

**THE BUDGETS**  
**AND**  
**THE ANNUAL DEVELOPMENT PROGRAMMES**  
**1970-71**

**FOR THE NEW PROVINCES OF**

- (i) THE PUNJAB**
- (ii) SIND**
- (iii) N.-W.F.P.**
- (iv) BALUCHISTAN**

**PRESENTED BEFORE THE COUNCIL OF  
ADMINISTRATION**

**AT THE  
GOVERNMENT HOUSE, LAHORE**

**ON  
FRIDAY, JUNE 12, 1970**

**BY THE  
FINANCE SECRETARY, WEST PAKISTAN**

*Subject*—The Budgets of the New Provinces 1970-71.

### Introductory:

Four weeks ago, on May 15, 1970, when I had the privilege to brief the Council of Administration, on the subject cited above, I had submitted, *Inter alia*, that firm decisions by the competent authorities on certain critical issues were missing, and among the principal issues requiring decision, I had listed the following:

- (i) The manner in which the new Provinces in West Pakistan should share the Central Tax Assignments during 1970-71.
- (ii) The manner in which the debt servicing liability of the Province of West Pakistan be shared by the New Provinces in West Pakistan during 1970-71.
- (iii) The size of the 1970-71 Annual Development Programme, its break up Province-wise ; within each Province, break-up sector-wise/head-wise.
- (iv) The resource availability for financing the Annual Development Programme 1970-71 and the manner of resource-allocation during 1970-71 Province-wise.

Decisions on (i) and (ii) above, and on other issues related to the preparation of the budgets were given by the One-Unit (Re-organization) Committee on June 3-4, 1970. Decision on (iii) above pertaining to the Annual Development Programme was given by the National Economic Council on June 2, 1970. Position in respect of (iv) above is still fuzzy and has to be firmed up in consultation with the Provincial Planning and Development Department and the Central Ministry of Finance with whom we are in constant touch. The position in respect of each of these four points, in the light of the decisions available, is stated below, briefly :

### Sharing of the Central Tax Assignments:

Without prejudice to the claim of each new province before the National Finance Committee constituted already by the President, and purely on *ad-hoc* and provisional basis and subject to subsequent adjustment in the light of the National Finance Committee's Award, the One-Unit (Reorganization) Committee decided on June 4, 1970, that the new provinces share West Pakistan's share of the Central Tax Assignments during 1970-71, in the following ratios:—

Punjab	Sind	NWFP	Baluchistan	(Total = 100)
56.5	23.5	15.5	4.5	

### Sharing of the Debt Servicing Liability:

The absolute amount intimated in this connection by the Ministry of Finance is Rs. 64·62 crore, which amount, when divided in the manner indicated above, gives to each new province, the following share:

Punjab	Sind	NWFP	Baluchistan	(Rs. in crore)
36·51	15·18	10·02	2·91	(Total = 64·62)

The overall debt owed by the Government of West Pakistan as of June 30, 1970, is of the order of Rs. 946·47 crore, divided as follows:—

	(Rs. crore)
(A) Market Loans	78·79
(B) Loans from the Central Government	867·68

(C) *Market Loans*—The decision of the One-Unit (Reorganization) Committee in this regard is:

The liability for repaying and servicing the market loans be assumed and discharged by the President for and on behalf of the new provinces and the centrally administered areas, as the case may be. The new provinces reimburse the President to the extent of the liability so discharged in the ratio derived from the gross developmental expenditure incurred in the areas of the four new provinces during the period 1960-61 to 1969-70, by the Government of West Pakistan excluding the developmental expenditure incurred by the Karachi Development Authority and the Improvement Trusts. Since, however, at present, firm developmental expenditure figures for 1969-70 are not available, the Market Loan repayment and servicing liability may be shared by the new provinces provisionally, and subject to subsequent adjustment in the ratio of the gross developmental expenditure (as defined earlier) provinces-wise, during 1960-61 to 1968-69.

