

# Emergence, Expansion, And Governance Of State-Owned Enterprises Of Production Sector Of Pakistan

Dr. Muhammad Adnan Sial<sup>1\*</sup>, Dr. Asrar Ahmed Sabir<sup>2</sup>, Dr. Zahra Ishtiaq Paul<sup>3</sup>

<sup>1\*</sup>Assistant Professor, UE Business School, Division of Management and Administrative Science, University of Education, Lahore, Pakistan, Email: [adnan.sial@ue.edu.pk](mailto:adnan.sial@ue.edu.pk), Cell # +923218867277, ORCID # 0000-0003-1751-8079

<sup>2</sup>Assistant Professor, UE Business School (UEBS), Division of Management and Administrative Science, University of Education, Lahore, Email: [asrar.ahmed@ue.edu.pk](mailto:asrar.ahmed@ue.edu.pk)

<sup>3</sup>Assistant Professor, Institute of Administrative Sciences, University of the Punjab, Lahore, Pakistan, Email: [zahra.ias@pu.edu.pk](mailto:zahra.ias@pu.edu.pk), ORCID# 0000-0001-6883-3330

**\*Corresponding Author:** Dr. Muhammad Adnan Sial

\*Assistant Professor, UE Business School, Division of Management and Administrative Science, University of Education, Lahore, Pakistan, Email: [adnan.sial@ue.edu.pk](mailto:adnan.sial@ue.edu.pk), Cell # +923218867277, ORCID # 0000-0003-1751-8079

**Published Date:** 17 Dec 2023

## Abstract:

The research is aimed to understand the rationality behind the emergence of state-owned enterprises; their size, level and pattern of autonomy and control with rationale for public administration related reforms. The research was conducted / limited by accessing and analysing the statutes, official documents and websites of the state-owned enterprises, related to the production sector of Pakistan. The study will also highlight agencification in Pakistan vis-à-vis time periods which indicated existence of continuous change process. Different organizations have different levels of control and autonomy based on their structure, tasks and size. It was also observed that state-owned enterprises are controlled through various financial or non-financial means while accountability is ensured exercising statutes or articles of association. The study was conducted to contribute towards the debate on rationale for agencification, autonomy and control, and size of the state-owned organizations operating in production sector of Pakistan- a developing country.

**Key Words:** State Owned Enterprises; Agencification; Public Administration; Accountability; Autonomy and Control

## 1 Introduction

Pakistan's geopolitical location and its developing economy has directly influenced the production sector in particular and all other sectors in general. Moreover, being located at region of South Asia, the neighbouring countries, their political, economic and social conditions do contribute indirectly to determine the production sector policies. Being developing country, Pakistan aspires to become one of the world's largest economies in the 21st century. History is witness, Pakistan at the time of emergence had meagre or almost no production sector while agriculture sector was mild. This not only resulted in limited revenue generation but also could not provide equal employment opportunities as large number of migrants further caused serious challenges for the newly emerged state. Since 1947, government remained committed and introduced many reforms to improve governance issues. The lead role was assigned to Public Administration (PA) being sole responsible for implementation of policies, programs, etc. and their lawful implementation.

In order to better understand, Zahra and Jadoon (2016) proposed four eras for easy comprehension to learn about autonomy and reforms for agencification. However, in the present study, based on the policies related to emergence of agencies and their privatization, it could have been summarised into three main eras. The first era was defined between 1947 to 1971, where only few gigantic state-owned enterprises (SOEs) emerged. Second era from 1972 to 1977 besides few additions in SOEs also witnessed Nationalization of private sector, thus, substantially increased SOEs. The third era between 1978-2020 though witnessed increase in number of SOEs as a result of presidential order which promulgated creation of SOEs from within the mother SOE. Thus, it can be safely assumed that this was done only with the aim to better exercise the administrative control with more freedom of action with the heads. Therefore, it may be noted that it did not directly contribute to creation of new SOEs. In addition, some of the SOEs were privatized and were placed under the SECP to monitor their financial and corporate governance issues while government remained in backdrop.

All this led to creating agencies or SOEs with different purposes, roles and goals which further led to create different organizations during different time spans with possibly different structure, size and level of autonomy and control. According to Bothale (2020), there is no single definition of SOEs and the parallel term used for it can be the state-owned companies, public entities, public companies, state enterprises and public enterprises. Throughout, this paper the term SOE will be used for any of the given term used in literature or other official information.

The behaviour of the members of the agencies depends upon its structure (Lægreid & Verhoest, 2010) and it led to the understanding that performance of the agency is based on its structure and pattern of autonomy and control (Lægreid &

Verhoest, 2010; Weiner & Woulfin, 2017). Whereas, Weiner and Woulfin (2017) studied that autonomy is given so that decisions can be made as per contextual requirements and control is imposed to ensure the usage of autonomy in the best interest of the organization. Thus, it can be termed as controlled autonomy and it led to increase the performance of the organization (Weiner & Woulfin, 2017). The systems related to performance measurement and accounting are culturally, politically and socially constructed and, in result of it, are led to emerging new organizations, society and political values (Steccolini, Saliterer, & Guthrie, 2020). Agencification, under the NPM, has resulted into different outcomes in different countries (Horie, 2018; Moynihan, 2006). According to Waluyo (2018), there are dearth of researches in the area of financial autonomy in context of developing countries. According to Andrikopoulos and Ifanti (2020), the pervading concept of NPM to the public sector led to initiate the numerous changes in nature, emergence and existence of the public sector organizations. Considering the lack of research on agencification in developing countries like Pakistan, this research is intended to fill this gap. The research will enrich the literature by examining the possible reasons behind the creation of SOEs with different size, structures and tasks to decide the patterns of autonomy and control with special reference to Pakistan and developing countries in general.

This research is based on three questions.

- i. What is the rationale behind the emergence and increasing the number of state-owned enterprises?
- ii. How and why different organizations vary based on their structure, task and size?
- iii. How and to what extent patterns of autonomy and control varies in various types of organizations of production section of Pakistan?

### 1.1. Research Methods

Secondary data can be in qualitative or quantitative form and can be in the combination of any of information on websites, legal documents, data bases, newspapers and past literature (Saunders, Lewis, & Thornhill, 2016) and the present study is based on secondary data available on websites, legal documents (statutes) and past literature. The selection of sources of secondary data is based on objectives, research questions and literature review (Saunders et al., 2016). Thus, based on nature, scope and objectives of the study the present study will be conducted based on the secondary data obtained from official websites and statutes related to the target population, i.e. SOEs from production sector of Pakistan. According to Hussain (2008), The Chairman of National Commission for Government Reforms (NCGR), Federal Government has 411 SOEs in the form of attached departments, registered companies, statutory corporations, and autonomous bodies working under the control of different Divisions and Ministries. Autonomous agencies were the subjects of this research. Three SOEs; Department of Explosives, Pakistan Institute of Management, and Engineering Development Board were excluded from this study, because these were not autonomous bodies or were not established through any Ordinance or Act of Parliament. Complete list of the target SOEs of the study along with their websites, statutes and date of emergence is given in Table 1.

