

CHAPTER X.

FINANCE.

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Finance.
BALANCE SHEET.

THE earliest available district balance sheet is for 1865-66. Though since 1865 many account changes have been made most of the items can be brought under corresponding heads in the form now in use. Exclusive of £38,314 (Rs. 3,83,140), the adjustment on account of alienated land, the total transactions entered in the district balance sheet for 1882-83 amounted under receipts to £259,668 (Rs. 25,96,680) against £171,857 (Rs. 17,18,570) in 1865-66, and under charges to £279,963 (Rs. 27,99,630) against £184,148 (Rs. 18,41,480). Leaving aside departmental miscellaneous receipts and payments in return for services rendered, such as post and telegraph receipts, the revenue for 1882-83 under all heads imperial, provincial, local, and municipal came to £160,976 (Rs. 16,09,761),¹ or, on the 1881 population of 638,493, a charge of 5s. 0½d. (Rs. 2½%) a head. During the eighteen years ending 1883 the following changes have taken place under the chief heads of receipt and charges.

LAND. Land revenue² receipts which form seventy-one per cent of the entire district revenue, have fallen from £125,671 (Rs. 12,56,710) in 1865-66 to £119,642 (Rs. 11,96,420) in 1882-23. This fall is chiefly due to the throwing up of arable land which followed the famine of 1876-77. Since 1880 applications have been made for much of the arable land which fell waste during and after the famine. But as a considerable portion of the area has been or is intended to be set apart for forests many applications have been refused.

STAMPS. Stamp receipts fell from £6154 (Rs. 61,540) in 1865-66 to £5896 (Rs. 58,960) in 1882-83, and charges from £259 (Rs. 2590) to £204 (Rs. 2040).

EXCISE. The average excise revenue for the five years ending 1876-77 amounted to £12,582 (Rs. 1,25,820). During the pressure of the famine it fell to £2484 (Rs. 24,840) and it did not recover

¹ This total is made of the following items, £142,734 land revenue, stamp, forest, excise, law and justice, and assessed taxes; £860 registration, education, and police; £17,382 local and municipal funds, total £160,976, exclusive of £569 on account of miscellaneous, interest, military, mint, medicine, jails, and sale of books.

² Land Revenue demands and collections for the nineteen years ending 1882-83 are given above under Land.

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recover till 1882-83 when it rose to £12,282 (Rs. 1,22,820). In the town of Kaládgi three shops are licensed for the sale of imported foreign spirits on payment of a fee of £5 (Rs. 50) each. A fourth shop on payment of the same fee has lately been opened at Bágalkot to meet the wants of Europeans and others employed on the Railway works. The farms of country liquor are sold yearly to the highest bidders. The farms of the Bágalkot, Hungund, and Bádámi subdivisions included until 1880-81 the sale of country chiefly *mahuda* spirit as well as fermented date-palm juice or toddy. In the other sub-divisions the spirit farms were sold separately from the toddy farms. Since 1881-82 the spirit farms have been completely separated from the toddy farms. In 1881-82 the spirit farms realized £4867 (Rs. 48,670) and the toddy farms £3083 (Rs. 30,830), and in 1882-83 the spirit farms realized £7105 (Rs. 71,050) and the toddy farms £4995 (Rs. 49,950). In 1881-82 the attempt was made to levy a tax of 2s. (Re. 1) on each tree tapped for toddy, but it was found advisable to postpone the measure till the 1st of August 1884. From the same date it has also been decided to introduce the central distillery system and to levy on the liquor issued from the distillery a still-head duty at the rate of 5s. (Rs. 2½) the gallon of twenty-five degrees under-proof and 2s. 8d. (Rs. 1½) the gallon of sixty degrees under-proof, and to require the farmer to sell the twenty-five degrees under-proof liquor at not more than 9s. (Rs. 4½) the gallon; and the sixty degrees under-proof liquor at 5s. (Rs. 2½) the gallon.¹

Of 156 shops licensed for the sale of country liquor ninety-two are for the sale of toddy and sixty-four for the sale of country spirit. The revenue from the sale of intoxicating drugs has risen from £133 (Rs. 1330) in 1865-66 to £161 (Rs. 1610) in 1882-83. Thirty-five shops are licensed for the sale of these drugs the chief of which are the two preparations of hemp buds and leaves, *bháng* for drinking and *gánja* for smoking. These drugs are imported from Sholápur and Sátára. No special establishment is employed to collect the Excise or Abkári revenue. The collections are made by the ordinary revenue and police establishment.

