

Extract from Local ^{of} ~~the~~ ₄
Budget (Bengal)
for 1866/67.

P 1866. 24/17

Extract from Local

Receipts

Glasgow School
 Fund.
 Glasgow South
 Endowment Fund.
 Bird Scholarship
 Fund.

Local Taxes.

Interest on Govt Securities &c. 11/11 384. 447

Contribution from Government 11/11 384. 447

Collections from Lands Houses &c. 2820.

Receipts on Acct of the Services of the Police " " "

Total. 2820 384. 447.

Budget (Bengal) for 1866/67

Donnelly Prize Fund.	Goodwin Prize Fund.	Ryan Memorial Fund.	Sturges College Fund.	Goodwin Scholarship Fund.	Goodwin College Fund.	Widener New College Fund.	Forbes Memorial Fund.	Secretary Council of Education Fund.
"	"	"	"	"	"	"	"	"
20.	28.	280.	3020	148	44936	"	240	"
"	"	"	"	"	"	"	"	"
"	"	"	"	"	7222	"	"	"
"	"	"	"	"	"	"	"	"
20.	28.	280.	3020	148.	52158	"	240	"

from Collector. 1879-80

Receipts

Rance Mahomed
Scholarship Fund.

Colonial
School Fund.

Mazaffar School
Endowment Fund.

Rungpor School
Fund.

Binnoree Lal
Hospital Fund.

Chuprah Hospital
and
Dispensary Fund.

Chunsoorah
Poor Fund.

Philford Hospital
Fund.

Prossomohalla
Poor Fund.

Deeghar Hospi-
tal Fund.

Epidemic Fund
24 Pargahs.

Charity Hospital
Fund, Mudder.

Local Expenses

Interest on Government Securities for

Contribution from Government.

Collections from Land Houses &c.

Receipts on Acct of the Services of the Police.

Total

300. 2700. 2051.

808.

1148

810.

1500

12379

4600

900

"

"

Receipts

One percent
Road Fund.

Fund for the Im-
provement of the State.

Found Fund.

Chittagong Abolish-
ment Fund.

Ferry Fund.

Calcutta Canal
Tolls.

Mudda River
Tolls.

Tolls on Roads

Maldah Begun
Fund.

Tolls on Railway
Feeders.

Amalgamated Dist.
Road Fund.

Income Tax
Fund.

Local Rates

23290

Interest on Govt. Securities &c.

Contributions from Government.

62662

Collections from Lands Houses &c.

600

Receipts on Acct. of the Services of the Police.

Total: 23290 62662 115200

427078 525400 261000 69247 600 1700 1182800

X

Receipts

Chowkdar's Fund

Peon's Fee Fund.

Gramendary Dak Fund.

Municipal (Mys. Civil) Fund.

Bazar Fund.

Fund for the Improvement of Towns.

Queen Committee Bazaar Fund.

Disseminating Location Fund.

Additional Constable Fund.

Strand Bank Rent Fund.

Alms-Chatter Fund.

Hacking Carriage & Balanguiin Registry Fund.

Local Taxes

387,972

235,192

Interest on Govt. Securities &c.

Contribution from Government.

Collections from Lands Houses &c.

Receipts on Acct. of the Services of the Police

Total

387,972

707,675

235,192

7,200

8,582

4,974

1,200

108,851

46,000

50,000

1,149

18,500

Receipts

Officing Bungalows
Fund.
Meadership Exar-
mination Fee Fund

Port Fund
Chittagong
Balasore
Calcutta
Mallah
Grand Total

Local Exps

646.454

Interest on Govt Securities &c

67.472

Contribution from Government

69.307

Collections from Lands Houses &c

212.780

Receipts on acct of the Services of Police

46.000

Items shown in the Column Total

3315.760

Port dues

14.650

4.200 23.000 2.190 251.040

Pilotage

"

" " 7376 7376

Mooring hire

"

" 300.300 1070 301.370

Row Boats

"

" " 780 780

Wharf & Anchor Concern

"

" 130.000 " 130.000

Miscellaneous

150

300 7000 4.204 11.654

Total 9760 15000 14800

4500 667300 15620 5059993

True Extract.

