subsidies on Agriculture	042108	10.00
Administration / Land Commission	042101	1.72
Information and Statistics	042113	1.42
Plant Protection and Locust Control	042104	1.13
Total		56.77

The reconstructed ABS total of Rs 56.77 billion is close to, though not identical with, the Rs 56.15 billion used in the proposal. The difference of approximately Rs 0.62 billion reflects differences in the precise aggregation or classification adopted and does not affect the underlying diagnostic.

The composition of the line, however, does.

Agricultural research and extension, animal husbandry and agricultural subsidies together account for the overwhelming majority of the amount. These are programme and field-related expenditures rather than the recurrent cost of a compact provincial secretariat. Subsidies, in particular, are not employee establishment expenditure at all.

The proposal's stated method excludes field formations and related expenditure from its proposed administrative structures. Yet the existing-side figure used for this function appears to incorporate substantial field and programme expenditure.

The proposal's own working for this line permits the point to be put more precisely. Against 1,245 existing posts and Rs 56.15 billion, it proposes 398 posts at Rs 1.52 billion, and records a saving of Rs 54.62 billion.

The proposed figure is internally coherent. Rs 1.52 billion across 398 posts is approximately Rs 3.8 million per post, which falls within the Rs 3.3 million to Rs 3.5 million range observed across the proposal's other departmental establishment lines. The proposed column, in other words, is a properly constructed secretariat.

The question is what in the existing column corresponds to it. On the reconstruction above, the only head in the agriculture line that is administrative establishment is Administration and Land Commission, at Rs 1.72 billion. Comparing that head with the proposed Rs 1.52 billion yields a reduction of approximately Rs 0.20 billion. The remaining Rs 54.4 billion of the recorded saving is accounted for by agricultural research and extension, animal husbandry and agricultural subsidies — expenditure which the proposal's stated method assumes will continue unchanged.

It should be noted that scaling the existing figure in proportion to the reduction in posts does not resolve the difficulty either. Reducing Rs 56.15 billion in the ratio of 398 to 1,245 would imply a proposed cost of approximately Rs 18 billion and a saving of approximately Rs 38 billion. That calculation assumes the existing amount varies with the number of secretariat posts, which the composition of the line shows it does not: extension services, veterinary provision and subsidies do not contract because a secretariat is reduced. Proportional scaling therefore produces a different figure by the same error rather than a corrected one.

The identification of Administration and Land Commission as the corresponding head is an inference drawn from the budget classification rather than a mapping supplied by the proposal, and it is offered as diagnostic rather than as a corrected estimate. The order of magnitude, however, is not sensitive to that inference. No plausible reading of the existing line yields an administrative establishment of a size capable of supporting a Rs 54.62 billion reduction.

The mechanism

The proposal's proposed figures for the corresponding functions cluster much closer to the administrative-establishment benchmark, while some existing figures contain broader functional expenditure.

The two sides of the comparison therefore do not appear to have been drawn consistently at the same level. On the existing side, some lines capture whole-function expenditure. On the proposed side, the figures largely capture a compact administrative establishment.

The difference between those two bases cannot be treated as a like-for-like fiscal saving.

This explains how the proposal's arithmetic can reconcile internally while the resulting saving remains analytically unreliable. The principal defect is one of definition and scope rather than addition.

Illustrative staffing sensitivity

The proposal does not publish a complete department-by-department staffing build for each of the thirty-two proposed units. It is therefore not possible to derive a verified alternative establishment figure.

The following scenarios are included only to test how sensitive the proposal's staffing assumption is to alternative reference points. They are not estimates of the number of posts that a new province should have.

The proposal implies an average of 22,345 posts divided among 32 units, or approximately 698 posts per unit.

For comparison, applying simple fractions of the Khyber Pakhtunkhwa headcount reported in the proposal gives:

Illustrative assumption	Posts per unit	Units	Illustrative total
One-tenth of the KP reference headcount	1,373	32	43,900
One-third of the KP reference headcount	4,577	32	146,500
One-half of the KP reference headcount	6,865	32	219,700

Even the most compressed scenario is materially above the proposal's implied average of 698 posts per unit.

