

PNA Study Guide: Agenda A:

Constitutional, Administrative and Fiscal Reforms for the Creation of New Provinces

1. Introduction: What This Agenda Asks

This agenda does not ask whether Pakistan *should* have new provinces. It asks what would have to change, constitutionally, administratively and fiscally, if new provinces were created. Delegates must therefore argue about mechanics (which Article, which majority, which institution, which rupee), not only about principle.

Pakistan currently has four provinces (Punjab, Sindh, Khyber Pakhtunkhwa, Balochistan), plus the Islamabad Capital Territory and Azad Jammu & Kashmir and Gilgit-Baltistan with their own special arrangements. Its population is estimated at over 259 million in 2026, which supporters of change say is too large for four units to govern well.

Three separate ideas are often mixed up in public debate, and a good delegate keeps them apart:

- **New provinces:** new constitutional units, which need a constitutional amendment.
- **New administrative units:** divisions or regions inside an existing province (for example North, Central and South units of each province), which may not need a boundary change.
- **Stronger local governments:** transferring power and money to districts and cities under Article 140A without redrawing any map.

2. Background

2.1 How the current map came about

- **One Unit (1955 to 1970):** West Pakistan's provinces were merged into a single unit. Its dissolution in 1970 restored Punjab, Sindh, the North-West Frontier Province and Balochistan, so the four-province map is itself a political settlement, not a natural fact.
- **1973 Constitution:** established a federation of provinces with a bicameral Parliament, and added safeguards against redrawing provincial boundaries without provincial consent.
- **18th Amendment (2010):** devolved major functions (including health and education) to the provinces and, together with the 7th NFC Award, raised provincial resources. It also required provinces to pass powers further down to local governments under Article 140A, which most provinces have done only weakly.
- **25th Amendment (2018):** merged the former FATA into Khyber Pakhtunkhwa. This is the most recent precedent for a constitutional and administrative merger, and shows how much transition work (courts, police, revenue systems) follows a change of boundaries.

2.2 Long-running regional demands

- **South Punjab / Bahawalpur:** the oldest and best-known demand. In 2012 a parliamentary commission backed a proposal for a Bahawalpur province, and Punjab's assembly had earlier passed resolutions on the issue.
- **Hazara:** a recurring demand to separate Hazara division from Khyber Pakhtunkhwa.
- **Karachi / urban Sindh:** advocated mainly by MQM-P. The Sindh Assembly has repeatedly passed resolutions rejecting any division of Sindh.
- **Federal proposals:** a 2025 proposal by Minister Abdul Aleem Khan to split each province into North, Central and South administrative units, and more recent talk of an Islamabad province.

2.3 The 2026 revival (timeline)

- **30 July 2026:** Interior Minister Mohsin Naqvi tells the Pakistan Economic Summit that the governance system has "collapsed" and new units are needed. The military spokesperson then endorses debate on an "administrative reset".
- **August 2026:** MQM-P backs new provinces and asks for a national dialogue. Bilawal Bhutto Zardari says provinces must be created with public consent, not behind closed doors.
- **3 September 2026:** the Sindh Assembly passes a resolution rejecting any alteration of Sindh's territory, citing Article 239(4). MQM-P boycotts the proceedings.
- **4 to 8 September 2026:** Planning Minister Ahsan Iqbal proposes a formal committee and floats a much larger number of provinces (reported as 12 to 15). Khawaja Asif suggests Islamabad as a first new province. PTI's Gohar warns a rushed move could weaken the federation. Maulana Fazlur Rehman asks for debate before decisions and says restructuring itself is not unacceptable.
- **Mid-September 2026:** the government announces both houses will debate the issue in October. Press analysis links the discussion to a proposed 28th Constitutional Amendment.

3. Constitutional Reforms Required

3.1 The central legal obstacle: Article 239

- **Article 239(1) to (2):** a constitutional amendment must pass each House of Parliament by a two-thirds majority of its total membership.
- **Article 239(4):** an amendment that would alter the limits of a province cannot be presented to the President for assent unless that province's own assembly has passed it by a two-thirds majority of its total membership.

