

p-ISSN: 2521-2982

e-ISSN: 2707-4587

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**GLOBAL POLITICAL REVIEW**  
**HEC-RECOGNIZED CATEGORY-Y**

**VOL. X, ISSUE II, SPRING (JUNE-2025)**

**DOI (Journal): 10.31703/gpr**

**DOI (Volume): 10.31703/gpr/.2025(X)**

**DOI (Issue): 10.31703/gpr.2025(X.II)**

Double-blind Peer-review Research Journal

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### Article Title

## The Political Dynamics of Fiscal Federalism in Pakistan: Central-Provincial Conflicts and Regional Economic Inequalities

### Abstract

This study examines the intricate dynamics of Pakistan's fiscal federalism, with particular emphasis on center-province disputes and their effects on regional economic inequality. Despite constitutional pledges to decentralize especially following the 7th National Finance Commission (NFC) Award and the 18th Constitutional Amendment Pakistan continues to exhibit both vertical and horizontal fiscal imbalances. Using a mixed-methods approach, the study analyzes both primary and secondary data from federal and provincial budgets, institutional reports, and economic surveys. Descriptive statistical analysis indicates that the federal government continues to control the majority of revenue collection, while provinces remain heavily dependent on federal transfers. Comparative research reveals notable disparities in per capita development spending, particularly among emerging regions and their federating units, such as Khyber Pakhtunkhwa and Balochistan. The study concludes that Pakistan's fiscal federalism is not merely a financial arrangement but a deeply political process, shaped by power dynamics, institutional frameworks, and historical inequalities.

**Keywords:** Fiscal Federalism, NFC Award, Provincial Disparities, Political Economy

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**Pages:** 139-145

**DOI:** [10.31703/gpr.2025\(X-II\).13](https://dx.doi.org/10.31703/gpr.2025(X-II).13)

**DOI link:** [https://dx.doi.org/10.31703/gpr.2025\(X-II\).13](https://dx.doi.org/10.31703/gpr.2025(X-II).13)

**Article link:** <https://gprjournal.com/article/the-political-dynamics-of-fiscal-federalism-in-pakistan-centralprovincial-conflicts-and-regional-economic-inequalities>

**Full-text Link:** <https://gprjournal.com/fulltext/the-political-dynamics-of-fiscal-federalism-in-pakistan-centralprovincial-conflicts-and-regional-economic-inequalities>

**Pdf link:** <https://www.gprjournal.com/jadmin/Auther/31rv1olA2.pdf>

### Global Political Review

p-ISSN: [2521-2982](https://doi.org/10.31703/gpr) e-ISSN: [2707-4587](https://doi.org/10.31703/gpr)

**DOI (journal):** [10.31703/gpr](https://doi.org/10.31703/gpr)

**Volume:** X (2025)

**DOI (volume):** [10.31703/gpr.2025\(X\)](https://doi.org/10.31703/gpr.2025(X))

**Issue:** II Spring (June-2025)

**DOI(Issue):** [10.31703/gpr.2025\(X-II\)](https://doi.org/10.31703/gpr.2025(X-II))

### Home Page

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**Volume:** X (2025)

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**Issue:** II-Spring (June-2025)

