

*Report upon the matters referred by His Honor the Lieutenant-Governor's Minute of the 22nd May 1871.*

HIS HONOR'S Minute directs us to arrange the balances at the credit of the several local funds under the heads of—

I—Provincial.

II—Local.

III—Trust.

IV—The Minute directs that the balances at the credit of the Government Estates Improvement Fund be distributed to each of the districts which may have a just claim to a share thereof.

In the first place, we would submit that, until the books are made up for the year 1870-71, it will not be possible (except in the case of one fund) to say accurately how much was at the credit of each fund on the 31st March last. The estimated balances at the credit of each fund are known; and we have taken those estimated balances for the purposes of this report. When the books of year shall have been closed on the 31st July next, the actual balances can be substituted for the figures now offered, and any orders which may be passed on this report can be at once carried out.

FIRST.—The funds absolutely at the disposal of Government appear to be—

*Income Tax One Per Cent. Fund*, with a credit balance of Rs. 5,23,512.

This balance has come down from the year 1864 or so, and the whole may at once be credited to the Provincial Reserve Fund, and the fund may be closed.\*

*Analgamated Road Fund.*

Estimated balance ... .. Rs. 3,74,685

made up of the closing net balances on the 31st March 1871, under the heads of—

Convict Labour Fund.	Pound Fund.
District Road Toll Fund.	Dacca Canal Toll Fund.
Local Ferry Toll Fund.	Backergunge Canal Toll Fund.
Imperial Ferry Toll Fund.	Buxee                   "   "   "
One Per Cent. Road Fund.	Calcutta               "   "   "

*Nuddea River Toll Fund.*

The above balance is fully and entirely at the disposal of the local Government for the current year, whatever decision may be had regarding the future disposal of any of these sources of revenue in future years.

*Strand Bank Rent Fund.*

Estimated balance ... .. Rs. 94,105

This is the sum left in the hands of Government when the strand bank was made over to the Port Trust. It is entirely at the disposal of Government.

*Hastings Rent Fund.*

Estimated balance ... .. Rs. 8,548

„ receipts for the year ... .. „ 5,138

This balance is entirely at the disposal of Government, being the balance of the Cooly Bazar ground rents for some time past. The land was Government property.

\* This has since been done under Public Works Department Secretary's orders dated 3rd June 1871.

*Darjeeling Location Fund.*

Estimated balance ... .. Rs. 2,804

The yield from this source (it is understood) now belongs to the Municipality of Darjeeling. This old balance is entirely at the disposal of Government. If it be credited to the Provincial Reserve Fund, the Darjeeling Location Fund can be struck off the Accountant-General's books.

*Deoghur Bridge Fund.*

Estimated balance ... .. Rs. 124

There are no receipts, and the fund is said to be extinct. The balance may go into the Provincial Reserve, and the fund may be closed.

*Pleadership Examination Fee Fund.*

Estimated balance ... .. Rs. 39,456

„ receipts for the year ... .. „ 6,335

„ charges ... .. „ 76

This balance is at the disposal of Government; it appears to have been intended to expend it on translating law books, but it seems that few law books have been translated. Perhaps the Government might desire to spend the money on some kindred purpose, such as providing pleaders' rooms at some of the courts. Mr. Mangles suggests that, if this recommendation be adopted, the balance and all future receipts be credited to the same head of account under VIII.—Miscellaneous Provincial Services. Money when required for disbursement, could be debited to the head of department concerned.

*Stage Carriage Tax.*

Estimated balance ... .. Rs. 936

This tax appears to be levied in the Shahabad district only; its yield in the year 1868-69 was Rs. 90.

