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Social Welfare Program in the Former State of Swat (The Paradise Lost)

Hafiz M. Yasin*

Abstract

The Pakistanis in general and residents of Khyber Pakhtunkhwa in particular are worried about the situation that has developed in Swat and other parts of Malakand division over the past few months. The lives, honour and properties of the inhabitants remained at risk and the innocent people of this region have turned refugees in their own homeland. The valley is now blazing; its educational and health centers blasted, its tourism and economy destroyed and its routes are no more safe for traveling. Swat was claimed to be a welfare state prior to its merger in 1969. The State was famous for its prosperity and good governance. The literacy rate was much higher and health facilities far better than other parts of Pakistan. The driving force behind the success was obviously the devotion and efficiency of the rulers. This presentation draws upon a research report completed recently at IIE, the International Islamic University Islamabad on the Fiscal System of the former State of Swat. A general public survey was conducted in three districts (Swat, Buner and Shangla) during early 2008 by approaching the common people and those who remained in the administration of the system some forty years back. Efforts were made to retrieve the old official record besides interviewing the prominent personalities. The present study gives an outline of the fiscal system and its nexus with the social sector development in Swat. The study focuses on the factors responsible for social security and alleviation of abject poverty, which in turn led to a general confidence of masses on the system, despite autocracy in the State.

Keywords: Social Welfare, Swat, Pakistan

Introduction

The Pakistanis in general and residents of Khyber Pakhtunkhwa in particular are worried about the situation that has developed in Swat and

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other parts of Malakand division over the past few months. The lives, honour and properties of the inhabitants remained at risk and the innocent people of this region have turned refugees in their own homeland. A new terminology has been coined for our brothers and sisters, namely the IDP's (internally displaced people), probably to reduce their sufferings psychologically. The valley that was famous for peace and tranquility, sweet rhythms of streams and cuckoo, natural beauty with charming scenes and snowy peaks, orchards laden with fruits and thick forests, busy shopping centers and crowded motels, and above all, for its very polite people and hospitable friends, all this looks like a dream. The valley is now blazing; its educational and health centers blasted, its tourism and economy destroyed and its routes are no more safe for traveling. How long will it take for rehabilitation of its frustrated people; is not known.

Swat was known as the Switzerland of Pakistan. Some forty years back, the State was famous for its prosperity and good governance. It could maintain an efficient judiciary and effective law enforcement agencies. The literacy rate was much higher and health facilities better when compared to other Frontier States and even the settled areas of Pakistan. Swat was claimed to be a welfare state prior to its merger in 1969. Certain structures of that glorious time can still be seen in the valley. The driving force behind the success was the strength of the State and efficiency of the rulers.

This presentation draws upon a research report completed recently at the IIIE, International Islamic University Islamabad on the Fiscal System of the former State of Swat. To achieve the objective, we not only retrieved the old official record as far as possible but also approached the people of Swat, who were the eye witnesses of the

system. A general public survey was conducted in three districts (Swat, Buner and Shangla), which comprised the State before merger. We collected the necessary information through properly designed questionnaires from the common people as well as those who were practically involved in the administrative system. Special care was taken that the respondents ought to be in the age of 50/60 years and above. The survey was initiated in the first quarter of 2008 when the law and order conditions had not yet aggravated. In addition, we consulted the available literature and also interviewed the prominent individuals, including H.E. Miangul Aurangzeb, the heir prince (*Wali-Ahad*) of Swat, the former MNA and Governor Balochistan. Here we present an outline of the fiscal system of the State and its nexus with the social welfare program. However, before embarking on the main theme, it seems appropriate to refresh memory of the audience with a brief historical sketch of Swat.

Historical Sketch

The old name of this area was *Udyana* in *Sanskrit* and it remained a centre of *Gangdhara* (Buddhist) civilization during the reigns of Ashoka and Kanishk, the ruins of which can still be seen through length and breadth of the valley. Alexander the Great is said to have crossed the valley of Swat around 326 B.C. while traveling from Kabul to India and after conquering the central Asia and Iran. The famous Chinese pilgrim and tourist, Hiuen Tsiang, is said to have visited Swat in about 630 A.D. when Buddhism was on a decline. Islam as a religion entered this area with the invasions of Sultan Mehmood Ghaznavi on India in the 11th century. Many *Pushto* speaking warriors were in company of Mehmood, who settled in Swat after the conquest and were later on called '*Swatis*'. These people were good architects and also good agriculturists. They constructed the irrigation channels and developed the arid lands into

cultivable terraces. However, they were driven out eastwards to *Hazara* valley by the *Yousafzai* during 14th century A.D. Their current generations are still known as *Swatis* and they speak *Pushto*¹.

The *Yousafzai* inhabited Kabul along with other *Pukhtoon* tribes. However, due to clashes with the *Mughal* ruler, Mirza Alagh Beg, they migrated to Peshawar by the end of 15th century (1485-90) under the guidance of their leaders Malik Ahmad and Sheikh Malli². After expelling *Della Zauk* from this valley, the tribe *Muhammad Zai* settled in *Hashnagar- Charsadda*, another *Khalil-Mohmand* in Peshawar valley and the largest tribe *Yousafzai* occupied Mardan and Swabi. Then they invaded Swat, Buner, Dir and Bajaur valleys and occupied these vast areas by pushing the native population eastwards to Hazara. Sheikh Malli divided the vast occupied lands among various sub-tribes with their mutual consent and recorded the details of ownership in a file or book (called *Daftar or Dautar*)³.

However, the enmity of these *Pukhtoon* tribes with the *Mughals* continued for a long time, except with a short break when the emperor Zahiruddin Babur entered into a peace treaty with them in 1516 A.D. before he could attack India. Anyhow, they took their long outstanding revenge by fighting and defeating *Mughals* in India under the command of Sher Shah Suri. They also defeated the *Mughal* forces at Buner in 1586, but later they surrendered peacefully to emperor Jaluluddin Akbar under the influence of saint Sayyid Ali Shah Tirmizi (known as *Pir Baba*) and his disciple Abdur Rashid (known as *Akhund Darveza*). This later was a learned personality and the author of some books⁴. The next two emperors, Jehangir and Shah Jehan, largely ignored Swat. However, during the time of Aurangzeb Alamgir, the people of Swat remained

somehow subjugated since he was considered to be a pious ruler and strict follower of *Shariah*.

