#### Chapter III :

#### GROWTH OF EXPENDITURE ON ADMINISTRATIVE SERVICES

The provision of legal, tax and administrative functions is a prerequisite for a smoothly functioning government. The benefits from these activities are diffuse and intangible. These activities clearly fall into the realm of public goods.<sup>1</sup> The expenditure on Administrative Services comprises expenditure on General Administration, Police, Administration of Justice and Jails and Convict Settlement.

In this chapter we study the growth of the expenses on Administrative Services and examine its relation to total revenue expenditure. Secondly the growth pattern of the constituent expenditure items is analysed. Thirdly, we takeup the growth of, "Cost of Collection of Taxes" and consider it inrelation to "Gross Tax Revenue".

### A. Growth of Administrative Expenditure

As done in the previous chapter we trace the growth of Administrative expenditure period-wise (1) 1957-58, (2) 1962-63, (3) 1967-68 (4) 1972-73 and (5) 1977-78.

<sup>1</sup> John F. Due and Ann F. Friedlander: <u>Government Finance</u>. Economics of Public Sector. (Richard D. Irwin Inc.), 1977, pp.167-168.

Relative position; of the states.

As seen from Table III-1 the relative positions of the states of their per capita expenditures on administrative services remained substantially unaltered over the 21 years.

### Table III.1

Matrix of Rank Correlations Among the Rankings of Percapita Expenditure on Administrative Services in Selected Years

Years	<b>1</b> 957 <b>-5</b> 8	1962-63	1967-68	1972-73	<b>1</b> 977 <b>-7</b> 8
<b>1</b> 957 <b>-</b> 58	1	•925**	•825**	•9073**	•9073**
1962-63		1	•9029**	•8 <b>23</b> 5**	•9411**
<b>1967-6</b> 8			1	•8558**	•9058**
1972-73				1	•897**
<b>1977-7</b> 8			,		1

\*\* Significant at 1% level. Source: Derived from Table III-2.

A closer look at the percapita expenditure levels of the states will exhibit the position of the individual states.

### Levels of Percapita expenditure :

Tables III.2 and III.3 present the expenditure on this service at current and constant prices respectively.

Expenditure on Administrative	n Adminis	strativ	e Services	5 1 1	Table II Current Pr	III.2 Prices (T	(Total Exp	Expenditure		in lakhs per capita	capita e	exp.in E.)
States	1957-58 TE	58 PB	1962-63 TE	53 PE	1967-68 TE	DE DE	1972-73 TE	-73 PE	1977-78 TE	E	inะหะงะ? ตก	ino Hano
	2	3	4	5	9	4	ထ	6	10	11	12 12	13 - 20
1. Andhra Pradesh	1279 (23 <b>.</b> 80)	3.75	2023 (18•67)	5 • 49	3088 (16.27)	7.65	4124 (11.69)	9.25	8737 (11•77)	17.97	583.11	379.20
2. Assam	607 (21•35)	5.49	1078 (24.26)	8.44	1967 (19.94)	13.68	1972 (15•59)	12.70	3696 (14•73)	20.75	508 <b>-90</b>	277•96
3. Bihar	1113 (18.65)	2•55	1492 (17•89)	3.13	2573 (14.97)	4.90	4398 (13.17)	7.63	8393 (17•30)	13.39	654 • 09	425.10
4. Gujarat	961 (18•76)	4.72	1351 (19.05)	6.33	2129 (14•50)	8.78	3109 (10.62)	11.29	5785 (11.75)	18.70	501.98	296.19
5. Haryana					748 (13•47)	8.16	1203 (10.28)	11.66	2351 (10.18)	20.59	214.30	152.32
6. Jemmu & Kashmir	244 (32•75)	6.21	423 (16.87)	11.62	775 (17.22)	18.94	923 (9 <b>-</b> 51)	19.51	1680 (11•59)	32.18	588.52	418 • 20
7. Karnataka	717 (13•50)	3.25	1174 (12•50)	4•84	2010 (12•75)	7.45	3045 (9•32)	10.14	4845 (9•08)	14.67	575.75	351.38
8. Kerala	493 (16•54)	3.15	998 (15•04)	5.71	1784 (14 •40)	9.11	2165 (10•59)	9.85	3893 (9 <b>.</b> 36)	15.97	689.66	406.98
9. Madhya Pradesh	1139 (22•59)	3	1581 (16•46)	4•73	2606 (14•73)	6.87	3938 (13•59)	9.17		13.73	481.47	260.37
10. Mahara- shtra	2702 (23•48)	4 •85	2890 (19.74)	7•07	5517 (17.73)	12.00	7718 (11.86)	14.90	12098 (10.75)	21.07	347.74	334 •43
											+200	

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Table III.2 (contd.)

471.60 310.60 321.90 378.78 537.87 300.48 588.95 356.48 473.52 303.74 493.10 267.28 12.40 25.04 18.33 16.62 14:79 18:07 3814 (11.13) 4918 (10.68) 12078 (11.36) 9199 (13.12) 3679 (10•79) 13.77 8448 (11.96) 17.58 9.95 11.24 12.65 6.85 σ 5812 (13.71) 2438 (12•89) 5763 (13.91) 2532 (13.13) 2639 (10.90) 6176 (10.78) ω 10.05 13:41 7.72 7.56 8.60 6.33 4094 (20.05) 1525 (13.47) 1694 (17.70) 1820 (13.35) 3180 (13.63) 5218 (15**.**84) 6 5:93 7.78 5.10 5.87 4.45 4.31 lin 2021 (16.59) 3356 (17.78) 778 (11•79) 1514 (18 • 50) 1064 (18.73) 2139 (18.84) 4 3.24 Appendix Table No.A.9 4.92 5.23 3.02 4°15 4.54 1551 (22.10). 2113 (21•24.) 1473 (24.90) 534 (22.74) 904 (24 •88) 13. Rajasthan 771 (24.59) 14. TamilNadu Pradesh 11. Orissa 12. Punjab Bengal 15. Uttar 16. West

• Source: Notes:

TE = Potal expenditure. PE = Per capital expenditure.

Figures under the column for the year 1957-58 for Gujarat belongs to 1960-61 Figures in brackets indicate percentage to total revenue expenditure. N IN

Table III-3

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Expenditure on Administrative Services - At constant 1960-61 Prices

(Total Expenditure in Lakhs of B. per capita expenditure in B.)

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States         1977-78         1972-73         1972-73         1977-76         4 increase           TT			ラ	ATOTAL DISTRUCT	perio <b>1</b> ti	TUT	TO SUVEN	OT IN DEL	ನ ಗಗಣಂ	A.In Thranks 1				
The field of the	. Stat	ies	1957	<b>-5</b> 8° (	1965	2-63	1967	Ý	575	2-73	1977	1-78	% incr-	
Andhrat         1375         4.03         1927         5.23         1816         4.50         1983         4.45         2884         5.93         109.75         47.15           Reseau         -655         5.91         1027         8.04         1157         8.05         948         6.10         1220         6.85         86.63         15.91           Bilhar         1197         2.74         1421         2.98         1514         2.88         2114         3.67         2770         4.42         131.41         61.51           Gujarat*         961*         4.72         1287         6.03         1252         5.16         1495         5.43         1908         61.7         86.63         76.56         41.66           Haryena         266         6.03         1252         5.16         1495         5.43         1908         61.7         80.65         81.66         37.65         41.66         10.76         41.66         10.76         41.66         10.60         776         41.65         55.46         75.65         41.66         776         41.65         55.46         75.65         41.66         776         776         74.76         75.65         74.76         75.45			TE	FE	ET.	PE	TE		-	PE	ΩE	PB	Ease in TE over	
Andhra Bradien         1375         4.03         1927         5.23         1816         4.50         1983         4.45         2884         5.93         109.75         47.15           Bradiesh         1377         5.91         1027         8.04         1157         8.05         945         6.10         1220         6.65         6.63         15.41         61.37           Resean         655         5.91         1027         8.03         1514         2.60         770         4.42         131.41         61.37           Gujarat*         961*         4.72         1287         6.03         1252         5.16         1495         5.45         1909         6.17         98.65         30.72           Haryana         26         6.67         400         1182         4.36         11.15         444         9.39         5.45         41.65         5.46         41.65         5.46         41.65         5.46         41.65         5.46         41.65         5.46         41.65         5.46         41.65         5.46         41.65         5.46         41.65         5.46         41.65         5.46         41.65         5.46         41.65         5.46         41.65         5.46	×							а .				a stadio de la constantia de la constante de la	. RG-1.GAL	
Masau         653         5-91         1027         8.04         1157         8.05         948         6.10         1220         6.86         86.83         15.91           Bihar         1197         2.74         1421         2.98         1514         2.88         2114         3.67         2770         4.42         131.41         61.37           Gujarat+         961*         4.72         1287         6.03         1252         5.16         1495         5.43         1909         6.17         98.65         41.66           Jamu &         262         6.67         403         11.15         444         9.59         544         107.79         56.45         41.66           Jamu &         265         6.67         403         11.15         444         9.59         544         107.79         56.45         41.66           Jamu &         2749         1118         4.60         1182         4.38         14.44         1271         54.45         10.45         10.45         10.76           Kerala         1225         4.09         1533         4.04         1893         4.44         1285         5.44         10.75         54.45         55.46	1. And Pra	lh <b>ra</b> Id esh	1375	4, •03	1927	5.23	1816	4.50	1983	4.45	2884	5.93	109.75	47.15
Bihar 1197 2.74 1421 2.98 1514 2.88 2114 5.67 2770 4.42 131.41 61.31 Gujarat <sup>4</sup> 961 <sup>4</sup> 4.72 1287 6.03 1252 5.16 14.95 5.43 1909 6.17 98.65 30.72 Haryana 2.62 6.67 4.03 11.25 4.40 4.80 578 5.60 776 6.80 76.36 41.66 Jashmir 2.62 6.67 403 11.07 456 11.15 4.41 9.39 554 10.61 111.45 59.07 Kashmir 771 5.49 1118 4.60 1182 4.58 1464 4.87 1599 4.84 107.39 35.68 Kerala 570 3.59 950 5.47 1009 5.57 142.45 59.07 Kashmir 2.25 4.09 1506 4.50 1182 4.58 1464 4.87 1599 4.84 107.39 35.68 Kerala 1225 4.09 1506 4.50 1353 4.04 1893 4.41 1285 5.27 142.45 59.46 Mahara 2905 5.21 2752 6.74 5245 7.06 3711 4.74 1285 5.27 142.45 70.46 2.745 mhtra mhtra 574 3.48 741 4.10 897 4.44 1217 5.40 1214 4.88 111.50 4.0.26 Mahara 2905 5.21 44.10 897 4.44 1217 5.40 1214 4.88 111.50 4.0.26 mhtra 178 1.45 144 1217 5.40 1214 4.88 111.50 4.0.26 mhtra 178 1.45 144 1217 5.40 1214 4.88 111.50 4.0.26 mhtra 178 1.45 144 1217 5.40 1214 4.88 111.50 4.0.26 mhtra 178 1.45 144 1217 5.40 1214 4.88 111.50 4.0.26 mhtra 178 1.46 1013 4.45 1269 4.78 16.2 2.78 46.89 mhtra 1218 4.48 112.5 4.00 13 4.44 1217 5.40 1214 4.88 111.50 4.0.26 mhtra 178 154 1269 4.78 16.2 2.81 46.89 mhtra 1218 4.48 112.5 4.41 1217 5.40 1214 4.56 2.74 5.59 146.89 110.50 4.0.27 2.56 14.4 1217 5.40 1214 4.58 111.50 4.0.27 2.81 4.48 111.50 4.0.2 12.8 14.4 1217 5.40 1214 4.58 111.50 4.0.2 12.8 14.4 1217 5.40 1214 4.58 111.50 4.0.2 12.8 14.4 1217 5.40 1214 4.58 111.50 4.0.2 12.8 14.6 128 2.78 2.53 4.68 11.50 4.0 1013 4.48 101 4.54 1269 4.78 162 2.78 0.0 122.8 14.8 12.5 14.8 12.5 14.8 12.5 14.8 12.5 14.8 12.5 14.8 12.5 14.8 12.5 14.8 12.5 14.8 12.5 14.8 14.5 14.5 14.5 14.5 14.5 14.5 14.5 14.5		E	:653	5.91	1027	8.04	1157	8.05	948	6.10	1220 -	6.85	86.83	15.91
Gujarat*         961*         4.12         1287         6.03         1252         5.16         1495         5.43         1909         6.17         98.65         30.72           Haryana         2         262         6.67         403         11.07         456         11.15         444         9.39         554         10.61         111.45         59.07           Kashmir         262         6.67         403         11.07         456         11.15         444         9.39         554         10.61         111.45         59.07           Kashmir         550         3.39         950         5.43         1049         5.35         1041         4.74         1293         4.84         107.39         58.68           Kashmir         550         3.39         950         5.43         1049         5.35         1041         4.74         1283         4.84         107.39         58.66           Wadbya         1225         4.09         1505         4.44         1217         54.45         10.75         56.45           Madbya         1225         4.41         4.17         716         39.35         6.95         57.45         53.40           Madbra-		ar	1197	2.74	1421	2•98	1514	2.88	2114	3.67	2770	4.42	131.41	61 . 31
Haryana         440         4.80         578         5.60         76.36         41.65           Jammu & Kashmir         262         6.67         403         11.07         456         11.15         444         9.39         554         10.61         111.45         59.07           Kashmir         570         3.39         950         5.43         1043         4.71         2.49         111.45         59.07           Kashmir         570         3.39         950         5.43         1049         5.35         1041         4.74         1285         5.27         142.45         55.46           Madbya         1225         4.09         1506         4.50         1573         4.04         1893         4.41         1218         4.53         78.45         55.46           Madbya         1225         4.01         897         4.44         1217         5.40         10.75         55.45           Madbya         572         5.21         272         5.41         4.53         78.45         10.76           Madbya         572         547         7.06         5711         7.16         29.57         745         55.46           Mabras         548		arat*	* <b>1</b> 96 <sup>,</sup>	4.72	1287	6.03	1252	5.16	1495	5.43	1909	6.17	98 • 65	30.72
Jammu & Jamuu		yana					440	4.80	578	5.60	776	6.80	76.36	41.66
Karnataka7715.4911184.6011824.3514644.8715994.84107.3938.68Kerala5905.3799505.4710495.3510414.7412855.27142.4555.46MadhyaPradesh12254.0915064.5015334.0418934.4121864.5378.4510.76Madhya29055.2127226.7432457.0637117.1639936.9537.4535.40Mahara-29055.2127526.7432457.0637117.1639936.9537.4535.40Mahara-29055.2127427.419977.8911728.4512144.08111.504.083Mujab9725.6514427.419977.8911728.4512598.2729.5546.89Punjab9725.65144610134.8410714.5412694.78162637.4525.46Panilyadu15844.4610134.8510714.5412694.78162554.4525.45Panilyadu15844.88119.505.5918714.9627946.6227826.5546.89Panilyadu15844.8811925.5918714.9627946.65274525.45Panilyadu15844.881925	-	mu & hmir	262	6.67	,403	11.07	456	11.15	444	9.39	554	10.61	111.45	59.07
Kerala5303.399505.4510495.3510414.7412855.27142.4555.46Madhya12254.0915064.5015334.0418934.4121864.5378.4510.76Mahara-29055.2127526.7432457.0637117.1639936.9537.4535.40Shtra5743.487414.108974.4412175.4012144.68111.5040.23Orissa5743.487414.108977.8911728.4512598.2729.5346.89Punjab9725.6314427.419977.8911728.4512598.2729.5346.89Punjab9725.6314427.419977.8911728.4512598.2729.5346.89Punjab15844.8819255.5918714.9627946.6227886.0575.0920.36Pamilmadu15844.8819255.5918714.9627946.6227886.0576.0123.98PutarPutar22723.5693.7229693.2239864.0975.4425.85PutarPutar22723.0595.9127716.0330365.968.0112.67PutarPutar2.2929693.7229693.72<		na taka	177	3.49	1118	4.60	1182	4.38	14,64	4.87	1599	4.84	107-39	38.68
Madhya Izző12254.0915064.5015734.0418934.4121864.5378.4510.76Madhara- shtra29055.2127526.7432457.0637117.1639956.9537.4533.40Mahara- shtra29055.2127526.7432457.0637117.1639956.9537.4533.40Mahara- shtra29055.2127526.7432457.0637117.1639956.9537.4533.40Orrissa5743.487414.108974.4412175.4012144.6810.23Punjab9725.6314427.419977.8911728.4512598.2729.5346.89Rajasthan8294.4610134.8510714.5412694.78162329.5346.89Punjab15844.3819255.5918714.9627946.6227986.0775.0123.98Uttar Pradesh27223.2939364.0975.4425.85WestBengal16685.2920595.9127716.0875.0112.67WestBengal16685.2920595.9127716.0830365.968.0112.67WestBengal16685.2920595.9127716.0830365.968.0112.67		<b>ala</b>	530	3.39	950	5.43	1049	5 • 35	1041	4 • 74	1285	5.27	142.45	55.46
Wahara-       2905       5.21       2752       6.74       3245       7.06       3711       7.16       3993       6.95       37.45       35.40         Bhtra       574       3.48       741       4.10       897       4.44       1217       5.40       1214       4.88       111.50       40.23         Curissa       574       3.48       7.41       997       7.89       1172       8.45       1259       8.27       29.53       46.89         Punjab       972       5.63       1442       7.41       997       7.89       1172       8.45       1259       8.27       29.53       46.89         Punjab       829       4.46       1013       4.85       1071       4.54       1269       4.78       1623       5.48       95.78       22.87         Rajasthan       829       4.46       1013       4.85       1071       4.54       1269       4.78       1623       76.01       23.98         FamilWadu       1584       4.88       1925       5.59       1871       4.96       2794       6.62       2788       6.05       76.01       23.49         Uttar       2272       3.05       5.91	<b>1</b> 1	hya. desh	1225	, 4•09	1506	4.50	1533	4 • 04	1893	4.41	2186	4.53	78.45	10.76
Orissa $574$ $3.48$ $741$ $4.10$ $897$ $4.44$ $1217$ $5.40$ $1214$ $4.88$ $111.50$ $40.23$ Punjab $972$ $5.63$ $1442$ $7.41$ $997$ $7.89$ $1172$ $8.45$ $1259$ $8.27$ $29.53$ $46.89$ Rajasthan $829$ $4.46$ $1013$ $4.85$ $1071$ $4.54$ $1269$ $4.78$ $1623$ $5.48$ $95.78$ $22.87$ PamilNadu $1584$ $4.88$ $1925$ $5.59$ $1871$ $4.96$ $2794$ $6.62$ $2788$ $6.05$ $75.01$ $23.98$ Uttar $2272$ $3.25$ $3196$ $4.24$ $3069$ $3.72$ $2969$ $3.29$ $3986$ $4.09$ $75.44$ $25.85$ Vttar $2272$ $3.25$ $3196$ $4.24$ $3069$ $3.72$ $2969$ $3.29$ $5966$ $75.01$ $23.98$ Vtar $8extBengal$ $1668$ $5.29$ $2037$ $5.65$ $2408$ $5.91$ $2771$ $6.03$ $75.44$ $25.85$ WestBengal $1668$ $5.29$ $2037$ $5.65$ $2408$ $5.91$ $2771$ $6.03$ $75.46$ $27.46$ $25.85$ WestBengal $1668$ $5.29$ $2037$ $5.65$ $2408$ $5.91$ $2771$ $6.03$ $75.44$ $25.85$ WestBengal $1668$ $5.29$ $2037$ $5.96$ $5.96$ $5.96$ $82.01$ $12.67$ WestBengal $1668$ $5.29$ $2037$ $5.96$ $5.96$ <td></td> <td>18r8- 1r8</td> <td>2905</td> <td>5.21</td> <td>2752</td> <td>6.74</td> <td>3245</td> <td>7:06</td> <td>3711</td> <td>7.16</td> <td>3993</td> <td>6•95</td> <td>37.45</td> <td>33.40</td>		18r8- 1r8	2905	5.21	2752	6.74	3245	7:06	3711	7.16	3993	6•95	37.45	33.40
Punjab9725.6314427.419977.8911728.4512598.2729.5346.89Rajasthan8294.4610134.8510714.5412694.7816255.4895.7822.87TamilMadu15844.8819255.5918714.9627946.6227886.0576.0123.98TamilMadu15844.8819255.5918714.9627946.6227886.0575.0123.98Uttar $2272$ 3.2531964.2430693.7229693.2939864.0975.4425.85WestBengal16685.2920375.6524085.9127716.0830365.9682.0112.67WestBengal16685.2920375.6524085.9127716.0830365.9682.0112.67WestBengal16685.2920375.6524085.9127716.0830365.9682.0112.67WestBengal16685.2920375.6524085.9127716.0830365.9682.0112.67WestBengal16685.2920375.6524085.9127716.0830365.9682.0112.67WestBengal16687727829695.9127716.0830365.9682.0112.67Wes		5.52	574	3.48	741	4.10	897	4 • 4 4	1217	5.40	1214	4.88	111.50	40.23
Rajasthan8294.4610134.8510714.5412694.7816255.4895.7822.87TamilMadu15844.8819255.5918714.9627946.6227886.0576.0123.98UttarUttar $2272$ 3.2531964.2430693.7229693.2939864.0975.4425.85WestBengal16685.2920375.6524085.9127716.0830365.9635.0112.67WestBengal16685.2920375.6524085.9127716.0830365.9682.0112.67WestBengal16685.2920375.6524085.9127716.0830365.9682.0112.67WestBengal16685.2920375.6524085.9127716.0830365.9682.0112.67WestBengal166810TE<=		jab	972	5.63	1442	7.41	766	7.89	1172	8.45	1259	8.27	29.53	46.89
TamilMadu       1584       4.88       1925       5.59       1871       4.96       2794       6.62       2788       6.05       76.01       23.98         Uttar       Uttar       2272       3.25       3196       4.24       3069       3.72       2969       3.29       3986       4.09       75.44       25.85         Pradesh       2272       3.25       3196       4.24       3069       3.72       2969       3.29       3986       4.09       75.44       25.85         WestBengal       1668       5.29       2037       5.65       2408       5.91       2771       6.03       3036       5.96       82.01       12.67         WestBengal       1668       5.29       2037       5.65       2408       5.91       2771       6.03       3036       82.01       12.67         WestBengal       1668       5.29       2036       5.95       5.96       82.01       12.67         Source:       Appendix Table A.10       Source:       Appendix Table A.10       8.96       7.96       82.01       12.66         Part       27.1       6.03       3036       5.96       82.01       12.66         Source:		asthan	829	4.46	1013	4.85	1071	4 • 54	1269	4.78	1623	5 <b>.</b> 48	95.78	22.87
Uttar Pradesh 2272 3.25 3196 4.24 3069 3.72 2969 3.29 3986 4.09 75.44 25.85 WestBengal 1668 5.29 2037 5.65 2408 5.91 2771 6.08 3036 5.96 82.01 12.67 Source: Appendix Table A.10 Source: Appendix Table A.10 Notes: 1. TE = Total expenditure PE = Per capita expenditure 2. * belongs to 1960-61		il Nadu	1584	4 \$88	1925	5.59	1871	4.96	2794	6.62	2788	6.05	76.01	23.98
WestBengal 1668       5.29       2037       5.65       2408       5.91       2771       6.08       3036       5.96       82.01       12.67         Source:       Appendix Table A.10       Source:       Appendix Table A.10       E       Fer capita expenditure       2.45       5.96       82.01       12.67         Notes:       1. TE = Total expenditure       PE = Per capita expenditure       2.45       4.00-61       2.45       2.		ar desh	2272	3.25	3196	4 • 24	3069	3.72	2969	3.29	3986	4.09	75.44	25.85
<ul> <li>Appendix Table A.10</li> <li>1. TE = Total expenditure</li> <li>PE = Per capita expenditure</li> <li>2. * belongs to 1960-61</li> </ul>		tBengal	1668	5 • 29	2037	5.65	2408	5.91	2771	6.08	3036	5.96	82.01	12.67
						Source			e A.1 expen apita to 19	) liture expendin 60-61	ture		1	7 <b>7</b>

