



A Comparative Historical Analysis of Declaration and Resource Allocation to Governance Indicators by Political Parties in Pakistan

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Abstract

This comparative study has examined the truism of manifestos of political parties and pecuniary allocation of resources in their regimes in some common governance indicators for 2008-2021. The partisan theory predicts the macroeconomic policies consonance with political doctrine and mitigated the budget policy rules for the promulgation of their conceptions. This comparative study has analyzed overall different governments' total revenues; total expenditure and governance expenditures and provides guidelines for economic agents and votaries for making their future expectations during upcoming times. The logical framework of the study tri-angulated; used van Dijk's PDA (Political Discourse Analytical) model by utilizing the method of Wodak (2001) and comparative budget analysis (Wildavesky, 1986). The results show that partisan resource allocations have a marginally significant effect on development expenditure (Public Services Development Programs and other PSDP) allocation in the federal budget on governance indicators in Pakistan. Some indicators like

accountability and corruption, law and order and information and telecommunication show some partisan marginal effect but nothing different in resource allocation about e-governance, police and civil reforms. The PTI government has devoted more allocation to law and order and information and telecommunications rather than national accountability and corruption.

Keywords: Partisan Theory, Governance indicators, PDA and Comparative Budget Analysis.

1. Introduction

The word manifesto popularized in the present age from the manifesto of the communist party written by Karl Marx and Fredrick Engle (1847-1888). During the previous century, people demand more rights and liberties and that's why political parties dynamically exhibit their manifestoes to engage larger groups of people. Political parties have a short period of approximately five years in government offices, so their integrity depends upon the completion of their pledges. Political parties deviate from economic rules for budget preparation to complete the promises.

The partisan model of resource allocation explores that parties of the left and right sides were different in macroeconomic policies in their fiscal outcomes (Hibbs. 1977). Three decades of empirical study of 16 OECD countries also confirmed the partisan model effect (Cusack, 1997). The basic hypothesis is about the implementation of party manifestos about governance and allocation of resources to respective divisions and ministries. The low-income group who have a major share in voting generally favour equal distribution of income and demanded rigorous jurisdictions against corruption. The geographical conditions of Pakistan demanded to control over the law and order situation. Corruption promoted the unequal distribution of income geared massive poverty in Pakistan. All political parties in Pakistan emphasise such conceptions in their declarations but studies indicate their budget allocation to such indicators. However, findings on different studies on partisan theory told mixed stories in fiscal allocation in the budget.

2. Literature Review

This section reviews the various studies on the topic. Guldi and Armitage (2014) expressed that we live in the era of acceleration

crisis that is characterized by the shortage of long term thinking but public offices held by political parties for two to seven years. Mclean(2009) examined the political parties preparing their manifestos to attract a large group of people by addressing and promising the solution of the problems which they adopted during the public office because people's wishes are the effective driver of policy. The political scientist agreed that the manifesto is effective and representative of the position, programs and policies [see Kalogerulous (1993), Kartz (1997) and Laver (2001) for details]. Nadeem et al (2014) analysed the political manifestoes of three main political parties of Pakistan, study used Corpus Driven Methodology for discourse analysis. Results found that political parties used words in the dual context behind simple statements. Malghani et al (2019), used discourse analysis of political party manifestoes in Pakistan during the general election in 2013 based on Van Dijks Social Cognitive Model explored that political parties adopted rambling strategy rather than enunciated approaches on issues faced by the peoples to enhance the positive image of their party manifestoes. Kiran et al (2020), studied with comparative analysis of Pakistan political parties manifestoes on religious elements published during 2013-2018 and concluded that had associated religion with social and political activities in Pakistan.

