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Centre–Provincial Coordination in Pakistan after the 18th Amendment: Evaluating Culture and Tourism Governance

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Abstract

The 18th Constitutional Amendment (2010) devolved control of culture and tourism to Pakistan's four provinces by dissolving the Ministry of Culture and establishing the Ministry of Tourism in February 2011. This paper reviews how Centre-provincial coordination for culture and tourism evolved from 2010 to 2026. Based on Constitutions, provincial laws, planning commission reports and parliamentary committee records, and published research, this paper shows that most uneven in outcomes were the KP legislations and the World Bank investments attracted. In Sindh and Balochistan, policy implementation and the institutionalization of tourism languished. The Pakistan Tourism Development Corporation (PTDC) ceased to be an effective national tourism body, with over 39 tourism facilities caught in a protracted legal dispute between the federal and provincial governments; and the National Tourism Coordination Board (NTCB) established in 2019, lacks the legal and financial autonomous mandate for meaningful inter-governmental coordination. In the heritage sector, although the 402 protected archaeological sites were transferred to the provinces, most of the these lack basic departments of Archaeology, systems for the issuance of excavation permits and conservation budgets. The jurisdictional issues in Gilgit-Baltistan and Azad Jammu & Kashmir further complicated these coordination efforts. Pakistan's experiences illustrate a critical lacuna in federal theory, through administrative devolution of functions and programs without a corresponding institutional capacity at the provincial level, dysfunctions at the center are simply moved to the periphery. This paper establishes that the devolution of Pakistan's culture and tourism sectors is a critical starting point for the necessary institutional reforms and restoration of adequate governance. This paper proposes a statutory inter-governmental framework for culture and tourism, based on Canadian and Indian Cooperative Federalism, among other things.

Keywords: 18th Constitutional Amendment, devolution, tourism governance, cultural heritage, cooperative federalism, intergovernmental coordination, Pakistan, provincial autonomy, PTDC, NTCB

Introduction

The Eighteenth Amendment to Pakistan’s 1973 Constitution, passed on April 8, 2010 and officially published on April 20, 2010, likely ranks among the most significant structural reforms in Pakistan’s post-partition history. This Amendment replaced the Concurrent List, devolved 59 subjects to the provinces, and placed the Council of Common Interests (CCI) at the center of coordination for federal

and provincial policy alignment. Of the 59 devolved subjects, culture and tourism obtained a structural position of prominence as both sectors connect national identity and international earnings generation with the potential of regional earnings diversification within the same governance structure, which the Amendment irreversibly split from central control.

Current literature surrounding the 18th Amendment has focused primarily on health, education, and fiscal federalism (Rana, 2020; Shah, 2010; Ahmad, 2021). With respect to culture and tourism governance, this has occurred to a far lesser extent. The formal dissolution of the Federal Ministry of Tourism on 11 February 2011, as well as the Federal Ministry of Culture, left 402 protected heritage sites, a national tourism corporation with 39 hospitality properties, and a policy framework of three federal Acts from 1976 that were enacted, lacking a clear succession plan. This omission in the scholars' interest is significant, as these sectors have an attribute that distinguishes them from health or education: the economic value is transboundary. A tourist will not restrict their itinerary to a single province; a heritage site's international relevance will be defined by a national branding approach that no single province can sustain on its own.

This paper analyzes Centre-provincial coordination in culture and tourism throughout 2010–2026. The sixteen-year period is divided into three separate phases: 2010–2013 was the devolution transition phase wherein administrative resources were allocated to the provinces, and legislation began; 2014–2019 was the divergence phase wherein the provinces pursued distinct policy silos with significant differences in emphasis; 2019–2026 was the attempted re-coordination phase initiated by the PTI government's Tourism Taskforce and the establishment of the National Tourism Coordination Board (NTCB). Each of the phases will be assessed on two measures: institutional capacity and coordination effectiveness. The research is informed by the Constitution, provincial legislations, parliamentary committee records, the World Bank's Khyber Pakhtunkhwa Integrated Tourism Development Project resources, WTTC Economic Impact data, PTDC administrative records, and published literature.

The central premise is that Pakistan's devolution of culture and tourism divided authority from capacity. The coordination instruments created subsequent to the Amendments; primarily the CCI and IPC, failed to articulate the specific inter-provincial spillovers that are inherent in tourism and heritage governance. The sector in its current state is structurally fragmented and under-resourced, and unproductively cohesive in projecting Pakistan's tourism and cultural heritage identity. This should be addressed through an incremental approach to structure, rather than retain an advisory-based coordination framework.

The paper is organized as follows. Section 2 gives a review of the literature of devolution, tourism governance, and cooperative federalism. Section 3 adds the context of the constitution and policy. Section 4 examines the provincial governance in the four main provinces and the two special territories. Section 5 focuses on mechanisms of intergovernmental coordination. Section 6 adds the fiscal side. Section 7 examines heritage governance as a separate sub-problem. Section 8 looks at comparative cases of Canada and India and draws on them. Section 9 gives the final conclusions and suggestions for reform.

Theoretical Framework and Literature Review

Devolution and Governance Theory

The main ideas underlying theory on devolution are based on three concepts: first, sub-national entities have local information about community preferences; second, closeness between service provider and user reduces the principal-agent problem; and finally, inter-jurisdictional competition leads to improved quality of governance (Oates, 1999; Tiebout, 1956). All of the above concepts have been used to discuss social policies, but are more complicated to apply in the case of culture

and tourism policies, especially because of the cross-domain nature of heritage assets. A heritage site generates multiple impacts (cultural identity, economic impacts and tourism, and knowledge of the past) that cannot be fully captured by any of the provinces, thus creating a situation where provinces may have an incentive to neglect conservation, except where a federal financial transfer or a mandatory cooperative framework removes the externality (Frey and Pommerehne, 1989).