At current prices the administrative expenditure per head of population was at the highest level in Jammu & Kashmir at Rs.6.21 in 1957-58 followed by Rs.5.49 in Assam. It was least in Bihar at Rs.2.55. The per capita expenditure level was at the bottom level in Bihar upto 1967-68 and Uttar <sup>P</sup>radesh came to the last position in the latter years. Bihar stood above next only to Uttar Pradesh.

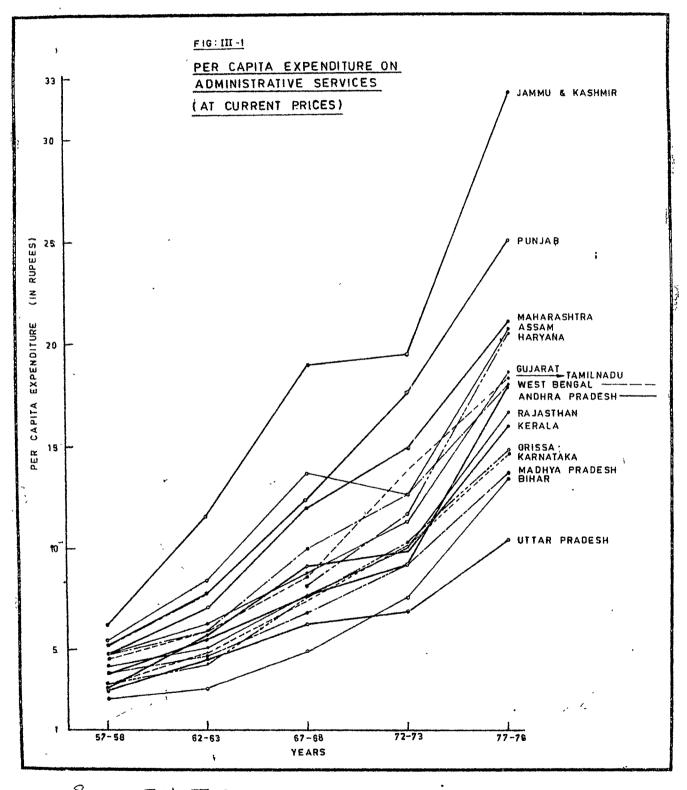
In all the five years Jmmu & Kashmir stood at the first place and Assam stayed at the second place in 1957-58, 1962-63 and 1967-68. Punjab ascended to the second place in 1972-73 and 1977-78. Mostly the weaker states Bihar, Madhya Pradesh and Uttar Pradesh had lower levels of per capita expenditure while other weaker states like Assam and Rajasthan had relatively higher per capita levels. The developed states had higher percapita levels in Administrative expenditure in all the years.

### Growth trend of Administrative Expenditure.

In money terms the administrative expenditure per head of population grew in all states over each six year, period with one exception. It fell by 7.16% in Assam by 1972-73 over 1967-68.But at 1960-61 constant price it witnessed declining trend in some states as shown in Table III.3.

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Source : Table III. 2

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Over the twenty-one years from 1957-58 to 1977-78 the percapita expenditure increased in the range of 260.37% in Madhya Pradesh to 413.20% in Jammu & Kashmir in Current prices. But, when deflated for price changes and expressed in 1960-61 prices the per capita administrative expenditure grew at a slower space. It went up by 10.76% in Madhya Pradesh and ...59.07% in Jammu & Kashmir at 1960-61 prices during the same period.

The total expenditure on Administrative Services went up within the range of 321.90% in Punjab and 689.66% in Kerala at current prices. At constant price it increased by 29.53% in Punjab and by 142.45% in Kerala over the twenty one years period.

A comparison of the rate of growth of the expenditure on Administrative Services, Economic Services and Social and Community Services discloses that Administrative expenditure had grown slower than the other services in all states except Bihar where it exceeded the rate of growth of Economic Services.

### Proportion of Administrative Expenditure

### to Total Revenue Expenditure.

The relative proportion of total revenue expenditure

devoted to administrative services came down continuously in all states during the twenty years period. In 1957-58 the administrative services absorbed from 32.75% in Jammu & Kashmir to 13.50% in Karnataka. By 1977-78 the highest percentage of total revenue expenditure spent on this service was 17.30% in Bihar and lowest was 9.08% in Karnataka. The fall in the relative share of administrative expenditure may be due to the larger increases in other categories especially social and community services and Economic Services.

### Causes for the increase in administrative expenditure.

Though the relative share of the Administrative Services decreased its absolute level swelled up in all states during the period under our review. The increase in administrative expenditure may be due to the following reasons: 1. Increasing activities of the state governments in view of welfare and developmental needs of the states. The old and well established departments of governments have widened considerably and new departments have also sprung up to cope with the responsibilities and demands of a welfare state and Developing Economy. So on account of the expansion in various departments and establishments due to vastly enhanced social and community services, Economic Services and other welfare functions undertaken by the State Governments the administrative expenditure had increased.

2. Upward Revision of Pay-scales and Dearness Allowance.

The marked up trends in the cost of living have rendered upward revision of the salary necessary. Whenever the Union Government revised pay and dearness allowance for its employees. a revision of the same on the part of the State Governments is inevitable. The Sixth Finance Commission observed that, "The scales of pay of Central Government employees were revised in pursuance of the recommendations Second Pay Commission in 1959 and since then there have been as many as eighteen revisions in the form of dearness allowance or interim relief. Understandably, these revisions have triggered demands for similar increases from employees of State Governments. These successive increases in the rates of dearness allowance have caused enormous strain on the resources of State Governments and may be said to be at the root of the ways and means difficulties of many of them. With the appointment of Third Pay Commission by the Central Government in April 1970, States become aware that its report and Government of India's decision there on would further upset their budgetary calculations. One of the main themes urged by State Governments in their memoranda and during their discussions with us has therefore been that the repercussions of the Central Pay Commission's recommendations on State Governments should necessarily be allowed for by us fully in our award."2

3 Government of India, <u>Report of The Finance Commission, 1973</u>, pp.34-35.

3. Increasing law and order problems in the country. As early as 1969, the Fifth Finance Commission observed that, "owing to the pressing needs of law and order situation nondevelopmental expenditure increased at a rate faster than that of non-plan developmental expenditure".<sup>3</sup>

The above said reasons though caused the upsurge in the administrative expenditure they do not say anything about variations in the levels of percapita administrative expenditure between states. Now we proceed to examine the variations in the percapita levels and the factors responsible for it.

### Disparity in the Percapita Expenditure Levels

#### Table III.4

## <u>Measures of Inter-State Variations in Percapita</u> <u>Expenditure on Administrative Services</u>

Ratio Between Lowest and Highest Percapita Expenditure Levels

<b>1</b> 957-58		1:2
1962-63	,	1:4
1967-68	`	1:4
1972 <b>-7</b> 3		1:3
1977-78		1:3

3 Government of India, Report of the Finance Commission 1969, p.15.

		<u>e 111.4</u> (CON	<i></i>	
Years	Mean (In fs.)	Standard deviation	Coefficient of variation in(x)	
1957-58	4.1542	1.0809	26.0194	
1958-59	4 • 3264	1.1774	27.2143	
195 <b>9-</b> 60	4.4378	1.215	27.3784	
1960-61	4.8873	<b>1</b> •4395	29.4538	
196 <b>1-</b> 62	<b>5 •49</b> 8	1.6245	29.5471	
1962 <b>-</b> 63	6.0533	2.0623	34.069	
<b>1</b> 963 <b>-</b> 64	6.04	2.2503	37.2566	
1964-65	6.5666	2.4637	37.5186	
1965-66	8.164	4.1321	50.6136	
1966-67	9.1318	5.3343	58.4145	
<b>1967-</b> 68	9.4506	3.5056	37.0939	
1968-69	10.8881	6.565	60.2951	
1969-70	10.86	5 • 5535	51.1372	
1970-71	10.1018	3.3659	33.3198	
<b>1971-</b> 72	12.7537	4.8281	37.8564	

Table III.4 (contd.)

III Rank Correlation Coefficient between 1957-58 per capita expenditure levels and absolute variation in percapita

3.4032

4.1049

5.5971

5.3129

5.7858

4.9715

28.9419

30.4152

36.7128

32.3649 32.6617

27.031

expenditure levels.

11.7587

13.4962

15.2456

16.4156

17.7143

18.3918

1972-73

1973-74

1974**-**75 1975**-**76

1976-77

1977-78

	1957 <b>-</b> 58 an	ld 1962–63	+0.55*
	1957 <b>-5</b> 8 an	nd 1967-68	+0.75**
	1957-58 an	ld 1972-73	+0.625**
	<b>1</b> 957-58 ar	nd 1977-78	+0.597*
**	Significan	nt at 1% level.	
		t at 5% level.	

IV Rank Correlation Coefficient between 1957-58 per capita expenditure levels and percentage variation in the percapita expenditure levels.

1957 <b>-</b> 58	and 1962-63	+0.3058
<b>1</b> 957 <b>-</b> 58	and 1967-68	+0.3867
<b>1</b> 957 <b>-</b> 58	and 1972-73	-0.0705
1957 <del>-</del> 58	and 1977-78	-0.3367

Source: Derived from Table III.2.

