

CHAPTER X.

FINANCE.

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District Balance
Sheet.

For account purposes the present district of Belgaum was formed in August 1864. The earliest available district balance-sheet is therefore that for 1865-66. Though since then a few account changes have been made, most of the items can be brought under the corresponding heads in the forms now in use. Exclusive of £54,266 (Rs. 5,42,660), the adjustment on account of alienated land, the total transactions entered in the district balance-sheet for 1881-82 amounted, under receipts to £295,745 (Rs. 29,57,450) against £229,568 (Rs. 22,95,680) in 1865-66, and under charges to £341,634 (Rs. 34,16,340) against £287,078 (Rs. 28,70,780). Leaving aside departmental miscellaneous receipts and payments in return for services rendered, such as post and telegraph receipts, the 1881-82 revenue under all heads, imperial, provincial local, and municipal came to £219,350 (Rs. 21,93,500), or on a population of 864,014, an individual share of 5s. (Rs. 2½). The corresponding receipts in 1865-66 amounted to £208,528 (Rs. 20,85,280) which according to that year's approximate population of 838,750, gave an individual share of 4s. 11½d. (Rs. 2¼⅞). During the period of nearly seventeen years between the dates of the two balance-sheets the following changes have taken place under the chief heads of receipts and charges.

Land Revenue.

Land Revenue receipts, which form 59.2 per cent of £219,350 (Rs. 21,93,500) the entire revenue of the district, have risen from £123,187 (Rs. 12,31,870) in 1865-66 to £129,948 (Rs. 12,99,480) in 1881-82. This increase is chiefly due to the revision of assessment, and lapses of alienated land. Land Revenue charges have risen from £10,761 (Rs. 1,07,610) in 1865-66 to £22,048 (Rs. 2,20,480) in 1881-82. The following statement shows the land revenue collected in each of the seventeen years ending the 31st of March 1882:

Belgaum Land Revenue, 1865-1882.

YEAR.	£	YEAR.	£	YEAR.	£	YEAR.	£
1865-66 ...	123,187	1870-71 ...	127,494	1874-75 ...	179,797	1878-79 ...	180,766
1866-67 ...	128,780	1871-72 ...	126,741	1875-76 ...	176,980	1879-80 ...	181,066
1867-68 ...	131,372	1872-73 ...	172,642	1876-77 ...	151,282	1880-81 ...	178,342
1868-69 ...	137,090	1873-74 ...	172,420	1877-78 ...	179,280	1881-82 ...	184,214
1869-70 ...	123,347						

The figures from 1872-73 to 1881-82 include the revenue of alienated lands amounting approximately to £50,000 (Rs. 5,00,000) which is adjusted every year by debit and credit.

Stamps.

Stamp receipts have risen from £10,635 (Rs. 1,06,350) in 1865-66

to £12,126 (Rs. 1,21,260) in 1881-82, and charges have fallen from £384 (Rs. 3840) in 1865-66 to £383 (Rs. 3830) in 1881-82.