The ratios\* worked out on the basis of the aforesaid decision are as follows :—  
(Rs. in crore)

	<i>Developmental Expenditure 1960-61 to 1968-69</i>	<i>Percentage</i>
The Punjab	5,29·45	53·77
Sind	3,03·29	30·80
N.W.-F.P.	1,00·95	10·25
Baluchistan	47·21	4·80
Centrally Administered Tribal Areas	3·74	0·38

\*These ratios are slightly different from those reflected in the printed documents due to—

- an error detected in the figure for Sind, subsequent to the printing of documents; and
- an omission to pass on to the Central Government the liability in proportion to the development expenditure (as defined for this purpose) incurred in the Centrally Administered areas.

Corrected figures will be duly incorporated in the final print.

The Market Loans maturing for retirement during 1970-71 would be of the order of Rs. 8·16 crore; the interest charges payable to the President on the Market Loans taken over by the President for the new provinces, would amount to Rs. 3·90 crore during 1970-71. These repayments and interest charges will be shared by the new provinces according to the ratios given above, in the following manner:

				(Rs. in Crore)	
				<i>Principal Repayment</i>	<i>Interest** Payment</i>
The Punjab	..	..	..	4·39	2·10
Sind	..	..	..	2·51	1·20
N. W. F. P.	..	..	..	0·84	0·40
Baluchistan	..	..	..	0·39	0·19
Centrally Administered Tribal Areas	..	..	..	0·03	0·01
Total				8·16	3·90

(B) *Loans from the Central Government :-*

The loans from the Central Government outstanding against the Government of West Pakistan as of June 30, 1970, would be of the order of Rs. 867·68 crore, broken up as follows :-

				(Rs. in Crore)	
<i>Utilized by</i>		<i>Rupee Loans from the Government of Pakistan</i>	<i>Loans through the Government of Pakistan from foreign agencies</i>	<i>Total</i>	
(1) Government of West Pakistan	..	1,59·45	1,00·07	2,59·52	
(2) Undivided Autonomous Bodies	..	4,68·81	1,39·35	6,08·16	
(i) PWR	..	67·11	79·54	1,46·65	
(ii) WP/WAPDA	..	2,76·28	48·99	3,25·27	
(iii) WP/ADC	..	45·22	—	45·22	
(iv) WP/IDC	..	72·48	5·05	77·53	
(v) WP/SIC	..	4·31	2·49	6·80	
(vi) AC (GOWP)	..	3·41	3·28	6·69	
Grand Total		6,28·26	2,39·42	8,67·68	

\*\*The budgetary provisions are slightly higher than these figures; the difference between the two sets of figures is due to the interest charges each new province will have to pay direct to the State Bank of Pakistan on the loan to be refloated by it in its own name.

The decisions of the One Unit (Re-organization) Committee on how the Government of West Pakistan's liability to repay and service the above-noted debt will be borne by each of the four new provinces, and by the Government of Pakistan in respect of the Centrally Administered Areas, are as follows :—

(1) *Liability in respect of Loans utilized by the Government of West Pakistan viz. Rs. 2,59·52 Crore :*

To be apportioned—

- (1) On the basis of the location of the project for which the loans were used provided the project is located exclusively within a new province or within the Centrally Administered area ;
- (2) Where a project covers more than one new provinces, in the ratio/ratios derived from the gross developmental expenditure on that project, in each new province or Centrally Administered area, during 1960-61 to 1969-70 (For 1970-71 budget, however, only 1960-61 to 1968-69 period relevant) ;
- (3) Where the linkage between a specific loan and a specific project not possible to establish, in the ratio/ratios derived from the gross developmental expenditure in each new province or Centrally Administered area during 1960-61 to 1969-70 (For 1970-71 budget, however, the relevant period = 1960-61 to 1968-69), exclusive of the developmental outlay by Pakistan Western Railways and the self-financed developmental outlay by Karachi Development Authority and Improvement Trusts.

(2) *Liability in respect of Loans utilized by the PWR, viz Rs. 1,46·65 Crores—*

To be assumed by the President on behalf of the new Provinces.

(3) *Liability in respect of Loans utilized by :—*

(Rupees in Crore).