Practical consequence: carving a new province out of Sindh requires two-thirds of the Sindh Assembly, which has repeatedly voted the other way. Carving one out of Punjab or Khyber Pakhtunkhwa requires the same in their assemblies. This is why the legal fight centres on whether Article 239(4) can be bypassed.

3.2 Routes delegates may propose, and their weaknesses

1. **Follow Article 239(4) as written.** Safest legally, but needs consent from the very assemblies that oppose it.
2. **Amend or delete Article 239(4).** Parliament could try to remove the provincial-consent requirement. Critics say this would be a direct attack on federalism, would invite constitutional

challenge, and would be politically explosive. Note that the 27th Amendment reportedly added Article 239(5), which says no court may question a constitutional amendment; the Sindh Chief Minister has pointed to this as a concern, so delegates should be ready to discuss judicial review and basic-structure arguments.

3. **Use Article 1.** Some commentators argue Article 1 gives Parliament room to alter territory. Sindh's leadership says Article 1 has nothing to do with creating provinces, and the dominant reading is that Article 239(4) is the specific governing provision.
4. **Referendum under Article 48(6).** Possible after a joint sitting approves it, but experts note a referendum can measure opinion and cannot itself create a province or override Article 239(4).

3.3 Other constitutional provisions that would need amending

- **Article 1 (territories of the Federation):** the definition of the Federation's provinces would need updating.
- **Article 51 (National Assembly seats):** seats are allocated by population per the latest census, so a new province means re-allocating seats, and the NA's total strength or each province's share would shift.
- **Article 59 (Senate):** each province has equal Senate representation. New provinces force a decision on whether each new unit gets equal seats, which would enlarge the Senate and change the balance between large and small units.
- **Article 106 (provincial assemblies):** each new province needs its own assembly, with seats for women and minorities.
- **Judiciary (Articles 175 onward):** a High Court (or bench) for each new province, plus judicial appointments machinery.
- **Article 218 (Election Commission):** delimitation of constituencies and voter lists for new units, based on the 2023 digital census.
- **Article 153 (Council of Common Interests):** representation of new provinces in the CCI.
- **Article 160 (National Finance Commission):** discussed in Section 5.
- **Article 172 and the federal/provincial lists (natural resources):** the ownership and sharing of minerals, oil, gas and water within a divided province.

3.4 Legitimacy questions

A delegate arguing for reform should answer: does a two-thirds vote in Parliament amount to a democratic mandate to redraw provinces when the affected population has not been consulted? A delegate arguing against should answer: can one province's assembly veto a national governance reform indefinitely?

4. Administrative Reforms Required

Creating a province on paper is the easy part. Making it function takes years.

- **Capital and secretariat:** each new province needs a capital, a chief minister's office, a governor's house and a full provincial secretariat. Deciding the capital is itself a flashpoint.
- **Division of assets and liabilities:** property, buildings, vehicles, institutions, pension liabilities and existing provincial debt must be split by an agreed formula.

- **Civil service and police:** officers need to be allocated between old and new provinces. Provincial public service commissions, a police force with its own chain of command, and a provincial cadre system have to be set up. Federal services (PAS, PSP) postings need to be reassigned.
- **Boundary commission:** an independent body is needed to draw boundaries on agreed criteria (language, geography, administrative convenience, economic viability, population) with public hearings.
- **Courts and law enforcement:** transfer of pending cases, jail systems, prosecution services and registries.
- **Public services:** health, education, universities, hospitals, irrigation and water systems that cross new boundaries must be given clear ownership and funding.
- **Water:** the Indus system's allocation under the 1991 Water Apportionment Accord is between provinces. A new province needs a defined share, or existing shares must be re-negotiated without reopening old disputes.
- **Local governments:** Article 140A requires functioning local bodies. Without real elected city and district governments, new provinces risk becoming new centres of the same concentrated power.
- **Transition period:** an interim administrator, a phased timeline, and a clear rule for who governs while the new institutions are built.