The Mughal dynasty started degeneration after Alamgir and many independent states appeared here and there in India. Swat also remained independent but without any formal government. It was Ahmad Shah Abdali who occupied Kabul in 1748 A.D. and tried hard to reunite *Pukhtoon* tribes dispersed here and there. He attacked India and defeated the *Marhatta* forces at Panipat in 1761 but made a strategic blunder (according to Muslim historian) by returning back to Kabul and not staying at Delhi to strengthen his position and lay the foundation of a new Muslim dynasty like his predecessors. Meanwhile, the British forces occupied most of the southern and central India while Raja Ranjit Singh established his empire in Punjab. He occupied Kashmir as well as Peshawar in 1821 and blocked the route to Kabul. This weakened the strategic position of *Yousafzais* and they accompanied Sayyid Ahmed of Braili in his struggle (*Jehad*) against the *Sikha Shahi*. With the martyrdom of Sayyid Ahmed at Balakot in 1831 A.D. the grand movement for Islamic revival came to an end. The *Sikh* rule also ended when the British forces occupied Peshawar in 1849. All the settled areas came under their control with the exception of the western tribal belt (Bajaur, Mohmand, Khyber, Aurakzai, north & south Waziristan agencies) and the northern areas of Swat, Dir and Chitral states. A political agent at Malakand was appointed to look after the affairs of these autonomous states.

The Genesis of Swat State

There was no concept of a regular State or rule of law since the times *Yousafzais* had occupied Swat. The people followed a nomadic way of life and tribal traditions. The first attempt was made in the year 1849

when the saint Abdul Ghafoor (*Akhund Sahib of Swat*) convened a grand convocation (*Jarga*) of the elderly people of Swat, Buner, Dir and Bajaur to discuss the imperial designs of the British. It was unanimously decided to establish a State based on the injunctions of *Shariah* that should protect the land from alien domination. A renowned figure, Sayyid Abdul Akbar Shah⁵ was invited from Sathana (or Astana) and appointed as the ruler (*Amir Shariat*). This government continued for 6/7 years and lasted in 1856 with the death of the ruler. After depressing the war for independence 1857 (which they called rebellion-*Ghadar*), the British rulers tried to capture Swat and Buner in 1863. The tribesmen resisted strongly through guerrilla war and compelled the invaders to retreat. This is known as the battle of Ambela (expedition- in British terminology), in which the *Akhund Sahib of Swat* is reported to have taken part despite his old age. The British rulers declared Swat and Dir as a tribal areas thereafter and did not try again to subdue this belt. From 1857 onwards, there was anarchy again in Swat, mutual conflicts, conspiracies and tussle for power among the Khans of different tribes. The people were fed up of disputes, killings and insecurity. A state-like structure had been formed in Dir around 1880, which was further strengthened in 1895 with the assistance of British forces after they had defeated the Khan of Bajaur (Umar-a-Khan). The Nawab of Dir often used to invade Swat and wanted to annex the area to his domain. To protect their land, the elderly people of Swat convened a grand *Jarga* in 1915 and called upon Sayyid Abdul Jabbar Shah to take over as the *Wali of Swat*⁶. He was a scholar and a good orator and could swiftly set up some kind of state administration. However, the things developed against him on religious grounds and he was told to leave the State. So the big *Jarga* of all the tribes gathered again at Kabbal in 1917. They tied the turban to Miangul

Abdul Wadood Khan and appointed him as the ruler of Swat (later known as *Badshah Sahib*). He was the grandson of Abdul Ghafoor (*Sahib of Swat*).⁷

The *Badshah Sahib* after taking over in 1917 struggled hard to consolidate the State and to introduce a number of reforms. He was quite a genius, mobile and a man of strong determination. During his long rule of 32 years, he expanded the boundaries of State to Buner and Kohistan, built a number of strongholds (fortresses), recruited regular armies, repelled the invasions from Dir and Umb, ensured internal security and subdued most of the opponents. He devised a reliable structure of revenue generation, the *Ushr* system that could fetch sufficient funds to run the State. In particular, he worked very hard for a permanent settlement of land ownership among the sub-tribes that led to transformation of the nomadic tribal structure into a modern society and opened the doors to prosperity and development. *Badshah Sahib* took active part in Pakistan movement and contributed Rs. 110,000 to Muslim League for the expenses of referendum in Khyber Pakhtunkhwa. He signed accession to Pakistan in 1947 and sent his troops to join Pakistani forces in Kashmir war of 1948.

The *Badshah Sahib* handed over charge to his elder son on 12th December 1949. H.E. Miangul Abdul Haq Jehanzeb (later known as the *Wali Sahib*) was a very efficient and capable man. He was adequately educated - a graduate of Islamia College Peshawar (1926) and proved himself to be an efficient administrator. The State developed a lot during his rule of 20 years. He focused on the infrastructure development; the construction of roads and bridges, schools and hospitals and means of communication. The State provided health and education facilities to the common masses free of cost. The law and order was exemplary and the

judicial system was very effective, which was a blend of traditional codes and the Islamic norms compatible with the aspirations of the people. Keeping aside the political opposition, which is always there for the authorities in power, the era of *Wali Sahib* was known for peace and prosperity. The governance was exemplary and the rate of corruption was minimal. The ruler kept very good relations with Pakistan and provided financial and material support in times of emergency, particularly during the Pak-Indian war of 1965. The State was annexed to Pakistan but it enjoyed internal autonomy till its merger in 1969.

The Fiscal System of Swat: An Outline

The State of Swat was very young and short lived when compared to other princely states of the subcontinent. The administrative set up resembled closely to that of the British India. The State was administratively divided into various regions/areas called *Hakimi's*⁸ and further divided into *Tehsils*. The area administrator was called *Hakim* who was assisted by *Tehsildars* of sub-areas. Both *Hakim* and *Tehsildar* were collectively called as *Amileen* and they were directly accountable to the ruler. They enjoyed vast administrative, judicial and financial powers⁹. They could hear and decide cases according to the precedence (*Riwaj*)¹⁰. They were the executive, the judicial magistrates as well collectors of State revenues. The Finance Minister (*Wazir-e-Mal*) was the overall head of the fiscal (revenue) system. However, the expenditure side was controlled by the treasury officer (*Mohtamim Khazana*) who was directly accountable to the ruler. Thus the administrative hierarchy comprised of the *Tehsildar* at the bottom and the ruler at the top.