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### Scope

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Citing this Article

<b>13</b>	<b>The Political Dynamics of Fiscal Federalism in Pakistan: Central-Provincial Conflicts and Regional Economic Inequalities</b>		
<b>Authors</b>	Azra Amir Jahangir Alam Yasir Arafat	<b>DOI</b>	10.31703/gpr.2025(X-II).13
		<b>Pages</b>	139-145
		<b>Year</b>	2025
		<b>Volume</b>	X
		<b>Issue</b>	II
<b>Referencing &amp; Citing Styles</b>			
<b>APA</b>	Amir, A., Alam, J., & Arafat, Y. (2025). The Political Dynamics of Fiscal Federalism in Pakistan: Central-Provincial Conflicts and Regional Economic Inequalities. <i>Global Political Review</i> , X(II), 139-145. <a href="https://doi.org/10.31703/gpr.2025(X-II).13">https://doi.org/10.31703/gpr.2025(X-II).13</a>		
<b>CHICAGO</b>	Amir, Azra, Jahangir Alam, and Yasir Arafat. 2025. "The Political Dynamics of Fiscal Federalism in Pakistan: Central-Provincial Conflicts and Regional Economic Inequalities." <i>Global Political Review</i> X (II):139-145. doi: 10.31703/gpr.2025(X-II).13.		
<b>HARVARD</b>	AMIR, A., ALAM, J. & ARAFAT, Y. 2025. The Political Dynamics of Fiscal Federalism in Pakistan: Central-Provincial Conflicts and Regional Economic Inequalities. <i>Global Political Review</i> , X, 139-145.		
<b>MHRA</b>	Amir, Azra, Jahangir Alam, and Yasir Arafat. 2025. 'The Political Dynamics of Fiscal Federalism in Pakistan: Central-Provincial Conflicts and Regional Economic Inequalities', <i>Global Political Review</i> , X: 139-45.		
<b>MLA</b>	Amir, Azra, Jahangir Alam, and Yasir Arafat. "The Political Dynamics of Fiscal Federalism in Pakistan: Central-Provincial Conflicts and Regional Economic Inequalities." <i>Global Political Review</i> X.II (2025): 139-45. Print.		
<b>OXFORD</b>	Amir, Azra, Alam, Jahangir, and Arafat, Yasir (2025), 'The Political Dynamics of Fiscal Federalism in Pakistan: Central-Provincial Conflicts and Regional Economic Inequalities', <i>Global Political Review</i> , X (II), 139-45.		
<b>TURABIAN</b>	Amir, Azra, Jahangir Alam, and Yasir Arafat. "The Political Dynamics of Fiscal Federalism in Pakistan: Central-Provincial Conflicts and Regional Economic Inequalities." <i>Global Political Review</i> X, no. II (2025): 139-45. <a href="https://dx.doi.org/10.31703/gpr.2025(X-II).13">https://dx.doi.org/10.31703/gpr.2025(X-II).13</a> .		



## Global Political Review

[www.gprjournal.com](http://www.gprjournal.com)

DOI: <http://dx.doi.org/10.31703/gpr>



Volume: X (2025)

URL: [https://doi.org/10.31703/gpr.2025\(X-II\).13](https://doi.org/10.31703/gpr.2025(X-II).13)

Issue: II-Spring (June-2025)



Cite Us



### Title

## The Political Dynamics of Fiscal Federalism in Pakistan: Central-Provincial Conflicts and Regional Economic Inequalities

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### Abstract

*This study examines the intricate dynamics of Pakistan's fiscal federalism, with particular emphasis on center-province disputes and their effects on regional economic inequality. Despite constitutional pledges to decentralize especially following the 7th National Finance Commission (NFC) Award and the 18th Constitutional Amendment Pakistan continues to exhibit both vertical and horizontal fiscal imbalances. Using a mixed-methods approach, the study analyzes both primary and secondary data from federal and provincial budgets, institutional reports, and economic surveys. Descriptive statistical analysis indicates that the federal government continues to control the majority of revenue collection, while provinces remain heavily dependent on federal transfers. Comparative research reveals notable disparities in per capita development spending, particularly among emerging regions and their federating units, such as Khyber Pakhtunkhwa and Balochistan. The study concludes that Pakistan's fiscal federalism is not merely a financial arrangement but a deeply political process, shaped by power dynamics, institutional frameworks, and historical inequalities.*

### Keywords:

[Fiscal Federalism](#), [NFC Award](#), [Provincial Disparities](#), [Political Economy](#)

### Introduction

Fiscal federalism is the division of governmental responsibilities and financial relationships among levels of government, typically between the federal and subnational governments. Pakistan's fiscal federalism structure is mostly governed by the National Finance Commission (NFC) Award, which determines how national funds are distributed across the federation and its provinces. However, the process is highly politicized and often leads to

disagreements between governments, regional disparities, and policy deadlocks (Shah, 2007).