Rao and Singh (2005) describe assignment federalism as the steady, permanent assignment of powers. Cooperative federalism, instead, describes the process of negotiating jurisdictional delegation through the mechanisms of intergovernmental cooperation. The 18th Amendment of Pakistan exemplifies assignment federalism in that, after the Concurrent List was eliminated, the constitution lacks provisions for the provinces to harmonize on remaining matters having national import. The CCI applies only to the subjects of the Federal Legislative List Part II and the remainder of the Concurrent List. The culture and tourism subjects, which have become fully provincial, are outside the mandatory purview of the CCI.

Shah (2010) and Rana (2020) have both noted this deficit. In the immediate aftermath of the passage of the Amendment, Shah criticized the new phenomenon of empowered provinces, and the likely lack of reformed local governments and sufficient own-source revenue would lead to greater federal dysfunction at the local level. Rana's later assessment, spanning the first decade of the Amendment's implementation, confirmed this in health and education. This paper extends Rana's assessment to culture and tourism.

Tourism Governance in Federal Systems

Friction in the coordination of tourism governance in federal systems is well documented. In this regard, Dredge and Jenkins (2007) describe tourism as a truly multi-scalar policy. Marketing a destination, visa issuance, air links, and international reputation are all matters of national policy. In contrast, the management of sites and the delivery of hospitality services is likely to be most effectively managed at a sub-national level. There is no fully resolved example of this in any federal system, but the literature identifies two main models. The first is a devolved model of coordination, with provinces having their own legislatures, but with a mandatory inter-governmental forum for the sharing of data, standards, and marketing. In the second, a federal ministry takes charge of the ministry's branding and international promotions, while the operational management is decentralized.

Australia's federal tourism governance, studied first by Hall and Jenkins (1995) and more recently by Pforr (2006), is an example of the first model. Tourism Australia, a federal statutory body, takes charge of national branding and international marketing, while state tourism bodies manage the service delivery and tourism product development. In no state is there a gap between a state-based tourism body and its federal counterpart for international tourism marketing. Pakistan's post-2011 model was the reverse of this. It devolved product management to the provinces and abolished the federal ministry for international tourism marketing, thus creating a structural gap in international tourism marketing that subsequent models have not fully addressed.

Stevenson, Airey, and Miller (2008) say that many developing countries do not experience tourism-related policy gaps. Rather, gaps occur because street-level bureaucrats are employed, government agencies properly equipped, and gaps monitored. This reflects on Pakistan's provincial tourism. Laws pertaining to tourism have been created in most provinces, and the binding constraint is lack of implementation.

Pakistan's Federalism Literature

There is a lot of literature on Pakistan's federalism. Of these, Waseem (2010) includes the most

detailed critical analysis of Pakistan's political integration of Center-Provincial relations from independence to the 18th Amendment and how at one stroke, the Amendment reversed the last three decades of centralization, caused by coup d'etats. Jalal (2014) puts Pakistani federalism in the context of South Asia, and argues that ethnic and linguistic diversity have made genuine fiscal and administrative decentralization politically problematic. Cheema, Khwaja, and Qadir (2005) review the Devolution Plan of 2001 and Musharraf's intention to circumvent the provinces and create district governments in order to retain control of the country's administration by alternative means.

Tourism devolution is studied most extensively in the sector at the TDAP level by Elahi. Loss of a unified regulatory framework, divergent provincial fee structures, and the disintegration of the PTDC hospitality network are some results of tourism devolution documented in Elahi's report. The tourism devolution study by PIPS-FES (2018) also reaches similar conclusions in the parliamentary policy sphere and advocates that Parliament create a permanent committee for tourism coordination. The former studies have yet to be transcended by new legislation. This paper addresses a gap in literature by providing a comprehensive, systematic assessment of tourism and culture outcome governance across all provinces for the period 2010 to 2026.

Constitutional and Policy Context

The 18th Amendment's Architecture

The 18th Amendment altered, repealed, or replaced near about hundred articles in the 1973 Constitution (Pildat, 2015). For the culture and tourism sector, three alterations in the structure were most important. First, the Concurrent Legislative List was removed, thereby eliminating the federal government's concurrent jurisdiction over the sectors of tourism, culture, sports, and youth, assigning them solely to the provinces. Second, a provision was inserted in Article 160(A) which was amended to ensure that no reduction in a province's share of the federal divisible pool is made, thereby ensuring fiscal equity for the provinces in the social sector. Third, Article 153 and 154 were amended to increase the strength of the CCI to require that quarterly meetings be held and to make the decisions of the CCI binding.

The formal devolution of the Ministries of Education, Social Welfare, Special Education, Tourism, Livestock and Dairy, Rural Development, and Culture began on 5 April 2011 (PC 2011). On 11 February 2011, the Ministry of Tourism was dissolved and tourism-related functions were distributed between the provincial governments, the Pakistan Tourism Development Corporation (PTDC) and the Economic Affairs Division for matters concerning tourism abroad. Simultaneously, the Ministry of Culture was also dissolved, and 403 protected archaeological sites were transferred to the control of the provincial archaeology departments under the authority of the Antiquities Act of 1975. In 2015, the Law Ministry of Pakistan stated that national museums and institutions financed by the federal government would remain federal subjects, which created a continuing dispute over jurisdiction that the IPC was mandated to resolve (Dawn 2015).