5. Fiscal Reforms Required

5.1 The current fiscal framework

- Under **Article 160**, the National Finance Commission (NFC) recommends how the federal "divisible pool" of taxes is shared between the Federation and the provinces (vertical distribution) and among the provinces (horizontal distribution).
- The **7th NFC Award (2009, implemented 2010)** set the provincial share at 57.5% and the federal share at 42.5%, and moved beyond population as the only criterion, adding factors such as poverty, revenue generation and inverse population density. There were also special carve-outs, for example 1% for Khyber Pakhtunkhwa for the war on terror.
- The **18th Amendment inserted Article 160(3A)**: a province's share in any future award cannot be less than its share in the previous award. This protects provinces but limits the federal government's room to raise its own share.
- **No new award has been agreed since 2010**, even though the Constitution contemplates a review roughly every five years. An 11th NFC was constituted in August 2025.

5.2 Fiscal questions that new provinces force

1. **Where does a new province's share come from?** The pool is fixed. Either the existing four provinces give up part of their share, or the federal share falls (it is already under pressure from defence and debt servicing), or the pool grows. Article 160(3A) makes cutting any existing province's share constitutionally difficult.
2. **Horizontal formula:** the 7th NFC formula would have to be re-run with new units. Critics warn of a scramble where each new unit lobbies to be classed as backward or special.

3. **Cost of government:** every province needs a legislature, executive, courts and secretariat. Analysts warn that this adds recurring costs in a country whose fiscal space is already tight and which depends on borrowing.
4. **Revenue capacity:** a province carved from a poor region may have little own-source revenue. Some proposals ask provinces to raise more of their own revenue and to share the cost of national debt servicing; delegates should think about whether new provinces make that easier or harder.
5. **Debt and assets:** how a divided province's share of provincial debt and development projects is allocated.
6. **Natural resources and royalties:** gas, minerals, hydel profits and water charges often sit in specific districts, so a new boundary can transfer major revenue streams.
7. **Federal transfers outside the NFC:** grants, special programmes (for example income-support schemes) and development funds must be re-designed for the new map.
8. **Taxation powers:** provinces already collect sales tax on services and some other taxes, but critics note federal control over major tax bases remains. New provincial tax administrations would be needed.

5.3 Some critics' view

Some analysts argue the real aim of the debate is not governance but to renegotiate the 7th NFC Award and the 18th Amendment's devolution, diverting more money to the centre. Supporters of reform reply that the current formula leaves the federal government short of funds and that no reform of the fiscal system is possible without touching it. Delegates should be ready to engage with both claims.

6. Alternatives to New Provinces

Because creating provinces is so hard, many delegates will propose alternatives:

- **Real local government** under Article 140A, with elected mayors, direct fiscal transfers (a provincial finance commission for districts) and clear functions.
- **Divisions as administrative units** within provinces, without altering provincial boundaries.
- **Strengthening the CCI and NFC process** so that existing provinces share fiscal burdens more fairly.
- **Phased approach:** start with one or two cases with strong local consensus (for example Bahawalpur or South Punjab) as a pilot, then evaluate.
- **International comparisons:** Turkey has 81 provinces and India has created 11 new states since 1947, which supporters cite as proof that smaller units can work; critics note those countries have different political and fiscal systems.

7. Stakeholder Positions

Actor	Broad position
Government (PML-N-led federal government)	Divided. Interior Minister Naqvi presses for new administrative units. Planning Minister Ahsan Iqbal wants a formal debate and either many smaller provinces or empowered local governments.

