

Pakistan's Governance Goliath: The Case of Non-Professional Chairman, FBR

MUHAMMAD ASHFAQ AHMED

The governance crisis of Pakistan's public sector is wide, deep and historically imbedded. There are a host of factors which contribute at varying degrees towards the extant of governance mess. The body of scholarship created to analyse the underlying factors of public sector management mess of Pakistan is not only scant but also deficient in quality, coverage and construct validity. In the entire administrative morass of Pakistan, the quagmire of Federal Board of Revenue (FBR)—house of the state's extractive function—is by far the most sombre and serious one. The paper picks up FBR as the unit of analysis and there too, only one variable, that is, appointment of a non-professional generalist as its Chairman to analyse below par performance of Pakistan's revenue function—by far the lowest in the world. It posits that appointment of non-professional Chairman, FBR, is a compelling exposition of a collusive duopoly arrangement between elites and generalist cadres of Pakistan civil services—both symbiotically pursuing their perverse particularistic interests at the expense of citizenry at large. The paper develops a theoretical framework within which it attempts to analyse domination of Pakistan's extractive function over history from various dimensions. It argues that, since the entire institutional infrastructure of the state has fallen hostage to elites-generalist duopoly paradigm, the control of its extractive function is only a logical consequence thereof, and that a non-professional generalist chairman is imposed on the revenue function only to precisely, and fully control the extractive policy formulation process as well as the extractive operations on the ground—to the ultimate advantage of the duopoly.

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“The true pilot must pay attention to the year and seasons and sky and stars and winds, and whatever else belongs to his art, if he intends to be really qualified for the command of a ship.”¹

I. INTRODUCTION

Institutionalism—in all its conceptualisations, forms and variants—be that *old institutionalism* attending primarily to the formulation and behaviour of public sector formal institutions as a path to understanding politics, government and state conduct;² *rational choice institutionalism* focusing “rational actors who pursue their preferences

Muhammad Ashfaq Ahmed <muhammad.ashfaq@fbr.gov.pk> is Officer of Inland, Revenue Service of Pakistan and is currently posted as Commissioner Inland Revenue, Regional Tax Office, Islamabad.

¹Plato, *The Republic* (Frankfurt: Penguin Books, 1960), 170.

²R. Parrish, *Sports Law and Policy in the European Union* (Manchester University Press, 2003), 54.

following a ‘logic of calculation’ within political institutions, defined as structures of incentives;”³ *historical institutionalism* consecrating itself to the study of “development of political institutions, described as regularised patterns and routinised practices subject to a logic of ‘path dependence,’” and viewing the institution as a tool to gauge, approximate, detect “social, political, economic behaviour, and change across time and space;”⁴ *sociological institutionalism* concentrating “on social agents who act according to a ‘logic of appropriateness’ within political institutions defined as socially constituted and culturally framed rules and norms;”⁵ or even *discursive* or *neo-institutionalism* emphasising the “‘sentient’ agents who convey substantive ideas through the interactive discursive processes according to a ‘logic of communication’ within political institutions, understood as structures and constructs of meaning”⁶—for a least common denominator, singularly juxtaposes the “institution” in the heart of all efforts, and analyses geared to better understand and predict the world in its various dimensions and manifestations.

Theoretically, the institution itself could be defined in a variety of ways, but both operationally and contextually it means not any material structure, but a process or a set of processes put in place by the state to perform its certain avowed functions.⁷ The importance of the institution emanates from the fact that it is the smallest unit of analysis with critical mass on the landscape of an organised society and the state. Moreover, “Institutions also matter because they (or at least actors within them) typically wield power and mobilise institutional resources in political struggles and governance relationships.”⁸

The extant body of scholarship on institutionalism is silent on two important counts; firstly, it does not appear to take account of macro-dynamics of the institution, that is, what triggers architectonic change in the institution, in its outlook, performance or behaviour?; and secondly, it does not theorise on the role of headship in the context of growth, role, and impact of the institution—for itself; for the society; for the polity and for the world. While the former aspect of the matter has not yet been adequately addressed under any related discipline, the latter has been taken care of but there too only in the knowledge stream on organisation and management; hence this paper. In the context of this paper, and by implication, Pakistan, the identified two gaps in literature, which, at certain level, transmute into unity, are analysed with reference to Pakistan’s house of extractive institutional framework, that is, Federal Board of Revenue (FBR), by assuming that appointment of the head of revenue function is not only a macro-dynamic of the institution but of the state, too.

In the modern-day entrepreneurial management, Chief Executive Officer (CEO)—the pilot of a Platonic ship—is the key role in any organisation or institution. The CEO is important; in fact, so important that the success or failure of any organisation, largely, if

³P.M. Telò, *Globalisation, Multilateralism, Europe: Towards a Better Global Governance?* (Ashgate, 2014), 110.

⁴Ibid.

⁵Ibid.

⁶Ibid.

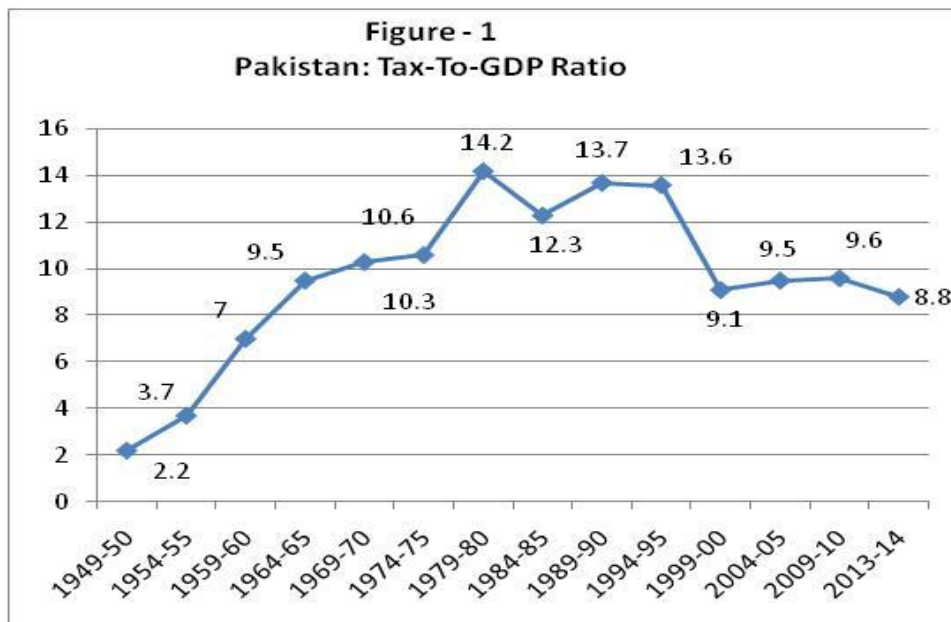
⁷Accordingly, non-state institutions like businesses and non-profit organizations fall out of the framework of Institutionalism.

⁸Stephen Bell, “Institutionalism: Old and New,” in *Government, Politics, Power and Policy in Australia*, ed. Stephen Bell (Pearson Education, 2002), 1.

not exclusively, is attributable to its CEO without many caveats and qualifications. Without being monocausal, this is simply because organisations exhibit natural propensity to imitate and replicate the top man. If the top man is a professional, competent, and comprehends his role full well, he would inspire esprit de corps, command respect and motivate and mobilise its human capital into achieving the optimum. A professional CEO, since he already masters both the organisation and its functions, would constantly look to innovate and keep himself and his organisation in the cutting-edge mode of ever-exploding new realities—the sole survival tactic in the modern world of cut-throat competition.

It follows that even an elementary textbook of business management or leadership would prescribe two sets of qualifications for an ideal CEO. One, *professional qualifications*, that is, specialised in-depth knowledge of the working of the organisation; comprehensive understanding of its governing and operating laws, rules, regulations and procedures; cognition of its objectives; command of the functional nuts and bolts across its domains acquired through practice; mastery of the tricks of the trade; and the latest trends sweeping across the ontological landscape in which he and his organisation have to survive and thrive. Two, *general qualifications* like the ability to influence the behaviour of the rank and file, stimulate and stir them towards achieving organisational objectives, and an empathy and aura to identify himself with people and peers in and around the organisation.

The first set of qualities, it is posited, is in the nature of a *sine qua non*—not only for CEO himself but also for the organisation. However, those that fall in the second set are prescriptively desired capabilities for a CEO to possess in order to be a successful leader of men running a professional organisation. This is because ultimately it is specialised and professional leadership that is identified as the least common denominator in all successful organisations.



Here, a distinction between a private sector CEO and public sector CEO may be required to be drawn and reconciled. Brosnahan posed a very pertinent question: “Is there a difference in the leadership characteristics and values required of the private sector leader compared with those required of a leader in the public sector?”⁹ Then he himself hastened to answer it: “I have identified a great deal of commonality, as indicated by the core leadership roles and characteristics, including the emotional and spiritual qualities outlined earlier.”¹⁰ What Brosnahan is trying to put across is that the qualities and qualifications required for both the private and public sector CEOs are closely similar. Real life empirical evidence to the proposition comes from the fact that not only that the private sector has for long moved to specialised and professionally-lead organisational model across the globe, but also the public sector in advanced countries, and to a lesser degree, in the developing world, too. It will not be an exaggeration to state that the modern-day successful management is conveniently synonymised with professionalisation—professional leadership being its hallmark.

Against the backdrop of the foregoing debate, if the appointment of head of public sector institutions in Pakistan, in general, and that of FBR, in particular, is juxtaposed, all the set and established theories of organisational leadership and management go topsy turvy, and are rendered irrelevant and meaningless. At the time of the appointment of Chairman, FBR—the institution that collects about 90 percent of total federal revenues and upon whose performance is contingent the performance of the rest of institutional framework of the state—the first set of qualifications is ignored in entirety, and, for a norm, a non-professional generalist is preferred to a professional specialist. This is an important and intriguing question of state management in Pakistan. The paper, without making another attempt to establish the importance and centrality of the revenue function within the array of state’s avowed functions, quickly moves to argue that extractive outcomes of a revenue system are directly dependent on the availability, quality and adequacy of a number of inputs e.g. policy handles, enforcement handles, human resources, logistical infrastructure, financial allocations for operational overheads, and last but not least, its head – contextually Chairman, FBR. Intriguingly, right in the face of blatantly unwholesome,¹¹ and declining or, at best, stagnating national tax take, as plotted in Figure 1, while all other inputs have repeatedly been changed and tinkered with, the particular input (practice) of appointment of a non-professional Chairman, has not altered. Resultantly non-professional Chairmen of all shades and hues continue to be placed at the helm of affairs of the state’s revenue operations, ignoring equally senior and competent professionals; whenever even a professional gets appointed as Chairman, FBR, it is basically for a stop-gap arrangement, and as a valve to give a vent to take steam out of the system or some concomitant ulterior motive. A non-professional Chairman, FBR, in fact, is perhaps the only persistently supplied input to the system. This intricate paradox gives rise to an important plausible research question: Why the state of Pakistan—in the wake of consistently below par performance of its revenue function and against the forward march of operating public sector management styles from generalism

⁹ Jo Brosnahan, “Public Sector Reform Requires Leadership,” in *Government of the Future*, ed. OECD (Paris: OECD Publishing, 2001), 225.

¹⁰ Ibid.

¹¹ Refers to undifferentiated and indiscriminatory taxation majorly based on an extended withholding regime coupled with the fiction of income-presumptivisation of gross-receipt of businesses.

to professionalism and from professionalism to super-professionalism as exhibiting across the globe—rigidly continues to appoint a non-professional generalist as Chairman, FBR? This paper is singularly aimed to address this particular question.

The paper is divided into VII sections, each dealing with a different dimension of the matter. After introducing the topic in section I, the narrative in section II deals with theoretical concepts which underpin the ensuing debate. In this context, the elitist framework developed earlier along with Elites Ltd—a convenient conceptual innovation, is employed to anchor the debate in, and to argue that repeated and persistent appointments of non-professional generalists as Chairmen, FBR, is a direct and logical consequence of elites' domination of Pakistan's political economy achieved through entering into a collusion with generalist mandarins of Pakistan civil services. Section III shapes up the concept of the Generalist Juggernaut and traces various aspects of alliance formation between power-wielding elites and the generalist mandarins in a historical context, and seminally tries to conceptualise and dissect duopoly tactical mechanics. In sections IV, V, and VI—the very core of the paper—the duopoly operational paradigm hierarchically reduces its focus from the domination of the institutional framework of the state; to the monopolisation of the revenue function; and finally, to the absolute control of extractive policy formulation and operational mechanics through appointment of a generalist as Chairman, FBR, respectively. It is argued that, shorn of all additives, Elites Ltd-Generalist Juggernaut duopoly attains the outright domination of Pakistan's extractive function by according a subservient status to FBR—the nerve-centre of state's extractive operations, and by appointing a generalist Chairman, FBR, which can well be reckoned as two well-orchestrated, nicely-coordinated, and deftly implemented stratagems aimed at maximising respective particularistic gains of the partners-in-alliance. The paper comes to a close in section VII by drawing conclusions.