Sources of Revenues

No state or a government can exist or perform without reliable sources of revenue. Whatever may be the nomenclature, the 'tax' constitutes the central part of the revenues. Imposition of tax is considered as the constitutional right of a state and its payment as the obligation of the citizen. There is no difference on this point among the economists and social philosophers. Of course, the ways revenues are collected and the manners scarce resources are utilized by the state have always been controversial. The imposition of tax and payment by the public is synonymous to prevalence of writ of the government and subjugation of the people to its authority. The State of Swat was very young and short lived, when compared to other princely states of the subcontinent, but it succeeded in devising an efficient structure and successful implementation of tax collection within a few years of its gaining the power. The major sources of revenue comprised *Ushr* on agricultural produce, *Octrois* (excise duty on exports and imports) collected at the entry points, royalties from forests and minerals, license fees of arms and vehicles (called road tax), fines and stamp duties and some kind of income and property taxes (called *Hasiyyat tax*). The explanation given by *Wali Sahib* himself in this regards is worth noting:

“My father got the idea for the auction method from Dir (State). It formed the corner stone of State economy, and it was very just and very simple and inexpensive to administer. Another advantage is that the prices of grain grow higher every year. Though we continued to pay our army in kind, there was always some net surplus left, and the value of that surplus has risen every year. That has been one source of income for the State.

The second source of income that my father developed was the forest. The vast forest of Upper Swat and Kohistan were not accessible to any regular exploitation.... When the State was organized, my father said that the forests are State property; and whatever the income from it will be, one tenth will go to the local people, and nine tenths to the State.

The third source of income he established was the *octroi*, the export and import dues he imposed on goods crossing our boundaries at Landaki. We could not call it customs duty because we were not independent; but it functioned like custom duties¹¹.

As evident from above, the primary source of revenues in Swat was the tax on agricultural produce and called *Ushr* (due to its rate i.e. one tenth). It was collected during the harvest season by auctioning the specified areas through open bids. The area administrator (*Amil Alaqa*) had to conduct the process of open bidding. The contractor (*Ijaragar*) was obliged to collect *Ushr* of cereals in kind and that of gardens and orchards in cash from the area of his jurisdiction at the specified rates. He had to deposit the agreed upon amount/ quantity in the stores built for the purpose within three months of the completion of harvest seasons. The remainder or the surplus over and above the specified amount was obviously the profit of the contractor. The defaulters were to be dealt with iron hand. Usually, the contractors were given further extension in genuine cases, if they failed to deposit the agreed upon quantity or its market value within the time limit. The rulers were rational and generous enough to wave off part of the liability in case of natural calamities and loss to crops. However, the chronic defaulters could be fined, beaten, jailed or their properties confiscated in severe cases. The rates of *Ushr* was not strictly one tenth of the produce, rather it varied from time to time and according to nature of the commodities. It was not possible for

the contractor to exploit the farmers and to charge some thing in excess of the stipulated rate, obviously for the fear of complaints to be filed against him with *Wali Sahib*.

Expenditure of the State

The main heads of non-development expenditure in Swat comprised of salaries of State servants, particularly police and army, provision of social services like education and health facilities to the general masses free of cost, provision of judiciary through *Qazi* courts, communication and postal services etc. The remaining resources were to be spent on the provision of the infrastructure, construction of roads and bridges, schools and college, dispensaries and hospitals in all parts of the valley. The expenditure system was simple and cost friendly. The low paid employees of police and army used to draw their remuneration in kind from the collected cereals. The remainder of *Ushur* used to be transported to the capital or auctioned in the local market and the amount credited to the treasury.

The disposal of revenues depended completely on the sweet will of the rulers and no one could dare to question about it. It is strange but comfortable to note that no blame of financial corruption was recorded against the ruling family even after the merger when they were no more in power. A fraction of the collected revenues was allocated for payment of ‘allowances’ (called *Muawajibat*) to the influential people, heads of clans and tribes, religious factor to win their hearts and keep them tamed¹². Although, there was no direct share for the local poor and needy people in the *Ushr* collected from different areas, the benefits were passed on to the common masses including the poor indirectly via provision of free education and medical facilities. However, the poor and needy could approach *Wali Sahib* for financial assistance on specific

occasions like marriages of their children, sickness and deaths of the earning hands, and their requests were often honored. Moreover, the brilliant students were provided with adequate scholarships and stipends for higher education within the State and abroad.

Budget of the State

The State policy behind the whole fiscal system was simplicity and self reliance. Of course, the State received some occasional funding from the British rulers as well as from Govt. of Pakistan for specified purposes, but the major reliance was on its own resources and efforts were made to keep the budget balanced. The revenues of the State were usually sufficient to finance its expenses and there used to be some savings in the treasury. The *Wali Sahib* comments on sources of the State income as under:

“The monetized income of the State rose very satisfactorily. When I became ruler after my father, the total monetary income was 5 million Rupees per annum. It ended up at 20 million – with no extra taxes, and no income tax. The Octroi duty alone, which in the early days started at 14,000 Rupees, had risen to 2 million Rupees when my State ended.”

The following statement may reflect the budgetary position overtime, although there was no precedence of preparing formal budgets. In fact, the expenditure followed revenues and not vice versa.

Table- 1: Budgetary Position of Swat State Overtime (Rs)

Year	Income	Expenditure	Balance (Saving)
1949-50	6,000,000	6,000,000	00
1955-56	6,400,000	6,125,000	275,000
1961-62	11,473,000	11,300,000	173,000
1966-67	16,010,000	15,740,000	270,000

Source: Sultan-i-Rome (2008) pp 195 on the authority of Sirajuddin Swati (1970).

As compared to other Frontier States, Swat was quite rich and prosperous. The rulers utilized the wealth for development of the infrastructure and welfare of the society. We discuss this feature in the next section. Although the neighboring Dir State was equally rich in resources, particularly in natural forests and area under cultivation, but the rulers did not exploit and/or utilize these resources properly and the people were intentionally kept poor and ignorant.

It seems appropriate at this stage to present the main features of the State budget for the year 1966-67 and 1967-68. It is evident from the table that around 70 percent of the State revenues comprised taxes and *Ushur* and 40 percent were other non-tax sources. The major part of *Ushur* was contributed by the agricultural sector and the major part of non-tax revenues comprised royalties from forests and minerals. On the expenditure side, we notice that around 67 percent of the budget was allocated to current spending, about 30 percent of the resources were allocated to development projects and a minor fraction comprised transfer payments¹³. The budgets were kept balanced and there were always some surplus in the treasury to finance deficits in the future, if any, as we observe in case of the revised budget for 1966-67.