Previous studies were indicated to locate present objectives for the construction of manifestoes by political parties. Brauning (2005), investigate the effect of the partisan model on government budgets. After examining the data of 19 OECD member countries from 1971 to 1999 the results supported the general partisan hypothesis. The electoral gain was not only guided the expenditure preferences but also in fiscal size, budget deficit and debts burden of the county. Larcinese et al (2006) empirically found that U.S federal budget allocation during the period of 1982 to 2000 is another evidence of a partisan effect. States and governors that heavily supported the incumbent president were rewarded with more federal funds while other states and governors opposing in the election were given fewer funds. Fiscal policies and political manifestoes relationship were obvious from the studies of Kalogeropoulou (1989), studied for Greece budget from 1981-85, Alesina and Sachs (1986) examined of the political business cycle of two parties during 1948 to 1984. Johns (2001) studied with the alternative of the partisan model

called the grid lock model to investigate parties polarizations that how parties affected legislative gridlock during 1975 to 1994 in U.S. Federico et al (2016), searched out the shift in government priorities rather than ideology in spending on welfare and defence but no change in government spending on public order and education by focusing Italy from 1948 to 2009. Mpese (2011), concluded some small differences across parties manifestoes since from 1994 to 2004 elections and manifestos do not play an important role in Malawi.

3. Delimitation

The paper is delimited to a federal budget study for resource allocation to ministries/division work for good governance by different political party regimes without inflationary effects. Three Pakistani political parties' (PPP, PML-N and PTI) manifestoes who ruled during that time period were analyzed for their common governance declarations. Pledges declared before the winning elections by the political parties have been included in the study.

4. Data, Method and Methodology

To check the manifestoes implementation, the study examines two types of documents used: a) party manifestoes before winning elections; b) official governmental budget for the mentioned periods.

Good research design-assuming there is good theory-produces with good qualitative and quantitative data in political science (King et al. 1995).

The study used:

1. Political Discourse Analysis (PDA) method for manifestoes analysis

2. Comparative Budget Analysis for Governance Indicators

A political discourse means discourse is identified by politicians' texts or political institutions such as political parties manifestoes, formulates a plea that advocates a broader use of discourse in political science. According to Van Dijks:

....without detailed empirical studies I can only speculate on the ways context models are formed, activated, updated and applied in actual discourse process... what follows are merely general hypotheses (Van Dijk, 2008: 99).

The politician is talk politically (e.g. manifesto) if their talks are contextualized in such communicative events as election

campaigns; the study examined political aims and goals about governance before their winning elections.

Allusion and knowledge as common ground components of context have been analyzed as a method of critical discourse analysis (Wodak, 2001). The study used this method in the following section. The allusion is one of the significant devices of Dijk's (2004) method which has been used in the present study.

4.1 Political Parties of Pakistan

After the military regime general election was held on 18 February 2008. Pakistan People Party (PPP) came into power by holding 126 national assembly seats out of 342 and got 33.79% votes. Minister Finance announced the first budget 2008-2009 of this government on 11 June 2008. The PPP government prepared five budgets from 2008 to 2013 during her tenure. Party's leadership has been dominated by the Zardari and Bhutto family. The 13th Parliament of Pakistan officially became the first in history to complete its tenure on March 16, 2013.

(Peshimam, 2013).

The next general election was held on 11 May 2013. Pakistan Muslim League Nawaz (PML-N) came into power after winning 168 seats: minimum required 172 seats from the government. Mian Muhammad Nawaz Sharif is the head of PML-N. In her last tenure, PML-N also makes ready five budgets from the annual year 2013-2014 to 2017-2018. As a result of the general election held on 25th July 2018, Pakistan Tehreek-e-Insaf (PTI) with a vote bank of 16903702 has got 149 seats and draw up three latest budgets from 2018-2019 to 2020-2021. The party chairman is Imran Khan.

4.1.1 PPP Manifesto 2008 Data Analysis

Pakistan transparent state without white colour crime but political motivated NAB (National Accountability Bureau) will be replaced with an independent body whose chairman will be appointed jointly by the ruling and opposition party (page 16, point no, 14). PPP will also establish a truth and reconciliation commission to investigate how the so-called NAB tried to pervert the course of justice by torturing witnesses to commit perjury and wasted national resources to politically re-engineer Pakistan (page 18).

Another significant feature of the manifesto about the local election: will be held on a party basis (page 15, point.10). Leaders also believe in a three layers democratic system and manipulated the local

government system that exists; will be revamped according to the party devolution plane in such a way that three-tier democracies have autonomy and function under the law (page, 17).

Another important feature is about to rule of law and it believes that the party wanted to expand law enforcement and equip the police department to combat crimes to maintain security. Also re-established woman police stations dismantled by previous governments (page 18). Civil servants' training was conducted to make civil services, citizen-friendly and responsive according to needs. (page, 18).