(i) WP/WAPDA	<i>viz</i> 3,25·27
(ii) WP/ADC	<i>viz</i> 45·22
(iii) WP/IDC	<i>viz.</i> 77·53
(iv) WP/SIC	<i>viz.</i> 6·80
(v) AC (GOWP)	<i>viz.</i> 6·69

To be assumed by the President for and on behalf of the new Provinces and the Central Government, as the case may be ;

The difference between—

The amount receivable by the President from a body on account of the loans passed on to and utilized by that body,

AND

The amount payable by the President to the Central Government on account of the loans thus passed on and utilized by that body, to be shared by each new Province/Central Government, as the case may be, in the ratio/ratios derived from the gross developmental expenditure

of that body in the territory of each new Province and the Centrally Administered area, during the period 1960-61 to 1969-70 (for the 1970-71 budget, however, only 1960-61 to 1968-69 period relevant).

Working on the basis of the above-quoted decisions, the position for 1970-71 emerges as follows :—

Name of Body	RECEIVABLE FROM		PAYABLE ON ACCOUNT OF		DIFFERENCE	
	Repayment	Interest	Repayment	Interest	Repayment	Interest
WAPDA	4.87	15.63	5.85	17.86	-1.19	-2.23
ADC	1.82	0.76	0.68	2.83	1.14	-2.07
IDC	0.32	4.17	2.33	4.18	-2.00	-0.01
SIC	0.38	0.28	0.10	0.23	0.28	0.05
AC	Nil	Nil	0.18	0.43	-0.18	-0.43

The four new Provinces and the Central Government will share the difference in respect of each body in the following manner :—

Name of Body	PUNJAB		SIND		N.-W.F.P.		BALUCHISTAN		CENTRE	
	Dev Exp	Ratio	Dev Exp	Ratio	Dev Exp	Ratio	Dev Exp	Ratio	Dev Exp	Ratio
WAPDA	232.22	62.8%	94.33	25.6%	34.01	9.2%	8.25	2.2%	0.63	0.2%
ADC	27.32	30.5%	58.71	65.6%	3.36	3.8%	0.09	0.1%	Nil	Nil
IDC	33.37	42.1%	34.89	43.9%	4.02	5.9%	6.45	8.1%	Nil	Nil
SIC	4.43	52.6%	2.54	30.2%	0.81	9.6%	0.64	7.6%	Nil	Nil
AC	0.71	48.0%	0.79	52.0%	Nil	Nil	Nil	Nil	Nil	Nil
Total	298.05		191.26		42.80		15.43		0.63	

Applying the above noted ratios to the differences on account of loan repayment and on account of interest payments, the Province-wise/ Bodywise position emerges as follows :—

Name of Body	PUNJAB		SIND		N.-W.F.P.		BALUCHISTAN		CENTRE		TOTAL	
	Repay-ment	Interest	Repay-ment	Interest	Repay-ment	Interest	Repay-ment	Interest	Repay-ment	Interest	Repay-ment	Interest
WAPDA	-0.75	-1.40	-0.30	-0.57	-0.11	-0.21	-0.03	-0.05	Neg	Neg	-1.19	-2.23
ADC	0.35	-0.63	0.75	-1.36	0.04	-0.08	Neg	Neg	Nil	Nil	1.14	-2.07
IDC	-0.84	-0.005	-0.88	-0.005	-0.12	Neg	-0.16	Neg	Nil	Nil	-2.00	-0.01
SIC	0.15	0.03	0.08	0.02	0.03	Neg	0.02	Neg	Nil	Nil	0.28	0.05
AC	-0.09	-0.21	-0.09	-0.22	Nil	Nil	Nil	Nil	Nil	Nil	-0.18	-0.43
Total	-1.18	2.215	-0.44	-2.135	-0.16	-0.29	-0.17	-0.05	Nil	Nil	-1.95	-4.89

The figures given above are slightly different from those reflected in the printed documents because of the omission to take into account the relatively small expenditure incurred by WAPDA in the Centrally Administered area.

However, the final print will reflect the position even more accurately.

**Annual Development Programme 1970-71 : overall size, Province-wise and Sector-wise Allocations :**

On June 2, 1970, the National Economic Council determined the overall size of the country's public sector and for 1970-71 to be of the order of Rs. 750 crore, Wing-wise allocations being as follows :—

	(Rs. in crore)
East Pakistan	.. 400.00
West Pakistan	.. 350.00

Of West Pakistan's allocation, the Centre pre-empts Rs. 120.00 crore as follows :—

	(Rs. in crore)
Tarbela Dam	.. 70.00
Centre's programme located in West Pakistan	.. 50.00

leaving a balance of Rs. 2,30.00 crore for the four new Provinces.