The Pre-Devolution Framework

Until 2010, the Ministry of Culture, Sports, Tourism and Youth Affairs of the federal government was the sole policy authority for both sectors. It had legislative control of the Tourism Act 1976, the Pakistan Hotels and Restaurants Act 1976, and the Pakistan Tourist Guides Act 1976, and exercised this control through the Department of Tourist Services (DTS), retaining a presence in all the provinces through a network of regional offices. The Pakistan Tourism Development Corporation (PTDC) which was incorporated in 1970 managed 39 motels and 4 restaurants throughout the country, the majority of which were located in KP and the Northern Areas. A separate section in the Ministry was responsible for the collection of national tourism statistics and coordination with the

Pakistan Tourism Development Corporation for the international marketing of Pakistan at expos and tourism related trade fairs.

The Federal Ministry of Culture contained the Department of Archaeology and Museums (DOAM). Under the Antiquities Act of 1975, DOAM had the authority for permit issuance for excavations, control of the antiquities trade, and management of the Federal Protected area data base. The system had key defects. DOAM lacked staff and control of the 200 foot zone from construction around the protected monuments was largely symbolic. The advantage to this system was relatively clear direction on who was accountable. Devolution broke this system without a replacement structure.

The Devolution Implementation Commission

Asset transfer, staff reassignment and funding changes were the charges of the Implementation Commission on Devolution (ICD). The Commission, chaired by a senior Federal Minister, worked between April 2010 and June 2011. The Planning Commission's stock-taking report noted the devolution of culture, tourism, and related departments was done quickly and the provinces lacked the readiness to absorb the functions. Staff who refused the provincial offer were transferred to the federal cadres, therefore, the tourism departments at the provincial level had an experience gap in their early years. In 2011, the PTDC Managing Director stated, in an interview, that the corporation had reached a legal and administrative dead zone. It was registered under the Companies Act (not devolvable without a constitutional amendment, per one legal reading), and the Ministry of Tourism, which controlled it, no longer was in existence.

Table 1 shows the institutional framework before and after devolution.

Table 1: Pre- and Post-Devolution Institutional Landscape for Culture and Tourism Governance

Dimension	Pre-18th Amendment (before 2010)	Post-18th Amendment (2010–2026)
Policy authority	Federal Ministry of Culture, Sports, Tourism and Youth Affairs	Four provincial tourism departments + National Heritage and Culture Division (NHCD)
Regulatory framework	Tourism Act 1976, Hotels & Restaurants Act 1976, Tourist Guides Act 1976 — all federal	Provincial adaptations of federal laws; KP Tourism Act 2019; Balochistan Tourism Act 2014
Heritage site management	Department of Archaeology and Museums (DOAM), 403 federally protected sites	402 sites transferred to provinces; DOAM retained for UNESCO obligations and national museums
Hospitality oversight	Department of Tourist Services (DTS): single national body	Provincialized DTS; divergent fee schedules (Punjab vs KP)
Coordination mechanism	Centralized ministry; intra-ministry coordination	National Tourism Coordination Board (NTCB, est. 2019); Inter-Provincial Coordination (IPC)
Infrastructure entity	PTDC: 39 motels and 4 restaurants, nationally managed	PTDC commercially defunct by 2020; assets disputed between federation and provinces

Sources: PC (2011), PIPS-FES (2018), Elahi (TDAP, 2022), Grokipedia (2024).

Provincial Governance Landscape, 2010–2026

Khyber Pakhtunkhwa: Legislative Activism and Institutional Innovation

KP was the most active province in terms of using the legislative route in post-devolution governance of tourism. KP was the first to draft a Provincial Tourism Policy in 2015 which preceded policies of all other provinces. In 2016, KP passed the KP Antiquities Act. Unlike the Antiquities Act 1975 of federal law which was applicable to the province, the KP Act exercised jurisdiction on all matters of the province. It also transferred the right to issue permits for excavations from the federal government to the provincial government's archaeology department. This act created jurisdictional issues for the DOAM. KP followed this by passing the KP Tourism Act in 2019. The Act created statutory Integrated Tourism Zones (ITZs), and a Tourism Authority, and provided a legal framework for the Galiyat Development Authority (2016) and the Kaghan Development Authority (2020).

The Khyber Pakhtunkhwa Integrated Tourism Development Project (KITDP), approved by the World Bank in 2019 with a pledge of USD 200 million, was the most significant international initiative to invest in tourism infrastructure in the post-Amendment era of KP. The project support follows the framework of the 2019 KP Tourism Act and the Integrated Tourism Zones. The World Bank reported that the Project used the Integrated Tourism Zones as prescribed in the Act as a framework to prioritize investments (World Bank, 2019). The KPBOIT states that KP has the bulk of the country's tourism assets comprised of archaeological, cultural, historical, religious, and natural resources. Post 2015, KP experienced an unprecedented increase in visitors to government managed tourist sites. A government survey in 2018 recorded 4.45 million visitors to Galiyat, Naran, Kalam, and Kumrat (Board of Investment, Pakistan, 2020).

KP's institutional innovations had some gaps. The Tourism Corporation of Khyber Pakhtunkhwa (TCKP) continued to struggle with challenges in the enforcement of required standards of hospitality, and the presence of multiple development authorities created problems for both themselves and the province. The Galiyat Development Authority and the Kaghan Development Authority duplicated the functions of the TCKP, creating regulatory and executive confusion for the private sector. The Ahmed (2025) study on KP's tourism legislation reported that while the outcomes of legislation implementation improved, there was still great unevenness, predominantly outside ITZs.