R L Jone

Chief Asst., Secty Genl,

Bangal.

The 2nd June 1866.

Conf. L.P.D.

Rev. = 1821/16.
Min. 17" Aug 2/16 p. 180.

No. 1773.

0-22-10-25.

A
BRIEF HISTORY
OF THE
LOCAL FUNDS
UNDER THE ADMINISTRATION OF THE GOVERNMENT OF BENGAL.

BY
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CHIEF ASSISTANT TO THE DEPUTY AUDITOR AND ACCOUNTANT GENERAL,
BENGAL.

CALCUTTA:
O. T. CUTTER, MILITARY ORPHAN PRESS,
6, BANKSHALL STREET.
1863.

LOCAL FUNDS.

NIZAMUT DEPOSIT FUND.

The Nizamut Deposit Fund was derived from funds expressly devoted to the benefit of the whole Nizamut, including the Nizam as its chief.

In the year 1772, a sum of Rs. 16,00,000 per annum was fixed by the Court of Directors as an adequate allowance for the expenses of the Nizamut, agreeably to the conditions set forth in the Firman of Shah Alum, Emperor of Delhi, which conferred the Dewanee of Bengal, Behar and Orissa on the East India Company. This sum has ever since been considered as the Nizamut Stipend secured by Treaty.

Subsequently, in 1787, portions of the above allowance, viz., Sicca Rs. 1,44,000 and 96,000, were set apart for the maintenance of the two widows of Meer Jaffer Ali—Munnee Begum and Bubboo Begum—respectively.

On the death of Bubboo Begum in 1809, her stipend of Rs. 8,000 a month, which was the basis of the Deposit Fund, was wholly applied to the payment of the Nawab Nizam's debt to Government, and to stipends to his mother, sons and dependants of Bubboo Begum.

When the debts were paid, part of the stipend was held as a Reserve Fund to meet any extra expenses of the Nizamut on account of marriages, &c.

In like manner, on the death of Munnee Begum in 1813, Government asserted the right of reserving her pension for the good of the family. Accordingly, in 1817, seven lacs of Munnee Begum's property were invested to pay the expenses of the Agency Establishment.

As stipends lapsed and interest accumulated, further sums were added to the Fund; until, in 1823, its income reached the amount of 3 lacs per annum, which Government considered unnecessarily large, and proposed limiting it to 2 lacs per annum; whereof the Munnee

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Begum's stipend of Rs. 1,44,000 only was intended to form a part, and the remainder of the 16 lacs, aggregating Rs. 14,56,000, is paid to the Nizam.

Besides the Agency expenses, the Fund is intended to provide for any exigencies of the family, as well as for pensions for the support of certain members and dependants of the family, marriage dowries, and other donations, such as the Nizamut College and Schools, Dispensaries, Roads, &c.

The Fund is considered and recognized as the inalienable property of the Nizamut family, over and above the annual grant of 16 lacs assigned for its support, and "will not, under any circumstances, be ever diverted to purposes foreign to the interests of the house of Meer Jaffer Ali Khan".

Government is the trustee of the Fund; the assets and expenditure of the Fund are regularly accounted for, under a head styled "Nizamut Stipend Fund," subordinate to Public Debt, upon the Books of the Bengal Presidency.

The following is an account of the transactions of the Fund, as shown in the Books of 1860-61:—

Dr.	Rs.	A.	P.	By Balance	Rs.	A.	P.
Salary of Agent and Establishment, Salary of Teachers, Pensions, Medical Charges and Donations	1,23,696	14	10	Amount received on account of loan instalments from individuals during the year	4,812	0	0
Public Works charges	4,624	13	3	Charges refunded	13,702	5	3
To Balance	12,51,508	7	11	Amount of interest on Government Promissory Notes deposited in the General Treasury on account of the Fund	78,459	0	10
				Lapsed pension of Begum	1,50,480	0	0
Total	13,79,830	4	0	Total	13,79,830	4	0
Sicca 4 per cent. 5 papers	7,99,300			The Government Promissory Notes belonging to the Fund, deposited in the Bank of Bengal, are shown in the margin.			
Co's 4 per cent. 5 do.	10,97,500						
5 per cent. P. W. L. 1 do.	30,500						
5 per cent. 2 do.	92,900						
5½ per cent. 3 do.	64,800						
Total	20,85,000						

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DEOGHUR SCHOOL FUND.

