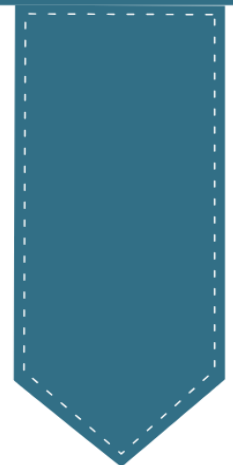


5TH SOCIAL POLICY CONFERENCE



Conference Proceeding

Social Policy Considerations for 11th National
Finance Commission

December 31, 2025
Online Conference, Zoom

Executive Summary

The Fifth Social Policy Conference, organized by the Social Policy Resource Centre (SPRC), focused on social policy considerations for Pakistan's 11th National Finance Commission (NFC) Award. The conference brought together researchers, policymakers, and practitioners to examine how fiscal federalism and NFC transfers affect social development, public service delivery, and social protection outcomes across provinces.

The conference highlighted that the NFC Award plays a central role in shaping social policy in Pakistan, as provinces are responsible for delivering key services such as health, education, and social protection. Several papers presented evidence showing that increases in fiscal transfers alone do not automatically lead to improved social outcomes. Instead, the effectiveness of NFC transfers depends on how funds are used, the quality of governance, and institutional capacity at the provincial level.

Research presentations examined the relationship between NFC allocations, provincial expenditure patterns, poverty, inequality, and social development indicators. The findings suggested that while NFC transfers have contributed to increased provincial spending, their impact on reducing poverty and improving social development outcomes remains modest and uneven across provinces. Stronger results were observed in provinces with relatively better governance and administrative capacity, while weaker outcomes were noted where institutional capacity is limited. The discussions emphasized that what matters is not only the size of transfers, but how resources are allocated and spent on actual service delivery.

Discussants stressed the importance of linking fiscal transfers more clearly with outcomes in health, education, and social protection. They highlighted that unconditional transfers can become fungible and may be absorbed by administrative costs if not aligned with clear objectives. The role of governance, accountability, and expenditure efficiency repeatedly emerged as a key theme. Several discussants argued that the NFC debate should move beyond population-based formulas and provincial share percentages toward an evidence-based discussion focused on social development and service delivery.

Broader discussions during the conference also raised concerns about the limited use of reliable data and evidence in NFC deliberations. Participants emphasized the need to strengthen the role of research and time-series evidence in informing future NFC decisions. The importance of improving coordination between revenue collection at the federal level and service delivery at the provincial level was also highlighted, along with the need for provincial governments to play a stronger role in revenue efforts and compliance.

In his concluding remarks, the Chair emphasized that the conference aimed to shift the NFC discourse away from technical debates over shares and toward more fundamental questions about social policy objectives. He stressed the need to view social protection as a right-based and service-oriented system rather than a fragmented or discretionary approach. The conference underscored the importance of using the upcoming 11th NFC as an opportunity to rethink how fiscal resources can better support inclusive social development, stronger public services, and improved social protection outcomes.

Overall, the conference provided evidence-based insights and policy-relevant discussions that can inform future NFC deliberations. The proceedings reflect a shared view that fiscal decentralization must be accompanied by improved governance, institutional capacity, and clear social policy goals if NFC transfers are to translate into meaningful improvements in people's lives.

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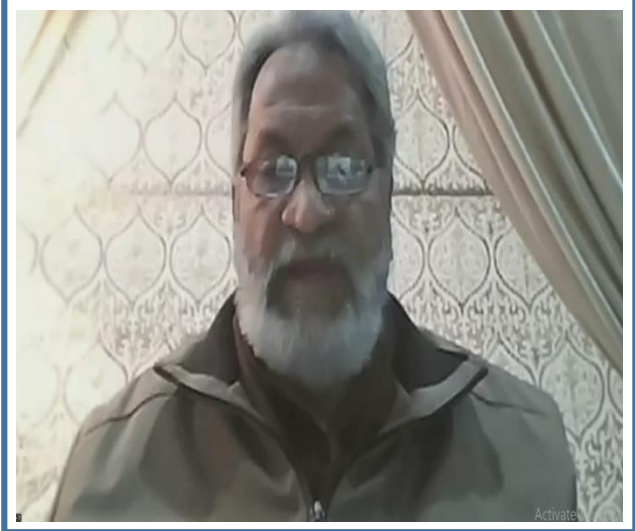
Moderator