The instrumental perspective approach consider organization as a tool or instrument to achieve a specific goal and are considered as entities being used by governments to formulate and determine its processes to gain specific results (Christensen & Lægreid, 2007). Accounting can be used as instrument and pointed as being a means to an end, for instance it can be used to indicate the utilization of public resources and indicating usage / direction of it for possible accountability (Steccolini et al., 2020). The focus of this research will remain on managerial, financial and policy autonomy with instrumental perspective considering SOEs as instruments to achieve the targets.

The existence of the BoDs, selection of the members of BoDs and sources of funding are the indicators of autonomy and control (Turner & Hulme, 1991). Governing agencies through BoDs is the structure related indicator and also the sign of autonomy because under such type of structural arrangements, agencies perform their tasks independence of any influence from external agent (Zahra & Jadoon, 2016).

The autonomy and control on the agencies either through external actor or administration itself will also be reflected through the evaluation of the members of the BoDs or any other governing body, if exists (Painter et al., 2010). The existence of the BoDs is also the indicator of policy autonomy, but a weak indicator, the structure of the organization and higher level of autonomy (Painter et al., 2010). In addition to this whether agencies are allowed to deal at national and international level, hire, promote and fire the employees will be related to the autonomy related to management (Painter et al., 2010). Another indicator of the financial autonomy is the level of discretion to make financial decisions (Waluyo, 2018). Financial autonomy is of two types i) strategic financial autonomy ii) operation related financial autonomy (Barbieri, Galli, Fedele, & Ongaro, 2013). According to Barbieri et al. (2013), strategic financial autonomy means making decision related to assets, loans and cash without getting prior permission from the parent ministry including the authority for decision making about price, tariff, deciding legal agreements related to the services / products supplied to different organizations or individuals. In addition to this the authority to deal with financial matters, i.e. autonomy to go through financial deals, opening and operating the bank accounts, etc. will be the indicator of financial autonomy related to operations Barbieri et al. (2013). The financial controls are indicated through financially reporting to the parent ministry, audit of the agency through internal or external auditor and / or through board of supervision (Waluyo, 2018).

According to Verhoest, Peters, Bouckaert & Verschuere (2010), size of an agency is one of the important indicators of autonomy and control, where large organizational size indicates the higher level of autonomy and small size means low control. According to Bach (2010), numbers of employees in an organization will also be the indicator of the size of the organization but it does not come under the source of information, i.e. statutory and official websites of the organization and information about total number of the employees employed is not given by any of the organization. Resultantly, the size of the organization will be measured through, in how many cities the organization is operating.

Tasks assigned to the agencies can also be the indicator of the level of autonomy or control (Danso, 2019). For instance, organizations working on simplest tasks, service delivery, having regulations about primary tasks and less controversial tasks

will have more autonomy as compared to organizations working on complex tasks, production related tasks, no or least regulations related to primary tasks, and organization working on controversial tasks have less autonomy (Painter et al., 2010). Thus, for this study tasks i.e. policy formulation, other kinds of exercise of public authority and commercial activities will be taken as indicators of more autonomy and organizations assigned tasks related to service delivery, working as regulatory body and making regulations for other organizations, political influence i.e. indicated through influence of external agent.

According to Kickert (2010) organizational change can be a continuous process and reforms are initiated during different time periods by different change agents and these depends upon the deviant requirements and needs. Thus, agencification as an indicator of continuous change will be detected through analysing the emergence of organizations during different time periods.

