

The collections gradually fell off, and, in Fasli 1269 (1859-1860), the year before the moturfa was finally abolished, the revenue raised was Rupees 1,97,896. Under the head of Ayen Moturfa, Rupees 1,12,766 was collected from 30,230 artizans, and under Visabadi, Rupees 85,130 were collected from 8,887 merchants.

In 1860 a tax on incomes was imposed by Act XXXII of 1860, and the Regulations under which the Moturfa and the Visabadi had been collected (V of 1832 and IV of 1818) were repealed by Act XVIII of 1861. Mr. Wilson's Income Tax Act continued in force till August 1865. Since 1867 the law has been constantly changed. One year there was a License Tax, another year there was a Certificate Tax, and since 1869 there has been an Income Tax. The collections under these different Acts will be found in one of the statements in the appendix. The rates and method of assessment have been changed each year, and the ryots have resigned themselves to fate, and not without grumbling pay whatever is demanded. One of the worst features of this tax, is the temptation to dishonesty and to abuse of authority which it throws in the way of the Taluq and village servants. The collections under this head are about Rupees 57,000.

---

## CHAPTER VI.

### LOCAL FUNDS.

---

*District Road Fund—Jungle Conservancy Fund—Pound Fund—Public Bungalow Fund—Choultry and Lungakhana Fund—Process Service Fund—Village Service Fund.*

The Local Funds are derived from many sources, but are classified and budgetted for under seven heads:—

1. District Road Fund.
2. Jungle Conservancy Fund.
3. Pound Fund.
4. Public Bungalow Fund.
5. Choultry and Lungakhana Fund
6. Process Service Fund.
7. Village Service Fund.

I. **District Road Fund**—By Act III of 1865 (Madras), all occupied land, on whatever tenure held, is declared liable to the payment of a District Road Cess at a rate not exceeding six pice in every rupee of

the annual rent value of the land. The Road Cess thus raised is the principal item of this fund. (2), *Fisheries*. The exclusive right of fishing in certain tanks and channels is also rented out, and under Standing Order, No. 84, the proceeds are credited to the District Road Fund. (3), *Sale of manure*. In a similar way the right of collecting manure and sweepings from bandy stands and public halting places is rented out annually. (4), *Surplus of Pound Fund*. Section I of Act V of 1860 declares that the surplus funds arising from the collection of fines under the Act, after providing for purposes connected with its execution, may be applied to the construction of roads and bridges, and other works of a like nature. Hitherto under the authority of this Section the surplus of the Pound Fund has as a matter of course been transferred to the Road Fund. Lately the Government have directed that this practise shall cease (G. O., 13th February 1871, No. 275). The Board have recommended that the surplus shall be made a special fund for agricultural objects and especially for dealing with cattle and their improvement—(Proceedings, 10th May 1871, No. 1,937). (5), *Local Subscriptions for public purposes*. In some cases the villagers subscribe for the purpose of extirpating prickly pear, of clearing out wells, or for some such Municipal improvement, in which case an equal amount is granted. These subscriptions are credited to the Road Fund. (6), *Avenue clippings*. A small amount is raised by the sale of fallen avenue trees, and of loppings from the branches. (7), *Ferries*. The exclusive right of ferrying persons across the large rivers is rented out in six of the taluqs (Bellary, Hospett, Hadagalli, Kúdlighi, Harpanhalli and Adoni), and brings in about Rupees 9,000 per annum which is credited to the Road Fund. The contractor levies a small toll on all passengers. The boats are circular and from four to six feet in diameter. The frame is of wicker-work which is covered with hides. Herodotus observed similar boats on the Euphrates near Babylon. The principal ferries over the Tungabadra are at Hampsagra, Halhalli and Madaveram, and over the Haggari at Permadavanhalli and Moka. (8), *Miscellaneous*. Such as the sale of old materials, &c. The principal item under this head of late years has been the proceeds of the sale of old fort-wall stones.

The annexed table shows the amounts raised from the different sources explained above, which have been credited to the Road Fund in the last six years. In the "famine year" (1866-1867) the expenditure exceeded the income, and a sum of Rupees 16,278 was borrowed from Imperial Funds, which was repaid in the following year.