The Yousafzai State of Swat

Table- 2: Summary of Budget Estimates for 1966-67 and 1967-68 (Rs. Lakhs)

Heads of Income And Expenditure	Budget Estimates 1966-67	Revised Estimates 1966-67	Budget Estimates 1967-68
Income	160.02 (100)	175.29 (100)	174.09 (100)
Tax Revenues	94.02 (58.75)	105.97 (60.45)	103.11 (59.23)
Non-Tax Revenues	66.00 (41.25)	69.32 (39.54)	70.98 (40.77)
Expenditure	157.39 (100)	198.08 (100)	173.33 (100)
Current Expenditure	106.75 (67.83)	118.87 (60.01)	116.36 (67.13)

Development Expenditure	45.00 (28.59)	71.98 (36.34)	50.00 (28.84)
Transfers	5.64 (03.58)	7.23 (03.65)	6.97 (04.02)
Saving/Deficit (+/-)	+ 2.63	- 22.79	+ 0.76
Financing: Reserve Fund Net deficit	-	15.00 7.79	-

Source: Derived from the record maintained at the Tribal Office, Directorate of Libraries and Archives, Govt. of Khyber Pakhtunkhwa, Peshawar.

It might be interesting to compare the budget estimates of Swat with the corresponding figures of the then East and West Pakistan provinces. Only the revenue budgets of Pakistan for the same periods are reproduced in summary form to facilitate comparison. The capital budgets of both the provinces as well as the central government comprised internal and external borrowing besides the meager surplus on revenue account to finance the ADP's. It is important to note that the size of Swat economy was roughly equal to that of a medium sized district of West Pakistan. As such, only the percent fractions should facilitate comparison rather than the actual size.

Government of Pakistan

Table- 3: Summary of Revenue Budgets for 1966-67 and 1967-68 (Rs. Lakhs)

Income/Expenditure	West Pakistan		East Pakistan		Central Govt.	
	1966-67	1967-68	1966-67	1967-68	1966-67	1967-68
Year (Revised/Budget)						
Total Rev. Receipts	179,98	182,71	130,42	147,49	447,52	470,42
Principal Receipts	106,47	105,02	97,42	93,69	327,24	335,79
Other Receipts	73,51	77,69	33,00	53,80	120,28	134,53
Total Expenditure	177,89	185,79	120,16	142,95	376,55	407,71
Current Expenditure	147,89	143,56	87,04	105,29	353,63	358,94
Development Expend.	30,00	42,23	33,12	37,66	19,01	30,00
Grants to Provinces	-	-	-	-	3,91	18,77
Surplus/Deficit	2,09	- 3,08	10,26	4,54	70,97	62,71

Source: Derived from Pakistan Economic Survey 1970-71.

The above schedule reveals that total revenues of West Pakistan comprised the Principal Receipts (tax revenues) and Others (non-tax revenues), which comprised 58-59 percent and 41-42 percent of the total revenues respectively. In case of East Pakistan, the sources of revenues differed widely, probably due to more grants made available from the central government. The tax revenues comprised 75 percent and non-tax portion was 25 percent in 1966-67 whereas these proportions respectively were 63 percent and 36 percent for the year 1967-68.

Looking at the expenditure side of the budgets, the Govt. of East Pakistan utilized 72-73 percent of the resources to finance current spending in the two years and allocated 26-27 percent for development purposes. The case of West Pakistan was somewhat different. It allocated vast fraction of revenues (83 percent) to current (non-developmental) expenditure during 1966-67, probably due to the aftermaths of the 1965 war with India, and could allocate only 17 percent for the development purposes. The proportions however changed next year. The fraction of current expenditure fell to 77 percent of the budget during 1967-68 and that of development expenditure rose up to 23 percent out of the revenue budget¹⁴.

The position of Swat was much stronger on the development side than both East and West Pakistan during the two years under reference. The reason is obvious. Swat had no significant liability of defense after its accession to Pakistan in 1947. It could therefore allocate freely for the social sector development. In contrast, the lion's share of the domestic resources in case of Pakistan was absorbed by defense (and still this practice continues). Consequently, the development program had to be financed through foreign aid and domestic borrowing along with a small

saving on the revenue account. Anyhow, the above comparison sheds sufficient light on the role of *Wali Sahib* in the development of Swat.

In a nutshell, one may conclude that the fiscal system of the State was simple as well as comprehensive. In particular, the revenue collection mechanism was efficient and well organized with minimum administrative cost and chances of evasion or corruption. No doubt that the driving force behind the success was the strict administration and close vigilance of the ruler himself. The disposal of available resources depended entirely on the sanction of the ruler, the *Wali Sahib*. The advisory council¹⁵ (*Shura*) or the cabinet (*Majlis Wuzara*) was not supposed to give approval of the expenditures. Members of these bodies could simply indicate or recommend various projects for the kind perusal of the ruler.

The Social Sector Development in Swat

The people of Swat were ignorant and followed a tribal and nomadic life. The founder ruler (*Badshah Sahib*) introduced so many reforms after he took over in 1917. He wanted that people should adopt a civilized living. For this purpose, he ordered for a permanent settlement of lands in the early 1930's to disband the nomadic style of living. This formidable but very laborious plan opened the path of development and prosperity for the people of Swat. In particular, the agriculture sector began to flourish rapidly. Swat became a place of peace and progress with beautiful buildings, farms and homes¹⁶.

Expansion of Modern Education

Although *Badshah Sahib* had no formal education, yet he was very fond of educating not only his own children but also the children of his people at large. The first primary School was established in Saidu Sharif in 1922

but it was hard to find students. For this purpose, he personally motivated people to get their children admitted in the school and offered them with incentives in the form of scholarships. This strategy was fruitful and schools could be opened at prominent places like Barikot, Charbagh, Chakesar, Daggar and Pacha Kaley within five years. An Anglo-vernacular middle school at Saidu Sharif was established in 1927. Its total expenditure per annum was Rs. 18000/-. This school was later named after the ruler as Wadudia School, which was upgraded to high school level in 1940. An institution for religious education, *Dar-ul-Uloom* Swat was also established at Gulkada near Saidu Sharif in 1943 and its branch opened at Charbagh in 1945. According to different reports, a total of twenty five schools were opened during the era of *Badshah Sahib*.

The contributions of *Wali Sahib* towards expansion of education in Swat are commendable, which are not paralleled by any other ruler in the near past, within Pakistan or the sub-continent. He was himself highly educated (with reference to the facilities available in 1920's) and he took keen interest in providing modern education at the door steps of the citizen. According to his own statement, the literacy rate in Swat was 20 percent by 1969; this progress (from barely zero to 20 percent) was achieved in about 40 years (1922 to 1969) all by their own efforts¹⁷.