**Table 1: List of Organizations with Official Website, Authority and Year of Emergence**

Name of the Organization	Website	Authority	Year
Export Processing Zone Authority	<a href="http://epza.gov.pk">http://epza.gov.pk</a>	EPZA Ordinance, 1980	1980
National Fertilizer Corporation [MoIP]	<a href="http://www.nfc.com.pk">http://www.nfc.com.pk</a>	Companies Ordinance, 1984	1973
• National Fertilizer Marketing Ltd.	<a href="http://www.nfml.com.pk">www.nfml.com.pk</a>	Companies Ordinance, 1984	1976
• Plastics Technology Centre	<a href="http://www.ptc.org.pk">www.ptc.org.pk</a>	Companies Ordinance, 1984	1988
• Synthetic Fiber Development and Application Centre	<a href="http://www.sfdac.org.pk">www.sfdac.org.pk</a>	Companies Ordinance, 1984	1994
• Hazara Phosphate Fertilizer (Pvt) Ltd		Companies Ordinance, 1984	1990
• National Fertilizer Corporation Institute of Engineering & Technology	<a href="http://www.nfciet.edu.pk">www.nfciet.edu.pk</a>	Companies Ordinance, 1984	1994
• Institute of Engineering and Fertilizer Research	<a href="http://www.ieftr.edu.pk">www.ieftr.edu.pk</a>	Companies Ordinance, 1984	1986
National Productivity Organization [MoIP]	<a href="http://npo.gov.pk">http://npo.gov.pk</a>	Companies Ordinance, 1984 (in 2006)	1961
Pakistan Industrial Development Corporation [MoIP]	<a href="http://www.pidc.com.pk">www.pidc.com.pk</a>	Act of Federal Legislative	1952
• National Industrial Parks Development & Management Company	<a href="https://www.nip.com.pk">https://www.nip.com.pk</a>	Companies Ordinance, 1984	2006
• Technology Up-gradation & Skill Development Company	<a href="http://www.tusdec.org.pk">www.tusdec.org.pk</a>	Companies Ordinance, 1984	2005
• Pakistan Stone Development Company	<a href="http://www.pasdec.com.pk">www.pasdec.com.pk</a>	Companies Ordinance, 1984	2006
• Pakistan Gems & Jewellery Development Company	<a href="http://www.pgjdc.org.pk">www.pgjdc.org.pk</a>	Companies Ordinance, 1984	2006
• Pakistan Hunting & Sporting Arms Development Company	<a href="http://www.phsadc.org">www.phsadc.org</a>	Companies Ordinance, 1984	2006
• Sindh Engineering Ltd.		Companies Ordinance, 1984	1972
• Republic Motors Ltd.		(Executive order) Companies Ordinance, 1984	1948
• Pakistan Motorcar Company		Companies Ordinance, 1984	
• Karachi Shipyard & Engineering Works [MoD]	<a href="http://www.karachishipyard.com.pk">www.karachishipyard.com.pk</a>	Companies Ordinance 1984	1957
• Karachi Tools, Dies and Mold Centre [MoIP]	<a href="http://www.ktdmc.com">www.ktdmc.com</a>	Companies Ordinance, 1984	2005
Pakistan Engineering Company [MoIP]	<a href="http://www.peco.com.pk">www.peco.com.pk</a>	(Executive order) Companies Ordinance, 1984	1950
Pakistan Steel Mills Corporation (Pvt.) Ltd. [MoIP]	<a href="http://www.paksteel.com.pk">www.paksteel.com.pk</a>	(Companies Act of 1913) Companies Ordinance, 1984	1973
Pakistan Dairy Development Company [MoIP]	<a href="http://www.pddc.com.pk">http://www.pddc.com.pk</a>	Companies Ordinance, 1984	2005
State Engineering Corporation of Pakistan [MoIP]	<a href="http://www.sec.gov.pk">www.sec.gov.pk</a>	Companies Ordinance, 1984	1973
• Pakistan Automobile Corporation			1972
• Heavy Electrical Complex [MoIP]	<a href="http://www.hec.net.pk">www.hec.net.pk</a>	Companies Ordinance, 1984	1991
• Pakistan Machine Tool Factory [MoIP]	<a href="http://www.pmtfl.com">www.pmtfl.com</a> (1900)	Companies Ordinance 1984	1968
Utility Stores Corporation [MoIP]	<a href="http://www.usc.org.pk">http://www.usc.org.pk</a>	Companies Ordinance, 1984	1971
Heavy Mechanical Complex PVT LTD. [MoIP]	<a href="http://www.hmc.com.pk">http://www.hmc.com.pk</a>	Companies Ordinance, 1984	1979
ENAR Petrotech Services (Pvt.) Ltd. [MoIP]	<a href="http://www.enar.pk">www.enar.pk</a>	Companies Ordinance, 1984	1972
Pakistan Ordinance Factory Wah [MoDP]	<a href="http://www.pof.gov.pk">www.pof.gov.pk</a>	POFs Board Ordinance 1961.	1961
Heavy Industries Taxila [MoDP]		HIT Board Act, 1997.	
Pakistan Aeronautical Complex, Kamra [MoDP]	<a href="http://www.pac.org.pk">www.pac.org.pk</a>	PAC Board Ordinance, 2000.	1972
Small and Medium Enterprises Development Authority [MoIP]	<a href="https://smeda.org">https://smeda.org</a>	(Executive Order) SMEDA Ordinance, 2002	1998

Pakistan Industrial Technical Assistance Centre [MoIP]	<a href="http://www.pitac.gov.pk">http://www.pitac.gov.pk</a>	Societies Act 1860	1962
---	---	--------------------	------

MoIP: Ministry of Industries and Production; MoDP: Ministry of Defence Production

The Table 1 comprises the name of the organization, official website of the organization, authority under which the organization was emerged or is currently working and year of emergence of the organization. The organizations with bullets mean these organizations are working under the mother organization. For instance, National Fertilizer Marketing Ltd. (NFML), Plastic Technology Centre (PTC), Synthetic Fiber Development and Application Centre (SFDAC), National Fertilizer Corporation Institute of Engineering and Technology (NFCIET), Institute of Engineering and Fertilizer Research (IEFR) are working under National Fertilizer Corporation (NFC). In the same course of line, National Industrial Parks Development & Management Company (NIPDMC), Technology Up-gradation & Skill Development Company (TUSDEC), Pakistan Stone Development Company (PASDEC), Pakistan Gems & Jewellery Development Company (PGJDC), Pakistan Hunting & Sporting Arms Development Company (PHSADC), Sindh Engineering Limited (SEL), Republic Motors Limited (RML), Pakistan Motorcar Company (PMC), Karachi Shipyard & Engineering Works (KSEW), Karachi Tools, Dies and Mould Centre (KTDMC) are working under Pakistan Industrial Development Corporation (PIDC). Moreover, Pakistan Automobile Corporation (PACO), Heavy Electrical Complex (HEC), Pakistan Machine Tool Factory (PMTF) were established as subsidiary of State Engineering Corporation (SEC). Only three organizations, i.e. Pakistan Ordnance Factory (POF), Heavy Industries Taxila (HIT) and Pakistan Aeronautical Complex (PAC) were established and are working under Ministry of Defence Production.

## 2. LITERATURE REVIEW: NPM AND AGENCIFICATION

### 2.1. Reforms and New Public Management

Reforms are the solutions to the problems or something which can be helpful in improving the performance of the agencies (Aberbach & Christensen, 2014). NPM reforms set the ground for the reform in public administration and has shifted the priority from process-oriented to outcome-oriented (Ang'anyo & Mbatha, 2019; Fobih, 2020; Waheduzzaman, 2019).

The NPM related reforms emerged during early 1980s (Kickert, 2010; Ladner et al., 2019) and is still the dominant phenomenon in the area of PA and governance (Andrikopoulos & Ifanti, 2020). The concept of NPM focused on various changes in nature, emergence and existence of the SOEs (Andrikopoulos & Ifanti, 2020). The NPM is to reduce per unit cost of service or product by increasing performance (Alonso, Clifton, & Diaz-Fuentes, 2015; van Erp, Wallenburg, & Bal, 2020) and reducing the size of the government (Alonso et al., 2015) and remained the dominant phenomenon in PA and governance (Andrikopoulos & Ifanti, 2020). It includes decentralization, market-based services, accountability and efficiency (Waheduzzaman, 2019). Decentralization led to increase the administrative performance of the small units and ultimately increases the level of governance (Fissha & Berhanu, 2018; Khisa, 2020).

The concepts of distributed governance, decentralization and agencification remained the core of the NPM and most frequently adopted policy (Moynihan, 2006; Kickert, 2010). Agencification is important to increase efficiency of the organization by giving autonomy and separating it from the centre so that managerial decision can be made as per operational requirements of the agencies and accountability can be ensured through monitoring the performance (Andrikopoulos & Ifanti, 2020; Laegreid & Verhoest, 2010; Moynihan, 2006).