Punjab: Scale Without Strategy

The anomaly of Punjab's tourism governance is that it has large-scale institutional infrastructures coexisting with relatively slow policy development. The Tourism Development Corporation of Punjab (TDCP) was established in 1986 and, following the Amendment, continued to fall under the administrative control of the Secretary of Punjab's Youth Affairs, Sports, Archaeology and Tourism Department. The Walled City of Lahore Authority (WCLA) was established in 2012 through the amendment of the Walled City of Lahore Bill 2011 by the Provincial Assembly, and has become one of the most important heritage management institutions in Punjab. WCLA, together with the Aga Khan Trust for Culture and the World Bank, implemented the restoration of the Lahore Fort, Shahi Hammam, and the Wazir Khan Mosque. The Shahi Hammam restoration, completed in 2015, received the UNESCO Asia-Pacific Awards for Cultural Heritage's 2016 Award of Merit and welcomed over 20,000 visitors in the first five months of its opening.

Following devolution, Punjab opened 640 new hotels and restaurants, an expansion of the province's formal hospitality sector. However, after 2001, it took Punjab until 2021 to create a tourism policy — the longest of the four primary provinces. During the absence of a policy, the tourism sector did not evolve as other sectors. The negative effects of lacking a tourism policy were evident through weak marketing efforts, a lack of investment, and rigid Amendment Act restrictions on the Tourism

Development Corporation of Punjab (TDCP). In April 2025, Punjab's provincial government launched the Lahore Authority for Heritage Revival (LAHR), an institution mandated for reviving heritage sites within the city of Lahore. Projects that LAHR will oversee include restoration of historic sites such as the Shalimar Gardens and the Shahdara Complex as well as the mall Road. The Lahore High Court's 2025 ruling that the Archaeology Department, and not WCLA, holds jurisdiction over the Lahore Fort and Shalimar Gardens, illustrates the lack of a cohesive governance structure that has persisted for 15 years after the devolution of powers.

Sindh: Preservation Gaps and Policy Lag

Post-devolution governance of tourism in Sindh has an extensive heritage inventory that contains Mohenjo-daro, a UNESCO World Heritage Site; and a governance framework that lags behind its inheritance. The Sindh Cultural Heritage (Preservation) Act 1994 was passed before the Amendment and remains the major legislation for heritage preservation, but its enforcement remained under resourcing. Throughout most of the period 2010-2026, the Sindh Tourism Development Corporation (STDC) had restricted financial resources, and Sindh had not formulated a provincial tourism policy as of 2024 (Dawn, 2017; ProPakistani, 2023). This is important to note since Sindh has the Makli necropolis, which is one of the most significant sites of the Bronze Age Urban Settlement, and Mohenjo-daro.

The Mohenjo-daro case study exemplifies the confusion about federal-provincial responsibilities in heritage management. Pakistan, as a state party to the 1972 World Heritage Convention, has an obligation at a federal level to protect the site as it is inscribed on the UNESCO World Heritage List. Post-devolution, physical custody and site management was transferred to Sindh, while the international reporting responsibility was retained by the National Heritage and Culture Division (NHCD). They worked without an agreement for most of the time covered by this study, creating uncertainty for the UNESCO Technical Advisory visits. The 2015 Law Ministry opinion that museums and institutions managed or financed by the Federation would be considered as federal subjects, even with the Amendment, provided a way of reclaiming federal co-management of such sites, but inter-provincial agreement was never achieved and, as recommended, the matter was not addressed in the IPC.

Balochistan: Distance, Capacity, and Potential

2014 marked the formation of the Balochistan Tourism Act. With it, the province identified 64 potential tourism sites within natural and heritage tourism sectors, including a portion of the Makran Coastal Highway (Dawn, 2017). These activities demonstrated the first significant efforts toward post-devolution tourism policy in the province. However, these efforts were made without a complementary budget allocation. The Culture, Tourism and Archives Department in Quetta remained one of the thinnest governance units in the provincial system. The department had no trained heritage conservators, lacked a formal site management plan, and had no published tourism investment facilitation plan. Due to Balochistan's reliance on federal transfers, where own-source revenue accounted for approximately 6% of total provincial revenue, the sector was forced to compete for the allocation of meager resources against sectors like security, health, and education.

Gilgit-Baltistan and Azad Jammu & Kashmir: Structural Ambiguity

Neither Gilgit-Baltistan (GB) nor Azad Jammu & Kashmir (AJK) is a province of Pakistan. The 1973 Constitution is silent on both of them. GB is administered through Executive Orders, the recent being the 'Empowerment and Self-Governance Order, 2018', which bestowed the GB Legislative Assembly with the power to legislate on tourism and some other allied subjects. AJK has its Interim

Constitution of 1974. The 18th Amendment does not extend to either of them, resulting in a fragmented governance structure: The remaining original four provinces may implement post-Amendment arrangements, whereas GB and AJK continue to have their own constitutional arrangements. Under these, tourism related presidential orders will continue to be made for GB and will remain the basis of AJK's Interim Constitution (RSIL Pakistan, 2022).

There are material consequences for the governance of tourism. GB has the most concentrated inventory of adventure tourism in the world, with K2, Nanga Parbat, the Karakorum Highway and the Deosai Plateau. During this period, GB was receiving the bulk of Pakistan's international adventure tourism. The Dawn report in 2017, showed that GB's tourism was still under the federal government with no policy to facilitate international arrivals. In 2018, the GB Order transferred legislative power, but in the administrative and financial domains, there were major gaps. The AJK's state tourism policy was drafted in 2016, but as at the time under review, it was still with the Law Division and therefore, was not in effect. Consequently, the two regions of South Asia which have the highest tourism potential operated without functioning tourism policy frameworks for the better part of the two decades 2010 to 2026.