In the past, the British colonial government left Pakistan with a centralized fiscal system. A unitary financial system with substantial central control over taxes and spending was established by the Government of India Act 1935 (Siddiqui, 1992). Following independence in 1947, this framework remained mainly unaltered, and the 1956 and 1962 Constitutions strengthened it. Recurrent allegations



of unfair allocation and insufficient development funds at the provincial level resulted from the federal government collecting the majority of income while the provinces had little economic autonomy (Kardar, [2006](#)).

The 1973 Constitution was enacted with the goal of creating a more equitable federal government. According to Article 160 of the Constitution, the NFC must be established every five years in order to develop formulae for revenue distribution between the provinces and the center. The underlying political conflicts and lack of agreement among stakeholders were evident in a number of delays and failures in the announcement of the new NFC Awards, despite this constitutional duty (Ahmed & Ahmad, [2005](#)). Due to their geographic limitations and developmental lag, smaller provinces like Balochistan and Khyber Pakhtunkhwa repeatedly demanded more equitable allocations throughout the 1980s and 1990s (Pasha & Tariq, [2014](#)).

An important turning point in Pakistan's fiscal federalism was the 7th NFC Award in 2009. Indicators other than population, such as poverty, revenue generation, and inverse population density, were included in the revenue-sharing model for the first time. With further transfers to less developed areas, the province's portion of the divisible pool rose from 46.25% to 57.5%. Concurrently, the 2010 ratification of the 18th Amendment to the Constitution gave the provinces more authority over a number of important areas, such as local governance, health care, and education. This change was hailed as the dawn of a new era of decentralized governance and provincial empowerment (World Bank, 2010).

These reforms have, however, been unevenly and frequently disappointingly implemented. The ability of provinces to administer taxes and raise money has not been able to grow. The provinces continue to rely significantly on transfers, while the federal government still receives more than 90% of all tax receipts, according to the Pakistan Economic Survey (2022). Additionally, despite a constitutional obligation for periodic assessment, delays in the announcement of future NFC Awards have increased political tension and sparked claims of unfair treatment (I-SAPS, [2021](#)).

Pakistan's economic geography is characterized by significant differences between provinces in terms of infrastructure, fiscal capacity, revenue, and

development indicators. For example, Punjab and Sindh claim they do not receive a proportionate share of resources while producing a higher share of the nation's revenue. In contrast, Khyber Pakhtunkhwa and Balochistan draw attention to their sociopolitical marginalization and underdevelopment, calling for greater financial transfers to address historical divides. The Planning Commission ([2020](#)) reports that while Balochistan provides only around 4% of the country's GDP, it suffers from severe poverty, illiteracy, and restricted access to healthcare, while Punjab accounts for more than 50%.

Furthermore, even though the 18th Amendment guaranteed decentralization, Pakistan's budgetary centralization has frequently weakened provincial authority. Provincial autonomy in development planning is further curtailed by the federal government's hegemony over large-scale initiatives like the China-Pakistan Economic Corridor (CPEC) and its hegemony over tax collection. It is difficult for provinces, particularly those with less centrist political views, to obtain federal funding for social and infrastructural initiatives (Shah, [2012](#)). Furthermore, administrative flaws, elite capture, and national security concerns make it difficult for provinces to enact reforms or draw in foreign investment.

With an emphasis on center-province tensions and how these dynamics either exacerbate or lessen economic disparities, this study attempts to investigate the political economy of fiscal federalism in Pakistan. It investigates the politics of NFC talks, the structure of fiscal transfers, and the degree to which fiscal decentralization has met its development goals. This article adds to the current discussion on improving fiscal federalism's efficiency, equity, and political sustainability through a review of literature, data analysis, and policy evaluation.

## Literature Review

Deep ties between politics and economics are revealed by the literature on fiscal federalism, both internationally and inside Pakistan. The fundamental theory of fiscal federalism was established by Musgrave (1959) and Oates (1972), who proposed that decentralized governance can improve efficiency by customizing the delivery of public goods to local preferences. Political scientists contend, however, that if decentralization is not

properly controlled, it may also make inequality worse (Rodden, 2006).