Another crucial feature related to ICTs (Information and Communication technologies) which have an important role in many sectors including increasing efficiency, PPP fully supported UNICTT (United Nations Information and Communication Technology Task) goals and will develop a comprehensive e-Government Strategy (page, 14).

4.1.2 PML-N Manifesto 2013 Data Analysis

Governance ideology of PML-N manifesto is a discourse with the Hadith:

“May the curse of Allah be upon the briber, the bribe recipient, and the mediator between them?” (Hadith)

This was coding on the manifesto page # 77. Accountability and corruption will be eliminated according to the teaching of Islam. Similarly, steps like reducing the opportunity of corruption, promoting the culture of accountability, integrity and transparency, incentives for integrity and honesty, existing laws will be strengthened and strictly enforced; would be there for the state of Pakistan (page, 77).

Another key feature claimed in the manifesto was that the party leaders were committed to devoting political and financial responsibility to local government under Article 140-A. in the constitution, adopted under the 18th Amendment. Manifesto promise that the local government's election will be held within six months after the general election (page, 48).

Another significant feature in this manifesto was about civil services reforms. Civil services reforms ensuring transparency; focus on leveraging ICTs and resource mobilization for enhancing revenues. Under the police force, the department will be depoliticized and make them efficient as well as effective law enforcement body. A

modern well equipped police force maintained peace and law and order in the state (page, 52).

Another remarkable feature of the manifesto was about ICTs and e-governance. The manifesto discourse the importance of information technologies in different sectors like governance, technology, public service and local software economy (page, 52-55).

4.1.3 PTI Manifesto 2018 Data Analysis

In the manifesto of the aforesaid party regarding the governance, there are several references from the party's manifesto in 2018. The vision of the party and its leader clearly states that Pakistan will ensure accountability of institutions and major scandals of corruption without political affiliation.

For accountability purposes, the NAB Ordinance review strength and independence. The appointment process for the chairman will be reformed and give support to boost economic performance (page, 12).

Another major feature will be the empowerment of people on gross root level; through local government and by transforming resources to village councils (page, 13). In urban areas directly elected city mayor will be responsible for all urban city matters (page, 14).

About police reform, the party believes that the police department will be depoliticized and reforms will be held from hiring to posting and transferring of personnel. Specialized training institutions, invest in new policing systems, utilizing tracking performance and equipping districts control centres will strengthen (page, 13). In civil reforms, the priority will be given to the right officer for the right job. Manifesto ensures internal accountability and compulsory retirement after two super sessions through a transparent judicial mechanism (page, 14-15).

E-government administration will be launched to facilitate citizen and governmental governance systems in Pakistan. The administration will improve through an efficient data collection system, reduce tax evasion and bureaucratic hurdles will solve.

Another most important feature of the manifesto was internal security. PTI leaders considered there is a need for a National Security Organization to overcome the security problem in the state. Prime Minister will work as a chairman of the security organization and it comprising on plenary council and special working group.

The organization will work for security policy, strategy, expose, enforce, eliminate and educated purposes.

4.2 Comparative Budgets Analysis

Inclusion in the budget carries a high probability for concrete action because little will be done without money (Wildavsky, p.9). Central government budget data is taken from the government finance department over the period of 2008-2021. The time has been chosen after the post-democratic period; the era of the government of three different political parties. Budgeting functions are located in the Finance Division under Rule of Business, 1973 and the budget year is from 1st July to 30th June which starts by issuing the Budget Call Circular (BCC) in October of the previous year. The finance minister presents the annual budget in the National Assembly. The budget is divided into two main sections revenue and capital budget. The budget represents the cash balance position of the government. Ministry of Finance makes resource coordination along with different concern departments, particularly Federal Board of Revenue (institute for collecting govt. revenue) and provincial finance departments. Budgeting is translating financial resources into the human process (Wildavsky, p.7).

4.2.1 Revenue Analysis

Firstly, the study has compared the percentage changes in tax and non-tax revenues during different regimes along with dependence on internal and external revenue resources. The most important aid to calculate is the incremental approaches in the budget (Wildavsky, p.10).

