

CHAPTER : V.

GROWTH OF REVENUE OF KOLHAPUR
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Parishad. The development functions were carried out scrupulously. The civic and social welfare functions were attended to properly.

Zilla Parishad functions have increased as a result of increased needs of the Kolhapur District and its population. The Zilla Parishad has to enlarge the scale of services which had been already existed. Some new ones had to be introduced from time to time. To meet these changing needs of the district and its population, the Zilla Parishad has also to increase its revenue by way of levying new taxes, fresh grant proposals and enhancing other sources of income. The Zilla Parishad does it so by increasing the existing rates on cess, taxes and by tapping new sources of income available to the Zilla Parishad.

As per the recommendations of the Naik Committee (1961) the following are the main sources of income of Zilla Parishad :

1. Taxes levied and collected by the State Government and allotted to the Zilla Parishad.
2. Taxes and fees levied and collected by the Zilla Parishad.
3. Grants of the State Government.
4. Miscellaneous resources.

The Revenue of Kolhapur Zilla Parishad consists of various Receipts; taxes levied and collected by the Kolhapur Zilla Parishad, State Government Grants & other sources of revenue. The Zilla Parishad also collects non-tax, non-Grant revenue as well. They consist of interest, fees charged for social services, income from agriculture, animal husbandary, public works etc. etc.

Revenue of Kolhapur Zilla Parishad :

The data presented in table-I shows that the revenue of Kolhapur Zilla Parishad has risen during 1962-63 to 1978-79.

Trends in growth & composition of aggregate revenue of Kolhapur Zilla Parishad from 1962-63 to 78-79 can be explained with the help of data presented in Table-I.

The data reveal the following features of the Zilla Parishad Revenue study.

(Figures in Rs. Lakhs)

	Other Types of Income	
	Amount	% of 2
	9	10
19	5.81	3.70
19	9.98	3.71
19	7.77	3.05
19	9.64	2.88
19	10.30	2.94
19	8.62	2.70
19	10.28	2.62
19	8.87	5.45
19	10.59	2.46
19	9.06	2.76
19	9.88	2.02
19	8.08	1.51
19	5.31	0.93
19	6.85	0.94
19	9.62	1.26
19	7.39	0.91
19	9.35	0.98
In		
or		
in		
19		
A) +	3.54	-
B) +	160.92	- 2.72
C) +	9.46	-

(1) Aggregate Revenue of Kolhapur Zilla Parishad increased from Rs.156.75 lakhs in 1962-63 to Rs.949.91 lakhs in 1978-79. In other words aggregate revenue recorded a stupendous growth of Rs.793.16 lakhs i.e. 606 % for the corresponding period on an average the increase in the revenue has been 35.64 % per annum.

(2) Grants constitute the main source of revenue to the Zilla Parishad. The data from table-1 shows that the Grants rose continuously from Rs.136.81 lakhs in 1962-63 to Rs. 893.06 lakhs in 1978-79 recording an aggregate growth of Rs.756.25 lakhs or 652.77 % on an average they expanded by 38.39 % per annum.

As a proportion of total revenue Grants increased from 87.28 % in 1962-63 to 94.01 % in 1978-79.

Their proportion to total revenue varied between the highly ranges of 87.28 % to 94.01 %.

(3) Next Revenue source ~~of some importance~~ is taxation. Its proportion to total revenue varied between 1.87 % to 9.10 % & shows a great deal of fluctuations between these limits. Revenue from taxes amounted to Rs. 14.12 lakhs in 1962-63 where as in the year 1978-79 revenue an accounts of taxes totalled

to Rs.47.50 lakhs. Thus as compared to year 1962-63 the revenue from taxes increased by Rs. 33.38 lakhs in 1978-79.

(4) Non Tax revenue source of Zilla Parishad is negligible, while to some extent other source yield some revenue to the Zilla Parishad (Table 1) This revenue of income varied between Rs.5.31 lakhs to Rs.10.59 lakhs during 1962-63 to 1978-79.

A) Tax Revenue :

The data from table 2 gives an idea about the trend in growth and composition of aggregate revenue of Kolhapur Zilla Parishad during 1962-63 to 1978-79.

TABLE : 2
INCOME FROM TAX REVENUE : GROWTH & COMPOSITION
(Figures in lakhs Rs)

Year	Total Amount of Tax Revenue (3 + 5)	Income from cess on hand Revenue		Income from cess on Water Tax	
		Amount	% of 2	Amount	% of 2
1	2	3	4	5	6
1962-63	14.12	13.52	95.75	0.60	4.24
1963-64	5.03	4.43	88.07	0.60	11.92
1964-65	18.46	16.86	91.33	1.60	8.66
1965-66	19.40	17.80	91.75	1.60	8.24
1966-67	17.96	13.86	77.17	4.10	22.82
1967-68	11.83	9.71	82.07	2.12	17.91
1968-69	17.35	13.35	76.94	4.00	23.05
1969-70	28.20	26.20	92.90	2.00	7.09
1970-71	29.25	27.26	93.16	2.00	6.83
1971-72	29.90	27.90	93.31	2.00	6.68
1972-73	27.55	25.55	92.74	2.00	7.25
1973-74	26.15	25.55	97.70	0.60	2.29
1974-75	26.15	25.55	97.70	0.60	2.29
1975-76	53.07	48.00	90.44	5.07	9.55
1976-77	67.00	48.00	71.64	19.00	28.35
1977-78	58.00	48.00	82.75	10.00	17.24
1978-79	47.50	42.50	89.47	5.00	10.52
Increase(+) or Decrease (-) 1979 over 1963					
1) Amount	+33.38	+28.98	-	+4.40	-
2) Percentage	+336.40	+314.34	-6.28	+833.33	+6.28
3) Average yearly Growth in Revenue %	+ 19.78	+ 18.49	-	+49.01	-

Source : Compiled and computed by the author from the
Zilla Parishad Records.