Law and Justice receipts, chiefly fines, rose from £982 (Rs. 9820) in 1865-66 to £1100 (Rs. 11,000) in 1882-83 and charges from £9704 (Rs. 97,040) to £10,787 (Rs. 1,07,870). The rise in expenditure is due to an increase in the pay of officers and establishment.

Forest receipts rose from £152 to £2606 (Rs. 1520 - 26,060) and forest charges from nothing to £1068 (Rs. 10,680).

The following table shows, exclusive of official salaries, the amount realized from the different assessed taxes levied between 1865-66 and 1882-83. The variety of rates and incidence prevents any satisfactory comparison of results :

JUSTICE.

FOREST.

ASSESSED
TAXES.

¹ The alcoholic strength of liquor is denoted by degrees over or under the standard of London Proof which is taken as 100 degrees. Twenty-five degrees under-proof, or as it is written 25° U. P., is equivalent to 75° degrees of strength, 60° U. P. is equivalent to 40° degrees of strength, while 25° over-proof, O. P., is equivalent to 125° degrees of strength.

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ASSESSED
TAXES.

Bijapur Assessed Taxes.

YEAR.	Amount.	YEAR.	Amount.	YEAR.	Amount.
<i>Income Tax.</i>	£	<i>Income Tax.</i>	£	1874-75 Profession and Trade Tax ...	185
1865-66... ..	2529	1870-71	6966	1874-75 License Tax ...	222
<i>License Tax.</i>		1871-72	1141	1878-79 Ditto ...	7159
1866-67... ..	6963	1871-72 Non-Agri- cultural Tax.	3733	1878-79 Income Tax.	3
1867-68... ..	2087	<i>Income Tax.</i>		1879-80 License Tax.	7100
<i>Certificate Tax.</i>		1872-73	910	1880-81 Ditto ...	2893
1868-69... ..	2776	1874-75	1897	1881-82 Ditto ...	6849
1869-70... ..	6641			1882-83 Ditto ...	2450

PUBLIC WORKS.

Public Works receipts, chiefly from tolls on provincial roads, rose from £2850 (Rs. 28,500) in 1865-66 to £3482 (Rs. 34,820) in 1882-83; and charges from £4810 (Rs. 48,100) to £191,931 (Rs. 19,19,310). This great rise in charges is chiefly due to the expenditure in connection with the construction of the Eastern Deccan State Railway.

MILITARY.

Military receipts fell from £126 (Rs. 1260) in 1865-66 to £70 (Rs. 700) in 1882-83; and charges from £34,369 (Rs. 3,43,690) to £1506 (Rs. 15,060). The charges are payments made on account of pensions to retired soldiers.

Post.

Post receipts rose from £846 (Rs. 8460) in 1865-66 to £20,794 (Rs. 2,07,940) in 1882-83; and charges from £29 (Rs. 290) to £2140 (Rs. 21,400). The increase both in receipts and charges is chiefly due to the transfer of the money order business to the post department.

TELEGRAPH.

Telegraph receipts amounted to £82 (Rs. 820) in 1882-83 and charges to £1339 (Rs. 13,390). There was no telegraphic office in 1865-66.

REGISTRATION.

Registration receipts fell from £854 (Rs. 8540) in 1865-66 to £368 (Rs. 3680) in 1882-83. The fall is due to the reduction made in fees and also to the decrease of registration owing to the 1876-77 famine. The charges rose from £354 (Rs. 3540) in 1865-66 to £465 (Rs. 4650) in 1882-83.

EDUCATION.

In 1882-83 local funds education receipts amounted to £115 (Rs. 1150) and charges to £691 (Rs. 6910).

POLICE.