An Intermediate College for boys was opened at Saidu Sharif in 1952¹⁸, which provided formal education in science and humanities. Later on it was up-graded to degree level in 1954 and named after its founder as the Jehanzeb College. Presently, it is a post-graduate college with at least 6 departments. The college granted admission to both Swati and non-Swati students. The two-storey building was complete by 1951. Subsequently, the Govt. of Pakistan granted a sum of Rs. one lakh under

the ‘social uplift scheme’ for the construction of science laboratory in the college. A privately managed school – The Christian Mission School’ was opened at Sangotha in early 1950’s with the financial support of *Wali Sahib*. Likewise, the first college for girls (at Intermediate level) was opened in 1962. Approval for the establishment of two more college, one each at Daggar (Buner) and Matta (Upper Swat) was granted in 1967 and construction of college buildings completed by 1969, however the colleges were formally opened after the merger. There was progress on the female education side as well. The expansion of education facilities during the reign of *Wali Sahib* can be judged from the following schedule¹⁹.

Table 4: Expansion of Education facilities during Wali Sahib period (1949-69)

Male → Year ↓	Primary Schools	Lower middle Schools	Middle Schools	High Schools	Colleges
1949	12	9	3	1	-
1959	53	19	25	9	1
1969	164	14	33	37	1 + 2* = 3
Female (1969)	1	-	1	1	1

* Two colleges sanctioned and building completed but formally opened after the merger.

The *Wali Sahib* not only endeavored for expansion of modern education in the valley of Swat but was also vigilant on the standards of education. For this objective, the talented students were awarded scholarships within the State and abroad and the teachers were provided with necessary incentives. According to *Wali Sahib*:

“The Education Department of the Frontier was responsible for exams in our schools and college; and I made special arrangements to encourage sound work and high standards. At the annual examinations, if the pupils of a certain teacher averaged 90% or above, then he was

given one month's extra salary; whereas whoever had an average of 30% or a poor result in his class, then one of his normal salary increments would be stopped. In that way, I ensured that there was always a little reward, and a little punishment, for all the teachers in the system. As a result, they all worked to the best of their ability²⁰ ”.

By virtue of his esteemed services to the humanity in general and to his country in the field of education in particular, the University of Peshawar, in its 15th convocation held on 24th of December 1965, conferred upon him (Major General Miangul Jehanzeb, H.Pk. H.Q.A. CIE, Ruler of Swat) the degree of Doctor of Law (*Honoris Causa*)²¹. According to *Wali Sahib*, he was the first Pakistani ever to be honored with this kind of degree.

Provision of Health Services

There was no hospital (or even a dispensary) in Swat when the founder ruler (*Badshah Sahib*) took over in 1917. People used to consult local Hakeems (*Unani*) for their ailments. A general purpose, small scale hospital ‘the Lady Minto Swat Hospital’ was established by the British rulers in 1895 at Malakand, which had to serve all the agencies and princely State in northern parts of the Frontier Province. The first regular dispensary was opened by *Badshah Sahib* at Saidu Sharif in 1927. It was upgraded in 1929 to be called as the State Civil Dispensary and affiliated to the Provincial Medical Department, which deputed a surgeon for duty. By 1947, there were three hospitals, one each at Saidu and Daggar for male and one hospital at Saidu for female. These hospitals had a capacity of 140 beds.

During the rein of *Wali Sahib*, special attention was paid to the provision of health services. The surgeon of Saidu Hospital was in-charge of the Health Department under the direct supervision of the ruler

himself. By 1958, the number of hospitals and dispensaries increased significantly. During another time span of 10 years, the number of dispensaries increased to 45 and that of hospitals to 16 with a capacity of 611 beds. In addition, there were two mobile dispensaries, a dental clinic and a maternity home at Saidu Sharif as well as two veterinary hospitals. The rate of progress can be judged from the following schedule²².

Table 5: Expansion of Health Services during Wali Sahib period (1949-69)

Male → Year ↓	Dispensaries	Hospitals	Capacity	Veterinary	Misc. Institutions
1947	1	3	140 beds	-	-
1958	17	6	240	1	2 mobile dispensaries
1968	45	16	611	2	1 dental clinic
Female (1968)	-	1	40	-	1 Red cross maternity

The local practice of medicine (*Unani*) also continued side by side, but it was also regulated by the State. Only those Hakims were allowed to practice who were certified by the Tibya Colleges, Delhi or Lahore. Likewise, the sale of English medicine was restricted to those having a license of certified 'chemist and druggist' from the Health Department.

Infrastructure Development

Needless to mention that the infrastructure serves as the backbone of an economy and it has strong nexus with physical as well social development. The rulers of Swat were well aware of this fact and they paid particular attention to the development of roads and communication system. Communications in the pre-State era were rudimentary and people followed the foot-paths by the sides of canals and water channels, since the area is mountainous. The founder ruler (*Badshah Sahib*) remarks:

“I was convinced that no government could run unless each area was easily accessible. Thus, linking of all major towns of the State with Saidu Sharif (the capital) was, therefore, of prime importance. So I set about making roads through out the length and breadth of my territory. It was an enormous task and could not be accomplished soon”²³.

The first road was built from Mangora to Landakey. The work started in 1923 and the road was further extended to Malakand in 1924. The road from Mangora along the river bank up 36 miles was completed in 1927. A wooden bridge on the river near Kanju was completed in 1928 to communicate upper Swat with the capital. By the end of 1949, there was a chain of three hundred and fifty miles of un-metalled roads connecting Mangora with all the major towns of the State as well as with the down country (Mardan, Peshawar). James W. Spain records in the 1950’s the excellent system of communications and transport facilities in the State, which included 1500 miles of telephone lines, and 375 miles all-weather roads²⁴.

Table 6: Progress on Communication System over time

Year	Un-metalled Roads	Metalled Roads	Total Length Roads (Miles)	Bridges (Number)	Tel. (Number) Exchange/ Connections
1947	350	-	350	120	05/160
1957	385	15	400	240	10/292
1968	484	116	600	500	17/597

On the accession of Miangul Jehanzeb as the *Wali of Swat*, roads and other means of communications were among his top priorities. He established a separate department for the purpose. The reserve army personnel were often engaged in the task to help in the construction work. He not only expanded the network of roads started by his father but also tried to maintain them properly and to convert them into metalled ones²⁵. The quality of roads was excellent. It was generally said

(as a proverb or piece of fun) that when your vehicle stops jumping and begins to run smoothly, it is sufficient indication that you have entered the premises of Swat.