We could observe from the above table that the percapita expenditure in the high spending states increased faster than the low spending states and so the inter-state variation in the percapita expenditure levels remains wider.

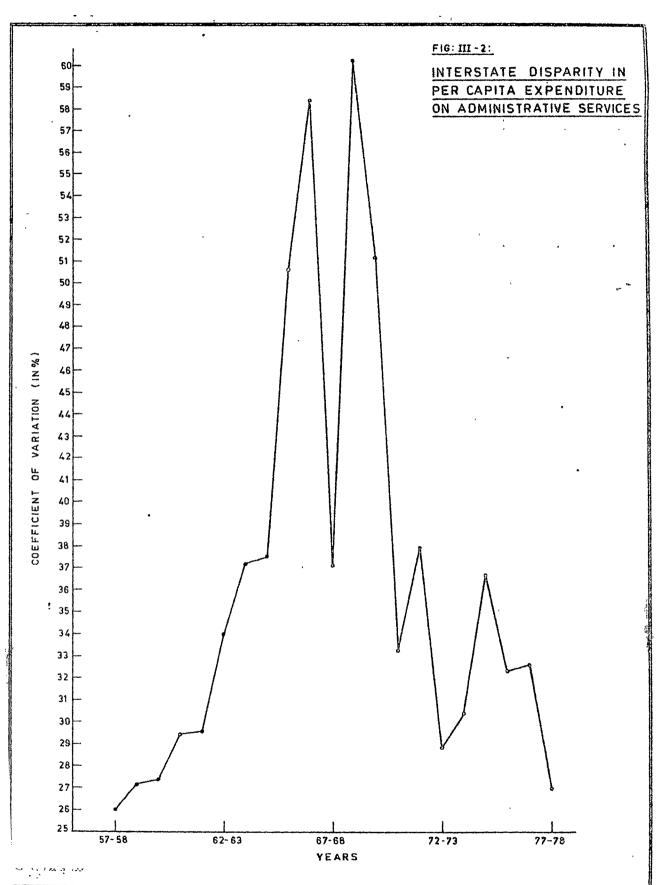
The states namely Andhra Pradesh, Bihar, Karnataka, Kerala, Madhya Pradesh, Orissa and Uttar Pradesh stood below the all state average in all the selected five years. Rajasthan stayed below the all state average level since 1962-63.

What caused the variations in the percapita levels? A study of the Administrative expenditure at disaggregate level may be helpful to in this regard.

B. Distribution of Administrative Expenditure\*

An analysis of the distribution of the administrative

<sup>\*</sup> We have restricted our analysis for the period from 1957-58 to 1975-76 as the expenditure data on the components of General Administration and Maintenance of Law and Order are not available after 1975-76.



Source : Table III. 4

expenditure may not only tell us the factors that caused the variations in the percapita expenditure levels but also the items which contributed most to the growth of the expenditure on administrative services.

The administrative services are broadly classified as functions meant for performing two types of duties: (i)general administration and (ii) maintenance of law and order in the states.

The expenses on general administration were defrayed on Head of the State and Ministers, State Legislature and Election, Secretariat and Attached Offices, District Administration, Public Works and 'others'.<sup>4</sup> Maintenance of law and order comprises the expenditures on Police, Administration of Justice and Jails and Convict Settlement.

Table III.5 presents the distribution of Administrative expenditures on General Administration and Maintenance of Law and Order.

# B.1 Relative Shares of General Administration and Maintenance of Law and Order

The proportion of the total expenditure on Administrative Services absorbed by the general administration was

<sup>4</sup> The heterogenous item 'others' includes Treasury & Accounts, Stationery and Printing, Fire Protection, Supplies & Disposals and other Administrative Services.

Teble III-5

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Distribution of the expenditure on Administrative Services

(Total Expenditure in lakhs; per capita expenditure in No.)

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States	General Admi	Administration		ť.	Police.Jail	& Instice	П. Т	p۳. ط
	W IIII	1975-76 TE PE	100	PE % incr.		1 1	increase over	
			ase over 1957–58	over 1957- 58		• •	1957-58	1957-58
1	2 3	. 4 5		. 7	. 9	10 11	12	13
1. Andhra Pradesh	623 <b>1.</b> 82 (48.71)	3370 7.15 (49.82)	440.93	, 292 <b>.</b> 86	656 1•92 (51•29)	3393 7.20 (50.18)	417.22	275 •00
2. Assam	192 <b>1.74</b> (31.62)	708 4•19 (26•91)	268.75	140.80	415 3•75 (68•37)	1923 11•37 363•37 (73•09)	363.37	203.20
3. Bihar	483 <b>1-11</b> (43 <b>-</b> 40)	2391 3.93 (38.26)	395•03	254 • 05	630 <u>1.44</u> (56.60)	3858 6.35 (61.74)	512.38	340.97
4. Gujarat	472* 2•32 (49•12)	1433 4•84 (31•56)	203-60	108.62	489* 2•40 (50•88)	3108 10•50 (68•44)	535.58	337.50
5. Haryana	354 <sup>4*</sup> 3.86 (47.32)	1102 10.02 (48.67)	211.29	159-59	394 <sup>*-*</sup> 4.30 (52.67)	1162 10•56 194.92 (51.33)	194.92	145.58
6. Jammu & Kashmir	165 4•20 (67•62)	685 13•65 (48•93)	315.15	225 .00	79 2•01 (32•38)	715 14.24 (51.07)	805.06	608 •4 6
7. Karnataka	316 <b>1.4</b> 3 (44.07)	1589 4•99 (40•58)	4 02.85	248.95	401 <b>1.</b> 81 (55 <b>.</b> 93)	2327 7•30 (59•42)	480.29	303.31
8. Kerala	220 1.41 (44.62)	1358 5•78 (38•78)	517.27	309-93	273 <b>1•</b> 74 (55•38)	2144 9•13 (61•22)	685 • <b>3</b> 4	424.71
9. Madhya Pradesh	466 <b>1.</b> 56. (40.91)	1881 4•08 (33•55)	303.65	161.54	673 2.24 (59.09)	3725 8•08 (66•45)	453.49	260.71
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-	2 3	4 5	6	7	8 9	10	11 12	13
10. Mahara- shtra	1062 1.91 (39.30)	4754 8•61 (42•72)	347.65	350.79	1640 2.94 (60.70)	6374 (57•28)	11.54 288.65	292.52
11. Orissa	312 1•89 (58•43)	1741 7.28 (47.14)	458.01	285.19	222 1•34 (41•57)	1952 (52 <b>.</b> 86)	8.16 779.27	508.96
12. Punjab	358 2•07 (39•60)	· 1515 10.32 (43.38)	2 323.18	398.55	546 3 <b>.1</b> 5 (60 <b>.</b> 40)	1977 (56.62)	13.47 262.08	327 • 62
13. Rajasthan	323 1•74 (41•83)	1703 6.00 (40.83)	427.24	244 •83	448• 2•41 (58•11)	24 <i>6</i> 8 (59 <b>.</b> 17)	8.69 450.89	260.58
14. TenilNadu	720 2•22 (48•88)	. 3550 7.95 (49.87)	393.06	258.11	753 <sub>2•32</sub> (51•12)	3568 (50 <b>.</b> 13)	7.99 373.83	244.40
15. Uttar Pradesh	880 1•26 (41•65)	. 2648 2•79 (28•48)	200-91	121.43	1233 1•76 (58•35)	6649 (71.52)	7.02 439.25	298.86
16. West Bengal	564 1•79 (36•36)	2082 4•28 (26•58)	269.15	11.951	987 3 <b>.</b> 12 (63 <b>.</b> 64)	5751 (73.42)	11.81 482.67 -	278 - 53
Source: Appendix Tables A.11 and A.12. Wetes 1 Figures in headres indicate	lix Tables A.1.		0 10 10 10 10 10 10 10 10 10 10 10 10 10	+ + + + + + + + + + + + + + + + + + +	u1 evnenditt	a on Ådm	nevnevtske to totsl evnevůttume on Administrative Sevvices.	

TTVE DELYICES. Notes : 1. Figures in brackets indicate percentage to total expenditure on Administra 2. TE = Total Expenditure; PE = Per capita expenditure. 3. \* Belongs to 1960-61

\*\*\* Belongy to 1967-68

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greater than that on Maintenance of Law and Order only in two states, namely Jammu & Kashmir and Orissa in 1957-58. But by 1975-76 maintenance of law and order overtook general administration in all the states apart from Andhra Pradesh and Tamil-Madu where administrative expenditure was spread evenly on both the services. Thus we observe a substantial shift in the spending from General Administration to maintenance of law and order. This shift in the total administrative expenditure in favour of Police, Administration of Justice and Jails reveals the severity of law and order problems in the states.

# B.2 Levels and Growth Trend of Percapita Expenditure on General Administration & Maintenance of Law and Order.

The per capita expenditure on general administration was at the top in Mammu & Kashmir at B.4.20 in 1957-58 and at B.13.65 in 1975-76. The lowest percapita level was B.1.11 in Bihar in 1957-58 and B.2.79 in Uttar Pradeshi in 1975-76.

The expenditure per capita on Police, Administration of Justice and Jails was at maximum level at N.3.75 in Assam in 1957-58 and at N.14.24 in Jammu & Kashmir in 1975-76. The minimum percapita level was seen in Bihar at N.1.44 and N.6.35 in 1957-58 and 1975-76 respectively. Here one could observe that the percapita expenditure on law and order was higher in the border states like Assam, Jammu & Kashmir, Punjab, Rajasthan and West Bengal. When we compare the levels of percapita expenditures on both the functions we get interesting information. The growth in the levels of percapita expenditure was not uniform in some states. The expenditure per head of population on maintenance of law and order dominated that on general administration in Assam, Bihar, Gujarat, Madhya Pradesh, Maharashtra, Rajasthan and West Bengal in all years from 1957-58 to 1975-76. In the remaining states the percapita expenditure on these two services dominated each other occasionally. But by 1975-76 the expenditure per head of population on maintenance of law and order was higher than that on general administration in all states.

Of these two services the percapita expenditure on general administration grew slightly faster than that on maintenance of law and order in Andhra Pradesh, Haryana, Maharashtra, Punjab and Tamil Madu. The rate of increase in the expenditure on maintenance of law and order was very high in the other states. Hence we may conclude that the absolute increase in the total administrative service was largely influenced by the growth of the spending on maintenance of law and order in most of the states.

### B.3 Inter-State Variations in the Percapita Expenditure Levels.

We have seen that the expenditure on both the services

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increased at varying degrees.Let us see the variations in the percapita levels among the states.

The disparity in the percapita expenditure levels on these two services are shown in Table III.6.

### Table III.6

## <u>Measures of Inter-State Variations in Percapita</u> Expenditure on General Administration

I. Ratio between highest and lowest per capita expenditure levels.

1957-58	1:3.78
<b>1</b> 975 <b>-7</b> 6	1:4.89

II

Year	Mean (In R.)	Standard deviation	Coefficient of variation(In %)
<b>1</b> 957 <b>-5</b> 8	1.87	0.'74	39.57
1962-63	2.92	1.03	35.27
1967-68	4.47	1.55	34 • 68
<b>1</b> 972 <b>-7</b> 3	4.87	1.71	35.11
1975-76	6.62	2,92	44 <b>•1</b> 1

Measures of Inter-State Variation in Percapita Expenditure on Police, Administration of Justice and Jails.

Ι

Ratio between the highest and lowest percapita expenditure levels.

1957 <b>-</b> 58	J.	1:2.6
1975-76		1:2.24

Year	Mean (In S.)	Standard deviation	Coefficient of variation(in %)
<b>1</b> 957 <b>-</b> 58	2.28	0.71	31.14
1962-63	3.12	1.12	35.89
1967 <b>-</b> 68	4.96	2.16	43.54
1972-73	6.87	2.31	33.62
1975-76	9.59	2.40	25.03

Table III.6 (contd.)

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II

Source : Derived from Appendix Table A.11 and A.12.

Table III.6 clearly purports that the inter-state variation in the percapita expenditure levels is wider in general administration. Moreover we could observe a tendency towards divergence in the percapita expenditure on general administration whereas the disparity tends to narrow down on the other service. This trend is the outcome of the larger allocation of funds to maintenance of law and order necessitated by increased law and order problems in all the states.

Now we take up these two services individually to know their diversified growth.

### B.4 Growth of Expenditure on General Administration.

On general administration the poorer states like Assam, Bihar, Madhya Pradesh, Rajasthan and Uttar <sup>P</sup>radesh

had relatively lower levels of percapita expenditure. These states had lower percapita levels in other developmental services, that is, on Social and Community Services and Economic Services. The developed states had higher per capita levels on the developmental services and so their percapita levels on general administration are higher. But we could find a few paradoxical situations also. For instance Karnataka and West Bengal had relatively higher percapita levels on other services but, lower percapita levels on this service whereas Orissa, a poorer state with lower level of percapita expenditure on developmental services had higher percapita level on general administration. However, we may not be wrong in stating that the variations in the percapita expenditures on this service were partly due to the variations in the expenditure on other developmental services. The expenditure on this category had gone up faster in developed states than in weaker states. Further causes for the variations in the percapita general administration may be known from looking at its components.

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Table III.7 presents components of the expenditure on General Administration,

The expenditure heads like District Administration, Public Works and 'Others' are the major items which account for more than 75% of the increase in general administration.