During the five years ending 1876-77 the average annual excise revenue of Belgaum amounted to £13,486 (Rs. 1,34,860). During the famine of 1876-77 the revenue fell to £8715 2s. (Rs. 87,151). It recovered in 1880-81, and by 1882-83 had risen to £21,419 (Rs. 2,14,190). The expenditure for the same year amounted to £592 (Rs. 5920) against £440 12s. (Rs. 4406) in 1881-82, before which no special establishment was employed for the collection and protection of the excise revenue. Until 1879-80, twelve shops, seven in the cantonment and five in the town of Belgaum, were licensed for the sale of imported foreign spirits on payment of a yearly fee of £5 (Rs. 50) each. Two of the Belgaum town shops were closed in 1880-81 but were re-opened in the next year. One additional shop was opened in the Kolhápúr cantonment in 1881-82 and in Nipáni in 1882-83. Until 1879-80, the privilege of making and selling country liquor was sold at yearly auctions to each sub-division. The privilege included the right to draw and sell toddy that is fermented palm juice of wild date. Since 1879-80 the spirit contract has been separated from the toddy contract. In 1881-82, the central distillery system was introduced. A three years' contract was given to a capitalist on his guaranteeing a minimum yearly payment of £13,500 (Rs. 1,35,000) on account of still head duty leviable on liquor issued from the distillery at the rate of 5s. (Rs. 2½) the gallon of 25° under proof and of 3s. 4½d. (Rs. 1 as. 10¾) the gallon of 50° under proof. The contractor is bound to sell liquor at prices not exceeding 9s. (Rs. 4½) the gallon for 25° under proof and of 6s. 6d. (Rs. 3½) the gallon 50° under proof. In 1881-82, 18,212 gallons of 25° under proof and 53,515 gallons of 50° were issued for sale. The issues for 1882-83 were 29,675 gallons of 25° under proof and 44,700 gallons of 50° under proof. These figures include the liquor supplied to shops in villages belonging to native states which for excise purposes are joined to Belgaum with the consent of the chiefs who receive yearly compensation. Besides the minimum amount he guarantees on account of still head duty the contractor pays £40 (Rs. 400) a month as a contribution towards the cost of the excise establishment. Three stores or depôts, at Belgaum, Chikodi, and Gokák have been established for the distribution of liquor. The stores or depôts are maintained at the cost of the contractor. They have proved of great use and have increased the legitimate sale of liquor. It has been decided at the close of the present term in July 1884 to raise the still head duty to 6s. (Rs. 3) a gallon of 25° under proof leaving the highest selling price the same as at present. It has also been determined to substitute liquor of 60° under proof for liquor of 50° under proof and to charge duty on 60° under proof liquor at 3s. 1½d. (Rs. 1½) the gallon, the highest selling price being fixed at 5s. (Rs. 2½). The present contractor has built a distillery at Belgaum which has been bought by Government for £3450 (Rs. 34,500). There are 92 country spirit shops in Belgaum district proper, and 98 in the native state villages. The materials from which the country spirit is made are *moha* flowers and the bark of the *heura* tree, both of which are produced locally.

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Toddy is drawn from date cocoa and wild-palm trees. It is not distilled, and is used in its unfermented or naturally fermented state for drinking and bread-making. In 1881-82 the exclusive right of drawing and selling toddy was sold for £3900 (Rs. 39,000) and the amount was recovered by twelve equal instalments. A tax on toddy yielding trees was sanctioned in June 1882 but was not introduced until August 1883. The rates levied are 6s. (Rs. 3) on a cocoa or brah palm tapped, and 2s. (Rs. 1) on a date or other wild palm tapped. There are 78 toddy shops in the district proper and thirty-two in native state villages. The yearly toddy revenue now amounts to £6000 (Rs. 60,000). The farm for retailing *bháng* or hemp used as an intoxicating drink and *gánja* or hemp prepared for smoking yielded £256 8s. (Rs. 2564) in 1882-83 against £287 12s. (Rs. 2876). The drugs are produced locally and are also brought from Sátára and other districts. Thirty-nine shops are licensed for the sale of the drugs. Opium details are given under Customs.

Justice.

Law and Justice receipts have risen from £1259 (Rs. 12,590) in 1865-66 to £1323 (Rs. 13,230), and charges from £7980 (Rs. 79,800) in 1865-66 to £15,128 (Rs. 1,51,280) in 1881-82. The rise in expenditure is due to an increase in the number and pay of the officers and establishments.

Forest.

Forest receipts have risen from £3094 (Rs. 30,940) in 1865-66 to £12,979 (Rs. 1,29,790) in 1881-82, and charges from £996 (Rs. 9960) to £6695 (Rs. 66,950). The increase in receipts is due to better prices, and to improved methods of working the myrobalan and firewood forests; the rise in charges is due to the increased strength of the forest staff.

Assessed Taxes.

The following table shows the amounts realized from the different assessed taxes levied between 1865-66 and 1881-82. The variety of rates and incidence prevents any satisfactory comparison of the results :

Belgium Assessed Taxes, 1865-66-1881-82.