Actor	Broad position
	Defence Minister Khawaja Asif says Sindh Assembly's stance cannot stop implementation. Parliamentary Affairs minister has announced October debates.
PPP	Opposes any change to Sindh's territory and defends the 18th Amendment and the NFC. Says the constitutional process, including provincial assembly consent, must be followed. Bilawal Bhutto Zardari has asked for a National Assembly debate and public consent.
MQM-P	Supports new provinces (especially for urban Sindh) and a national dialogue. Argues Article 239 permits creation of provinces and that a fair census would increase pressure on the PPP.
PTI	Warns against a rushed move that could weaken the federation. Its votes matter because a two-thirds majority is hard to reach without either the PPP or the PTI.
JUI-F	Open to restructuring but demands political debate and says timing and circumstances matter.
Military establishment	The military spokesperson has endorsed discussion of an administrative reset and linked governance to national security.
Regional movements	South Punjab/Bahawalpur and Hazara groups support their own provinces; Sindhi nationalist and Pashtun and Baloch groups often fear division of their provinces.
Civil society and analysts	Split between those who see smaller units as better governance and those who warn of higher cost, new elites and ethnic tension.

Note: party positions have shifted quickly. Delegates should check the latest statements of the party or member they represent.

8. Arguments For and Against

Arguments for new provinces

- Smaller units bring government closer to people and may improve service delivery.
- Large provinces, especially Punjab, dominate national politics, which creates resentment.
- Regional identities such as Seraiki-speaking South Punjab and Hazara have long-standing claims.

- Population growth makes four units unwieldy, and other large countries have more subnational units.
- Reform could be paired with real local government.

Arguments against

- Boundary changes can trigger ethnic, linguistic and sectarian conflict, especially in Sindh and Balochistan.
- Costs of new bureaucracies could be high, with no guarantee of better governance.
- Governance problems may be caused by weak institutions, patronage and corruption, which new borders do not fix.
- Weakening the consent requirement could harm federalism and trust between provinces and the centre.
- The timing may appear tied to resetting the NFC or the 18th Amendment, raising suspicion of a centralising agenda.

9. Risks and Points of Conflict

- Violence or unrest if boundaries are imposed over local objections.
- Disputes over capitals, water, jobs, and resource ownership.
- Constitutional crisis if Article 239(4) is amended against provincial wishes and courts are barred from reviewing it.
- Fiscal stress and increased borrowing to finance new institutions.
- Delimitation disputes and changes in NA and Senate balance that favour or disadvantage particular groups.

10. Components of a Possible Resolution

A strong draft resolution or bill should be specific about:

1. **Process:** a parliamentary or national commission to study and recommend, with public hearings in affected areas.
2. **Consent:** how provincial assemblies' consent under Article 239(4) will be obtained or why an alternative is justified.
3. **Boundary criteria:** transparent criteria and an independent boundary commission.
4. **Representation:** formulas for NA, Senate and provincial seats, based on the latest census.
5. **Institutions:** timelines for High Courts, police, public service commissions, election delimitation and a CCI role.
6. **Fiscal framework:** how the pool will be divided, how Article 160(3A) will be respected, a transition grant, and a cap on administrative cost.
7. **Local government:** guaranteed Article 140A bodies and provincial finance commissions.
8. **Safeguards:** protections for linguistic and religious minorities, domicile and employment rules, and water and resource guarantees.
9. **Timeline and review:** a phased roadmap and an independent review after a fixed period.

11. Key Questions for Delegates (QARMAs)

1. Should Article 239(4) remain in its present form, and if so, how can the consent requirement be met in a province whose assembly opposes change?
2. Is it constitutionally and politically acceptable to amend or delete Article 239(4) to enable new provinces?
3. How should National Assembly and Senate seats be re-allocated if new provinces are created?
4. How should the divisible pool be shared among more provinces without breaching Article 160(3A) or starving the federal government?
5. What administrative cost ceiling and phasing would make new provinces affordable?
6. Would strengthened local governments under Article 140A achieve the same governance goals at lower cost and risk?
7. How should water, minerals and other natural resources be handled when a province is divided?
8. What role should a referendum, a census, or a national dialogue play, given that a referendum cannot override Article 239(4)?
9. Which regions have the strongest case for a pilot, and what criteria make a case "ready"?