This Fund was established in March 1857. The receipts consist of subscriptions and fees. The control and management of the Fund is vested in the Deputy Commissioner in charge of the district, whose countersignature on bills of expenditure is necessary for the admission of the charge in account. The following is an account of the transactions of the Fund in 1860-61, as shown in the Books:—

	Rs.	A.	P.
Balance on 30th April 1860	2,324	15	3
Receipts in 1860-61	826	4	0
Total	3,151	3	3
Charges in ditto	286	0	6
Balance on 30th April 1861	2,865	2	9

DWARKA NATH TAGORE ENDOWMENT FUND.

In the year 1849, the trustees of the Dwarka Nath Testimonial Fund placed in the hands of the Council of Education, the amount of subscriptions collected, to be invested in Government Promissory Notes, in order that the interest derived therefrom might be devoted to the foundation of a scholarship in the Hindu College, to be called the "DWARKA NATH TAGORE SCHOLARSHIP." The value of the scholarship was originally fixed at Rs. 40 per mensem, and subsequently at Rs. 50; the difference between the interest yielded by the amount of the subscriptions, Rs. 25 monthly, and the full value of the scholarship, being made up from the funds assigned for the endowment of scholarships in that College.

The assets of the Fund have since increased, as will appear from the following entries made on the Books for 1860-61:—

	Rs.	A.	P.
Balance on 30th April 1860	452	5	1
Receipts in 1860-61	372	11	0
Total	825	0	1
Disbursements in ditto	290	0	0
Balance on 30th April 1861	535	0	1

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4 per cent. 3 papers	Rs. 7,800
5 per cent. 1 do.	1,800
Total	9,600

The Government Promissory Notes belonging to the Fund, deposited in the Bank of Bengal, are shown in the margin.

BIRD SCHOLARSHIP FUND.

The sum of Co.'s Rs. 6,000 was, in 1845-46, placed at the disposal of the Council of Education, and invested in Government Securities to found a scholarship in the Hindu College, to be named the "BIRD SCHOLARSHIP", to perpetuate the great interest taken by Mr. W. Wilberforce Bird in the cause of Education in India.

The value of the scholarship now awarded is Rs. 40 per month; the difference is drawn from the Hindu College Scholarship Fund.

The assets and expenditure of this Fund in 1860-61 amounted as follows:—

	Rs.	A.	P.
Balance on 30th April 1860	678	15	11
Amount of interest on Government Promissory Notes in 1860-61	403	6	0
Total	1,082	5	11
Scholarships paid in ditto	200	0	0

Balance on 30th April 1861 ... 882 5 11

4 per cent. 1 paper	Rs. 3,000
5 per cent. 2 do.	6,000
5 1/2 per cent. 1 do.	500
Total	9,500

The Government Promissory Notes belonging to the Fund, deposited in the Bank of Bengal, are shown in the margin.

DONELLY PRIZE FUND.

A sum of Rs. 300 was subscribed by the Native Abkaree Officer of the Dacca Division in 1849-50 in memory of the late Mr. A. F. Donelly, Abkaree Commissioner, who took very great interest in the

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cause of Native Education. This sum, plus Rs. 200 subsequently contributed, was invested in a Government Promissory Note.* The interest accruing therefrom is annually applied to purchase a silver medal, which, under the name of the "DONELLY PRIZE," is awarded to the best Native student in History or Bengalee of the Dacca College.

The following is an account of the Fund for 1860-61:—

	Rs.	A.	P.
Balance on 30th April 1860	90	5	8
Interest on the amount invested in Government Security	19	11	0
Total	110	0	8
Cost of a silver medal for the Dacca College	20	0	0
Amount value of medals presented in previous years, re-imbursed to Government	40	0	0
	60	0	0
Balance on 30th April 1861	50	0	8

GOODEVE PRIZE FUND.