Table 2: Provincial Tourism Governance Comparison, 2010–2026

Province / Territory	Primary Institution	Key Legislation Post-2010	Tourism Policy Adopted	Notable Programme
Punjab	TDCP (est. 1986); Directorate of Archaeology Punjab	Punjab Tourism Act amendments; Walled City of Lahore Act 2012	2021 (provincial tourism policy)	Cholistan Desert Rally; Shalimar Gardens restoration (LAHR, 2025)
Khyber Pakhtunkhwa	TCKP; Galiyat Development Authority (2016); Kaghan Development Authority (2020)	KP Tourism Act 2019; KP Antiquities Act 2016	2015 (earliest among four provinces)	Integrated Tourism Zones; World Bank-supported KITDP (2019)
Sindh	Sindh Tourism Development Corporation (STDC); Sindh Culture, Tourism and Antiquities Dept	Sindh Cultural Heritage (Preservation) Act 1994 (pre-devolution); limited post-2010 reform	No dedicated provincial tourism policy as of 2025	Mohenjo-daro conservation (UNESCO-supported); Karachi Heritage Trail
Balochistan	Culture, Tourism and Archives Department	Balochistan Tourism Act 2014	2014 (travel guide issued)	64 tourism facilitation sites identified; Makran Coastal Highway tourism corridor

Gilgit-Baltistan	GB Tourism Department (federally managed pre-2018 Order; quasi-provincial thereafter)	GB Empowerment Order 2018 passed tourism legislation to GB Assembly	No published provincial tourism strategy as of 2024	Adventure tourism (K2, Deosai); Silk Road heritage routes
Azad Jammu & Kashmir	AJK Tourism and Archaeology Department	Operates under AJK Interim Constitution; state tourism policy drafted 2016, pending legal clearance	2016 draft (not fully enacted)	Neelum Valley, Rawalakot tourism

Sources: PIPS-FES (2018), Elahi/TDAP (2022), Ahmed/GCUF (2025), Dawn (2017), ProPakistani (2023), RSIL Pakistan (2022), World Bank KITDP (2019).

Inter-Governmental Coordination Mechanisms

The Council of Common Interests

The Council of Common Interests (CCI) is made up of the Prime Minister, the Chief Ministers of the provinces, and three Federal Ministers, and is appointed as stated in Article 153 of the Constitution of Pakistan through the 18th Amendment. The primary role of the CCI is policy recommendation and conflict resolution pertaining to issues encompassed in Part II of the Federal Legislative List, and issues pertaining to conflict resolution between a province or provinces and the Federation. Issues related to Culture and tourism, which are now the provision of the provinces, are not within the mandate of the CCI. However, tourism has come up for consideration within broader issues pertaining to federalism and has been addressed. During the review period, no resolution of the CCI was introduced to manage cross-provincial tourism.

The research conducted by Javed and colleagues (2020) supports the view that the CCI has been most effective in the areas of health policy and water and energy distribution, where issues of a federal legislative nature continued to exist. Its role in matters covered by the 18th Amendment is also of an advisory and informal nature. The Planning Commission suggested that the PC should be the secretariat of the CCI to provide effective coordination within the sectors that are devolved (2025). This recommendation remains unimplemented.

The National Tourism Coordination Board

The National Tourism Coordination Board (NTCB) was formed in March 2019 by the PTI government after a Tourism Task Force meeting chaired by Prime Minister Imran Khan. The 25-member board included representatives from the federal ministries, tourism departments of all four provinces, AJK, GB, and the private tourism sector, Pakistan Association of Tour Operators, Travel Agents Association, and Pakistan Hotels Association (Dawn, 2019). Nine thematic working groups were formed, covering religious tourism, adventure tourism, cultural tourism and archaeology, infrastructure and facilitation, regulatory reform and simplification, investment, and branding.

The NTCB was expected to carry out activities related to operations and functions such as integration and cooperation with provincial/national/international organizations, marketing and promotion of national tourism, facilitation for development of provincial regulations/ framework for the hospitality quality assurance, and coordination of Pakistan's participation for tourism expositions. The PTDC was assigned to act as the NTCB's secretariat. This is perhaps the most comprehensive initiative to

organize post-devolution tourism on a coordinated basis since 2011. However, the NTCB had operational challenges including lack of legal authority; absence of statutory powers; closure of 35 PTDC motels and 4 restaurants as the secretariat; absence of an agreed national tourism data system; and work group lack of evidences. Furthermore, the political transformation of the PTI government in 2022, and the subsequent political changes, disrupted the work of the NTCB. To date, no subsequent government has officially dissolved or relaunched the NTCB.

According to the Elahi Report (TDAP, 2022), the NTCB was formed; however, there was no effective federal agency that could act as a coordinator among the provincial departments. The NTCB had no such a role, as different provincial districts were in control of the different political parties. This is a structural problem, and not simply a political one. Inter-governmental coordination bodies in parliamentary systems of federalism require either statutory instruments or political consensus; the NTCB lacked both after 2022.

The PTDC Asset Dispute

The PTDC's furtherance serves as a case study of the prime coordination failure of Pakistan's post-devolution tourism governance. Established in 1970 under the Companies Act, the corporation owned and operated 39 motels and restaurants nationwide, with approximately 19 of these located in KP. Following the dissolution of the Ministry of Tourism, the PTDC was transferred to the Cabinet Division. The 18th Amendment, which is interpreted to mean the devolution of tourism to the provinces, was not carried out in the case of the PTDC, because its registration under the Companies Act provided a legal basis to argue that the PTDC could not be devolved and would require a separate constitutional amendment.