*Moturpha.*

Estimated balance ... .. Rs. 896

This tax exists in Shahabad only. If the foregoing recommendations are approved, then the balances to be thrown into the Provincial Reserve Fund are estimated to be—

	Rs.
Income Tax One Per Cent. balance ... ..	5,23,512
Amalgamated Road Fund (general and local) ... ..	7,69,684
Strand Bank Rent Fund ... ..	94,105
Hastings Rent Fund ... ..	8,548
Darjeeling Location Fund ... ..	2,804
Deoghur Bridge Fund ... ..	12
Stage Carriage Tax ... ..	936
* Pleadership Examination Fund ... ..	39,456
Moturpha ... ..	896
Total ...	14,39,941

*Police Clothing Fund.*

Estimated credit balance ... .. Rs. 88,633

„ receipts for the year ... .. „ 1,14,944

„ charges ... .. „ 1,08,023

This fund is made up partly of a Government grant for clothing and partly of subscriptions (or rather deductions from the wages) of policemen. It is recommended that the balances be transferred to the credit of "Police Receipts." Instead of the annual transfer of Rs. 4 per man from the police grant, we would substitute a grant for clothing of the same amount. The estimated amount of subscriptions from the men would appear as a "credit" under its proper head,

\* Mr. Mangles would not credit the balance of this particular fund to "Reserve," but would treat it as suggested above.

and it would also appear as a debit under "Clothing," to permit of the clothing grant meeting its liabilities. Nobody would suffer by the proposed transfer of this balance; and its amount could, if the Lieutenant-Governor so directed, be spent on the police. But there seems to be no advantage in keeping up a separate fund, when a sub-head under the provincial grant for "Police" will suffice for all practical purposes.

SECONDLY.—We propose to class as *local* funds those funds which are levied in the interior for special local purposes. These funds are some of them assigned by law to special objects, still they are locally raised and locally spent. These funds are—

*Municipal Funds, raised under Act III. (B. C.) of 1864.*

Estimated credit balance is	...	...	Rs. 2,16,569
„ receipts for the year	...	...	„ 4,36,919
„ charges	...	...	„ 4,41,778

The accounts of each Municipality will in future be kept separate in the treasury books.

*Town Funds, raised under Act VI. (B. C.) of 1868.*

Estimated balance on credit	...	...	Rs. 55,008
„ receipts for the year	...	...	„ 4,51,088
„ charges	...	...	„ 4,45,892

*Cantonment Funds, under Act XXII. of 1864.*

Estimated credit balance	...	...	Rs. 2,061
„ receipts for the year	...	...	„ 29,179
„ charges	...	...	„ 32,749

*Town Tax in Assam.*

It is not clear under what authority this tax is raised. Its estimated credit balance is Rs. 15,600. No receipts or charges are estimated for.

There are several separate funds which are kept up under special names, but which might be classed under other existing funds. Unless there be some very special local reason, there can be no advantage in keeping up under different names two local funds for the same place. These funds are—

- Kamroop Bazaar Fund.
- Kamroop Town Improvement Fund.
- Nowgong Town Improvement Fund.
- Nowgong Bazaar Fund.
- Sebsaugor Town Improvement Fund.
- Sebsaugor Bazaar Fund.
- Khasi Hills Fund.
- Durrung Bazaar Fund.
- Luckimpore Town Improvement Fund.
- Pooree Town Fund.
- Maldah Bazaar Fund.
- Sudder Bazaar Fund (Dinapore.)
- Dinapore Fund.

Among other "local funds" are the—

- Rates on Wards' Attached or other Estates.*
- Court of Wards Fund.*

It is not quite clear from the Accountant-General's records what are the objects of these two different funds.

The former has

an estimated credit balance	...	...	Rs. 68,267
„ receipts	...	...	„ 37,320
„ charges	...	...	„ 21,377

the latter has

an estimated debit balance	...	...	„ 43,744
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and no receipts or charges are estimated for.

If it be deemed desirable to alter the constitution of these two funds, some special report thereon would be required: for the present they must remain as they are.

*Zemindaree Dák Fund.*

Estimated credit balance	...	...	Rs. 1,01,942
„ receipts for year	...	...	„ 2,47,219
„ charges	...	...	„ 2,34,124

The Act says that surplus of one year must be carried to credit of the fund in next year.

*Charges of Attached Estates.*

These moneys are apparently to cover cost of collection of rents, &c., in attached estates.

Estimated credit balance	...	...	Rs. 13,844
„ receipts for the year	...	...	„ 2,515
„ charges	„	...	„ 1,576

*Chowkeedaree Fund.*

Estimated debit balance	...	...	Rs. 3,565
„ receipts for the year	...	...	„ 1,13,863
„ charges	„	...	„ 1,10,683

Must stand as a separate fund.