In January 1850, a sum of Rs. 700 was placed in the hands of the Council of Education by Dr. Goodeve for the purpose of presenting annually a silver medal to the most proficient Native student in the first year's class of Anatomy. The sum has been invested in Government Security,* and the interest accruing therefrom is devoted to the purpose specified.

* 4 per cent. 1 paper	Rs. 700
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The following is an account of the Fund for 1860-61 :—

	Rs.	A.	P.
Balance on 30th April 1860	68	3	5
Interest on Government Promissory Note	27	8	0
Total	95	11	5
Prize awarded in 1860-61	28	0	0
Amount re-imbursed to Government on account value of prizes given in previous years	56	0	0
	84	0	0
Balance on 30th April 1861	11	11	5

GOODEVE SCHOLARSHIP FUND.

In March 1849, Dr. Goodeve also placed in the hands of the Council of Education, the sum of Rs. 3,600 in Government Securities for the perpetual maintenance of a midwifery scholarship of Rs. 12 per month, to be awarded only to matriculated students of the Medical College, who are *bond fide* Natives of India, of Hindu or Mahomedan parentage, as long as such young men can be found in any way conversant with the science of Midwifery.

Memorandum of the Fund for 1860-61 :—

	Rs.	A.	P.
Balance on 30th April 1860	361	13	10
Interest on Government Promissory Notes realized in 1860-61	142	2	8
Total	504	0	6
Scholarships paid in 1860-61	148	0	0
Amount paid in previous years re-imbursed to Government	296	0	0
	444	0	0
Balance on 30th April 1861	60	0	6

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The Government Promissory Notes belonging to the Fund, deposited in the Bank of Bengal, are shown in the margin.

Rs.
4 per cent. 3 papers, .. 3,700

RYAN TESTIMONIAL FUND.

The trustees of the Ryan Testimonial Fund forwarded to the Council of Education a sum of Co's. Rs. 4,283-6-6, to be invested in Government Securities, for the support of a senior scholarship in the Hindu College at Rs. 16 per mensem, to be styled "RYAN TESTIMONIAL SCHOLARSHIP."

The sum was placed at compound interest until it yielded Rs. 16 a month, when the scholarship was included in the Schedule of the Hindu College.

The value of the Ryan Scholarship has also been raised to Rs. 40, the difference between the sum contributed by the Fund and the full value being made up from the College Scholarship Fund.

	Rs.	A.	P.
Balance on 30th April 1860	107	1	1
Interest on Promissory Notes realized in 1860-61	216	2	8
Total	323	3	9
Disbursed in ditto	100	0	0
Balance on 30th April 1861	223	3	9

The Government Promissory Notes belonging to the Fund, deposited in the Bank of Bengal, are shown in the margin.

Rs.
4 per cent. 1 paper 3,000
5 per cent. 1 ditto 1,000
5½ per cent. 1 ditto 2,000
Total ... 6,000

HINDU COLLEGE FUND.

The Calcutta Hindu College Fund was formed in 1816 by subscriptions and voluntary donations of certain Hindu gentlemen, in order to afford their children an English education. The subscriptions originally amounted to Rs. 1,13,179, out of which all expenses were paid.

In 1823, this Fund had diminished to Rs. 65,368-10-3, which was deposited in the Firm of Messrs. Joseph Baretto and Sons on their bond at 8 per cent. On the failure of that Firm in 1827, the Fund was reduced to Rs. 23,000, which was made up of the dividends paid by the Insolvent's Estate up to September 1841. This sum, plus a further dividend of Rs. 7,000 since received, was invested in Government Securities for the support of scholarships in the Hindu College. A third dividend was received from the Estate and invested in the Government 4 per cent. Loan for Co.'s Rs. 9,300, which sum, together with a special grant from the Rajah of Burdwan to found a scholarship in his name, and the subsequent accumulations of interest accruing from the amounts already invested, greatly increased the assets of the Fund, as will appear from the following entries extracted from the Books of 1860-61 :—

	Rs.	A.	P.
Balance on 30th April 1860	...	...	...
Interest on Promissory Notes	2,957	4	0
Sale of Government Promissory Notes	1,035	0	5
	3,992	4	5

Total ... 4,841 12 11

Amount transferred to the Education Department in part adjustment of Government claims against the Fund	...	...	...
	3,100	0	0

Balance on 30th April 1861 ... 1,741 12 11

	Rs.
Sicca 4 per cent. 4 papers	16,000
Co.'s 4 per cent. 6 ditto	31,900
" 5 per cent. 4 ditto	17,800
" 5½ per cent. 3 ditto	3,900
Total	69,600

The Government Promissory Notes belonging to the Fund, deposited in the Bank of Bengal, are shown in the margin.