In order to appreciate the sincerity of *Wali Sahib* to the cause of social sector development, it is advisable to refer back to the budget estimates of Swat State for the years 1966-67 and 1967-68 cited above. The allocation for Education and Health services (within the current expenditure) was about 27 percent of the total budget for both the years. Likewise, the allocation for the construction of Schools, Colleges and Hospitals (within the development expenditure) was around 15-16 percent and that for the construction of roads and bridges was around 13-14 percent of the total budget of the years concerned.

Concluding Remarks

The prevalence of widespread poverty in different parts of the world is the most serious challenge. The intensity of the poverty and inequality problem is more severe in the developing countries in general, and Pakistan is no exception. The financial position of the economy is not stable. Pakistan is facing problem of twin deficits from the very beginning. Although, the taxable capacity exists, but due to evasion practices on part of the payers and corruption in the collection machinery, the tax effort is very weak. The revenues collected from all sources have not been sufficient enough even to finance the current expenditures. Thus, nothing is left behind to support the development budget. The governments (whether authoritative or democratic, past or present) have adopted an outwards-looking policy for aid and development grants. Due to increasing investment needs, the country has generally faced the problem of a structural deficit on the current account of its foreign transactions. This situation has led to accumulation of large

stacks debts over the past half a century. The debt servicing is now posing serious problems and adversely affecting the sovereignty of the nation.

In contrast to the position in Pakistan, the State of Swat was quite prosperous and self sufficient in resources and could afford considerable expenditures on development programs without any serious problems of deficits or resorting to borrowing. The revenue system was simple and comprehensive. The expenditure side was totally in the grips of the rulers. The State had to spend on the maintenance of law and order, provision of speedy justice and the necessary infrastructure. Special attention was paid to education and health services. The ruler himself used to visit the important sights where construction work was going on. The economy was strong and constantly growing. There used to be some surplus in the treasury ever ready for emergency needs. Around 40 percent of the State resources were normally allocated to Public Works. The policy of self reliance was generally followed and the State had no debt liabilities at the time of merger; rather a surplus was there in the treasury, which was handed over to Pakistani authorities. Although there was no direct share of the poor and needy in the *Ushr* of the area concerned, however, they could apply for financial assistance to *Wali Sahib* on certain occasions like ailments, calamities, marriages and deaths and their requests were often accepted. The general masses could benefit from the system indirectly via free education and health facilities and provision of justice, which was costless and speedy. The fulfillment of these basic needs had a positive impact on the standard of living of people. They could find employment easily within the State and elsewhere or they could invest in business without frustration. The impact can be judged from the fact that civil servants of the State

occupied most of the senior positions in the provincial cadres soon after the merger in 1969.

Swat was known to be a modern, prosperous and peaceful land with beautiful landscapes excellent roads and comfortable restaurants. After its merger with Pakistan in 1969 under the Martial Law order, all the powers of the ruler were delegated to Commissioner Malakand Division²⁶, to comprise the former states of Swat, Dir and Chitral, where each state was declared as a district. The three sub-divisions of Swat, Buner and Shangla were later upgraded as districts. The action of merger itself was undemocratic since there was no parliament and the government did not bother to seek the opinion of the general public through some kind of plebiscite or referendum. It has been discussed widely at different forums but two important questions remain to be answered. The accession of Swat and other princely States with Pakistan in 1947 was based on an agreement reached to between the States concerned and government of Pakistan, as laid down in the Instrument of Accession, Govt. of India Act 1935. The internal sovereignty of these States was recognized in the subsequent constitutions of 1956 and 1962. Same was the case with the tribal belt (agencies) of Khyber Pakhtunkhwa. The question arises as to why this autonomous status was declared as null and void when the Frontier States in general, and Swat in particular, were running smoothly and not posing any problem for the government of Pakistan²⁷. The second question is important from an economic point of view. All the regulations prevailing in Swat were replaced by the Pakistan Penal Code with the merger. However, the associated decision of abolishing the well-functioning Ushr system can not be rationalized. All the Frontier States had their own systems of revenues and expenditure that should have been kept in tact and

strengthened further. In contrast, whole of the Malakand Division was declared as a tax-free zone. Consequently, the government lost an adequate and certain source of revenues and the extra burden was added to the exchequer. This was surely a wrong strategy. The taxation system of Pakistan could not be extended to those areas even after a lapse of 40 years. Naturally, it is very difficult to impose levies afresh once the people are freed from payment. Further, the people didn't accept the costly and time consuming judiciary process implemented in Malakand and there were resentments of and on. People demanded restoration of the old customs and traditions, which they call *Shariat*. The governments have always faced difficulties in dealing with these issues.

Tranquility and peace is a pre-condition for the growth of an economy and prosperity of its people. To this end, it is necessary to provide justice to the people and to address their grievances. The State of Swat was famous for good governance and exemplary law and order conditions. This had brought the rate of crime to the minimum. The administrative and judicial system was efficient in providing costless and speedy justice to the people. The *Wali Sahib* describes the crimes position and the role of State in the following words:

“We had capital punishment, in accordance with Shariat, if murder was proved –beyond all doubt. I did not take any chances. If the relatives of the murdered person, like his father, son or brother, did not want to take the life of the culprit, he could compromise with blood money. But that would rarely happen. Otherwise, in the presence of a police office, a doctor, and the local magistrate, the relative would be given a rifle, and he would shoot the murderer. There used to be, on the average, 22 murders a year in Swat State –and half of those were in Indus Kohistan.... (where) we always had difficulties collecting full

evidence and judging the evidence: they would generally try to embroil many people, in the hope that they would be dismissed from service and the aggrieved party could obtain their posts in the army; and for that reason I never punished a man with a death sentence in Indus Kohistan – not a single person. Elsewhere, I used to allow a maximum of two or three murderers to be shot in a year. I wanted to be absolutely sure; and – where there was a full evidence and they had nothing to hide –if out of 22 murders 3 were punished, that was enough. The rest of them were put in prison for 7 years, 10 years or were fined heavily. And I am very proud of two things; no innocent person has been shot; and no body has been tortured in jails during my 20 year’s rule”²⁸.

