## ABSTRACT

Decentralization is a procedural undertaking that seeks to shift the rein of power and decisionmaking from central government to regional or local governing bodies. It is a mechanism that augment democratic norms, strengthen the provision of services, and enable local communities to participate in decisions that impact their day-to-day life. But in the context of Pakistan's local government, decentralization of power did not happen realistically. And thus local government could not develop here, in true sense. As local government introduced only by military dictators and that is also for getting their peoples' legitimacy and sidelining of main political parties. Though 18th constitutional amendment, during democratic era, provide autonomy to provincial governments and so to local government. Under this very amendment, KP passed its first local government in 2013, which is amended multiple times since then. But still the true form of decentralization could not be seen due to structural-functional flaws in the Act. Especially in provisions of Provincial Finance Commission and Local Government Commission, which badly affect the autonomy of KP local government and thus yield poor social service delivery. This thesis embraces all the centralist tendencies in KP local government, causes of its manifestation and their possible remedies are also discussed in the form of recommendations.