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TAXES LEVIED AND COLLECTED BY THE STATE AND
ALLOTTED TO THE ZILLA PARISHAD :

Taxes levied and collected by the State and allotted to the Zilla Parishad forms an important source of Zilla Parishad's income. It covers the cess collected on land revenue according to section No.144 of Maharashtra Zilla Parishads and Panchayat Samitis Act 1961 and cess on water rate as per section No.146 of the said Tax Act.

Table No.2 column No.2 shows the total income from the collection by way of taxes, (land revenue and water tax) by the State Government and its transfer to the Zilla Parishad.

The income from the above source forms an important source of income of the Zilla Parishad. It rose from Rs.14.12 lakhs in 62-63 to Rs.47.50 lakhs for 78-79.

The aggregate revenue increased by Rs.33.38 lakhs between the period 1962-63 to 1978-79. The aggregate revenue increased by 336.40 % or revenue increased by three and half times. On an average the increase in the revenue is 19.78 % per annum.

(I) Income from Cess on Land Revenue :

The State Government is empowered to levy a cess within a district at the rate of twenty paise on every rupee or at such increased rate not exceeding two hundred paise or as may be determined by the State Government under section 155.

Table No.2 column No.3 shows that the income from the cess on land revenue has contributed a major share to the total income collected from the taxes levied and collected by the State Government and allotted to the Zilla Parishad. It rose from Rs.13.52 lakhs in 1962-63 to Rs. 42.50 lakhs for the year 78-79.

The income from the cess on land revenue has steadily increased from the year 1962-63 onwards. There is a greater rise in the income from the cess on land revenue from the year 1975-76 onwards, the reason being that the cess rate to be collected as per 144 article of Maharashtra Zilla Parishad and Panchayat Samiti's Act 1961, was amended in 1974 and accordingly it was made two hundred paise. This indicates that the Zilla Parishad has raised its taxes to the maximum limits as mentioned in section 155. Thus there is a greater rise in the income from the cess on land revenue. Its percentage to the

total income from the taxes collected and levied by the State and transferred to the Zilla Parishad varies from 71 % to 97 % during the period 62-63 to 78-79.

(II) Income from the Cess on Water Tax :

As per the section No.146 of Maharashtra Zilla Parishad Samiti's Act 1961, the State Government is empowered to levy a cess not exceeding twenty paise on every rupee of water rate leviable under the provisions of Bombay Irrigation Act, 1879, (which is substituted by the Maharashtra Irrigation Act, 1976).

Table No.2 column No.5 makes it clear that the income from the cess on water rate has risen steadily from 1962-63 onwards. It rose from Rs. 0.60 lakhs in 1962-63 to Rs. Five lakhs for 1978-79. It is observed that there is a stiff rise in the income from the cess on water rate from 1976-77 onwards. The reason being that the Bombay Irrigation Act 1879 was substituted by the Maharashtra Irrigation Act 1976 and accordingly the cess rates were revised and enhanced. It's percentage to the total income from the taxes varies from 2.29 % to 28.35 % during the period 1962-63 to 1978-79 Revenue from this source increased by Rs.4.40 lakhs i.e. 833.33 % between the period 1962-63 to 1978-79.

B) Taxes and Fees levied and collected by
Zilla Parishad :

As per section No.157 of Maharashtra Zilla Parishad and Panchayat Samiti's Act 1961, the Zilla Parishad is empowered to levy and collect the following taxes and fees :

1. Tax on profession, trade, calling or employment.
2. General Water Tax
3. Tax on public entertainments and amusements
4. Pilgrim Tax
5. Special tax on lands and buildings
6. Tolls and leases of tolls on roads and bridges
7. Miscellaneous
8. Market fees
9. Licence fees
10. Registration fees for animals
11. Miscellaneous Receipts

It is to be noted here that the Kolhapur Zilla Parishad did not levy and collect the above taxes except the licence fees and miscellaneous receipts, both of which are mentioned in Table No.3. However the State Government deleted the above tax at series No.1 and No.3 from the Zilla Parishad list from 1974-75 onwards

The data given in table 3 throw light on these sources of Zilla Parishad Revenue.

Income from fees and miscellaneous :

The income from licence fees includes the licence fee collected from the ferry boat players in the rivers in the district and miscellaneous receipts cover income which is not covered under any other heads of income.

T A B L E : 3INCOME FROM FEES AND MISCELLANEOUS TAXES (Figures in hundreds)

Year	Income from Taxes and Fees	Miscellaneous Tax	Percentage of 3 to 2	Licence fees	Percentage of 5 to 2
1	2	3	4	5	6
1962.63	100	-	-	100	100%
1963.64	100	-	-	100	100%
1964.65	100	-	-	100	100%
1965.66	300	200	66.66%	100	33.33%
1966.67	300	200	66.66%	100	33.33%
1967.68	500	500	100%	-	-
1968.69	300	210	70%	90	30.00%
1969.70	600	500	83.33%	100	16.77%
1970.71	600	500	83.33%	100	16.77%
1971.72	600	500	83.33%	100	16.77%
1972.73	600	500	83.33%	100	16.77%
1973.74	Nil	-	-	-	-
1974.75	60	-	-	60	100%
1975.76	60	-	-	60	100%
1976.77	60	-	-	60	100%
1977.78	60	-	-	60	100%
1978.79	60	-	-	60	100%

Source : Compiled and computed by the author from the Zilla
Parishad Records.

Table No.3 show the income from the licence fees and miscellaneous receipts, its percentage to total income from taxes and fees. It is observed that the income from the above source is a negligible one. It seems that the Zilla Parishad has some times, ignored the income from the above source and did not bother to collect it also and so these ~~doe~~ not need a mention. The said accounts have not been mentioned.