We wind up this discussion with the remarks that the State of Swat could ensure protection to the lives and properties of masses through an efficient judiciary and law enforcement mechanism. The State was famous for good governance and it enjoyed a general recognition and confidence of the public at large. Although, there was no democracy in the popular sense of the word, the precedence of mass consultancy though *Jarga* system on important issues was always there. Obviously, some political resistance did exist in Swat against the attitude and policies of the rulers, as is common every where, the common man was satisfied. There are always some strengths as well as limitations of socio-political systems adopted by human beings. The rulers of Swat were neither angels nor the Pious Caliphs. However, if we arrange the positive and negative points on the same scale, the weight of positive points is surely large in case of Swat. The rulers did not usurp the resources of State, which were entirely at their disposal, nor did they build personal estates abroad. They are still living among their people, who do

remember their contributions and give them full respect and honour even when they are no more in power.

End Notes:

¹ There is some difference in the dialects of northern and southern parts of NWFP. Where the Yousafzai call themselves Pukhtoon and their language as Pukhto, the Khattak will call Pushtoon and Pushto respectively. Same is the case with Peshawar and Pekhawar.

² Sheikh Malli or Milli- this may be his title rather than true name.

³ For instance, Bajaur was given to Tarklani, Dir to Malizai, Buner to Nulizai, Mardan- Swabi to Mandhar and Swat to Akuzai. For details, see Sirajuddin Swati (1970).

⁴ One of his famous books is '*Makhzan*' to which the renowned Pushto poet Khushal Khan Khattak has referred by saying that two things/works are vivid in Swat, namely *Daftar* of Sheikh Malli and the *Makhzan* of Darveza.

⁵ This person was a descendant of Pir Baba and a companion of Sayyid Ahmed for a long time.

⁶ Shah Sahib was the grandchild of Sayyid Akbar Shah, the man who was made king of Swat in 1849.

⁷ For details, please see Barth (1995). It may be noted that the descendants of some renowned scholar and religious personality are called 'Minagan' in Pukhtoon society and they are given great respect. They may not be necessarily 'Sayyids'.

⁸ In the early days of its establishment, there were five such Hakimis, later on the number of administrative divisions increased to about ten or eleven. For details, please refer to Chapter-4

⁹ *Hakim* was a position somewhat equivalent to the Deputy Commissioner in the settled area.

¹⁰ Qazi courts were also there to decide cases of serious nature according to *Shariah*.

¹¹ See Barth (1995) pp 54.

¹² This head of spending out of Zakah revenue is recognized by the Holy Quran and Sunnah of the Prophet (SAW) and known as 'Taleef al- Quloob'.

¹³ It may be noted that current spending did not include the remunerations of servants paid in kind directly from Ushr collection at Tehsil level. Similarly, the revenues are net of those payments of Muajibat at source.

¹⁴ The detailed budgetary positions of the central and provincial governments are given in the annexure.

¹⁵ The advisory council was formally constituted (rather imposed) by the Govt. of Pakistan in 1954. The Govt. of Pakistan (Interim Constitution) Act -1954 for

Swat required 15 elected and 10 nominated members. However, the ruler could exercise absolute powers and was not answerable to the advisory council. Also there was no formalized budget before 1954.

¹⁶ Sultan-i-Rome (2008) pp 233 with reference to Taj Muhammad Khan Zebsar, Uruj-e-Afghan Vol 2.

¹⁷ See Barth (1995) pp 112.

¹⁸ It was roughly the same time when Intermediate colleges were opened at the six district headquarters of NWFP like Abbottabad, Mardan, Peshawar, Kohat, Bannu and D.I. Khan. Previously, there was only one institution for modern education, the Islamia College Peshawar established in 1932.

¹⁹ See Sultan-i-Rome (2008) pp 217 for further details.

²⁰ See Barth (1995) pp 113. It is interesting to note that the rule of punishment in terms of stoppage of increments was adopted in the Education Department of NWFP, probably looking at the practice in Swat. However, the incentive of one month's salary was never adopted.

²¹ See Barth (1995) pp 114.

²² See Sultan-i-Rome (2008) pp 225-27 for further details.

²³ Sultan-i-Rome (2008) pp 238 on the authority of Muhammad Asif Khan (the Story of Swat)-the autobiography of Badshah Sahib –the Founder of the State.

²⁴ See Sultan-i-Rome (2008) pp 240-41.

²⁵ Sultan-i-Rome (2008) pp 241 on the authority of Reports by the Political Agent Malakand during 1958-68.

²⁶ Ref. Govt. of West Pakistan, S & GAD Deptt. Lahore notification No. 50-VII-9-74 dated 16-8-1969. The undemocratic Military regimes have always inflicted loss on the nation and brought little good.

²⁷ A famous Pushto proverb says: "Never to kick a donkey if it is walking smoothly with its load".

²⁸ See Barh (1995) pp 124.

Appendix Tables 1- 4

The Yousafzai State of Swat

Table- A.1: Revenue Estimates for 1967-68 (Rupees)

Heads of Income	Budget Estimates 1966-67	Revised Estimates 1966-67	Budget Estimates 1967-68
Income	160,02,300	175,29,665	174,09,000
Tax Revenues	94,02,300	105,97,594	103,11,000
1.LandRevenues (Ushr)	71,00,000	82,93,451	80,00,000
2.Ushr from Ghee/Animals	2,43,270	2,42,559	2,42,000
3. Export/Import Tax	18,60,000	18,60,500	18,60,000
4. Income (Haysiat) Tax	1,10,000	1,12,054	1,12,000
5.Excise duty (Opium/Hashish)	76,000	76,000	80,000
6. Sales Tax Animals (Mal Mandi)	13,030	13,030	17,000
Non-Tax Revenues	66,00,000	69,32,071	70,98,000
7. Forests (sale of timber)	25,00,000	26,02,035	30,00,000
8. Minerals (exports/sale)	10,00,000	10,03,000	10,00,000
9. Income from Swat Hotel	1,00,000	1,39,289	1,39,000
10. Rent of Govt. properties/houses	56,000	1,16,718	1,16,000
11. Stamp duty	2,20,000	2,38,829	2,38,000
12. Road Tax (Vehicles)	8,19,000	8,19,000	8,66,000
13. Arms Licence, Tongas, Phone, certificates and other fees	3,05,000	3,18,631	3,18,000
14. Fines	4,00,000	4,21,209	4,21,000
15. Funding from Govt. of Pakistan	12,00,000	12,50,203	10,00,000
16. Sale of Govt. Properties	-	23,157	-

Source: Derived from the record maintained at the Tribal Office, Directorate of Libraries and Archives, Govt. of NWFP.