By 2017, another political party, after the amendment, controlled the federal government. The government argued against the liquidation of PTDC's assets before the Islamabad High Court; claiming that tourism remained a reserve of the federal government while the PTDC persisted as a legal entity (Dawn, 2017). Leading the charge, KP, and subsequently other provinces, claimed PTDC's assets. The subsequent legal stalemate meant that PTDC's assets were neither under any effective federal management nor under any provincial control. The result was that assets were neglected and not leased to the private sector. The consequence of all this was that by 2020, all 35 motels and four restaurants had been closed, leaving only one significant property, the Flashman Hotel in Rawalpindi, which was the exception to the rest (Tribune, 2021). During the COVID-19 pandemic, employees of PTDC were left without salaries. The PTI government decided to lease the assets to the private sector, and no such transactions occurred. By January 2023, a relevant parliamentary committee was contemplating the possibility of the center reclaiming assets from the provinces, which would require either IPC consensus or a new interpretative judgment.

Inter-Provincial Coordination

The Inter-Provincial Coordination (IPC) mechanism, established in 1972, ought to have provided a forum to address inter-province coordination difficulties that occurred after devolution, including those concerning culture and tourism. Nevertheless, in the existing literature on the IPC (ResearchGate, 2020), it is regarded as an under-researched and under-developed mechanism, when compared to CCI and NFC. During the period under review, no IPC agreement was reached on shared tourism standards, joint marketing, cross-provincial management of heritage sites, or supported international promotion. Following the Law Ministry's 2015 opinion on federal museums, the recommendation to place the issue before the IPC for consensus-building was not undertaken in any reported timeframe.

The Fiscal Dimension

The 7th NFC Award and Provincial Fiscal Capacity

The 7th NFC Award released concurrently with the 18th Amendment, altered the distribution of the divisible pool from 47.5% to 57.5%, in favor of the provinces, the most substantial upward change in the NFC since its establishment in 1974 (PIDE, 2011). This extension of fiscal space was intended to address the expenditure responsibilities of the provincial governments caused by the process of devolution. However, in the case of culture and tourism, the NFC Award operated in a rather crude manner, it augmented the total resources of the provinces without setting aside any resources for the tourism and cultural heritage sector.

Own-source revenue capacity remained the binding constraint. In FY 2024-25, the four provinces allocated approximately Rs. 1.20 trillion towards own provincial taxes against Rs. 7.24 trillion as their share of federal taxes, thus placing own provincial taxes at 12.6% of total provincial revenues. For KP and Balochistan, the numbers were more stark; own-source revenues stood at approximately 4% and 6% of total provincial revenues, respectively. In an already competitive budget environment, the sector tourism, as a discretionary sector, fared poorly. There is no systemic publication of provincial tourism budgets, but available information including PTDC running deficits with a Rs. 180 million annual federal subsidy and Provincial Heritage Departments without published conservation expenditure plans, illustrates a chronic underfunding of most provinces.

Tourism's Economic Footprint

According to WTTC data, Pakistan's tourism sector totaled approximately USD 24.3 billion in contribution to the GDP from travel and tourism in 2019 (BOI, 2020). Travel and tourism contributed approximately PKR 1,256.5 billion or 1.9% to the GDP in 2022 (WTTC, 2023). International tourism receipts of Pakistan were approximately USD 992 million in 2019 and reached USD 1.3 billion in 2023, with a recovery from the COVID-19 disruptions (Macrotrends; Mettis Global). According to the government, foreign tourist arrivals increased by approximately 115%, and by 2024, approximately 965,000 international visitors were expected. Pakistan ranked 101st out of 119 countries in the 2024 Travel and Tourism Competitiveness Index, suggesting that there are persistent structural issues in safety and infrastructure, as well as digital readiness.

As noted earlier, the numbers will be heavily impacted by the types of governance fragmentation. The Elahi (TDAP) and PIPS-FES assessments identified the absence of a unified national tourism data system. Prior to the Amendment, Pakistan's Ministry of Tourism's data cell documented overall arrivals and receipts of the country. From February 2011 onwards, this cell ceased its activities, and no other provincial or inter-governmental cell was created as a substitute. The NTCB had a mandate of data coordination, but the body was not funded to develop a national tourism satellite account.

Table 3: Pakistan Travel & Tourism Key Indicators, 2010–2023

Year	Direct T&T Contribution (% of GDP)	Total T&T Contribution (% of GDP)	International Tourism Receipts (USD Million)	Key Governance Event
2010	~2.0	~5.3	~336	18th Amendment enacted; Ministry of Tourism devolved
2011	~1.9	~5.1	~280	Ministry of Tourism formally dissolved

				(February 2011)
2015	~1.7	~4.9	~431	KP Provincial Tourism Policy adopted
2018	~1.9	~5.6	~845	PTI government Tourism Task Force constituted
2019	~2.1	~5.7	~992	NTCB established; KP Tourism Act 2019 passed
2020	~1.4	~4.4	~729	PTDC motels closed; COVID-19 disruption
2022	~1.9	~5.0	~650	Punjab Tourism Policy adopted; PTDC asset transfer disputes escalate
2023	~2.0	~5.2	~1,300	~115% increase in foreign arrivals (Minister's statement); World Bank Fiscal Federalism Report

Sources: WTTC (2023), BOI (2020), Macrotrends, Mettis Global (2023), Pakistan Statistical Yearbook (2022), Ministry of Information Technology data compiled from PTDC and provincial returns.