C) INCOME FROM GRANTS :

Grants-in-aid given by the State Government to the Zilla Parishad is the most important source of income. It enables the Zilla Parishad to meet the expenditure in respect of their existing activities and the schemes proposed for transfer to them. Grants-in-aid serves as a backbone of the Zilla Parishad finances. According to the Maharashtra Zilla Parishad and Panchayat Samiti's Act 1961, the elaborate arrangements have been made through the grants-in-aid System to furnish it with requisite funds.

The Act provides for the following grants to Zilla Parishad :

- I) Land revenue and Equilisation Grant
- II) Purposive Grant
- III) Establishment Grant
- IV) Deficit Adjustment Grant
- V) Local Cess matching Grant
- VI) Incentive Grant

- VII) Grant for Plan Scheme
- VIII) Block Grant
- XI) Stamp Duty Grant
- XII) Receipts from Government for agency functions.
- XIII) Miscellaneous.

The revenue of Kolhapur Zilla Parishad from Grants has risen more than Six times during 1962-63 to 1978-79. The Table-4 gives an idea about the trend in growth and composition of grants revenue of Kolhapur Zilla Parishad for the corresponding period.

ures in Rs. Lakhs)

Year	Total income from Grants (3+5+7+9+11+13+15+18+19+21+23)	Land and E tion Amount	Block Grant		Stamp Duty Grant		Grant from the Government for Agency function		Miscellaneous Grant	
			Amt	% of 2	Amt.	% of 2	Amount	% of 2	Amount	% of 2
1	2	3	17	18	19	20	21	22	23	24
1962.63	136.81	23.66	16.87	12.34	-	-	0.66	0.48	-	-
1963.64	253.60	25.74	20.95	19.18	0.12	0.05	5.17	2.04	-	-
1964.65	228.56	28.86	43.83	6.21	0.37	0.16	26.23	11.48	-	-
1965.66	305.00	34.54	18.94	5.17	0.75	0.25	40.56	13.30	-	-
1966.67	322.13	24.86	16.66	0.58	0.58	0.18	40.55	12.59	-	-
1967.68	298.19	31.81	10.68	0.60	0.60	0.20	11.98	4.02	0.15	0.50
1968.69	364.46	28.41	0.63	0.82	0.62	0.17	8.34	2.29	12.47	3.42
1969.70	358.26	25.81	6.70	0.88	0.48	0.16	9.01	2.52	9.50	2.65
1970.71	390.67	27.1	0.50	0.69	0.69	0.18	7.42	1.90	9.13	2.34
1971.72	289.73	25.81	1.33	0.84	-	-	11.04	3.81	6.54	2.24
1972.73	449.71	25.81	3.74	0.85	0.64	0.14	21.97	4.89	7.77	1.73
1973.74	498.27	37.61	-	0.62	0.64	0.13	24.12	4.88	8.11	1.63
1974.75	533.76	-	-	0.62	0.64	0.12	-	-	12.20	2.29
1975.76	664.55	-	-	-	-	-	20.28	3.05	1.35	0.20
1976.77	685.23	-	6.19	0.90	0.64	0.09	21.85	3.18	0.90	0.13
1977.78	744.87	-	5.38	0.72	0.70	0.09	14.43	1.94	2.78	0.37
1978.79	893.06	-	0.47	0.05	0.80	0.09	1.20	0.13	1.64	0.18
Increase(+) or Decrease (-) 1979 over 1969										
A) Amount			+756.25	+63.9	-16.40	--	+0.68	-	+0.54	-
B) Perce			+652.77	+159.0	-2.78	-12.29	+666.66	-0.08	+181.81	0.35
C) Average			+38.39	+9.35	-0.16	-	+39.21	-	+10.69	-
yearly			growth							
Revenue			64.31							

Sou

This head of income consists of various grants given by the Government, for various reasons as mentioned above. Therefore it is essential to study the each and every grant in detail to get a overall picture of the income from the Grants.

(I) Land Revenue and Equalisation Grant :

As per the section No.180 of Maharashtra Zilla Parishad and Panchayat Samiti's Act 1961, 70 % of the Land Revenue including non-agricultural assessment is given to Zilla Parishads in the form of a land revenue grant. As per Article No.181 of the above said act the quantum of equalisation grant is fixed for a period of five years on the basis of the average of realisations during the preceding five financial years. The remaining 30 percent of the land revenue is given to Panchayats in the district in a similar form, that is as land revenue grant, wherever the quantum of the land revenue grant is less than Rs. 2 per capita, for the Zilla Parishads an equalisation Grant is given to make-up the difference.

Table No.4 ~~Column~~ No.3 shows the income received from land revenue grant and equilasation Grant by the Kolhapur Zilla Parishad during 1962-63 to 74-75, and its percentage to the total income from Grants. Table No.4 shows that the income from Land Revenue Grant and

Equilisation Grant varies from 5.75 % to 17.30 % to the total income from Grants, during the period 1962-63 to 1974-75. The above figures show that there is a rise and fall in the income from land revenue Grants and Equalisation Grants and also it has been decreased. The reason that the fluctuations in the land revenue are mainly due to non-collection of revenue and accumulation of dues with the farmers.

The revenue from this source increased by Rs. 13.98 lakhs i.e. 159.08 % during 1973-74 period. However as proportion of aggregate grant revenue it fell by 9.35 % during the corresponding period. The land revenue grant is stopped by the Government from 1975 onwards as per the amendment made to the article 180 of the Maharashtra Zilla Parishad and Panchayat Samiti's Act 1961, in 1974. (Maharashtra 15 of 1974 311)

Note : Maharashtra Zilla Parishads and Panchayat Samiti's Act 1961, with amendments Government of Maharashtra publication 1979, page No.6833.