Read of State 6         Distribution         Distrubution <thdistribution< th="">         Distributi</thdistribution<>				Distr	Distribution	of	the Freendt-ur		on General		<u>Ağminis tration</u>	1on.		Η.	a lakhs	In lakhs of h.)	•	
$ \begin{array}{c} 235.53  54 \\ 57.65  73  729  720  729  720  729  720  729  720  729  720  729  720  729  720  729  720  729  720  729  720  729  720  729  720  729  720  729  720  729  720  729  720  7$	129	1		State L and Ele	egielat otion 1975-		Secreta Attache 1957-	r 1a1 & A Ofito 1975-	ee au	Dist.A	19-5- 76		Publ.1 1957- 58	0 WOKB		· · · · .	0ther8 1975- 76	f Inor
$ \begin{array}{c} 33.65 & (57.16 \\ (57.17) (10.559 \\ (57.17) (10.559 \\ (57.17) (10.559 \\ (57.16) (57.16 \\ (57.16) (57.16) (57.16 \\ (57.17) (10.559 \\ (57.16) (57.17 \\ (57.16) (57.17 \\ (57.16) (57.17 \\ (57.16) (57.17 \\ (57.17 \\ (57.17$	>	50 1 AB)	12	54 (8.67)(1	1	275.92	96 (15.41)	229 (6.80)	138.54	518 (51.04	1601 (47.51)	403-45	41 (6.58)(	23	473.17	99 (15 <b>.</b> 89	1052 )(31.22	) 962°63
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	< >	18 18 2.54)	63•65	13 (6.77)('	75 10.59)	476-32	(23.16)	-30 (18.36)	182.60		140)(19.77)	118.75		92 (52) (	155*55		)(35,73	1050.00
$ \begin{array}{c} 63.65 & 11 & 173 & 1463.65 & 90 & 143 & 76.75 & 211 & 502 & 71.56 & 71.56 & 71.56 & 71.56 & 71.56 & 71.52.00 & 43 \\ (25.37) (72.00) & 77 & 75 & 77 & 74.77 & 75 & 77 & 74.70 & 72.93 & 74.95 & 77.57 & 79 & 73 & 79 \\ 70.00 & 9 & 77 & 74.16 & 77 & 75 & 77 & 74.10 & 75.75 & 77 & 74.41 & 76.19 & 74.141 & 76.19 & 76.19 & 77 & 73 & 70 \\ 71.42 & 77 & 96 & 77 & 75 & 77 & 76 & 77 & 71.44 & 76.19 & 71 & 71.42 & 77 & 73 & 70 & 77 & 73 & 70 & 77 \\ 71.42 & 77 & 96 & 77 & 75 & 77 & 75 & 77 & 74.61 & 77 & 73 & 70 & 77 & 73 & 70 & 77 & 73 & 70 & 77 & 73 & 70 & 70$	$\sim$	63 2.63)	293.75	31 (6.42)	257	729.03	66 (13.66)	344 (14.39)	421.21	153 (31.68	556 )(23.25)	263.39		535)(2238	236.47		636 )(26.€⊖	996 <b>•</b> 55
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	3)(	18 1.26)	63.63	11 (2.33)(	12.00)	1463.63	80 (16.55)	143 (9.98)	70.75		362 )(2 <b>5</b> .26)			94 . (6.5)	1242.85		(44•94))(	, 323.68 )
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	(3	3.997	266.66	11 (0.95)(	43 3.907	290.90	71 (5•25)(	145	104.22	84 (7.13)	148 (13.43)	76.19		50 (45•#)	76.2.45		219 (19.68	,-76.78
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	2)( 2)	16 2.34)	300.00		34 4.96)	277.77	16 (9.7J)(		275.00			331.25		() (2861)	052.94		302 1 (44: 20	197.20
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	5)(	41 2.58)	173.00	28 (8.86)(		353.57	67 (21.20)	163	,143.20		(28.26)	242.74		22 (1422)	545.71		)(36.69	1357.50
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	)(9	24	71.42			405.88		244 )(17.97)	525.64	53 (24.09	)(13.11)	364.15		(3189)	601.16	-	420 (30.93)	757 • 14
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	2)(2	32 1.70)	300.00	38 (8 <b>.1</b> 5)( <sup>-</sup>	140 7.44)		57 (14•28)	155 1(8.24)	131.34		(36.95)	237.37		(819)	352.94		705 )(37.48	, 523.89 )
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	7)(	52 1.09)	26 <b>.</b> 0d	40 (3.77)()	258 5.43)	545.00	183 (17.23)	31C)(6.52)		_	2310 )(48.59)	303 .84		(1110)	1315.30		1201 )(25.26	500.50
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	3)(	30	172.72	14 (4.48)(	o6 4•94)	514.08	62 (19• <b></b> 07)	226 )(12.94)	264 •51		333 )(19.13)	156.15		;)()•79)	950.98		530 (30.44	1104.55
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	)(6	87 5•74)	770.00	27 (7•54)(,	73 4.82)	170.37	99 (27•65)	160)(10.56)			245 )(16.12)	94.44		() () () () () () () () () () () () () () () () () (	920.40	47.(13.15.	450)(29•70)	857.45
266.66 39 187 379.48 73 305 317.80 315 1451 360.63 91 72 308.79 (5.42)(5.27) (10.14)(8.59) (43.75)(40.87) (12.64)(0.48) 291.66 72 222 203.33 175 384 119.42 385 707 82.22 90 58 53.33 (19.1)(14.50) (44.09)(26.71) (10.22)(21) 35.00 33 132 300.00 124 268 116.12 145 367 150.34 108 1 95.37 (5.65)(6.34) (21.99)(12.87) (25.70)(17.44) (19.65)(2.1)	2)(	37 2.17)	208.33	25 (7.74)(	106 6.22)	324.00	42 (13.00)	162)(9.51)		156 (40.92	484 )(28.42)	206.32	-	;) (;•02)	713.63	42 (13.00	556 (32.65	223.81
72 222 203.33 175 354 119.42 355 707 82.22 90 58 53.33 (8.18)(8.38) (19.2)(14.50) (44.09)(26.71) (10.22)(21) 33 132 300.00 124 268 116.12 145 353 150.34 108 1 95.37 (5.55)(6.34) (21.99)(12.87) (25.70)(17.44) (19.55)(2.13)	25 )(	33 0•93)	266.66	39 (5•42)()	187 5.27)	379.48	73 (10.14)	305 )(8.59)			1451 )(40.87)	,360.63		()(.48)	308.79	193 (26.80	1202)(33.86)	522.80
35・00 33 132 300・00 124 268 116・12 145 363 150・34 108 1 95・37 134 1081 (5・65)(6・34) (21・99)(12・87) (25・70)(17・44) (19・55)0・13) (25・76)(51・92)	2 56)(	47,1.77)	291.66	72 (8.18)((	222 B•38)	208.33	175 (19)	)( <del>384</del> ))(	119.42		707)(26.71)		_	.)(.21)	53.33	143 (16.25)	1150	704.20
	55 ) (	27	35.00		132 6.34)	300.00	124 (21.99)	268)(12.87	116.12		363	150.34	50	10.13)		134 (23.76)	1081	706.72

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The items Head of the States, Cabinet and Ministers' include: the emoluments and allowances of Governors and Ministers. The share of this category in General Administration expenditure declined in all states except Haryana and Punjab.

Expenditure on Legislative Assemblies and Legislative Councils are included under state Legislature. The proportion of the total expenditure on general administration devoted to State Legislatures and elections increased only in Assam, Bihar, Gujarat, Haryana and Maharashtra and in other states it decreased. In Gujarat the increase was due to elections for Legislative Assembly held in 1975. The expenditure on this category is relatively higher in Bihar.

Secretariat and attached offices consists the expenditure on Secretariat, Board of Revenue, Public Service Commission and Other establishments. The share of this expenditure category increased in Bihar and Haryana only. Even though the percentage of the general administration expenditure absorbed by this item had fallen the absolute amount had swollen up in all the states. It had grown enormously. For instance it recorded an increase of 421.21% in Bihar and 525.64% in Kerala between 1957-58 and 1975-76. Its growth was faster than the expenditure on District Administration in Assam, Bihar, Kerala, Orissa, Rajasthan and Uttar Pradesh. The absolute amount spent on

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this category was almost equal to that on District Administration in Assam, Haryana and Kerala. It may not be inappropriate to refer that, "The costs of general administration have swollen out of proportions. The propensity to empire building, undue proliferation of establishments, unnecessary creation of hundreds of top level posts and so on have resulted in considerable increase in unproductive overhead expenditure. A good part of this increase has taken place at the secretariat level and not so much at the grass-roots of administration. Both the Centre and States are sinners in this respect."<sup>5</sup>

The expenditures incurred on District Establishment, Commissioners, other Establishments are recorded under District Administration. The percentage of general administration expenditure on this function went up only in Haryana and Jammu & Kashmir in 1975-76. The highest percentage was allotted by Maharashtra and the percapita expenditure was also highest in this state at &.1.03 in 1957-58 and at &.4.18 in 1975-76. It was lowest at 0.34 paise in Kerala in 1957-58 and at 0.75 paise in Uttar <sup>P</sup>radesh and West Bengal. The states Andhra-Pradesh, Maharashtra and Tamil Nadu spent more on district administration. This is one of the reasons for the higher percapita level on general administration in those states. The

M.J.K. Thavaraj. Financial Administration of India. (Sultanchand & Sons, New Delhi), 1978, p.181.

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developed states Gujarat and West Bengal and the geographically bigger states Madhya Pradesh, Rajasthan and Uttar Pradesh spent relatively less for district administration.

Expenditures on Non-Residential Government buildings are made under Public Works. It includes expenditures on Direction and Administration, Planning and Research, Construction, Maintenance and Repairs, Furnishings, Lease Charges, P.W. Workshops, Machinery and Equipment, Suspense and others. The percentage of general administration expenditure spent on this function decreased in Assam, Bihar, Tamil. Nadu, Uttar Pradesh and West Bengal and went up in all other states. Bihar, Haryana, Kerala, Orissa and Punjab had given more importance to this service. This was the highest expenditure item in those states except in Bihar.

The item 'others' increased faster than other services in all states except Haryana and Jammu & Kashmir. Of the services included in 'others', Fire Protection took &.135 lakhs in Andhra Pradesh, &.45 lakhs in Jammu & Kashmir, &.43 lakhs in Karnataka, &.53 lakhs in Kerala, &.57 lakhs in Orissa, &.182 lakhs in Tamil Nadu, &.58 lakhs in Uttar Pradesh and &.166 lakhs in West Bengal in 1975-76. The expenditures on other services were too small. Other administrative services was the major expenditure item in 'others' and it annexed higher share in Uttar Pradesh and West Bengal.

From the above analysis we could locate the items which caused variations in the expenditure on general administration and faster growth of it.

1. Variations in the expenditure on Head of the State and Ministers, State Legislature and Election may be due to the political situations that prevailed in the states.

2. The percapita expenditure on general administration in Bihar, Assam, Kerala, Madhya Pradesh, Rajasthan and Uttar Pradesh was low because these states give less importance for district administration. In some states secretariat service got more. The developed states spent more on District administration. But the developed states Gujarat and West Bengal spent relatively less on district administration and so their per capita expenditure on general services was lower. But the quality of general administration is better in Gujarat and West Bengal.

3. Orissa a weaker states had relatively higher per capita expenditure on general administration even though its percapita levels on developmental services were low. This may be due to Orissa's higher spending on Secretariat Services, Public Works and "Others" which are non-developmental in nature.

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4. The differences in the services offered by the states is also a reason. For instance Andhra Pradesh, Tamil Nadu and West Bengal spent substantial amounts on fire protection. The other states spent less on this service.

# B.5 Expenditure on Police, Administration of Justice, Jails and Convict Settlements.

As per the Constitution of India maintenance of law and order is the responsibility of the State Governments. Its share in total administrative expenditure varied from 32.38% in Jammu & Kashmir to 68.37% in Assam in 1957-58 and from 50.13% in Tamil Nadu to 73.09% in Assam by 1975-76.

However it is encouraging to observe that the claim of the expenditure on maintenance of law and order in the total expenditure charged to revenue decreased in all the states. The range of its claim varied from 7.54% in Karnataka to 14.59% in Assam in 1957-58 and from 4.86% in Haryana to 10.72% in Assam by 1975-76. In both the years Assam allotted highest percentage on this function.

Now it has become clear that the fall in the relative proportion of total revenue expenditure devoted to administrative services was caused both by the general administration and maintenance of law and order. It is essential to analyse the expenditure on maintenance of law and order to have an idea of the relative growth of the components of this function.

### B.5.1 Growth of Expenditure on Police.

While considering the grants for Police under the scheme of Upgradation of Standards of Administration the Sixth Finance Commission, 1973, observed that, "An efficient police administration is an essential pre-requisite for effective maintenance of law and order and the creation of necessary conditions in which economic development can take place without serious set-backs."<sup>6</sup> Table III.8 presents the expenditure on police.

The expenditure on police per head of population was at the highest level in Assam from 1957-58 to 1960-61. In 1961-62 the state ... Janmu & Kashmir replaced Assam and since then it held the first position. Assam stood in the second place and Punjab held mostly the third rank. The percapita expenditure increased faster in these states since 1962-63. As these three states are border states the impetus might have been 1962-63 Chinese aggression. Further the sudden jump in the Police expenditure from 1972-73 in these states may be the impact of Bangladesh liberation War. Apart from these

6 Government of India, <u>Report of the Finance Commission 1973</u>, p.50.

Table	III-8

Growth of Expenditure on Police for Selected years at Current Prices (Total Expenditure in lakhs of B., Percapita Expenditure in Rupees)

	States	1957-5	8	19626	3	196', -	68	1972	-73	1977	-78	Total	Percapita
		TE	PE	TE	PL.	TE	FE	TE	PE	TE	<u>PE</u>	exp.per-	exp.%age increase by1977-78
1.	Andbra Pradesb	514 (9•33)	1.50	633 (5.84)	1.71	991 (5•22)	2.45	1800 (5.10)	4.03	<b>354</b> 9 (4•78).		590.47	386.00
2.	Assam	366 (12.87)	3.31	465 (10.46)	3.63	1115 (11.30)	7•75	1249 (9.87)	8.04	2454 (9•78)	13.77	570.49	316.01
3.	Biner	405 (7+29)	0.99	630 (7•54)	1.32	1090 (6 <b>.3</b> 57	2.07	2065 (6•18)	, 3.58	4009 (8.26)	6.39	821.61	545.45
<b>4</b> .	Gujera t <sup>'</sup>	394* (7•69)	1.93	535 (7•54)	2.50	1047 (7.13)	4.31	1646 (5.62)	5.97	3271 (6.64)	<b>J</b> •57	730.20	447.67
5.	Haryana		,			3 <b>15</b> (5.67)	3•'3	533 (4-55)	5.16	1134 (4.91)	Ƴ <b>∙92</b>	260 <b>.</b> 00	189.21
6.	Jammu & Kashmir	64 (8•59)	1.52	202 (8.05)	5.54	414 (9.20)	10.12	574 (5.91)	12.13	773 (5.33)	14.80	1107.81	813.58
7.	Karna taka	295 (5.55)	1.33	414 (4.41)	1.70	631 (4.39)	2.56	1153 (3 <b>.53</b> )	<b>3.</b> dj	2262 (4.24)	6.85	666.78	415.04
8.	Kerala	177 (5•94)	1.13	3 <b>16</b> (4.76)	1.80	535 (4.32)	2.73	99′ (4•5)	4.51	1896 (4556)	1.77	971.19	587.61
9.	Mad <b>hya</b> P <b>rad</b> eah	545 (10.81)	1.82	746 (8.71)	2. 22	1300 (7.35)	3.42	2097 (7.24)	4.88	3532 (6 <b>.12</b> )	7•42	557 - 25	307.69
10.	M <b>aharas</b> htra	1273 (11.06)	2.28	1211 (6.27)	2.96	2242 (7.20)	4.87	3651 (5.1)	7.04	6036 1 (5.36)	10.51	374 • 16	341.60
11.	Orisea	170 (7.24)	1.03	271 (4.11)	1.49	6;;9 (5.4)	3.16	818 (4-24)	3.63	1648 (4.83)	-5.62	869.41	542.72
12.	Punjab	<b>431</b> (11.86)	2•49	664 (5.11)	3.41	<b>645</b> (6.,74)	5.10	1045 (5.52)	7•53	1913 (5.58)	-12.56	343-85	404.42
13.	Rajasthan	373 (11.90)	2.00	522 (9•19)	2.50	900 (6.60)	3.31	1432 (5•92)	5.39	2580 (5.60)	8.71	591.69	335.50
14.	Tamil Nadu	533 (9.01)	1 •64	689 (5.66)	1.98	1138 (4.88)	3.01	2112 (4.98)	5.00	3200 (4.53)	6.94	500.38	323.17
15.	UttarPradesh	923 (9•28)	1.32	1289 (6.83)	1.70	1915 (3•81)	2.32	3461 (6.04)	3.83	68 <b>13</b> (6.41)	6.99	638.14	429.55
16.	West Bengal	777 (1.07)	2.46	1023 (9.01)	2.83	1728 (3 <b>.4</b> 6)	4.24	3074 (7-42)	6.74	5496 (7•84)	10.79	507 • 34	338.62

Scurce: Appendix Table A.13. <u>Note</u> : Figures in brackets indicate percentage of the expenditure on Police to Total Revenue Expenditure. TE = Total Expenditure; PE = Per capita Expenditure. \* belongs to 1960-61.

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states the percapita spending on this service was relatively higher in Gujarat, Maharashtra, Rajasthan and West Bengal. Of these states Maharashtra, Gujarat and West Bengal are highly urbanized and industrialised states. Rajasthan and West Bengal are border states. Hence in these states the percapita spending on police was relatively higher. In examining the increase in expenditure on Police in Rajasthan, L.S. Porwal. observed that, "Sixty per cent of the expenditure on administrative services was incurred on Police alone in 1969-70. This was primarily to protect the 644 miles long border with Pakistan. It is essential to maintain larger police force to protect the border in view of the hostile attitude of Pakistan. The problem of decoits had also assumed serious proportions in the '50s. Now the Government has been successful to a great extent in liquidating the various gamp of decoits."<sup>7</sup>

The expenditure per head of population on police was lowest in Bihar in most of the years. Since 1964-65 Uttar Pradesh stood second from the last.

The proportion of total revenue expenditure absorbed by Police continuously declined in all the years from 1957-58 to 1977-78 in all the states except Bihar. In that state an uptrend emerged since 1972-73 and this service took around

<sup>7</sup> L.S. Porwal: State Finances in India: A Case Study of Rajasthan. (Sultanchand & Sons, New Delhi), 1971, p.157.

7 to 8 per cent. The claim of police expenditure in total revenue expenditure varied from 5.94% in Kerala to 12.87% in Assam in 1957-58 and from 4.24% in Karnataka to 9.78% in Assam in 1977-78.

Though the relative proportion of the expenditure on Police declined the absolute level increased in all the states. As such incurrent prices the percapita expenditure shot up by 813.58% in Jammu & Kashmir and by 307.69% in Madhya Pradesh over twenty-one years. At constant 1960-61 prices it went up by 117.84% in Jammy & Kashmir and 25% in Madhya Pradesh during the same period.

We shall now see the expenditure on Police at the disaggregate level to know the item which is mostly responsible for the growth of it. Table III.9 shows Police expenditure at disaggregate level.

### Distribution of the Expenditure on Police.

The expenditure on Police Comprises Direction and Administration, Education and Training, Research, Criminal Investigation and Vigilance, Special Police, Border Security Force, Industrial Security Force, State Head Quarters Police, District Police, Village Police, Railway Police, Habour Police, Welfare of Police Personnel, Modernization of Police Force and other expenditure.