Table 1.a. Receipts side percentage changes during different regimes

Political regime	Budgeting years	Tax revenue receipts	%age change	Nontax revenue receipts	%age change	Total revenue receipts	%age change in total receipts
PPP	2008-2009	1,180,462		603,140		1,783,602	
	2009-2010	1,493,560	26.52	513,646	-15	2,007,206	13
	2010-2011	1,778,715	19.09	632,279	23	2,410,994	20
	2011-2012	2,074,182	16.61	657,968	4.06	2,732,150	13
	2012-2013	2,503,575	20.70	730,332	11.00	3,233,907	18

Total			82.93		23.32		64
Mean Value			20.73		5.83		16.08
PMLN	2013-2014	2,598,075	3.77	821,921	12.54	3,419,996	6
	2014-2015	2,810,000	8.16	816,294	-0.68	3,626,294	6
	2015-2016	3,418,221	21.64	894,524	9.58	4,312,745	19
	2016-2017	3,956,123	15.74	959,452	7.26	4,915,575	14
	2017-2018	4,330,463	9.46	979,854	2.13	5,310,317	8
Total			58.78		30.82		53
Mean Value			11.76		6.16		10.54
PTI	2018-2019	4,888,645	12.89	771,860	-21.23	5,660,505	7
	2019-2020	5,822,160	19.10	894,464	15.88	6,716,624	19
	2020-2021	4,963,000	-14.76	1,108,926	23.98	6,071,926	-10
Total			17.23		18.63		15.65
Mean Value			5.74		6.21		5.22

Figures represent the amounts in millions of Pakistani rupees. The table also represents the annual estimate of the budget without changing if made through mini budgets. Government revenue resources position during the mentioned period was given (Table 1.a). The finding shows that the average increase in tax revenues remains 20.73%, 11.76% and 5.74% for PPP, PML-N and PTI respectively. During the budgeting year 2020-2021, it became decreased by -14.76%. The overall increase in revenue out of the total receipts remains 16.8% for the PPP government, 10.54% during the PML-N period and 5.22% during the last three years of the PTI regime. It represents the changes in resources during aforesaid years. Visual representation of the revenue position tells the story of revenues increasing or decreasing during different regimes.

Table 1.b. Resource dependence percentage changes during different regimes

Political regime	Budgeting years	Total revenue receipts	Capital receipts net	Total internal receipts	External resources	Total receipts	Public account net receipts	Gross federal resources	% age of internal dependence	% age of external dependence	
PPP	2008-2009	1783602	187236	1970838	367433	2338271		2,338,271	84.29	15.71	
	2009-2010	2007206	190513	2197719	510413	2708132		2,708,132	81.15	18.85	
	2010-2011	2,410,994	163,890	2574884	386,620	2961504	216,144	3,177,648	81.03	12.17	
	2011-2012	2,732,150	395,652	3127802	413,929	3541731	187,593	3,729,324	83.87	11.10	
	2012-2013	3,233,907	353,496	3587403	386,879	3974282	187,593	4,161,875	86.20	9.30	
	Total								416.54		67.12
	Mean Value								83.31	13.42	
PM LN	2013-2014	3,419,996	487,702	3907698	576,419	4484117	246,907	4,731,024	82.60	12.18	
	2014-2015	3,626,294	690,618	4316912	868,610	5185522		5,185,522	83.25	16.75	
	2015-2016	4,312,745	485,068	4797813	751,511	5549324	254,269	5,803,593	82.67	12.95	
	2016-2017	4,915,575	469,668	5385243	452,915	5838158	170,879	6,009,037	89.62	7.54	
	2017-2018	5,310,317	427,474	5737791	837,824	6575615	213,093	6,788,708	84.52	12.34	
	Total								422.66		61.76
	Mean value								84.53	12.35	
PTI	2018-2019	5,660,505	559,084	6219589	1,118,024	7337613	126,685	7,464,298	83.32	14.98	
	2019-2020	6,716,624	766,198	7482822	3,032,325	10515147	250,754	10,765,901	69.50	28.17	
	2020-2021	6573226	1,463,179	8036405	810,348	8846753		8,846,753	90.84	9.16	
	Total								243.67		52.30
Mean Value								81.22	17.43		

Total internal receipts are the sum of the total revenue and capital receipt of the country and by adding external receipts we get the total resources of the country. Public accounts net receipt included in the total gross federal resources. The findings show that the PPP government depends on 83.31% on internal and 13.42% on external

resources and friction 3.27% from 100% is due to public account net receipts. PML-N during her period utilized 84.53% internal resources and 12.35% external resources. On the other hand, the PTI government depend internal receipts on 81.22% and external resource on 17.43%.