(II) PURPOSIVE GRANTS :

Income under this head includes the income from Schemes transferred by the Government to Zilla Parishad, which are implemented as the national policy objectives. There is heavy capital expenditure on these schemes and

the Grant coverage is 90 % and remaining 10 % is being included in the deficit.

Table No.4 Column No.5 shows the income received from the Purposive Grants to the Kolhapur Zilla Parishad and its percentage to the total income from grants-in-aid. It is observed that the income from this source has considerably risen from Rs.58.43 lakhs in 1962-63 to Rs. 631.91 lakhs in 1978-79 i.e. by 1081.48 %. It's percentage to the total grants rose from 42.69 % to 70.76 % in this period.

It seems that during 1962-63 to 1978-79 the purposive grants were released on a large scale, the reason being that the schemes which were transferred to the Zilla Parishad from time to time for implementation were of big capital expenditures. The average yearly growth in this grant revenue for the corresponding was 63.59 %.

(III) INCOME FROM ESTABLISHMENT GRANTS :

Under the provisions of Maharashtra Zilla Parishad and Panchayat Samitis Act 1961, the Establishment Grant was given to Zilla Parishad at the rate of 75 % at the average annual cost on account of salaries and allowances in respect of posts held by Government servants transferred to them. This provision was subsequently revised and expanded in the year 1970, so as to include posts

which were subsequently created by the Zilla Parishads with the approval of the Government.

Table No.4 Column No.7 shows the income received by the Kolhapur Zilla Parishad from the establishment Grants during 1962-63 to 78-79 and its percentage to the total income received from Grants. The income from establishment grants has considerably risen from 1962-63 onwards. The grant received under this source in 1962-63 was Rs. 5.08 lakhs and it went to Rs.122.56 lakhs for 78-79. The rise in the establishment grants every year is to be attributed to the increase in the total number of employees and increased allowances from time to time and pay revisions which took place in 1966 and 1976 respectively.

In the year 1962-63 there were 1570 employees where as in the year 1970 there were 2130 employees and in the year 1978-79 this number had gone up to 2681.

It is observed that there is a considerable amount given as a grant in the year 1976-77 to the Kolhapur Zilla Parishad. It's reason being that the salaries and allowances of the Zilla Parishad employees were revised in 1976, alongwith the State Government employees.

The establishment grant revenue increased by Rs.117.48 lakhs i.e. 2412.59% during the period for

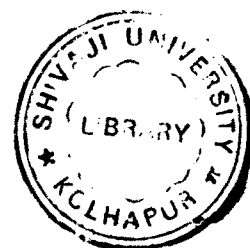
1962-63 to 1978-79. The average yearly growth in this grant revenue is 15.53 %.

(IV) DEFICIT ADJUSTMENT GRANTS :

As per the section No.184 of Maharashtra Zilla Parishad and Panchayat Samitis Act 1961, the Deficit Adjustment Grant was given to Zilla Parishad to cover deficits in committed expenditure arising mainly on account of the burden of 10% for purposive schemes, 25 % for establishment and 100 % on account of non-purposive schemes. However, in the revised financial arrangements brought into effect from 1968, the Deficit Adjustment Grant was discontinued and simultaneously the non-purposive schemes and works were converted into purposive schemes and works.

Table No.4 column No.9 shows the income received from the Deficit Adjustment Grants to the Kolhapur Zilla Parishad during the period 1962-63 to 1967-68 and its percentage to the total income from the Grants. It is observed that the Deficit Adjustment Grants were elastic the reason being that it was the grant given to adjust deficit every year as per schemes.

The income from Deficit Adjustment Grant in 1962-63 was Rs.22.03 lakhs and it went up to Rs.17.45 lakhs in 1967-68.



(V) LOCAL CESS MATCHING GRANT :

Section No.185 of Maharashtra Zilla Parishad and Panchayat Samitis Act 1961, provides for the encouragement to the Zilla Parishads to increase the rate of cess upto a prescribed maximum, a local cess matching grant is given in certain prescribed proportions.

Table No.4 column No.11 shows the income received by the Kolhapur Zilla Parishad from the local cess matching grants during the period from 1963-64 to 1978-79 and its percentage to the total income from the grants. Income from local cess matching grants in 1963-64 was Rs. 4.68 lakhs and it went upto Rs.28.43 lakhs for the year 1978-79.

Its percentage to the total income from grants showing declined from 11.85 % in 1962-63 to 3.18 % in 1978-79. The absolute amount of this grant revenue increased by Rs.23.75 lakhs i.e. 607.47 % over the entire period under study. On an average the increase in the revenue was Rs.35.73 % per annum.

(VI) INCOME FROM INCENTIVE GRANT :

Section No.186 of Maharashtra Zilla Parishad and Panchayat Samitis Act 1961, provides for the incentive Grants to be given to Zilla Parishad, An Incentive Grant is given to Zilla Parishad for progress achieved in the local works programmes. This grant is

being given from year to year on the basis of progress achieved under the agricultural production programme upto 1975.

Table No.4 column No.13 shows the income received by the Kolhapur Zilla Parishad from the incentive grants and its percentage to the total income from the Grants. Income from the incentive grants varies from 0.07 % to 0.16 % to the total income from grants during the period 1962-63 to 1974-75. Income from this source is very less if it is compared with the total income received from the Grants.

It is also observed that the incentive grant was not given to Kolhapur Zilla Parishad during the years 1962-63, 1966-67, 1967-68 respectively. From the year 1975 the incentive grant has been stopped by the Govt.

The aggregate revenue decreased by Rs.0.04 lakhs between the period 1962-63 to 1978-79 and aggregate percentage decreased by 95.12 % on an average the decrease in the revenue is above Rs.5.59 lakhs per year. The average yearly growth in revenue in 1978-79 is 0.09 % as compared to the year 1962-63.