Octom and	The mean late         District $\Sigma_{0}^{0}$ itoe         Distre         District itoe         D	$ \begin{array}{c} \begin{array}{c} \begin{array}{c} \mbox{Total Lagrantian} & $	$ \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c}$			3	Tehle ILL 9	Police	. 5.	(In lakhs of &.)
	$ \begin{array}{c} \begin{array}{c} \begin{array}{c} 33}{296}, 55, 15, 15, 15, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12$	$ \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c}$	$ \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \end{array} \\ \begin{array}{c} \end{array} \\ \begin{array}{c} \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \end{array} \\ \begin{array} \end{array} \\ \end{array} \\$	D <sup>4</sup> 1957-	rati	rvesti Lance 5-		$\frac{\text{District } P_{6}^{\circ}11}{1975-1975-15}$		Others 1975- 76
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	61 192.72 70 (55.15) (67.14 (223) 908 (57.17) (5, (4.10)(4.83) (453.73) (453.73) (454.73) (55.17) (55.73) (57.74) (55.73) (57.74) (55.73) (57.74) (57.75) (57	61 192.72 70 551 667.14 223 908 50.17 15 15.0 4.63 75.55 577) $(1,,,,,,,, .$	67 192.72 70 551 687.14 223 906 569.62 (5.10) (4.53) 75.33 6.57.92 (7, 13) (32.05) (6.2.07) (53.11) (53.15) 569.62 69 (5.16) (4.10) (4.53) (54.6) 6.6 (5) 20.00 (52.97) (53.11) (53.17) (57.53) (15.96) (9.46) 7.59.09 (53.12) (55.07) (53.11) (53.75) (5.73) (54.9) (5.94) 7.11 (55.77) (52.13) (50.9) (50.9) (50.9) (5.73) (5.74) (5.94) 4. 1133.5. 5 (7157) (20.43) (22.17) (54.72) (75.9) (1.05) (2.4.0) 4. 1133.5. 5 (7157) (20.43) (22.17) (54.72) (75.9) (1.05) (2.4.0) 4. 1133.5. 5 (7177) (20.43) (72.9) (60.99) (71.29) (1.2.9) (2.4.0) 4. 1133.5. 5 (7177) (20.43) (72.9) (4.42) (70.04) (72.41) 4. 1133.5. 5 (7177) (70.73) (61.59) (65.29) (74.12) (70.04) (73.73) (70.04) (73.73) (70.04) (73.73) (73.74) (73.73) (73.73) (73.73) (73.73) (73.73) (73.	8 56)	1	26 103 296 (3.79)	, or ) (12.59	65 407 1604 (79.18) (59.06)	294.10	373 (13,73)
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{c} 666 & 625 \cdot 92 & 662 & 792 \cdot 06 & 270 & 1808 & 569 \cdot 62 & 69 & 461 & 292 \cdot 75 \,,,,,, .$	96 (57.92 (57.92 (57.11) (89.79) (59.11) (89.79) (57.11) (29.75 (57.57) (6.49) (716 (78.00) (715 (78.00) (715 (78.00) (715 (78.00) (715 (78.00) (717 (78.00) (714 (78.00) (714 (78.00) (717 (78.00) (714 (78.00) (717 (78.00) (714 (716 (714 (712 (714 (714 (714 (714 (714 (714 (714 (714	$ \begin{array}{c} 66 & 653.92 & 633 & 976 & 770 & 1906 & 569.62 & 69 & 2473 & 776 & 739.09 \\ 66.730.00 & (71.75) & (52.07) (63.11) (89.79) & 579.87 & 21 & 176 & 739.09 \\ 0.6 & 730.00 & (71.37) & (22.139) & (52.93) & (54.91) & (5.73) & (64.91) & 0 \\ 0.6 & 710.00 & (71.37) & (22.139) & (52.92) & (51.25) & ($	3 0.82)	16 (0.95)	- C		223 908 (60.92)(52.82)		\$
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{c} 359 & 730 \cdot 00 \\ (5) & 730 \cdot 00 \\ (5) & 7 \\ (25) & ($	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	(1.38)	28 (0.94)	- <u> </u>	63 562 ( (1.,.'3) (19.61	270 1808 (62.07)(63.11)		
	$ \begin{array}{c} 5.5.59 \\ 5.5.59 \\ 5.5.59 \\ 5.5.57 \\ 7 \\ 128 \\ 1757 \\ 128 \\ 1757 \\ 128 \\ 125 $	$4^{4}_{5,0}$ $2^{7}_{5,0}$ $5^{50}_{60,93}$ $5^{50}_{60,93}$ $5^{50}_{5,0}$ $5^{50}_{5,0}$ $5^{50}_{5,0}$ $5^{50}_{5,0}$ $1^{10}_{5,0}$ $1^$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	(1.02)	18 (0•66) .	~0	00 •			176 (6.49)
47       2250.0       7       93       128.57       7       342       358.46       1       7       7       1       1       7       7       1       1       7       7       1       1       7       7       1       1       7       7       1       1       7       7       1       1       7	$\begin{array}{c} \begin{array}{c} & 1220.57 & 7 & 128 & 1728.57 & 73 & 342 & 358.46 & 1 & 17 & 1400.00 \\ \hline 4.08 & 7123.52 & 8 & 125 & 1452.50 & 253 & 1205 & 358.17 & 13 & 359 & 2661.53 \\ \hline 4.1133.52 & 8 & 125 & 1452.50 & 263 & 1205 & 358.17 & 13 & 359 & 2661.53 \\ \hline 5.1133.52 & 8 & 125 & 1452.60 & 263 & 1205 & 358.17 & 13 & 359 & 2661.53 \\ \hline 5.1133.52 & 8 & 125 & 1452.60 & 263 & 1205 & 1023 & 12129 & 10.53 & 120 & 72 & 1340.00 \\ \hline 5.125.52 & 61 & 10.79 & (74.80) (65.55 & 1129 & 10.53 & 120 & 72 & 1340.00 \\ \hline 5.15 & 0 & 57 & 0 & 1945 & 0 & 72 & 344.04 & 579 & 1945 & 413.19 & 56 & 100 & 72.41 \\ \hline 5.15 & 0 & 0 & 723 & 344.04 & 579 & 906 & 5603 & 297.66 & 297 & 1487 & 400.67 \\ \hline 5.1177 & 200.00 & 9 & 1045 & 563 & 46 & 7.164.12 & (5.64) & 400.67 \\ \hline 5.10 & 110.18) (21.74) & 392 & 1043 & 167.34 & 142 & 03 \\ \hline 5.5 & 0 & 0 & 0 & 543 & 1705.26 & 130 & 1025 & 643.46 & 7.163 & (5.64) & 1442.05 \\ \hline 5.5 & 0 & 0 & 19 & 724.45 & (55.62) & 1025 & 643.46 & 7.163 & (4.12) & (5.64) & 0.64 \\ \hline 7.5 & 0 & 0 & 0 & 546 & 570 & 1025 & 643.46 & 7.34 & 7.265 & 1442.05 \\ \hline 7.5 & 0 & 110.18) (21.74) & (30.95) (65.62) & 167.34 & 142 & (3.57) & 103 & 1442.05 \\ \hline 5.5 & 0 & 0 & 0 & 0 & 546 & 570.00 & 68 & 412.06 & 677.34 & 1472 & (5.64) & 142.66 & 570 & 1025 & 640 & 7734 & 7.26 & 1442.05 & 100.67 & 1166.66 & 570 & (75.46) (69779) & 1657 & 370.38 & 89 & 412.05 & 100 & 1442.05 & 1166.66 & 570 & 170 & (75.46) (69779) & 72.44 & 72 & 400.57 & 72 & 740.14 & 72 & 400.57 & 100 & 570.50 & 677.50 & 72.51 & 142.05 & 774 & 142.66 & 774 & 72 & 740.16 & 774 & 72 & 740.16 & 772 & 745 & 772 & 740.16 & 772 & 740.16 & 773 & 722 & 772 & 772 & 740.16 & 772 & 740.16 & 773 & 772 & 740.16 & $	$ \begin{array}{c} \begin{array}{c} & 1226.57 & 7 \\ 4.465 \\ & (7137) & (20.48) \\ & (7137) & (20.48) \\ & (5.95) & (82.11) (54.72) \\ & (5.95) & (5.93) & (6.92) & (20.41) \\ & (5.93) & (2.71) & (6.92) & (20.55) & (20.41) & (20.42) \\ & (5.93) & (2.73) & (5.93) & (10.79) & (20.41) & (20.42) & (20.41) \\ & (5.93) & (77) & 200.00 & (74.80) (66.84) & (10.54) & (23.23) & (27.79) \\ & (71.17) & (20.73) & (20.73) & (20.55) & (20.73) & (21.61) & (23.53) & (27.79) & (20.67) & (25.61) & (25.61) & (25.61) & (25.61) & (25.61) & (25.61) & (25.61) & (25.72) & (25.74) & (25.61) & (25.72) & (25.74) & (25.61) & (25.61) & (25.72) & (25.74) & (25.61) & (25.72) & (25.74) & (25.61) & (25.72) & (25.74) & (25.61) & (25.62) & (25.72) & (25.74) & (25.61) & (25.62) & (25.72) & (25.74) & (25.61) & (25.62) & (25.61) & (25.$	$ \begin{array}{c} 1226.57 \ 7 \\ 1226.57 \ 7 \\ 1227.5 \\ 122$		16 (1.66)	49 (5.05)				° (3•94)
$ \begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	4       1133.32       8       125       1462.50       265       1205       358.17       13       359       2661.53         95       733.50       5'       177       200.00       97       1129       15       174.20       1340.00         95       733.50       5'       177       200.00       97       1129       15       14.25       1340.00         95       73.574       (10.79)       (74.80)(69.54)(65.55)       1945       413.19       5       172       1340.00         90       77       1945       413.19       56       100.64       3.791       129.41         6       296.49       (711.17)(67.35)       297.64       297.6       297.779       400.67         72       111.18)(21.74)       906.5652       1025       643.46       4.12)(67.351       277.99       1442.43         65       296.40       (71.17)(67.35)       293.44       142.43       400.67       1442.43         72       111.18)(21.74)       705.456/059.562       1025       643.46       4.12.16       6.441.20         65       50.00       68       416.73       1432       422.65       407.14         72       1111	41135.51251462.502651202661.536.95125(5.95)(5.95)(5.95)(5.961.532661.5395735.5055172112911.291.0.3.9151340.0097(10.79)(74.80)(65.55)1945413.19561.0072.4193595.5055(15.42)(25.73)(65.54)(65.55)(10.64)(7.39)93595.50591945413.19561.0072.4193(11.12)(21.74)(50.55)297.66297148'400.6752(11.118)21.74)(76.47)(65.62)1025563.467.4.12)(6.64)7671.17)(67.35)1025563.467.34142.45400.6752(11.118)(21.74)(30.95)(65.62)107.34147.45400.677670.0147.2(73.46)(69.79)167.34147.45407.447670.07.4147.45(73.46)(69.79)107.47407.447671.16(73.46)(65.62)1657.3437.5535.51414.2876116.6665.99(73.46)(69.79)165737.5535.51414.2876116.6665.99(74.55)(65.62)165737.5535.51414.2876116.6665.99(75.41)(64.69)165737.5535.51414.2876116.6665.99(75.41)(65.69)165737.55 <td< td=""><td>4 <math>1157.3</math>, <math>125</math>, <math>125</math>, <math>142</math>, <math>125</math>, <math>1205</math>, <math>359.17</math>, <math>15</math>, <math>725</math>, <math>72</math>, <math>174</math>, <math>200.00</math>, <math>97</math>, <math>1125.2</math>, <math>124</math>, <math>125.3</math>, <math>177</math>, <math>200.00</math>, <math>97</math>, <math>1124</math>, <math>1125.2</math>, <math>124</math>, <math>125.2</math>, <math>124</math>, <math>124</math>, <math>125.2</math>, <math>124</math>, <math>125.2</math>, <math>124</math>, <math>125.2</math>, <math>124</math>, <math>125.2</math>, <math>125.2</math>,</td><td>2 (2.10)</td><td>47 (7.52)</td><td>93 (14.88</td><td>7 (7) 27)</td><td>78 342. 32.11)(54.72)</td><td></td><td>15 (2+4-)</td></td<>	4 $1157.3$ , $125$ , $125$ , $142$ , $125$ , $1205$ , $359.17$ , $15$ , $725$ , $72$ , $174$ , $200.00$ , $97$ , $1125.2$ , $124$ , $125.3$ , $177$ , $200.00$ , $97$ , $1124$ , $1125.2$ , $124$ , $125.2$ , $124$ , $124$ , $125.2$ , $124$ , $125.2$ , $124$ , $125.2$ , $124$ , $125.2$ ,	2 (2.10)	47 (7.52)	93 (14.88	7 (7) 27)	78 342. 32.11)(54.72)		15 (2+4-)
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{c} 55 & 735.50 & 57 & 177 & 200.00 & 97 & 1129 & 11129 & 1125 & 123.00 & 324.00 & 374 & 10.79) & 0.445 & 0.00 & 0.4129 & 0.064 & 0.377 & 0.241 & 0.75 & 0.723 & 0.404 & 0.473 & 0.064 & 0.377 & 0.241 & 0.647 & 0.577 & 0.256 & 0.00 & 0.267 & 0.00 & 0.241 & 0.067 & 0.057 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.0067 & 0.007 & 0.$	5 (1.69)	28 (1.56)	74 (4.14)	(2.71) (2.71)	263 1205 89.15)(67.28)	-	359 (20.04)
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	03 $505 \cdot 30$ $344 \cdot 04$ $379$ $1945$ $413 \cdot 19$ $55$ $160$ $7 \cdot 37$ $7 \cdot 37$ $477$ $(15 \cdot 42)$ $(26.73)$ $(69.54)(65.55)$ $100.64$ $(3 \cdot 37)$ $7 \cdot 37$ $66$ $256.49$ $(25.17)$ $906$ $5603$ $297 \cdot 66$ $297$ $148^{1}$ $400.67$ $22$ $(11.18)(21.74)$ $(71.17)(67.35)$ $257.53$ $(27.79)$ $400.67$ $52$ $(11.18)(21.74)$ $392$ $1025$ $643 \cdot 412$ $(6.84)$ $400.67$ $52$ $(11.18)(21.74)$ $392.95(65.62)$ $643.73$ $142.35$ $407.14$ $76$ $-7$ $354$ $1025$ $643.76$ $27.75$ $407.14$ $76$ $-7$ $22.17$ $30.95(65.62)$ $643.734$ $14.22$ $407.14$ $76$ $-7$ $22.17$ $302.95(62.62)$ $167.34$ $14.22$ $414.28$ $76$ $-7$ $22.74$ $1432$ $422.62$ $14$ $72$ $414.28$ $97$ $(18.23)(20.27)$ $(73.46)(69.79)$ $(73.75)(75.6)$ $419.10$ $70$ $(11.6.66)$ $72$ $246$ $72.23(62.91)$ $765$ $762$ $70$ $(11.22)(146.69)$ $72.23(62.91)$ $76.76$ $252.22$ $763.19$ $90$ $(16.42)(21.21)$ $(12.22)(62.91)$ $(16.70)(17.54)$ $916.62(21.6)$ $70$ $(16.47)(0.93)$ $(26.20)(67.12)$ $916.65(2)(42.55)$ $763.19$ $91$ $(16.7)(21.21)$ $(16.66)(252.24)(36.91)$ $916.65(2)(42.55)$ $763.19$ <td><math display="block">\begin{array}{cccccccccccccccccccccccccccccccccccc</math></td> <td><math display="block">\begin{array}{c} 03 \ 5^{05-35} \ (15.42) \ (20.73) \ 844.04 \ 379 \ (95.55) \ (10.64) \ (3.37) \ (23.37) \ (27.79) \ (27.71) \ (27.79) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.72) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) </math></td> <td>8 (4.52)</td> <td>67 (4•09)</td> <td>E</td> <td>50 (35.34)</td> <td>97 1129 (54.80)(68.84)</td> <td></td> <td>72 (4:39)</td>	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{c} 03 \ 5^{05-35} \ (15.42) \ (20.73) \ 844.04 \ 379 \ (95.55) \ (10.64) \ (3.37) \ (23.37) \ (27.79) \ (27.71) \ (27.79) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.72) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) \ (27.71) \ (27.72) $	8 (4.52)	67 (4•09)	E	50 (35.34)	97 1129 (54.80)(68.84)		72 (4:39)
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	6 $256.49$ (71.17)(67.35) $297.66'$ $297.148'$ $400.67$ 22) $(71.17)(67.35)$ $(27.79)$ $(27.79)$ $400.67$ 32) $(11.18)(21.74)$ $(76.47)(64.96)$ $(23.33)(27.79)$ $142.35$ 32) $(11.18)(21.74)$ $(76.47)(64.96)$ $(4.12)(6.84)$ $1442.35$ 32) $(11.18)(21.74)$ $(76.47)(64.96)$ $(4.12)(6.84)$ $1442.35$ 35) $(71.74)$ $(72.47)(64.96)$ $(4.12)(6.84)$ $1442.35$ 37) $(71.6)$ $(72.47)(64.96)$ $(73.46)(69.79)$ $(72.55)(7.54)(7.54)$ 37) $(18.23)(20.27)$ $(73.46)(69.79)$ $(77.54)(7.54)(7.54)$ 37) $(116.66)(53)(77.62)(7.72)(7.52)(62.91)$ $(16.70)(17.54)(7.54)(7.54)(7.54)(7.54))$ 38 $778.47$ $(71.2)(7.21.21)(7.22)(62.91)$ $(16.70)(17.54)(7.54)(7.54)(7.54))$ 30 $(16.42)(7.121.21)$ $(16.70)(67.12)(7.56)(7.12)(7.56)(7.12))(7.54)(7.56)(7.12)(7.54))$ 30 $(16.70)(17.54)(7.54)(7.54)(7.56)(7.12)(7.56)(7.12))(7.54)(7.54)(7.54))(7.54)(7.54)(7.54))(7.54)(7.54)(7.54))(7.54)(7.54)(7.54))(7.54)(7.54)(7.54))(7.54)(7.54)(7.54)(7.54))(7.54)(7.54)(7.54)(7.54))(7.54)(7.54)(7.54))(7.54)(7.54)(7.54))(7.54)(7.54)(7.54)(7.54))(7.54)(7.54)(7.54)(7.54))(7.54)(7.54)(7.54)(7.54)(7.54))(7.54)(7.54)(7.54)(7.54))(7.54)(7.54)(7.54)(7.54)(7.54)(7.54)(7.54))(7.54)(7.54)(7.54)(7.54)(7.54)(7.54))(7.54)(7.55)(7.54)(7.55)(7.54)(7.55)(7.52)(7.54)(7.55)(7.54)(7.55)(7.55)(7.52)(7.52)($	6 $256.49$ (71.17)(67.35) $297.66$ $297$ $1487$ , 900.67 (71.17)(67.35) $225.33$ $(27.79)$ $(20.67)$ $(23.33)$ $(27.79)$ $(20.67)$ 52) (11.18)(21.74) $705.26$ $130$ $1025$ $5d3.46$ $7$ $108$ $1442.45$ 52) (11.18)(21.74) $392$ $1048$ $167.34$ $14$ $72$ $407.14$ 76) $-7$ , $(22.17)$ $(30.95)(65.62)$ $167.34$ $14$ $72$ $407.14$ 76) $-7$ , $(22.17)$ $(30.95)(65.62)$ $167.34$ $14$ $72$ $407.14$ 72 $407.1475$ $(75.0068)$ $416$ $511.76$ $774$ $1452$ $422.62$ $14$ $72$ $414.2897$ ) $(18.23)(20.27)$ $(73.46)(69.79)$ $530.38$ $89$ $462$ $419.10(11.66.66533$ $206.524.24$ $385$ $1657$ $330.38$ $89$ $462$ $419.1078 578.04 170^{-1} 1188598.82 612 3656 497.38 91 282 209.8978 578.04 170^{-1} 1188598.82 612 3656 497.38 91 282 209.8910)$ $(16.42)(21.81)$ $(0.93)$ $261.53$ $460$ $2234$ $345.65$ $(5.10)$ $(77.54)$ $93.65$ $(5.10)73$ $775.0$ $13$ $47$ $261.53$ $460$ $2234$ $345.65$ $(5.10)$ $736.65$ $(7.10)$ $737.97000000000000000000000000000000000000$	$ \begin{array}{llllllllllllllllllllllllllllllllllll$	7 (1.28)	26 (0.dd)	0	d4 (15.42)	379 1945 (69.54)(65.55)		160 (3.37)