In consequence of the police clothing and pension funds being brought to account police receipts rose from £21 (Rs. 210) in 1865-66 to £377 (Rs. 3770) in 1882-83. The charges rose from £10,289 (Rs. 1,02,890) to £11,375 (Rs. 1,13,750).

MEDICINE.

Medical receipts amounted to £3 (Rs. 30) in 1882-83. The increase in charges from £84 (Rs. 840) in 1865-66 to £590 (Rs. 5900) in 1882-83 is due to the larger quantities of medicines used.

TRANSFER.

Transfer receipts rose from £14,566 (Rs. 1,45,660) in 1865-66 to £91,147 (Rs. 9,11,470) in 1882-83. The increased revenue is due to larger receipts on account of deposits and loans and to remittances from other treasuries. Charges fell from £99,649 (Rs. 9,96,490) in 1865-66 to £32,323 (Rs. 3,23,230) in 1882-83, chiefly because of smaller remittances to other treasuries.

In the following balance sheet the figures shown in black on both sides of the 1865-66 and 1882-83 accounts are book adjustments. On the receipt side the item of £38,314 (Rs. 3,83,140) against £36,623 (Rs. 3,66,230) in 1865-66 represents the additional revenue the district would yield had none of its lands been alienated. On the debit side the items of £7631 (Rs. 76,310) in 1882-83 under Land Revenue and £6226 (Rs. 62,260) against £4694 (Rs. 46,940) in 1865-66 under police are the rentals of the lands granted for service to village headmen and watchmen. The item of £24,457 (Rs. 2,44,570) against £31,929 (Rs. 3,19,290) in 1865-66 shown under allowances and assignments represents the rental of lands granted to hereditary officers whose services have been dispensed with and of religious and charitable land grants.¹

Bijapur Balance Sheet, 1865 and 1882-83.

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BALANCE SHEET,
1865-66 & 1882-83.

RECEIPTS.			CHARGES.		
Head.	1865-66.	1882-83.	Head.	1865-66.	1882-83.
Land	£ 125,671	£ 119,642	Land	£ 11,428	£ 20,989
Stamps	36,623	38,314	Stamps	259	7631
Excise	6154	5896	Excise	...	204
Law and Justice	16,938	11,040	Law { Civil ...	4736	18
Forest	982	1100	{ Criminal ...	4969	5475
Assessed Taxes	152	2606	Forest	...	5312
Miscellaneous	2529	2450	Assessed Taxes	...	1068
Interest	137	51	Allowances	100	1
Public Works	30	357	Pensions	9870	2725
Military	2850	3482	Ecclesiastical	31,929	24,457
Mint	126	70	Miscellaneous	467	1611
Post	...	13	Public Works	...	7
Telegraph	...	20,794	Military	527	84
Registration	...	82	Mint	4810	1,91,931
Education	864	368	Post	84,369	1506
Police	...	115	Telegraph	5	45
Medicine	21	377	Registration	29	2140
Jails	...	3	Education	...	1839
Sales of Books	1	72	Police	864	465
	...	3	Medicine	11,375	691
			Jails	4694	10,289
			Printing	84	590
			Other Public Works	1120	764
				3	18
				...	869
Total	157,291	168,521	Total	84,499	2,47,640
<i>Transfer Items.</i>			<i>Transfer Items.</i>		
Deposits and Loans	5800	14,120	Deposits and Loans	2535	13,570
Cash Remittances	2880	62,900	Cash Remittances	92,800	11,250
Local Funds	6886	14,127	Interest	60	296
			Local Funds	4454	7207
Total	14,566	91,147	Total	99,649	32,323
GRAND TOTAL	171,857	259,668	GRAND TOTAL	184,148	279,963
	36,623	38,314		36,623	38,314

REVENUE OTHER THAN IMPERIAL.

District local funds have been collected since 1863 to promote rural instruction and supply roads, water, drains, rest-houses, dispensaries, and other useful works. In 1882-83 the receipts amounted to £14,127 (Rs. 1,41,270) and the expenditure to £17,431

LOCAL FUNDS.

¹ Cash allowances to village and district officers who render service are treated as actual charges and debited to land revenue.