HOOGHLY COLLEGE FUND.

In or about the year 1806, Mahomed Mohsin, a Zemindar of Bengal, who had no legal heirs, bequeathed for religious and pious purposes the whole of his property, which consisted of an estate named Syedpore,

in the District of Jessore, yielding an annual income of Rs. 45,000, of a house called Imambaree, and of the Imambazar in the District of Hooghly. The profits arising from the property were divided into nine shares, and appropriated as follows :—

- $\frac{3}{9}$ ths for religious services ;
- $\frac{4}{9}$ ths „ pensions and servants ;
- $\frac{2}{9}$ ths „ two trustees appointed by the testator to carry into effect the provisions of his Will.

In consequence of misappropriation of the funds by the original trustees, the Government took charge of the property and removed them from the office of trustee-ship. They then contested the matter in the Civil Courts, and the case, after several years, was finally decided in favor of Government, which succeeded to the full authority and powers assigned to the original trustees.

Government, adhering to the wishes of the testator, as expressed in his Will, resolved that $\frac{3}{9}$ ths of the income appropriated for religious purposes and $\frac{4}{9}$ ths for pensions and establishment must remain burthened with those charges. Of the $\frac{2}{9}$ ths assigned to the trustees nominated in the Will, $\frac{1}{9}$ th was assigned to the agent appointed by Government to administer the affairs of the endowment, and the remaining $\frac{1}{9}$ th to general purposes of a beneficent nature.

The aforesaid $\frac{1}{9}$ th share of the Syedpore trust Estate, added to the surplus profits which accumulated while the Will of Mahomed Mohsin was under litigation, constituted the Trust Fund from which the Hooghly College is mainly supported.

The surplus funds which were originally invested in Government

	Rs.
*4 per cent. 3 papers	7,06,400
5 per cent. 3 ditto	2,78,600
5½ per cent. 2 ditto	50,000
Total	10,35,000

Securities amounted, after certain deductions, to Rs. 7,87,400. The surplus has since increased to Rs. 10,35,000,* yielding an income of about Rs. 45,000 a year. The value of the $\frac{1}{9}$ th share of the trust

estate somewhat exceeds Rs. 5,000 annually. To these must be added the tuition fees, which now amount to about Rs. 13,500 a year. The total income may be estimated at Rs. 63,500 annually. The ordinary expenditure amounts to Rs. 55,000.

The receipts and expenditure for the year 1860-61, as shown in the Books, are as follows:—

	Rs.	A.	P.
Balance on 30th April 1860	8,187	5	1
Interest on Government Promissory Notes in 1860-61	43,028	13	2
Sale of a Government Promissory Note of 3½ per cent. for Rs. 24,000	24,838	12	8
	<hr/>	<hr/>	<hr/>
	67,867	9	10
Total	76,054	14	11
Amount transferred to the Education Department in part adjustment of Government claims against the Fund	53,638	0	0
	<hr/>	<hr/>	<hr/>
Balance on 30th April 1861	22,416	14	11

NOTE.—It appears that the profits of the Syedpore Estate and the schooling fees are credited to the Education Department under XV Miscellaneous, and the charges are debited to F. V.

KISHNAGORE COLLEGE FUND.

Kishnagore new College Fund was formed out of the residue of the original subscription raised for the purpose of building the Kishnagore College. The amount now in favor of the Fund is, as shown in the margin, Rs. 2,200. The interest accruing from the Fund has, up to the present time, remained unappropriated.

OOTERPARAH SCHOOL FUND.