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	3 $6530.300$ 19 $743$ $1705.26$ $1300$ $1025$ $663.46$ $7$ $108$ $1442.435$ 62 $(11.18)(21.74)$ $(76.47)(64.96)$ $(4.12)$ $(6.84)$ $1442.435$ $76$ $274$ $1043$ $167.34$ $14$ $72$ $407.14$ $76$ $7$ $(22.17)$ $(90.95)(65.62)$ $1243$ $157.53$ $407.14$ $76$ $7$ $(18.23)(20.27)$ $(73.46)(69.79)$ $(57.5)(4.51)$ $407.14$ $97$ $(18.23)(20.27)$ $(73.46)(69.79)$ $(57.75)(5.51)$ $414.28$ $97$ $(18.23)(20.27)$ $(73.46)(69.79)$ $(57.75)(5.51)$ $414.28$ $97$ $(18.23)(20.27)$ $(72.23)(62.91)$ $(16.70)(17.54)$ $910.00$ $100$ $(6.19)(7.82)$ $(72.23)(65.91)$ $(16.70)(17.54)$ $910.00$ $70$ $(16.42)(71.81)$ $(16.630)(67.12)$ $910.56(5.10)(17.54)$ $910.56(5.10)(17.54)$ $90$ $2750$ $1370.3656$ $497.38$ $91$ $282.209.69$ $91$ $(16.42)(21.81)$ $(66.30)(67.12)$ $(9.56)(57.10)(17.54)$ $9556(7.10)(17.54)$ $95$ $(1.67)(0.93)$ $(259.21)(46.69)$ $(34.62)(42.53)(42.55)$ $1975-7$ $100$ $(1.67)(0.93)$ $(59.21)(46.69)$ $(74.65)(42.53)(71.6)(71.65)$ $100$ $(1.67)(0.93)$ $(29.21)(46.69)$ $(74.65)(42.53)(71.6)(71.65)(71.6)(71.65))100(1.67)(0.93)(29.21)(46.69)(24.65)(42.55)(72.5)(72.5)(72.5)(72.6)(71.6)(75.7)(71.6)(75.7))91(1.67)(0.93)(29.21)(46.66)($	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	3 $(53^{0}.00\ 19\ 343\ 1705.26\ 130\ (76.47)(64.96)\ 56.8.46\ (4.12)(5.84)\ 1442.35\ (5.84)\ (11.18)(21.74)\ (76.47)(64.96)\ (76.47)(64.96)\ (4.12)(5.84)\ (14.2.35\ 75)\ (11.18)(21.74)\ (30.95)(65.62)\ (5.75)\ (5.25)\ (4.51)\ 72\ 77\ 72\ 72\ 77\ 72\ 72\ 72\ 72\ 72$	12 (0. J4)	· 34 (0.64)	() <del>4</del>				148', (27 <b>.7</b> 9)
15       114.28       15       104       104       167.34       14       72         (0.94)       (4.16)       (6.76) $$ $354$ $392$ 1048       167.34       14       72         30       500.094       12       102 $750.00$ 68       416 $511.76$ $274$ $1432$ $422.62$ $14$ $72$ $72$ $70$ $500.00$ $68$ $416$ $511.76$ $274$ $1432$ $422.62$ $14$ $72$ $72$ $71.45$ $760.00$ $21$ $266$ $116.66653$ $200.207$ $61577$ $330.36$ $89$ $462$ $45$ $760.00$ $21$ $266$ $116.66653$ $224.24$ $350.36$ $497.36$ $462$ $45$ $760.00$ $21$ $200.254.24$ $72.253/(52.91)$ $377.37$ $41$ $279.23/(52.91)$ $377.54$ $45$ $72.77$ $41$ $279.23/(50.91)$ $72.763/(52.91)$ $347.38$ $91$ $282.32$ $91$ $282.6/(57.61)$ $510/(717.54)$ $77$ $1000.0$ <th< td=""><td>08 5<math>\psi</math>.0 -, 354 392 1048 167.34 14 72 407.14 76 (22.17) (30.95)(65.62) (3.25) (4.51) (4.51) 02 750.00 68 416 511.76 274 1432 422.62 14 72 414.28 .97) (18.23)(20.27) (73.46)(69.79) (5.75) (3.51) (4.62) 1166.66 53 206 524.24 365 (165.91) (16.70)(17.54) (16.70)(17.54) 10) (18.47) 730.38 89 462 419.10 (72.23)(65.91) (72.23)(65.91) (75.64) (16.70)(17.54) (72.63) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (10.91) (10.91) (16.60) (16.712) (16.60) (16.712) (16.60) (16.61) (16.75) (16.61) (16.75) (16.61) (1975-7) (16.61) (10.91) and State Governments in India, Vols.1957-56, 1960-61; 1975-7) (16.61) (10.91) (10.0000) (10.0000) (10.000</td><td>08 5-0.0, <math>354</math> (22.17) (30.95)(65.62) (67.34 14 72 (4.51) (22.17) (22.17) (30.95)(65.62) (5.25) (4.51) (4.51) (22.17) (22.17) (22.05) (5.12) (22.27) (22.27) (22.27) (22.25) (23.75) (23.51) (23.51) (23.51) (23.52) (23.51) (23.52) (23.51) (23.52) (23.51) (23.52) (23.52) (23.51) (23.52) (23.51) (23.52) (23.51) (23.52) (23.51) (23.52) (23.51) (23.52) (23.52) (23.51) (23.52) (23.</td><td>08 5<math>\psi</math>.0 -, <math>354</math> 76) <math>(22.17)</math> <math>(30.95)(65.62)</math> <math>(57.34</math> <math>14</math> 72 <math>(4.51)</math> 97) <math>(12.23)(20.27)</math> 97) <math>(13.23)(20.27)</math> 1432 <math>422.62</math> <math>14</math> 72 <math>414.28</math> 97) <math>(13.23)(20.27)</math> 1657 <math>3575</math> <math>(53.75)</math> <math>(3.51)</math> 1166.66 <math>33</math> 206 <math>524.24</math> 785 <math>1657</math> 73.058 <math>89</math> 462 <math>419.10</math> 78 <math>579.44</math> 78 <math>579.44</math> 78 <math>91</math> 282 <math>209.89</math> 10) <math>(15.64)</math> 78 <math>97</math> 78 <math>979.44</math> 78 <math>91</math> 282 <math>209.89</math> 10) <math>(16.70)(17.54)</math> 78 <math>91</math> 282 <math>209.89</math> 10) <math>(16.42)(21.81)</math> 79 <math>(16.42)(21.81)</math> 70 <math>(16.42)(21.81)</math> 70 <math>(16.42)(21.81)</math> 71 <math>1188 598.82</math> <math>612</math> 75 <math>565</math> <math>497.38</math> 91 <math>235.65</math> <math>(5.14)</math> 76 <math>34.62)(48.53)</math> 76 <math>34.62)(48.53)</math> 76 <math>10.93</math> 76 <math>10.93</math> 76 <math>10.93</math> 79 <math>(10.93)</math> 70 <math>(15.7)(45.69)</math> 70 <math>(1.67)</math> <math>(0.93)</math> 70 <math>(1.67)</math> <math>(0.93)</math> 70 <math>(1.67)</math> <math>(0.93)</math> 70 <math>(1.67)</math> <math>(0.93)</math> 70 <math>(1.67)</math> <math>(0.93)</math> 70 <math>(1.67)</math> <math>(0.93)</math> 70 <math>(1.67)</math> <math>(1.67)</math> <math>(0.93)</math> 70 <math>(1.67)</math> <math>(0.93)</math> 70 <math>(1.67)</math> <math>(1.67)</math></td><td>4 (2.35)</td><td>29 (1.34)</td><td>73 (4.62)</td><td></td><td>130 1025 [76.47/(64.96)</td><td></td><td>108 1 6.84)</td></th<>	08 5 $\psi$ .0 -, 354 392 1048 167.34 14 72 407.14 76 (22.17) (30.95)(65.62) (3.25) (4.51) (4.51) 02 750.00 68 416 511.76 274 1432 422.62 14 72 414.28 .97) (18.23)(20.27) (73.46)(69.79) (5.75) (3.51) (4.62) 1166.66 53 206 524.24 365 (165.91) (16.70)(17.54) (16.70)(17.54) 10) (18.47) 730.38 89 462 419.10 (72.23)(65.91) (72.23)(65.91) (75.64) (16.70)(17.54) (72.63) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (16.70)(17.54) (10.91) (10.91) (16.60) (16.712) (16.60) (16.712) (16.60) (16.61) (16.75) (16.61) (16.75) (16.61) (1975-7) (16.61) (10.91) and State Governments in India, Vols.1957-56, 1960-61; 1975-7) (16.61) (10.91) (10.0000) (10.0000) (10.000	08 5-0.0, $354$ (22.17) (30.95)(65.62) (67.34 14 72 (4.51) (22.17) (22.17) (30.95)(65.62) (5.25) (4.51) (4.51) (22.17) (22.17) (22.05) (5.12) (22.27) (22.27) (22.27) (22.25) (23.75) (23.51) (23.51) (23.51) (23.52) (23.51) (23.52) (23.51) (23.52) (23.51) (23.52) (23.52) (23.51) (23.52) (23.51) (23.52) (23.51) (23.52) (23.51) (23.52) (23.51) (23.52) (23.52) (23.51) (23.52) (23.	08 5 $\psi$ .0 -, $354$ 76) $(22.17)$ $(30.95)(65.62)$ $(57.34$ $14$ 72 $(4.51)$ 97) $(12.23)(20.27)$ 97) $(13.23)(20.27)$ 1432 $422.62$ $14$ 72 $414.28$ 97) $(13.23)(20.27)$ 1657 $3575$ $(53.75)$ $(3.51)$ 1166.66 $33$ 206 $524.24$ 785 $1657$ 73.058 $89$ 462 $419.10$ 78 $579.44$ 78 $579.44$ 78 $91$ 282 $209.89$ 10) $(15.64)$ 78 $97$ 78 $979.44$ 78 $91$ 282 $209.89$ 10) $(16.70)(17.54)$ 78 $91$ 282 $209.89$ 10) $(16.42)(21.81)$ 79 $(16.42)(21.81)$ 70 $(16.42)(21.81)$ 70 $(16.42)(21.81)$ 71 $1188 598.82$ $612$ 75 $565$ $497.38$ 91 $235.65$ $(5.14)$ 76 $34.62)(48.53)$ 76 $34.62)(48.53)$ 76 $10.93$ 76 $10.93$ 76 $10.93$ 79 $(10.93)$ 70 $(15.7)(45.69)$ 70 $(1.67)$ $(0.93)$ 70 $(1.67)$ $(0.93)$ 70 $(1.67)$ $(0.93)$ 70 $(1.67)$ $(0.93)$ 70 $(1.67)$ $(0.93)$ 70 $(1.67)$ $(0.93)$ 70 $(1.67)$ $(1.67)$ $(0.93)$ 70 $(1.67)$ $(0.93)$ 70 $(1.67)$	4 (2.35)	29 (1.34)	73 (4.62)		130 1025 [76.47/(64.96)		108 1 6.84)
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	02 $750.00$ 68 416 511.76 274 1432 422.62 14 72 414.28 .97) (18.23)(20.27) (73.46)(69.79) (5.75) (3.51) (3.51) 6 1166.66 53 206 524.24 385 1657 350.38 89 462 419.10 (10) (6.19) (7.82) (72.23)(62.91) (16.70)(17.54) (16.70)(17.54) 78 578.04 170 (1188 598.82 612 3456 497.38 91 282 209.89 79 578.04 170 (18.42)(21.81) (66.30)(57.12) (9.56 (97.38 91 282 209.89 10) (18.42)(21.81) (66.30)(57.12) (9.56 203 (9.56) (5.10) 118 59 260 2234 345 65 260 (34.65)(23.19 10) (15.70 (0.93) (59.21)(46.69) (34.62)(48.53) 10) (1.67) (0.93) (59.21)(46.69) (34.62)(48.53) (48.53) 10) $\pi 47 261.55 460 2234 345.65 260 (34.65)(48.53)$	02 $750.00$ 68 416 511.76 274 1432 422.62 14 72 414.28 .97) (18.23)(20.27) (73.46)(69.79) (57.75) (3.51) 414.28 6 1166.66 53 206 524.24 585 1657 350.38 89 462 419.10 78 578.04 170 (17.54) (72.23)(62.91) (16.70)(17.54) 78 578.04 170 (17.54) (20.89 612 3656 497.38 91 283 209.89 70 (16.42)(21.81) (66.30)(67.12) (9.56) (5.10) (34.62)(48.53) 79 (16.7) (0.93) (59.21)(46.69) (57.12) (9.56) (5.10) (75.19 70 (1.67) (0.93) (59.21)(46.69) (34.62)(48.53) (48.53) 70 counts of Union and State Governments in India, Yols.1957-55,1960-61; 1975-7 70 for Gujarte and Jammu & Kashmir relates to 1960-61.	02 $750.00$ 63 $416$ $511.76$ $274$ $1432$ $422.62$ $14$ $72$ $3.51$ $414.28$ .97) $(19.23)(20.27)$ $(73.46)(69.79)$ $(5.75)$ $(3.75)$ $(3.51)$ $412.866$ $1166.66 53$ $206$ $524.24$ $385$ $1657$ $350.38$ $89$ $462$ $419.10(10)$ $(6.19)(7.54)$ $(72.23)(62.91)$ $350.58$ $89$ $462$ $419.1078$ $578.04$ $77$ $(1889 598.82$ $612$ $3656$ $497.38$ $91$ $2832$ $209.8979$ $(716.42)(21.81)$ $(7.67)$ $(65.30)(67.12)$ $(9.56)(5.16)$ $(73.51)79$ $(75.0)$ $13$ $47$ $261.55$ $460$ $2234$ $335.65$ $265$ $(5.16)$ $763.19760$ $(1.67)(0.93)$ $(51.5)$ $(59.21)(45.69)$ $(34.62)(48.57)$ $763.19760$ $(1.67)(0.93)$ $759.21)(45.69)$ $765.(57.165)(48.57)760$ $(1.67)(0.93)$ $760$ $(59.21)(45.69)$ $7018.1957-55,1960-61; 1975-7760$ $116$ $760$ $116$ $760$ $100$ $1100$ $11$	7 (1.62)		108 (6.76)	т 1 1			72 (4 •51)
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	6 1166.66 53 206 524.24 585 1657 530.38 89 462 419.10 10) (6.19) (7.82) (72.23)(62.91) (16.70)(17.54) 78 578.04 170 1188 598.82 612 3656 497.38 91 282 209.89 10) (18.42)(21.81) (66.30)(67.12) (9.56) (5.12) 05 275.0 13 47 261.55 460 2234 345.65 26 25.763.19 10) (1.67) (0.93) (59.21)(46.69) (34.62)(48.53) 40 counts of Union and State Governments in India, Vols.1957-56,1960-61; 1975-7	<ul> <li>1166.66 33 206 524.24 355 1657 330.38 89 462 419.10</li> <li>(10) (6.19) (7.82) (72.23)(62.91) (16.70)(17.54)</li> <li>78 578.04 170 1188 598.82 612 3656 497.38 91 28.2 209.89</li> <li>10) (15.42)(21.81) (66.50)(67.12) (9.56) (5.14) 28.2 209.89</li> <li>05 275.0 13 47 261.55 460 2234 385.65 26 2322 763.19</li> <li>05 275.0 13 (1.67) (0.93) (59.21)(46.69) (34.62)(42.53)</li> <li>4ccounts of Union and State Governments in India, Yols.1957-56,1960-61; 1975-7</li> <li>4ccounts of Union and State Governments in India, Yols.1957-56,1960-61; 1975-7</li> <li>4ccounts of Union and State Governments in India, Vols.1957-56,1960-61; 1975-7</li> <li>4ccounts of Union and State Governments in India, Vols.1957-56,1960-61; 1975-7</li> <li>4ccounts of Union and State Governments in India, Vols.1957-56,1960-61; 1975-7</li> <li>4ccounts of Union and State Governments in India, Vols.1957-56,1960-61; 1975-7</li> <li>4ccounts of Union and State Governments in India, Vols.1957-56,1960-61; 1975-7</li> <li>4ccounts of Union and State Governments in India, Vols.1957-56,1960-61; 1975-7</li> <li>4ccounts of Union and State Governments in India, Vols.1957-56,1960-61; 1975-7</li> </ul>	<pre>6 1166.66 53 206 524.24 355 1657 350.38 89 462 419.10 10) (6.19) (7.62) (72.23)(62.91) (16.70)(17.54) 78 578.04 170 1188 598.82 612 3656 497.38 91 283 209.89 10) (16.42)(21.81) (66.30)(67.12) (9.56) (5.10) 283 (5.10) 05 275.0 13 47 261.53 460 2234 335.65 26 23323 763.19 19) (1.67) (0.93) 261.53 460 2234 335.65 26 23323 763.19 4 counts of Union and State Governments in India, Volc.1957-55,1960-61; 1975-7 Accounts of Union and State Governments in India, Volc.1957-55,1960-61; 1975-7 100 and Training. 4 csearch, Border Security Force, Industrial Security Force, and öther 1957-58 for Gujuret and Jammu &amp; Kashmir relates to 1960-61.</pre>	₿ (1.34)	30 (1.46)	102 (4.97)		274 1432 (73•46)(69•79)		72 (3.51)
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	78 578.04 170 1188 598.82 612 3656 497.38 91 283 209.89 10) (18.42)(21.81) (66.30)(67.12) (9.56) (5.12) 05 275.0 13 47 261.53 460 2234 385.65 26 2322 763.19 19) (1.67) (0.93) (59.21)(46.69) (34.62)(48.53) Accounts of Union and State Governments in India, Vols.1957-56,1960-61; 1975-7	<pre>78 578.04 170 1188 598.82 612 3656 497.38 91 28.2 209.89 10) (18.42)(21.81) (66.30)(67.12) (9.56) (5.10) 05 275.0 13 47 261.53 460 2234 305.65 26 2322 763.19 19) (1.67) (0.93) (59.21)(46.69) (34.62)(48.53) 4 ocounts of Union and State Governments in India, Yols.1957-55,1960-61; 1975-7 fon and Training desearch. Border Scourity Force, Industrial Security Force, folice, Welfare of Police Personnel, Modernisation of Police Vorre, and other 1957-58 for Gujaret and Jammu &amp; Kashmir relates to 1960-61.</pre>	<pre>78 578.04 170 1188 598.82 612 3656 497.38 91 283 209.89 10) (16.42)(21.81) (66.30)(67.12) (9.56) (5.10) 05 275.0 13 47 261.53 460 2234 305.65 26 2322 763.19 19) (1.67) (0.93) (59.21)(46.69) 305.65 26 2322 763.19 Accounts of Union and State Governments in India, Vols.1957-55,1960-61; 1975-7 for and Training 4 search, Border Scourity Force, Industrial Security Force, folice, Welfere of Police Personnel, Modernisation of Police Corre, and other 1957-58 for Gujuret and Jammu &amp; Kashmir relates to 1960-61.</pre>	5 (0.':4)	45 (1.63)	266 (10.10)	53 206 (6.19) (7.82)	385 1657 (72•23)(62•91)		
77 1000.0 28 105 275.0 13 47 261.53 460 2234 345.65 26 2322 (1.61) (3.60) (2.19) (1.67) (0.93) (59.21)(46.69) (34.62)(48.53)	05 275.0 13 47 261.53 460 2234 385.65 26, 2322 763.19 19) (1.67) (0.93) (59.21)(45.69) (34.62)(48.53) Accounts of Union and State Governments in India, Vols.1957-56,1960-61; 1975-7	05 275.0 13 47 261.53 460 2234 305.65 26, 2322 763.19 19) (1.67) (0.93) (59.21)(46.69) (34.62)(48.53) Accounts of Union and State Governments in India, Vols.1957-55,1960-61; 1975-7 fon and Training. Mesearch, Border Scourity Force, Industrial Security Force, folice, Welfare of Police Personnel, Modernisation of Police Vorre, and other 1957-58 for Gujaret and Jammu & Kashmir relates to 1960-61.	05 275.0 13 47 261.53 460 2234 3 $35.65$ 26 232 763.19 19) $(1.67)$ $(0.93)$ $(59.21)(46.69)$ $(34.62)(42.53)$ Accounts of Union and State Governments in India, Vols.1957-55,1960-61; 1975-7 ion and Training. Mesearch, Border Security Force, Industrial Security Force, folice, Welfere of Police Personnel, Modernisation of Police Vorce, and other 1957-58 for Gujuret and Jammu & Kashmir relates to 1960-61.	9 (0.98)	43 (0.79)		170 1188 (16.42)(21.81)	612 3656 (66.30)(67.12)		282 (5.1८)
	Accounts of Union and State Governments in India, Vols.1957-55,1960-61; 1975-7	Accounts of Union and State Governments in India, Vols.1957-55,1960-61; 1975-7 ion and Training. Messearch, Border Security Force, Industrial Decurity Force, Folice, Welfare of Police Personnel, Modernisation of Police Corce, and other 1957-58 for Gujaret and Jammu & Kashmir relates to 1960-61.	Accounts of Union and State Governments in India, Yols.1957-56,1960-61; 1975-7 ion and Training. Mesearch, Border Scourity Force, Industrial Security Force, Folice, Welfare of Police Personnel, Modernisation of Police Vorce, and other 1957-58 for Gujurat and Jammu & Kashmir relates to 1960-61.	(05•0)	77 (1.61)	105 (2.19)	13 47 (1.67) (0.93)	460 22 <b>34</b> (59.21)(46.69)	$\overline{}$	
folice, Welfare of Police Personnel, Modernisation of Police Forre, and 1957-58 for Gujarat and Jammu & Kashmir relates to 1960-61.										

