

**CHAPTER - IV**

**INCOME AND EXPENDITURE**

C H A P T E R - IV

INCOME AND EXPENDITURE

Finance is always an essential and vital factor for the development of any city. Hence in shaping the various functions of the municipality finance always plays predominant role. This is the case not only with Bijapur municipality but is the case with every municipality in our country. For effective administration and for discharging functions both obligatory and discriminatory every municipality largely depends upon its sources of revenue. Success or failure of its duties largely depend upon the financial aspects. Therefore, study of sources of income and expenditure will give an overall picture of the functions of municipality with this view in mind an attempt is made in this chapter to analyse the financial administration of Bijapur municipality with the help of municipal records available to us.

(1) INCOME :

Bijapur city like any other city developed considerably during the period from 1854 to 1954. It has been increased both in area and population. The area covered by it is 5.6 sq.miles occupied by a population of 65,734 according to the census of 1951.<sup>1</sup> This in turn increased the functions and responsibilities of the municipality. It became therefore, inevitable for municipality to enlarge the scale of services from time to time to meet the needs of the city demands. To

meet the changing needs of the city and population, the Bijapur municipality tried to increase its revenue by increasing the taxes and by tapping new sources of income available. This aspect can be studied from the growth of revenue of Bijapur municipality during, the hundred years i.e. from 1854 to 1954. The revenue of Bijapur municipality has been considerably increased during the period between 1854 and 1954. The following table gives an idea of the growth of revenue during this period.

T A B L E N O. 1

Table showing growth of revenue from 1854-55 to 1954-55 (for every fifth year.)<sup>2</sup>

Year	Total Income (In Rs.)	Percentage
1854-55	1,232	100.00%*
1858-59	5,061	410.79
1863-64	9,037	733.52
1868-69	8,173	633.39
1873-74	4,443	360.63
1878-79	12,937	1050.08
1883-84	13,349	1083.52
1888-89	18,314	1486.52

\* The income in the year 1854-55 is taken as the base year and income in the subsequent years have been expressed as percentage of the income in that year.

Year	Total Income (In Rs.)	Percentage
1893-94	25,462	2066.72
1898-99	36,602	2970.94
1903-04	28,567	2318.75
1908-09	41,085	3334.82
1913-14	2,93,000	23782.46
1918-19	1,45,146	11781.33
1923-24	2,78,037	22567.93
1928-29	2,85,289	23156.57
1933-34	2,91,772	23682.79
1938-39	4,79,120	38889.61
1943-44	3,65,763	29688.55
1948-49	12,07,343	97998.62
1953-54	14,12,845	114678.97
1954-55	13,70,165	111214.69

The table shows that municipal income has considerably risen. The municipal revenue in 1854-55 was 1232 and it went to Rs. 13,70,165 in the year 1954-55 i.e. it rose by 111214.69 percent.

The following constitute the main sources of municipality income.

1. Rates and taxes.
2. Revenue from municipal property and powers.

3. Grants and Contributions.
4. Realization under special Act.
5. Loans.

(1) INCOME FROM RATES AND TAXES :

The rates and taxes cover the following main taxes which-can be grouped in to three heads.

1. Octroi and Toll.
2. House Tax.
3. Other taxes like vehicle tax sanitary cess, water tax, cycle tax, entertainment tax, cattle market tax, cattle pound fee, projection fees, mandap fees, open cite licence fees, dog tax.

I) OCTROI :

When the Bijapur municipality was established in 1854 the only source of its income was from octroi. For twenty years, i.e. up to 1875, this was the only source of its revenue. Even this income didnt excede Rs. 2,000/- per year.<sup>3</sup> When the Bijapur became district head-quarter in 1885 the income from octroi began to increase considerably.

The Octroi schedule which was sanctioned in 1888 was later on revised in 1911, 1913, 1921, 1948, 1952 and 1953.<sup>4</sup> If the octroi schedule of 1888 contained 141 articles while that of 1952 contained 380 articles.<sup>5</sup> In 1948<sup>6</sup> the Bijapur

municipality was allowed to recover octroi at double the rates for coming five years period. This was done in order to meet the expenditure that had been abnormally increased during and after the Second World War. In 1953<sup>7</sup> municipality was again allowed to recover octroi at double the rates for further five years period i.e. up to 1954.

The following table shows comparative rates of octroi on some important commodities in the schedule of 1954 and that of 1954.<sup>8</sup>

T A B L E N O 2.