II. THEORETICAL FRAMEWORK

Although, the elitist framework has long been exploited to analyse Pakistan's power and politico-economic structures,¹² yet Ahmed developed the convenient conceptual vehicle of Elites Ltd, crystallised the elitist model, and extended its framework to systematically analyse monopolisation of Pakistan's extractive function, and disaggregated it to comprehend various mutually reinforcing dynamics and cross-cutting mechanics at work by way of an explanation of its historically embedded low performance.¹³ The state's political crust, it is argued therein, is essentially underpinned by Elites Ltd which, in turn, is composed of six effective elite groups i.e. industrial elite, business elite, religious elite, feudal elite, military elite, and sundry (judicial, media, non-profits, and professional) elite; that while elites enter into zero-sum transactions on the political chessboard, they resort to non-zero-sum transactions in the economic realm; that

¹²See, for instance, Asaf Hussain, "Elites and Political Development in Pakistan," *The Developing Economies* 14, no. 3 (1976); Hamza Alavi, "The State in Post-Colonial Societies: Pakistan and Bangladesh" *New Left Review* 1, No. 74 (1972); Saeed Shafqat, *Political System of Pakistan and Public Policy: Essays in Interpretation* (Lahore: Progressive Publishers, 1989); Ishrat Husain, *Pakistan: The Economy of an Elitist State* (Karachi; New York: Oxford University Press, 1999).

¹³Muhammad Ashfaq Ahmed, "Elites, Extraction, and State Autonomy: Pakistan and U.S in Comparison," Area Study Centre for Africa, North and South America (Islamabad: Quaid-e-Azam University, 2015).

elites face a rational actor dilemma in that they need a state to govern but they also want to maintain it at the least cost to themselves; that in order to get out of this dilemma, the elitist state takes to optimally extract from international sources; and that since an infinite international extraction is not possible, it descends down to undertake internal extraction through six unwholesome and perverse modes by way of domestic resource-match.¹⁴ Ahmed reckons extraction as a critical variable of state-building, and in Pakistan's context, lays bare the level of importance which various societal agents accord to it, and enquires into how elites, after effectively monopolising the *infrastructure* i.e. means of production,¹⁵ take to exploit the *superstructure* to numb and opiate the citizenry to conveniently rig the extractive policy formulation process and weaken the state's extractive arm. This position is based on the premise that only a weak extractive system can help elites underwrite full control over their riches that they amass over time through monopolisation and manipulation of the infrastructure, and maintenance of the economic status quo. He further posits that in order to achieve their spurious agenda of maintaining and enhancing the economic status quo, at strategic level, Elites Ltd forms alliance with the Generalist Juggernaut—generalist cadres of Pakistan civil services—an elites-generalist duopoly of sorts.

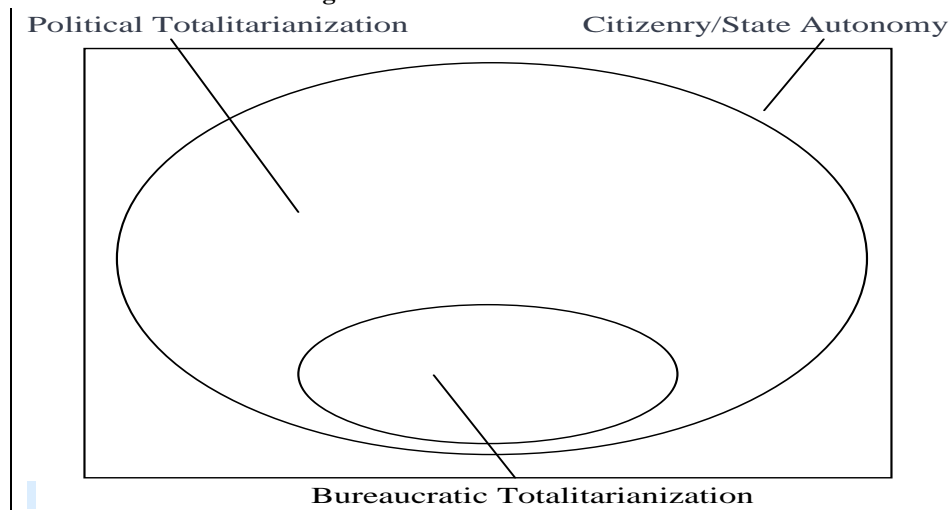
This study builds on the conceptual framework recapitulated hereinabove, and lowers down its focus to dissect the strategic alliance—Elites Ltd-Generalist Juggernaut duopoly—into its elements, and to see how it pans out at tactical level and operationalises itself towards the achievement of its objectives. The paper identifies a tri-tiered hierarchically stratified domination of Pakistan's polity, and argues that the duopoly ventures to dominate the extractive policy formulation and extractive operational system at three levels. At level one, the entire institutional framework of the state is dominated through appointment of generalists at the top of all key institutions and penetrated through at the middle and lower tiers of the government machinery to drive home maximum gains of an overall monopolisation of the public policy formulation process. At level two, the focus is reduced to the domination of FBR (a) by according it a "subserfient" administrative status within the state's institutional framework; (b) keeping it a united monolith and refusing to bifurcate it in accordance with the professional imperatives; and (c) under-allocating funds to it to undertake extractive operations. It is at level three that in order to directly and effectively control extractive policy formulation process as well as extractive operations on the ground that a non-professional Chairman, FBR, is appointed. The appointment of a generalist mandarin as Chairman, FBR, it is averred, is the perfect exposition of collusive symbiotic machinations of the duopoly. The symbiotic collusion between Elites Ltd and Generalist Juggernaut renders Pakistan pretty much a polity with two mutually interdependent and reinforcing totalitarian realities. Totalitarianism, contextually, means a system or an urge to establish a system of governance wherein a particular group, faction, or class, which occupies state's governance apparatus, aspires to identify itself with the state and regards no limits to its authority and strives to regulate every aspect of public and private life wherever feasible in accordance with its own vision, creed, interests or objectives. Totalitarianisation is characterised by authoritarianism sprinkled with ruthless pursuance of group interests at

¹⁴Ibid.

¹⁵For a detailed analysis see Husain, *Pakistan : The Economy of an Elitist State*, 133.

the cost of public interest. This is done in complete negation of what Jones calls “superior form of socio-wisdom.”¹⁶ Firstly, political totalitarianisation refers to ruling dispensations of all shades and hues—essentially underpinned and underwritten by Elites Ltd—which look to define the state’s objectives i.e. “national interest” precisely from the point of view of their own aggregated and un-aggregated interests and try to muster requisite wherewithal to get public policy tailored squarely to achieve those elitist objectives—to the exclusion of the citizenry at large. Secondly, bureaucratic totalitarianisation refers to identification of Generalist Juggernaut with the state, its own existentialist imperatives that push it into collusive arrangement with Elites Ltd. Thus, operating both as a rational actor and proxy at the same time, Generalist Juggernaut, by dint of its control of public policy formulation process, takes to carry out biddings of the elites while simultaneously pursuing its own basely interests and objectives. There had been “a time not very long ago when Pakistan’s civil servants could occasionally be motivated to advise the government in accordance with their enlightened self-interest and the national interest,”¹⁷ which is not the case. However, for decades now “self-interest” has started availing outright primacy over “national interest” as the generalist juggernaut exhibited a ready proclivity to get politicised¹⁸ and enter into wedlock of any or no moral standing with the ruling dispensation—be it a political, a military or a hybrid one. It is, therefore, understandable that Pakistan’s ruling dispensations find generalist cadres easy to work with as they lack any professional expertise, and are only too eager to carry out biddings of ruling masters—whether right or wrong, legal or illegal, and pro-people or pro-elite merely for the sake of retaining their own positions. This makes the relationship mutually symbiotic but externally parasitic—for governance and the state.

Fig. 2. Two Totalitarian Realities



¹⁶Garth N. Jones, “Pakistan: A Civil Service in an Obsolescing Imperial Tradition,” *Asian Journal of Public Administration* 19, no. 2 (1997): 329.

¹⁷Ilhan Niaz, “Advising the State: Bureaucratic Leadership and the Crisis of Governance in Pakistan, 1952-2000,” *The Journal of Royal Asiatic Society* 3, 21, 1 (2011): 41.

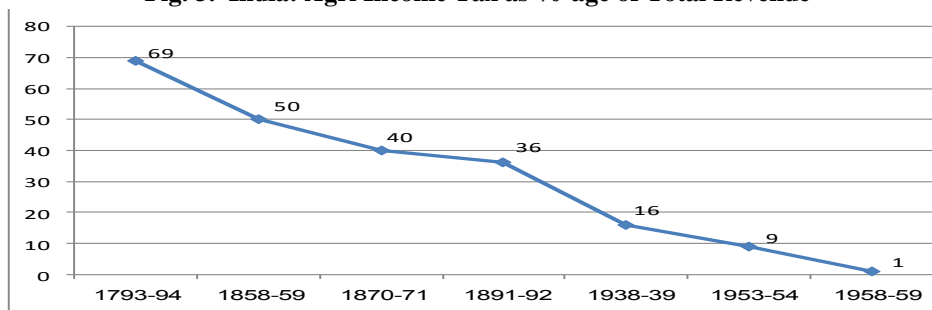
¹⁸Hussain, “Elites and Political Development in Pakistan,” 228.

The two totalitarian realities are graphically depicted in Figure 2. The square in the picture dimensionally depicts the polity. The bigger ovular circle represents politico-elitist control of the polity. The inner shorter circle represents the bureaucratic reality implying that mandarins, for a norm, play a subsidiary proxy role to political oligarchs. However, since they have their own lowly interests to pursue, to that extent they do look to operate as rational actors. It would not be incorrect to say that history of Pakistan's political economy is essentially reducible to the interplay of these two totalitarian realities.

III. THE GOVERNANCE GOLIATH

In order to lay bare the mechanics of alliance formation between Elites Ltd and Generalist Juggernaut, a deconstruction of Pakistan's civil service structures in a historical context would be useful. This is important because monopolisation of state's extractive function is taken as an exhibition and outgrowth of an overall monopolisation of the state's institutional system by the duopoly through which both elites and generalists promote their respective perverse interests. The British had ruled India through their much-touted "steel frame"¹⁹ Indian Civil Service (ICS), which enjoyed substantial privilege, clout and power. The clout that ICS officers enjoyed originated from their twin-role of (land) revenue collectors, and municipal administrators. This dual role rendered them attractive and much sought-after socio-familial counterparts particularly for the landed aristocratic class of pre-partition India. Paradoxically though, while on the one hand, ICS' clout ingratiated them deeper and deeper with well-off segments of the society, on the other, the *raison d'être* of their clout—the role of revenue collector—eroded. The erosion of their role caused by changes in real world i.e. technology-driven industrialisation, enhanced international trade spurred and sustained by mechanised shipping, spread of rail system and concrete road networks facilitating bulk trading through mechanised mass movement of goods, and diffusion of professional education, which factors started generating incomes and wealth heretofore unheard of outside the agricultural sector. Simultaneously, an increased demand on the exchequer raised by tense inter-war global security environment culminating in World War II, and eventually leading to partition itself and its aftermath, expanded the non-conventional revenue-base that further undermined the traditional ICS hold that emanated from their primary role of a tax collector.

Fig. 3. India: Agri Income Tax as %-age of Total Revenue



¹⁹The term "steel frame" is credited to have been coined and used, for the first time, by former British Prime Minister David Lloyd George, who while delivering a speech in the House of Commons, in 1935, referred to the colonially-oriented Indian Civil Service as "the steel frame on which the whole structure of our government and of our administration in India rests."

Thus, while land revenue dwindled, the ICS' clout having seeped into the very psyche of the society, continued to be associated with and claimed by them even after the partition. Bird has suggested that total central and state revenues in respect of land tax received constituted 69 percent in 1793-94, 36 percent in 1891-92, 16 percent in 1938-39, 9 percent by 1953-54, and by late 1950s the figure had fallen to 1 percent in India, with situation in Pakistan being not much different.²⁰ Likewise, as Chaudhry, *et al.* have put share of land revenues in total revenue collected by British India which was 50 percent in 1858-59 had declined to 40 percent by 1870-71.²¹ The rate of decline in collection of agricultural income tax as plotted in Figure 2 essentially signified the process of de-professionalisation of a professional outfit and its transformation into a generalist one, which was bound to affect their psyche and their survival instincts. The gradual process of de-professionalisation and its denouement in 1950s effectively drove CSP into a serious existentialist syndrome affecting its outlook, behaviour, and actions, all at the same time, leaving it to fend for itself. This is how, at independence, CSP having lost its primary role of a revenue collector to an emerging competitor outfit—a specialised revenue service, stood at a crossroads.

At this juncture, the de-professionalised ICS had three options. First, to internalise, assimilate and completely assume the new modes of revenue generation like income and excise taxation of businesses, industries, salaries, and passive incomes so as to lawfully keep its colonial ways intact in rather an acceptable and ostensibly legitimate manner. Second, let go of their revenue administrator's role gracefully, and focus instead only on their municipal administrator's role and psychologically adjust and reconcile to new realities of life of reduced clout and importance. Third, inhibit the growth of the emerging revenue service(s) by feeding into and parasitising on their role and development, and make spurious attempts to cling on to the colonial-time tactics, privileges and service conditions.