	1864-65	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Road Cess.....	296	932	533	8,891	1,23,273	1,44,686
2. Ferries and Tolls.....	7,093	9,659	8,194	8,843	9,685	10,614
3. Manure .....	536	1,168	1,170	811	482	316
4. Fisheries .....	148	166	14		53	50
5. Avenue Clippings.....	17	36	92	148	54	42
6. Contributions.. .....		.....	29	226	1,334	1,496
7. Miscellaneous .....	459	400	308	7,900	7,381	1,510
8. Transfer Pound Fund.....	7,123	9,275	10,000	8,000	8,000	7,000
9. Borrowed .....	.....	.....		16,278		.....
Total...	15,672	21,576	20,343	51,089	1,50,263	1,65,718
Add balance of previous year	2,209	8,720	10,216	5,247	.....	48,162
Total...	17,881	30,296	30,559	56,337	1,50,263	2,13,880

The money thus raised is spent in the construction and repair of the 'Local Fund Roads,' and in paying the establishments employed on them. It is also as explained above available for miscellaneous works of public improvement.

An abstract of the receipts and expenditure for the last six years is given below :—

Years.	Receipts including last year's balance.	EXPENDITURE							
		Other than Works.			Works.			Total.	Balance.
		By P. W. D.	By Re- venue.	Total.	Roads.	Miscel- laneous.	Total.		
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1864-65	17,881			3,458	3,081	1,722	8,981	9,161	8,720
1865-66	30,296			8,975	10,837		10,837	19,812	10,484
1866-67	30,559			4,917	20,394		20,394	25,311	5,247
1867-68	56,337			7,007	49,330		49,330	56,337	
1868-69	1,50,264	7,453	19,631	27,134*	70,010	4,958	74,968	1,02,102	48,162
1869-70	2,13,880	12,373	197	12,570	93,781	3,941	97,722	1,10,292	1,08,587

\* Includes the sum of Rupees 16,278 borrowed from Imperial Funds and repaid in this year.

The District Road Cess Act is repealed by Act IV of 1871. (The Local Funds Act). By Section 36, government may levy—

- a. A rate or Cess not exceeding one Anna in the Rupee on the annual rent value of all occupied land on whatever tenure held.
- b. A tax on houses, not exceeding certain rates.
- c. Tolls on carriages, &c.

“Provided that the net proceeds of all tolls, and not less than two-thirds of the rate or cess actually levied on the annual rent value of occupied land shall be applied to the construction, repair and maintenance of roads and communications.” To supervise the expenditure the district has, for the purposes of the Act, been divided into three circles each of which has its Committee. The limits of these circles are:—

- I. Taluq of Bellary, Raidrúg, and four western taluqs.
- II. The Sub-Collector's Division.
- III. The Head Assistant Collector's Division.

**II. Jungle Conservancy.**—In addition to seignorage fees any amounts realized by the sale of decayed trees, whether on government land or otherwise, are credited to this fund. The villagers are allowed to cut fuel and firewood without taxation for domestic purposes, but not for sale, unless in their own village. On fuel and firewood cut for sale, a fee of 5 Annas for every cart-load; one Anna for every bullock-load, and three pice per man's load is levied as seignorage.

The amount thus raised is laid out in the formation of new plantations and in the preservation and improvement of existing ones.

The receipts and expenditure of this Fund during the last six years are as follows:—

Years.	Balance.	Collec- tions.	Total.	Expend- iture.	Balance.
	RS.	RS.	RS.	RS.	RS.
1864-65	4,201	7,092	11,893	3,091	8,802
1865-66	8,802	7,433	16,235	869	15,366
1866-67	15,366	2,936	18,302	1,682	16,620
1867-68	16,620	3,952	20,572	5,620	14,952
1868-69	14,952	3,634	18,587	6,711	11,876
1869-70	11,876	6,735	18,611	7,149	11,461

**III. Pound Fund.**—The receipts under this head are derived from the fees and penalties levied under Act III of 1857 and Act V of 1860 (an Act relating to trespasses by cattle). A small expenditure is incurred in the establishment of new pounds and the repair of existing ones. In a few of the larger towns a small establishment is kept up, but the pound keeper, who is by law the head of the village, receives no fees.

By Section 18 of Act I of 1871 which repeals the Acts mentioned above it is provided that “out of the sums received on account of fines and the unclaimed proceeds of the sale of cattle shall be paid:—

*a.* The salaries allowed to pound keepers under the orders of the Local Government; *(b)*, the expenses incurred for the construction and maintenance of pounds, or for any other purpose connected with the execution of this Act; *(c)*, the surplus, if any, shall be applied to the construction and repair of roads and bridges, and to other purposes of public utility.” There are 247 pounds in the district.