Dr. Safdar Sohail, Executive Director, Social Protection Resource Centre (SPRC)

Dr. Safdar Sohail opened the conference by highlighting SPRC's mission in social protection research, including disability and elderly care, and introduced the focus of the fifth Social Policy Conference on social policy considerations for the 11th NFC. He emphasized that the NFC Award shapes provincial social policy implementation, and evidence-based insights are crucial for aligning fiscal policy with social development priorities.

He thanked the discussants and presenters, noting their contributions, and highlighted lessons from international experiences, such as India's independent, outcome-focused commissions and special grants. Dr. Sohail discussed the challenges of the informal economy and suggested partial social security contributions for SMEs to formalize the workforce, stressing work-based social security as a key consideration for NFC deliberations.

In his concluding remarks, Dr. Sohail highlighted several broader reflections. He stressed that the conference had successfully raised key social policy considerations beyond the technicalities of horizontal and vertical revenue sharing. He observed that provinces often favor politically discretionary



welfare programs over rights-based, universal social policies, creating a circular relationship between governance, resource allocation, and social outcomes. He underscored the opportunity presented by the conference to revisit social policy objectives in a more comprehensive and evidence-driven manner.

He also stressed the collaborative nature of the conference, noting the engagement of experts from various sectors. He outlined plans for follow-up work, including the development of a research and policy agenda for the coming year, publications synthesizing the conference findings, and sustained engagement with government committees and the NFC commission. He concluded by thanking the SPRC team, the contributors, and discussants, and expressed his hope that this conference would foster a new community committed to revisiting and strengthening Pakistan's social policy framework.

Scientific Study: Vertical Fiscal Imbalances, Fiscal Federalism, and Debt Sustainability in Pakistan

Ms. Safia Minhaj

*Assistant Professor, Department of Economics, University of Karachi
Sustainability in Pakistan*



Ms. Safia Minhaj, Assistant Professor in the Department of Economics at the University of Karachi, presented her paper on fiscal imbalance and debt sustainability in Pakistan, with reference to the experiences of South Asian countries. The main theme of her paper was to examine why Pakistan relies heavily on both domestic and external debt, and to analyze the role of Vertical Fiscal Imbalance (VFI) in this process. Her study had three main objectives: constructing a fiscal imbalance index, empirically testing the relationship between VFI and debt dynamics for both domestic and external debt, and conducting a comparative analysis of South Asian experiences.

Ms. Minhaj explained that from 1995 to 2025, the VFI index ranged from 0.69 to 0.85, indicating a high reliance on federal resources. She noted that a VFI of zero would indicate no imbalance, values between 0.2 and 0.4 show moderate imbalance, and values above 0.5 indicate high reliance on the federal government and significant fiscal imbalance. Her results showed that Pakistan has a high

fiscal imbalance, with the federal government being the main source of resources.

To analyze debt, she used two models. For domestic debt, she included variables such as GDP, real GDP, inflation, and fiscal balance, while the external debt model included VFI, exchange rate, current account deficit, and foreign reserves. The results showed that for domestic debt, VFI, inflation, and real GDP were highly significant and strongly influenced debt levels, indicating that fiscal imbalance plays an important role in domestic debt accumulation. On the other hand, the ARDL results for external debt indicated that VFI was not significant, suggesting that external debt is influenced more by the current account deficit, foreign reserves, and lagged effects, rather than fiscal imbalance. She acknowledged a limitation of her study: due to time constraints, she could not include donor-funded projects, which may have provided further insight into provincial reliance on the federal government.