The paper argues that CSP's exercise of first option would have perhaps been better for the polity as then it could have reoriented itself with the new business model of revenue generation, and all the control ploys that it resorted to subsequently, would not have played havoc with the state. The CSP's exercise of third option instead, it could be reckoned, turned out to be a major cause of much of the current metastatic maladies of Pakistan's polity. Its choice to opt for such a perverse strategy resulted in three direct implications for the country's revenue system. Firstly, it never allowed modern tax bases like income, wealth, (capital) gains, gift, and inheritance to be imposed on the agriculture for one reason or the other because primarily it wanted to stonewall landed aristocracy as a sphere of influence of its own to the exclusion of every other state outfit. Secondly, it took to inhibiting growth of the modern revenue services i.e., IRS and PCS by keeping them deficient on coercive enforcement tools customarily associated with revenue services internationally. It is common knowledge and perception that even the usage of official nomenclatures of Commissioner and Collector being used by IRS and PCS, respectively, would bother the CSP; the latter would consider such honorific titles as their exclusive domain and property. Three, it never let FBR—the house of state's revenue

²⁰R. M. Bird, *Taxing Agricultural Land in Developing Countries* (Boston: Harvard University Press, 1974).

²¹Tapan Raychaudhuri, *et al.* *The Cambridge Economic History of India* (Cambridge [Eng.]; New York: Cambridge University Press, 1982).

function—operate as an important, independent, and professionally-run institution, as it always tried to stunt its growth and monopolise it.

The CSP's existentialist paranoia triggered by a compelling process of de-professionalisation as explicated above led it to come up with a two-pronged response. Firstly, it resorted to propagate a myth of the generalist—essentially a British legacy—into the psyche of the Pakistani people with vengeance as the monolithic model of a civil servant and a state manager. Secondly, it frantically took to forming an alliance of perverse interests with Elites Ltd as a survival tactic and pursued it with an unwavering commitment.

(a) Myth of the Generalist

The myth of the “generalist” was embedded into the consciousness of Pakistan's polity and society systematically. One experiences its manifestation in every dimension of state functioning in Pakistan. The society, in general, and intelligentsia, in particular, seems to have been wheedled into by an overwhelming propagation of the myth of the generalist as a catholicon of governance. Iqbal, exploring into a nexus between good governance and civil service reforms, posits “Pakistan's civil service has been following the British model, but now it is being professionalised ... the generalists are preferred to specialists, and lifetime employment is provided to its incumbents.”²² One wonders what kind of good governance could be ensured by promoting a *professionalism* which *prefers generalists to specialists* in the 21st century. Numerous studies like this one carrying angular overtones were released to justify and reinforce the dubious myth of the generalist civil servant as a superior legal-rational agent. The myth, should have, by all means, demised with the exit of the British in that the very purpose of the colonial state was to subjugate, and that of the nation state to serve its citizenry, create a bonding, and do service delivery as Jones contended that “imperial civil service may be effective in dealing with expedencies but not with socio-economic change and development.”²³ Since subjugating role of Generalist Juggernaut also converged with vested interests of Elites Ltd, the myth of the generalist was rather stoked to blossom in post-independence period.

(b) Alliance with Elites

Traditionally, Generalist Juggernaut has been involved in patron-client strategic alliances with both military and non-military governing elites.²⁴ The civil service,²⁵ played a lead role in the governance of the country for almost a decade, until “military's entry into politics in October 1958 dislodged civil service from the apex of economic decision-making.”²⁶ Wilder points out that although the “military regime under General

²²Muhammad Iqbal, “Is Good Governance an Approach to Civil Service Reforms?,” *The Pakistan Development Review* 45, No. 4 (2006).

²³Jones, “Pakistan: A Civil Service in an Obsolescing Imperial Tradition,” 324.

²⁴Andrew Wilder, “The Politics of Civil Service Reform in Pakistan,” *PJIA Pakistan Journal of International Affairs* 63, no. 1 (2009): 21-23.

²⁵The term “civil service” in the context of this paper generally and broadly refers to the generalist cadres howsoever styled i.e. Indian Civil Service (ICS), Civil Service of Pakistan (CSP), District Management Group (DMG), Pakistan Administrative Service (PAS), Office Management Group (OMG), and the Secretariat Group.

²⁶William E. James and Subroto Roy, *Foundations of Pakistan's Political Economy : Towards an Agenda for the 1990s* (New Delhi: Sage, 1992), 139.

Ayub Khan took measures to reign in the powers of the CSP, but overall there was a close symbiotic relationship between the military and the civilian bureaucracy,” and that “systematic militarisation of the bureaucracy began in earnest following General Zia-ul-Haq’s overthrow of the Bhutto government in a military coup in 1977.”²⁷ He contends that the Generalist Juggernaut had happily welcomed Bhutto’s downfall since in their perception, his administrative reforms had undermined their power and independence.²⁸ Thus, with the re-advent of military into power in 1977, “CSP was back in the saddle” and “natural comity of interests between civilian and military bureaucrats had been restored.”²⁹ It has been argued that “The civil service became the linchpin of the entire system—controlling local bodies, planning and executing development projects and jealously guarding its privileged position as the interpreter and executor of the state’s will.”³⁰ Once the generalist had assumed the role and status of the final arbiter of power in Pakistan, his positioning in that role logically demanded adapting to this role and maintaining it at all costs, which process had implications.

Throughout 1960s, Generalist Juggernaut was universally blamed and battered for bungling governance on all fronts. Hussain avers that “CSP grossly mishandled the political situation in East Bengal...in governmental affairs,” which was primarily because of its having abandoned an apolitical role and becoming “immersed in regional, ethnic politics, and concern for its own political perpetuation,” the logical effect of which “process had been to severely weaken and frustrate the political development of stable, responsive political institutions.”³¹ As other elite entities began to gain cognition and consciousness, develop their own particularistic economic identities, give themselves semblance of loosely organised groups, Generalist Juggernaut’s coming into conflict with them was only inevitable. “This was particularly true in the case of the (Landed Elite) LE who were interested to maintain a traditional feudalistic state that the bureaucratic elites wished to promulgate. Even though it was occasionally necessary to cooperate with other elite groups the relationship was only transitory, yielding again to maintaining control of the power junction.”³²

When Zulfikar Ali Bhutto came to power in December, 1971, after the debacle of East Pakistan, he was suspicious of military, but probably more so of Generalist Juggernaut. Bhutto vehemently exhorted: “No institution in the country has so lowered the quality of our national life as to what is called *Naukarshahi*. It has done so by imposing a caste system on our society. It has created a class of Brahmins or mandarins, unrivalled in its snobbery and arrogance, insulated from life of the people and incapable of identifying itself with them.”³³ Bhutto further insisted “that the bureaucratic apparatus is a neutral instrument which can be bent to any kind of policy. But this neutrality is mythical. The bureaucracy itself is a powerful vested interest, concerned more with its

²⁷Wilder, “The Politics of Civil Service Reform in Pakistan.”

²⁸Ibid.

²⁹Ibid.

³⁰Niaz, “Advising the State: Bureaucratic Leadership and the Crisis of Governance in Pakistan, 1952-2000,” 47.

³¹Hussain, “Elites and Political Development in Pakistan,” 229.

³²Ibid., 228.

³³Cited in W. Gustafson, “Economic Reforms under the Bhutto Regime,” *Journal of Asian and African Studies* 8, No. 3-4 (1973): 256.

own good than with the good of the public.”³⁴ Bhutto, not only “suspended the operation of the bureaucratic model for a while even though the civil service was used by politicians to implement their programme for advancing the state’s control over the economy,”³⁵ he also aggressively took to cataclysmically reforming bureaucracy so as to (a) purge it of corruption and corrupt elements; (b) weaken its steel frame colonial overhang; (c) make it subservient to political elite;³⁶ and (d) render it responsive to the needs of the people.³⁷ In order to achieve these objectives, apart from expelling a large number of bureaucrats senior civil servants from the service for “inefficiency” and “misconduct,” Bhutto regime espoused to give civil service a totally new look by splitting it into various functions and specialised cadres.

The reforms were extended a legal cover through the Civil Servants Act, 1973. A uniform set of Basic Pay Scales (BPS) was developed with the basic entry-level scale being 17, and the highest 22 reserved for federal secretaries and other heads of government departments. A corresponding system of promotions was also put in place to raise an impersonal and legal-rational Weberian bureaucracy. A hybrid system of common and specialised trainings was started to homogenise functioning between various government functions. This was a comprehensive and all-encompassing reform-package conceived with professed purpose to democratise Generalist Juggernaut, and implemented with commitment—at least, during first half of PPP government tenure. In its second half, Bhutto government was badly embroiled in too many explosive issues and had its attention completely diverted from civil service reforms and their implementation.

It was at this juncture that the Office Management Group (OMG) joined in as junior partners to CSP to perfect and galvanise the meaning and myth of the generalist civil servant and provide semantic explanations to an extreme degree of self-serving and officious behaviour in the state management of Pakistan. The “generalist” buzzword was then optimally exploited by military regimes of General Zia-ul-Haq (1977-88) and General Pervez Musharraf (1999-2008) to justify mass induction of both serving and retired military officers on civilian positions creating a harrowing specter in terms of policy planning and service delivery domains of the state.

Intriguingly, although Elites Ltd and Generalist Juggernaut were fully engrossed and engaged in optimising the opportunities being thrown open by the duopoly collusive operational paradigm, yet they were never oblivious of hostile and unstable nature of the alliance in that they were constantly trying to outwit and manage each other—within the very ambit of the alliance. The Juggernaut exhibiting persistent polyandrous propensity shuffled across members of Elites Ltd for more favourable quid pro quos—from feudal elite to military elite, from military elite to industrial elite and business elites, and finally to judicial elite—trying to maintain firm domination of the polity. Elites Ltd—by dint of their control of ruling coalitions—out-maneuvered the Juggernaut by creating surplus internal peer competitors whereby two, three or even more officers were made to

³⁴Cited in Shahid Javed Burki, “Ayub’s Fall: A Socio-Economic Explanation,” *Asian Survey* 12, no. 3 (1972): 201-12.

³⁵Shahid J. Burki, “The Management of Crises,” in *Foundations of Pakistan’s Political Economy: Towards an Agenda for the 1990s*, ed. William E. James and Suboroto Roy (New Delhi: Sage, 1992), 141.

³⁶Jones, “Pakistan: A Civil Service in an Obsolescing Imperial Tradition,” 338.

³⁷PPP, “Manifesto-1970,” <http://www.ppp.org.pk/manifestos/1970.html>.

compete for one position particularly at the top. The phenomenon multiplied the insecurity already operating on the generalists as now, out of fear of getting surplus, became officious, basely compliant, and ever-ready to put pen to any paper. This scenario is akin and comparable to what Marx called 'the reserved army of the unemployed,' which actually created opportunities for exploitation of the proletariat by the bourgeoisie.

Professional-Non-Professional Divide

It is on the basis of these reforms that the paper seminally divides and categorises the civil services of Pakistan into two distinct and distinguishable types i.e. professional cadres, and generalist cadres. The *professional cadres* included (i) Commerce and Trade Group (CTG); (ii) Foreign Service of Pakistan (FSP); (iii) Inland Revenue Service (IRS);³⁸ (iv) Information Group (IG); (v) Military Lands and Cantonment Group (ML&C); (vi) Pakistan Audit and Accounts Service (PAAS); (vii) Pakistan Customs Service (PCS);³⁹ (viii) Police Service of Pakistan (PSP); (ix) Postal Group (PG); and (x) Railways (Commercial and Transportation) Group (RC&TG). Like the very nomenclatures indicate, each of these cadres was supposed to manage some specific and specialised function of the state. The cadre strength of these groups was pre-fixed by the Establishment Division (ED), and their terms of reference were set out by the government. Normally, cadre officers of these groups start their careers and retire in their respective groups.

The *generalist cadres*, on the other hand, included (i) Pakistan Administrative Service (PAS);⁴⁰ (ii) Office Management Group (OMG); and (iii) Secretariat Group (SG). The former essentially start their careers as municipal administrators at sub-divisional, district, and divisional level. The OMG officers, in turn, start as office managers and specialise in managing the federal secretariat business at junior level. Importantly, the very induction-time training model of these two particular groups was geared to mould their officers into performing their non-niche generalist functions.⁴¹ While PAS—direct descendant of CSP—already embedded into societal mores as legitimate bureaucratic rulers, OMG—the other generalist cadre—aspired to form an uneasy alliance with former. Both groups, despite internal fissures, conflicts, and constant turf war, exhibit significant signs of identical behaviour to situate themselves in the backing of each other and against the rest of the specialised and professional cadres thereby collusively shutting out the latter from the top federal government policy formulation and management positions—including the purely economic ones for which they are hardly trained. Similar other symptoms of common intra-generalist cadres behaviour are: (a) lack of professional expertise as a class; (b) multiple attempts at elimination from Central Superior Services (CSS) cadre list; (c) claim as “generalists” to entitle themselves to the entire “residual” federal government; (d) an existentialist mode of behaviour, that is, a strong propensity to support their own group-officers with least or no regard to merit and public interest; and

³⁸Prior to 2010, Inland Revenue Service was essentially called “Income Tax Group.”

³⁹Prior to 2010, Pakistan Customs Service was called “Customs and Excise Group.”

⁴⁰Prior to 2012, Pakistan Administrative Service was called “District Management Group.”