Name of articles	Octroi rates per cart provided for in the schedule of 1854			Octroi rates per cart provided for in the schedule of 1954		
	Rs.	As	Pais	Rs.	As	Pais
Bajari	0	4	0	0	8	0
Jowar	0	4	0	0	8	0
Mug or Mugdal	0	4	0	1	0	0
Linseed	0	5	0	1	4	0
Rice husked	0	5	0	0	10	0
Wheet	0	5	0	0	12	0
Gram	0	5	0	1	0	0
Ground nut	0	5	0	1	4	0
Coconut	0	5	0	2	0	0
Joggery	0	8	0	1	4	0
Sugar	0	10	0	3	0	0
Butter	0	10	0	1	4	0
Tea ( per $\frac{1}{2}$ mound)	0	14	0	3	0	0

Name of articles	Octroi rates per cart provided for in the schedule of 1854			Octroi rates per cart provided for in the schedule of 1954		
	Rs.	As	Pais	Rs.	As	Pais
Vegetables	0	3	0	0	6	0
Fruits	0	5	0	0	12	0
Fish	0	10	0	2	8	0
Cotton & Kardi Seeds	0	4	0	0	10	0
Oil ( AllKinds)	1	0	0	2	8	0
Soap	0	6	0	1	4	0
Wood (Jungle)	0	4	1	1	4	0
Teak Wood	0	8	0	2	8	0
Tobacco	1	0	0	2	8	0
Woolen goods	3	8	0	7	8	0
Iron & Steel	1	0	0	3	2	0
Brass, Copper & Wares	3	0	0	10	0	0
Plated ware & cuttlery	3	8	0	10	0	0

OCTROI INCOME :

The following table gives an idea of the income derived from octroi during 1883-84 and every fifth year there from up to 1953-54.<sup>9</sup>

T A B L E NO. 3

Year	Income from Rates & Taxes	Income from Octroi	Percentage of 3 to 2
1883-84	4,050	2,632	64.98
1888-89	14,093	12,354	87.66
1893-94	18,673	15,967	85.50
1898-99	31,705	26,281	82.89
1903-04	22,377	20,553	91.84
1908-09	31,150	20,712	66.49
1913-14	39,429	34,692	87.98
1918-19	75,346	47,699	66.30
1923-24	1,72,192	1,02,501	59.52
1928-29	1,89,769	1,09,779	57.84
1933-34	1,97,171	1,17,451	59.56
1938-39	2,14,172	1,13,140	52.82
1943-44	2,21,521	1,11,719	50.43
1948-49	7,14,413	5,68,597	79.58
1953-54	8,60,445	5,35,928	62.28



Hence, table No.3 shows the income from octroi and its percentage to the income from the rates and taxes. The figures show that the income from octroi has risen every year from 1883-84. From 1948-49, there is a considerable rise in the income from octroi. This is because in 1948 the Bijapur municipality was allowed to recover octroi at double the rates for coming five years.

T O L L :

Until 1921, Bijapur municipality had no toll rules or schedule. Even after that toll was recovered only on non-octroiable articles at annas two per cart. The situation changed in 1927. In that year the levy of toll on carts laden with goods in transit was sanctioned at 'annas' two per mound.<sup>10</sup> But the toll in real sense was levied only from 1950 as per toll tax rules and schedule sanctioned.<sup>11</sup>

MUNICIPAL INCOME FROM TOLL :

The following table gives an idea of municipal income from toll in 1923 and every fifth year there from till - 1953-54.

T A B L E N O. 4

Municipal income from toll from 1923-24 to 1953-54  
(for every fifth year)<sup>12</sup>

Year	Toll recovery	Year	Toll recovery
1923-24	9,091	1943-44	2,374
1928-29	9,290	1948-49	9,685
1933-34	4,938	1953-54	15,764
1938-39	6,161		

II) HOUSE TAX :

It is interesting to note that for twenty years since the establishment of municipality octroi was the only source of income. In order to increase its income the - Bijapur Municipality in 1873 decided to levy house tax.<sup>13</sup>

House tax was revised again and again to enable municipality to cope with the increasing expenditure. Revision in the house tax was made in the year 1921, 1934, 1952.<sup>14</sup> Due to the gradual increase in the house tax together with gradual development of the town, the construction of new houses and the increase in the letting value of the properties also contributed to the progressive increase in income from house tax.

The following table shows how the income from house tax increased considerably from time to time.

T A B L E N O. 5

Table showing increase in the income from house tax from 1879-80 to 1954-55.<sup>15</sup>

Year	Income from house tax	Percentage
1879-80	245	100.00% *
1880-81	1,148	121.48%
1881-82	1,084	114.70%
1913-14	5,895	623.80%
1918-19	12,561	1329.20%
1923-24	23,507	2487.51%
1939-40	30,819	3261.26%
1943-44	35,604	3767.61%
1948-49	87,809	9291.95%
1954-55	13,21,719	139864.44%

\* The income in the year 1879-80 is taken as the base year and income in subsequent years have been expressed as percentage of the income in that year.