The autonomy of the agencies was compromised through bounding them to provide annual reports related to financial as well as performance to the respective ministry (Moynihan, 2006). In case of agencification the parent ministries are considered as control agent and agencies are the controlled actors and NPM believes in results-based controls rather than input-based controls (Waluyo, 2018). According to Waluyo (2018), controls can be through structure, network-based or financial. Where, structural controls are ensured through influencing the decision through higher authorities; network-based controls are put through cooperation network of which the agency is part; and financial controls are emphasised through influence of the superior bodies on the financial decision-making process (Waluyo, 2018).

### 2.2. Size of the State-Owned Enterprises

Size of the organization is an important factor to understand the autonomy and control of the organization (Laegreid & Verhoest, 2010; Waluyo, 2018) and number of employees in an organization can be the indicator of the size of the organization (Bharati, Zhang, & Chaudhury, 2015; Huang, 2015; Laegreid & Verhoest, 2010; Lekhawipat, Wei, & Lin, 2018; Nylund & Raelin, 2015; Roca-puig, Beltra-Martin, & Cipres, 2012; Waluyo, 2018). The firm size is also determined through paid up capital (Rompho & Siengthai, 2012) and total assets of the organization (Gopalakrishnan, 2000; Liu & Ravichandran, 2015). Moreover, the organizational size also depends upon its coverage to single or more sites (Lekhawipat et al., 2018), where organization with single site means small organization and organizations with coverage to multiple sites indicates the large organization (Lekhawipat et al., 2018).

### 2.3. Autonomy and Control

Autonomy vested to an agency means the degree to which it is allowed to make its decisions related to day to day operations (Roness, 2010; Waluyo, 2018). To give autonomy to an agency required delegating powers of decision making from actors outside of that agency through any of the strategy e.g. decentralization, delegation, and devolution (Khisa, 2020; Laegreid & Verhoest, 2010). Autonomy and control remained the core of the agencification (Waluyo, 2018). According to different studies



(e.g. Laegreid & Verhoest, 2010; Painter, Burns & Yee, 2010), there are two types of autonomy; i) managerial autonomy, which revolves around making decisions about allocation of financial, human and other resources ii) policy autonomy, which is about deciding the general rules and regulations, quality and quantity of outputs, objectives, processes and procedures and deciding the individual cases. The term control means imposing constraints to restrict capacity of the decision-making and influencing the decision-making process to direct what decisions they want from the agencies (Laegreid & Verhoest, 2010).

Control is about usage of instruments and tools adopted by the government for tempting the decision-making process to obtain the desired behaviour of the SOEs for achieving its goals (Laegreid & Verhoest, 2010). Ex ante and ex post controls are related to the making arrangements so that organizations formulate policies and finalize targets as per requirements of the governments i.e. ex ante and fine-tuning or making necessary changes in the policies and targets according to the desires of the government i.e. ex post (Laegreid & Verhoest, 2010). Controls can be achieved through different techniques including structural - controlling through advisory boards or agency heads appointed by the government, financial - controlling through changes in financial funds allocated, establishing competition and through network of cooperation (Bank, 1995; Laegreid & Verhoest, 2010; Ramamurti, 1991).

The management was given autonomy by making SOEs as an autonomous body and then putting that organization under the control of board of directors to exclude the influence of civil servants and these organizations were allowed to open bank accounts and retain the surplus revenue with them, however, transparency and accountability are interlinked and are needed to ensure the performance of the public organizations and implementation of public policies (Ong & Gabriel, 2018). Moreover, by raising the quality of control and lowering the quantity of control, government can give rise to the level of autonomy and accountability (Zahra & Jadoon, 2016). If accountability is focusing the results it will not reduce the level of autonomy and if it will focus the internal process of the SOEs it will lower the level of autonomy (Ramamurti, 1991). Developing countries have weak regulatory system accompanied with lack of transparency, accountability and inconsistency from policy formulation to implementation (Zhang, 2010). Whereas, Steccolini et al. (2020) studied that managers and policy makers, if favour the democratic system do ensure the transparency and accountability by supporting / encouraging the accounting and measurement systems.

According to Ramamurti (1991), giving autonomy to management without ensuring accountability will lead to a situation which is undesirable and unstable. Where undesirable mean it will overlook the concept of doing the right things. However, unstable means it will lead to managerial abuses, which will result in reducing manager's level of autonomy. Autonomy of an agency is indicated through tasks (Christensen & Lægreid, 2007), influence of external agent, i.e. political or bureaucratic (Yesilkagit & Van Thiel, 2008) and structure (Bach, 2010).

### 3. Results and discussion

Almost all of the industries established by British were situated in the areas which became the part of India. Resultantly after getting independence from British on 14<sup>th</sup> August, 1947; Pakistan had no industry and the infrastructure (Ahmed, 2013). Industrialization started when GoP decided to create PIDC in 1952. PIDC established 94 industries during the period of 1954-1984. Despite many mishaps such as, a wing of the country was separated from the other part (Bangladesh) as a result of civil war and foreign insurgency during 1971. Resultantly, Pakistan lost 21 SOEs. In 1979, 18 units of PIDC were transformed into other organizations through presidential order. According to Choudhry (1991), there are many problems causing high cost to the SOEs, which include over employment and lower level of capacity to perform. In order to meet these challenges, in 1984 GoP converted many units of PIDC into independent organizations which led to improve the performance of these SOEs.

Turner and Hulme (1997) and Ang'anyo and Mbatha (2019) studied that training and development of the individuals led to improve their performance and helps in knowledge management. According to Turner and Hulme (1997), growth and sustenance of production sector needs training institutions to develop local people so that they can be available as technical and skilled manpower for the industry, agriculture and other sectors of the economy. The foregone understanding provide sufficient rationale for emergence of different training institutions; PTC, SFDAC, IEFIR, NFCIET, TUSDEC, Pakistan Industrial Technical Assistance Centre (PITAC), etc.

It is also learnt that different SOEs were created during different time periods. Some of these were initially came in to being in result of the executive order and later on regularised through Companies Ordinance 1984. For instance, NFC, National Productivity Organization (NPO), SEL, RML, Pakistan Engineering Company (PECO), and Small and Medium Enterprises Development Authority (SMEDA). Referring to Table 1 it can be observed that since independence the country started creating SOEs and the first ever SOE in production sector was RML (created in 1948), through an executive order and later on it was registered against Companies Ordinance 1984. In the same course of line, Pakistan Steel Mills Corporation (PSMC) was emerged in 1973 as per Companies Act of 1913 and was later registered and regularised as per Companies Act 1984. From Table 1, it can also be understood that different agencies were created during different time periods as per requirements and needs of the time and indicate that after getting independence Pakistan gone through a continuous process of change. The date of creation of all of the SOEs of this study shows that these organizations were created during different time periods exhibiting the continuity in terms of policy of industrialization / emergence of SOEs in production sector. This finding is according to the understandings of Kickert (2010) and Horie (2018).