The 2010-2023 tourism statistics for Pakistan reflect the Global shocks such as the post-Arab Spring period, the KP counterinsurgency operations (2014-2016), and the COVID-19 Pandemic. While Pakistan experienced such shocks and structural governance constraints during these years, the sharp decline in the number of foreign visitors from 2011-2020 (recorded as - 97.5% in the Pakistan Statistical Yearbook, 2022) was a result of security and the complete collapse of institutional cohesion for tourism promotion; no federal ministry, a fiscally weak PTDC, and the absence of tourism policies enacted by provinces until the middle of the decade. The policy framework would have allowed a swift recovery in the event of improved security conditions post-2016.

Heritage Governance: A Distinct Sub-Problem

The Transfer of 402 Protected Sites

The 2011 devolution of 402 registered and protected archaeological sites to the four provinces was the largest, and the most complicated, culture sector administration transfer. Under the Antiquities Act of 1975, these sites were protected under DOAM's jurisdiction. Permits for excavations were issued centrally and a national registry was maintained in Islamabad. The transfer took place without the required capacity development in the provincial archaeology departments, without a coordinated, nationally directed framework for site management planning, and without any prescribed protocol for sites that crossed provincial jurisdictions or had a UNESCO designation.

The results were expected. Established in 1987, the Punjab Directorate General of Archaeology with its headquarters in Lahore and sub-regional offices in Taxila and Jhelum received 149 sites transferred from the federal government in addition to the sites already protected by the Punjab Special Premises (Preservation) Ordinance 1985 (ProQuest, 2022). Mohenjo-daro and Makli were transferred to Sindh, along with the obligations of the Sindh Cultural Heritage (Preservation) Act 1994. KP acted in 2016 to enact the KP Antiquities Act, thus providing a six-year period in which

permits for excavations in KP were issued by a federal department under the 1975 Act, and when the department no longer had a presence in the province (Cultural Property News, 2022). Overall, capacity for conservation in Balochistan was weaker than in other provinces.

UNESCO Obligations and Federal–Provincial Tension

Pakistan is obligated to the UNESCO World Heritage Convention (1972) and has six World Heritage Sites: Mohenjo-daro, Taxila, Takht-i-Bahi and Sahr-i-Bahlol, Fort and Shalamar Gardens in Lahore, Historical Monuments at Makli, and Rohtas Fort. Under the 18th Amendment, a structural anomaly was created: obligations of UNESCO are federal in nature, as Pakistan, under international law, bears the responsibility of the state for the sites, however, the management of most of the sites (including Mohenjo-daro in Sindh, Taxila and Shalimar Gardens in Punjab, and Takht-i-Bahi in KP) became provincial after devolution. The National Heritage and Culture Division retained the federal international reporting obligation, but did not retain executive control of provincial management of the sites.

Lahore Fort and Shalimar Gardens show the most documented case of this paradox. Both of these sites were included on the World Heritage in Danger List in 2000 due to deterioration. The Aga Khan Trust for Culture and the World Bank, through the WCLA, supported the efforts of the Punjab government to make the required conservation investments. This eventually improved the situation enough for the two sites to be removed from the Danger List.

Excavation Permits and Antiquities Trafficking

Devolution of authority to the provinces created a set of concerns for the legality of the trade of antiquities in Pakistan. Before devolution, excavation permits were administered by the DOAM on a national basis, and were regulated under the 1975 Act and Archaeological Excavation and Exploration rules of 1978. Following devolution, Khyber Pakhtunkhwa enacted the 2016 Antiquities Act. The other provinces, Punjab and Sindh, amended the federal laws. Balochistan retained a weak capacity of excavation oversight. The cultural Property News reported that the US State Department was looking into a cultural property agreement with Pakistan. The report also noted that the transfer of power over antiquities to the provinces meant that returned articles would have to be given to the correct province, since each province now claimed the sole right to antiquities found in that province. This has further complicated the framework for bilateral cultural property talks.

Pakistan Today reported in 2016 that there was a lack of consensus between the federal government and the provinces, which had created delay in the implementation of the heritage laws. A decade after the Amendment, no superior court has issued an authoritative judgment in this matter.

Comparative Lessons: Canada and India

Canada: Cooperative Federalism in Culture and Tourism

As Pakistan's closest structural parallel, Canada has the advantage of being a federation with no founding constitutional provision of federal power over culture (the British North America Act 1867). As a result, the federal government of Canada had to develop cultural governance off-centre, utilizing the spending power of the federal government, crown corporations, and a series of federal-provincial agreements, as opposed to through direct legislative authority. The federal crown corporation, Destination Canada, carries out tourism marketing outside of Canada, while the tourism sectors in the provinces manage tourism product development, infrastructure and internal service regulation (Dredge & Jenkins, 2007). The arrangement lacks constitutional protection, but is sustained by the federal government's financial support.

The most significant distinction that Canada has over Pakistan is institutional stability. Destination

Canada possesses a mandate that cannot be changed by a single change in federal government, and an independent board of directors. The operational framework of Destination Canada does not need to be supported by the federal government. In comparison, the National Tourism Coordination Board (NTCB) is a body that is executive in nature, operates on the will of the prime minister, and has no real authority over the provincial tourism departments. It is, at best, advisory. Constitutionally, Pakistan should strive to create an institution similar to Destination Canada, which is an independent body and funded separately, for the management of international marketing and the development of tourism data and coordination of standards.