The fact that the income from the house tax in the year 1943-44 was 35,604 and in 1948-49 it jumped to the considerable extent of 87,809, inspite of the fact that the rates of the tax were not revised during this period. This, increase is because during the second World War the rental values of properties shot up and there was also a boom in the house building activities. The figures of 1954-55 are also worth noticing. In that year income from house tax reached to Rs. 13,21,719. This because the Health and Local Government Department advised the municipalities in their resolution<sup>16</sup> to levy a consolidated tax on buildings - (including general sanitary cess, general water rate, and lighting tax) of not less than 20% of their annual letting value. Accordingly consolidated tax was introduced from 1-4-1954.<sup>17</sup>

T A B L E N O. 6

Following table shows the percentage of income from house tax compared with in come from rates and taxes of different years.<sup>18</sup>

Year	Income from rates & taxes	Income from House Tax	Percentage of 3 to 2
1913-14	39,429	5,895	14.95
1918-19	25,346	12,561	49.55
1923-24	1,72,192	23,507	13.65
			..82/-

1938-39	2,14,172	30,819	14.38
1943-44	2,21,521	35,604	16.07
1948-49	7,14,413	87,809	12.29
1954-55	8,76,799	3,21,719	36.69

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The above figures show that income from house tax constitutes considerable portion of the income from rates and taxes.

III) OTHER TAXES :

A) SANITARY CESS :

This is also one of the important source of income which also comes under the rates and taxes of the municipality. This is levied by the municipality as a general sanitarycess and special sanitary cess on the sanitary arrangements. The special sanitary cess is for the private latrines and the general sanitary cess is levied on all houses in the town for the municipal services rendered to the rate payers in cleansing the public latrines, drains, sweeping public roads and for the maintainance of hygienic conditions and sanitation in general.

The collection of these taxes was brought in to force in 1907, when the commissioner sanctioned the following establishment.<sup>19</sup>

Karkoons	2
Peons	2
Bhangi Inspector	1
Bhangis	10

Special sanitary cess was fixed at Rs.4 per seat per annum in 1907 and was revised from time to time as follows <sup>20</sup>

1934	-	Rs. 5	Per annum.
1950	-	Rs. 12	Per annum.
1954	-	Rs. 20	Per annum.

General sanitary cess which was revised in March 1934 was as follows. <sup>21</sup>

Annual Rental Value	General Rs.	Sanitary As	Cess pais
Rs. 6 to 11	0	4	0
Rs. 11 to 25	0	8	0
Rs. 26 to 35	1	4	0
Rs. 36 to 50	2	0	0
Rs. 51 to 75	2	8	0
Rs. 76 to 100	3	0	0

With the introduction of consolidated tax from 1-4-1954 the general sanitary cess was merged in to it. <sup>22</sup>

T A B L E N O. 7

The following table show the income from general and special sanitary cess for 1908-09 and every fifth year there from till 1953-54.<sup>23</sup>

Year	General Sanitary Cess	Special Sanitary Cess	Total
1908-09	3,036	-	3,036
1913-14	3,107	-	3,107
1918-19	4,035	684	4,719
1923-24	6,978	1,587	8,565
1928-29	6,677	2,243	8,920
1933-34	6,557	2,700	9,257
1938-39	11,951	4,223	16,174
1943-44	14,289	5,769	20,055
1948-49	27,583	9,014	36,597
1953-54	41,879	14,515	56,394

**B) WATER CESS : SPECIAL AND GENERAL:**

Water cess was brought in to force from 1913. Special water cess on that year was fixed at Rs.9 (for half year)<sup>24</sup> for a pipe of  $\frac{1}{2}$ " diameter and Rs.30 for a pipe of 1" diameter. This special water rate was revised to Rs.24 per annum ( for  $\frac{1}{2}$  dia meter) and to Rs.30 in the year 1922.<sup>25</sup>

..85/-

General Water cess which was brought in to force in 1913 was revised in 1927 to the maximum of Rs.24.<sup>26</sup> From 1-4-1954 the general water cess was merged in the consolidated tax.<sup>27</sup>

T A B L E N O. 8

Following table shows income derived from special and general water cess from 1818-19 to 1953-54 (for every fifth year).<sup>28</sup>

Year	General Water Cess	Special Water Cess	Total
1918-19	7,523	8,182	15,705
1923-24	8,621	18,973	27,594
1928-29	7,841	23,403	31,244
1933-34	7,743	24,959	32,702
1938-39	8,898	36,712	45,610
1943-44	10,961	34,556	45,517
1948-49	22,605	47,722	70,327
1953-54	32,838	53,835	86,673

The above figure show that income from the water cess has increased progressively from time to time. The year 1943-44 records an income of Rs. 45,517 from the water cess. While the municipality derived from this source an



income of Rs. 70,327 for the year 1948-49. Reason for this sharp rise in this income is the rental values of the properties were shot up during and after the Second World War and also there was a boom in the house building activities. It may be noted however, that the rates of levy of water cess were not revised during this period.

C) VEHICLE TAX :

Vehicle tax is levied by the municipality on the vehicles and conveyances kept within the municipal area or plying them for hire within the city limits. Bullock carts and all other carts carried by animals are also included in it prior to 1890 no vehicle tax was collected by municipality.<sup>29</sup>

T A B L E NO.9

Following table shows vehicle tax collected from 1893-94 to 1953-54<sup>30</sup> (for every fifth year).