A new, enhanced and revised tax proposal was conceived as part of the budget but it required legislation. The legislation was also an internal part of the budget because without it no tax can be changed or can be levied. The method adopted for budget preparation in Pakistan is a Medium-Term Budgetary Framework (MTBF): which is aimed at enhancing fiscal discipline, efficiency, effectiveness and linkages of the Government's priorities with the budget spending. For performance budget management system re-conceptualize about budget planning, risk management, regular spending reviews, stakeholder engagements and long-term fiscal challenges. (Ho, 2018).

4.2.2 Expenditure Analysis

The study has also analyzed expenditure patterns. Annual Development Programme (ADP) included in the budget prepared by the planning commission in consultation with the ministry of finance, provisional government and approved by the national economic council.

ADP as an instrument for economic development largely depends upon resource availability. Public saving, net capital receipts, foreign economic assistance and deficit financing are the component of the resource estimate. The federal government renders financial assistance if the provincial government need for implementation of their development.

Prime Minister is the sole authority for the withdrawal of layout. The annual spending schedule included federal consolidation funds and otherwise. Expenditure is divided into current and development expenditures.

Table 2.a.Outlay side percentage changes during different regimes

Political regime	Budgeting years	Current expenditures	%age increase in current expenditures	Development expenditures	%age increase in development expenditure	Total expenditure	%age increase in total expenditure	Estimated operational shortfall in PSDP
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PPP	2008-2009	1,649,224		437,803		2,087,027		
	2009-2010	1,699,193	3.03	763,117	74	2,462,310	18	(-40000)
	2010-2011	2,052,542	20.80	444,930	-42	2,497,472	1	(-20000)
	2011-2012	2,314,859	12.78	451,957	1.58	2,766,816	11	
	2012-2013	2,675,248	15.57	591,059	30.78	3,266,307	18	
Total			52.17		64.97		48	
Mean Value			13.04		16.24		12.06	
PML-N	2013-2014	3,437,466	28.49	789,358	33.55	4,226,824	29	
	2014-2015	3,463,245	0.75	838,500	6.23	4,301,745	2	
	2015-2016	3,615,274	4.39	969,039	15.57	4,584,313	7	
	2016-2017	4,030,895	11.50	1,050,893	8.45	5,081,788	11	
	2017-2018	3,851,755	-4.44	1,340,070	27.52	5,191,825	2	
Total			40.68		91.31		51	
Mean Value			8.14		18.26		10.15	
PTI	2018-2019	4,780,359	24.11	1,152,105	-14.03	5,932,464	14	
	2019-2020	7,473,470	56.34	949,896	-17.55	8,423,366	42	
	2020-2021	7,836,567	4.86	949,738	-0.02	8,786,305	4	
Total			85.30		-31.59		60.56	
Mean Value			28.43		-10.53		20.19	

Government expenditures position during the study period was given (Table 2.a). The finding shows that the percentage increase in the total expenditures for PPP, PML-N and PTI remain 12.06%, 10.15% and 20.19% respectively. PPP increased her expenditure by 13.04% and PML-N increased their current expenditures by 8.14%. PTI increased their current expenditure by 28.43%. PPP and PML-N increase their development expenditures by 16.24% to 18.26% but PTI decreases their development expenditure by -10.53%.

The details of demand for grants and appropriation is in printed form is provided to the concerns or produced on demand. This book contains the details of current expenditures along with appropriations charged upon the federal consolidations and development expenditure detail along with last year's comparison. Function wise classification on general administration, defence, law and order, economic services and community services etc. are given. Empirical research of 38-years of U.S data also demonstrated the party mandate theory's effect on expenditure (Budge, 1990).