Ms. Minhaj also discussed experiences from South Asian countries. India's approach showed positive outcomes because provinces were allowed to collect taxes independently and legal reforms improved fiscal performance, leading to a reduction in the debt-to-GDP ratio. Sri Lanka's centralized system maintained provincial dependency, resulting in weaker outcomes. Nepal emphasized the importance of capacity building to improve fiscal performance. Based on these experiences, Ms. Minhaj concluded that VFI significantly impacts domestic debt but not external debt, and suggested that allowing provinces to directly collect taxes could reduce fiscal imbalance and the overall tax burden.

Discussant

Mr. Mohsin Chandna

*DG Debt, Finance Ministry of Pakistan,
Government of Pakistan*

Mr. Mohsin Chandna, DG Debt, provided a detailed critique of the paper. He noted that while the paper addressed important issues, it lacked sufficient numerical data on debt, fiscal deficit, revenue deficit, interest expenses, and their relationships. The paper briefly mentioned domestic debt of 54 trillion and external debt of 26 trillion but did not provide enough details to understand the fiscal situation fully. He suggested including historical debt data, particularly five years before and after the 7th NFC award, to provide context.

Mr. Chandna agreed with the paper's point that provinces want to collect taxes but lack the necessary avenues, which contributes to VFI. He emphasized that provinces have limited powers, especially in agriculture taxation, which has been largely non-taxable due to historical reasons. Efforts to improve tax collection, including IMF interventions, have seen very limited progress. He recommended including a table of provincial taxes and revenues, especially for Sindh and Punjab, and advised proofreading to remove repeated mentions of VFI.



He also highlighted historical changes in vertical distribution of revenue. Before 2001, provinces received 37% of revenues, while the federation received 63%. Over time, provincial shares gradually increased, reaching 46–57.5% at the 7th NFC award. He explained that

declining federal revenue shares have contributed to increasing fiscal deficits and higher domestic and external debt. He further noted the impact of exchange rate devaluation on external debt and the importance of understanding Primary Surplus, the amount left after paying interest and salaries. According to him, Pakistan struggled to maintain Primary Surplus in recent years, indicating fiscal stress, and warned that the current NFC framework could make the federation financially unsustainable if replicated in the future.

Finally, he pointed out that provincial domestic debt is minimal and provinces generally run a surplus, with only small external debt mainly from on-lending. Provinces are expected to manage social sector expenditures, such as BISP, as per fiscal pacts, but many are not prepared to assume this burden. Overall, he appreciated the research effort and agreed with the identification of VFI issues but emphasized the need for quantitative data, historical context, and fiscal insights to strengthen the paper's policy relevance.

Scientific Study: Challenges of Social Policy Financing in Pakistan; Evidence from NFC Allocations and Provincial Expenditure Patterns

Mr. Zulfiqar Ali Mir

Researcher, Econometrics and quantitative finance, Affiliated with Turing Inc., USA

Mr. Zulfiqar Ali Mir, Researcher in Econometrics and Quantitative Finance affiliated with Turing Inc., USA, presented his paper on Social Policy Financing in Pakistan, examining the role of NFC allocations and provincial expenditure patterns. He noted that despite repeated reforms, Pakistan continues to experience low social sector spending, raising concerns about whether NFC transfers improve social outcomes or simply expand provincial budgets without meaningful impact.

He explained that although the 7th NFC Award increased provincial shares, provinces remain fiscally dependent and face weak incentives for revenue generation. The paper examined whether NFC transfers increase social spending and reduce poverty and inequality, and why the impact remains limited.