These figures should not be read as corrected staffing estimates. The fractions are deliberately illustrative. Their purpose is to show how strongly the proposal's headline saving depends upon an exceptionally lean assumed establishment for each successor province.

Nothing in this exercise depends on the fractions chosen. The point is that the implied establishment is small enough that any plausible upward revision materially narrows the claimed saving.

Sindh and Balochistan

Sindh and Balochistan display the same broad diagnostic concern, although their published documentation does not permit the same degree of functional reconstruction undertaken for Punjab.

The implied cost per reported post differs substantially across provinces, which is difficult to reconcile with the proposition that each provincial figure measures an equivalent administrative establishment.

A precise national recalculation would require consistent establishment data for all four provinces on a matched definition. That information is not presently available in the proposal.

The narrower conclusion is therefore the appropriate one: the Rs 317.87 billion figure cannot be sustained as a like-for-like saving on the evidence presented. The available reconstruction indicates that it is likely materially overstated, while the net fiscal effect remains unresolved once omitted establishment, transition, duplication and apportionment costs are taken into account.

Annexures D : Comparative Federations: Studies, Designs and Country Detail

This Annexure sets out the comparative evidence underlying Chapter 5, including the design, sample and principal findings of the studies relied upon and the institutional approach adopted in selected jurisdictions.

Indonesia: Administrative Fragmentation and Its Effects

Indonesia provides one of the strongest bodies of empirical evidence on rapid subnational fragmentation. Following decentralisation in 2001, large numbers of districts were divided through the process commonly known as pemekaran. Because splits occurred across different places and at different times, researchers have been able to examine their effects using panel and quasi-experimental methods rather than simple before-and-after comparisons.

The evidence does not support a general proposition that smaller jurisdictions automatically improve public services.

Lewis examines the effect of district proliferation on education and infrastructure access, exploiting variation in the timing of district splits. He finds no effect on school enrolment and negative effects on access to water and sanitation. The creation of smaller local governments therefore did not, on the outcomes examined, produce the service-access improvement ordinarily expected from bringing government geographically closer to citizens.

Sjahrir, Kis-Katos and Schulze examine administrative overspending across 399 Indonesian districts between 2001 and 2009. Their finding requires careful interpretation. They identify substantial excessive administrative expenditure, but do not find district proliferation itself to be the principal cause. Rather, weak political accountability and features of local political competition explain much of the overspending. Newly introduced direct elections also did not, by themselves, eliminate the problem.

That result is relevant to the Pakistani case for a different reason than originally assumed. It suggests that reducing territorial scale does not remove the institutional incentives that produce administrative expenditure. Those incentives may persist within the smaller unit unless accountability arrangements change with the boundary.

More recent evidence strengthens the caution. A 2026 study of Indonesian government fragmentation finds that district splitting reduced economic activity in the short term despite substantial increases in central transfers. The effect was larger in newly created “child” districts required to establish new capitals and governments. The study also finds greater concentration of expenditure on administration without corresponding improvement in public services, red tape or corruption.

Pierskalla addresses a different question: why districts are created in the first place. Using Indonesian district splits between 2001 and 2012, he finds that ethnic heterogeneity, combined with the political capacity to lobby for boundary change, is an important determinant of fragmentation. Newly created districts were also more ethnically homogeneous.

The Indonesian evidence therefore supports a narrower conclusion than a general verdict for or against smaller units. Fragmentation can respond to real political and identity pressures, but the empirical record does not show that reducing jurisdictional size by itself produces better services, lower administrative costs or stronger governance. Institutional capacity and accountability remain independently important.

India: Criteria Before Boundaries

India is useful less as evidence that more states necessarily produce better governance than as evidence about the process by which territorial reorganisation has been undertaken.