(VII) GRANTS FOR PLAN SCHEMES :

Section No.187 of Maharashtra Zilla Parishad and Panchayat Samitis Act 1961, provides for the grants

for the plan schemes carried out by the Zilla Parishads. For all transferred plan schemes and works, a plan Grant is given to Zilla Parishads at the rate of 100 % grant by making provision under the plan budget.

Table No.4 column No.15 shows the income received by the Kolhapur Zilla Parishad from the Grants for the plan schemes during the period 1962-63 to 78-79 and its percentage to the total income from the grants. Income from the Grants for the various plan schemes varies from 5.28 % to 31.23 % to the total income from the grants during the period 1962-63 to 1978-79. It is observed that these grants were fluctuating as per the schemes transferred to Zilla Parishad and implemented by the Zilla Parishad from time to time during the period under study. The aggregate revenue decreased by Rs. 4.05 lakhs between the period 1962-63 to 78-79 and aggregate percentage decreased by 59.82% on an average the decrease in the revenue is Rs.3.51 lakhs for year. The average yearly growth decreased in revenue in 1978-79 is 6.70 % as compared to the year 1962-63.

(VIII) INCOME FROM THE BLOCK GRANTS :

Section No.188 of Maharashtra Zilla Parishad and Panchayat Samitis Act 1961, provides for the Block Grants to be given to the Zilla Parishad. A block

Grant is given to each Panchayat Samiti through the Zilla Parishad for carrying out works and development schemes which are specified by the Government from time to time. (During stage I and II of the block the provision is made in the relevant plan schemes, majority of the blocks have passed both stages and government is giving specific grants for incomplete works and schemes).

Table No.4 column No.17 shows the income received by the Kolhapur Zilla Parishad from the Block Grants during the period 1962-63 to 78-79 and its percentage to the total income from grants. Its percentage varies from 0.05 % to 19.18 % to the total income from the Grants during the period under study. Block grants mainly depended upon the works and development schemes carried out by the concerned Panchayat Samities under the respective Zilla Parishads.

It is observed that upto 1967-68 block grant amount was substantial. After that very small amounts have been given to Kolhapur Zilla Parishad as there was no work and schemes pending with the Panchayat Samiti's under Kolhapur Zilla Parishad. In the year 1978-79 only Rs.0.47 lakhs were received by the Zilla Parishad .

(IX) STAMP DUTY GRANTS :

Section 158 of Maharashtra Zilla Parishad and Panchayat Samitis Act 1961 provides for the imposition of stamp duty on certain transfer of immovable property

situated within the jurisdiction of the Zilla Parishad (Sale, Gift and mortgage of immovable property).

Table No.4 column No.19 shows the income received from the imposition of stamp duty by the Kolhapur Zilla Parishad during the period 1962-63 to 1978-79 and its percentage to the total income from the grants. Its percentage varies from 0.05 to 0.25 to the total income from the Grants during the period 1962-63 to 1978-79.

The data shows that the income ~~on~~ obtained by way of this grant has been negligible. Although it showed a rising trend from Rs.0.12 lakhs in 1962-63 to Rs.0.80 lakhs in 1978-79.

(X) GRANTS FROM THE GOVERNMENT FOR THE AGENCY FUNCTIONS :

Grants from the Government for the agency functions or works includes the grants given by the Government to Zilla Parishad for carrying out the agency functions or works of the state Government from time to time, such as family planning programmes, leprosy eradication schemes, farm development schemes, free supply of fertilizers to the needy and poor farmers etc.

Table No. 4 column No.21 shows the Grants received from the Government for the agency works or functions carried out by the Kolhapur Zilla Parishad and its percentage to the total income from the Grants during the period 1962-63 to 1978-79. It's percentage varies from 0.13% to 13.30% to the total income from grants during the period under study. The above figures bring out the fact that the income from the grants from the Government for agency functions is fluctuating as it depends upon the number of agency Schemes allotted every year to the Zilla Parishad by the Government and the expenditure incurred on it.

(XI) MISCELLANEOUS GRANTS :

Income from the Miscellaneous Grants include the income from the various Grants given by the state, which are not covered under other sources of income.

Table No.4 column No.22 shows the income from the miscellaneous Grants received by the Kolhapur Zilla Parishad from the state and it's percentage to the total income from Grants during the period 1967-68 to 1978-79 It's percentage varies from 0.18 % to 3.42 % to the total income from grants during the period 1967-68 to 1978-79.

The above figures bring out the fact that the income from this source is fluctuating one, the reason being that the minor heads of grants which are not covered under other grants are covered under the head of miscellaneous grants

(E) Income from other Sources of Revenue :

The revenue of Kolhapur Zilla Parishad from other sources of revenue has risen considerably during 1962-63 to 1978-79. The Table 5 gives an idea about the trend in growth and composition of aggregate revenue of Kolhapur Zilla Parishad from 1962-63 to 1978-79.

s in Rs. lakhs)

Year	To in fr ot so (3 +9 13 17 21	Income from public work		Income from Miscellaneous	
		Amount	% of 2	Amount	% of 2
1	2	19	20	21	22

1962.63	0.51	8.94	2.07	35.69%
1963.64	1.05	10.52	2.30	23.13
1964.65	0.82	10.57	2.59	31.32
1965.66	1.20	12.51	2.84	29.44
1966.67	1.46	14.19	3.14	30.51
1967.68	1.47	17.05	3.02	35.14
1968.69	1.75	17.01	3.86	37.53
1969.70	1.23	13.90	2.71	30.52
1970.71	0.80	7.55	4.25	40.14
1971.72	0.80	8.82	4.85	53.54
1972.73	0.80	8.09	3.66	37.06
1973.74	0.80	9.89	-	-
1974.75	0.80	15.06	3.45	64.94
1975.76	1.25	18.24	3.50	51.07
1976.77	2.65	27.54	3.75	38.97
1977.78	1.00	13.53	0.33	44.64
1978.79	5.70	60.96	-	-