This school was established in December 1845, and is supported from the revenue of Lot Boinchee, the property of Baboo Joykissen Mookerjee, yielding an annual income of Rs. 1,200 assigned for educational purposes, from the Government contribution of an equal sum, and from the schooling fees of the students, which amount to about Rs. 4,500. The total income

may be estimated at Rs. 7,000 annually, and the ordinary expenditure amounts to about Rs. 6,500.

A sum of Rs. 7,500 has lately been invested in Government Securities* on account of this Fund. The amount * 4 per cent. 5 papers ... 7,500 is the accumulated savings accruing from the income of the Fund, and is to be appropriated to the general improvement of the school.

The following is an account of the receipts and expenditure of the Fund during 1860-61:—

	Rs.	A.	P.
Balance on 30th April 1860	5,903	1	3
<i>Receipts in 1860-61.</i>			
Tuition fees	4,365	12	9
Amount of profits of Lot Boinchee assigned by Joykissen Mookerjee	1,200	0	0
Government contribution	1,200	0	0
Net difference between receipts and charges on account of the institution for previous years not accounted for under this head	1,933	13	8
	<hr/>	<hr/>	<hr/>
	8,699	10	5
Total	14,602	11	8
Charges on account salaries of Teachers, &c.	6,492	3	10
	<hr/>	<hr/>	<hr/>
Balance on 30th April 1861	8,110	7	10

FORBES' MEMORIAL FUND.

In the year 1857, a sum of Rs. 6,000 in Government Promissory Notes* was made over to the Principal of the Civil Engineering College by the Committee of the Forbes' Memorial Fund for the purpose of establishing and maintaining 2 scholarships of Rs. 10 each in that institution out of the interest in the above Government Promissory Notes. The transactions

of the Fund do not appear in the Public Accounts. The Promissory Notes are in deposit in the Bank of Bengal.

PRESIDENT AND SECRETARY, COUNCIL OF EDUCATION.

The records do not furnish any authentic information regarding the origin of this Fund. It is supposed that a sum of Rs. 1,000 presented by Baboo Ram Lochun Ghose, the late Principal Sudder Ameen of Kishnagore and a native of Dacca, for the purpose of giving annually a prize to the best student of the Dacca College, was invested in Government Securities in the name of the President and Secretary to the Council of Education. The value of the prize, viz., Rs. 40 annually, awarded to the students of the above College, is debited to the General Educational Funds; hence no charge appears against this Fund in the Public Accounts. The asset of this Fund has now increased to Rs. 1,500, as shown in the margin.

Sicca 4 per cent. 1 paper	Rs. 1,000
6½ per cent. 1 do.	500
Total	1,500

RANEE KATAYANEE'S SCHOLARSHIP FUND.

This Fund, as the name implies, was established from a donation of Rane Katayane, a Hindu lady possessed of large landed property in Bengal. In September 1846, she granted a sum of Rs. 5,000 to be expended on some object connected with the education of the people of this country. The Deputy Governor of the time directed, with the consent of the donor, a senior scholarship of the value of Rs. 18 per month to be opened in her name in the Hooghly College. This scholarship commenced from October 1846 and continued to be paid up to 31st March 1855. It then fell into abeyance, but the records do not show the cause of the stoppage. In 1862, however, the Director of Public Instruction revived the subject of this donation and claimed its refund, with interest, from Government. It then appeared that the money on receipt was not invested, but credited to Government under "Council of Education" in the Public Accounts. Under orders of the Government of Bengal, the Director has drawn Rs. 7,529-10-8 and purchased 4 per cent. Government Stock* for Rs. 7,500. The papers are deposited in the Bank of Bengal, and a senior scholarship of Rs. 16 per mensem is now paid from the Fund at the Hooghly College.

* 4 per cent. 8 papers ... Rs. 7,500

BUNWARRY LAUL HOSPITAL FUND.

In the month of October 1857, Baboo Bunwarry Laul placed in the hands of the Collector of Sarun, the sum of Co.'s Rs. 28,726* in Government Promissory Notes and Cash for the repairs and permanent preservation and protection of the Hospital Bridge and Tank, which he had made over to Government. The interest that accrues thereon, from time to time, is credited to the Fund; and the payments to the Executive Officers in charge of the Works, on account of salaries of Nujeebs and the repair, &c., of the works, are debited in account on the authority of bills passed by the Controller and Examiner of Public Works Department.