Year	Income from Vehicle Tax	Year	Income from Vehicle Tax
1893-94	372	1928-29	2,816
1898-99	283	1933-34	2,389
1903-04	212	1938-39	1,648
1908-09	278	1943-44	3,161
1913-14	412	1948-49	11,627
1918-19	780	1953-54	13,085
1923-24	1,346		

D) ENTERTAINMENT TAX :

Government in 1942<sup>31</sup> sanctioned municipal proposal to levy entertainment tax at the following rates.

For each performance of the drama	Rs. 4
For each performance of the circus	Rs. 5
For each performance of the cinema	Rs. 1

Later on tax on each cinema show was increase to Rs.2 in 1949.<sup>32</sup>

T A B L E NO.10

Following table shows income from entertainment tax from 1943-44 to 1953-54.<sup>33</sup>

Year	Income from Entertainment Tax	Year	Income from Entertainment Tax
1943-44	1,708	1949-50	2,818
1944-45	1,662	1950-51	3,806
1945-46	1,289	1951-52	3,806
1946-47	1,694	1952-53	4,502
1947-48	1,694	1953-54	4,059
1948-49	2,025		

Rates and taxes thus contribute major share to the municipal income in comparison with the other sources of municipal income.

Table No.11 will throw light on how rates and taxes contributes a substantial part of the total municipal income.

T A B L E NO.11

Income from rates and taxes from 1854-55, for every fifth year.<sup>34</sup>

Year	Total Income	Income from Rates & Taxes	Percentage of 3 to 2
1854-55	1,232	1,232	100% *
1858-59	5,061	1,412	27.89%
1863-64	9,037	9,037	100%
1868-69	8,173	1,941	23.74%
1873-74	4,443	1,225	27.57
1878-79	12,937	1,830-	14.14
1883-84	13,349	4,050	30.33
1888-89	18,314	14,093	76.95
1893-94	25,462	18,673	73.33
1898-99	36,602	31,705	86.62
1903-04	28,567	22,377	78.33
1908-09	41,085	31,150	75.81
1913-14	2,93,000	39,429	13.45
1918-19	1,45,146	75,346	51.9
1923-24	2,78,037	1,72,192	61.93
1928-29	2,85,289	1,89,769	66.51
1933-34	2,91,772	1,97,171	67.57
1938-39	4,79,120	2,14,172	44.70

1943-44	3,65,763	2,21,521	60.56
1948-49	12,07,343	7,14,413	59.17
1953-54	14,12,845	8,60,445	60.90
1954-55	13,70,165	8,76,799	63.99

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\* The income in the year 1854-55 is taken as the base year and income in the subsequent years have been expressed as percentage of the income in that year.

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The above figures make it clear the fact that the income from rates and taxes had contributed a major share i.e. from 100% to 63.99% to the total income of Bijapur municipality during the period from 1854-55 to 1954-55.

2) REVENUE FROM MUNICIPAL PROPERTY AND POWERS :

This is another major source of the revenue of municipality this includes

- i) Rent on lands and buildings.
- ii) Sale proceeds of lands and produce of lands.
- iii) Fees and revenue from municipal hospitals and dispensaries.
- iv) Licence fees, charged for different professions carried out in the municipal areas, fees charged for issuing warrants and notices to the defaulter residents for the recovery of taxes.
- v) Income from the markets and slaughter houses.

A) MARKETS AND SLAUGHEER HOUSES :

The income from markets and slaughter houses constituted a major part of the income from the municipal property and powers.

The Bijapur municipality owned and maintained Four markets in the Bazar area near Gandhi Circle. They were Monteath market, Azad Market, open city market and mutton market.<sup>35</sup>

The following table shows the income derived from the markets and open cite markets by the municipality from 1923-24 to 1954-55 (excluding mutton market).

T A B L E N O. 12.

Income from markets and open cite market from  
1923-24 to 1954-55.<sup>36</sup>

Year	Income from markets	Year	Income from markets
1923-24	15,190	1939-40	17,002
1924-25	12,801	1940-41	17,155
1925-26	17,290	1941-42	22,829
1926-27	16,491	1942-43	21,677
1927-28	20,844	1943-44	19,074
1928-29	22,923	1944-45	19,367
1929-30	20,536	1945-46	20,928
1930-31	21,503	1946-47	31,344
1931-32	21,494	1947-48	35,732
1932-33	17,810	1948-49	66,560
1933-34	18,475	1949-50	75,278
1934-35	18,487	1950-51	86,888
1935-36	18,265	1951-52	72,836
1936-37	18,026	1952-53	77,800
1937-38	15,509	1953-54	64,918
1938-39	16,234	1954-55	70,778