The NFC Award is the main institutional method for allocating resources in Pakistan. Although the 7th NFC Award (2009) represented a major step toward decentralization by giving provinces 57.5% of the divisible pool, studies like Ahmad and Ahmad (2016) point out that it was unable to address the underlying problems of vertical and horizontal disparities. When revenue-raising authority (which is mostly centralized) and expenditure obligations (which are either shared or decentralized) are not aligned, vertical imbalance results. The term "horizontal imbalance" describes differences in the financial demands and capabilities of the provinces.

Health, education, and local governance are among the important duties that the 18th Amendment to the Constitution (2010) further transfers to the provinces. However, empirical research shows that provincial governments have not successfully used these authorities because of a lack of ability, political meddling, and poor fiscal incentives (World Bank, 2018).

Shah (2012) talks about how Pakistan's fiscal policy is influenced by political economy elements like military power, interprovincial rivalries, and elite interests. He contends that the central government frequently employs financial tools to suppress resistance or reward politically affiliated provinces. This calls into question the fiscal transfers' developmental justification.

Pasha and Tariq's (2014) study examines how regions with abundant natural resources, such as Sindh and Balochistan, contend for resource rents and royalties yet continue to lag behind because of fiscal mismanagement and bad administration. Meanwhile, smaller provinces frequently criticize Punjab for its hegemonic political and administrative position.

Recent discussions center on the necessity of revising the NFC formula to take into consideration metrics other than population, like infrastructure requirements, revenue endeavor, and backwardness. However, political consensus on a new NFC Award has remained elusive since 2015, indicating a deadlock in center-province fiscal relations (I-SAPS, 2021).

In conclusion, the literature highlights Pakistan's fiscal federalism's potential as well as its drawbacks.

Technical solutions alone cannot address the challenges without confronting the political economy dynamics that shape resource distribution and governance outcomes.

## Data and Methodology

This study examines the political economics of fiscal federalism in Pakistan using a mixed-methods research strategy that combines quantitative and qualitative techniques. The goal is to thoroughly evaluate the ways in which intergovernmental relations and economic disparities across provinces are influenced by institutional systems, political alignments, and budgetary arrangements.

## Data Sources

A solid dataset gathered from primary and secondary sources serves as the foundation for the analysis. Historical and present numbers from the National Finance Commission (NFC) Award documents, which span the years 1990–2021, make up the majority of the quantitative data. Pakistan Economic Surveys, yearly federal and provincial budget documents, and official figures released by the Pakistan Bureau of Figures and the Ministry of Finance are other sources of fiscal data. Relevant indicators are also pulled from World Bank and IMF databases to offer a global comparative perspective and macroeconomic background.

Policy studies from institutions like the World Bank, the United Nations Development Programme (UNDP, 2017), and the Institute of Social and Policy Sciences (I-SAPS) provide qualitative data to supplement the numerical analysis. Leading newspapers' editorials, investigative pieces, and political commentary offer more perspectives on Pakistan's political debate over fiscal federalism. To contextualize findings, key informant interviews with provincial politicians, public finance specialists, and economists were conducted whenever possible.

## Indicators and Variables

The fundamental aspects of fiscal federalism are measured and interpreted using a number of important indicators:

- **Horizontal Fiscal Disparities:** These disparities in fiscal capability and public service delivery are highlighted by measuring province revenues and expenditures per capita.

- **Vertical Fiscal Imbalance:** Indicates reliance on federal transfers and is measured by the ratio of federal to provincial tax collection to expenditure responsibility.
- **Development Indicators:** To measure economic differences between provinces, the Human Development Index (HDI), literacy rates, health access indicators, and poverty incidence are used.
- **Political Alignment Variables:** An assessment of the political alignment between the federal and provincial administrations, which might affect the timeliness and flow of project approvals and budgetary transfers.