The following is an account of the transactions of the Fund, as shown in the Books of 1860-61:—

	Rs.	A.	P.
By Balance on 30th April 1860	2,431	6	0
Interest on Promissory Notes	1,150	5	0
Total	3,581	11	0
Charges	360	0	0
Balance on the 30th April 1861	3,221	11	0

CHUPRAH HOSPITAL AND DISPENSARY FUND.

In the year 1855, certain native gentlemen of Chuprah came forward, in a most handsome way, with subscriptions for the endowment of a charitable Hospital and Dispensary at Chuprah. The subscriptions, which amounted at the commencement to Rs. 15,207, with others subsequently received, were invested in Government Securities, which now yield an income of Rs. 810 per annum.

Receipts and charges of the Fund in 1860-61 are as follows :—

	Rs.	A.	P.
By Balance on the 30th April 1860 ...	1,056	14	0
Interest on Government Promissory Notes	777	11	0
Total ...	1,834	9	0
Charges	840	0	0
Balance on the 30th April 1861 ...	994	9	0

CHINSURRAH POOR FUND.

This Fund dates from the time of the Dutch Government. A short time after the Dutch ceded the Chinsurrah Territory to the English Government, the money, which constitutes the capital of the Fund, amounting to Rs. 39,000, was made over to the Collector of Hooghly. The sum was invested in Company's Paper, bearing interest at 4 per cent.

A monthly income of Rs. 130 is thus realized, which is entrusted to the local Agents at Hooghly, by whom pensions of various amounts are paid to poor and deserving persons living in Chinsurrah.

The following is an account of the Fund for 1860-61 :—

	Rs.	A.	P.
By Balance on 30th April 1860 ...	157	3	0
Amount of interest received during the year	1,560	0	0
Total ..	1,717	3	0
Pensions, &c., paid	1,558	14	3
Balance on 30th April 1861 ...	158	4	9

MITFORD HOSPITAL FUND.

Mr. Robert Mitford, who held the appointment of Second Judge of the Provincial Court of Appeal and Circuit at Dacca for many years, retired in May 1831 and died in April 1836, leaving by a Will, dated

21st July 1834, a residuary bequest for the benefit of the native inhabitants of Dacca. The validity of the bequest was contested by his relatives, who instituted a suit in the Court of Chancery for the purpose of having it declared void.

In 1843, the validity of the bequest was established by the aforesaid Court, but the amount of the bequest was greatly reduced by litigation. After payment of his funeral expenses, debts, costs of the suit, and satisfaction of the different legacies given by the testator, there remained a sum of £11,489-0-6, which was entrusted to the Government of Bengal for the express purpose of its being applied to charitable, beneficial, and public works at, and in the City of Dacca in Bengal.

Besides the above sum, there remained in the Court of Chancery to the credit of the estate a further sum of £1,800 in Bank Annuities, the dividends of which were applied to the maintenance of Mr. Mitford's horses. On the death of these animals, the proceeds of that sum were also made over to the Government of Bengal for purposes of charity.

In 1851, it became a question for consideration in what way these funds might be most advantageously applied. The Commissioner of Dacca was accordingly requested to submit, in communication with the principal native inhabitants of the city, a scheme which, in his opinion, was best adapted for carrying into effect the wishes of the testator.

After some correspondence, it was decided by Government that a Hospital capable of affording sufficient accommodation for at least 100 patients (including a lying-in-ward) should be erected and maintained from the income of the Mitford Bequest, with which the funds of the old charitable Hospital at Dacca were ordered to be amalgamated.

Accordingly, a Hospital was built in the City of Dacca in the year 1858 at a cost of Rs. 76,179-10-0.

The above expenditure was met partly from the amount of the bequest, partly from the interest accruing on the amount invested in Government Promissory Notes, and partly from sale proceeds of bricks and other materials of the houses removed from the site of the new Hospital and of the old native Hospital.