*Circuit-House Rents.*

Estimated <i>debit</i> balance	...	...	Rs. 878
„ receipts for the year	...	...	„ 8,696
„ charges	„	...	„ 5,333

At present Collectors collect these rents, keep the houses supplied with furniture, and execute petty repairs out of the balance at credit of the fund. The fund may be retained on its present footing.

*Staging Bungalow Fund.*

Estimated <i>debit</i> balance	...	...	Rs. 68,576
„ receipts for the year	...	...	„ 15,569
„ charges	„	...	„ 23,505

The Staging Bungalow Fund has for some years back been unable to make both ends meet. It obtained a loan of Rs. 50,000 from the Amalgamated Road Fund to enable it to keep its affairs straight. The debit balance ought to be liquidated at once; perhaps this could be done by transferring the debit balance to the Provincial Reserve Fund. Suggestions for dealing with these bungalows and for reducing the charge therefor have been submitted in a separate report by Messrs. Leonard and Bernard.

*Juggurnath Road Fund.*

Estimated debit balance	...	...	Rs. 422
„ receipts for the year	...	...	„ 610
„ charges	„	...	„ 1,636

The custody of, and responsibility for this fund might be made over either to the Pooree district committee or to the Pooree Municipality.

*Serai Funds for three districts, namely, Tirhoot, Maunbhoom, and Beerbhoom.*

Estimated <i>debit</i> balance	...	...	Rs. 1,012
„ receipts for the year	...	...	„ 1,800
„ charges	„	...	„ 2,170

These serais, with the proper share of the debit balance and of the income, should be made over to the district committees.

*The Dacca Committee Ganj.*

Estimated balance	...	...	Rs. 141
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There are no estimated receipts or charges for the current year. The said ganj is, it would appear, now managed by the Municipality. This small balance may

perhaps be transferred to credit of the Municipality, and the fund may be closed.

THIRDLY.—The funds which must be kept as “Trust Funds” seem to be—

*The Customs Confiscation Fund.*

Estimated balance at credit	...	...	Rs. 27,700
„ annual receipts	...	...	„ 27,500
„ expenditure	...	...	„ 1,800

Section 229 of Act VI. of 1863 requires that these moneys should be spent in a certain way under the orders of the Commissioner of Customs.

*Steam-boiler Fund.*

Estimated balance	...	...	Rs. 851
„ receipts	...	...	„ 7,000
„ charges	...	...	„ 7,000

Act VI. (B. C.) of 1864 provides that the fees for examination of boilers shall be regulated as the Lieutenant-Governor may direct. The existing instructions are, that the cost of examination under the Act shall not exceed the income.

*Steam-boat Survey Fund.*

The Acts relating to the fees levied for these surveys do not specify how the fees are to be spent.

Estimated balance at credit is	...	...	Rs. 1,640
„ receipts for the year	...	...	„ 380
„ charges	„	...	„ 470

The fund must stand as a Trust Fund.

*Salt Reward Fund.*

Estimated balance	...	...	Rs. 6,369
„ receipts for the year	...	...	„ 9,402
„ charges	...	...	„ 5,670

Section 40, Act VII. (B. C.) of 1864, makes it clear that the yield of fines and forfeitures are to be at the disposal of the Board, for payment to informers, or for compensating persons injured.

*Hackney Carriage Fund.*

Estimated balance	...	...	Rs. 12,122
„ receipts for the year	...	...	„ 17,250
„ charges	...	...	„ 14,390

Government orders of 1864 direct that surplus of hackney registration fees in Calcutta should go, one quarter to the Suburban Municipality and three quarters to Calcutta. The fund must be kept up, but the balances may be divided between the two Municipalities in the proportion named above.

*Sheriff's Fees Fund.*

Estimated balance at credit	...	...	Rs. 7,104
„ receipts for the year	...	...	„ 4,000
„ charges	...	...	„ 4,000

This fund is nothing more than a deposit account; it may remain as a Trust Fund, for it accrues from fees levied for special purposes.

*Inland Labor Transport Fund.*

Section 116 of Act II. of 1870 clearly says that fees and fines under the Act shall be applied to defraying expenses thereunder, as the Lieutenant-Governor may direct.