⁴¹At mid-career point both PAS and OMG officers loosely and conveniently streamed into SG into which officers from other groups and cadres were also to be inducted as envisioned in the Bhutto-era civil service reforms. However, the latter's induction into SG was never streamlined through framing of proper rules and regulations.

(e) a penchant to exhibit overly officious behaviour to serve ruling oligarchs. Such self-serving collusive tendencies have rendered Generalist Juggernaut pretty much a *nomenklatura*—a caste rather than a class—interested only in serving the superior partners in a perverse symbiotic relationship. “In practical terms,” writes Chaudry of the training of the non-professional cadres at the Civil Services Academy, Lahore, “this meant that the academy had set out to produce jacks of all trades in the true generalist tradition.”⁴² It was only logical then that training of these two groups rendered in the generalist tradition coupled with generalist institutional grooming of both PAS and OMG officers transformed them into jacks of all trades, and not proverbially but literally—specialist of none.

IV. DUOPOLY DOMINATION: STATE’S INSTITUTIONAL FRAMEWORK

Generalist Juggernaut reacted to the reform process with a vengeance, successfully neutralised its potentially adverse effects (for itself), and with a thrust took to promoting its own agenda rather more vigorously. Elites Ltd—already in a long-term collusive arrangement with Generalist Juggernaut—lent full support to the latter’s overtures—simultaneously optimising on its own gains, too. This way Generalist Juggernaut was able to conveniently occupy the entire state structure distinctively from three different dimensions, that is, monopolisation of SG, control of ED, and domination of public policy formulation, which points are explicated in the succeeding paragraphs.

(a) Monopolisation of SG

One of the prime objectives of the 1973 civil service reforms was to prepare a strong, robust, professional and inclusive bureaucracy to manage the federal government. This was to be achieved through formation of SG consisting of top-notch officers from all groups at mid-career level, that is, BS 19 and 20. It was envisioned that officers of all occupational groups would perform their duties during initial 12 years of their careers, that is, in BS 17 and 18, in their respective cadres, and then best of them would be inducted in SG through a competitive, transparent, and rule-based system implemented across the board. The very purpose of creation of SG was to develop a corps of superior quality officers to manage federal government functions i.e. line ministries, attached departments, autonomous bodies, parastatals, and other programmatic tertiaries and project-oriented entities. Section 10 of the Civil Servants Act, 1973 was to provide an additional window through which officers from various services and groups even in BS 17, 18, and above could be brought into federal secretariat to better administer federal government business at the top. While the rules were neither ever framed nor operationalised to populate SG in a transparent and merit-based manner, section 10 *ibid* was allowed to selectively operate as a safety-valve to the system.

The Commission on Taxation and Tariff (1964-66), had unequivocally recommended competition for the Economic Pool positions—precursor of SG—and observed “While merit may be the sole criterion, it should be ensured that equal

⁴²Aminullah Chaudry, *Political Administrators: The Story of the Civil Service of Pakistan* (Karachi: Oxford University Press, 2011), 63.

opportunity is available to officers of all services. One way of achieving this objective could be to put the eligible officers to written and oral examinations and psychological fitness tests and thus make the selection on a competitive basis.”⁴³ This was, of course, not done. Thus, when PPP regime’s reform agenda rolled out in the shape of law, rules, and policy directives, and started hitting the interests of the heretofore exclusive ruling mandarins—generalists—effective recoil was triggered with the avowed help of elites—worthy partners of symbiotic relationship—thereby comprehensively reversing the reform process, frustrating its objectives, and in the process out-rightly monopolising SG as no rules were framed to systematically induct professional civil servants into its fold.

(b) “Ministry of Truth’s” Control

Interestingly, while Elites Ltd controlled political power, in a parallel unfolding of a subsidiary plot, their generalist operatives monopolised federal government machinery at the expense of professionalism through the control of ED. The ED being a non-specialised Division of the federal government fell for spoils to the generalists. Under the duopoly dispensation, ED plays George Orwell’s ‘Ministry of Truth’⁴⁴—the very nerve-centre of Pakistan’s civil service with its own dubious Newspeak deftly contrived to promote and propagate the myth of the generalist at the expense of professionalism. According to rules, ED’s role is to perform the primary functions of recruitment, promotion, transfers, postings, determination of cadre strengths of other civil service cadres, creation of positions and determination of their strengths in various parastatals, and creation of new institutions and departments in the public sector. It has authoritatively been pointed out that “mainspring of the Pakistan Administrative State is the Establishment Division,” and that “Through its control of a compact personnel system, the Establishment Division exercises inordinate authority throughout the entire organisational apparatus,” and further that “Basically it functions as the strategic apex of the administrative state and profoundly influences performance of the technical cores of function/line agencies,” whereby “it exercises command-like authority over the entire personnel system.”⁴⁵ However, ED has veritably fallen from its position of being a nerve-centre of the state’s entire bureaucratic leviathan to a lowly den of the generalists.

With ED having fallen to and become a bastion of the Juggernaut, it is only relevant for them—as all other service groups feel alienated, disconnected, and detached. Understandably then, ED finds obliged only to do career planning, transfers and postings, and grooming of the generalist cadres, while the professional cadres have been left out to fend for themselves.⁴⁶ “The Establishment Division is charged with the maintenance of the establishmentarian character of the administrative state, which it secures by the skilful play of “brokerage” politics—the determination as to who gets the best and worst of jobs along with other rewards,” and that “Within its concentrated authority the Establishment Division exercises control over core personnel functions including their processes of

⁴³GOP, “The Commission on Taxation and Tariff (Second Report),” (Islamabad: Ministry of Finance, 1966), 38.

⁴⁴George Orwell, *Nineteen Eighty Four* (San Diego: Harcourt Brace Jovanovich, 1984).

⁴⁵Jones, “Pakistan: A Civil Service in an Obsolescing Imperial Tradition,” 330.

⁴⁶Due to its inter-provincial nature, Police Service of Pakistan, to an extent, is also managed by Establishment Division.

execution and follow-up.”⁴⁷ Since imperial organisational and administrative structures were built on distrust rather than trust, and since by their very diverse nature, personal obligations rested on birthplace, kinship, ethnicity, sectarian affinity, and regionalism, it was of critical import that bureaucratic structures of nation-state were built on transparent and fair rules and regulations, and their across-the-board implementation. No doubt, in Pakistan having right connections is a great social value, but as far as the conduct of ED is concerned, in near-entirety, its working is driven by perverse group-feeling of generalist cadres. It has been curtly remarked that in the bureaucratic morass of Pakistan “Those in strategic positions are obligated to secure appointments of friends and kin in the civil service, as well as using their influence in securing special privilege.”⁴⁸ Likewise, it has been observed with precise reference to ED that “Postings and transfers have become increasingly arbitrary,” and that “Absent greater transparency in career planning by the establishment division and other departments, an officer’s progress remains uncertain, thus weakening his or her professional commitment.”⁴⁹ Totalitarian control of ED by Generalist Juggernaut works viciously against the professionalised services and the state at various levels. Total disarray within which the polity presently finds itself may, to a significant extent, be attributable to the duopoly’s ruthless pursuance of their respective perverse objectives—partly realised through its control of ED on its part.

(c) Domination of Policy Formulation

By dint of an exclusive control of SG and ED, it is only logical that Generalist Juggernaut would monopolise the entire tally of top positions in the government thereby creating requisite wherewithal to whip up the bureaucratic totalitarian reality, its most important manifestation being the generalist availing the primacy over the professional. “Pakistan’s groundings for constituting a nation-state with a full measure of freedom, equality, and progress are constantly being frustrated,” as a consequence of which “civil service rules through its imperial inherited structures...obsolesced into an establishmentarian character.”⁵⁰ It has been observed that “secretariat system which is based on the premise of a separation between policy and implementation is extremely entrenched in the administrative state,” and “secretaries continue to play a predominate role” in policy-making, and whereby “Policy-making is considered a general function fit only for persons educated in the English liberal tradition,” and that “technical personnel, ... who supposedly do not have the breadth of knowledge and skill to deal with complicated policy matters, continue to occupy a second-class status in policy-making and governance.”⁵¹

This way, slowly and steadily, Generalist Juggernaut occupied the entire ‘residual’ federal government i.e. all Ministries, Divisions, Attached Department, Autonomous Bodies, Regulatory Authorities, and various Public Sector Entities (PSEs), and by implication, entire process of public policy formulation, allocation of public funds under

⁴⁷Jones, “Pakistan: A Civil Service in an Obsolescing Imperial Tradition.”

⁴⁸Ibid.

⁴⁹ICG, “Reforming Pakistan’s Civil Service,” (International Crisis Group, Asia Report No. 185, 2010), 19.

⁵⁰Jones, “Pakistan: A Civil Service in an Obsolescing Imperial Tradition.”

⁵¹Ibid., 329.

Public Sector Development Program (PSDP), and almost all fountains of revenue. The result is an interesting pattern in which elites reap maximum benefits of economic growth in a rigged economic market, and generalists reap all benefits of bureaucratic governance process i.e. they monopolise not only all top positions in bureaucracy but also rapid promotions, foreign training opportunities, and other public resources like government-owned housing and other facilities.⁵²

However, the worst fall-out of duopoly paradigm was that it obviated the very process of division of labor in the public sector. There is set scholarship to support the view that division of labor does lead to specialisation and increase in productivity. Since Generalist Juggernaut successfully thwarted divisioning of labour—at least, at the top level, a wholesome and balanced growth of the public sector was badly stunted, allowing mere increase in its size in a haphazard and conical fashion not its outreach and effectiveness. Resultantly, while all other branches of the government—some of them absolutely necessary—desperately strived for exposure and succor eventually getting *bonsaied*, Generalist Juggernaut thrived in a perversely fashion. Thus, now we have what Mills calls “virtually complete absence of a civil service that constitutes a politically neutral, but politically relevant, depository of brainpower and executive skills.”⁵³ Resultantly, public policy formulation process in Pakistan is completely rigged carrying pronounced anti-people and pro-elite biases and leanings.

V. DUOPOLY DOMINATION: REVENUE FUNCTION

The duopoly collusive laid bare in Section II and Section III, having taken charge of the state's institutional superstructure, in general, reduces its focus and tactfully moves to wrest control of the state's revenue function, in particular. It is against this backdrop that FBR falls into the nexus of the elites-generalist duopoly paradigm. At this level the duopoly achieves domination of state's extractive function by (a) according FBR a subservient administrative status; (b) refusing to bifurcate it along functional-thematic lines; and (c) retaining allocational powers and placing insufficient funds to carry out the state's revenue operations. If one were to identify a single most critically important structural bane of Pakistan's extractive system—may even be of the state itself—it will, in fact, be this very issue.

(a) FBR's 'Subservient' Status⁵⁴

Primarily, the duopoly takes to achieving FBR's domination by according it a subservient administrative stand and status within the overall institutional framework of the state. The underlying assumption is that if the nerve-centre of state's revenue function could be kept in a constant state of quandary, fissures, and chaos, it could just be a walk-in-the-park for the duopoly to subjugate it, control its functions, its inputs and its resultant outcomes. The subservient status also helps the duopoly frustrate all efforts at reforming the tax system, which could potentially threaten weakening of its domination.

⁵²A separate segregated analysis of as to how much of these facilities and benefits have been monopolized by the generalists and how much of them have gone to professional outfits, would be educative.

⁵³C. Wright Mills, *The Power Elite* (New York: Oxford University Press, 1956), 296.

⁵⁴Serfs were land-tillers who occupied a piece of agricultural land and were required to work for the landlord who actually owned the farm, and in return were entitled to exploit certain fields within the farm to maintain their own subsistence.

The CBR—BR's predecessor organization—was created on April 1, 1924 through enactment of the Central Board of Revenue Act, 1924. Prior to the promulgation of the Income Tax Act, 1922, income tax was administered through the provincial land revenue machinery under the Income Tax Act, 1918, and in the preceding periods under other relevant laws. The Income Tax Act 1922, created a separate organisation for the assessment and collection of tax on income. The Board of Inland Revenue constituted at the Centre for administration of income tax was replaced in 1924 by CBR to which was entrusted the administration of all the direct and indirect taxes levied by the Central Government.⁵⁵ The system so created in the early 1920s remained pretty much the same till it was inherited by Pakistan in 1947, barring a few sector-specific isolated attempts aimed at reforming it.

Administratively, in 1944, a full-fledged Revenue Division had been created under Ministry of Finance as revenue needs of British India ballooned up in the wake and aftermath of World War II. In the post-independence scenario, by way of analysing the aforementioned proposition, FBR, as an institution would be dissected from three distinct perspectives, over clearly demarcated ten periods of its history in respect of (a) its to-and-fro binary movement between an independent Revenue Division (RD) and an Attached Department (AD); (b) its sparingly allowed financial autonomy pattern, that is, its Principal Accounting Officer (PAO); and (c) as to who actually exercised FBR's PAO-ship, that is, was it devolved to FBR itself or it was exercised by a Finance Secretary (FS), in his vicarious capacity of head of state's revenue function, to lend credence to the premise that it has been kept in a ready-to-dominate state. A periodised history of FBR divided over ten distinct periods with reference to three cross-cutting perspectives, that is, its own administrative status, the status of its Chairman, and the status of its PAO is graphically plotted in Figure 4.