### Analytical Framework

To assess the data and draw insightful conclusions, the study uses a number of analytical techniques:

- **Descriptive statistical analysis:** This method looks at patterns in revenue collection, development expenditure, and intergovernmental fiscal transfers across time. This comprises distribution tables and time-series charts that contrast provincial spending and allocations.
- **Comparative analysis** assists in identifying provinces that consistently fall behind or profit disproportionately from the existing fiscal framework by facilitating cross-provincial comparisons.
- **Political economy mapping** is a qualitative technique for analyzing how institutional actors, party dynamics, and elite interests influence fiscal debates and decisions at the federal and provincial levels.
- **Institutional Analysis:** Examines the evolution, makeup, and effectiveness of the NFC Award, especially after the 18th Amendment, which

was intended to promote greater provincial autonomy.

### Rationale and Contribution

The distribution of financing sources is also revealed by this all-encompassing perspective, which facilitates a thorough understanding of the political, institutional, and economic elements that either support or contradict the existing tax arrangements. This allows the research to look at more than just digital inequality; it can also look at the larger political and governmental structures that influence the budget's results. Through the integration of fiscal federalism into a political economy, the study offers significant insights for policy change targeted at promoting equitable and sustainable intergovernmental relations in Pakistan.

### Data Analysis and Findings

Pakistan's fiscal federalism is empirically examined using a four-dimensional analytical framework that includes descriptive statistical analysis, institutional assessment, comparative evaluation, and political economy mapping. The causes of ongoing political tensions, economic inequalities, and the distribution of fiscal resources among the provinces were thoroughly examined through the multimodal analytical lens.

### Descriptive Statistical Analysis

Historical federal transfer figures show a persistent pattern of vertical fiscal imbalance. The federal government collects more than 90% of all tax revenue, whereas the provinces are responsible for about 70% of development and social service spending. As a result, particularly under the NFC Award, provinces become structurally dependent on federal allocations.

**Table 1**

*Provincial Share in Divisible Pool Transfers (2022–2023)*

Province	Share (%)	Approx. Transfer (PKR Billion)	Per Capita Allocation (PKR)
Punjab	47%	1,830	7,000
Sindh	24%	936	5,800
Khyber Pakhtunkhwa	15%	585	4,900
Balochistan	9%	351	3,500

Source: Ministry of Finance, Pakistan (2023)

Despite its greater development needs, Balochistan receives less than half of what Punjab receives per capita, highlighting the inequality in per capita funding.

### Comparative Analysis

Province-to-province comparisons reveal stark differences in development results and fiscal

capacity. For instance, despite creating the majority of the country's income, Punjab and Sindh contend that the payments allocated to them are less than their proportionate share. However, despite getting higher per capita payments relative to their contributions, the provinces of Balochistan and Khyber Pakhtunkhwa continue to lag well behind in terms of development indices.

**Table 2**

*Selected Development Indicators by Province (2022)*

Province	HDI Score	Literacy Rate (%)	Poverty Rate (%)
Punjab	0.640	66.3	24.3
Sindh	0.601	63.0	31.4
KP	0.540	53.6	39.2
Balochistan	0.464	41.3	47.8

Source: UNDP, Pakistan Economic Survey (2022)

The province of Balochistan has the highest poverty rate and the lowest HDI despite having abundant resources, indicating that fiscal transfers have not been successfully converted into development.

### Institutional Analysis

In order to address both vertical and horizontal disparities, the 7th NFC Award in 2009 marked a paradigm shift by awarding provinces 57.5% of the divisible pool. The 18th Amendment further delegated important responsibilities to provincial governments, including health, education, and municipal management (2010).