India: Concurrent Jurisdiction as a Coordination Tool

Tourism is on the concurrent list (List III) in India's constitution, which means both the central and state governments have the power to legislate on it, with the central law prevailing in case of a conflict (Rao & Singh, 2005). The Ministry of Tourism (India) uses the concurrent power to maintain national tourism standards, manage the national tourism portal 'Incredible India', provide recognition to Tour Operators and Travel Agents, and grant central financial assistance to states for the tourism product development. States have the ability to make their own regulations and invest money in their own tourism infrastructure, but the central government's concurrent power legally allows coordination at the national level which Pakistan's purely provincial framework does not.

The deliberate removal of the Concurrent List through the 18th Amendment by Pakistan demonstrated the planned removal of a tool used by federal governments in the past to bypass provincial authority in a way that created great political tension. Restoring concurrent jurisdiction in the field of tourism would mean a constitutional amendment, which is politically not very reasonable given the near-unanimous support for the 18th Amendment. A more politically reasonable option, following India's example, would be to use one of the federal spending powers (CCI or NFC) to set coordination conditions to transfers to the provinces on tourism, thus establishing a coordination framework without the need for a constitutional amendment.

The National School of Public Policy's evaluation of the 18th Amendment (Jamy et al., 2012) suggested that if sectors became devolved without integrated functions, failures would be impossible to resolve and governance would deteriorate. Of all the sectors, the tourism and culture sectors are the best illustrations of that hypothesis.

Discussion and Conclusions

Theoretical Contributions

The experience of post-devolution culture and tourism governance in Pakistan has several experiential contributions to the literature on federal theory and devolution. First, in sectors distinguished by cross-jurisdictional externalities (Rao and Singh, 2005), the prevailing type of assignment federalism (which does not include cooperative frameworks) is institutionally unstable. Heritage sites and tourism circuits would extend beyond the limits of the administrative boundaries of the provinces concerned. The architecture of governance, which treats the provinces as separate policy units for these sectors, is structurally inappropriate. The second contribution of this experience extends Stevenson, Airey, and Miller (2008), who argued that the failures of tourism governance in developing countries are primarily failures of implementation rather than failures of strategic design, to the context of federal devolution. In such a context, if devolution occurs faster at the legislative level than at the executive level, the implementation deficit occurs at the lower level of government. Third, it illustrates the boundaries of Shah's (2010) critique of the 18th Amendment, who framed the devolution risk primarily as the capacity of the provinces to absorb fiscal costs: the culture and tourism case illustrates that failure of coordination can produce dysfunction in sectors where the main

constraint is not fiscal (as in the case of the Punjab province).

Summary of Findings

From 2010 to 2026, the following tendencies characterized center–province cooperation in Pakistan's culture and tourism sectors. Of the four provinces (KP, Punjab, Sindh, and Balochistan), KP offered the best institutional framework and attracted the greatest international investment; of the four provinces, Punjab possessed the most resources, but the slowest strategy development; of the four provinces, Sindh housed the most important international heritage and persistent governance challenges; of the four provinces, Balochistan showed the greatest gap between potential and institutional capacity. The two special territories, GB and AJK, had their own constitutional frameworks, and because of the 18th Amendment, both territories created a parallel governance system for some of the most tourism-intensive areas of the country.

The most visible failure of coordination was the collapse of the PTDC. As a result of the legal dispute between the center and the provinces, 39 properties were unaffiliated, and neither province assumed the staff liability, nor the federal government assumed the staff cost and loss of control of the properties. The NTCB addressed the gap in coordination, but it lacked the authority of the law and sustained political backing. There was a sub-problem in heritage governance related to UNESCO. The international obligations of the federal government could not be transferred to the provinces for the management of heritage governance without leaving gaps in accountability that UNESCO technical reviews have identified.

From the standpoint of finance, it was clear that the NFC Award, while substantial, did not result in a comparable level of investment in tourism or heritage governance. Self-finance from the sector, the most appropriate funding mechanism, was unrealized due to the absence of coordinated standards that would warrant formal levies.

Reform Recommendations

The findings indicate three reform priorities. The first is the creation of the National Tourism and Heritage Coordination Act by Parliament. This Act, among other provisions, should create a statutory and inter-governmental body, with representation from all four provinces, GB, and AJK, with mandates to develop and administer national tourism data systems, and to set and regularly amend minimum standards on hospitality, heritage site management, and the licensing of tourist guides. These minimum standards may be revised and/or supplemented by the provinces, but not relaxed. This body should be funded through a provision in the NFC using the NTCB as the basis for funding. This would provide the body with its own funding, not dependent on prime ministerial decisions.

The second reform priority is to negotiate, within the IPC, a formal Protocol on Shared World Heritage Sites among the federal and provincial governments. This should clarify the division of duties on shared World Heritage Sites, the funding commitment to conservation, and the route through which decisions made by the provincial governments are relayed to the NHCD for international reporting. There is a clear breach of Pakistan's commitments under the World Heritage Convention, which has not been addressed in the last seventeen years since the Amendment.

The third reform priority is for the GB Governance Order to be amended to create a formal linkage between the GB Legislative Assembly's tourism legislation and the four-province NTCB successor body. This should integrate GB's adventure tourism into national promotion frameworks, as opposed to current parallel governance. The 2016 draft AJK Tourism Policy should also be reviewed by the Law Division without further delay.

The 18th Amendment corrects a major defect in Pakistan's constitution. The architects of the 18th Amendment correctly framed over centralization as a core problem in the governance of the country. What the architects of the 18th Amendment probably could not have foreseen was how many sectors

of the economy rely on interdependence and coordination across many jurisdictions. Sixteen years later, the construction in the cultural and tourism sectors are still works in progress.

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