Of the said Rs. 2,30.00 crore, undivided autonomous bodies take up Rs. 1,22.64 crore, divided body-wise as follows :—

	(Rs. in crore)
PWR	.. 27.50
WAPDA	.. 67.45
ADC	.. 17.06
IDC	.. 7.81
SIC	.. 1.50
AC	.. 1.32
Total	.. <u>1,22.64</u>

The four new Provinces are thus left with Rs. 1,07.37 crore only, against which gross programmes of Rs. 1,14.77 crore have been drawn up anticipating an operational shortfall of Rs. 7.40 crore or about 6%.

The Province-wise allocation of the aforesaid Rs. 1,14.77 is as follows :—

	Size	Share
		per cent
Punjab	.. 61.83	53.9
Sind	.. 27.03	23.5
N.-W.F.P.	.. 17.92	15.7
Baluchistan	.. 7.99	6.9
Total	.. <u>1,14.77</u>	

An attempt has also been made to allocate notionally the allocable programme of the undivided autonomous bodies :—

PWR's programme = Rs. 27.50 crore *plus*.

WAPDA's Power programme = Rs. 45.35 crore

Total = Rs. 72.85 crore has been treated as unallocable and the balance Rs. 122.64 minus Rs. 72.65 crore = Rs. 49.79 crore has been treated as allocable and notionally allocated Province-wise as follows :—

	(Rs. in crore)
Punjab	25.08
Sind	18.10
N.-W.F.P.	5.52
Baluchistan	1.08
Total	49.78

Taking the Provincial Governments' Annual Development Programmes and the allocable Annual Development Programmes of the undivided bodies, the Province-wise position emerges as follows :—

(Rs. crore)

	<i>Autonomous</i>		<i>Total</i>	<i>Share</i>
	<i>Provincial</i>	<i>Bodies</i>		
	<i>A. D. P. allocable</i>			
	<i>A. D. P.</i>			
Punjab	61.83	25.08	86.91	52.9%
Sind	27.03	18.10	45.13	27.4%
N.-W.F.P.	17.92	5.52	23.44	14.2%
Baluchistan	7.99	1.08	9.07	5.5%
Total	1,14.77	49.78	1,64.55	

### Resources for Financing the Annual Development Programme:

The resources for financing the Annual Development Programme are derived mainly from three sources :—

(1) *Provincial Effort*—Consisting of—

(i) Revenue surplus—

(The excess of Revenue Receipts over Non-Developmental Revenue Expenditure).

(ii) Un-Funded Debt—

(Mainly the excess of G.P.F. contributions over G.P.F. drawals).



## (iii) Other Capital Receipts (net)—

(The excess of Capital Receipts over Non-Developmental Capital Expenditure).

## (iv) Cash Balance.

(2) *Rupee Loans and Grants from/through the Centre.*

(3) *Foreign Currency Loans/Grants through the Centre or Direct.*

Current indications are that resource availability for financing the Annual Development Programme of Rs. 2,30 crore during 1970-71 would be as follows :—

	(Rs. in crore)
(1) Provincial Effort	.. 14.92
(2) Rupee Loans/Grants from/through the Centre	.. 155.80
(3) Foreign Currency Loans/Grants	.. 36.28
Total	... <u>207.00</u>

There is thus an overall shortfall of Rs. 23.00 crore or 10 per cent of 230 crore.

Province-wise break-up of Annual Development Programme financing will be worked out in consultation with the Provincial Planning and Development Department and the Central Ministry of Finance, during the next few days.

**PART II**

**PROVINCIAL BUDGETS 1970-71**

**AND**

**PROVINCIAL ANNUAL DEVELOPMENT PROGRAMMES**

**1970-71**

## REVENUE BUDGET: 1970-71

The overall position of estimated Revenue receipts and non-developmental Revenue expenditure in the Punjab during 1970-71 is summarized below:—