In 1860, a further remittance of £4,459-11-9 was received from the

* 1 Remittance	... £11,489	0	6
2 "	... £ 1,800	0	0
3 "	... £ 4,459	11	9
Total	... 17,748	12	3

† Residue of Mitford Bequest	Rs. 1,41,800
Old Native Hospital Fund	24,200
Total	1,66,000

This sum has been invested in the following Government Securities, which are in deposit in the Bank of Bengal.

Sicca 4 per cent. 3 papers	Rs. 14,200
Co.'s 4 " 8 "	1,34,700
" 5½ " 7 "	17,100
Total	1,66,000

Court of Chancery on account of the residuary bequest contained in the Will of Mr. Mitford for the benefit of the native inhabitants of Dacca. This sum, together with the two former remittances, amounted to £17,748-11-9, or Rs. 1,77,486-2-0, as per margin,* which after part payment of the construction charges of the Hospital was reduced to Rs. 1,41,800. The latter sum, together with the Fund of the old charitable Hospital, constitutes the present Hospital Fund at Dacca, as per margin.†

The management of the Hospital and its affiliated Dispensaries is vested in the Civil Surgeon of the District under the control of the Commissioner of the Division.

The following is an account of the transactions of the Fund in 1860-61:—

	Rs.	A.	P.
Balance on the 30th April 1860	747	12	0
* In 1859-60 this allowance was Rs. 4,845.			
Receipts on account of Interest and Government Allowance*	10,961	6	0
Total	11,709	2	0
Charges	8,873	10	0
Balance on the 30th April 1861	2,835	8	0

PIERCE DISPENSARY FUND.

Formerly, Collectors of Midnapore used to apply to purposes of charity, moneys collected from the Bazars of Midnapore on account of a shop tax and market dues levied on "hauts."

About the year 1783, a Mahomedan gentleman, named Soudut Allee, made over, for purposes of charity, to Mr. Pierce, the then Collector of

Midnapore, Mehal Windsor, or Nuggergunge. Mr. Pierce erected thereon a village and gunge, devoting all the proceeds arising from them in accordance with the wish of the donor. He also, in 1783, had the estate registered in the *Bazi Zamin Dufter*, taking out a Sunnud, which was confirmed by the Committee in 1784, the Collector of the time being appointed Trustee to the charity. The following is an extract from the *Bazi Zamin Dufter*, explaining the original object of the donor of the land:—

"Upon this spot, Mr. Pierce has built a village, which is a receptacle and Hospital for the aged, the lame, the sick, and the helpless poor."

The funds of this Hospital were derived from the shop tax, the market dues, and the Nuggergunge Mehal. This continued until the year 1794, when the Sayer duties were abolished. Government, however, on a report being made by the Collector, taking into consideration the state of the poor who would be suddenly deprived of their alms, their only means of subsistence, ordered a continuance of the pension to be credited to them.

By some misunderstanding or mistake, the abolition of the two above-named sources of the charity appears to have included the third, viz., Nuggergunge estate, which was "silently appropriated" by Government. This was brought to notice, first by Mr. A. Grote, the Khas Mehal Superintendent and Settlement Officer, and subsequently by Mr. Collector Malet; but was over-ruled by Mr. Commissioner Mills. Mr. Collector Cockburn, however, again brought the matter forward and entered more fully into the case in a

* To the Commissioner of Cuttack, dated 7th June 1853, No. 264. long Report,* and the Government, becoming aware of the great injustice inflicted by them unwittingly, ordered the restoration of the Mehal to the purposes for which it was originally devoted by Mr. Pierce. Further, to repair their injustice, an account was called for of the money appropriated by them. Mr. Cockburn was able only to furnish a Statement of the last 16 years, from which it appeared that the amount due was Rs. 3,812-3-9½. This money was employed in the erection of the Dispensary, to the keeping up of which the funds derived from the Nuggergunge Mehal are applied.

The Nuggergunge Mehal contains 813 beegahs, 16 cottahs and 1 pokeda. The present farmer pays Rs. 561-6-0. Besides this, the Midnapore Dispensary is supported by monthly subscriptions of its residents.