The analysis showed that NFC transfers are linked to some reduction in poverty, but the effect is modest and uneven across provinces. Punjab and Sindh showed relatively stronger outcomes,



while Balochistan and Khyber Pakhtunkhwa experienced weaker and more unstable effects. He emphasized that this variation reflects differences in institutional capacity and spending efficiency, with a significant portion of funds absorbed by administrative costs, rigid expenditures, and debt servicing. Weak provincial tax effort and political constraints further limited the effectiveness of social spending.

In conclusion, Mr. Mir stressed that while financing constraints matter, policy design and institutional arrangements ultimately determine whether NFC resources translate into meaningful social outcomes. He suggested that stronger performance incentives at the federal level, improved efficiency and revenue effort at the provincial level, and better oversight are essential to enhance the impact of social policy financing.

Discussant

Ms. Shirin Gul Sadozai

Senior Associate at Development Pathways Ltd, UK.

Ms. Shirin Sadozai appreciated the paper and highlighted the strength of its rich panel data covering the period from 2000 to 2023, noting that this dataset provides a strong foundation for future research and policy analysis. She



suggested that the paper could be further strengthened by explicitly linking the analysis to the 18th Constitutional Amendment, as provincial functions and responsibilities changed significantly after its implementation. Since the 7th NFC Award was formulated before the 18th Amendment, she noted that briefly outlining provincial responsibilities before and after the amendment would add important context and enhance the analytical depth of the study.

She also reflected on the paper's policy recommendations, noting that some proposals, such as performance-based

grants, have international precedents. Drawing on international experience, she emphasized the need to balance performance incentives with equity considerations, as regions with stronger revenue bases often benefit more from such systems.

Regarding poverty reduction, Ms. Sadozai emphasized that policy design matters as much as financing. She noted that narrowly targeted programs, even when funded through NFC transfers or federal initiatives, tend to have limited poverty impact. In contrast, broader and more flexible social protection systems allow governments to respond more effectively during shocks such as COVID-19 and floods. She stressed that narrowly defined programs limit the scope for rapid expansion when crises occur.

She further highlighted the importance of a life-cycle approach to social policy, particularly through the integration of contributory schemes and tax-financed social pensions. Such an approach, she noted, can support informal workers and vulnerable age groups while generating positive spillover effects on education and nutrition within households.

In concluding her remarks, Ms. Sadozai emphasized the need to return to the fundamental role of the state in social policy, particularly in health, education, and social protection, which are closely linked to constitutional rights and human dignity. She encouraged clearer data presentation, stronger provincial

comparisons, and more audience-specific recommendations, noting that these refinements would further strengthen the paper's policy relevance and clarity.

Scientific Study: Inclusive, Incentive-Based & Integrated Tax Framework for Pakistan

Mr. Muhammad Awais

Development Consultant

Mr. Muhammad Awais presented a paper on inclusive taxation in Pakistan, focusing on the challenges posed by informality and limited coverage of the tax and social protection systems. He highlighted that according to recent ILO estimates, more than 60% of Pakistan's economy is undocumented, while over 75% of the workforce remains outside



both the tax net and social protection systems. This widespread informality represents a major barrier to inclusivity in Pakistan's tax system.

He raised an important contradiction in Pakistan's fiscal performance, noting that despite high levels of informality, tax revenues increased sharply between 2022 and 2024, rising from approximately PKR 6.8 trillion to PKR 11.7 trillion. This increase occurred alongside a decline in GDP growth, indicating that revenue gains were driven largely by a heavier tax burden on those already within the system rather than by broadening the tax base. He further explained that Pakistan's tax-to-GDP ratio remains largely stagnant, hovering around 12%, which is significantly lower than that of regional peers such as India, Turkey, and Indonesia.

Mr. Awais emphasized that the complexity of Pakistan's tax system contributes to informality, citing the large number of tax rules and the high compliance costs faced by SMEs, which can reach PKR 400,000–500,000 annually. These costs discourage formalization and reduce competitiveness, particularly for small and medium enterprises.