Referring Table 1, it is concluded that different agencies were created in result of special arrangements depending upon the nature of task, autonomy and structure of these organizations and in this regard special ordinances were approved from the respective authority. For instance, SMEDA, Pakistan Aeronautical Complex (PAC), Heavy Industries Taxila (HIT), Pakistan Ordnance Factory (POF), Pakistan Industrial Development Corporation (PIDC) and Export Processing Zone Authority (EPZA) were created during different time periods and under different but special ordinances. This shows that the rationality of PIDC to develop and create the industrial sector was very helpful and it worked very well. In addition to creation of PIDC other SOEs, e.g. NFC, EPZA, PDDC, PASMIC were incorporated to fill the gap. All other SOEs of this study have the same rationality, i.e. to improve the efficiency and effectiveness of the production sector along with reducing the imports and increasing the exports.

The NPM perspective provided guidelines for administrative reforms started 1977 lasted till late 90s. During this time period, Pakistan changed its strategy from nationalization to denationalization and this period included the longest military rule by General Zia-ul-Haq followed by two civilians as executive of the state, i.e. Mst. Benazir Bhutto and Mr. Nawaz Sharif. During this time period privatization of SOEs was started with the motivation to reduce the size of the government and increasing the share of the private sector. This era is important as focus on privatizing the SOEs and very little attention was given to improve the performance of the SOEs (Jadoon & Jabeen, 2013). Privatization of SOEs as a strategy led to reduce the size of the government and improve the performance of SOEs (Ang'anyo & Mbatha, 2019; Danso, 2019; Gupta & Kumar, 2020) and it remained the part of different programs offered by IMF and World Bank for reducing the complexity of the SOEs and avoiding institutional deficiency (Danso, 2019).

The size of the SOEs is based on the objectives these have to meet, which for instance, the size of PIDC and EPZA is much greater than PASDEC, PGJDC, and PHSADC. Although, GoP reduced the size of the PIDC to improve its efficiency, which results into new organizations but new projects again increased the size of the organization. EPZA is also operating throughout the country and helped increasing the exports and Foreign Direct Investment (FDI).

Antecedents for increasing size and number of organizations is to fill the gap or to improve the efficiency of the respective sector. For instance, NFC and other units / agencies related to NFC were created to establish and improve the fertilizer sector of Pakistan. Currently, NFML and HPFL are the subsidiaries of NFC, created under Companies Act 1984, and are working independently.

The complete information, obtained from statutes and official websites of the respective organizations, about autonomy, size, and structure of the SOEs is appended below in Table 2.

**Table 2: Autonomy, Size, and Structure of the Organizations**

	Allowed for Hiring, Promotion, Firing, etc	Allowed to Deal at National and International Level	BoDs	No. of Members of BoDs	Dissolution of Board	No. of cities operating in	Government's representative in BoDs	Authorized to open bank account	Chairman Appointed by	Appointment of Chairman on Recommendation of	Tenure of BoDs	Audit
HMC	Yes	Yes	Yes	Not less than 2	Resolution in AGM	1	0	Yes	BODs	Nil	3 Years	AGP
PITAC	Yes	Yes	Yes	At least 3	At least 3/5 of BoDs and Govt. if she is party.	1	Nil	Nil	Nil	Nil	3 Years	Auditor
EPZA	Yes	Yes	Yes	Not more than 9	FG	8	All	Yes	FG	Nil	3 Years	AGP
NFC	Yes	Yes	Yes	Not less than 3	Resolution in AGM	All	0	Yes	BODs	Nil	3 Years	Auditor
NPO	Yes	Yes	Yes	16	FG	6	8	Yes	Minister MoIP act as Chairman	Nil	3 Years	Auditor
PDDC	Yes	Yes	Yes	12	Resolution in AGM	All	4	Yes	BODs	Nil	3 Years	Auditor
PECO	Yes	Yes	Yes	9	Resolution in AGM	1	1	Yes	BODs	Nil	3 Years	Auditor
PASMC	Yes	Yes	Yes	7	Resolution in AGM	5	Nil	Yes	FG	Nil	3 Years	Auditor
SEC			Yes				Nil	Yes	BODs	Nil	3 Years	Auditor
USC	Yes		Yes	8	Resolution in AGM	65	3	Yes	FG	Nil	3 Years	Auditor
KTDMC	Yes	Yes	Yes	13	Resolution in AGM	1	Nil	Yes	BODs	Nil	3 Years	Auditor
ENAR	Yes	Yes	Yes		Resolution in AGM	1	Nil	Yes	BODs	Nil	3 Years	Auditor
POF	Yes	Yes	Yes	6	FG	1	5	Nil	FG	NA	4 Years	AGP
HIT	Yes	Yes	Yes	6	FG	1	2	Nil	FG	Chief of Army Staff	4 Years	AGP
PAC	Yes	Yes	Yes	6	FG	1	4	Nil	FG	Chief of Air Staff	4 Years	AGP
KSEW	Yes	Yes	Yes	11	FG	1	1	Yes	FG	Chief of Naval Staff	3 Years	Auditor
SMEDA	Yes	Yes	Yes	12	FG	20	4	Yes	Minister MoIP act as Chairman	NA	3 Year but can vary	Reputable Chartered Firm

Auditor General of Pakistan (AGP), Federal Government (FG), Annual General Meeting (AGM), Auditor means reputable registered chartered firm. Nil means no clear information was given.

Source: Official websites and statute. Nil = no useful information available in statute or website of these organizations. NA = Not Applicable

In Table 2, the structure of all of the SOEs related to the production sector of Pakistan is similar to each other and having BoDs or collegial type of structure. These organizations are given the task by GoP through their respective ministry, i.e. MoIP, etcetera. The level of autonomy given to these organizations is in line with the arguments of Ramamurti (1991). The existence of BoDs for all of the SOEs of the production sector of Pakistan indicates the policy autonomy. As, Painter et al. (2010) recommended BoDs as indicator of policy autonomy but a weak indicator these organizations can be considered to have policy related autonomy.