YEAR.	Amount	YEAR.	Amount	YEAR.	Amount	YEAR.	Amount
<i>Income Tax.</i>	£.	<i>Trade and Profession Tax.</i>	£.	<i>Income Tax.</i>	£.	<i>License Tax.</i>	£.
1865-66 ...	2102	1868-69 ...	2600	1869-70 ...	10,140	1878-79 ...	9648
		1869 ...	59	1870-71 ...	16,715	1879-80 ...	9491
<i>License Tax.</i>				1871-72 ...	2900	1880-81 ...	4652
1867-68 ...	5327			1872-73 ...	2494	1881-82 ...	4284

Customs.

Customs receipts have fallen from £2473 (Rs. 24,730) in 1865-66 to £1081 (Rs. 10,810) in 1881-82, and charges from £310 (Rs. 3100) in 1865-66 to £47 (Rs. 470) in 1881-82. The receipts under this head consist of sale proceeds of opium and auction sales of the right to sell opium and of fines levied and forfeitures made under the Opium Act. Licenses for the retail sale of opium, of *madat* a preparation of opium and betel leaves, and of *chandol* or smoking opium are put to auction every year. Opium required for sale by the licenseholders has to be brought from the Collector's treasury, which is supplied from Bombay by purchase made on behalf of Government by the Commissioner of Opium. The license-holders buy about 765 pounds of opium a year.

There are no local salt works. Salt is brought into the district on pack-bullocks from Goa and other parts of the Konkan below the Sahyádris. The making of earth salt was carried on in some of the native states round Belgaum till it was stopped under the orders of Government in 1877-78. The chiefs concerned receive a yearly compensation of £275 (Rs. 2750).

Political charges have fallen from £3070 (Rs. 30,700) in 1865-66 to £2816 (Rs. 28,160) in 1881-82. Political charges consist chiefly of the pay and allowances of the Political Agent Kolhápur and Southern Marátha Country and of his assistants, and the pay of their establishment and contingent charges.

Military charges have fallen from £150,971 (Rs. 15,09,710) in 1865-66 to £80,474 (Rs. 8,04,740) in 1881-82. This fall is due to the decrease in the number of troops stationed at Belgaum.

Registration receipts have fallen from £1410 (Rs. 14,100) in 1865-66 to £928 (Rs. 9280) in 1881-82, and charges from £875 (Rs. 8750) in 1865-66 to £712 (Rs. 7120) in 1881-82.

Education receipts have fallen from £2643 (Rs. 26,430) in 1865-66 to £747 (Rs. 7470) and charges from £5910 (Rs. 59,100) in 1865-66 to £4713 (Rs. 47,130) in 1881-82.

Police receipts have risen from £73 (Rs. 730) in 1865-66 to £255 (Rs. 2560) in 1881-82 and charges have fallen from £14,025 (Rs. 1,40,250) in 1865-66 to £9494 (Rs. 94,940) in 1881-82.

Transfer receipts have risen from £29,267 (Rs. 2,92,670) in 1865-66 to £84,748 (Rs. 8,47,480) in 1881-82 and transfer expenditure from £21,658 (Rs. 2,16,580) to £132,804 (Rs. 13,28,040). The increase in receipts is chiefly due to receipts on account of Government savings bank deposits, pension fund receipts and remittances of cash from other treasuries, and receipts on account of local funds. The increased charges are due to the withdrawals of deposits from the savings bank and the payment of advances of loans and charges on account of local funds.

In the following balance sheet for 1865-66 and 1881-82, the figures shown in black type on both sides are book adjustments. On the receipt side the items of £54,266 (Rs. 5,42,660) and £53,731 (Rs. 5,37,310) represent the additional revenue the district would yield, had none of its lands been alienated. On the debit side the items of £9648 (Rs. 96,480) and £2246 (Rs. 22,460) entered under land revenue represent the rental of lands granted to village headmen engaged on both revenue and police duties, to village clerks, and to village watchmen. The items of £38,216 (Rs. 3,82,160) for 1881-82 and £43,746 (Rs. 4,37,460) for 1865-66, under allowances and assignments, represent the rental of the lands granted to district hereditary officers and other non-service claimants. The items of £6402 (Rs. 64,020) and £7739 (Rs. 77,390), entered under police, represents the rental of the lands granted to *shetsandis* or militia and watchmen for doing police duties. On the other hand cash allowances are treated according to the nature of the allowances. Cash payments made to village headmen, except those solely engaged

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on police duties, and to village watchmen are included in £22,048 (Rs. 2,20,480), the total of the land revenue charges :

Belgaum Balance Sheet, 1865-66 and 1881-82.