Estimated <i>debit</i> balance is	...	...	Rs. 1,492
„ receipts for the year	...	...	„ 30,267
„ charges	...	...	„ 31,603

The recommendations above submitted regarding the  
Customs Confiscation Fund,  
Steam-boiler Fund,  
Steam-boat Survey Fund,  
Salt Reward Fund,

are made in the event of its being decided that these funds ought to be kept up separately. Mr. Mangles is of opinion that there is no sufficient ground for so maintaining them as separate funds; and he recommends that they be constituted heads of account under "Miscellaneous Provincial" and under "Police." But the wording of the Acts under which these funds accrue seems to imply, more or less distinctly, that these moneys are to be spent for the purposes therein mentioned only; and if so, then it may be best to keep these heads of receipt and charge as separate funds. If the receipts under any of these heads greatly exceed or greatly fall short of the charges, then it would be necessary for Government or the Legislature to consider whether the rates of fees or fines should be reduced or increased, or whether the money should be devoted to other general objects. But it may perhaps be held that, so long as the Acts contemplate these moneys being devoted to specified purposes, it is undesirable to credit them to any head of the general or provincial revenues. The remaining trust funds are educational and charitable endowments. A list of these funds is appended to this report.

It seems open to question whether each of these endowments, some of them yielding only Rs. 20 a year, need be kept up as a separate trust fund in the books of the Accountant-General. Elsewhere, when a £2 annual prize is founded at some local school, the endowment is managed by local trustees; and it is not customary to open for every such endowment a separate head in the national accounts.

Then again some of these endowment funds have large balances lying in the treasury at their credit. For instance, the Mozufferpore school, the Williamson Education Fund, and the Banvari Lall Hospital, each have three years' income lying in the treasury to their credit. It does not appear that these balances have been accumulated for any particular object; and even if they have been so purposely allowed to accumulate, the balances ought to have been invested in Government paper from time to time, instead of lying idle in the treasury. The Dacca Hospital (Mitford Fund) has been considered to be a well-managed endowment, and the trustees, who have full authority over its expenditure and funds, are—

The Commissioner.  
The Collector.  
The Civil Surgeon.

We suggest that all educational or charitable endowments for which the donors may not nominate trustees, or for which there may not be any surviving trustees, be vested in the Standing Endowment Trustees of the district (or of the division), who might be—

The Commissioner.  
The Collector.  
The Civil Surgeon.  
The Inspector of Education for the circle, or other gentlemen,  
non-official as well as official.

It would be the business of these trustees to see that the trust money was properly invested; to see that its annual yield was devoted to the object for which it was given or bequeathed, or to some kindred object; and to see that any surplus income was from time to time invested. Where the instructions of the donor, or the orders of Government, might have delegated the management of the yearly income of an endowment to any person or body, then the "Standing Trustees" would not interfere, until the managers died out or left the country.

If necessary, a short Act could be passed constituting such trustees, and defining the securities in which they might invest. But it seems to us that some arrangement of this kind is wanted; for there were, on the 31st March last, nearly Rs. 50,000 estimated balances at the credit of various endowment funds. These balances, it would seem, have been lying idle and unfruitful for a greater or less number of years. If any such arrangement were sanctioned, these heads of account would disappear altogether from the Government books. At present the endowment funds borne separately on the Accountant-General's books are—

Name of fund.	Estimated balance on 31st March 1871.	Estimated receipts for current year.	Estimated charges for current year.
	Rs.	Rs.	Rs.
Bird's Scholarship ... ..	476	Are included under the Hindu College, but the promissory notes appear to yield Rs. 447 a year, and the scholarship is Rs. 480 a year, the balance being borne by the Hindu College Scholarship Fund.	
Donelly Prize ... ..	64	20	20
Goodeve Prize ... ..	30	28	28
Goodeve Scholarship ... ..	151	148	148
Hindu College ... ..	11,343	4,456	4,456
Hooghly College ... ..	4,317	55,907	55,907
Mozufferpore School ... ..	5,943	2,051	2,051
Ooterparah School ... ..	3,232	1,500	1,500
Ranee Katyanee's Scholarship ... ..	818	300	300
Williamson's Assam Education Fund	13,926	4,612	4,612
* Doorgachurn Laha's Scholarship ... ..	247	2,844	2,844
Kishnagur New College ... ..	498	No estimated charges or receipts.	
Banvari Lall Hospital ... ..	4,256	1,358	1,352
* Mitford Hospital ... ..	369	12,379	13,618
* Prosonath Roy Fund ... ..	3,329	5,647	4,802
† Unnochutter ... ..	3,786	1,200	1,200
Nuddea Charitable Fund ... ..	74	This fund is said to be now extinct.	
	Debit balance.		
Forbes Memorial ... ..	25	No estimated receipts or charges.	
Chinsurah Port Fund ... ..	943	1,520	1,500
Chuprah Hospital ... ..	3,172	1,010	1,010