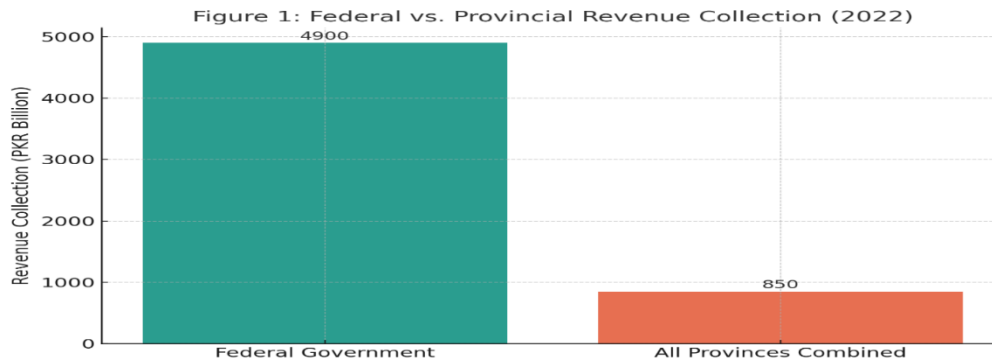
However, the efficacy of these changes has been weakened by institutional issues. Provinces cannot make money or carry out their duties efficiently. Furthermore, bureaucratic slowness and a lack of political will are highlighted by the fact that a new NFC Award has not been decided since 2015. I-SAPS (2021) claims that the constitutional requirements for a five-year review are violated by the numerous

delays in NFC changes, which are caused by federal regulations and political impasse.

### Political Economy Mapping

Fiscal results are significantly impacted by affiliation policy. The provinces run by the same political party as the federal government may have priority access to federal projects and swift budgetary releases. The province of Sindh, for instance, experienced delays and conflicts related to the CPEC routes between 2013 and 2018, but Punjab, which is governed by the same party, benefited from faster infrastructure improvements.

Furthermore, the interests of the aristocracy tend to dominate discussions at the NFC. While the less developed provinces try to get financial compensation despite the lack of appropriate accountability mechanisms, the more developed provinces utilize their administrative and political might to maintain their funds. As a result of this process, the federating units in Pakistan are currently seen as biased and unreliable.

**Figure 1***Federal vs. Provincial Revenue Collection (2022)*

This study clearly demonstrates how the widespread institutional and political inequities corrupt Pakistan's economic federalism. Practical realities continue to favor centralized authority despite the execution of statutory changes, which exacerbates regional inequities and leads to governance challenges.

### Conclusion and Policy Recommendations

The Pakistani experience with fiscal federalism has revealed both ongoing issues and advancements. Although the 18th Constitutional Amendment and the 7th NFC Award symbolized an institutional commitment to decentralization, their practical implementation has been characterized by political intrigue, provincial rivalries, and structural disparities. The vertical fiscal imbalance persisted, with the federal government collecting the majority of taxes and giving the provinces significant responsibilities without granting them the necessary financial autonomy. The persistence of horizontal disparities may also be attributed to resource allocation strategies that prioritize community requests about income initiatives, development needs, and geographical disparities.

Furthermore, according to fiscal federalism's economic theory, elite agreements, power politics, and the alignment of provincial and federal authorities have an impact on fiscal transfers, which typically do not function as instruments of impartial redistribution. Some provinces face discrimination and setbacks in the federal development financing process, while other provinces that work with the center often obtain more favorable conditions and faster payments. These political and institutional

barriers to the fiscal system's efficient and equitable operation jeopardize the goals of national cohesion, provincial empowerment, and regional development.

### Policy Recommendations

Based on the analysis and evidence presented, the following policy recommendations are proposed:

1. The approach of the National Finance Commission should be revised to include weighted variables, such as revenue effort, area size, poverty levels, and infrastructure gaps, in addition to population.
2. The provinces should be given administrative autonomy and local taxes to develop and expand their own revenue sources.
3. An independent Fiscal Coordination Council should be established in Pakistan to provide frequent contact and mediation between the federal government and the provinces.
4. The disaggregated budgeted allocations and performance audits should be made publicly accessible to increase fiscal transparency.
5. The performance-based grants should be provided to incentivize provinces to invest in development, create revenue, and follow good governance.
6. The institutions should be developed and the employees should be trained in financial planning, monitoring, and execution to increase provincial capability.
7. Political neutrality in resource distribution should be ensured by strengthening legal and procedural safeguards.

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