Table 2.b.Summary of Function wise current Outlay

Functional classification	% age means of exp. In PPP regime (2008-2013)	% age means of exp. In PML-N regime (2013-2018)	% age means of exp. In PTI regime (2018-2021)
General public Services	69.73	68.53	70.99
Defense Affairs and Services	20.57	21.14	17.67
Public Order and Safety Affairs	2.34	2.57	2.34
Economic Affairs	3.78	1.56	1.13
Environment Protection	0.02	0.03	0.007
Housing and Community Amenities	0.08	0.06	0.27
Health Affairs and Services	0.29	0.30	0.26
Recreation , Culture and Religion	0.22	0.21	0.14
Education Affairs and Services	1.71	1.72	1.16
Social Protection	0.12	0.05	3.05

The current government expenditures have less flexibility but the sector priority of different political party visualized from the above state position (Table 2.b). Result tells the story about current expenditures, PTI has done 70.99% expenditure on general public services as compared to PPP (69.73%) and PML-N(68.53) regimes. PPP and PML-N incurred 20.57% and 21.14% layouts on defence but PTI spends 17.67%. PPP utilized more resources on economic affairs with 3.78% out of total outlay as compared with PML-N (1.56%) and PTI (1.13%). PTI is done only 0.007% on environment

protection which is less than PPP (0.02%) and PML-N (0.03) in her regimes. In social protection, PTI consumes 3.05% out of total current expense where PPP spend 0.12% and PML-N gives 0.05% share.

Development expenditure is more flexible with the government office and it divulges the manifestoes promises. The present study emphasizes the relationship between parties' declaration about governance and allocation of resources in annual budgets.

4.2.3 Governance Resource Allocation Analysis

The other two components of expenditures included the development and appropriations charged upon the federal consolidation fund. Second of these two are also supplementary demands other than ministries and divisions. These two spending heads when combined are called development spending. Supplementary development outlay when added with the consolidation funds than it named as Public Services Development Programmes (PSDP). The present study consists of five governance resource allocation heads under the head of PSDP. Divisions and Ministries and Divisions are included in each governance head are subdivided as below:

Table 3.a. Summary of Governance Indicators

Governance Indicators	Relevant Ministries and Divisions
1. Resources for Accountability and Corruption	a. National Accountability Bureau (NAB) b. Prime Minister Inspection Commission (PM Inspection Commission)
2. Resources for Local Governance	a. Local Government and Rural Development Division (Local Govt. & Rural Dev. Division) b. National Reconstruction Bureau (NRB)
3. Resource for Justice and Security	a. Law and Justice Division b. Human Rights Division c. Interior Division d. Narcotics Control Division

4. Police and Civil Services Reforms	e. Civil Armed forces
	f. Pakistan Rangers
5. E-Governance and Information and Tele Communication.	a. Police Reforms
	b. Civil Services Reforms
	a. E-Governance
	b. Information Technology and Telecommunication Division
	c. Information and Broad Costing
	d. Communication Division

The calculations include choices as to what is relevant and who shall be taken into account (Wildavsky, p.10). A budget may reflect the organizational priorities; may represent the organizational expectations about the amount an organization may expect to spend. The total amount of spending and its distribution among various ministries and divisions may reflect organizational aspirations. Amount requested for one purpose rather than for another often reflect the policy direction of the government. WDI has published data on good governance including voice and accountability, political stability, government effectiveness, regulatory quality, rules of law and control of corruption. The study finds that government effectiveness, political stability, control of corruption and regulatory quality have more significant positive effects on growth performance than accountability and rule of law (Han, 214).

Table 3.b. Summary of Function wise current Outlay

Governance indicators	Political parties	Budgeting years	Expenditures on PSDP	Expenditures other than PSDP	Total development expenditures	Total federal expenditures	Resource allocation to governance indicators	% share over PSDP	% share over v. E xp .	% share total expenditures
1. Resources for Accountability and Corruption	PPP	2008-2013	1982543	809626	2792169	17099307	4393	0.905	0.687	0.125
	PM LN	2013-2018	3603517	1081485	4685002	24520711	7191	0.748	0.638	0.142