To address these challenges, the paper proposed an incentive-based, tiered framework to gradually bring enterprises into the formal economy. This framework categorizes businesses into four stages—ranging from minimal documentation to full compliance—allowing firms to progress over time rather than face immediate enforcement. Initial stages focus on simple registration using basic identification, followed by

partial workforce registration, and eventually moving toward higher compliance measures such as e-invoicing, withholding tax, and ESG standards. Crucially, each stage is linked with tangible incentives, including access to social protection benefits such as health coverage.

He also stressed the need for institutional integration through a single digital registration portal, enabling data sharing among agencies such as FBR, EOBI, ESSI, and the Pakistan Bureau of Statistics. According to the paper, such integration would reduce the tax burden on already compliant firms, improve SME competitiveness, and broaden the tax base in a sustainable manner.

In concluding, Mr. Awais argued for a shift from enforcement-heavy taxation toward a trust-based and development-oriented approach. Drawing on international examples such as Brazil and Indonesia, he noted that simplified systems combined with credible incentives have significantly increased formalization. He emphasized that building trust, linking taxation with social protection, and addressing political economy constraints are essential for moving Pakistan toward a more inclusive and effective tax system.

Discussant

Dr. Mahmood Khalid

Director, Economic Analysis, Tax Policy Office, Ministry of Commerce, Govt. of Pakistan

Mr. Mahmood Khalid discussed the paper by appreciating its focus on differentiated treatment of taxpayers and the use of incentives to encourage formalization. He noted that treating different types of taxpayers differently can help shape behavior and has been used successfully in other countries. However, from a long-term tax policy perspective, he emphasized that a simplified and uniform tax regime is ultimately more sustainable, as multiple tiers may discourage businesses from moving to higher levels of compliance due to increased documentation and regulatory requirements.

He explained that many businesses avoid corporatization not only because of taxation but also due to fear of extensive documentation and compliance obligations. While acknowledging these concerns, he agreed that the incentive-based approach proposed in the paper is currently one of the few viable ways forward and aligns with recent policy directions in Pakistan. He highlighted that similar proposals have recently been introduced, particularly those linking registration with access to social services such as health, education, clean drinking water, and sanitation.



Mr. Khalid stressed that tax morality develops through a social contract, where citizens are more willing to pay taxes when the state delivers visible public services. He pointed out a structural disconnect in Pakistan, where revenue collection is handled by the federal government while service delivery largely falls under provincial governments. This gap weakens citizens' willingness to comply with tax obligations. He argued that provincial governments must become active partners in revenue collection, not only by supporting enforcement but also by helping expand the tax base.

He further noted that improving tax compliance requires increasing trust and making budgets more responsive to public needs, particularly in areas of social protection. When people feel protected and supported, they are more likely to comply voluntarily. While welcoming the paper's findings that

SMEs are willing to pay taxes if compliance costs are reduced, he cautioned that this willingness may decline as businesses face higher compliance requirements at advanced stages.

In conclusion, Mr. Khalid emphasized that although tiered and incentive-based approaches can help in the short term, the long-term solution lies in a simple, fair, and low-cost taxation system that applies equitably to all. Such a system, combined with effective service delivery and reduced barriers to compliance, is essential for building sustainable tax morality in Pakistan.

Scientific Study: National Finance Commission (NFC) and Inclusive Social Development: A Critical Review of Effectiveness of NFC in the Post 18th Amendment Era

Dr. Hidayat Ullah Khan

Associate Professor, Department of Economics, Faculty of Management Sciences, National University of Modern Languages (NUML)

Mr. Hidayatullah presented his research on the impact of NFC allocations under the 18th Amendment, emphasizing the role of horizontal and vertical fiscal transfers in improving provincial outcomes. He stressed that while previous studies mainly focused on whether transfers increased or decreased, his research aimed to link these transfers with actual social



outcomes at the provincial level. He argued that fiscal transfers alone are insufficient without institutional capacity and effective governance.