STUDY GUIDE

Committee: Pakistan National Assembly (PNA)

Agenda B: Reforming the National Accountability Bureau (NAB) and the Machinery of Public Prosecution

History and Background

The National Accountability Bureau (NAB) was established under the National Accountability Ordinance (NAO) of 1999 to investigate and prosecute mega-corruption, financial fraud and white-collar crimes. Over the past two decades, NAB has faced significant criticism:

Political Victimization: Accusations of being used as a tool by successive governments to target political opposition.

Low Conviction Rates & Slow Trial Paces: Extended trial delays leaving individuals detained under "pre-trial arrest" for months without formal charges.

Economic Stagnation: Bureaucratic paralysis caused by public servants and investors fearing arbitrary NAB investigations.

To address these concerns, Parliament passed major legislative amendments to the NAB law (notably capping NAB's mandate to cases exceeding PKR 500 million, limiting pre-trial detention, and reducing investigative powers). While the Supreme Court initially struck down these amendments in 2023, it reversed its decision in September 2024, upholding Parliament's legislative authority to reform anti-graft laws.

Alongside NAB reforms, Pakistan's broader public prosecution machinery (responsible for prosecuting general criminal cases under the Pakistan Penal Code) suffers from low conviction rates, lack of operational independence from the police, inadequate forensic training and severe resource constraints.

Breakdown of the Major Issues

1. Legislative Reforms, Jurisdiction and Judicial Oversight

Monetary Thresholds: Defining NAB's jurisdiction-restricting its scope to "mega-corruption" cases exceeding PKR 500 million vs. retaining oversight for smaller public sector corruption cases.

Reduction of Pre-Trial Remand: Balancing the necessity of investigative custody against fundamental human rights (e.g., reducing physical remand limits from 90 days to 14 days).

Retrospective Application & Case Backlog: Determining what happens to thousands of pending corruption cases that fall below modified monetary thresholds or outside NAB's updated jurisdiction.

Parliamentary vs. Judicial Authority: Defining the boundaries between Parliament's right to amend laws and the Supreme Court's constitutional mandate to review legislation.

2. Institutional Autonomy, Abuse of Power and Investigative Practices

Political Neutrality & Appointment Mechanisms: Ensuring the appointment process for the Chairman of NAB and the Prosecutor General is transparent and immune to executive interference.

Civil Bureaucracy & Business Confidence: Protecting public servants making "good-faith decisions" from investigative harassment, which previously led to administrative hesitation and halted development projects.

Investigation Quality: Transitioning away from prolonged physical detentions toward evidence-based, financial, and digital forensics.

3. Reforming the Public Prosecution Machinery and Police-Prosecution Coordination

Separation of Investigation and Prosecution: Police officers frequently conduct flawed investigations due to a lack of legal training, leading prosecutors to receive weak case files that fail in court.

Salary disparities and Increased Workload: Public prosecutors face heavy caseloads, low pay, lack of witness protection mechanisms, and insufficient budget compared to defense attorneys representing high-profile clients.

Implementation of International Standards: Aligning national prosecution and financial investigation frameworks with international standards, such as the Financial Action Task Force (FATF) and the United Nations Convention against Corruption (UNCAC).

References:

1. Al Jazeera English

- Reference: Supreme Court of Pakistan restores anti-graft law amendments
- Facts Supported:
 - Supreme Court's September 2024 judgment reversing its previous 2023 ruling.
 - Re-establishment of Parliament's legislative authority to amend anti-corruption laws.
 - Capping of NAB's jurisdictional mandate to financial crimes exceeding PKR 500 million.

Primary Legal Reference:

The National Accountability Ordinance (NAO) 1999

Reference: Government of Pakistan — National Accountability Ordinance, 1999 (As Amended)

Facts Supported:

Original establishment of NAB under Ordinance No. XVIII of 1999.

Statutory provisions governing plea bargaining, investigative powers and the framework for prosecuting white-collar financial crimes.