However, ministry does not interfere in the operation related activities of these organizations. Public-private partnership (PPP) is a strategy towards public reforms (Ang'anyo & Mbatha, 2019; Turner & Hulme, 1997) and led to improve the performance of the public organization (Ang'anyo & Mbatha, 2019). It is widely used to increase the share and trust of the private sector of the economy and to reduce the role and size of government. PDDC is an example of PPP. It helped in increasing the productivity of the livestock and earning capacity of the people living in rural areas. Utility Stores Corporation (USC) is an example of controlling the prices of the necessary products and GoP allocate a reasonable amount of grant for giving subsidies to the general public on necessary goods, i.e. pulses, flour, sugar, cooking oil, etc. The goal and purpose of USC is in line with the findings of Turner and Hulme (1997) and Ang'anyo and Mbatha (2019) that SOEs are used to reduce the prices of the goods and services.

SOEs are used to safeguard the interest of the nation and help in achieving the common goals of the people of the country (Ramamurti, 1991; Turner & Hulme, 1997). Ramamurti (1991) concluded that autonomy must be given to SOEs but state's intervention is necessary to decide the goals of the organization. In case of Pakistan PHSADC, HEC, HMC, HIT, PAC, and POF Wah were created to produce defense related products and reducing current account deficit. These organizations are meeting the requirements of Army, Navy, and Air Force of Pakistan. Government do not interfere in the production related activities of these organizations which shows autonomy of the organizations.

From Table 2, it is revealed that all of the SOEs are having autonomy to operate. For instance, these organizations have the authority to open bank accounts and generate revenues through different sources. Almost all of the organizations are searching for new opportunities to operate and generate revenue. For instance, EPZA, PIDC, NFML has shown on their websites that these organizations will welcome the new opportunities and will consider for future perspective. Other than this, these three organizations are result oriented and are interested in expanding their operation and want to increase their revenue. These findings are in line with the study conducted by Waluyo (2018) who studied that autonomy in usage of financial resources is required to perform better.

It is also observed that these SOEs are getting some guidelines from GoP through their respective ministry, i.e. MoIP. For instance, websites of EPZA, NFML, and PIDC clearly indicate and refer some projects which were deemed necessary for serving the general public and GoP advised these SOEs to include the tasks in their operations as to how the operations will be accomplished, and revenue generation related matters were decided by the respective SOEs, which show that these organizations have autonomy to operate in the market.

According to Simpson, (2014), members of BoDs are the leaders and responsible for decision making and performance of that organization. Simpson (2014) stated that forming BoDs and then vesting authorities to members of BoDs is the way they are given autonomy. This helps BoDs for fair and free decision making and, efficiently / effectively operating in the market (Simpson, 2014). It is pertinent to note that appointment of chairman BoDs of KSEW, PAC, and HIT are based on the recommendations of the Chief of Army Staff, Chief of Air Staff, and Chief of Naval Staff, respectively. The appointment of chairmen of these SOEs is based on recommendations of the chiefs of armed forces because defence forces are the main consumers of the products of these SOEs. Another reason for taking advice from armed forces is the reason for emergence of these SOEs with the objectives of developing and producing such types of products which are required by the armed forces and are not to be sold without prior permission of the Federal Government (FG). The FG is the authority for appointment of chairman of EPZA, PASM, USC, POF, HIT, PAC, and KSEW. The appointment of the chairman of these organizations by FG shows lower level of the autonomy and higher level of control of FG in these organizations as compare to other organizations where chairman is appointed by BoDs. The chairman of SMEDA and NPO is the Minister of MoIP, which shows higher level of control and lower level of authority.

The FG of Pakistan is the authority to dissolve BoDs of PITAC, EPZA, NPO, POF, HIT, PAC, KSEW, and SMEDA and this shows the lower level of autonomy and higher level of control by government. However, ENAR, KTDMC, USC, PASM, PECO, PDDC, NFC, and HMC have more autonomy and the FG is not the authority to appoint chairman of these SOEs or to dissolve BoDs of these SOEs. The tenure of BoDs of PAC, HIT, and POF is 4 years and the tenure of BoDs of all other organizations is 3 years.

From Table 2, it is also advent that all of the SOEs have the authority to hire and fire the human resources as per requirement of these organizations and authorized to sign a business-related deal at national or international level. It is further concluded that all of the SOEs have BoDs, which shows that decisions are being made by the members of these organizations rather being imposed from outside the organizations. The understanding is in line with the study conducted by Ang'anyo and Mbatha (2019) who studied that autonomy in managing human resources is required for placing right person at the right job and improving the performance.

Agencies like NFC, PDDC, USC and SMEDA are the organizations operating throughout the country and are considered as large organizations, whereas, EPZA, NPO and PASM are operating in limited localities of the country which indicate that



they have moderate level of size. Moreover, KSEW, PAC, HIT, POF, ENAR, KTDMC, PECO, PITAC and HMC are operating in only one city of Pakistan. Thus, keeping in view the study conducted by Waluyo (2018), organizations operating in one city are having small size whereas companies operating in whole of the country indicate larger organizational size. According to Verhoest et al. (2010), larger organizations have high level of autonomy and lower level of control and small organizations have low autonomy and high control. Resultantly, NFC, PDDC, USC and SMEDA are considered the organizations with high autonomy, whereas KSEW, PAC, HIT, POF, ENAR, KTDMC, PECO, PITAC and HMC are considered as having low autonomy with high control.

The financial matters of EPZA, POF, HIT and PAC are being audited by AGP, who is government employee and use to audit those of the organizations which are of strategically very important and this is indicator of lower level of operational autonomy in financial matters due to strategic importance of these organizations. However, the financial matters of all other organizations are being audited by any of the reputable auditing organization. This shows reasonable autonomy vested to these organizations. Whereas, in case of SMEDA selection of auditing firm also comes under the domain of the BoDs which is the indicator of higher level of autonomy related to financial matters. The study is in line with the past studies. For instance, financial controls are indicated through financially reporting to the parent ministry, audit of the agency through internal or external auditor and / or through board of supervision (Waluyo, 2018). According to Ang'anyo and Mbatha (2019), auditing the financial activities are important to understand the financial as well as administrative performance of the agency and led to transparency and reducing the chances of corruption.

All of the organizations are allowed for hiring, firing and promotion of the employees, which is the indicator of managerial autonomy as well as financial autonomy in terms of operations is given to these organizations. At the same time all of the organizations are allowed to make a deal at national or international level and it is another indicator of operational autonomy at the hand of management of these organizations. Having autonomy to make decisions related to financial matters, making deals at national and international level, deciding about the utilization of the resources is the indicator of managerial as well as financial autonomy. Moreover, all agencies are allowed to make such decision through their BoDs. This finding is in line with the understanding developed by different studies including but not exception to Bach (2010); Barbieri et al. (2013); Ang'anyo and Mbatha (2019); Danso (2019) and Waluyo (2018).