Increase
(+) or
Decrease
(-) 1979
over
1962

1) Amount +5.19 - +7.74 -

2) Amount
percentage +1117.64 +52.02 +15.94 +8.95

3) Average
yearly +
growth
Revenue
%

INCOME FROM OTHER SOURCES OF REVENUE :

Income from other sources of Revenue includes the income from the -

- I) Interest
- II) Police
- III) Education
- IV) Medical
- V) Public health
- VI) Agriculture
- VII) Animal Husbandry
- VIII) Industries and Cottage Industries
- IX) Public Works and
- X) Miscellaneous

It is essential to study every item in detail to get a overall picture of the income from each head coming under the head of other sources of Revenue.

Table No.5 Column No.2 shows the income from other sources of revenue of Kolhapur Zilla Parishad. Income from other sources of revenue has steadily increased from the year 1962-63 on wards. Income from this source in the year 1962-63 was Rs.5.81 lakhs and it went to 9.35 lakhs for 1978-79.

It is observed that there is comparatively a slowly rise in the income from the above source during the years i.e. 1962-63/78-79. The aggregate revenue

increased by Rs.3.54 lakhs between the period 1962-63 to 1978-79. The aggregate percentage increased by 160.92 % in other words revenue increased by nearly two times.~~is~~ On an average the increase in the revenue is above 9.46 % per year.

(I) INCOME FROM THE INTEREST :

Income received by the Kolhapur Zilla Parishad from the interest head of 'income' includes the

- 1) Interest on loans to private bodies, Village Panchayats and also paid to employees.
- 2) Interest on Investment in Government Securities and other Securities.
- 3) Interest on bank balances.
- 4) Interest on pension and provident funds and other Miscellaneous funds.
- 5) Interest on Overdue payments.

Table No.5 column No.3 throws light on the income received by the Kolhapur Zilla Parishad from the interest on loans and investments etc. and its percentage to the total income during the period 1962-63 to 1978-79. It's percentage to the total income of Zilla Parishad varies from 0.10% to 5.56 % during the period 1962-63 to 1975-76. There is comparatively a greater rise in the income from this source in the years 1976-77, 1977-78 and 1978-79 (15.59, 17.58 and 21.39 % to the total income) the reason being that the interest from pension fund

account was comparatively more as the pension cases of the primary teachers were not settled due to the non-completion of their accounts during the year 1977-78 and 1978-79. The aggregate revenue increased by Rs.1.98 lakhs between the period 1962-63 to 1978-79.

(II) INCOME FROM THE POLICE DEPARTMENT :

This source of income includes the receipts under the Bombay Public Conveyances Act 1920, received by the Kolhapur Zilla Parishad during the period 1962-63 to 1978-79.

Table No.5 ~~column~~ No.5 shows the income received by the Kolhapur Zilla Parishad from the police department under the Bombay public Conveyances Act 1920, and its percentage to the total income from other sources of revenue of the Kolhapur Zilla Parishad, during the period 1962-63 to 1978-79. Income from this source is a minor one as it never exceeded more than Rs.300 in any of the years during 1962-63 to 1978-79. During the year 1962-63 and 1963-64 there was no income from this source.

(III) INCOME FROM EDUCATION :

Income from this source received by the Kolhapur Zilla Parishad includes the income from the following sources.

1. fees from primary, secondary and basic schools.
2. Recoveries of over payments.
3. Recoveries from endowments, fines
4. Contribution from non-local authorised municipalities.
5. Other receipts which include public contributions, sale of old stores etc, and miscellenous receipts.
6. Miscellancous recoveries such as audit recoveries and recovery of unspent amounts and excess payments.

The above table shows the income received by the Kolhapur Zilla Parishad from the Education source of income and its percentage to total income from the other source of revenue of the Zilla Parishad during the period 1962-63 to 1978-79. Its percentage to the total income from other sources of income of Kolhapur Zilla Parishad varies from 9.41 % to 45.72 %.

Table No.5 column No.7 brings out the fact that there is a rise and fall in the income from this source during the period under study. The rise and fall in the income from this source can be ascribed to the accumulation of ~~Re~~ dues for years together and the sudden recoveries of the dues.

There is comparatively a greater rise in the income from this source in the year 1966-67 the reason being that large unspent amounts were returned by the schools to the Zilla Parishad and there was a more income from the receipts from basic schools if compared with the previous years.

(IV) INCOME FROM THE MEDICAL :

This source of income includes the income received by the Kolhapur Zilla Parishad from the following sources.

- 1) Hospital fees.
- 2) Sale of medicines.
- 3) Income from endowments.
- 4) Contributions.
- 5) Miscellaneous receipts.
- 6) Miscellaneous recoveries such as audit recoveries and recovery of unspent amounts and excess payments.

Table No.5 column No.10 throws light on the income received by the Kolhapur Zilla Parishad from the medical source of income and its percentage to the total income from other sources of revenue of Kolhapur Zilla Parishad during the period 1962-63 to 1978-79.

Its percentage to the total income from other sources of Zilla Parishad, varies from 2.43 % to 14.08 % during the period 1962-63 to 1978-79.

The above table brings out the fact that the income from this source is an fluctuating one as it depended upon the number of patients being admitted in the Zilla Parishad hospitals and sale of medicines every year which is not the same every year. Therefore the income from this source is an elastic one (fluctuating one).

The aggregate revenue increased by Rs.1.90 lakhs between the period 1962-63 to 1978-79 or aggregate percentage increased was 416.66 %.