Regarding the four last mentioned funds and the Kishnagur New College Fund, we note—

that the Nuddea Charitable Fund balance might be made over to one of the district funds, and the fund closed.

that the Forbes Memorial Endowment promissory notes have been made over to the principal of the Engineering College, who devotes the proceeds to scholarships. The principal should liquidate the debit balance, Rs. 25, from his College Funds, and the head of account might then be closed.

that the small credit balance of the Kishnagur Fund might be made over to the Educational Department, to be invested or to be spent, as may appear best for the purposes of the college.

that the Chinsurah Poor Fund trustees (hereafter to be substituted) must pay off the debt balance of Rs. 943 in three instalments.

\* For these funds there are already duly constituted trustees.

† This charity alerady has a committee of management.

that the local committee of management for the Chuprah Hospital must be called upon to liquidate their debit balance of Rs. 3,172 in such annual instalments, not exceeding six in number, as they may find it possible.

LASTLY.—*The only matter remaining for report is the disposal of the balance at credit of the Government Estates Fund.*

The actual balance is Rs. 1,99,365.

The Accountant-General finds from his books that this amount is distributed among the several districts thus—

*District balances of the Fund for Improvement of Government Estates.*

Districts.	Balance on 31st March 1871. Rs.	Districts.	Balance on 31st March 1871. Rs.
Burdwan	20	Sarun	115
Hooghly	1,980	Shahabad	5,481
Midnapore	887	Jessore	1,505
Bhaugulpore	892	Nuddea	572
Monghyr	3,317	24-Pergunnahs (debit)	3,542
Purneah	73	Backergunge	20,618
Chittagong	2,398	Dacca (debit)	1,000
Bhulloah	2,671	Furreedpore	1,234
Tipperah	9,783	Mymensingh	617
Hazareebaugh	1,418	Sylhet	87
Lohardugga (debit)	363	Cachar	16,843
Singbhoom	4,787	Gowalparah	207
Balasore	1,275	Julpigoree	41
Cuttack	506	Kamroop	66,171
Pooree (debit)	674	Luckimpore	8,718
Bograh	2,050	Durrung	16,760
Dinagepore	440	Naga Hills	127
Moorshedabad	336	Nowgong	20,892
Pubna	184	Sebsaugor	6,516
Rajshahye	330	Rajmehal	933
Rungpore	180	Godda	138
Gya	1,083		
Patna	2,863		
		Total	1,99,365

*The 8th July 1871.*

H. MANGLES.  
C. BERNARD.

*P.S.*—After the above report had been printed, it was brought to notice that the undermentioned funds had been overlooked, namely :—

	Rs.	
Lewis Medal Fund—credit balance	66	These are educational trust funds.
Abdul Ghani Scholarship Fund—credit balance	137	
Prince Gholam Mahomed's Fund—debit balance	6,604	This is a <i>trust</i> fund. The Prince invested 2½ lakhs for the poor. When the dividends are drawn, the fund becomes again solvent.
Cyclone Relief Fund—credit balance	1,406	
Epidemic Fever Fund—debit balance	2,307	May be kept as a <i>trust</i> fund. The debit balance will be carried forward with current year, under "Provincial Medical."
Encamping Ground Fund—credit balance	195	
Durrung Town Improvement Fund—credit balance	428	may be kept as a local fund.
		Is of the same character as those named at page 3 above.

A. B.



No 3643.

Copy forwarded to the  
Principal of the Presidency  
College for information and  
guidance. —

Darjeeling } W. S. Lathum  
The 20<sup>th</sup> October }  
1871 } Director of Public Instr<sup>n</sup>