		(Rs. in crore)
		<i>Revenue Receipts</i>
(1) Share in Central Tax Assignments	..	36·51
(2) Provincial Tax Receipts	..	43·45
(3) Provincial Other Receipts	..	24·06
(4) Non-Developmental Grants	..	0·18
<b>Total</b>	..	104·20
		(Rs. in crore)
		<i>Non-Developmental Expenditure</i>
(1) Direct Demands on Revenue	..	4·73
(2) Civil Administration	..	13·85
(3) Beneficent Departments	..	31·74
(4) Civil Works	..	4·25
(5) Miscellaneous	..	8·99
(6) Debt Services	..	17·14
(7) Contingency Item	..	7·75
(including ordinary Wage-increase, Police Re-organization, One-Unit Dissolution)		
<b>Total</b>	..	88·45
Revenue Receipts	=	104·20
Non-Developmental Revenue Expenditure	=	88·45
Revenue Surplus	=	15·75
<i>Plus</i>		
Developmental Grants on Revenue Account	=	2·00
<b>Total</b>	=	17·75
Expenditure under 63—B Development	=	(—)25·12
Deficit on Revenue Account	=	7·37

**CAPITAL ACCOUNT: 1970-71****(i) Annual Development Programme including expenditure under Revenue Head 63-B-Development Sector-wise distribution of the Annual Development Programme :**

Serial No.	Sector	(Rs. in crore)		Total
		Provincial Government's A.D.P.	Undivided Aut. Bodies' allocable A.D.P.	
1	Water	3.75	12.99	16.74
2	Agriculture	8.36	7.82	16.18
3	Physical Planning and Housing.	9.08	..	9.08
4	Industries, Fuels and Minerals.	0.57	4.27	4.84
5	Education	14.39	..	14.39
6	Health	8.36	..	8.36
7	Transport and Communications.	14.05	..	14.05
8	Social Welfare and Man-power.	0.78	..	0.78
9	R. W. P.	2.50	..	2.50
Total		61.84	25.08	86.92

Body-wise allocation of allocable Annual Development Programme of the autonomous bodies is as follows:—

	(Rs. in crore)
WAPDA	= 12.67
WPADC	= 1.94
WPIDC	= 2.90
WPSIC	= 0.69
AC(GOWP)	= 0.68
Total :	25.08

**(ii) STATE TRADING**

	(Rs. in crore)
Gross expenditure on State Trading Operations	= 69.99
Recoveries and Receipts	= 61.13
Balance :	8.16

Commutated Value of Pensions representing Non-Development Expenditure on Capital Account 1.13

**REVENUE BUDGET: 1970-71****(A) Revenue Receipts :**

	(Rs. in crore)
(1) Share in Central Tax Assignments .. ..	15·18
(2) Provincial Tax Receipts .. ..	25·52
(3) Provincial Other Receipts .. ..	11·58
(4) Non-Developmental Grants .. ..	0·20
Total .. ..	52·48

**(B) Non-Developmental Revenue Expenditure :**

(1) Direct Demands on Revenue .. ..	1·89
(2) Civil Administration .. ..	8·07
(3) Beneficient Departments .. ..	15·46
(4) Civil Works .. ..	1·74
(5) Miscellaneous .. ..	5·61
(6) Debt Services .. ..	11·24
(7) Contingency Item .. ..	4·00
(including ordinary, wage increase, Police Re-organization, One-Unit Dissolution).	
Total .. ..	48·02
Revenue Receipts .. ..	52·48
Non-Developmental Revenue Expenditure .. ..	48·02
Revenue Surplus .. ..	4·46
Plus Developmental Grants .. ..	1·74
Total .. ..	6·20
Minus Expenditure under 63-B—Development .. ..	8·76
Deficit on Revenue Account .. ..	—2·56

**CAPITAL ACCOUNT: 1970-71****(i) Annual Development Programme 1970-71 :**

	(Rs. in crore)
Provincial Government's own Programme .. ..	27·03
Undivided Autonomous Bodies allocable Programme .. ..	18·10
Total .. ..	45·13

*Sector-wise Distribution of the A. D. P.*

<i>Serial No.</i>	<i>Sector</i>	<i>(Rs. in crore)</i>		<i>Total</i>
		<i>Provincial Government's own Programme</i>	<i>Aut. Bodies' Allocable Programme</i>	
1	Water	3.30	10.28	13.58
2	Agriculture	3.44	3.60	7.04
3	Physical Planning and Housing	7.12	3.42	10.54
4	Industries, Fuel and Minerals	0.21	0.80	1.01
5	Education	5.56	..	5.56
6	Health	2.68	..	2.68
7	Transport and Communications	3.40	..	3.40
8	Social Welfare and Manpower	0.32	..	0.32
9	R. W. P.	1.00	..	1.00
Total		27.03	18.10	45.13