Fig. 4. Periodisation of FBR History

Revenue Division	Attached Department	Attached Department	Revenue Division	Attached Department	Attached Department	Attached Department	Revenue Division	Attached Department	Revenue Division
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
14-07-1947 to 30-06-1960	01-07-1960 to 10-10-1971	11-10-1971 to 02-10-1991	03-10-1991 to 11-01-1995	12-01-1995 to 12-07-1995	13-07-1995 to 21-12-1995	01-01-1996 to 06-11-1998	07-11-1998 to 17-03-2009	18-03-2009 to 18-03-2010	19-03-2010 to date
FS/Ex-officio Chairman; FBR/PAO	FS/Ex-officio Chairman; FBR/PAO	Independent Chairman FBR; FS/PAO	Independent Secretary RD/FBR PAO	No Secretary RD; Chairman FBR; FS/PAO	Independent Vice Chairman FBR; FS/PAO	Independent Chairman FBR; FS/PAO	Independent Secretary RD/FBR PAO	Independent Chairman FBR; FS/PAO	Independent Secretary RD/FBR PAO

During first period which started on August 14, 1947 and ended on August 30, 1960, FBR retained its RD status, and since FSs continued to retain slot of Chairmen, FBR in an ex-officio capacity, they were also PAOs in respect of all expenditures incurred on revenue operations. In spite of dire financial needs on account of defense, development, and rehabilitation of refugees, the polity operating under duopoly paradigm preferred to explore other sources of funds like extraction at the international level.⁵⁶

⁵⁵GOP, "The Taxation Enquiry Committee Report (Volume 1)," (Karachi: Ministry of Finance, 1960), 139.

⁵⁶For an in-depth analysis, see Ahmed, "Elites, Extraction, and State Autonomy: Pakistan and U.S in Comparison."

“This is why officials in the ministries of finance and commerce ... had begun learning the ropes of the international financial system even if in the process they neglected to refine the art of domestic economic management.”⁵⁷ The second period starts on August 31, 1961, and continues till October 10, 1971. Under recommendations of the Administrative Re-organisation Committee, which, in turn, was overly being infiltrated into by military elite and industrial elite, stripped CBR of its independent status of RD, and slapped it a subservient one of an AD, with effect from August 31, 1961. This essentially meant that CBR would now be directly dependent upon Ministry of Finance (MOF)—already a bastion of Generalist Juggernaut—for decisions on even most trivial matters. Military elite and industrial elite made most of it as not only that they rigged industrial, and import and export policies, but also tax policy thoroughly in their favor. Throughout the 1960s, a dysfunctional tax system ensured that bulk of the national wealth amassed in the hands of the proverbial 22 families, while state kept extracting from international sources, and feeding back into the duopoly under a process which could well be termed as extraction-in-reverse or even subtle predation.

During this third period ranging between October 11, 1971 and October 2, 1991, the subsidiary status of FBR continued to hold. However, operating under massive pressure to muster increased finances for defense and law and order particularly in East Pakistan, the polity chose to let go of partial control of the revenue function, and for the first time a professional Chairman was risked with and Muhammad Zulfikar was appointed as Chairman, CBR. However, this time status of Chairman, CBR, was relegated to the status of an ex-officio Additional Secretary, and made to report to Secretary Finance, instead of Prime Minister—like all other federal Secretaries—through, of course, respective ministers.⁵⁸ It is pertinent to mention, without being monocausal, which it was during Zulfikar's tenures as Chairman, CBR, as depicted in Figure 1 that Pakistan's tax-to-GDP ratio increased from 10.3 to 14.2 in the mid-1970s. When Zulfikar was replaced on December 11, 1975, generalists were again brought to bear on CBR one after the other. Since Zulfikar was heading a below-par rump organisation, in that, CBR had already been stripped of its status of RD and been reduced to an AD, FSs continued to be PAOs, and making all critical decisions.

The U.S. withdrawal from Afghanistan, and the West's waning interest in Pakistan, put the polity under pressure compelling it to put its own house in order as far as extraction was concerned. Thus, October 3, 1991, marks the beginning of fourth period in FBR's history, when its status of RD was restored, and for the first time Chairman, FBR, was also given the charge of Secretary, RD. This arrangement continued till January 11, 1995. The flagrant ways of the republic continue and on January 12, 1995, marking the beginning of the fifth period, FBR was again stripped of its status of RD and reduced to an AD, but more importantly, during this entire period spanning over critically important months, officially neither any Chairman, FBR, was appointed, nor the charge of PAO was given to FS, and the entire budget exercise was carried out on ad-hoc basis and in a haphazard manner. In an intriguing coincidence, revenue figures start to take a decline as shown in Figure 1, too. This period ended on July 12, 1995. The polity, under

⁵⁷Ayesha Jalal, *The State of Martial Rule : The Origins of Pakistan's Political Economy of Defence* (Cambridge [England]; New York: Cambridge University Press, 1990), 96.

⁵⁸This aspect of the matter is explicated, at length, in the next section, too.

duress of squeezing revenues, chooses to bring in a professional to lead its revenue operations yet once again signifying the onset of the sixth period w.e.f. July 13, 1995. The duopoly makes a last ditch effort to retain its control of the extractive function through fictional innovation of a Vice Chairman, CBR, and by appointing Alvi Abdul Rahim—a professional—as Vice Chairman, instead of a full Chairman, FBR, and by simultaneously retaining FBR's status of an AD. This period comes to an end on December 31, 1995.

During the seventh period beginning on January 1, 1996 and ending on November 6, 1998, while the position of Chairman, FBR, was restored under pressure of widespread resentment across the revenue administration, FBR's subserfient status of AD was retained. Moreover, FSs continue to be PAOs in respect of expenditures incurred on extractive operations. On November 7, 1998, marking start of the eighth period, FBR's status as RD was restored, and for the first time in history, Chairman, FBR, was also given charge of the position of Secretary, RD. This period drew to a close on May 17, 2009. The RD status of FBR was yet once again shelved on May 18, 2009, signifying start of the ninth period, and accorded the subserfient status of AD. Despite the fact that the FBR Act, 2007, which apart from renaming CBR as FBR, had granted some autonomy to the institution, but rarely to be implemented. In the tenth and final period, FBR's status of independent RD was resurrected on March 19, 2010, which holds to-date, with the charge of Secretary, RD, continues to be given to Chairmen, FBR, who acts as PAO in respect of all expenditures incurred on extractive operations. The duopoly, however, continues to control the extractive function through appointment of a generalist Chairman, FBR.

(b) Resistance to Bifurcate FBR

Like explicated above, while in Pakistan extractive function was kept in a constant state of meltdown, the CBR, India was bifurcated as far back as 1963, into CBR, Direct Taxes, and CBR, Excise and Customs.⁵⁹ The division of CBR, India, into two specialised entities to be managed by two professional service cadres i.e. Indian Revenue Service and Indian Customs and Excise Service respectively, was set to have far-reaching implications. Such a forceful administrative decision emanating from superior political wisdom and far-sightedness, shut all doors for non-professional generalists for all times to come, to have a go at the state's extractive function, cow it down into adopting a servile attitude towards elites and sinisterly play their role towards preservation of status quo by perversely exploiting it as a tool of domination. Moreover, the state chose to empower its extractive services with all requisite power tools.⁶⁰ By way of an aside,

⁵⁹In India, the Central Board of Revenue created in 1924 under the Central Board of Revenue Act, 1924, was split into the Central Board of Revenue Direct Taxes and the Central Board of Revenue Customs and Excise vide the Central Board of Revenue Act, 1963, Act No. 54 of 1963, dated December 30, 1963, which came into force with effect from January 1, 1964.

⁶⁰Quite unlike in Pakistan, Indian Revenue Service and Indian Customs and Excise Service were made responsible to manage all affairs pertaining to revenue collection and enforcement of fiscal codes of all kinds e.g. the Indian Stamp Act, 1899, (to the extent falling under the Union jurisdiction), Central Sales Tax Act, 1956, Narcotic Drugs and Psychotropic Substances Act, 1985, Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, Foreign Exchange Management Act, 1999, Prevention of Money-Laundering Act, 2002, and Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974.

while in India, IRS is a dreaded outfit—aggressive, forward-looking and enforcement-oriented, in Pakistan, it is paranoid, harassed, incapacitated, and compliance-oriented—no better than, to quote a jest, a municipal termite eradication department.

Why was FBR not bifurcated in Pakistan a la India? A united FBR creates requisite amount of tactical space for the duopoly to act, imperialise, and dominate the polity's extractive institutional order by blowing up the argument that since both IRS and PCS indulge in an in-fight, it is imperative that a neutral outsider is appointed to head it; neutral, contextually meaning a generalist. The bifurcation of FBR has been desisted successfully over the history despite its repeated surfacing every now and then as the unfinished agenda of the administrative state. In Pakistan, the question of bifurcation of CBR into two separate organisations to manage direct and indirect taxes came under careful examination of The Taxation Commission—1970-74 (TC), when two conflicting views were put forth for debate. The first view was that a bifurcation of CBR into two with distinct functions would result in better tax administration and larger revenue collection because both work-streams were markedly different as while direct taxation required an audit and mercantile approach, indirect taxation was concerned with valuation, import status and classification of goods.⁶¹ The second view was that CBR's bifurcation would not solve any problems and that coordination would still be needed between the two boards, and that the key man in tax administration was Member in-charge of a department; and therefore, if Members were ineffective, tax administration would remain ineffective bifurcation or no bifurcation. After a protracted debate, the Taxation Commission reached the conclusion "that the existing structure is satisfactory except that a Revenue Division should be established and the main responsibility of this Division should be to manage the taxes and duties."⁶² The duopoly scrambled to implement the recommendation and readily ended up establishing the Revenue Division as it would add another position to their already large tally of top positions in government hierarchy.⁶³

The National Taxation Reform Commission—1985-87 (NTRC), also deliberated this important aspect of the revenue system but then desisted from recommending CBR's bifurcation in a rather summary manner. Was it a mere coincidence that a stalwart generalist Qamar-ul-Islam was heading the NTRC with all elite groups being represented in the NTRC as its members?⁶⁴ Begum Salma Ahmad, MNA, in 1988, speaking on the NTRC Report, on behalf of the Sub-committee of National Assembly Standing Committee on Finance (SNASCF)⁶⁵ announced that SNASCF had recommended that "CBR be bifurcated into two Boards."⁶⁶ Similarly, the Sub-Committee of the Senate

⁶¹GOP, "The Taxation Commission Report (Volume 1)," (Islamabad: Ministry of Finance, 1974), 187.

⁶²Ibid.

⁶³Ahmed, "Elites, Extraction, and State Autonomy: Pakistan and U.S in Comparison." has argued that Elites Ltd selectively implements only those recommendations that suit it, and ignores such others which do not suit it.

⁶⁴For a detailed account of elitism being at work in NTRC, see *ibid*.

⁶⁵The SNACF was headed by Haji Younas Elahi, and comprised Begum Salma Ahmad, Begum Dureshahwar Mazari, and Sh. Mansoor Ahmad and was constituted to deliberate upon and firm up the National Assembly's observations and recommendations on the National Taxation Reform Commission's Report (1985-87).

⁶⁶GOP, "Official Report - N.A. 1st Session of 1988 (Wednesday, the 9th March, 1988)," in *The National Assembly of Pakistan DEBATES (Volume 1)* (Islamabad: N.A. Secretariat, 1988), 2357.

Standing Committee on Finance (SSSCF)⁶⁷ had strongly supported CBR's splitting up into two separate boards in the same fashion as it had earlier been done in India.⁶⁸ In the same vein, in 1988, the Study on Direct Taxes which was sponsored by Government of Pakistan and funded by the Government of the United Kingdom, had categorically recommended to "split the CBR into Boards responsible for direct and indirect taxes, to carry out the major task of reform implied in the report."⁶⁹ All these vociferous voices fell on deaf ears of the polity.

Next time, it was in 1991, when the Committee on Tax Reforms (CTR) deliberated upon the "Proposals ... made by several quarters from time to time that as is the position in India, UK etc. the Central Board of Revenue should be bifurcated into two separate Boards; one each for the administration of direct and indirect taxes."⁷⁰ Although, CTR did acknowledge the fact that not only that "the British experts engaged by the Government⁷¹ to study and propose improvements in the taxation system of Pakistan," but also that the SSSCF, had strongly supported CBR's bifurcation a la in India and so many other countries, yet it declined to back up the proposition stating that the "earlier recommendations were based mainly on the practice operating in some other countries," and that "This Committee is of the view that facts and circumstances peculiar to Pakistan do not seem to have been taken into consideration fully in arriving at that conclusion."⁷² The CTR, however, did not take pains to draw distinction as to how the peculiar circumstances of Pakistan were different from other countries which had two specialised agencies performing direct and indirect taxation functions. It has been argued that CTR was a high-intensity elitist initiative constituted by the first PML-N government (1990-1993), and composed of known industrial elite and business elite agents.⁷³

The Task Force on Reforms of Tax Administration (2000-01) (TFRTA) gave a great deal of importance, and attention to CBR's organisation and reckoned it "cylindrical rather than functional, as both policy and operational matters were handled by the line members." Although, broad issues of tax administration were decided in Board-in-Council, yet, "in the absence of adequate policy analysis emanating from the office of the Member Tax Policy, revenue considerations tend to dominate as the underlying rationale for decisions in the Board-in-Council."⁷⁴ Thus, arguing that "improving the efficiency and integrity of tax collection, and creating public confidence in the tax machinery would require radical and sustained changes in business processes, administration of individual taxes, recruitment, training, compensation, performance management, reward and discipline of staff, reconfiguration of staff and information

⁶⁷The SSSCF was headed by Prof. Khurshid Ahmed and comprised General (R) Saeed Qadir, Fazal Agha, Aman-e-Rome, and Qazi Abdul Majeed, and was constituted to deliberate upon and firm up the Senate's recommendations on the National Taxation Reform Commission's Report (1985-87).