2. Resources for Local Governance	PT I	2018-2021	181418 1	85453	189963 4	842336 6	115 44	0.6 0.7	0.07	0.137
	PPP	2008-2013	198254 3	809626	279216 9	170993 07	549 7	0.0 38	0.1 96	0.032
	PM LN	2013-2018	360351 7	108148 5	468500 2	245207 11	0 0	0 0	0	0
	PT I	2018-2021	181418 1	85453	189963 4	842336 6	0 0	0 0	0	0
3. Resource for Justice and Security	PPP	2008-2013	198254 3	809626	279216 9	170993 07	190 626	9.6 45	6.8 27	1.115
	PM LN	2013-2018	360351 7	108148 5	468500 2	245207 11	273 813	7.5 98	5.8 45	1.117
	PT I	2018-2021	181418 1	85453	189963 4	842336 6	289 764	97 2	25 4	1.684
4. Police and Civil Services Reforms	PPP	2008-2013	198254 3	809626	279216 9	170993 07	0 0	0 0	0	0
	PM LN	2013-2018	360351 7	108148 5	468500 2	245207 11	0 0	0 0	0	0
	PT I	2018-2021	181418 1	85453	189963 4	842336 6	0 0	0 0	0	0
5. E-Governance and Communication	PPP	2008-2013	198254 3	809626	279216 9	170993 07	372 77	1.8 80	1.3 35	0.218
	PM LN	2013-2018	360351 7	108148 5	468500 2	245207 11	875 53	2.4 3	1.8 69	0.357
	PT I	2018-2021	181418 1	85453	189963 4	842336 6	621 40	3.4 25	3.2 71	0.361

The findings show that in accountability and corruption PPP during his five years regimes spent 0.905% expenditures on NAB and P.M inspection commission out of total PSDPs where the PML-N allocated the resources to aforesaid departments was 0.748% and PTI spend 0.70%. Based on total development expenditures, the percentage remains 0.687% (PPP), 0.638% (PML-N), PTI (0.607%). When these allocations are based on the total federal expenditure it became reduced to 0.125% 0.142% 0.137% for PPP, PML-N and PTI respectively. The second indicator is a resource for local government and in this area, only PPP incurred the 5497 million of Pakistani rupees to local government, PML-N and PTI allocate nothing to local government. Another important indicator is justice and security and this regards PPP, PML-N and PTI allocation the layout out of a total of their development expenditures are 9.645%, 7.598% and 15.98%. PTI allocate more resources to justice and security. When we calculate these expenditures on a total development expenditures basis the percentage reduces to 6.872%, 5.845% and 15.25%. Out of total government spending, the share of

different political parties remains 1.115% by PPP, 1.117% by PML-N and 1.684% by PTI.

All political parties allocated nothings to police and civil reforms during their regimes. No allocations to E-governance were given by any government. Information and telecommunications ministries and divisions got the share of 1.880% (PPP), 2.43% (PML-N) and 3.425% (PTI) out of the budget allotted to ministries and divisions. Out of total development expenditures, their shares became 1.335% (PPP), 1.869% (PML-N) and 3.271% (PTI). Share out of total budget outlays remains 0.218% in PPP five years regime, 0.357% in PML-N regime and 0.361% in PTI last three years.

6. Conclusion

This study has investigated the nexus between political party manifestoes along with resource allocation to governance indicators during the last thirteen years in their regimes in Pakistan. In earlier studies of the manifestoes of three main political parties in Pakistan, a number of researchers have explored its discourse, content and comparative analysis. However, there is hardly any study that concentrated on the relationship between political pledges about governance and allocation of resources in Pakistan. An important feature of the study is to explore the political party commitments and their practical attempts to achieve good governance during their regimes. Furthermore, the study explores the budget structure, revenue, dependency on internal and external resources, current expenditure allocation and changes that have empirically taken place over the period political parties regimes using comparative budget analysis.

The major points emerging from this study is the no difference in policy e-governance, civil and police reforms. Physical resources are not allocated to organization structure for e-governance, training programs for civil and police departments and local government and continuous decrease in government receipts during the study period. To analyse the partisan effects on governance indicators the concerned government departments have merged under a single head. When resource allocation on governance is compared between PPP and PML-N regimes there is a marginal difference between them but when it is compared with three years of PTI then we notice a significant change in resource allocation to justice and security and information and communication departments.

Our finding suggests that political parties need to implement sound policies according to their manifestos. There is need a for good governance which has a crucial effect on economic growth, quality public services and poverty reduction. The study further finds that reliability on democracy increases when political parties will implement their manifestoes promises.

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