He raised four main objectives: to assess the effect of per capita NFC transfers on provincial HDI between 2010 and 2030, examine the role of shocks such as floods and pandemics, test findings using alternative models, and propose policy measures for the 11th NFC cycle. He noted that provinces with weak institutions, such as Balochistan, do not show meaningful improvements despite high per capita transfers, highlighting the importance of governance and targeted fund utilization.

Mr. Hidayatullah also emphasized that unconditional transfers are prone to fungibility and may be diverted to non-social purposes. He argued that actual expenditures, particularly in health and education, have a more direct impact on

development outcomes. He stressed the need for performance-linked allocations, enhanced provincial financial management, better budget execution, and shock-responsive financing mechanisms to address climate and pandemic risks. In conclusion, he argued that meaningful social development requires not only fiscal transfers but also strong governance, institutional capacity, and strategic allocation of resources.

Discussant

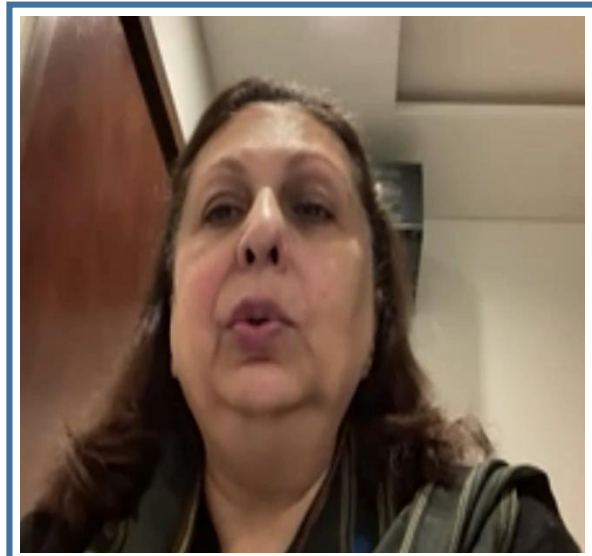
Dr. Aliya Hashmi Khan

C.E.O. Social Policy Resource Centre, former Dean Faculty of Social Sciences. Quaid-i-Azam University

Dr. Aliya began by appreciating the paper for addressing an important gap in the literature on fiscal federalism in Pakistan. She noted that while the study makes a valuable contribution by examining the linkage between the NFC Award and social development, the Social Development Index (SDI) used in the analysis requires more detailed discussion. According to her, since the central thrust of the paper lies in linking NFC transfers with social development outcomes, a clearer unpacking of the SDI would significantly strengthen the paper's core argument. She also recommended a thorough editorial review to ensure conformity with academic and research quality standards.

She emphasized that the paper aligns well with the broader objective of the conference, which seeks to invoke the

spirit of social policy within Pakistan's fiscal federalism framework. In this context, she argued that the constitutional spirit of the NFC Award lies in improving public service delivery, and that if NFC transfers do not lead to tangible improvements in the quality and quantity of public services, they fail to fulfill their intended constitutional purpose. She noted that, with further strengthening and incorporation of the discussant comments—some of which have already been addressed—the paper has strong potential to contribute meaningfully to the ongoing NFC debate. She also observed that the paper complements another study presented at the conference, particularly in highlighting the relationship between social development and NFC transfers.



Beyond the paper, Dr. Aliya raised broader concerns regarding the evidence base used in NFC deliberations. Drawing on her experience from previous engagements with NFC members, she

highlighted the troubling perception that official data is often considered unreliable during discussions on vertical and horizontal revenue sharing. She stressed the need to move beyond this skepticism, noting that despite limitations, data produced by the Pakistan Bureau of Statistics underpins Pakistan's entire macroeconomic framework, including fiscal deficit calculations and revenue assessments.