⁶⁸GOP, "The Committee on Tax Reforms Report," (Islamabad: Ministry of Finance, 1991), B45.

⁶⁹GOP/UK, "Study of Direct Taxation," (London: Coopers & Lybrand, 1989), (Paragraph 16 of the Executive Summary).

⁷⁰GOP, "The Committee on Tax Reforms Report," B45.

⁷¹Reference is to GOP/UK, "Study of Direct Taxation."

⁷²GOP, "The Committee on Tax Reforms Report," B45.

⁷³Ahmed, "Elites, Extraction, and State Autonomy: Pakistan and U.S in Comparison," 445-58.

⁷⁴GOP, "The Task Force on Reform of Tax Administration Report," (Islamabad: Ministry of Finance, 2001), xx.

management,” TFRTA set broad parameters of a redesigned house of state’s revenue function, in terms of: (a) adequate budgetary resources and budgetary flexibility for the maintenance of high quality staff and infrastructure; (b) authority to make changes in staffing processes and organisation as needed; (c) capacity for sustained analysis and guidance in key policy and functional areas; (d) operational decentralisation; recruitment and maintenance of high quality professionals; and (e) a well-functioning information system to assist management and operations.⁷⁵ However, TFRTA tactfully evaded the burning and the most important question of splitting CBR into two stand-alone functional organisations.

In spite of the fact that the matter of bifurcation of FBR has dwelt on the mind of the polity for a long time, and has kept surfacing every now and then, but it could never get over the hump with a correct decision; it always desisted and dithered away from making a required decision, and back-pedaled from the edge. Consequently, the house of the state’s revenue function continues to be dominated by Generalist Juggernaut which control is then leveraged by Elites Ltd to maintain and enhance the status quo by getting appointed a non-professional Chairman, FBR.

(c) Cost of Collection

The duopoly’s control on the revenue functions helps the former keep the latter under-financed and, thus stunted, and constrained on its operations. It is abundantly understandable that against the world-average of 3 percent, Pakistan’s tax collection cost is 0.73 percent, which when further divided between IRS and PCS works out at 0.33 percent for the former—the agency which is exclusively responsible to conduct state’s inland extractive operations and collect good about 90 percent of its total tax revenues. Interestingly, such was not the scenario at the time of independence when the colonial state allocated full required amount of resources to its extractive arm so as to undertake optimal revenue generation. But there is evidence that soon after independence the post-colonial elitist state had started to cut on its revenue function’s expenditure. Vakil, in 1950, stated that “the cost of collection of various taxes,” in “proportion to total revenue in India is higher than that in Pakistan.”⁷⁶ The trend continues, and in 1960, the Taxation Enquiry Committee observed that for “the Central Government the cost of collection of taxes is roughly 3 percent,” and as a “proportion of total expenditure, the cost of collection of taxes has declined from 3.77 percent in 1949-50 to 3.12 percent in 1957-58,”⁷⁷ to amply indicate corrosive degenerative process that had seemingly taken roots by then—finally bringing it down to such ridiculously low levels as at present. The NTRC had also eulogised Pakistan’s tax system for being cheap and keeping the collection cost less than 1 per cent of the revenue collected.⁷⁸ Likewise, CTR observing that the “cost of collection (in respect of Sales Tax) went down from 0.71 per cent in 1986-87 to 0.62 per

⁷⁵Ibid.

⁷⁶C. N. Vakil, *Economic Consequences of Divided India; a Study of the Economy of India and Pakistan* (Bombay: Vora, 1950).

⁷⁷GOP, “The Taxation Enquiry Committee Report (Volume 1),” 24.

⁷⁸“The National Taxation Reform Commission Report (Part 1),” (Islamabad: Ministry of Finance, 1986).

cent during 1988-89,”⁷⁹ recommended “that expenditure of CBR should be treated as development expenditure, and that it be allowed to spend a fixed percentage of revenues collected.”⁸⁰ In the same vein, it was proposed that the present level of CBR’s expenditure should be raised by 0.5 per cent of revenue collected and also that it should be given complete financial autonomy.⁸¹ Over two decades down the road, all of these recommendations continue to be unimplemented. Astonishingly, while the polity has historically exhibited strong penchant to go in for relentlessly fashionable institution making—merely imitating developed countries or implementing off-the-shelf recipes of multilateral frameworks—it has let its own revenue function to stunt and rot for over-head financing.

The cumulative effect of the three preceding interventions has historically kept FBR in a clear state of malfunction, which may be both the cause and effect of the duopoly domination of state’s revenue function. The result being field officers are left to beg, borrow and steal to carry out revenue collection. To head such under-financed—resultantly, understaffed and underequipped field formations—a non-professional Chairman, riding on generalist narratives and abstract conceptions, is dispatched to honcho the polity’s extractive function.

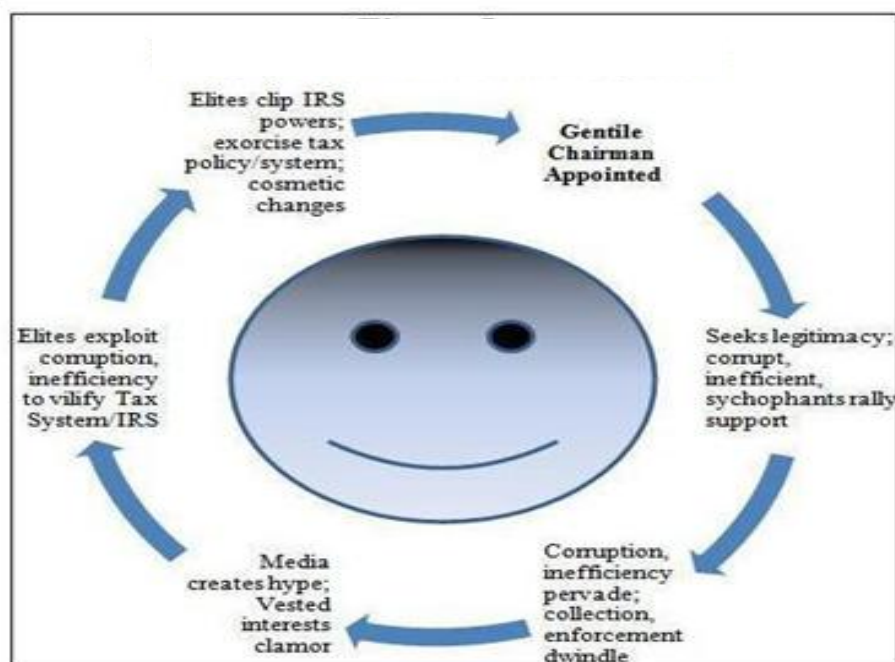
VI. DUOPOLY DOMINATION: NON-PROFESSIONAL CHAIRMAN, FBR

It is at this stage that the duopoly zeroes in the focus of its domination—from overall governance apparatus as laid bare in Section IV, as well as that of the extractive function by taking FBR into its clutches as explicated in Section V—to the very control of the extractive policy formulation and the extractive operational system. This is achieved by appointing a non-professional generalist to head the state’s revenue function. A non-professional Chairman, FBR, contextually means somebody who is not in active service of professional tax collection outfits administered by and under FBR, namely, IRS and PCS. Theoretically, a non-professional Chairman—since neither professionally knows his job, nor belongs to FBR Services that he is supposed to administer, nor conversant with cultural mores of the organisation, nor aware of the strengths and weaknesses of the human resource that he is supposed to man and manage—he is a man in desperate search of legitimacy and some semblance of control on the organisational power sinews. This is where the professional relevance and skill-set as amplified in the opening section of the paper attains so huge an importance. The overarching and ultimate objective of appointing a generalist to head FBR is to control the state’s revenue policy and its implementation wherewithal to the smallest mechanical joint so as to drive home the maximum advantage from the state’s fiscal function.

⁷⁹“The Committee on Tax Reforms Report,” D2.

⁸⁰ Ibid., B46.

⁸¹ Ibid.

Fig. 5. Duopoly Domination —Action Sequence

Like bifurcation and reorganisation of the house of state's revenue function has repeatedly hovered on the mind of the polity, the concomitant issue that was deliberated upon—not at the same frequency though—was that of the appointment of its non-professional Chairman. The first time when the issue of appointment of non-professional Chairman, CBR, came up for public deliberations was with TC, and that too, in conjunction with the proposition to split CBR into two separate organisations. A decision to bifurcate CBR was pended merely because a consensus in the Commission could not be achieved *vis-à-vis* Generalist Juggernaut's attempt to optimise on the opportunity of having a non-professional Chairman heading two professional CBRs. "The idea to have a non-professional Chairman to coordinate the administration of direct and indirect taxes was opposed as it was thought that administrative coordination also required professional expertise as technical issues like creation of charges, division of revenue units and career planning required technical knowledge and professional outlook."⁸²

The icing on the cake came from A. A. Akmut, a TC member, through a note of dissent, who exhorted that "Development and exploitation of revenue resources are matters of planning, not of *ad hoc* solutions, (which) can only be rationalised and indeed achieved with a revenue collecting agency, which is independent: a Revenue Division headed, not as the majority report proposes, by a 'professional with the status of Secretary' but by a non-professional."⁸³ This dissension was good enough for TC to defer the decision on both of the issues i.e. bifurcation of CBR and appointment of a professional as its Chairman. "The Commission after weighing both the view points and

⁸²"The Taxation Commission Report (Volume 1)," 187.

⁸³*Ibid.*, 423.

considering all the allied questions concluded that the existing structure is satisfactory except that a Revenue Division should be established and the main responsibility of this Division should be to manage the taxes and duties.”⁸⁴

However, in 1988, Begum Salma Ahmad, MNA, speaking on the NTRC report, on behalf of the SNASCF, took an unequivocal position to recommend that CBR be “manned totally by specialists.”⁸⁵ In the same vein, recognising the fact that the “post of Chairman CBR is one of the more difficult and challenging position in the public sector,” and observing that “during the last ten years the average tenure of Chairman has been less than a year and some persons of questionable integrity and capacity were appointed to this important position,” TFRTA reverberated the generalist narrative and proposed that the position of Chairman, FBR, “must be filled by a person of known leadership and management capacity and integrity,” and that he should be competitively appointed by considering the “candidates from public and private sectors.”⁸⁶ It was also prescribed that “Chairman must have a fixed term of five years,” and that he “should be removed only...for a significant failure in meeting agreed performance criteria.”⁸⁷ TFRTA’s intriguing omission of “professionalism” from the catalogue of qualities that a Chairman, CBR, in its view, should have, speaks volumes of the way the state’s extractive system was being conceived to be re-designed. TFRTA’s desire to have a term fixed for Chairman was also never implemented as average tenure of appointment as shown in Figure-6 has further come down to about nine months since 2000 onwards.

An opportunity arose in 2007 to fix this simmering problem when General Musharraf’s government under the World Bank prescription took to granting autonomy to CBR. The Federal Board of Revenue Act, 2007, was accordingly legislated, which apart from renaming CBR as FBR, ended up introducing certain cosmetic changes. However, due to the working of the duopoly paradigm, and the fact that an outsider, Abdullah Yusuf, had already been placed as Chairman, FBR, the opportunity was effectively neutralised when it came to fixing structural problems of the organisation. The FBR Act, 2007, which like all other laws that are intended to create or govern an organisation, should have laid down with clarity the qualifications of the person who, in view of the Parliament, be deemed eligible to head it. Although, the Act was perfectly preambled to “creating a motivated, satisfied, dedicated and competent professional workforce,” yet its section 3 was deftly formulated to state that “The Federal Government may appoint the Chairman on such terms and conditions as it may determine,”⁸⁸ thereby creating requisite amount of tactical space for the duopoly to exploit and push up a generalist for appointment as Chairman, FBR, at its own free will.⁸⁹ It can be reckoned as a perfect exhibition of an intense urge and its fulfilment on part of the duopoly to dominate the state’s extractive infrastructure.

The working of how a non-professional Chairman, FBR, given his limitations, would tend to operate, and how the organisation at various levels would react to his

⁸⁴Ibid.

⁸⁵“Official Report - N.A. 1st Session of 1988 (Wednesday, the 9th March, 1988),” 2357.

⁸⁶“The Task Force on Reform of Tax Administration Report,” (xxii).

⁸⁷Ibid.