Municipality also got income from the mutton market in the form of licence and occupation fees. The mutton market which was constructed in 1899 was rebuilt on modern

sanitary lines in the year 1953-55.<sup>37</sup> An annual income of Rs. 5,000/- was derived from this market.<sup>38</sup>

B) CATTLE MARKET FEES :

Municipality in the year 1924 levied the cattle market fee.<sup>39</sup> In the year 1950 municipality revised the rates and uniform rate of one 'anna' was fixed for all animals.<sup>40</sup>

Sale fees chargeable for the certificate of purchase were fixed as follows.<sup>41</sup>

Sale price in Rs.		Fee payable	Revised rates
From	To	in 1922	in 1950
1	to 25	6 Pais	1 Anna
25	to 50	1 Anna	2 Annas
50	to 100	2 Annas	8 Annas

T A B L E N O. 13.

Following table shows the recoveries of cattle market fees from 1943-44 to 1953-54.<sup>42</sup>

Year	Total	Year	Total
1943-44	1,367	1949-50	7,177
1944-45	4,285	1950-51	9,162
1945-46	4,353	1951-52	8,110
1946-47	4,889	1952-53	6,804
1947-48	6,265	1953-54	7,481
1948-49	7,180		

C) STOCKING MATERIAL FEES :

These fees are levied for stocking building materials on municipal road sides. The municipal income on this account is about Rs. 1,200 per annum.<sup>43</sup>

D) MANDAP FEES :

This fee is collected for putting up pendals on roads and road-sides. The annual income of municipality on this account is about Rs. 2,200 per annum.<sup>44</sup>

E) OPEN CITE LICENCE FEES :

Municipality by giving licences or permit to those who wants to occupy and use-road strips and unwanted open cites owned by the municipality, collected fees. The municipality got average annual income of Rs. 2,630 on this account.<sup>45</sup>

Income from municipal property and powers thus was important source of income of the Bijapur municipality.

The following table shows income from municipal property and powers compared with that of total income of the municipality.



TABLE NO. 14.

Income from municipal property and powers from  
1988-89 onwards (for every fifth Year).<sup>46</sup>

Year	Total Income	Income from municipal Property and powers.	Percentage of 3 to 2
1888-89	18,314	1,297	7.08
1893-94	25,462	851	3.34
1898-99	36,602	1,301	3.55
1903-04	28,567	2,394	8.38
1908-09	41,085	5,563	13.54
1913-14	2,93,000	14,920	5.09
1918-19	1,45,146	48,693	33.54
1923-24	2,78,037	22,359	8.04
1928-29	2,85,289	32,851	11.51
1933-34	2,91,772	29,282	10.03
1938-39	4,79,120	28,363	5.91
1943-44	3,65,763	29,623	8.09
1948-49	12,07,343	28,982	2.40
1953-54	14,12,845	1,10,408	7.81
1954-55	13,70,165	1,16,847	8.52

The above figures make it clear the fact that the  
income from municipal property and powers had contributed

a major share i.e. from 82.40% to 33.54% to the total income of Bijapur municipality.

3) GRANTS AND CONTRIBUTIONS :

This is another important source of income made available to the municipality by the state government. This is given to meet the additional expenditure on the dearness allowance of their employees and for carrying out other functions with more efficiency. Grants and contributions are made available to the Bijapur municipality on the following items.

1. Grants to meet the expenditure on the dearness allowance of the municipal employees.
2. Grants for the primary education.
3. Sanitary grants.
4. Non agricultural assessment grant.
5. A grant for D.D.T. powder.

T A B L E N O. 15.

Income from grants and contributions from the year 1888-89 to 1954-55 for every fifth year.<sup>47</sup>

Year	Total Income	Income from Grants and Contributions	Percentage of 3 to 2
1888-89	18,314	2,270	12.39
1893-94	25,462	2,689	10.56
1898-99	36,602	2,619	7.15
1903-04	28,567	2,718	9.51
1908-09	41,085	3,468	8.54
1913-14	2,93,000	1,98,594	67.77
1918-19	1,45,146	6,474	4.46
1923-24	2,78,037	45,617	16.40
1928-29	2,85,289	34,843	12.21
1933-34	2,91,772	40,540	13.89
1938-39	4,79,120	47,345	9.88
1943-44	3,65,763	57,457	15.70
1948-49	12,07,343	2,35,010	19.46
1953-54	14,12,845	2,23,596	15.82
1954-55	13,70,165	2,44,942	17.87

4) REALIZATION UNDER SPECIAL ACT :

This source of income includes -

1. Fine collected from the owners of the cattle for causing nuisance to the standing crops by the free cattles.

2. Grazing charges of the cattle.
3. Licence for the sale of drugs and spirits.

T A B L E N O.16

Income from realization of Special Act.<sup>48</sup>

Year	Total Income	Income from realization under special Act.	Percentage of 3 to 2
1883-84	13,349	206	1.54
1888-89	18,314	342	1.86
1893-94	25,462	602	2.36
1898-99	36,602	255	0.69
1903-04	28,567	226	0.79
1908-09	41,085	215	0.06
1913-14	2,93,000	1,036	0.35
1918-19	1,45,146	1,840	1.26
1924-25	2,78,037	2,319	0.83
1928-29	2,85,189	1,677	0.58
1933-34	2,91,772	2,748	0.94
1938-39	4,79,120	4,878	1.01
1943-44	3,65,763	1,568	0.42
1948-49	12,07,343	2,156	0.17
1953-54	14,12,845	3,948	0.27
1954-55	13,70,165	3,329	0.24

Above table shows how the income from realization under Special Act during the period from 1883-84 to 1954-55 is increased. It also shows its percentage to the total income of municipality.