(V) INCOME FROM THE PUBLIC HEALTH :

Income from the Public health includes the income received by the Kolhapur Zilla Parishad from the following sources.

1. Contributions from non Government sources.
2. Receipts in connection with fairs.
3. Miscellaneous and other receipts
4. Miscellaneous recoveries such as audit recoveries and recovery of unspent amounts and excess payments.

Table No.5 column No.11 shows the income received by the Kolhapur Zilla Parishad from the Public health and its percentage to the total income from other sources of revenue of Zilla Parishad during the period 1962-63 to 1978-79. Its percentage to the total income from other sources of revenue of Zilla Parishad varies from 0.01 % to 3.30% during the period under study.

Table No.5 brings out the fact that the income from this source is a minor when compared with other heads of income from other source of revenue of Kolhapur Zilla Parishad.

The reason being that the sources at revenue under this head are non productive and yield less income.

(VI) INCOME FROM AGRICULTURE :

This source of income includes the income received by the Kolhapur Zilla Parishad from the following sources

1. Agriculture school fees.
2. Agricultural receipts.
3. Miscellaneous receipts.
4. Miscellaneous recoveries such as audit recoveries and recovery of unspent amounts and excess payments.

Table No.5 column No.13 shows the income received by the Kolhapur Zilla Parishad from Agriculture and its percentage to the total income from other sources of revenue of Kolhapur Zilla Parishad during the period 1962-63 to 1978-79.

This percentage of the total income from other sources of revenue of Kolhapur Zilla Parishad varies from 0.01% to 12.39 % during the period under study.

Table No.5 brings out the fact that there is a rise and fall in the income from this source every year during the period 1962-63 to 1978-79. The reason being that the income from agriculture receipts has been always uncertain, which also affect the recoveries.

It is also observed that during the span of 17 years there are only three instances (1967-68, 68-69 and 69-70) when the income from this source exceeded Rs. one lakh and more (Rs.1,00000 during 67-68, 68-69 and Rs. 1,10,000/- during the year 1969-70). The aggregate revenue increased Rs. 0.22 lakhs between the period 1962-63 to 1978-79 and aggregate percentage increased was 375 %.

(VII) INCOME FROM ANIMAL HUSBANDRY :

Income from Animal husbandry received by the Kolhapur Zilla Parishad includes the income from the following sources.

1. Veterinary dispensary fees.
2. Cattle fairs.
3. Other receipts and
4. Miscellaneous recoveries such as audit recoveries and recovery of unspent amounts and excess payments.

Table No.5 column No.11 shows the income received by the Kolhapur Zilla Parishad from Animal husbandry its percentage to the total income from other source of revenue during the period 1962-63 to 1978-79. It's percentage to the total income from other sources of revenue of Kolhapur Zilla Parishad varies from 0.08 % to 3.09 % during 1962-63 to 1978-79.

Table No.5 bring out the fact that the income from this source is a negligible one, as the sources of income under this head are very minor fluctuating. It is also observed that during the span of 17 years the income remains static to Rs.800 only from this source continuously for 5 years, i.e. 1962-63 to 1966-67 and from 1967-68 to 1973-74 it was between Rs.11542 to Rs.25000 only. From 1974-75 to 1976-77 it was Rs.2000 and it decreased down to Rs.1000 during 1977-78 and 1978-79.

(VIII) INCOME FROM INDUSTRIES INCLUDING COTTAGE-
INDUSTRIES :

Income from the industries including cottage industries and also the income received by the Kolhapur Zilla Parishad from the following sources.

1. Receipts from sales dept. and emporia.
2. Miscellaneous receipts and
3. Miscellaneous recoveries such as audit recoveries and recovery of unspent amounts and excess payments.

Table No.5 column No.17 shows the income received by the Kolhapur Zilla Parishad from this source and its percentage to the total income from other sources of revenue of Kolhapur Zilla Parishad. It's percentage to the total income from other source of revenue of Kolhapur Zilla Parishad varies from 0.23 % to 18.65 % during the period 1962-63 to 1972-73.

Table No.5, brings out the fact that the income from this source is a fluctuating one. The reason being that it mainly depended upon the sale of goods, produced by the industries and cottage industries which depends upon the market conditions and popularity of the goods.

It is also observed that the income from the industries is transferred to state Government since 1973 as a result there is no income from this source from 1973 onwards.

(IX) INCOME FROM PUBLIC WORKS :

This source of income includes the income received by the Kolhapur Zilla Parishad from the following sources.

1. Rent from lands, buildings and plants and tools.
2. Sale of old stores materials and sale proceeds of fruits and trees.
3. Ferry receipts.
4. Dharamashala fees.
5. Miscellaneous which includes sale of lands and buildings, travellers bungalow fees, public contributions, means of communications other than roads, light railways and Telephone lines etc.
6. Miscellaneous recoveries such as audit recoveries and recovery of unspent amounts and excess payments.

Table No.5 column No.19 shows the income received by the Kolhapur Zilla Parishad from Public Works and its percentage to the total income from other sources of revenue of Kolhapur Zilla Parishad. Its percentage to the total income from other sources of revenue of Kolhapur Zilla Parishad varies from 8.09 % to 60.96 % during the period 1962-63 to 1978-79.

Table No.5 brings out the fact that the income from this source has steadily increased from 1962-63 onwards. Income from this source was Rs.0.51 lakhs in 1962-63 and it went to 5.70 lakhs for the year 1978-79.

It is also observed that there is comparatively a greater rise in the income from this source from 1975-76 onwards, the reason being that there is comparatively more income from the sale of old stores and materials, sale proceeds of fruits and trees, sale of land and buildings and public contributions in their the previous years. The aggregate revenue increased by Rs.5.19 lakhs between the period 1962-63 to 1978-79 and aggregate percentage increased was 1117.64 % or revenue increased by ten times.