The States Reorganisation Commission reported in 1955 after examining the structure of the Union as a whole. It explicitly rejected a single-criterion approach, stating that reorganisation could not appropriately proceed solely on the basis of language or culture. Its analysis considered financial viability, administrative considerations, geography, economic development, public sentiment and national unity alongside linguistic and cultural factors.

The methodological point is important for the present paper: criteria preceded the final determination of boundaries.

The States Reorganisation Act of 1956 was followed by further reorganisations over subsequent decades. Maharashtra and Gujarat emerged in 1960; further states were created or reorganised through the 1960s, 1970s and 1980s; Chhattisgarh, Uttarakhand and Jharkhand were created through separate Acts in November 2000; and Telangana followed in 2014.

The Indian experience should therefore not be compressed into a simple proposition that the country solved governance problems by continually creating smaller states. Reorganisation occurred at different times, for different reasons and through separate political and parliamentary processes.

A Member in the present consultation offered a useful interpretation of the contrast. On that view, India largely retained the underlying architecture of district administration while adjusting the number and boundaries of states in response to territorial and political demands. Pakistan, by contrast, has repeatedly altered the institutional relationship among provinces, districts, police, civil administration and local government.

This paper records that as an analytical observation rather than a literal description of every Indian reorganisation. New Indian states necessarily required division of personnel, assets, institutions and administrative responsibility. The narrower comparison is that state reorganisation did not depend upon replacing the basic machinery of sub-state administration each time a new state was created.

One point of scale is also relevant. Uttar Pradesh recorded approximately 200 million people in India's 2011 Census, while Pakistan recorded approximately 241.5 million in its 2023 Census. The figures are not contemporaneous and should not be treated as a direct demographic comparison. They nevertheless illustrate that the Indian federation continues to contain very large states alongside much smaller ones. India therefore provides little support for a universal proposition that effective federating units must fall below a particular population threshold.

India: Counterfactual Evidence on the 2000 Reorganisations

Simple post-reorganisation comparisons can suggest substantial gains from the creation of the three states in 2000. Uttarakhand, Chhattisgarh and Jharkhand can each be compared with the larger states from which they emerged, and in some periods the new units recorded strong growth.

The difficulty is causal attribution. Growth after reorganisation is not necessarily growth caused by reorganisation.

Vaibhav and Ramaswamy address this problem using approximately three and a half decades of panel data and constructing counterfactual trajectories through synthetic-control and elastic-net methods. They examine both the former combined states and the six parent and successor states separately.

Their results are substantially more qualified than simple before-and-after comparisons suggest.

The three former combined states show no evidence of extraordinary post-reorganisation growth. Among the six states examined separately, Uttarakhand shows statistically significant growth above its counterfactual. Bihar and Chhattisgarh perform better than their constructed counterfactuals but do not pass the authors' statistical-significance tests. Jharkhand, Madhya Pradesh and Uttar Pradesh show no significant change in growth trajectory attributable to the reorganisation.

The authors accordingly conclude that creating smaller subnational units may not be a panacea for economic problems.

A more recent sectoral study reaches a broadly compatible, though methodologically different, conclusion. Gupta and co-authors compare per-capita sectoral performance of the three new states and their parent states between 2004–05 and 2020–21. Uttarakhand performs strongly relative to Uttar Pradesh, while the other two comparisons do not produce a general pattern of superior performance by the newly created states.

The evidence therefore does not justify describing the 2000 reorganisation as either an economic failure or a general economic success.

One of the three new states, Uttarakhand, provides the clearest favourable case. The results for Chhattisgarh and Jharkhand are more mixed, and the counterfactual evidence does not establish a general causal effect of smaller state size on economic growth.

That is not an argument against territorial reorganisation.

It is an argument against treating subsequent growth in selected new states as proof that reorganisation itself caused the improvement.

For the purposes of this paper, the Indian evidence supports two more limited propositions: **territorial reorganisation is stronger when criteria and viability are considered before boundaries are settled; and smaller state size, by itself, does not provide a reliable prediction of subsequent economic or governance performance.**

Annexure E — Statistical Series

This Annexure sets out the principal statistical series underlying Chapters 3, 4 and 5. The source, year and material limitations of each series are stated where they affect interpretation.