She further reflected on the overall contribution of the conference, arguing that it helps elevate the NFC discourse beyond debates over provincial shares and population-based criteria. She emphasized that policy discussions on revising the NFC Award must be informed by empirical evidence, particularly research findings on governance outcomes and the impact of NFC transfers on social development. Although she reiterated her concern that the SDI had not been sufficiently unpacked in the paper, she pointed out that the results still indicate a weak association between NFC transfers and social development outcomes. According to her, this raises critical questions about the effectiveness of the NFC Award, especially in a context where Pakistan faces increasing population pressures and growing demands on public service delivery.

Dr. Aliya also highlighted the need to reconsider the criteria used in the horizontal distribution of NFC resources, noting that these remain heavily skewed

towards population. She referred to discussions during the conference that explored the inclusion of additional parameters, such as social protection spending. In this regard, she emphasized the responsibility of think tanks like SPRC to convey evidence-based concerns and recommendations to the NFC Secretariat, particularly in the absence of strong cross-country comparative data.

In her concluding remarks, Dr. Aliya expressed optimism that research-driven recommendations from think tanks and civil society could influence official NFC discourse. She cited recent assurances by senior policymakers that such inputs would be welcomed. She concluded by expressing hope that the conference discussions would help integrate a stronger social policy perspective into NFC deliberations and foster a broader understanding of the NFC Award beyond intergovernmental fiscal disputes over shares and criteria.

Dr. Syed Akhter Ali Shah

*former Secretary to Government,
Home and Tribal Affairs Department*

Syed Akhter Shah addressed common misconceptions regarding provincial economies and the 18th Amendment. He explained that even before the 18th Amendment, provinces were already responsible for key social sectors such as elementary and higher education, health, and sports, with budgets allocated at the provincial level. According to him, the primary constitutional change introduced

by the 18th Amendment in relation to the NFC was the protection of the 7th NFC Award, ensuring that provincial shares could not be reduced in future awards.

He questioned the narrative that provincial governments perform worse than the federal government, highlighting governance and performance challenges at the federal level, including the management of public sector entities such as railways and steel mills. He emphasized that equitable resource distribution and employment generation are constitutional responsibilities of the federal government as well, and argued that provincial governments should not be singled out for performance shortcomings without a broader evaluation of federal performance.



Key Policy Takeaways

- The conference discussions highlighted that the National Finance Commission (NFC) Award plays a central role in shaping social sector outcomes in Pakistan, as provinces are primarily responsible for delivering education, health, and other social services after fiscal transfers.
- Several papers and discussions emphasized that an increase in the size of NFC transfers alone does not automatically lead to improvements in social development outcomes. Evidence presented during the conference showed weak or inconsistent links between transfers and improvements in social indicators.
- Participants repeatedly stressed that governance quality at the provincial level is a critical factor in determining whether fiscal transfers translate into better public service delivery. Without effective planning, monitoring, and implementation capacity, increased fiscal space may not produce the intended social outcomes.
- The discussions pointed out that the NFC debate in Pakistan has largely remained focused on provincial shares and population-based distribution, while insufficient attention has been given to how transferred resources are actually utilized for social development.
- It was noted that social sector spending patterns vary significantly across provinces, suggesting that differences in institutional capacity, prioritization, and administrative efficiency influence outcomes more than the volume of transfers alone.
- Several speakers emphasized the importance of linking NFC transfers more explicitly with service delivery performance and social outcomes, rather than viewing fiscal decentralization only as a revenue-sharing mechanism.
- The availability of long-term data was highlighted as an opportunity to move towards more evidence-based assessments of NFC impacts. Participants noted that Pakistan now has sufficient time-series data to evaluate both short-term and long-term effects of fiscal transfers on social development.
- The discussions underscored the need to integrate social policy considerations more firmly into future NFC deliberations, particularly in relation to education, health, and social protection outcomes.
- Strengthening the impact of NFC transfers requires not only fiscal redistribution but also improvements in governance, accountability, and policy coordination at the provincial level, as reflected across multiple papers and discussant interventions.