Moreover, all of the organizations are being operated through BoDs and organizations excluding ENAR, KTDMC, SEC, PASM and PITAC have government representations in their BoDs which is the indicator that decisions, especially strategic, are being monitored and controlled by the government through external agents. Whereas, existence of the BoDs indicate that all of the organizations have policy related autonomy. This finding is in line with the guidelines set by different studies (e.g. Ang'anyo & Mbatha, 2019; Zahra & Jadoon, 2016).

The PDDC is an example of public-private mix where funds are being provided through public as well as private sector doing dairy related businesses and also having some representations in the BoDs.

Referring Painter et al. (2010), organizations like POF, HIT, PAC, KSEW and HMC are the organizations working for the production and services for the defence related products and doing complex tasks. Moreover, NFC, PDDC, USC and SMEDA are the organizations having tasks related to the general public and the nature of the tasks are simple and clearer. Thus, POF, HIT, PAC, KSEW and HMC are having low autonomy and high control, whereas NFC, PDDC, USC and SMEDA have high autonomy and low control. NFC and USC are involved in commercial activities and will be considered as having high autonomy and low control.

Keeping in view the Table 1 and Table 2, it can also be observed that the SOEs were emerged in the areas where the private sector was either unable to enter or was incapable to perform. The understanding is in line with the past study conducted by Shafuda, Lenz, and Mirecki (2020). Referring Table 2, it can be concluded that the structure, autonomy and control of the SOEs depend upon the authority / statute against which the organization was came into being.

#### 4. Limitations and Suggestions

This study was based on secondary data available on websites, legal documents (statutes) and literature. A study based on combination of primary and secondary data can give better results and understanding about the reforms and their performance in production sector of Pakistan. Pakistan is a developing country and there is dire need to introduce electronic information system which will help to get authentic information about organizations, as some of the organizations have not uploaded the concerned legal documents or other information. Primary data will be helpful for better understanding about structure, size, autonomy, and governance of these SOEs. By conducting a study based on primary data will help in understanding the differences between what is officially announced through different statutes and legal documents and what employees feel or see.

#### REFERENCES

1. Aberbach, J. D., & Christensen, T. (2014). Why reforms so often disappoint. *American Review of Public Administration*, 44(1), 3–16. <https://doi.org/10.1177/0275074013504128>
2. Ahmed, M. (2013). History and context of public administration in Pakistan. *Public Administration in South Asia: India, Bangladesh, and Pakistan*. CRC Press, Taylor & Francis Group, New York, USA. 371-393.
3. Alonso, J. M., Clifton, J., & Diaz-Fuentes, D. (2015). Did new public management matter? An empirical analysis of the outsourcing and decentralization effects on public sector size. *Public Management Review*, 17(5), 643–660. <https://doi.org/10.1080/14719037.2013.822532>
4. Andrikopoulos, V. P., & Ifanti, A. A. (2020). New public management and governance: Quo Vadis? *Journal of Public Administration and Governance*, 10(3), 430–442. <https://doi.org/10.5296/jpag.v10i3.17494>
5. Ang'anyo, M., & Mbatha, J. (2019). Impact of performance contracting on public service delivery in the national

- government administration in Kenya: Case of Eldoret West Sub-County. *Journal of Public Administration and Governance*, 9(2), 300–324. <https://doi.org/10.5296/jpag.v9i2.14855>
6. Bach, T. (2010). Policy and Management Autonomy of Federal Agencies in Germany in *Governance of Public Sector Organizations: Proliferation, Autonomy and Performance*. International Institute of Administrative Sciences. Palgrave Macmillan. England. 89-110.
  7. Bank, W. (1995). *Bureaucrats in business: The economics and politics of government ownership*.
  8. Barbieri, D., Galli, D., Fedele, P., & Ongaro, E. (2013). Drivers of autonomy of public agencies in Italy. *Financial Accountability & Management*, 29(1), 26-49.
  9. Bharati, P., Zhang, W., & Chaudhury, A. (2015). Better knowledge with social media? Exploring the roles of social capital and organizational knowledge management. *Journal of Knowledge Management*, 19(3), 456–475. <https://doi.org/10.1108/JKM-11-2014-0467>
  10. Botlhale, E. K. (2020). Corporate governance in state-owned enterprises in Lesotho. *Social Responsibility Journal*, (March). <https://doi.org/10.1108/SRJ-12-2019-0402>
  11. Christensen, T., & Lægreid, P. (2007). The whole-of-government approach to public sector reform. *Public Administration Review*, 67(6), 1059-1066.
  12. Choudhry, M. A. (1991). Promoting productivity and quality in bureaucratic performance in Pakistan. *Asian Review of Public Administration*, III(2), 83–94.
  13. Danso, E. (2019). Anatomy of the privatization of state-owned enterprises (SOEs) in Ghana: Implication for policy and accountability. *Journal of Public Administration and Governance*, 9(4), 181–199. <https://doi.org/10.5296/jpag.v9i4.15600>
  14. Fissaha, S., & Berhanu, M. (2018). Decentralization as an institutional system, prospects and retrospect: Case of four weredas of Tigray. *Journal of Public Administration and Governance*, 8(2), 256–285. <https://doi.org/10.5296/jpag.v8i2.13279>
  15. Fobih, N. (2020). NPM reforms in Ghana's public sector management & administration: Changing trends in MDAs & MMDAs functions. *Journal of Public Administration and Governance*, 10(4), 125–141. <https://doi.org/10.5296/jpag.v10i4.17955>
  16. Gopalakrishnan, S. (2000). Unraveling the links between dimensions of innovation and organizational performance. *The Journal of High Technology Management Research*, 11(1), 137–153. [https://doi.org/10.1016/S1047-8310\(00\)00024-9](https://doi.org/10.1016/S1047-8310(00)00024-9)
  17. Gupta, A., & Kumar, S. (2020). Comparing the performance of public and private enterprises: Case for a reappraisal – evidence from India. *International Journal of Public Sector Management*, 34(1), 87–100. <https://doi.org/10.1108/IJPSM-04-2020-0117>
  18. Horie, M. (2018). Leadership and Public Sector Reform in Japan. In *Leadership and Public Sector Reform in Asia* (pp. 19–52). <https://doi.org/10.1108/s2053-769720180000030002>
  19. Huang, R.-T. (2015). Overcoming invisible obstacles in organizational learning: The moderating effect of employee resistance to change. *Journal of Organizational Change Management*, 28(3), 356–368.
  20. Hussain, T. (2008). A functional and legal classification of corporations, autonomous bodies and attached departments under the federal government. National Commission for Government Reforms. Prime Minister's Secretariat, Government of Pakistan, Islamabad.
  21. Jadoon, M. Z. I., & Jabeen, N. (2013) Administrative Reforms in Pakistan in Sabharwal, M. and Berman, E. M. (eds) *Public Administration in South Asia: India, Pakistan and Bangladesh*, CRC Press, Taylor and Francis, 439-452.
  22. Khisa, M. (2020). Decentralization of public services and the role of local government in rural development: Findings from Bangladesh. *Journal of Public Administration and Governance*, 10(1), 249–261. <https://doi.org/10.5296/jpag.v10i1.16612>
  23. Kickert, W. J. M. (2010). Managing emergent and complex change: The case of Dutch agencification. *International Review of Administrative Sciences*, 76(3), 489–515. <https://doi.org/10.1177/0020852310373172>
  24. Ladner, A., Keuffer, N., Baldersheim, H., Hlepas, N., Swianiewicz, P., Steyvers, K., & Navarro, C. (2019). *Patterns of Local Autonomy in Europe* (R. Fouchet & J. Nemec, eds.). Switzerland: Palgrave Macmillan.
  25. Lægreid, P., & Verhoest, K. (2010). *Governance of Public Sector Organizations: Proliferation, Autonomy and Performance*. Hampshire: Palgrave Macmillan.
  26. Lekhawipat, W., Wei, Y. H., & Lin, C. (2018). How internal attributions affect knowledge sharing behavior. *Journal of Knowledge Management*, 22(4), 867–886. <https://doi.org/10.1108/JKM-02-2017-0081>
  27. Liu, Y., & Ravichandran, T. (2015). Alliance experience, IT-enabled knowledge integration, and ex ante value gains. *Organization Science*, 26(2), 511–530.
  28. Moynihan, D. P. (2006). Ambiguity in policy lessons: The agencification experience. *Public Administration*, 84(4), 1029–1050.
  29. Nylund, P. A., & Raelin, J. D. (2015). When feelings obscure reason: The impact of leaders' explicit and emotional knowledge transfer on shareholder reactions. *The Leadership Quarterly*, 26(4), 532–542. <https://doi.org/10.1016/j.leaqua.2015.06.003>
  30. Ong, D. U., & Gabriel, A. G. (2018). Linking transparency and accountability to local legislative performance in the province of Nueva Ecija in the Philippines. *Journal of Public Administration and Governance*, 8(2), 384. <https://doi.org/10.5296/jpag.v8i2.13345>
  31. Pahwa, D. H., & Beland, D. (2013). Federalism, decentralization, and health care policy reform in India. *Public Administration Research*, 2(1), 1–11. <https://doi.org/10.5539/par.v2n1p1>
  32. Painter, M., Burns, J. P., & Yee, W. (2010). Explaining Autonomy in Public Agencies: The case of Hong Kong in *Governance of Public Sector Organizations: Proliferation, Autonomy and Performance*. International Institute of Administrative Sciences. Palgrave Macmillan. England. 111-132.
  33. Ramamurti, R. (1991). *Privatization and control of state-owned enterprises* (R. Ramamurti & R. Vernon, eds.). World Bank.
  34. Roca-puig, V., Beltra-Martin, I., & Cipres, M. S. (2012). Combined effect of human capital, temporary employment and