Human Development and Service Delivery Indicators

Pakistan's aggregate human-development position is well established. The **2025** Human Development Report places Pakistan in the low human development category, with an HDI value of **0.544** and a rank of **168** out of **193** countries. When adjusted for inequality, the index falls to **0.364**, a loss of **33.1** per cent. The adjustment reflects inequality in the distribution of achievements across the dimensions incorporated in the HDI rather than simply the national average. Pakistan's Gender Inequality Index is **0.536**.

Pakistan's Multidimensional Poverty Index is reported at **0.198**, with **38.3** per cent of the population classified as multidimensionally poor. An important qualification is required. The latest MPI estimate for Pakistan continues to rely on **2017–18** survey data. Its unchanged value in successive global reports should therefore not be read as evidence that multidimensional poverty itself remained unchanged during those years.

The service-delivery record is mixed rather than uniformly adverse. World Bank reporting records immunisation coverage among children aged **12–23** months rising from **54** per cent in **2013** to **77** per cent in **2022**, demonstrating that significant improvement has been possible within the existing territorial structure. More recent PBS HIES **2024–25** data report **73** per cent of children aged **12–23** months as fully immunised under the HIES definition. The two figures should not be treated as a continuous series without confirming that their definitions and measurement methods are identical.

The National Nutrition Survey **2018** estimated that **40.2** per cent of children under five were stunted nationally. Provincial prevalence ranged from **36.4** per cent in Punjab to **46.6** per cent in Balochistan, with still higher rates in some regions. Stunting is associated with serious and potentially long-term developmental consequences, but the statistic should not be described as meaning that every affected child is "permanently affected".

The **2023** Census records national literacy among persons aged ten and above at **60.65** per cent. The subsequent HIES **2024–25** reports national literacy at **63** per cent. These are separate statistical instruments and should be identified by source and year rather than combined into a single trend without adjustment.

Pakistan Education Statistics **2023–24** estimates **25.15** million children aged **5–16** to be out of school on the NEMIS measure. Other estimates differ because of differences in data source, enrolment definition and denominator. The figures should therefore be reported with their respective source rather than as an undifferentiated range.

Security Incidence and the Counter-Terrorism Record

The principal security series use different definitions and should not be combined.

CRSS records **3,417** violence-linked fatalities in **1,272** incidents during **2025**. Its measure includes both terrorist attacks and counter-terrorism operations. On that definition, **2025** was the deadliest year since **2015** and the fifth successive year in which national violence-linked fatalities increased. Khyber Pakhtunkhwa and Balochistan together accounted for more than **96** per cent of fatalities and almost **93** per cent of incidents.

PIPS uses a narrower terrorism series. Its Pakistan Security Report **2025** records **699** terrorist attacks, causing **1,034** deaths and **1,366** injuries. The difference from CRSS is principally definitional rather than an inconsistency to be reconciled: CRSS includes terrorism and counter-terrorism violence, while the PIPS figure cited here concerns terrorist attacks. The two series should therefore be presented separately and labelled according to what each measures.

Islamabad and Provincial Comparisons

The **2023** Census records literacy at **83.97** per cent in Islamabad Capital Territory, compared with **66.25** per cent in Punjab, **57.54** per cent in Sindh, **51.09** per cent in Khyber Pakhtunkhwa and **42.01** per cent in Balochistan.

The district variation is wider still. Islamabad records approximately **83.9** per cent literacy and Karachi Central approximately **83.7** per cent, while several districts record rates below **30** per cent. The national census report identifies a district range extending from above **83** per cent to below **20** per cent.