5) MISCELLANEOUS :

The income of Bijapur municipality from the - miscellaneous sources included of the following.

- 1) Ground rent in respect of some plots in Taj Bavadi locality, Godbole Mala, Bazar area and A.P.M.C. Yard.
- 2) Ground rent from the land leased to private persons near Bhutnal Tank.
- 3) Butter market fees.
- 4) Registration fees in connection with Bombay shops and establishment Act.
- 5) Plan Fees.
- 6) Meter Fees.
- 7) Meter Rent.
- 8) Copying fees.
- 9) Charges for supplying of water on special occasions.
- 10) Leasing of sullage water for irrigation purpose etc.

T A B L E N O. 17

Income from miscellaneous sources during the period from 1868-69 to 1954-55<sup>49</sup> (for every fifth year).

Year	Total Income	Income from miscellaneous	Percentage of 3 to 2
1868-69	8,173	6,232	76.25
1873-74	4,443	3,218	72.42
1878-79	12,937	11,107	85.85
1883-84	13,349	114	0.85
1888-89	18,314	312	1.70
1893-94	25,462	2,613	10.26
1898-99	36,602	722	1.97
1903-04	28,567	292	1.02
1908-09	41,085	629	1.53
1913-14	2,93,000	22,791	77.78
1918-19	1,45,146	12,354	—
1923-24	2,78,037	29,858	10.73
1928-29	2,85,289	16,475	5.77
1933-34	2,91,772	15,296	5.24
1938-39	4,79,120	19,070	3.98
1943-44	3,65,763	34,647	9.47
1948-49	12,07,343	21,484	1.77
1953-54	14,12,845	27,383	1.93
1954-55	13,70,165	29,837	2.17

Above figures show that income from miscellaneous increased from 6232 in the year 1868-69 to 29837 in 1954-55. It also shows its percentage to total income.

An analysis of the various statements of municipal income show that the municipal revenue has shown a considerable rise during the period from 1854 to 1954. Octroi and other rates and taxes have contributed to this rise. Grant and contributions from the state governments is also another important source of municipal income.

But it is not enough if the municipal revenue has shown considerable rise, what is important is whether municipality had used this revenue judiciously for public utility. Since it determines the efficiency of municipality in discharging its function, it is desirable to analyse this aspect also. This will be examined in the second part of this chapter i.e. expenditure.

## 2) EXPENDITURE :

The municipality has to carry out number of functions, both obligatory and discretionary. These functions include

- 1) Maintaining the city clean, hygienic with proper sanitation.
- 2) Construction and maintainance of roads.
- 3) Lighting arrangements.

- 4) Health care arrangements.
- 5) Implementation of scheme of education.
- 6) Enlarging the existing scale of services and to meet the growing needs of the city and its population.

Those functions are to be carried by municipality with proper planning and utilizing the funds available at the disposal judiciously.

It is in this background, the expenditure side of the Bijapur municipality is examined here.

The following are the important heads of the expenditure of Bijapur municipality.

1. General administration.
2. Public safety.
3. Public health and sanitation.
4. Public instructions and contributions.
5. Grants and contributions.
6. Miscellaneous.

1. GENERAL ADMINISTRATION :

Under this head the municipality incurs expenditure on the :-

- 1) Salaries and allowances.
- 2) Pensions,
- 3) Provident fund and gratuity etc.

of the office, tax and octroi establishment.



TABLE NO. 18

Following Table shows the total expenditure on  
General Administration from 1883-84 to 1954-55 -  
(for every fifth year)<sup>50</sup>

Year	Expenditure on General Admn.	Year	Expenditure on General Admn.
1883-84	1,090	1923-24	26,370
1888-89	2,123	1928-29	27,460
1893-94	2,989	1933-34	30,995
1898-99	4,471	1938-39	35,728
1903-04	4,370	1943-44	1,44,890
1908-09	4,363	1948-49	1,51,277
1913-14	8,023	1953-54	1,63,826
1918-19	12,271	1954-55	1,50,746

Above table shows the expenditure on general administration has considerably increased. This is mainly due to the number of employees increased from time to time and also due to the pay and allowances were revised from time to time.

2) PUBLIC SAFETY :

Under Public Safety comes the expenditure on lighting, construction and repair to roads, road watering and fire fighting.