- organizational size on firm performance. *Personnel Review*, 41(1), 4–22. <https://doi.org/10.1108/00483481211189910>
35. Rompho, B., & Siengthai, S. (2012). Integrated performance measurement system for firm's human capital building. *Journal of Intellectual Capital*, 13(4), 482–514. <https://doi.org/10.1108/14691931211276106>
  36. Roness, P. G. (2010). *Synthesizing theories on public agencies: Challenges and classifications*.
  37. Saunders, M., Lewis, P., & Thornhill, A. (2016). *Research Methods for Business Studies* (7th ed.).
  38. Shafuda, C. P. P., Lenz, R., & Mirecki, M. (2020). Corporate governance of SOEs and compliance with the SOE Governance Act in Namibia: A survey. *Journal of Public Administration and Governance*, 10(4), 219–249. <https://doi.org/10.5296/jpag.v10i4.17251>
  39. Simpson, S. N. Y. (2014). Boards and governance of state-owned enterprises. *Corporate Governance*, 14(2), 238–251. <https://doi.org/10.1108/CG-08-2012-0063>
  40. Steccolini, I., Saliterer, I., & Guthrie, J. (2020). The role(s) of accounting and performance measurement systems in contemporary public administration. *Public Administration*, 98(1), 3–13. <https://doi.org/10.1111/padm.12642>
  41. Turner, M. M., & Hulme, D. (1997). *Governance, administration, and development: Making the state work*. USA: Kumarian Press.
  42. van Erp, J., Wallenburg, I., & Bal, R. (2020). Performance regulation in a networked healthcare system: From cosmetic to institutionalized compliance. *Public Administration*, 98(1), 46–61. <https://doi.org/10.1111/padm.12518>
  43. Verhoest, K., Roness, P., Verschuere, B., Rubecksen, K., & McCarthaigh, M. (2004). *Autonomy and control of state agencies: Comparing states and agencies*. Palgrave Macmillan.
  44. Waheduzzaman, W. (2019). Challenges in transitioning from new public management to new public governance in a developing country context. *International Journal of Public Sector Management*, 32(7), 689–705. <https://doi.org/10.1108/IJPSM-02-2019-0057>
  45. Waluyo, B. (2018). Balancing financial autonomy and control in agencification: Issues emerging from the Indonesian higher education. *International Journal of Public Sector Management*, 31(7), 794–810. <https://doi.org/10.1108/IJPSM-10-2017-0272>
  46. Weiner, J. M., & Woulfin, S. L. (2017). Controlled autonomy: Novice principals' schema for district control and school autonomy. *Journal of Educational Administration*, 55(3), 334–350. <https://doi.org/10.1108/JEA-03-2016-0032>
  47. Yesilkagit K., & Van Thiel S. (2008). Political influence and bureaucratic autonomy. *Public Organization Review* 8(2), 137–154.
  48. Zahra, A., & Jadoon, M. Z. I. (2016). Autonomy of public agencies in Pakistan : Does structure matter? *Internatioanl Journal of Public Sector Management*, 29(6), 565–581. <https://doi.org/10.1108/IJPSM-02-2015-0019>
  49. Zhang, Y. (2010). Towards better regulatory governance? Regulatory reform in selected developing countries, 2003-7. *Public Management Review*, 12(6), 873–891. <https://doi.org/10.1080/14719037.2010.488865>