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LOCAL FUNDS.

(Rs. 1,74,310) the excess outlay of £3304 (Rs. 33,040) being met from the previous year's balance. This 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 some miscellaneous items. The special land cess, of which two-thirds are set apart as a road fund and the rest as a school fund, in 1882-83 yielded £9281 (Rs. 92,810). The subordinate funds, which include a ferry fund a cattle-pound fund and a school-fee fund, yielded £1922 (Rs. 19,220). Government and private subscriptions amounted to £2760 (Rs. 27,600) and miscellaneous receipts to £164 (Rs. 1640). This revenue is administered by district and sub-divisional committees partly of official and partly of private members. The district committee consists of the Collector, assistant and deputy collector, the executive engineer and the educational 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 educational inspector as official and the proprietor of an alienated village and three landholders as non-official members. The sub-divisional committee bring their local requirements to the notice of the district committee who prepare the yearly budget.

For administrative purposes the local funds are divided into two main sections, one set apart for public works and the other for instruction. The 1882-83 receipts and disbursements under these two heads were :

Bijapur Local Funds, 1882-83.

PUBLIC WORKS.			
RECEIPTS.	Amount	CHARGES.	Amount
	£		£
Balance on 1st April 1882 ...	5258	Establishment	2086
Two-thirds of the Land Cess	6187	New Works	5297
Tolls	149	Repairs	2272
Ferries	547	Medical Charges	389
Cattle Pounds	524	Miscellaneous	1400
Contributions	1170	Balance on 31st March 1883.	2483
Miscellaneous	42		
Total ...	13,877	Total ...	13,877

INSTRUCTION.			
RECEIPTS.	Amount	CHARGES.	Amount
	£		£
Balance on 1st April 1882 ...	3305	Schools	3906
One-third of the Land Cess.	3094	School Houses, New ...	1063
School-fee Fund	702	Do. Repairs	320
Contributions Government		Miscellaneous	948
and Municipal	1391	Balance on 31st March 1883.	2776
Do. do. Private.	199		
Miscellaneous	122		
Total ...	8813	Total ...	8813

Since 1865 from local funds about 105 miles of road have been made and kept in order and the sides partly planted with trees. To improve the water-supply 160 wells and twenty ponds and reservoirs have been made or repaired. To help village instruction fifty

schools, and, for the comfort of travellers, sixty-three rest-houses have been built or repaired. Besides these works five dispensaries and seventy cattle pounds have been made or repaired.

Four municipalities, at Bágalkot, Bijápur, Ilkal, and Kaládgi, have been established under Act XXVI of 1850. These municipalities are 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. Each municipality has an executive commissioner instead of a managing committee. In 1882-83 the district municipal revenue amounted to £3255 (Rs. 32,550) of which £1603 (Rs. 16,030) were from octroi dues, £548 (Rs. 5480) from house tax, and £1104 (Rs. 11,040) from miscellaneous sources.

The following statement gives for each municipality the receipts charges and incidence of taxation during the year ending the 31st March 1883:

Bijápur Municipal Details, 1882-83.

NAME.	DATE.	PEOPLE.	RECEIPTS.				
			Octroi.	House Tax.	Miscellaneous.	Total.	Incidence.
Kaládgi ...	1st Sept. 1855...	6109	£ 194	£ 51	£ 9	£ 254	s. d. 0 10
Bágalkot ...	1st March 1865.	12,850	745	263	98	1106	1 9
Bijápur ...	" 1865.	10,123	252	148	56	456	0 11
Ilkal ...	" 1868.	9574	412	86	941	1439	2 0
Total ...		38,656	1603	548	1104	3255	...

NAME.	CHARGES.						
	Staff.	Safety.	Health.	Schools.	Works. Repairs.	Miscellaneous.	Total.
	£	£	£	£	£	£	£
Kaládgi ...	60	20	89	10	18	19	216
Bágalkot ...	174	18	677	40	44	64	1017
Bijápur ...	69	128	141	31	8	31	408
Ilkal ...	242	13	132	13	14	253	667
Total ...	545	179	1039	94	84	367	2308

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MUNICIPALITIES.