TABLE NO. 19

Table showing expenditure on Public Safety  
from 1883-84 to 1954-55 (for every fifth year)<sup>51</sup>

Year	Expenditure on Public Safety	Year	Expenditure on Public Safety
1883-84	92	1923-24	10,513
1888-89	1,259	1928-29	10,653
1893-94	1,540	1933-34	10,190
1898-99	1,759	1938-39	22,416
1903-04	2,898	1943-44	15,480
1908-09	4,872	1948-49	25,314
1913-14	6,669	1953-54	42,229
1918-19	5,874	1954-55	50,233

Above table show that expenditure on Public Safety has increased considerably. This is due to the increase in the population as well as growth of the city from time to time.

3) PUBLIC HEALTH & SANITATION :

Under Public Health and Sanitation comes the expenditure on :-

- 1) Water Supply,
- 2) Road Sweeping,

- 3) Drain Cleaning,
- 4) Cleaning of Latrines,
- 5) Dispensaries,
- 6) Epidemics,
- 7) Maintenance of Markets,
- 8) Construction of Drains & Latrines.

Following table shows the total expenditure incurred on Public Health and Conveniences from the year 1883-84 to 1954-55.

TABLE NO.20

Expenditure on Public Health and Conveniences from 1883-84 to 1954-55<sup>52</sup>

Year	Expenditure on Public Health & Sanitation	Year	Expenditure on Public Health & Sanitation
1883-84	958	1923-24	1,02,159
1888-89	12,243	1928-29	97,111
1893-94	11,090	1933-34	1,16,312
1898-99	12,130	1938-39	1,20,725
1903-04	27,252	1943-44	1,29,422
1908-09	21,728	1948-49	4,28,826
1913-14	2,16,446	1953-54	4,74,775
1918-19	1,21,175	1954-55	5,36,683

Above figures show that the expenditure on Public Health and Convenience has increased from Rs. 958/- in 1883-84 to Rs. 5,36,683/- in 1954-55. There is relatively heavy expenditure on this item compared with items of other expenditure. This is because of the fast development of the city. This in turn considerably enhanced the expenditure of the municipality to meet growing needs of the city and its population.

#### 4) PUBLIC INSTRUCTIONS & CONTRIBUTIONS

Under education municipality incurs expenditure on constructing school building, salaries of the teachers, rent of the school building, grants allotted to different institutions and the administrative office of the school Board.

TABLE NO. 21

Expenditure on education from 1883-84 to 1954-55  
(for every fifth year)<sup>53</sup>

Year	Expenditure on Education	Year	Expenditure on Education
1883-84	200	1898-99	4,566
1888-89	3,217	1903-04	5,345
1893-94	4,599	1908-09	8,905
1913-14	12,396	1938-39	86,127
1918-19	17,780	1943-44	1,20,828
1923-24	57,535	1948-49	2,73,535
1928-29	68,459	1953-54	3,31,603
1933-34	82,381	1954-55	3,45,316

Table No.21 shows how the expenditure on education increased from 200 in 1883-84 to 3,45,316 in 1954-55. This increase is due to the increase in number of teachers from time to time, increase in number of school buildings, - increase in the number of employees in the school board office and also due to the scheme of compulsory primary education.

5) MISCELLANEOUS :

The expenditure of miscellaneous includes, the expenditure of elections and its establishment, office of the pleader, creation of burial grounds, preperation of municipal by-laws, celebration of independence and republic day, honourarium of the municipal president, meeting allowance, expense on unforeseen reasons and other expenses which are not covered under the other heads of the - expenditure.

Following table gives an idea of the total expenditure on miscellaneous during the period between 1883-84 and 1954-55 (for every fifth year).<sup>54</sup>

TABIE NO.22

**Expenditure on miscellaneous.**

Year	Expenditure on miscellaneous	Year	Expenditure on miscellaneous
1883-84	1,553	1923-24	38,933
1888-89	745	1928-29	17,582
1893-94	52	1933-34	15,994
1998-99	4,862	1938-39	28,460
1903-04	326	1943-44	29,039
1908-09	761	1948-49	24,275
1913-14	10,126	1953-54	20,048
1918-19	13,744	1954-55	66,808
<u>TOTAL EXPENDITURE :</u>			

The expenditure of Bijapur municipality had increased from Rs. 3,763 in the year 1958-59 to Rs.14,09,543 in the year 1954-55. The following table gives an idea of the increased expenditure from the year 1854-55 to 1954-55 (for every fifth year).<sup>55</sup>

T A B L E N O. 23.

Expenditure of Bijapur Municipality.