⁸⁸*The Federal Board of Revenue Act, 2007.*

⁸⁹The Supreme Court of Pakistan and High Courts, too, have held in a plethora of case law that all laws that are intended to create or govern an organization, must lay down the qualifications of its head, with clarity.

legitimacy-seeking overtures, is graphically presented in Figure 5. What the picture exhibits is that Elites Ltd gets an outlier non-professional Chairman appointed. The generalist Chairman, of course, does not have a constituency within the tax administration; lacks legitimacy, knowledge of complicated fiscal codes, operational know-how of the functional tax system, intricacies of tax policy; and merits and demerits of the human resource; and is, therefore, prone to conduct himself perversely for the polity, but to the ultimate advantage of the duopoly. In order to run the system, but being entirely new to its working culture, dynamics, and professional needs, the non-professional Chairman desperately requires and seeks legitimacy, support, and cooperation from within the organisation. The sycophants, the unprofessional, the rent-seekers, and the inefficient top-layers within the tax administration rally support and scramble to lend legitimacy. In return, they get appointed on key positions at the headquarters while professionals who take pride in their job and feel hurt at having been ignored for the top slots and being coerced to work under a gentle leader, go into withdrawal mode. Similar pattern is replicated through the length and breadth of the field formations and the specialised support Directorates where also merit is ignored and sycophants get to rule the roost. In no time, perverse ambitions start to prevail across the organisational horizons, and the logical outcome is collusion between the taxpayer and the tax-collector resulting in rent-seeking and sub-optimal tax take, mass mismanagement and below par revenue performance.

At this juncture, parapraxis, elitised and 'astroturfed' media gets into gear. The stories about corruption, inefficiency and under-performance of FBR start surfacing in print and electronic media. Media picks up these stories to bash FBR as an inefficient and corrupt entity. Elites rally immediate support and a systematic drive to have a go at the tax system is launched afresh. Parliament, already an elites' bastion, rushes to buy elitist arguments and takes to clip tax system's powers yet once again by optimally exploiting corruption, inefficiency, and misuse of power as ever-available pretenses. The revenue takes a further dip. In order to ensure continuity of the system domination and maintenance of the status quo, the non-professional Chairman is replaced with another non-professional—another conqueror-designate soaring high on the saddle of identical generalist constructs; and the cyclical process starts afresh, and runs another full circle. Intriguingly, no audit is conducted of abstract normative meta-narratives which were used as a justification to put a non-professional at the helm of affairs in FBR in the first place; or of his failures. Everything is taken as business as usual by the ruling oligarchs while getting ready for the next round.

Paradoxically, professionalism so highly eulogised and prescribed by the politicians for the private sector, suddenly becomes a *bête noir* for FBR—a death-knell for the duopoly. Bukhari and Haq wrote of Ali Arshad Hakeem, a non-professional Chairman appointed in July 2012, and removed by Islamabad High Court in April 2013, that on assumption of charge, the Chairman made tall claim of surpassing revenue target of Rs 2,381 billion by "using extraordinary managerial skills, innovative IT tools and meaningful amnesty schemes," but by the time he made to make a forced exit, the national exchequer had received an unprecedented hit of Rs 465 billion.⁹⁰ Did actually

⁹⁰Huzaima Bukhari and Ikramul Haq, "Urge to Purge," *The News*, April 14 2013.

the non-professional Chairman fail? May be he did not. May be he did achieve his “objectives.” The real-life evidence to this pattern is tabulated in Figure 6 below.

Fig. 6. Chairmen, Federal (Central) Board of Revenue

#	Chairmen	From	To	#	Chairmen	From	To
1	Sir Victor Turner	14-08-1947	01-02-1950	20	M. Mubeen Ahsan	03-11-1992	03-05-1993
2	Abdul Qadir	01-02-1950	25-02-1952	21	Qazi M. Alimullah	03-05-1993	17-07-1997
3	Mumtaz Hassan	25-02-1952	01-11-1958	22	Javed Talat	26-07-1993	01-07-1994
4	A.H.Majid	01-11-1958	29-07-1960	23	A.R.Siddiqui	11-07-1994	11-01-1995
5	M.Ayub	29-07-1960	19-06-1961	24	Alvi Abdul Rahim	13-07-1995	28-08-1996
6	Mumtaz Mirza	19-06-1961	06-03-1963	25	Shamim Ahmed	28-08-1996	11-11-1996
7	M.M.Ahmed	06-03-1963	30-05-1966	26	Hafeezullah Ishaq	11-11-1996	02-01-1998
8	Ghulam I. Khan	31-05-1966	08-09-1970	27	Moinuddin Khan	02-01-1998	06-11-1998
9	A.G.N.Kazi	08-09-1970	10-10-1971	28	Mian Iqbal Farid	06-11-1998	08-11-1999
10	M.Zulfiqar	11-10-1971	17-11-1973	29	Riaz Hussain Naqvi	08-11-1999	03-07-2001
11	Riaz Ahmad	17-11-1973	30-09-1974	30	Riaz Ahmed Malik	03-07-2001	11-03-2004
12	M.Zulfiqar	01-10-1974	11-12-1975	31	M.Abdullah Yusuf	12-03-2004	23-07-2008
13	N.M.Qureshi	11-12-1975	14-12-1980	32	Ahmad Waqar	23-07-2008	15-05-2009
14	F.Rahman Khan	14-12-1980	20-08-1985	33	Sohail Ahmad	15-05-2009	24-12-2010
15	I.A.Imtiaz	11-08-1985	20-08-1988	34	Salman Siddique	24-12-2010	05-01-2012
16	Aitezazuddin A.	20-08-1988	02-01-1989	35	Mumtaz H. Rizvi	10-01-2012	10-07-2012
17	G. Yazdani Khan	22-01-1989	11-08-1990	36	Ali Arshad Hakeem	10-07-2012	10-04-2013
18	Ahadullah Akmal	16-08-1990	24-07-1991	37	Ansar Javed	11-04-2013	30-06-2013
19	Sajjad Hassan	24-07-1991	03-11-1992	38	Tariq Bajwa	01-07-2013	Todate

- 1-9 were basically Finance Secretaries, who also officiated as Chairmen, CBR.
- 19-23 also held the position of Revenue Division on simultaneous additional charge basis.
- 24-27 headed the tax administration as Vice-Chairmen, CBR.
- 28-34 also held the position of Secretary Revenue Division, except sparse interruptions.
- 35 held the position of Chairman, FBR, for the entire 6-month period i.e. January-June on additional charge basis.
- Professional Chairmen, FBR, are written in bold.

An analysis of the data plotted above reveals that during 67 years of Pakistan's history i.e. 1947-2014, FBR has been headed by 38 Chairmen out of whom only 10 were professional tax collectors. While average tenure per Chairman since 1947 till 2014 comes to 1.7 years, which in itself speaks volumes as to how state's revenue function has been kept bereft of any semblance of stability, calm and order, average tenure of 10 professional Chairmen works out at meager 0.9 years. It also transpires that since 1985 to-date average tenure of Chairmen, FBR, has declined from 1.7 to almost one year, and not surprisingly it is during this period that worst decisions in Pakistan's tax history were made.⁹¹ Since 2008, Chairman FBR's average tenure has got down to as low as 0.9 years, interestingly which period coincides with re-introduction of so-called full democracy in Pakistan i.e. sans an apparent overbearing influence of military elite in the running of the polity.

⁹¹Some of the glaring perverse policy choices made include introduction of mass-scale PTR, extended withholding taxes regime, shift of tax administration from enforcement to facilitation mode, and inflated reliance on indirect taxes at the expense of direct taxes, repeal of the gift tax and wealth tax, and horizontal fragmentation of the state's fiscal base.

A non-professional at the helm of the state's extractive function can have far-reaching implications both horizontally and vertically. Firstly, since Chairman, FBR represents his organisation before the Prime Minister, Finance Minister, Cabinet, ECC, and Public Accounts Committee, and since he is neither loyal to it (being gentile), nor masters its functions, nor, theoretically speaking, is interested in protecting its interests, he will not undertake, to borrow an expression from Almond and Powell, optimal 'interest articulation' on behalf of the organisation he heads resulting in sub-optimal 'interest aggregation' at the national level.⁹² It is now perfectly understandable as to how every year FBR ends up getting a budgetary allocation far less than its requirements.⁹³ Secondly, as already posited, organisations do exhibit natural proclivities to replicate the topman. If the topgun is confident, knows his job, is aware of weaknesses and strengths of his workforce, at least, at the top and mid-management levels he is supposed to be supervising, he will be confident in his bureau and the entire organisation will tend to imitate him. Harmony and professionalism would prevail and permeate across organisational horizons. On the contrary, if the top-man is paranoid, lacks in confidence, seeks legitimacy, does not know his job, merit becomes the first casualty, which then becomes order of the day throughout the length and breadth of the organisation. The latter is a perfect description of FBR presently.

Thirdly, such consistent trend of appointment of non-professionals as Chairman, FBR, unleashed tremendous degree of job attrition in the workforce. While, on the one hand, as Wilder pointed out that already the "most critical problem...was the increasing inability of the civil service to attract and retain the best and the brightest at the officer levels,"⁹⁴ on the other, a large number of IRS and PCS officers have recently been found opting to get themselves inducted into other so-called inferior civil service groups⁹⁵ signifying complete inability of FBR to compete for, attract, and retain top quality human resource. Still a larger number of FBR officers are also going into 'hiding' through resignations, transfer to low-profile postings in insignificant government departments, secondments with the international agencies, NGOs, and extended sabbaticals on different grounds. This trend has a converse effect, too: an outlier Chairman brings along outlier officers for appointment at key positions within FBR to control it, which further heightens the impact of non-professional domination of the extractive system.

Fourthly, a non-professional Chairman, FBR, creates a robust incentive for the rank and file to under-perform. Not surprisingly then, repeated and vociferous exhortations of top political and bureaucratic leadership for an extra tax effort in the wake of ever-expanding fiscal deficit triggered by numerous national exigencies, have fallen on FBR's deaf ears with a rock-bottom morale for having been under domination for decades. Of course, a war cannot be won with topnotch generals commanding a demoralised force. While evaluating the Tax Administration Reform Project's implementation during 2002-11, the World Bank observed that "during nearly seven years of project life, four Chairmen were appointed, with some of them coming from

⁹²Gabriel A. Almond and G. Powell Bingham, *Comparative Politics: A Development Approach : An Analytic Study* (Boston: Little, Brown and Company, 1966).

⁹³This point has already been elucidated earlier in in sub-section on cost of collection.

⁹⁴Wilder, "The Politics of Civil Service Reform in Pakistan," 25.

⁹⁵In 2011, 7 young IRS officers willingly got themselves inducted into Military Lands & Cantonment Group.

outside the income tax and customs services which did not go down well with...FBR's staff."⁹⁶ The duopoly though ready to give in to IFIs' all demands—from elimination of subsidies to jacking up of utility tariffs—is not ready to budge an inch on their control of state's extractive function. Lastly, this lack of loyalty and ownership on part of gentile Chairmen have caused an unprecedented slow-down in promotions, leaving mid-career tax managers sulking in a sense of injured merit. Majorly because of this very phenomenon, FBR Services tend to lose pride in their job to a significant degree—a prerequisite for optimal output in any organization—private or public. All these problems since not taken care of at the top, add to the frustration, dissonance, and demoralisation of the extractive corps of the state, which feeds back into the low national tax take.

It is thus apparent that the way duopoly has treated and managed FBR, negates all canons of institutionalism, organisational development, human resource management, political foresight and governance wisdom. It cannot be gainsaid that any organisation of whatever import and magnitude can be raised on solid footing and expected to perform optimally if its head is qualitatively as deficient and dependent, his turnover as high and abrupt, and its workforce as demoralised, as in case of FBR. It is a veritable fact that FBR has, in all periods of history, operated under duress and grievance of outside domination by non-professional generalists and hardly ever motivated to perform its avowed function.

Elitist Connection—Fresh Evidence

It is now quite predictable that hard-boiled professionalism—the hall-mark of all modern management models—will not be allowed to operate on Pakistan's institutional framework where brute and tardy generalism rules the roost even in the 21st century. There is abundant anecdotal evidence of recent past to prove that Elites Ltd, directly or indirectly, does play its due part in sustaining the trend of appointing a non-professional to head state's revenue function.⁹⁷ Elites Ltd in unison scrambled to defend and guard appointment of Sohail Ahmed as Chairman, FBR, on May 18, 2009. Ahmed was a junior BS-21 PAS officer. Since most of FBR's other officers were senior to him by some years, his appointment induced immediate reaction particularly at the head office. The agitation reached its crescendo when four senior most FBR Members declined to report to and work under him, giving a jolt to and bringing revenue operations to a grinding slowdown.⁹⁸ At the peak of this high intensity institutional crisis, Adviser to Prime Minister on Finance and Revenue, Shaukat Tarin, went public to defend Ahmed's appointment as Chairman, FBR, as “a prudent decision,” simply because he “is honest, upright and knows how to accomplish the task by taking people along with him.”⁹⁹ While revenue operations continued to be conducted on low key by a demoralised workforce, Ahmed was given an extended run as Chairman, FBR, till December, 2010, when another non-professional replaced him.

⁹⁶Shahnawaz Akhter, “Tax Reform Programme Failed to Deliver, Government Admits,” *The News*, July 26, 2012.

⁹⁷See, for instance, Husain, *Pakistan : The Economy of an Elitist State*. with reference to expenditure policy and industrial policy, in particular.

⁹⁸The two IRS Members, FBR, who refused to work under Sohail Ahmed, were Irfan Nadeem Sayed, and Afzal Naubahar Kayani.