The Yousafzai State of Swat
Table- A.2: Budget Estimates for 1967-68 (Rupees)

Heads of Expenditure	Budget Estimates 1966-67	Revised Estimates 1966-67	Budget Estimates 1967-68
Expenditure	157,39,000	198,08,774	173,33,000
Current Expenditure	106,75,000	118,87,127	116,36,000
<i>General Administration</i>	<i>52,55,000</i>	<i>57,45,900</i>	<i>56,50,000</i>
1. Administration+ Privy Purse	18,00,000	19,27,577	20,00,000
2. Advisory Council	55,000	49,053	50,000
3. Armed Forces	25,00,000	27,40,505	26,00,000
4. Police	9,00,000	10,28,765	10,00,000
<i>Social & Economic Services</i>	<i>43,80,000</i>	<i>47,91,269</i>	<i>48,88,000</i>
5. Education Department	28,00,000	31,11,979	32,00,000
6. Public Health Department	14,00,000	14,67,281	15,00,000
7. Irrigation department	10,000	10,600	10,000
8. Information/Broadcasting	40,000	63,178	40,000
9. Telephone Department	1,30,000	1,38,231	1,38,000
<i>Other Expenditure</i>	<i>10,40,000</i>	<i>13,49,958</i>	<i>10,98,000</i>
10. Magazine Factory	70,000	77,069	77,000
11. Jails Department	1,20,000	1,21,490	1,21,000
12. P.W.D./Govt. Vehicles	7,00,000	8,94,520	7,00,000
13. Gratuity civil/military retired	1,50,000	2,56,879	2,00,000
Development Expenditure	45,00,000	71,98,141	50,00,000
14. Construction schools/hospitals	25,00,000	34,69,771	25,00,000
15. Roads & Bridges	20,00,000	35,83,370	25,00,000
16. Irrigation Channels	-	1,45,000	-
Transfers	5,64,000	7,23,506	6,97,000
16. Muwajibat	94,000	96,469	96,000
17. Malakana, Diyyat, Fin. Aid	70,000	1,01,049	1,01,000
18. Royalties Payment/Forests	2,50,000	2,75,988	3,00,000
19. Royalties payment/Minerals	1,00,000	1,00,000	1,00,000
20. Donation to Pakistan Fund	50,000	1,50,000	1,00,000
Saving/Deficit (+/-)	+ 2,63,300	- 22,79,109	+ 76,000
Financing: Reserve Fund Net deficit	-	15,00,000 7,79,109	-

Source: Derived from the record maintained at the Tribal Office, Directorate of Libraries and Archives, Govt. of NWFP, Peshawar with a note that since a sum of Rs. 15,00,000 exists in the treasury as reserve, the deficit in the revised budget can be easily handled

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Table- A.3: Revenue Budgets (Central) for 1966-67 and 1967-68 (Rs. Lakhs)

Heads of Income	1966-67	1967-68	Heads of Expenditure	1966-67	1967-68
1. Customs	124,91	126,62	1. Direct demand on Revenues	5,30	5,83
2. Central excise	126,94	155,82	2. Debt Services	53,53	62,19
3. Sales Tax	36,33	22,52	3. Civil Administration	46,08	49,30
4. Income & Corp Tax	32,99	26,81	4. Defence Services	229,35	218,65
5. Others	6,07	4,02	5. Civil Works/Roads	6,29	6,81
Total Principal Heads	327,24	335,79	6. Miscellaneous	12,12	12,04
6. Post & Telegraph(net)	7,79	8,70	7. Currency & Mint	0,96	1,12
7. Debt Services	65,88	74,53	8. Grants-in-Aid to Provinces	3,91	18,77
8. Civil Administration	14,14	13,61	9. Other including Dev. Exp	19,01	30,00
9. Currency and Mint	6,67	7,26	Total Expenditure	376,55	407,71
10. Miscellaneous	12,37	11,03	Surplus/Deficit	70,97	62,71
11. Defence Services	11,64	12,77			
12. Others	1,79	6,73			
Total Revenue Receipts	447,52	470,42			

Source: Derived from Pakistan Economic Survey 1970-71.

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Table- A.4: Revenue Budgets (Provincial) for 1966-67 and 1967-68 (Rs. Lakhs)

	West Pakistan		East Pakistan			West Pakistan		East Pakistan	
	1966-67	1967-68	1966-67	1967-68		1966-67	1967-68	1966-67	1967-68
Heads of Income					Heads of Expenditure				
1. Customs	1,22	0,70	1,36	0,84	1. Direct demand on Revenues	6,81	7,14	11,27	9,70
2. Central excise	10,26	11,27	12,05	13,23	2. Debt Services	37,40	37,80	32,36	39,89
3. Sales Tax	25,61	18,86	24,48	15,75	3. General Administration	13,56	14,76	4,11	5,01
4. Income & Corp Tax	22,03	23,87	26,59	29,16	4. Police	12,50	13,47	7,99	8,58
5. Land Revenues	15,08	16,32	14,69	14,91	5. Civil Works/Roads	0,93	1,20	-2,75	1,61
6. Stamps	6,55	7,66	6,82	7,40	6. Irrigation works	1,36	1,91	-	0,4
7. Others	25,72	26,32	11,03	12,40	8. Agriculture	5,65	6,07	1,68	1,69
Total Principal Heads	106,47	105,02	97,42	93,69	9. Industries	1,47	1,59	0,55	0,30
8. Debt Services	18,81	22,77	15,99	24,96	10. Education	29,17	31,79	13,80	15,09
9. Civil Administration	2,00	2,51	3,97	2,86	11. Medical/Public Health	7,39	7,86	5,05	6,18
10. Civil works+ Elect	0,96	0,81	1,30	0,99	12. Other departments	9,84	9,61	4,94	5,42
11. Miscellaneous	3,98	5,77	2,78	2,46	13. Miscellaneous	8,12	9,02	4,65	5,38
12. Railway	11,81	-	3,47	5,93	14. Railway	11,81	-	3,47	6,01
13. Irrigation works	5,80	6,87	-	-	15. Dev. Expend. (non-Plan)	30,00	42,23	33,12	37,66
14. Beneficent Depts	7,17	9,31	-	-					
15. Extra ordinary	7,85	6,42	-	-0,50					
16. Grant from C. Govt	15,04	23,23	5,49	16,60					
Total Rev. Receipts	179,98	182,71	130,42	147,49	Total Expenditure	177,89	185,79	120,16	142,95
					Surplus/Deficit	2,09	-3,08	10,26	4,54

Source: Derived from Pakistan Economic Survey 1970-71.