(X) INCOME FROM MISCELLANEOUS :

This is an important source of income from this source includes the income received by the Kolhapur Zilla Parishad from Miscellaneous, which includes the items of income which are not covered under any of the income heads of Kolhapur Zilla Parishad (Such as sale proceeds from the sale of old junk materials, minor contributions, income from Block scheme etc.)

Table No.5 column No.21 shows the income received by the Kolhapur Zilla Parishad from miscellaneous and its percentage to the total income from

other sources of revenue of Kolhapur Zilla Parishad. Its percentage to the total income from other sources of revenue varies from 23.13 % to 64.94 % during the period 1962-63 to 1977-78.

This table brings out the fact that the income from miscellaneous contributes a major share to the total income from other sources of revenue of Kolhapur Zilla Parishad.

It is also to be noted that there is no income from this source during the years 1973-74 and 1978-79 respectively.

LOANS :

Zilla Parishads can draw loans from the state Government. These loans are of two types -

1. Interest Bearing loans.
2. Non interest Bearing loans.

1. INTEREST BEARING LOANS :

(a) Loans in connection with community Development programme.

(b) Loans for development functions such as loans for industrial purposes, welfare of persons belonging to Backward classes, Educational purposes, rural housing schemes, small scale and cottage industries, relief of distress e.g. fires, flood, storm etc.

c) Loans for the schemes in the Third five year plan-
such as loan for speeding up the growth of co-operative
efferts, Industrial co-operatives, small scale, cottage
and village industries, educational schemes and loans
to co-operative societies under housing schemes, and
for improving the conditions and grant of loans under
village Housing project, schemes and to village
Panchayats for afforestation.

2. NON INTEREST BEARING LOANS :

On the following items the loans can be drawn
without any interest from the Government.

- a) Temporary advances, sanctioned Government
- b) Advances refunded to Government in the same
year.

The following table gives an idea about the loans
drawn by the Kolhapur Zilla Parishad from the State
Government for different schemes of development
activities during the period 1962-63 to 1978-79.

TABLE NO.6

Loans drawn by the Kolhapur Zilla Parishad.

Year	Loans from State Government
1962-63	38540
1963-64	328052
1964-65	636000
1965-66	1548450
1966-67	1687200
1967-68	574343
1968-69	711550
1969-70	322004
1970-71	488000
1971-72	448000
1972-73	318300
1973-74	-
1974-75	22500
1975-76	21220000
1976-77	-
1977-78	24000
1978-79	24000

Source :- Compiled by the author from Zilla Parishad
Records.

Table No.6 throws light on the loans drawn by
the Kolhapur Zilla Parishad from the State Government
for different purposes and for carrying out the
schemes covered under the Third Five year plan.

Loans were mainly drawn for carrying out the schemes covered under Third Five Year Plan i.e. loans for small scale, cottage village industries loans for co-operative Housing Societies and backward classes housing schemes for the improvement of their conditions and loans for educational schemes.

During the period 1967-68 to 1978-79 loans were mainly drawn for Community Development Programmes and Welfare of backward classes.

It is to be noted here that the loans drawn by the Kolhapur Zilla Parishad were not shown in the net income from the respective departments for which the loan was utilized but the loans were separately shown in the Zilla Parishad annual reports.

(F) SECURITY DEPOSITS AND ITS REFUND :

The Zilla Parishad used to invite tenders for the purchase of many things while accepting the tenders, it used to take deposits from the applicants. After the approval of one tender the deposits of other applicants were returned from time to time. These deposits were not shown as a source of income but were shown separately under the head of deposits for calling tenders.

The Zilla Parishad has entrusted the execution of certain works to the contractors. It accepted

deposits from the contractors. After the completion of work, the deposits were returned from time to time. This amount was also not shown in the total income but it was shown as security deposits from the contractors, of which the figures need not be mentioned.

An analysis of the various statements of income of Kolhapur Zilla Parishad show that the Zilla Parishad revenue has shown a considerable rise during the period 1962-63 to 1978-79.

Grants given by the State Government to the Zilla Parishad for various development schemes and works, contribute a lion's share to the Zilla Parishad income as its percentage to the total income is more than 80 percent during the span of 17 years under study.

Never~~t~~ the less it is found that the income from the independent sources of revenue of Zilla Parishad are non-productive and negligible as they hardly contribute 20 % of the income to the total income of the Zilla Parishad. Grants in aid system makes the Zilla Parishad to depend upon the State Government for its finances which curbs the autonomy of the Zilla Parishad. However, the local politics is likely to result in financial indiscipline and wastage of revenues in the Indian situation where

leaders hardly show a sense of social responsibility. Therefore state control of finances may be necessary.

It can be further suggested that the Kolhapur Zilla Parishad has always relied much for its assistance on the State Governments in the form of Grant in aids, and loans. It is found from the study that it has used very little efforts to involve the public in its developmental activities. It can be suggested that local self Government in general in India suffers from this malady. Public involvement by associating the elites of the society would help to increase the general revenue of the Zilla Parishad.

Zilla Parishad based on the principle of Democratic Decentratisation can be expected to create a general awakening by involving the public at all the three levels of Zilla Parishad administration. Elective principle perhaps introduces groupism, casteism by which it is generally found that certain group at all the three levels introduces groupism, and involvement of the general public stands neglected.

Administration in the present century is termed as participatory administration. By this approach, developmental administration would naturally

take place. It is needless to state that without this approach administration and the general interests of the public would fall apart.

It can be inferred from the study of the revenue of the Kolhapur Zilla Parishad that it has always relied more upon the mercy of the State Government, Zilla Parishad has not put in own efforts to raise funds for development and welfare purposes. Zilla Parishad can undertake a number of schemes of development in collaboration with financial corporations Housing co-operatives and the Banks.

...