Of these components District Police absorbed major portion of the expenditure on Police. Its claim varied from 54.80% in Kerala to 89.15% in Karnataka in 1957-58 and from 46.69% in West Bengal to 89.79% in Gujarat. The next category was special police in most of the States.

District Police and Special Police accounted for nearly 80% of the Police Expenditure in all states except Andhra Pradesh, Karnataka, Maharashtra, Tamil Nadu and West Bengal. In these states District Police and 'Others' obtained more share. Further in these states the increase in 'others' was due to the expenditure  $_{\lambda}^{os}$  state head quarters Police. In West Bengal besides the State Quarters Police the expenditure on Welfare of Police Personnel induced the growth on "Others". The expenditure on Police had grown because of

(i) Increase in pay and allowances, and

(ii) Modernisation of police force and increase in the strength of police force due to increase in law and order problems. For example in Madhya Pradesh, "Under Police, the increase is due to raising of additional batallian of S.A.F., increase in the strength of the Police force, revision of Indian Police Service Cadre, establishment of Special Intelligence Cell, additional staff for Forensic Science Laboratory and Modernisation of Police Force".<sup>8</sup>

8 Government of Madhya Pradesh: <u>Memorandum submitted to Seventh</u> <u>Finance Commission</u>, Vol.III-B, 1978, p.22.

Inter-State Variations in the Per Capita Expenditure on Police.

As we have traced the growth of the expenditure on Police, now let us consider the disparity in the per capita expenditure on Police between the states.

### Table III.10

# Measures of Inter-State Variations in Percapita Expenditure

### on Police

I. Ratio between the lowest and highest per capita Expenditure levels.

1957-58	1:3
1962 <b>-</b> 63	1:4
1967-68	1:4.88
1972-73	1:3
1977-78	1:2

II

Year	Mean (In &.)	Standard deviation	Coefficient of variation(in %)
1957-58	1.79	0.67	37.43
1962 <b>-</b> 63	2.48	1.09	43.95
1967-68	4.98	2.14	52.45
1972-73	5.70	2.23	39.12
<b>1977-7</b> 8	9•24	2.69	29.11

III Rank correlation coefficient between 1957-58 per capita expenditure and absolute variations in percapita expenditure.

1957 <b>-</b> 58	and	1962-63	+0.1008
1957-58	and	1977-78	+0.6941**

### Table III.10 (contd.)

IV. Rank correlation Coefficient Between 1957-58 percapita expenditure and percentage variation in the percapita expenditure.

1957-58	and	<b>1</b> 962 <b>-</b> 63	-0.3926
<b>1</b> 95 <b>7-</b> 58	and	1977-78	-0.7161**

\*\*Significant at 1% level. Source: Derived from Table A.6.

The above table shows that the inter-state disparity widened upto 1967-68 and tends to narrow down since 1972-73. As the states with lower percapita levels expended their expenditures faster than the states with higher percapita levels the disparity tends to shrink.

The causes for the inter-state disparity are :-

- 1. The border states Assam, Jammu & Kashmir, Punjab, Rajasthan and West Bengal expanded their per capital levels at a faster rate because of their proximity to hostile neighbours.
- 2. The highly industrialised and urbanised states like Gujarat and Maharashtra continued to spend more than other states.

Per Capita Expenditure on Police and Quality of Services. The states Andhra Pradesh, Bihar, Karnataka, Kerala, Madhya Fradesh, Orissa, Rajasthan, Tamil Nadu and Uttar Pradesh had their percapita expenditures lower than the all state average level all along the period under our review. One may raise a question whether there is any relationship between the percapita levels and efficiency of the police in the states. The following table gives the details regarding the policemen per 1000 crimes etc. in the states.

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Ta	ble	III.	11

States	No.of policemen per 1000 crimes	% of cases pending investiga- tion	% of convictions to total decisi- ons by courts
1. Andhra Pradesh	904	15	79
2. Assam	395	73	34
3. Bihar	445	57	45
4. Gujarat	628	16	57
5. Haryana	1089	. 36	62
5. Jammu & Kashmir	583	73	38
7. Karnataka	669	22	61
8. Kerala	602	21	34
9. Madhya Pradesh	320	8	69
0. Maharashtra	552	24	69
11. Orissa	549	50	43
2. Punjab	1357	43	54
13. Rajasthan	713	14	43
4. Tamil Nadu	590	15	82
15. Uttar Pradesh	338	20	<b>5</b> 5
6. West Bengal	525	48	47

Number of Policemen per 1000 (Indian Penal Code) Crimes
(1976)

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As per Table III.11, the lowest number of policemen per 1000 crimes are found in Madhya Pradesh (320). Uttar Pradesh (338), Assam (395) and Bihar (445) as compared to Orissa (549), Tamil Nadu (590) Andhra Pradesh (904). The differences in the number of policemen per 1000 crimes are higher than the differences in the percapita expenditures among states. Similarly the percapita expenditure levels do not themselves reveal that the expenditure on the police is an index of the police administration. Some of the low percapita expenditure states like Andhra Pradesh, Karnataka, Madhya Pradesh and Tamil Nadu performed well interms of investigations and convictions as compared to States spending higher amounts. In the border states Assam, Jammu & Kashmir, Punjab, Rajasthan and West Bengal the percapita expenditure levels were high but their performances in terms of investigations and convictions were comparatively low.

# B.5.2 Expenditure on Administration of Justice and Jails and Convict Settlement

The expenditure on Administration of Justice includes chiefly the salaries and allowances of judges of civil and criminal courts (including High Courts) and magistrates and their establishments, charges on Administrator General and Official Trustees, Legal Advisers and Counsels and Other Expenditures. Jails and Convict settlements includes expenditure on Director and Administration, maintenance charges of jail population, Jail manufactures and other expenditures. The expenditures on these function are shown in Table III.12.

The percapita expenditure on Administration of Justice was highest in Kerala at 0.47 paise and Rs.1.64 in 1957-58 and 1975-76 respectively. It was lower in Orissa in 1957-58 and in Assam in 1975-76.

The proportion of total revenue expenditure spent on Administration of Justice declined in all the states by 1975-76. The variations in the expenditure on Administration of Justice may be due to the availability of judicial facilities in the states.