Year	Total Expenditure	Percentage
1858-59	3,763	100%
1863-64	8,856	235%
1868-69	8,154	216%
1873-74	4,453	118.33%
1878-79	8,194	217.75%
1883-84	12,124	322.18%
1888-89	19,787	525.83%
1893-94	20,374	541.42%
1898-99	27,868	740.57%
1903-04	40,250	1069.62%
1908-09	40,729	1082.35%
1913-14	2,60,204	6914.80%
1918-19	1,84,535	4903.93%
1923-24	2,56,227	6809.11%
1928-29	2,42,925	6455.62%
1933-34	2,72,998	7254.79%
1938-39	3,16,246	8404.09%
1943-44	3,60,398	9577.41%
1948-49	9,98,646	26538.55%
1953-54	13,95,612	37087.74%
1954-55	14,09,543	37457.95%

\* The expenditure in the year 1858-59 is taken as the base year and expenditure in subsequent years have been expressed as percentage of the expenditure in that year.

This table shows that municipal expenditure has considerably risen. The municipal expenditure in 1858-59 was 3763 and it went to Rs. 14,09,543 in the year 1954-55 i.e. it rose by 37457.95 percent.

PERCAPITA, TAXATION, INCOME AND EXPENDITURE :

TABLE NO. 24

The following table shows the incidence of per capita taxation, income and expenditure from 1903-04 to 1953-54 (for every fifth year).<sup>56</sup>

Year	Incidence of TAXATION			Incidence of INCOME			Incidence of EXPENDITURE		
	Rs.	As	Pais	Rs.	As	Pais	Rs.	As	Pais
1903-04	0	15	8	1	3	9	1	11	0
1908-09	1	4	11	1	11	9	1	11	2
1913-14	1	10	6	10	9	8	9	3	2
1918-19	3	2	1	4	11	3	6	3	0
1923-24	5	4	11	8	6	3	7	1	3
1928-29	5	13	9	8	7	8	6	13	0
1933-34	4	14	4	7	2	9	6	6	1
1938-39	5	5	6	7	14	7	7	10	2
1943-44	4	7	10	6	13	2	6	9	0
1948-49	15	13	0	23	7	0	19	13	11
1953-54	13	3	0	18	7	1	15	11	3



Above table shows how per capita taxation, income and expenditure increased from time to time.

An analysis of the various statements of municipal expenditure show that municipal expenditure has shown considerable increase during the period from 1854-55 to 1954-55. It is found that there is heavy expenditure incurred towards payment of salaries and allowance to the municipal employees. Though the expenditure on general administration appears to be heavy, it is bound to be natural. Because the municipal administration is charged primarily with the functions of maintenance of services and enforcement of provisions of the various municipal acts. The growth of population, increase in the number of houses, schools, hospitals naturally results in an increase in the number of municipal employees. This is the main cause of the heavy expenditure on establishment.

The fact that Bijapur municipality has spent Rs. 5,36,683 for public health and sanitation in the year 1954-55, out of the total expenditure of 14,09,543, indicates that the municipality was conscious of its responsibilities in the matter of public health and sanitation and had, therefore, spent large amount for this purpose. Likewise for education the Bijapur municipality has spent Rs. 3,45,316 in the same year. This means public health and education has lions share in the municipal expenditure and this also means that Bijapur municipality was aware of its responsibilities while discharging these two functions. Hence it has spent Rs. 8,81,999 out of the total expenditure of Rs. 14,09,543 in the year 1954-55.

**\* R E F E R E N C E S \***

1. Mysore State Gazetteer. P.382.
2. Source : Compiled and computed by the author from  
Bijapur municipal records.
3. Source : Bijapur municipal records.
4. Ibid.
5. Ibid.
6. By G.R.S. 91(98) of H.4 L.G.D. dtd. 8-4-1948.
7. By order G.R.L. S.G. & Ph.D. No.B.M.A.3853 of  
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8. Source : Compiled from municipal records of Bijapur.
9. Source : Compiled and computed by the author from  
municipal records.
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12. Source : Compiled by author from Bijapur municipal  
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13. Source : Compiled by the author from Bijapur  
municipal record.
14. Source : Compiled by the author from Bijapur  
municipal records.
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records.
37. Source : Municipal records of Bijapur.

38. Ibid.
39. G.R.G.D. No.4266 of 30-4-1924 : Administrative reports of Bijapur municipality.
40. Source : Bijapur municipality records.
41. Source : Compiled by the author from municipal records of Bijapur.
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43. Source : Bijapur municipal records.
44. Ibid.
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46. Source : Compiled and computed by the author from municipal records.
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48. Source : Compiled and computed by the author from Bijapur municipality records.
49. Source : Compiled and computed by the author from Bijapur municipality records.
50. Source : Compiled by the author from municipal records of Bijapur.
51. Source : Compiled by the author from municipal records of Bijapur.
52. Source : Compiled by the author from municipal records.
53. Source : Compiled by the author from Bijapur municipal records.

- 54. Source : Compiled by the author from Bijapur municipal records.
- 55. Source : Compiled and computed by the author from Bijapur municipal records.
- 56. Source : Compiled and computed by the author from municipality records of Bijapur.

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