RECEIPTS.			CHARGES.		
Head.	1865-66.	1881-82.	Head.	1865-66.	1881-82.
Land	1,46,231	1,29,948	Land	10,761	22,048
Stamps	53,731	54,266	Stamps	2246	9648
Excise	10,635	12,126	Excise	384	333
Justice	11,259	15,476	Excise	...	2
Forests	1259	1323	Justice { Civil	1183	7563
Assessed Taxes	3054	12,979	Justice { Criminal	6797	7265
Miscellaneous	2130	4290	Forests	906	6636
Interest	73	213	Assessed Taxes	150	...
Customs	454	3496	Administration	...	242
Public Works	2473	1081	Political	3070	2816
Military	1153	6734	Allowances	15,862	3008
Post	14247	4962	Pensions	43,745	38,216
Telegraph	2854	14,758	Minor Department	1206	2411
Registration	313	1434	Miscellaneous	...	2100
Education	1410	928	Customs	70	1323
Police	2643	747	Public Works	310	47
Medical	73	256	Military	42,768	43,501
Jail	...	27	Post	1,50,971	80,474
	...	229	Telegraph	3082	3863
Total	2,00,301	2,11,017	Registration	2968	3254
<i>Transfer Items.</i>			Education	375	712
Deposits	19,647	15,236	Police	5610	4713
Cash Remittances	1722	52,514	Medical	14,025	9494
Pension Funds	...	1502	Jail	7739	6402
Local Funds	7898	15,496	Printing	1878	2247
Total	20,267	84,748	Cemeteries	...	4061
			Miscellaneous	16	14
				2037	17
				1351	..
			Total	2,65,420	2,08,830
			<i>Transfer Items.</i>		
			Deposits	18,974	49,447
			Cash Remittances	1097	64,611
			Interest	5380	2195
			Local Funds	1049	16,551
			Total	21,658	1,32,604
Grand Total	2,29,568	2,95,745	Grand Total	2,37,078	3,41,634
	53,731	54,266		53,731	54,266

a This amount includes £23,044 of land revenue collected for the preceding year.

REVENUE OTHER THAN IMPERIAL.

Local Funds.

Since 1863 district local funds have been collected to promote rural education, supply roads, wells, rest-houses, dispensaries, and other useful works. In 1881-82 the receipts amounted to £15,496 11s. (Rs. 1,54,965½) and the expenditure to £16,551 10s. (Rs. 1,65,515). The local fund revenue is drawn from three sources, a special cess of one-sixteenth in addition to the land tax, the proceeds of certain subordinate local funds, and certain miscellaneous items. In 1881-82 the special land cess, of which two-thirds are set apart as a road fund and the rest as a school fund, yielded a revenue of £10,101 16s. (Rs. 1,01,018). The subordinate funds, including a toll fund, yielded £2019 14s. (Rs. 20,197). Interest on Government securities invested on behalf of certain funds and Government and private contributions amounted to £2726 19s. (Rs. 27,269½); and miscellaneous receipt including certain items of land revenue amounted to £310 (Rs. 3100). This revenue is administered by district and sub-divisional com-

mittees partly of official and partly of private members. The district committees consist of the Collector, the assistant and deputy collectors, the executive engineer, and education inspector as official, and the proprietor of an alienated village and six landholders as non-official members. The sub-divisional committees consist of an assistant collector, the mámlatdár, a public works officer, and the deputy education inspector as official, and the proprietor of an alienated village and three landholders as non-official members. The sub-divisional committees bring their requirements to the notice of the district committee who prepare the budget. For administrative purposes the district local funds are divided into two sections, one set apart for public works the other for instruction. The receipts and disbursements during the year 1881-82 were :

Belgaum Local Funds, 1881-82.