Case Pendency and Judicial Strength

At **31 December 2025**, the district judiciary carried approximately **1.904** million pending cases. High Court balances were as follows:

Court	Pending cases, 31 Dec 2025
Lahore High Court	169,035
High Court of Sindh	55,383
Peshawar High Court	36,138
High Court of Balochistan	6,385
Islamabad High Court	17,187

The LJCP's 2024 statistics record **3,044** working judicial officers in the district judiciary and 124 working judges in the superior courts, approximately **3,168** in total. Against the 2023 Census population of about **241.5** million, that is roughly one working judge or judicial officer for every **76,000** people. The figure is indicative, since staffing changes over time and the judicial categories perform different functions. The same data show substantial vacancies, particularly in the district judiciary, which can be stated as a documented capacity constraint.
Provincial Assembly Sittings and Working Days

Article **127** applies Article 54(2) to Provincial Assemblies, but following the Eighteenth Amendment substitutes one hundred working days for the National Assembly's 130-day requirement; the earlier constitutional figure of seventy days was replaced by one hundred in 2010. A "sitting" or an "actual sitting day" is not necessarily the same as a constitutional "working day": Article **54** contains rules for counting intervening adjournments, and a compilation of actual sittings cannot by itself establish compliance or non-compliance with the constitutional requirement.

Literacy, Human Development and Per-Capita Fiscal Capacity

District literacy varies substantially more than provincial averages suggest.

The 2023 Census records provincial literacy ranging from **42.01** per cent in Balochistan to **66.25** per cent in Punjab, a spread of roughly 24 percentage points. At district level, the national report records rates above 83 per cent at the upper end and below 20 per cent at the lower end.

That within-province variation is relevant to the paper's causal argument. A provincial average can conceal districts performing substantially above or below the mean of the province in which they are located. Territorial scale alone therefore does not explain the full observed variation in literacy outcomes.

Annexure F — Constitutional Reference Framework

A reference table identifying the principal constitutional provisions relevant to territorial restructuring and the resulting federal architecture, together with their relevance to the analysis in this paper. These include Articles 1, 51, 59, 106, 127, 140A, 153, 154, 160, 175A, 198, 218 and 239.

Article	Subject	Relevance to the Paper
Article 1	Republic and its territories	Identification of provinces and territories
Article 51	National Assembly	Representation following territorial restructuring
Article 59	Senate	Equal provincial representation and redesign of the second chamber
Article 106	Provincial Assemblies	Composition of successor Provincial Assemblies
Article 127	Application of parliamentary provisions to Provincial Assemblies	Procedural relevance to provincial legislatures
Article 140A	Local Government	Constitutional basis for political, administrative and financial devolution
Article 153	Council of Common Interests	Composition of the CCI
Article 154	CCI functions and procedure	Intergovernmental decision-making and coordination
Article 160	National Finance Commission	Federal-provincial fiscal distribution
Article 175A	Judicial appointments	Consequences for superior-court representation
Article 198	High Courts	Territorial jurisdiction and location of High Courts
Article 218	Election Commission	Electoral implications of restructuring
Article 239	Constitutional amendment	Amendment procedure and alteration of provincial limits

Note: 1. Article 239(5) — text before and after the Twenty-seventh Amendment (2025)

Before: "No amendment of the Constitution shall be called in question in any court on any ground whatsoever."

After: "Notwithstanding anything contained in the Constitution and any judgment of any court, no court shall have jurisdiction to call in question any amendment to the Constitution on any ground whatsoever."

The clause is not new; an ouster in substantially the earlier form has stood since 1985. What the substituted text adds is the opening words, which extend the ouster notwithstanding both the Constitution itself and any judgment of any court. The superior judiciary had earlier asserted a limited jurisdiction to examine amendments against the salient features/basic structure of the Constitution. The effect of the present wording on that jurisdiction has not been tested.

Note: 2. The table is intended as a reference guide to the constitutional provisions discussed in the paper. The authoritative text remains the Constitution of the Islamic Republic of Pakistan, as amended.

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Some of the comparative studies cited above were consulted through their published abstracts and through citations in subsequent literature rather than in full text. Where a study was not examined in full, its findings are stated only to the extent supported by the material consulted.

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