**Body-wise distribution of Undivided Autonomous Bodies' Allocable Programme:**

	<i>(Rs. in crore)</i>
WAPDA	7.01
WPADC	7.67
WPIDC	2.41
WPSIC	0.37
AC (GOWP)	0.64
Total	18.10

**(ii) State Trading**

	<i>(Rs. in crore)</i>
Gross Expenditure on State Trading Operations	29.11
Receipts and Recoveries	34.34
Balance	5.23
Commutated Value of Pensions	0.49
(Representing Non-Development Expenditure on Capital Account).	

## REVENUE BUDGET 1970-71

### REVENUE RECEIPTS

	(Rs. crore)
(1) Share in Central Tax Assignments ..	10.02
(2) Provincial Tax Receipts ..	2.92
(3) Provincial Other Receipts ..	5.71
(4) Non-Developmental Grants etc. ..	1.80
<b>Total</b> ..	<b>20.45</b>

### NON-DEVELOPMENTAL EXPENDITURE

	(Rs. crore)
(1) Direct Deand on Révenue ..	1.39
(2) Civil Administration ..	4.60
(3) Beneficent Departments ..	8.60
(4) Civil Works ..	1.45
(5) Miscellaneous ..	3.59
(6) Debt Services ..	3.08
(7) Contingency Item ..	2.25
(Ordinary Wage Increase, Police Reorgainzation, One- Unit Dissolution)	
<b>Total</b> ..	<b>24.95</b>
Revenue Receipts ..	20.45
Non-Development Revenue Expenditure ..	24.95
<b>Revenue Deficit</b> ..	<b>-4.50</b>

(Revenue deficit is reducible:

- (A) By taking into account Forest and other receipts from Swat, Dir and Chitral ;
- (B) By taking into account possible receipts from the working of the Swat emerald mines ;
- (C) By taking into account the receipts from the Government to Government sale of opium to the Punjab)

Plus Development Grants ..	0.27
Minus Expenditure under 63-B Development ..	8.12

Deficit on Revenue Account (subject to observations at A, B and C above)	12.35
---	-------

(For meeting the Revenue deficit, some of the possible alternatives are:

The Central subvention of Rs. 1.25 crore be enhanced ;

Local resources be mobilized by improved recovery of existing Tax and non Tax receipts or by enhancing the existing rates or by introducing fresh taxation ;

Economies in expenditure e.g. reduction in wheat subsidy).

#### CAPITAL ACCOUNT: 1970-71

ANNUAL DEVELOPMENT PROGRAMME 1970-71		(Rs. in crore)
Provincial Government's own programme	..	17.92
Undivided Autonomous Bodies' allocable Programme	..	5.52
Total	..	<u>23.44</u>

#### SECTOR-WISE ALLOCATION OF THE A.D.P.

Serial No.	Sector	(Rs. in crore)		Total	
		Provincial Govt's own Programme	Aut. Bodies' allocable Programme		
(1)	Water	0.63	2.31	2.94	
(2)	Agriculture	1.30	1.10	2.40	
(3)	Physical Planning and Housing	0.33	..	0.33	
(4)	Industries, Fuel and Minerals	0.05	2.11	2.16	
(5)	Education	2.61	..	2.61	
(6)	Health	3.20	..	3.20	
(7)	Transport and Communications	1.01	..	1.01	
(8)	Social Welfare and Man-power	0.06	..	0.06	
(9)	Rural Works Programme	1.81	..	1.81	
(10)	Frontier Regions	0.92	..	0.92	
(11)	Block Allocation	6.00	..	6.00	
Total		..	17.92	5.52	<u>23.44</u>

#### BODY-WISE DISTRIBUTION OF THE AUTONOMOUS BODIES, ALLOCABLE PROGRAMME

		(Rs. in crore)
WAPDA	..	2.20
WPADC	..	1.21
WPIDC	..	1.82
WPSIC	..	0.29
Total	..	<u>5.52</u>



## (ii) STATE TRADING

	(Rs. in crore)
Gross Expenditure	13.53
Receipts and Recoveries	17.01
	<hr/>
Balance	3.48
	<hr/>
(iii) Commuted Value of Pensions	0.46
(Non-Developmental Expenditure on Capital Account.	