PUBLIC WORKS.			
RECEIPTS.		CHARGES.	
	£. s.		£. s.
Balance on 1st April 1881	5713 4	Establishment	1276 0
Two-thirds of Land Cess	6734 12	New Works	5010 10
Tolls	789 4	Repairs	3230 14
Ferries	451 2	Medical Charges	503 19
Cattle Pound	281 4	Miscellaneous	305 6
Contributions	712 8	Balance 31st March 1882	4583 1
Miscellaneous	232 16		
Total	14,974 10	Total	14,974 10
INSTRUCTION.			
RECEIPTS.		CHARGES.	
	£. s.		£. s.
Balance on 1st April 1881	2239 0	School Charges	4937 7
One-third of Land Cess	3367 4	Scholarships	120 16
School Fee Fund	834 14	School Houses, New	536 0
Contributions Government	1633 3	Do. Repairs	387 12
Do. Private	268 8	Miscellaneous	123 6
Government Securities	113 0	Balance 31st March 1882	2309 4
Miscellaneous	13 16		
Total	8474 5	Total	8474 5

Since 1863 the following local fund works have been carried out at a cost of £66,289 (Rs. 6,62,890). To improve communication 570 miles of roads with thirty-six small bridges and drains have been made and repaired, and 123 miles of roadside planted with trees. To improve the water-supply fifty-five new wells, seventy-four ponds, and five water troughs have been made and repaired. To help village education, 21 new schools have been built and 130 old schools repaired, and for the comfort of travellers forty rest-houses and two bungalows have been built. Besides these works 104 village offices or *chávdís*, seventy-nine cattle pounds, and three dispensaries have been built and repaired.

Belgaum has seven municipalities. Those at Belgaum, Athni, Gokák, Nipáni, and Yamkanmardi have been established under Act XXVI of 1850, and those at Saundatti and Yellama under

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Act VI of 1873. Each of these municipalities is administered by a body of commissioners with the Collector as president and the assistant or deputy collector in charge of the sub-division as vice president. At Yellamma's hill, near Saundatti, which is the scene of a large yearly fair, the municipality is temporary. In 1881-82 the total district municipal revenue amounted to £7743 (Rs. 77,430). Of this £3685 (Rs. 36,850) were recovered from octroi dues, £625 (Rs. 6250) from house tax, £669 (Rs. 6690) from toll and wheel taxes, £7 (Rs. 70) from assessed taxes, and £2757 (Rs. 27,570) from miscellaneous sources.

The following statement gives for each municipality, the receipts, charges, and incidence of taxation during the year ending the 31st of March 1882 :

Belgaum Municipal Details, 1881-82.

Name.	Date.	People (1881).	RECEIPTS.					Total	Incidence.
			Octroi.	House Tax.	Tolls and Wheel Tax.	Assessed Taxes.	Miscellaneous.		
Belgaum ...	1st Dec. 1881 ...	23,115	£. 1850	£. 24	£. 263	£. 3	£. 1406	£. 3546	s. d. 3 1
Athni ...	1st Oct. 1853 ...	11,136	833	...	...	2	386	1276	2 3
Gokak ...	1st July 1853 ...	10,307	350	67	...	...	178	595	1 2
Nipani ...	1st Sept. 1854 ...	9777	505	331	...	1	254	1091	2 3
Saundatti ...	1st Jan. 1876 ...	7133	92	81	...	1	500	674	1 11
Yamkanmardi ...	21st April 1854 ...	4491	...	122	...	...	7	129	0 7
Yellamma ...	1st Oct. 1878 ...	...	...	...	406	...	26	432	
	Total ...		3685	625	669	7	2757	7743	

Name.	CHARGES.							Total.
	Staff.	Safety.	Health.	Schools.	Works.		Miscellaneous.	
					Original	Repairs		
Belgaum ...	457	125	1555	94	923	299	295	3748
Athni ...	135	53	395	92	293	111	125	1194
Gokak ...	93	8	453	5	94	5	20	689
Nipani ...	118	10	150	57	1514	31	44	1924
Saundatti ...	54	5	115	...	14	7	18	213
Yamkanmardi ...	19	5	33	42	22	10	14	145
Yellama ...	41	8	40	...	370	137	9	605
Total ...	917	214	2796	290	3230	600	531	8518