The income and expenditure of this fund during the last six years are shown below:—

Years.	RECEIPTS.			EXPENDITURE.				Balance.
	Balance.	Fees, &c.	Total.	Repairs.	Establishment.	Transfer Road Fund.	Total.	
	RS.	RS.	RS.	RS.		RS.	RS.	RS.
1864-65	8,113	10,009	18,122	724		7,123	7,847	10,275
1865-66	10,275	11,770	22,045	801		9,275	10,076	11,969
1866-67	11,969	5,189	17,159	423		10,000	10,423	6,736
1867-68	6,736	9,399	16,134	1,360		8,000	9,360	6,774
1868-69	6,774	9,913	16,688	1,005		8,000	9,005	7,683
1869-70	7,683	13,143	20,826	906	218	7,000	8,125	12,701

**IV. Public Bungalow Fund.**—The receipts are derived from the fees paid by travellers who halt in the Bungalows, and from a small grant-in-aid, which under recent orders is to be withdrawn.

The expenditure is for the establishment of servants and for the repair of the Bungalows.

An account of the Public Bungalows in the district and the roads on which they are situated will be found under the head of “Public Works” Section 1: (as an instance of the cost of labour 50 years ago,

it may be mentioned that the Pálsamudrárn Bungalow was built for Rupees 1,060, that at Hampsagra for Rupees 1,132, that at Pérúr for Rupees 1,650, and that at Golla for Rupees 1,755.)

The transactions under this head in the last six years have been :—

Years.	RECEIPTS.				EXPENDITURE.			Balance.
	Balance.	Fees.	Grant-in-aid.	Total.	Establishment.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1864-65	.....	911	1,609	2,520	478	55	1,233	1,287
1865-66	1,287	1,233	1,609	4,129	1,340	60	1,400	2,729
1866-67	2,729	1,289	857	4,875	1,929		1,929	2,946
1867-68	2,946	1,574	857	5,377	2,609		2,609	2,768
1868-69	2,768	1,662	860	5,291	4,044		4,044	1,247
1869-70	1,247	1,515	860	3,622	1,935	650	2,585	1,036

V. **Lungakhana Fund.**—A Lungakhana is an alms-house or a place for distributing food to paupers, cripples, &c. The only one in the district is at Gooty where a Choultry was built by public subscription and endowed in memory of Sir T. Monro.

The receipts and expenditure of this institution for the last six years are :—

Years.	RECEIPTS.			EXPENDITURE.			Balance.
	Balance.	Receipts.	Total.	Feeding.	Establishment, &c.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1863-64		1,645	1,645	710	814	1,524	120
1864-65	120	2,074	2,194	947	597	1,544	650
1865-66	650	2,702	3,353	1,352	683	2,036	1,316
1866-67	1,316	2,576	3,892	1,310	733	2,043	1,848
1867-68	1,848	2,642	4,491	931	409	1,341	3,150
1868-69	3,150	2,576	5,726	128	449	577	5,148

The distribution of food at the Monro Choultry has been discontinued under G. O., Revenue, 9th April 1869, No. 974. The

funds thus saved are to be appropriated to the construction and maintenance of a Dispensary, (G. O., Revenue, 6th June 1870, No. 830), for the erection of which Government have authorized the grant of a loan of Rupees 7,000 to be re-paid from the endowment fund in annual instalments.

**VI. Process Service Fund.**—To this fund are credited all receipts realized in the shape of batta for serving processes, and of fees for making distress or selling property under Act II of 1864, (Madras). To this fund are debited payments to batta peons and Amins. (Proceedings, 3rd August 1865, No. 4,590). This fund has been abolished and the surplus proceeds credited to Imperial Revenue under order of the Government of India, 25th July 1870, No. 2,198. The surplus in Bellary was only Rupees 243.

**VII. Village Service Fund.**—This fund appears for the first time in the accounts of 1869-70. The receipts in that year were Rupees 195; the expenditure Rupees 88 and the balance Rupees 107.

---

## CHAPTER VII.

### COURTS OF CIVIL JUSTICE.

---

*The Courts of Village Munsiffs—Of District Munsiffs—Of the Principal Sadr Amin—Of the Civil Judge—Revenue Courts—Appellate jurisdiction.*

In this as in other districts, there are four grades of Civil Courts those of

- |                       |                             |
|-----------------------|-----------------------------|
| 1. Village Munsiffs.  | 3. The Principal Sadr Amin. |
| 2. District Munsiffs. | 4. The Civil Judge.         |

Collectors and their subordinates have also jurisdiction to dispose of certain special suits of a civil nature, such as suits under Reg. VI of 1831 for "possession of or succession to hereditary village or other offices in the Revenue or Police Departments, or for the enjoyment of any of the emoluments annexed thereto;" summary suits under VIII of 1865 (Madras), or II of 1864 (Madras), in cases involving disputes about 'Revenue' or 'Rent,' and under Reg. XII of 1816 in certain land disputes.