The expenditure per head of population on Jails and convict Settlements was at the top at 0.30 paise in Punjab, Tamil Nadu and West Bengal in 1957-58 and at &.1.25 in Punjab in 1975-76. It was lowest at 0.11 paise in Andhra Pradesh in 1957-58 and at 0.35 paise in Gujarat in 1975-76. The proportion of jail expenditure to total revenue expenditure shrank inall the states except in Bihar and Madhya Pradesh.Though the relative share of it declined the absolute level of the expenditure increased many times in all the states. The increase in expenditure might have been caused by

		Time of a set of				Table ]						3	•
				on Admin: diture in								ent_	,
	······		stratio	on of Jus 1975-	tice	TE %	PE %		ls & d	1975-		TE %	
		TE	PE	TE	PE	incre- ase over 1957-58	incr- ease over 1957-58	9:E	PE	TE	PE	increase over 1957-58	inoreas over 1957-58
1.	Andbra Pradesh	104 (1.89)	0.30	449 (0.89)	0.95	331.73	216.67	38 (0.69)	0.11	228 (0.45)	0.48	500.00	336.36
2.	Assen	22 (0.77)	0.20	94 (0 <b>.</b> 52)	0.56	327 • 27	180.00	27 (0.95)	0.24	110 (0.61)	0 <b>.</b> 65	367.41	170.83
3.	Bihar	100 (1.68)	0.23	354 (0.90)	0.58	254.00	152.17	95 (1.59)	0.22	639 (1.62)	1.05	572 <b>•63</b>	- 571-27
4.	Cujarat	72 (1.41)	0.35	291 (0.76)	0.98	304.17	180.00	23 (0.45)	9.11	105 (0.28)	0.35	276 <b>•52</b>	218.18
5.	Haryana	43 (0.77)	0.47	98 (0.52)	0.89	127.91	89.36	36 (0.65)	0.39	99 ( <b>0.53</b> )	0.90	11,5.00	130.77
6.	Jannu & Kashmir	(1.07)	0,20	58 (0.39)	1.16	625.00	<b>480.0</b> 0	(0.67)	0.13	32 (0.22)	0.64	5,40.00	392-31
7:	"arnatakn	74 (1.39)	0.34	417 (0.97)	1.31	463.51	285.29	32 (0.60)	0-14	119 (0.28)	0.37	271.88	164.29
3.	Kerala	74 (2.48)	0.47	385 (1.0⊱)	1.64	420.27	240- <b>•9</b> 4	22 (0.74)	0.14	119 (0.34)	0.51	140.91	<b>26</b> 4 • 29
9.	Madhya Pradesh	67 (1.73)	0.29	391 (0 <b>.91</b> )	0.85	049.43	193.10	41 (0.01)	0.14	367 (0.86)	0.8 <b>0</b>	795-12	471.43
0.	Maharashtra	253 (2.20)	0.45	623 (0.68)	1.13	146.25	151.11	114 (0.99)	0.20	402 : (0.44)	0.73	252.63	265-00
1.	Orissa	27 (1.15)	0.16	182 (0.66)	0.7	6 574.07	375.00	25 (1.06)	0.3	192 (0.70)	ርኒ80	663.00	433-33
24	Pinjab	64 (1.76)	0.37	198 (0.71)	1.35	209.38	264.86	51 (1.40)	0.30	183 (0.66)	1.25	258.82	31ó.67
3.	Rajasthan	45 (1•44)	0.24	233 (0.67)	0.82	417.78	241.67	30 (0.96)	0,16	183 (0.53)	0.64	510.00	300 <b>.0</b> 0
4.	Tamil Nadu	124 (2.10)	0.38	456 (0.82)	1.02	267.74	168.42	\$6 (1.62)	0.30	478 (0.86)	1.07	<b>397</b> ∙92	256.67
5.	Uttar Pradesh	157 (1.65)	0.24	658 (0.81)	0.69	294.01	187.50	143 (1.44)	0.20	545 (0•67)	0.58	281.12	190.00
б.	West Bengal	116 (1.65)	0.37	448 (0.82)		286.21	43 <b>∙65</b>	94 (1-34)	0.30	518 (0.95)		451.06	253.33

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Source: Combined Finance and Revenue Accounts of Union and State Governments in India, -Vcla.1957-58, 1960-61 and 1975-76.
Notes: 1. TE=Total Expenditure; PE = Percapita Expenditure.
2. Figures in brackets indicate percentage to total Revenue, expenditure.
3. Figures under the column for the year 1957-58 for the States Gujarat and Haryana relates to '960-61 and 1967-68 respectively.

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the increase in Jail population and provision of additional facilities. The variations in the jail expenditures may be due to the variations in the above said facts between the states.

## C. Cost of collection of Taxes

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The expenditure on collection of taxes represents the charges incurred in respect of collection of various taxes and duties.

## C.1 Growth of Cost of Collection of Taxes.

While tracing the growth of spending on collection of taxes and duties we come across its upward trend in all most all the selected five periods in all states as shown in Table III.13.

But when we compare the growth of cost of collection of taxes with the growth of tax yield we get interesting results. As noted from Table III.13 the increase in the tax yield was not always faster than the increase in cost of collection of taxes. This tendency prevailed in their time pattern growth in seven states. However when we consider the growth of cost of collection of taxes with respect to that of tax yield over the twenty-one years under our review the increase in tax yield was much higher than the increase in the cost of collection in all the states.

Table
III
13

Growth of Cost of Coll otion of Texos and Tax Tield 1957-58 to 1977-78

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1962-2961 000 000 000 000 000 000 000 000 000 0	1972-73	1977-78	1977-78	1962-63	1967-68	<u>1972:73 1977-78 1977-78</u>	1077-78	1077_70
								01-1161
-58	53 1967-68	1972-13	over 1957-2	over 1⊰5,-58	-1962-63		over over 1972-73 - 1977 -58	- 1977 -58
Andhr. Pradeeh 23.38 -0.43	51.62	174•58	410.75	63.10	57•38	26.31	182.13	1104 .48
ABBAM -19.87 75.64	26.78	158.09	355 - 27	20.26	72.56	35.23	120.09	517-75
Bihar 15.06 _ 39.91	70.70	60.73	341.72	108.56	55.22	63.50	103.59	977 -44
Gujarat 115.67	155.6F	-53-83	245 33		102.98	101.43	133.55	1484.5
5. Haryana	66.66	39,26	215.44			118.17	156.67	460.45
Jammu & Kashmir 68.42 40.62	77-77	109.37	791.57	11~.68	114.09	351-59	156.31 .	56° 0062
Larnataka 15.41 62.82	183.72	47.45	693.03	84.46	95,89	107.56	127.09	1603.55
Kersla _ 43.75 97.10	81.37	96 <b>-</b> 89	911.80	89,17	115.20	53.96	157-68	1515.14
Madhya Fradesh 15.22 53.88	42.42	125.65	469.85	53.57	94 • 96	74 • 39	134 .86	1128.75
Mahareshtra 0.64 127.74	1.24	22.63	184 .60	6.26	115.57	79-95	135.37	870.32
Or1888 22.54 80.00	28.28	131.55	558 • 33	106-65	81.42	65.02	109.58	1196.74
Punjab 28.23 -35.47	60-68	39.64	118.82	73.67	47.44	118.35	114.54	1099.59
Rejecthan -41.22 72.01	78.95	85.45	235.52	73.00	84.15	60.65	130.64	1030-51
Tam11 hadu -40.09 73.30	113.56	56-94	247.97	68.57	109.66	103.11	62.45	1066-21
UttarPradesh 10.36 88.70	14.11	112.58	405-24	75.61	74.91	43.69	164 • 19	1066.23
west Bengal 16.29 48.26	42.70	75.30	3%1 . 35	· •	111		2	

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But it should be remembered that the expenditure on collection of taxes would increase as the quantum of taxation increases. If more taxes are imposed or the tax base is enlarged there would be an addition to cost of collection of taxes.

Therefore a better way of analysing the change in cost of collection of taxes over a period is to take into account the ratio of cost of collection of taxes to tax yield. Table III.14 presents the ratio of cost of collection of taxes to tax yield.

As seen from Table III.14 though there were occasional fall and rise in the magnitude of the ratio of cost of collection to tax yield on the whole it witnessed a downward movement in all the states during the period under our analysis. In 1957-58 the ratio of cost of collection to tax yield varied from 10.63% in Andhra Pradesh to 37.25% in Jammu & Kashmir. But in 1977-78 this ratio substantially dropped in all states and the lowest level of it was 2.37% in Punjab and the highest level was 16.03% in Orissa. This fall in the ratio of cost of collection to tax yield symbolizes the efficiency of the states in the collection of taxes.

The above analysis of the growth of cost of collection of taxes sheds light on two points; (a) cost of tax collection

	West Bengal	Uttar Pradeșh	Ten 11 Nadu	Rejes- then	Punjab	Orisea	Mabara- abtra	Madhya Pradesh	<sup>ช</sup> ุธระป.ย	Karna- taka	Jammuć: Keshmir	Hrryana	Gujarat	<b>Bithar</b> t	Авваи	Andhra I-adesh-	States	
	13.72	19.01	13.52	51.16	13.01	31.57	14.76	15.81	10.90	11.52	37-25	;		20.39	12.64	.0.63	a 1957- 58	
	12.40	16.07	15.63	15.02	12.24	22.14	18,28	14.82	19.40	12.54	29.41			19.01	. 11.72	10.60	. 1958- 59	
	10.60	13.40	12.49	12.07	11.23	15.44	15.99	11.62	8.69	11.48	19.08			13.97	2 12.13	10.1	- 1959- 60	
	12.26	16.60	14.40	14.47	12.27	20.11	15.27	15.00	8.92	23.49	28.07		11.30	7 16.70	3 15.70	э .5 °сэ	- 1960- 61	
	9•30	13.67	6.76	12.46	11.04	19.51	16.40	13.10	8.42	16.13	27.12		0 14.43	0 16.01	0 9.54	9-13-25	- 1961 - 62	Per <b>oe</b> n
80	9.49	11.95	4.80	10.58	. 9.60	18.72	) 13.58	11.84	3.28	7.26	29.09		9.25	1 11.25	4 8.42	5 E•04	- 1952 63	Percentage of
Sources	8.21	12.36	1 4.33	9-49	6.43	9 16.38	13.46	0816	7.42	5 6.72	19.55	-	5 10.46	5 12.59	2 7 <b>.</b> 89	4 4.36	- 1963 64	f Cost
Appendix	7•54	5 14.15	5 4.10	9.24	5.43	3 12.11	5 13,59	0.0	2 5.76	6.58	5 19.04	~	5 9.93	9 11.35	9 7.74	4 V	- 1964 65	of Co
dix Tr	7.02	, 13.07	) 4.39	9-39	5.47	20.86	) 14.57	2 9.54	5 7.13	3 6.96	20.25		3 11.12	5 12.05	4 8.74	<b>1 4 .</b> 8%	- 1965	Table III-
Table A.1	6.85	13.53	) 4•34	9.91	4.84	20.34	15.47	. 9.57	5 7.59	5 6.82	5 21.01	4.66	2 10.08	5 11 .33	4 8.55	° 4∙98	- 1966 67	III-14 on of T
-1 4	7.92	12.89	. 3.97	9.89	4.20	. 18.57	14.77	9.34	7.58	<b>6.</b> 04	19.10	5 4.66	₹8•6 £	3 10.14	5 8.47	3 5.08	- 1967 - 68	ахев
	2 8.17	12.91	4.39	) 10.40	3.76	18.30	15.24	3.60	5 7.91	6.07	) 17.60	0 <b>8</b> •2	5 11 -50	9.12	7 10.04	3.4 20	- 1968 	and Duti
	8.24	13.27	4 • 34	10.44	5 3.86	17.63		8-87	·		15.35	੍ਰ•0 <sup>ਦ</sup>	0 11.15	·	10.01	12.0	- 1939 	ties t
	7.59	7 12.48		9.35	5 3.50	5 15.71	14.77 16.72 17.30	1 8.40	5 9+37	5 6.50	5 14 .92	ି ୬ <b>.</b> 69	5 10.22	10.57 13.14 11.64 10.58 10.75	9.95	1 4.89	- 1970 71	es to Tax Yields
	8.22	12.46 12.53	4.30 4.32		ر. ۲ز. ک	16.90	2 17.30	8.13	9.43	C.52	2 15 . 17	3.34	11.24	. 11.64	9-92	7.35	- 1971- 72	[lelds
	2 7.03	5 10.23	2 4.17	9.56 11.01	3.64	5 14 -51	8.31	7.63	6.93	2 8.19	13.50	3.56	12.47	10.58		4.63	- 1972 73	
	6.77		4.15		3.25	16.87	7-27	8.51	9.06	6.40	12.93	2.94	12.62	10.75	9.74	۰. بر بر	1973- 74	
-	5-21	9.58 10.25	3-87	9-33 10.72	2.64	17.01	5.34	8.04	8.62	5•68	12.83	2.94 2.76	10.22 11.24 12.47 12.62 11.03 10.03 10.48	8.49	8.22 9.74 11.00	60°£	6974- 75	
	5.70	7.74	3.77	9.48	2.72	16.07	4.83	6 <b>-3</b> 2	7.83	5.28	16,50	2.79	10.03	7.34		4:536	1975	· ,
	5•74	7.74	3.91	9.09	2.52	15.71 16.98 14.51 16.87 17.01 16.07 15.67 16.03	4.79	6,73	7.48	5.31	14.92 15.17 13.50 12.93 12.83 16.50 17.23 13.94	2.67	10.48	6.85	7.51 7.98	4.36 4.76	1970- 1971- 1972-,1973- 6974- 1975- 1976- 1977- 71 72 73 74 75 75 76 77 78	
	6-22	8.25	4-03	8.85	2.37	16.03	4.33	7.33	6.82	5.36	1 J. 94	2,62	2,46	8.36	9.32	<b>4.</b> 50	1977-	a

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had increased with the tax revenue in all the states; (b) the proportionate increase in cost was lower than the proportionate increase in tax yield and hence the ratio of cost of collection to tax yield showed a declining trend in all the states.

#### C.2 Efficiency in tax collection - A Comparison.

But all are not well just with the downward trend in the ratio of cost of collection of taxes to tax yield. No doubt, that all states had individually improved their efficiency in tax collection. Surprising results are obtained while considering their relative efficiency. For instance to collect &.8377 lakhs Orissa spent &.1343 lakhs in 1977-78 whereas Punjab spent only 558 lakhs to collect &.235121akhs as tax revenue in the same year. Likewise the tax yields of Assam, Bihar, Madhya Pradesh are individually lower than that of Punjab. But these states spent far more than Punjab. The tax yield in Uttar Pradesh was just 50% higher than that of Punjab. But its cost of collection was six times higher than that of Punjab.

One could observe that the ratio of cost of collection to tax revenue is comparatively higher in the weaker states and lower in the developed states. The ratios are too low in Andhra Pradesh, Gujarat, Haryana, Maharashtra, Punjab and Tamil Nadu. Do the weaker states have higher fixed costs? The difference the relative efficiency may be explained in terms of (i) higher fixed costs and (ii) tax base. The weaker states such as Bihar, Madhya Pradesh, Rajasthan and Uttar Pradesh are bigger states. So they may have vast administrative net work leading to higher fixed costs. The higher fixed costs coupled with their narrow tax base owing to their backward condition might have boosted up the cost of collection in the weaker states.

Another question that crops up here is why the states had higher cost ratio in the initial years. The tax yield might have been less and the fixed cost might have been higher in the initial years. In the latter years the tax yield increased both because of increase in tax rate and tax base. Since the proportionate increase in tax yield was far higher than the proportionate increase in cost of collection the ratio declined in all the states in the subsequent years.

#### CONCLUSIONS :

- 1. The relative positions of the states in terms of their percapita expenditure remained stable over the 21 years.
- The percapita expenditure on Administrative Services was highest in Jammu & Kashmir during the period of our study. The states Assam and Punjab stood next to Jammu & Kashmir.

Mostly the weaker states had lower levels of percapita expenditure while the developed states had higher levels.

- 3. Over the twenty-one years from 1957-58 to 1977-78 the percapita expenditure increased in the range of 260.37% in Madhya Pradesh to 418.20% in Jammu & Kashmir in money terms. But at constant 1960-61 prices the percapita administrative expenditure grew at a slower pace. It went up by 10.76% in Madhya Pradesh and by 59.07% in Jammu & Kashmir at constant prices.
- 4. The inter-state variation in the percapita expenditure on Administrative Services increased over the twenty-one years. Though there occurred a tendency towards convergence in 1977-78 the disparity is still wider.
- 5. The relative proportion of total revenue expenditure devoted to administrative expenditure came down continuously in all the states during the twenty-one years period. The fall in the share of Administrative services was effected by the fall in the shares of both of its components general Administration and Maintenance of law and order.
- 6. Of these two services General Administration took more of administrative expenditure in most of the states in the beginning. But by 1975-76 maintenance of law and order got more than the other service in all the states. This shift in the total administrative expenditure in favour of police,

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Administration of Justice and Jails reveals the severity of law and order problems in the states. In the weaker states like Assam, Bihar, Madhya Pradesh, Rajasthan, and Uttar Pradesh the shift in the administration expenditure towards maintenance of law and order was phenomenal.

- 7. Between the two services the disparity in the percapita expenditure levels is smaller in the Maintenance of Law and Order than in general administration. The disparity tends to narrow down in the expenditure on maintenance of law and order while in the other service it is widening.
- 8. The claim of the expenditure on police in total expenditure charged to revenue decreased in all the states. The variations in the percapita levels among the states tends to narrow down. The border states Assam, Jammu & Kashmir, Punjab, Rajasthan and West Bengal had relatively higher percapita expenditures obviously due to their proximity to hostile neighbours.
- 9. The growth of tax yield was higher than that of cost of collection of taxes in all states. Even if the cost of tax collection increased the ratio of cost of collection to tax yield decreased in all the states during the period under our review. Though all the states improved their efficiency in

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tax collection huge differences are there in their relative efficiency. The developed states are far more efficient than the weaker states as indicated by their respective ratios of cost of collection of taxes to tax yields.