**REVENUE BUDGET: 1970-71****Revenue Receipts :**

			(Rs. in crore)
(1) Share in Central Tax Assignments	..	..	2·91
(2) Provincial Tax Receipts	..	..	0·80
(3) Provincial Other Receipts	..	..	1·23
(4) Non-Developmental Grants	..	..	0·93
<b>Total</b>			<b>5·87</b>

**NON-DEVELOPMENTAL REVENUE EXPENDITURE**

			(Rs. in crore)
(1) Direct Demands on Revenue	..	..	0·40
(2) Civil Administration	..	..	2·92
(3) Beneficent Departments	..	..	3·45
(4) Civil Works	..	..	2·08
(5) Miscellaneous	..	..	2·21
(6) Debt Services	..	..	1·31
(7) Contingency Item	..	..	1·00
(ordinary, Wage increase, Police Reorganization, One-Unit Dissolution).			
<b>Total</b>			<b>13·37</b>
Revenue Receipts			5·87
Non-Development Revenue Expenditure			13·37
Revenue Deficit			—7·50
Plus Developmental Grants			0·03
Minus Expenditure under 63-B—Development			2·03
Net Deficit on Revenue Account			—3·50

**CAPITAL ACCOUNT: 1970-71****(i) Annual Development Programme 1970-71:**

(Rupees in Crore)

Provincial Government's own-Programme	..	7.99
Un-divided Autonomous Bodies' allocable Programme	..	1.08
		<hr/>
Total	..	8.07

**SECTOR-WISE ALLOCATION OF THE ANNUAL DEVELOPMENT PROGRAMME**

(Rupees in Crore)

<i>Serial No.</i>	<i>Sector</i>	<i>Provincial Government's own programme</i>	<i>Autonomous Bodies allocable programme</i>	<i>Total</i>
1.	Water .. .. .	1.03	0.21	1.24
2.	Agriculture .. .. .	0.90	0.03	0.93
3.	Physical Planning and Housing .. .. .	1.07	..	1.07
4.	Industries, Fuel and Minerals .. .. .	..	0.84	0.84
5.	Education .. .. .	0.73	..	0.73
6.	Health .. .. .	0.47	..	0.47
7.	Transport and Communications .. .. .	1.47	..	1.47
8.	Social Welfare and Manpower .. .. .	0.10	..	0.10
9.	Rural Works Programme .. .. .	0.51	..	0.51
10.	Block Allocation .. .. .	1.71	..	1.71
	Total .. .. .	7.99	1.08	9.07

**BODY-WISE ALLOCATION OF ALLOCABLE PROGRAMME**

(Rupees in Crore)

WAPDA	..	0.21
WPADC	..	0.03
WPIDC	..	0.69
WPSIC	..	0.15
		<hr/>
Total	..	1.08

**(ii) State Trading—**

Gross Expenditure	..	(Rs. crore) 11.16
Receipts and Recoveries	..	11.16
		<hr/>
Balance	..	Nil.

**Commuted Value of Pensions—**

(Non-Development Expenditure on Capital Account) .. 0·07

*Abstract of:—*

(i) *Provincial Revenue Surpluses/Deficits.*

(ii) *Surplus and Deficits on Revenue Account*

		<i>Revenue Surplus (+) Deficit (—)</i>	<i>Surplus (+) Deficit (—) on Revenue Account</i>
Punjab	..	+15·75	—7·37
Sind	..	+4·46	—2·56
N.-W.F.P.	..	—4·50	—12·35
Baluchistan	..	—7·50	—9·50
		<hr/>	<hr/>
West Pakistan	..	+8·21	—31·78
		<hr/>	<hr/>

**Conclusion—**

The Council of Administration is requested to approve the :

- (1) Annual Development Programmes for 1970-71
- (2) Phasing of expenditure on new schemes for subsequent years ;  
and
- (3) Schedules of New Expenditure for 1970-71

**I. A. IMTIAZI,  
SQA, CSP.**

*The 12th June 1970*

} *Secretary to the Government of West Pakistan,  
Finance Department*