⁹⁹Reporter, “Government Defends Appointing Junior as F.B.R Head,” *Dawn*, May 16, 2009.

The polity appeared to have learned nothing from the 2009-upheaval, as on July 10, 2012, yet another non-professional, Ali Arshad Hakeem, was appointed as Chairman, FBR. Hakeem, was way too junior to not only all Members, but also most of FBR Chiefs. On October 31st, 2012, a petition challenging Hakeem's appointment was filed in the Supreme Court of Pakistan under Article 184(3) of the Constitution of Pakistan. The petition was filed, *inter alia*, to highlight steeply falling revenue which was causing budget deficit to balloon up beyond 7 percent, rampant and rife stories of corruption, senseless appointments of below par officers on key positions both at head-office and field formations, and massive institutional mismanagement. The petition was initially disposed of *in-limine*, *inter alia*, on the grounds that: (a) it did not raise any issue of public importance; and (b) appointment was not violative of any fundamental rights of the petitioner. This was in spite of fact that Supreme Court, in a plethora of case law, had already held that it was citizenry's right to be governed by a capable, transparent, efficient, and merit-based dispensation. Similarly, as regards (b) the Supreme Court itself had admitted and decided a number of cases challenging appointments of heads of various institutions including the Oil and Gas Regulatory Authority (OGRA), and the Security and Exchange Commission of Pakistan (SECP). An appeal was instantly filed against Supreme Court's summary disposal of such an important petition. While revenue hemorrhage continued, appeal was not fixed for months during all the cacophony of *suo moto* notices and judicial activism. Finally, on February 20, 2013, Supreme Court heard the petition and disposed it off in 5 minutes by advising the petitioner "that in view of the facts and circumstances of the instant case," the petitioner may "approach the learned High Court and if need be, subsequent thereto, he would institute appropriate proceedings before this court."¹⁰⁰ By that time, the shortfall in revenue had touched a staggering figure of Rs 350 billion for the year.

Consequently, a fresh *quo warranto* petition was filed in the Islamabad High Court (IHC) under Article 199 of the Constitution. Media elite stepped in big time to justify appointment of a non-professional Chairman, FBR. A number of prime-time TV talk shows eulogised Hakeem as an IT wizard who would revolutionise tax system by creating a nexus between National Database Registration Authority (NADRA)'s information system and FBR.¹⁰¹ It was only on April 8, 2013, that IHC passed a restraining order and stopped Hakeem from performing his functions as Chairman, FBR.¹⁰² IHC found that Hakeem's appointment was the "result of colourable exercise of authority, without due process, non-transparent approach, against the principles of healthy competition, fairness, openness, merit, offensive to the constitutional provisions and besides the dictums laid down by the Honourable Supreme Court of Pakistan," and held that "Under no stretch of imagination, (the) appointment...can be termed as credible and in requirement of law applicable."¹⁰³ IHC judgment also directed the Government to (a) "appoint regular Chairman, Federal Board of Revenue, through competitive process;"

¹⁰⁰Muhammad Ashfaq Ahmed vs. Ali Arshad Hakeem (2013).

¹⁰¹Between November 1, 2012, and April 10, 2013, popular political talk shows like "Aaj Kamran Ke Sath," on Geo TV, and "Hasb-e-Haal" on Dunya TV, in particular, more than once, allocated generous prime time to defend Hakeem's appointment as Chairman, FBR, castigating both active and passive resistance that the IRS was putting up, and outrightly ignoring the nosediving revenue collection.

¹⁰²Faisal Kamal Pasha, "I.H.C Suspends Chairman F.B.R's Appointment," *The News*, April 9, 2013.

¹⁰³Muhammad Ashfaq Ahmed vs. Ali Arshad Hakeem etc. (2013).

(b) appoint “as a time gap arrangement most senior regular employee of FBR having requisite qualification and experience;” and (c) “evolve competitive process for appointment of Chairman, FBR, which must commence with proper advertisement and be completed within one month but not later than 30th June, 2013.”¹⁰⁴ The direction at (b) was leveraged to give a vent to high tide of anger and frustration when a professional IRS officer Ansar Javed was appointed as Chairman, FBR. The other two directions were never implemented. The result being that after the intervening period of about three and a half months during which a professional chairman was at the helm in FBR, on July 1, 2013, yet another generalist was posted to head state’s revenue function, who too, came riding high on the wings of old generalist narratives e.g. a great leader and visionary with bread-based experience. It is astonishing that no contempt case against the government on non-implementation of IHC judgment was instituted. The superior judiciary’s role loaded with all essentials of elitist overtones has helped the duopoly to completely dominate revenue function for perverse gains. The media has also invariably toed the elitist line, and has relayed whatever coloured explanations are given out by the sitting governments to justify appointments made on considerations other than professionalism.

VII. CONCLUSION

The Institutionalist analysis of Pakistan’s extractive function as carried out in the paper does supply robust empirical evidence and sound ‘logic of calculation’ to the theoretical framework applied and developed upfront in Sections I and II. In purely theoretical terms, the evaluative dissection of the state’s revenue apparatus from the perspective of non-professional headship and concomitant organisational disharmony, may have added a new dimension to the existing knowledge pool on Institutionalism. The analysis started off by conceptualising Pakistan’s Governance Goliath, breaking it down into its compositional anatomy, and by tracing the mechanics of its rational choice alliance formation with elites, which, in fact, enables the duopoly to dominate the entire institutional order of the state. At level two, the duopoly paradigm’s reduction in focus to dominate FBR is brought into spotlight to argue that the institution’s constant binary back-and-forth shuffle between AD and RD statuses, is a forced upon state of anarchy. In the same vein, it was pointed out that the institution’s sustained fluid state coupled with dogged resistance to bifurcate it and increase allocation for its operational overheads are, in fact, effective tools of domination. At level three, it is posited that a non-professional Chairman, FBR is appointed to directly control both the extractive policy formulation and the extractive operations so as to drive home maximum benefits to Elites Ltd. At certain stage, all three levels enmesh, intertwine, and cross-cut into one another and it does become difficult to extricate one from the other.

The paper unfurls as to how the duopoly, in a sustained and systematic manner, ensured its domination of the state’s institutional framework, particularly the one put in place to perform its revenue function. This brute domination was guaranteed and underwritten through elimination of available options, and relentless indoctrination and propagation of superiority and legitimacy of Pakistan’s governance goliath into the semantics of the society. The myth of the generalist was performed on the polity with

¹⁰⁴Ibid.

such sustained ferociousness that the Generalist Juggernaut emerges as the only manager and saviour at the massive expense of any room for professionalisation of the state's governance structures. The process was so systematic, self-healing and natural-looking that all the negative fall-outs and implications of the perversely dominated system were also made out to appear emanating from rather an under-supply and under-domination of the state's infrastructure. All efforts made at throwing up alternatives were rigged and reversed successfully, and the myth of the generalist was propped as the panacea of all ills that the state and society were found inflicted with. The duopoly domination, as it pans out, can be taken as the parameter of Pakistan's extractive system and its performance, and by implication of the state itself.

In overall terms, three important conclusions can be gleaned from the paper, the first two being interpretive and the last being predictive in nature. Firstly, but not seminally, the paper argues that Pakistan's economic polity is majorly characterised by an intense interplay of two predominant totalitarian realities, that is, bureaucratic totalitarian reality and political totalitarian reality—both engaged in an arduous struggle to identify themselves with the state, mould it their way, and formulate its policies to their ultimate politico-economic benefits at whatever cost or implications. Having factions and classes in a polity and their internal vertical and horizontal haggling and competitive engagement or even with the state structures for optimisation of economic and other interests is no way unique to Pakistan. What, in fact, unique to Pakistan is that these factions and classes operating in the polity do not *compete*; instead, they *cooperate* to the eventual chagrin of the people; the state. Non-zero-sum transactions that follow from cooperation of various interests do not play out economic interests of competing groups; they actually play up at the expense of un-represented and un-organised sections sulking on the margins. The paper amply explicates this aspect of Pakistan's polity with precise reference to its extractive function.

Secondly, and seminally, the paper asserts that all traditional typologies of Pakistan's civil service taking it as one whole may be substantially deficient in construct validity in that the same neither is nor can be taken as a homogenous monolith. Contrarily, it is argued that Pakistan's civil service is in a bitter and simmering conflict within itself i.e. between professional and generalist cadres, and that any meaningful analysis of the state's civil services should be within the given context of fractured paradigm i.e. professional service groups pitched up against non-niche, non-professional groups as their respective dynamics, approach, and operating philosophy are not only outrightly different, but conflicting, too. The paper effectively changes the unit of analysis of Pakistan civil services. It should now be the constructed clustering of professional and non-professional cadres, or still better, the cadres themselves that be put to analytical scrutiny and not the civil service per se—as one needs a ball to play around and not a fireball, which the civil service of Pakistan has become lately.

Thirdly, the main take-home of the paper is that the duopoly's control on Pakistan's polity is currently strengthening and not weakening—its extractive function being no exception. This conclusion is based on three recent developments. One, the duopoly backed itself up to perform yet another unspeakable rite on the polity, when on October 2, 2014, ED abolished APUG with one stroke of administrative pen, usurped all top positions in the government, reclaimed the title of 'civil servant' only unto Generalist

Juggernaut by evicting all other service groups out of its ambit.¹⁰⁵ This is a significant gain surreptitiously made. The government of the time, part operating under duopoly paradigm, and part, under opposition's relentless agitation and sit-ins in Islamabad, chose to go with Juggernautical push for a deeper ingress to gain an absolute control on the state—supplying more of the same. This factor in itself is good enough to prove that not only that reversal of the rot is not possible but also that it will worsen and pervade with time and at a faster pace.

Two, in 2014, unlike on all previous such occasions, when “Federal Minister for Finance and Revenue” was “pleased to constitute ‘Tax Reform Commission (TRC),’”¹⁰⁶ the compositional cake of TRC was so evenly distributed amongst various interest groups as per the economico-political power that they wielded in the polity so as to dampen any residual optimism.¹⁰⁷ To top all, a private person, Masood Naqvi, an accountant, was appointed as TRC's head. If that was not enough, the non-professional Chairman, FBR, was also appointed as Secretary, TRC, to control its inner core and sit in the very driving seat of the initiative. This will not be out of place to mention that historically a senior public servant or a member of the Parliament had been appointed to head all such commissions, and mid-career professional tax collector or a civil servant as their secretaries. Just to be doubly sure and to wrest an absolute control of the revenue system, an industrial tycoon, Haroon Akhtar Khan, has been appointed as Adviser to the Prime Minister on Revenue—with the status of a Minister—and sit right in FBR and shepherd its operations.

Three, in the aftermath of the Eighteenth Amendment to the Constitution, whereby substantial extractive powers were devolved to the Provinces, Federation's tendency to non-professionally manage revenue operations appears to have trickled down to the lower tier of governance, too. Out of the four provincial revenue authorities, the three that have been operationalised so far are being headed by non-professionals. While the Eighteenth Amendment created more positions and ploys for Generalist Juggernaut, it fragmented state's fiscal base rendering it near-impossible to undertake effective and healthy extraction. The Punjab Revenue Authority (PRA), during its inception phase, hired, Iftikhar Qutab, a professional to head it. However, as soon as the organisation had taken roots, he was replaced with a generalist.¹⁰⁸ It was reported in 2012, that Government of Sindh was “planning to replace the Chairman of Sindh Revenue Board (SRB) to induct a person who enjoys patronage of a political leader,” and “that an advertisement was recently published for the post of SRB Chairman which was ‘entirely person specific’ and did not ‘fulfil the qualification and experience’ required for the post.”¹⁰⁹ Likewise, Khyber Pakhtunkhwa Revenue Authority (KPRA), since its inception, has been headed by a generalist and that too on part-time basis, as his main charge was Secretary, Excise and Taxation Department, KPK. It is apparent that the duopoly operational paradigm has

¹⁰⁵ Establishment Division's SRO No. 88 and 89 of 2014, dated October 02, 2014.

¹⁰⁶ FBR, “Notification No. C. No. 6(5) Coord/2014, Dated September 25, 2014—Constitution of Tax Reforms Commission,” (Islamabad 2014).

¹⁰⁷ TRC, inter alia, officially included a member each of the Traders; Federation of Pakistan Chambers of Commerce and Industry; Karachi Chamber of Commerce and Industry; Lahore Chamber of Commerce and Industry; Peshawar Chamber of Commerce and Industry; Quetta Chamber of Commerce and Industry; Institute of Chartered Accountants of Pakistan; Institute of Pakistan Cost and Management Accountants; All Pakistan Tax Bar Association; Overseas Investment Chamber of Commerce and Industry.

¹⁰⁸ Special Correspondent, “P.R.A Chairman Transferred,” *The News*, January 10, 2014.

¹⁰⁹ Parvaiz Ishfaq Rana, “Sindh Government Replacing Chairman, S.R.B.,” *Dawn*, May 11, 2012.

been full well replicated at the sub-national level, too, to track and monopolise the extractive powers devolved to the provincial governments.

Thus, the final conclusion of the paper is that since the weakening of the perverse domination of the polity is not visible even on distant horizons, the extant system with its malignant atrophies and malaises is there to stay and will continue to undertake unwholesome below par extraction for a time.

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